



Food
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25
YEARS

Westminster Annual Report and Accounts 2024-25

For the year ended 31 March 2025



HC 1497

Food Standards Agency

Westminster Annual Report and Accounts 2024-25

For the period 1 April 2024 to 31 March 2025

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

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Performance report



Performance overview

The Performance overview explains the role, purpose and how we, the Food Standards Agency (FSA), are organised. It also provides a summary of the FSA's story, performance, impact and management of key risks over 2024/25.

Chief Executive's Foreword

I am pleased to lay before the Westminster and Welsh Parliaments, and present to the Northern Ireland Assembly, the FSA Annual Report and Accounts, covering our performance and activities in 2024/25 across England, Wales and Northern Ireland. We have continued to deliver on our statutory objective to protect public health and the interests of consumers in relation to food, focusing on critical areas that impact consumers across all three countries.

We fulfilled our regulatory responsibilities, working closely with food and feed

businesses to help them comply with the rules. This isn't just about enforcement – it's about partnership and support, helping businesses understand what they need to do to keep consumers safe. We continued to gather and publish evidence on areas of consumer interest, and provided clear, accessible information about food safety and standards to people and businesses.

We have made progress in reforming our regulatory framework. We have introduced changes to food standards regulation which move us towards a more proportionate and risk-based approach to assurance. We have also improved our market authorisations service, streamlining our processes and moving towards a service that better supports innovation while keeping consumers protected.

Our work wouldn't be possible without the dedication and expertise of our staff. Our operational staff carry out a diverse range of roles, from those in meat establishments, checking food safety and animal welfare standards are being met, to inspecting dairy premises and wine producers. Behind the scenes, our scientists and risk assessors ensure our decisions and advice are based on the best available evidence. Our policy teams grapple with complex challenges of regulating a rapidly evolving food industry. When we receive notifications of food / feed incidents, more than 1,800 in 2024/25, our response teams spring into action to protect consumers and maintain confidence in the food supply. And our staff in enabling functions, like finance, planning, commercial, communications, legal and people and organisational change, support us through all of this work.

There have been challenges through 2024/25. We know that local authority resourcing continues to be an issue, with food teams still working through backlogs from the pandemic. We're working closely with local authorities to address these issues, looking at how we can better support them and ensure inspection can be delivered effectively.

As we look ahead, we remain committed to our mission. The food landscape is evolving, with new technologies, changing consumer preferences, and global supply chains bringing opportunities and challenges. Our role is to ensure that regulation keeps pace with these changes. We'll continue to reform and modernise our approach, with consumer protection at the centre of what we do.

While the Government's Spending Review settlement provides us with a clear budget for the next three years, we must consider careful prioritisation of our work. It is essential for us to find ways to be more

efficient and do our core job even better to make sure our regulation works for people and businesses.

This report demonstrates that despite global turbulence, the FSA continues to deliver regulation which protects public health and supports businesses. I'm proud of what we've achieved this year, and I'm confident that working together with our partners across the food system, we'll continue to build on these foundations in the year ahead.



A handwritten signature in black ink that reads "K. Pettifer". The script is fluid and cursive.

Katie Pettifer
Chief Executive

Chair's Foreword

I'm delighted to welcome the publication of the FSA's Annual Report and Accounts for 2024/2025. The executive team and FSA staff have worked hard throughout the year, safeguarding the public and ensuring that our food meets highest safety standards.

The FSA Board has been closely monitoring the performance across all of the FSA's strategic objectives, and I'm pleased that the FSA continues to do an excellent job in maintaining the high food standards that the public rightly expects. Its regulatory framework remains robust, its scientific advice continues to be world-class, and the FSA maintains strong relationships with industry, local authorities, and international partners.

The FSA has been affected by the pressure on public finances, but despite these constraints it has performed well. We've seen the successful passage of new Precision Breeding Regulations, enabling innovation in food production. There have been reforms to the regulated products regime, streamlining market authorisation and reducing unnecessary renewals. Publication of best practice guidance for food allergen labelling has supported safer dining experiences.

Science continues to be at the heart of the FSA's work, with the completion of 100 safety assessments and 150 incident risk assessments. While the PATH-SAFE programme has delivered enhanced genomic surveillance of foodborne pathogens.

The Board is looking forward to seeing progress in the coming year and watching the FSA continuing to adapt, innovate, and deliver for the public. We don't just want to see standards maintained – we're actively

working to improve them, for example in the reform of the Food Standards Delivery Model for local authorities, to help them better target their limited resources toward higher-risk, lower-compliance businesses.

The work the FSA does matters. Every day, millions of people rely on its work to ensure their food is safe, authentic, and meets the standards they expect. That's a responsibility the Board takes seriously, so that the FSA continues to discharge its duties with the professionalism and dedication that has characterised this organisation throughout its history.



Susan Jebb

Professor Susan Jebb
Chair

Our organisation

The FSA was established in 2000, following several high-profile outbreaks of foodborne disease. Set up as an independent government department, our statutory objective is to protect public health and consumers’ interests in relation to food in England, Wales and Northern Ireland (NI). Our work, and that of Food Standards Scotland (FSS), supports the economy by reducing the economic burden of foodborne disease and ensuring food has a strong reputation for safety and authenticity.

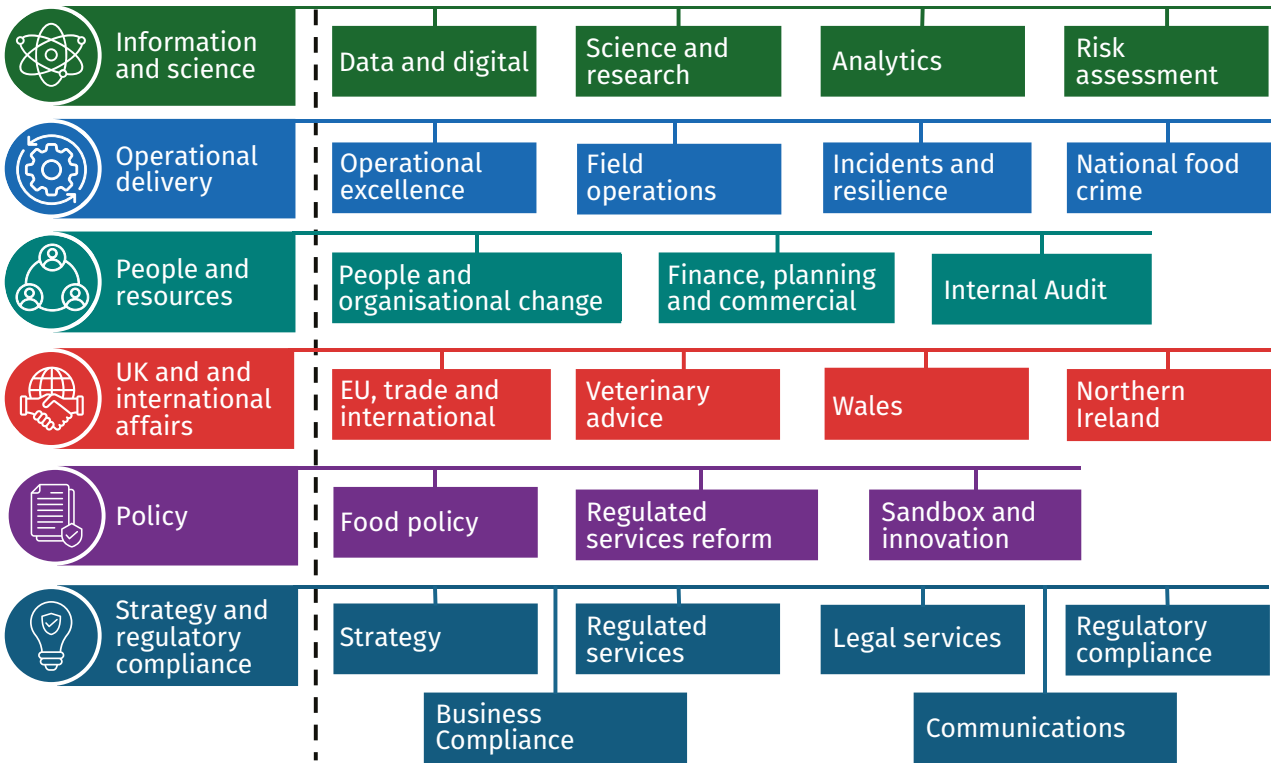
Our purpose

We are a non-ministerial government department. Our objectives, powers and duties are set in legislation, primarily the Food Standards Act 1999. Our main statutory objective is to protect public health from risks which may arise in connection with the

consumption of food (including risks caused by the way in which it is produced or supplied) and otherwise to protect consumers interests in relation to food. Where we refer to ‘food’ in our strategy, we also include this wider role in the way food is produced or supplied.

How are we organised?

Most of food policy making is devolved, so we maintain strong working relationships with the UK Government, the Welsh Government and the NI Executive but we act independently of ministers and are governed by an independent Board. We work closely with FSS, an independent public body with responsibility for food policy and implementation in Scotland. An organisational chart is provided below:



Further information on our governance structures are in the **‘Governance statement’**.

Our strategy

Our strategy 2022-2027, outlines the outcomes that we want to achieve and how we plan to get there.

Our Mission

Food you can trust - our mission has remained constant since our previous strategy (published 2015). The food system is dynamic and our strategy to deliver this mission needs to reflect and anticipate change. We have greater responsibilities now the UK is outside of the European Union. New technologies, business models, and changing consumer behaviours, mean we need to think differently about how we deliver and take account of growing public concern about health, sustainability and affordability.

Our Vision

Our vision is split into three parts:

Food is safe

We all have the right to expect the food we eat will not make us ill. To deliver this, we prioritise keeping foodborne disease rates low and tackle this in many ways through our direct inspections in the meat, dairy and wine industries; surveillance and preventative programmes; and alongside local authorities deliver food business inspections.

Food is what it says it is

We ensure food is authentic and properly described. Furthermore, for consumers with food hypersensitivities, ensure accurate labelling which has a big impact on health.

Food is healthier and more sustainable

Health and sustainability are growing priorities for the Government and for consumers. We play our part in supporting government partners and others in the food system to make it easier for consumers to access a healthier and more sustainable diet.

Our strategic roles

We have a range of statutory powers and duties to carry out roles in the food system:

A regulator

Our statutory responsibilities focus on ensuring food is safe and is what it says it is within the meat, dairy and wine sectors. We monitor and enforce compliance with animal welfare rules in slaughterhouses on behalf of the Department for Environment, Food and Rural Affairs (Defra) in England and the Welsh Government in Wales. In NI, this is carried out by the Department for Agriculture, Environment and Rural Affairs (DAERA).

A policy maker

We have a statutory function to develop policies that relate to numerous areas highlighted below. We offer advice to policy makers where we have evidence or skills, but other departments “own” the policy and advise their ministers. Our focus is primarily on our core role of food that is safe and is what it says it is, and our nutrition remit in NI.

Across England, Wales and Northern Ireland

- Food and feed safety including food hypersensitivity

In Wales and Northern Ireland

- Compositional standards and labelling

In Northern Ireland only

- Nutritional standards and labelling
- Dietary health and surveillance



An evidence generator

One of our main statutory functions is to generate evidence and analysis on areas within our remit. We obtain, review, and publish information and understand risks to develop our evidence base and gather intelligence to inform our approach.

A watchdog

We monitor developments or progress in the food system that support public health, or other consumer interests in relation to food. We use our powers to publish advice and information and use our role to speak out publicly to encourage high UK food standards.

A convenor and collaborator

We are one of many actors in the food system. To deliver our mission, we need to work with government, local authorities, delivery partners, industry and consumers.

An enabler

To facilitate the work delivered within our roles, we have a variety of supporting functions such as Data and Digital, legal, communications, finance and HR.

Ambitions – our priority outcomes for financial years 2023-26

Our 3-year corporate plan (published 2023) defines how we turn the ambitions, set in the strategy and taken from outcomes agreed during the Spending Review 2021, into actionable objectives to deliver our mission. We aim to:



Maintain food you can trust



Maintain food standards, so that food is safe and what it says it is



Grow our contribution and influence food that is healthier and more sustainable

Progress against our ambitions (priority outcomes)

We monitor progress against the strategy using the indicators below. Progress must be interpreted carefully in their context, to give an accurate picture of strategic delivery. Many factors can cause change in the food system and we do not have direct influence on all of them.

We produced an annual update against these indicators to the Board in June 2025. Further detail is provided in the **'Performance analysis'** section.

Ambition 1: Maintaining food you can trust



Trust and confidence in the FSA and food system - Food & You 2 survey, published March 2025 (difference between previous survey published September 2024)

81% confident

That information on food labels is accurate (-1% point)

89% confident

The food they buy is safe to eat (-1% point)

78% confident

We can be relied upon to protect the public from food risks (-1% point)

69% trust

Us to ensure food is safe and what it says it is (-3% points)

Ambition 2: Maintain food standards



Foodborne disease - UK laboratory confirmed cases per 100,000 population of the four major gastrointestinal pathogens in 2024

Campylobacter

123.4
(+17.2 from 2023)

Salmonella

17.7
(+2.7 from 2023)

STEC O157*

1.2
(+0.1 from 2023)

Listeria monocytogenes

0.3
(No change from 2023)

Food crime



75 Food crime disruptions

(-4 from 2023/24 but above our target of 55)

*Shiga toxin producing E.coli O157

Business compliance (difference from March 2024)

96.9% Of food businesses with a **Food Hygiene rating** of 3 or better (+0% points).

98.9% **Approved meat establishments** rated 'good' or 'generally satisfactory' (+0.5% points).



82.1%
Registered dairy farms

Inspected during 2024/25 rated 'good' or 'generally satisfactory' (England and Wales). (-0.7% points from 2023/24).

Food incidents (difference from 2023/24)

1,825 **Incidents** of food, feed and environmental contamination investigated (-12).

14% Of total incidents investigated were **allergen incidents** (+1% point).

Ambition 3: Food that is healthier and more sustainable



Nutrition Northern Ireland

26%
female



13%
Male



Awareness of daily energy requirements (+1% and -2% points from 2023)

92%
understand



The traffic light labels (+13% points from 2023)

49%



Use traffic light labels when shopping for food (+6% points from 2023)

1,508

MenuCal users
(-305 from 2023/24)



2,593

Logins on MenuCal
(-1,039 from 2023/24)



7,470

New recipes inputted
(-2,659 from 2023/24)



Consumer behaviour - common reasons for respondents changing diets in the 12 months prior to taking the Food and You 2 survey (published September 2024)

43%

Eat less
processed food



38%

Minimising
food waste



32%

Eating more fruit
and/or vegetables






Progress against our strategic objectives





We set nine strategic objectives, each attached to a strategic role, providing a framework for more detailed activities in each financial year turning our mission and vision into concrete action.

Progress is below with detail in the **'Performance analysis'** section.





Status key:

-  Not delivered
-  Delivered in part (some deliverables not met)
-  Delivered





Regulator

-  Deliver our regulatory responsibilities to enable feed and food businesses to comply with the rules so that food is safe and what it says it is. 
-  Reform the feed and food safety regulatory framework to deliver more proportionate and risk-based assurance, now and in the future. 

Policy Maker

-  Make robust recommendations and support decision makers to take informed decisions on rules relating to food, based on evidence and independent assessment. 
-  Create a proportionate, effective, efficient and future focused approach to regulation through the risk analysis process and market authorisation service, that protects consumers and removes barriers to innovation. 

Evidence Generator

-  Ensure our decisions, and those of others (consumers, businesses and policy makers) are informed by science and evidence. 
-  Build evidence, including through science and research so we can anticipate opportunities and risks across the UK food system. 


Watchdog

-  Speak publicly about areas of consumer interest to support UK food standards. 

Convenor and Collaborator






-  Work in partnerships across the food system to address issues in the food system affecting consumers and businesses. 

Enabler





-  Provide the people, resources and processes needed to deliver the FSA's corporate objectives and priorities. 

Summary of our principal risks

We have identified five principal risks which pose the greatest threat to successfully achieving our objectives, summarised below:

 Food risks harming consumers	 Major food / feed incident
 Local and Port Authority support	 Deliver priorities and seize opportunities
 Stakeholder trust	

The Board and the Executive agreed (January 2025) that our risk profile had changed and therefore reduced the number of principal risks. Through effective controls and mitigations, we have closed or deescalated the following risks:


 The Inability or failure to influence / inform government (within the UK, EU or internationally)	Closed
 Failure to deliver Official Controls for Meat in England due to lack of resource	Closed
 Food / feed policy positions differ across the four UK nations	Deescalated
 Failure to support the wellbeing of our people and effectively utilise our resources	Deescalated

We made progress in mitigating our remaining principal risks to ensure successful delivery of our strategic objectives by developing a new regulatory regime for Precision-Bred food and feed that maintains confidence in the food system. We worked with stakeholders to build laboratory capability to ensure the UK has access to a full range of testing for enforcement and surveillance purposes in the event of a major food or feed incident. We agreed amendments to the Food Hygiene Delivery Model and continue to roll out the Food Standards Delivery Model to


support local authorities by providing flexibilities to target the highest risk and most non-compliant businesses. We are working to understand future budget and staffing requirements, to establish efficiencies and identify early warning signs of attraction and retention concerns. We continue to review and improve incident communications, address misinformation and implement our new communications plan for 2025/26 to maintain transparency. These activities serve to improve our ability to respond to incidents and improve consumer safety.

Emerging risks


We operate in a dynamic environment and have identified the following emerging risks that may affect future performance:



Governmental



Global and economic



Growth in novel foods



Climate and environmental

Detail on the activity undertaken to manage our risks are in the ‘Principal risks and uncertainties’ section.

Detail about our risk management approach is in the ‘Governance statement’.

Future plans for 2025/26

HM Treasury launched Spending Review 2025 (SR25) following the 2024 General Election. The focus of SR25 phase one was to agree departmental budget allocations for 2025/26. In agreeing the Westminster budget, we have had to prioritise activity and be realistic about what we can achieve in 2025/26, against the background of a challenging fiscal position. For 2025/26, we will remain focused on our regulator and policy-maker roles and continue to deliver our core statutory functions. These include:

-
- 

Delivering Official Controls in meat, dairy and wine establishments
-
- 

Delivery and oversight of statutory controls on feed, shellfish and egg hygiene
-
- 

Preventing and responding to food crime, as well as food and feed incidents
-
- 

Support local and port health authorities deliver standards and hygiene controls
-
- 

Deliver risk analysis and regulated product authorisation advice to ministers
-
- 

Maintain our scientific and evidence capability
-

In addition, we have prioritised the following specific 'change' actions:



Cell-cultivated products sandbox programme: establish a regulatory sandbox to accelerate future product assessments.



Innovation research programme: targeted research and development activities to generate knowledge about risks and potential of innovative food technologies.



Reform local authority regulation: complete the implementation of the new food standards model; consult on changes to our approach for food hygiene and develop a policy on local authority charging.



Future of regulation: work with stakeholders to develop and implement the next steps on business level data sharing.



Supporting trade: take on a new role as the Competent Authority for food grade recycled plastics, allowing UK companies to export to the EU.



Sanitary and Phytosanitary (SPS) agreement: continue supporting Government's manifesto commitment to negotiate a UK-EU SPS agreement.



Operational delivery: embed the new FSA Delivery of Official Controls contracts with a new delivery model. We will also continue to implement modernisation projects improving our delivery of Official Controls and support Defra in reforming the Veterinary Surgeons Act 1966.



Food / Feed Incidents: continue to improve our incident management processes by implementing new surge capacity, exercising and running a further improvement project.



Performance analysis

This section provides a detailed view of the FSA's performance, which includes progress against achieving objectives during 2024/25, principal risks, a financial review and sustainability reporting. All graphs and data in the performance report represent our whole area of responsibility, using a consolidated approach, unless specified otherwise.

Regulator

At a glance, this section covers the following objectives:

Objective 1

Deliver our regulatory responsibilities

Objective 2

Reform the feed and food safety regulatory framework



Objective 1

Deliver our regulatory responsibilities to enable feed and food businesses to comply with the rules so that food is safe and what it says it is



Introduction

We have direct responsibility for inspecting, auditing and assuring businesses in England and Wales producing meat, wine and dairy. We tackle serious food supply chain fraud and criminality in England, Wales and NI and operate a 24/7 incidents response to food and/or feed-related and environmental contamination incidents.

Local authorities are responsible for delivering Official Controls, including inspections, audits, surveillance, and sampling in most food and feed establishments (in NI, the Department of Agriculture, Environment and Rural Affairs are responsible for feed). For food, controls relate to food hygiene (microbiological quality and food contamination by microorganisms or foreign matter) and food standards (composition, chemical contamination, adulteration and food labelling).

We implement a risk analysis process to provide independent food safety advice and risk management recommendations to consumers, health ministers and businesses, used to consider applications of regulated food/feed products for the UK market.

Key deliverables to ensure we achieve our objectives for 2024/25

- A.** Deliver responsibilities to assure that feed, food and importing businesses are compliant with the rules (Local Authority delivery).
- B.** Deliver Official Controls in meat, dairy and wine businesses.
- C.** Deliver an efficient and effective response to food and feed incidents.
- D.** Deliver an efficient and effective response to food crime.
- E.** Maintain an effective and efficient risk analysis process and market authorisations service for regulated products.

Achievements delivered and challenges overcome in 2024/25

A. Local Authority (LA) delivery

We fulfilled our regulatory responsibilities, working closely with food and feed businesses, all 318 LAs in England, 22 in Wales, 11 in NI and with DAERA to help them comply with the rules. 89 LAs perform port health controls at points of entry, with four port health authorities. We did this by monitoring enforcement authorities' performance, including setting standards. We gathered LA performance data biannually and other sources to monitor performance. Where we have concerns, we use a graduated and proportionate approach, engaging with LAs and seeking action plans to rectify performance. We employ an escalation process to engage LA senior leaders where required. There were 13 escalations in 2024/25, four of which were deescalated once assurance was received. This also involves partnership and support, helping businesses understand what they need to do to keep consumers safe.

LA resourcing

We are concerned about LA workforce issues. Resource levels have largely returned to pre-pandemic levels but are much lower than a decade ago. Additionally, there is an ageing workforce and insufficient people training to become food safety officers. Combined with the large increase in registered food businesses and reducing budgets, LAs struggle to deliver the current regulatory system. Our Board has requested that we explore cost-recovery for LA delivered official food and feed controls as a potential long-term solution to the financial challenges they face.

To help address the shortage of people entering the profession, we worked with professional bodies to endorse a level 6

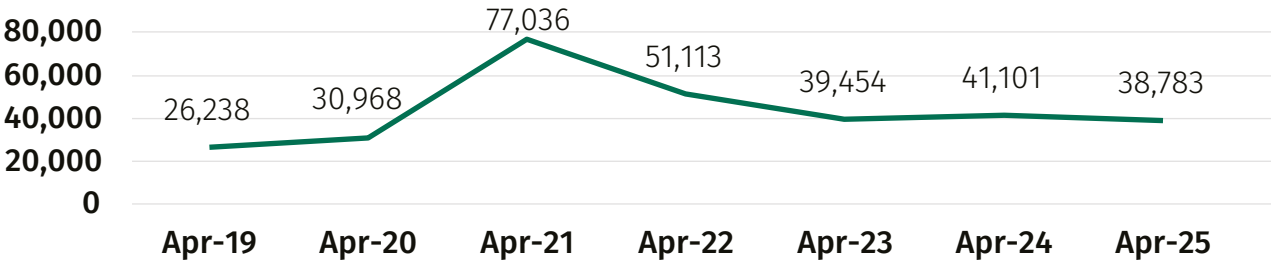
Trading Standards Practitioner apprenticeship and a professional competency in animal feed qualification. The apprenticeship saw over 100 apprentices enter the food system, a substantial boost. Work to explore further food safety apprenticeships at lower entry levels continues.

We introduced a new Food Standards Delivery Model in England and NI through the Food Law Code of Practice (FLCoP), supporting LAs to target limited resources to higher risk businesses with lower compliance levels. This incorporates greater flexibility for LAs in how they discharge their obligations in relation to food standards Official Controls.

Are LAs managing unrated businesses?

Backlogs of food hygiene inspections at new business registrations (unrated businesses) rose during the COVID-19 pandemic (April 2021), declined steadily by April 2023. As at April 2025, the situation has stabilised, although unrated business volumes (food hygiene) remained higher than pre-pandemic levels and a challenge for LAs. New business registrations (food hygiene) increased to 90,613 during 2023/24 and has since increased to 96,323 in 2024/25. The continued rise in business registrations has placed pressure on LAs to maintain regulatory oversight by undertaking a first inspection at the establishment to assess compliance and give guidance to food business operators.

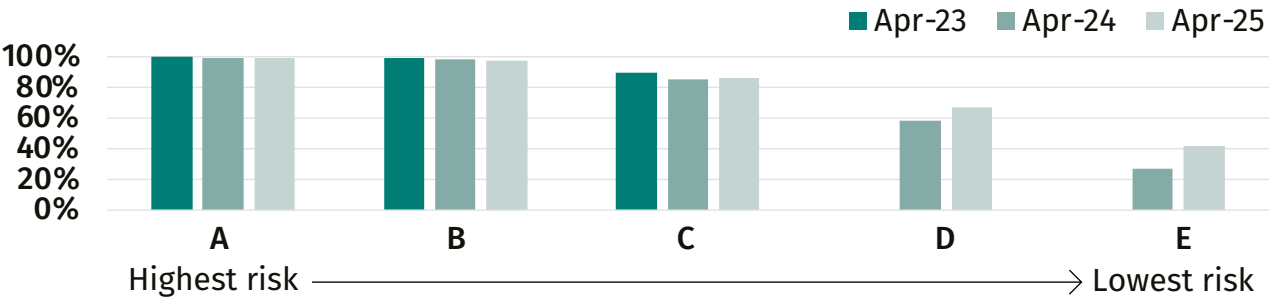
Fig.1: Unrated businesses reported at end of year (food hygiene)



Are required interventions at all risk establishments taking place?

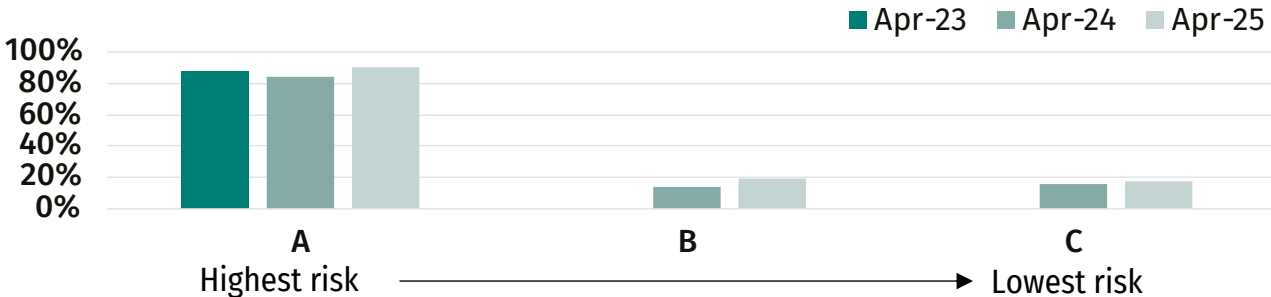
Since the COVID-19 Recovery Plan ended (April 2023), we have asked LAs to realign with the FLCoP for official food controls delivery. LAs are required to submit biannual data returns (October for quarters one and two and April for quarters three and four) to monitor delivery against these expectations. The data below compares interventions carried out across all risk categories.

Fig.2: % of due food hygiene interventions achieved



The trend has remained stable for high and medium-risk establishments across three years. Larger increases were seen across lower-risk establishments. LAs continue to deliver risk-based interventions and are progressing with the increasing backlogs at lower-risk establishments. It will take LAs time to get back on track to carry out all interventions in accordance with the FLCoP, which causes us concern, though they are progressing positively towards this aim.

Fig.3: % of due food standards interventions achieved

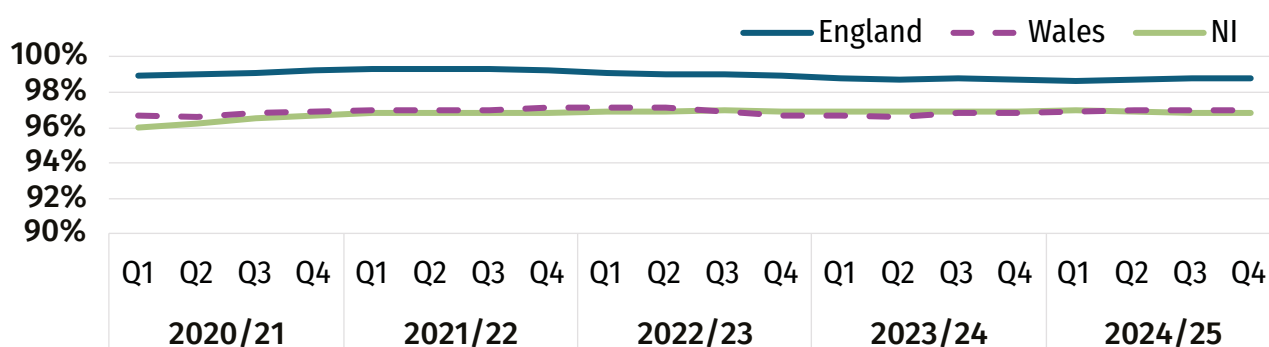


Data indicates improvement in interventions carried out for the higher-risk category A establishments compared to April 2024 data. Outstanding interventions at higher-risk establishments dropped from 299 at March 2024 to 137 at March 2025, though this may be partially the result of several LAs being exempt from returning a food standards survey in April 2025 (due to LAs in England and District Councils in NI preparing to move to the new model for delivery of food standards controls).




Food hygiene rating scheme (FHRS)

We operate the FHRS in partnership with LAs in England, Wales, and NI. It provides information about business hygiene standards so people can make informed choices about where to buy and eat food. Among businesses with a food hygiene rating, compliance remains high. 96.9% achieved a rating of 3 (generally satisfactory) or better, unchanged from March 2024.

Fig.4: % Food businesses with a food hygiene rating achieving a rating of 3 or better



Food businesses covered by the scheme are provided with stickers showing their rating. In 2024/25, there was media coverage of the incorrect display of food hygiene ratings by a small number of businesses in specific locations. Our [research](#) does not indicate this is a widespread issue. Our 2024 display audit results indicate that of those businesses displaying a rating, nearly all were displaying the correct one:

	93%
England	
	96%
Wales	
	94%
NI	

We take false display seriously and it may be an offence under trading standards legislation. We have followed up with LAs where this issue has been highlighted and are taking steps to promote the functionality on our website to report a problem.

Businesses in Wales and NI are required by law to display their hygiene rating, while those in England are encouraged to do so. 72% of businesses in England are voluntarily displaying their sticker. However, the likelihood of displaying is linked to a higher rating. 79% of those rated five in England were displaying compared to 38% of those rated three. This pattern was not observed in NI and Wales, and it demonstrates the importance of stickers informing consumer choice about where to buy food. It is our ambition to introduce a statutory scheme to require display of food hygiene ratings in England both at premises and online. However, this will require new primary legislation.

Feed Official Controls

We fund LAs through National Trading Standards in England and directly in Wales to deliver feed Official Controls. This covers Official Controls at all approved and registered feed business operators and import controls for feed not of animal origin. In England and Wales for 2024/25 the following was delivered:

- 103% of planned activity completed in England, 97% of planned inspection completed in Wales.
- LAs inspected 5,525 feed businesses (+3.5% from 2023/24).
- took 282 samples of feed for analysis (+165% from 2023/24).
- performed checks on 567 consignments of imported feed (+6% from 2023/24).

In England, we encouraged LAs to build capability and capacity and have sought to provide more financial assurance for the programme. In Wales, three bespoke training courses were delivered to 133 feed officers. One course was designed to increase LA resource by enhancing officer competence to undertake certain official feed controls.

Shellfish Official Controls

We are the Central Competent Authority for hygiene Official Controls for live bivalve molluscs and have direct responsibility for the classification of 355 harvesting and relaying areas in England, Wales and NI. In partnership with LAs, we undertake a programme of Official Control monitoring for microbiological and chemical contamination, including marine biotoxins. We introduced a range of classification flexibilities and when results permit, classifications are amended swiftly. This supports industry and maintains high levels of public health protection. The changes increased the frequency of classification




amendments and the burden on delivery teams.

Shellfish production area classification is heavily dependent on underlying water quality. Until water quality improves, changes and flexibilities introduced in the classification process are not expected to lead to major improvements in classifications awarded for shellfish harvesting areas in England and Wales.

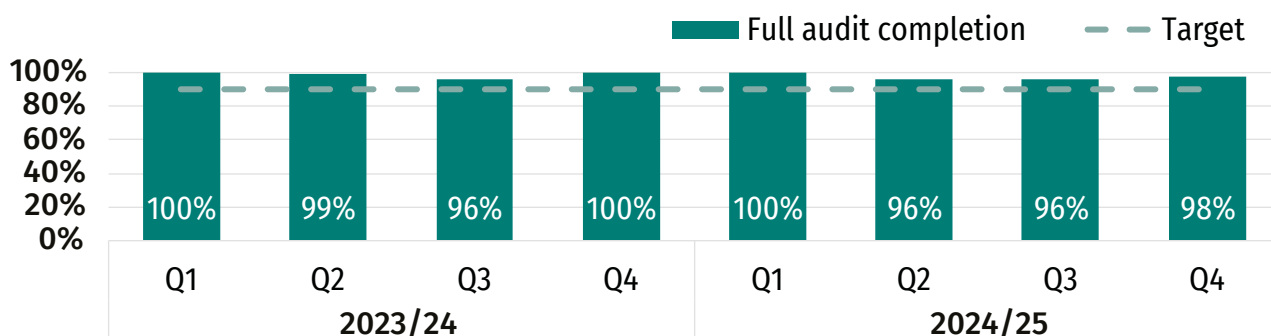
B. Official Controls in meat, dairy and wine businesses

Meat Food Business Operator (FBO) compliance

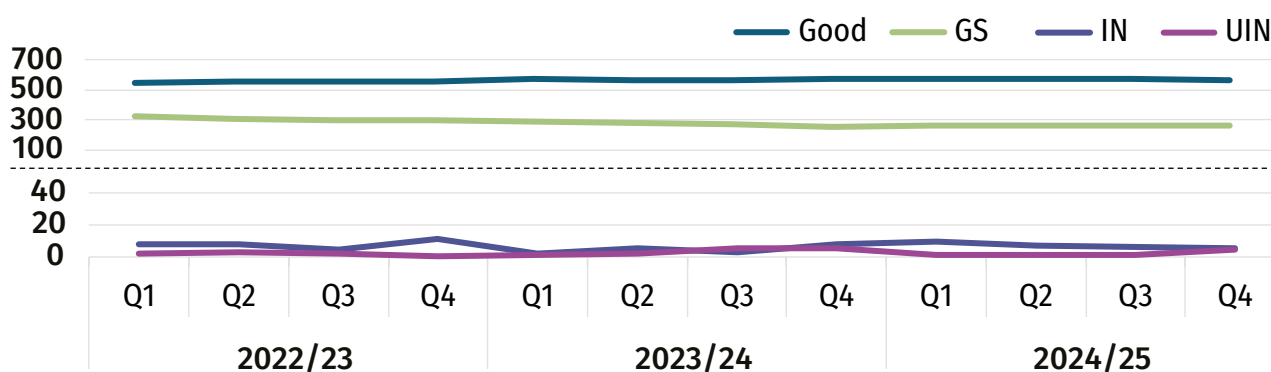
We inspected over a billion animals in slaughterhouses prior to meat entering the food chain, this included the following and their comparison to 2023/24:

	13 million (↓6%) Cattle and sheep
	8 million (↑3%) Pigs
	1 billion (↑3%) Chickens

We completed 591 full audits and 277 partial (follow up) audits in approved meat establishments across England and Wales, 15 fewer full audits than 2024/25. We consistently achieved our 90% target for full audits each quarter (fig.5) In NI 100% of audits were achieved within target consistently across 2024/25.

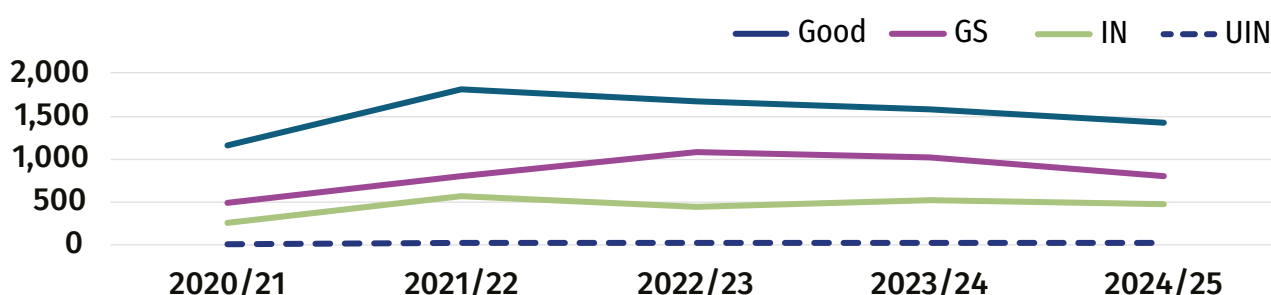
Fig.5: Full audit completion against quarterly targets (England and Wales)

Audit outcomes are rated as Good, Generally satisfactory (GS), Improvement necessary (IN) and Urgent improvement necessary (UIN). Compliance scores for FBOs remain high with most premises falling into 'good' and 'generally satisfactory' categories.

Fig.6: Food Business Operator compliance by rating

Dairy inspection

Premises are inspected to ensure compliance with legal requirements for raw milk, and raw drinking milk production whilst promoting best hygiene practices. In 2024/25, we carried out 98% of visits within targeted frequency, continuing the trend from 2022/23.

Fig.7: Total dairy inspections and outcomes for 2024/25 (England and Wales)

Most dairy farms achieved the highest compliance ratings in 2024/25. Farms that fell into lower categories were managed back into compliance within appropriate timeframes. In most cases, formal enforcement action was not required to achieve compliance.

Wine inspection

We are responsible for safety, traceability and authenticity of wine and wine sector products. In 2024/25 we inspected 659 vineyards and 472 wine traders to deliver a targeted and cost-effective service. Of the 659 vineyards, 90 had infringements, of which 76% were minor, 5% were short-term corrective action and 19% required corrective action. Of the 472 wine traders, 126 had infringements of which 59% were minor, 1% was short-term corrective action and 40% required corrective action. We cannot compare to previous data due to changes in reporting methodologies and collection technology.

Official veterinarian (OV) resourcing

We began work in September 2023 to secure OV resources to deliver Official Controls in abattoirs from 2025. It aimed to create greater political visibility and public awareness of the systemic issues and global conditions which significantly impact recruitment and retention of OVs who play a critical role in ensuring food safety. We have delivered on our objectives and closed the programme in March 2025.

We submitted a further proposal to the Royal College of Veterinary Surgeons (RCVS) in December 2024 to allow continued use of the Temporary Registration (TR) scheme on an individual basis rather than the previous bulk application facility. This was due to successfully recruiting enough OVs during the bulk scheme's availability. There is a 12 – 18-month period where current TR candidates will complete their English Level 7 qualifications and the novice OV programme to gain full RCVS member status.

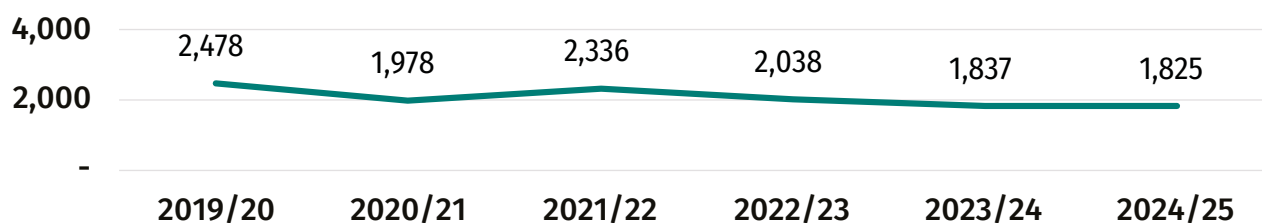
Improving the efficiency and effectiveness of Official Controls delivery

We delivered Official Controls and streamlined operational processes by introducing new technology, digital tools and improved how we use operational data. The programme delivered the following milestones in 2024/25:

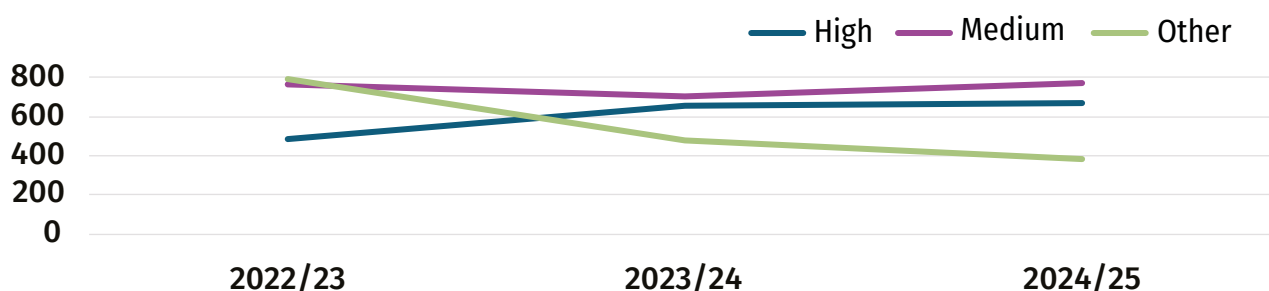
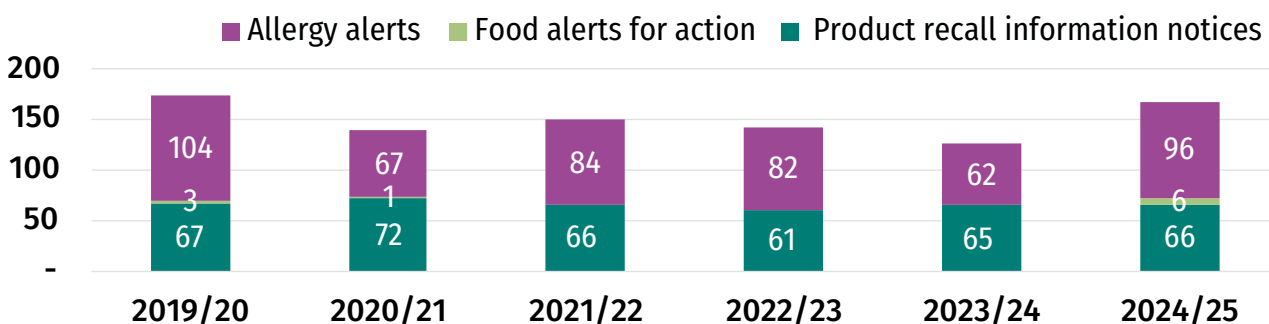
- **A proof of concept for collection and communication of inspection results.** This demonstrated that data can be transferred directly from FBO inspection systems to our **own systems** without manual intervention and with improved data quality.
- **A minimum viable product for FBO account access.** This functionality provides industry with 24/7 online access to enforcement data. We plan to use this portal in the future to provide FBOs access to other relevant data.
- **New software for desk-based audit and inspection,** now used for several audit activities with potential to be deployed more widely across other 'visit' processes.
- **Enhanced digital application** for dairy hygiene inspectors improving data security.

C. Response to food and feed incidents

We protect UK consumers by managing incidents 24/7, 365 days a year. Our main priority is to coordinate our response to food and feed safety incidents including foodborne disease incidents and outbreaks. We contribute to substantial cross-Government responses such as H5N1 in US cattle and UK preparedness planning, ensuring food and/or feed that presents a safety risks is considered and managed.

Fig.8: Food and feed incident notifications received by FSA

Volume of food, feed, and environmental contamination incidents remained broadly consistent with previous financial years (fig.8). Allergen-related incidents accounted for 14% of the total, a 1%-point increase from 2023/24. We worked to build cross agency capacity and introduced a new process to minimise the impact of low-priority notifications to ensure the best use of our resource. We improved the incident triaging process that created capacity to deal with increasingly complex incidents. We designed a new IT case management system that improved our ability to respond to incidents and reduced the number of low priority incidents (fig.9) providing capacity to manage high and medium priority incidents that are increasing year on year.

Fig.9: Incidents by priority**Fig.10: Food alert notifications issued by the FSA**

Allergy alerts increased by 55% in 2024/25, largely attributed to an incident related to peanut contamination in mustard seeds. Product recall information notices remained stable during 2024/25 with food alerts for action increasing from 0 to 6, contributing to the overall rise in alert activity.

The leading category for incidents Pathogenic Microorganisms (436 cases). Of these, 64 incidents (15%) involved reported foodborne disease outbreaks that posed sufficient concern to warrant investigation. The other three hazards include Allergens (264 cases); Poor or Insufficient Controls (198 cases); and Residues of Veterinary Medicinal Products (133 cases). Further detail can be found in [‘Our food’ report 2024](#).

Improving our approach to preventing and managing incidents

The Risk and Crisis Management (RCM) programme launched in June 2023 to improve our capacity and capability to respond to emergencies and non-routine incidents. It closed May 2025 after delivering the following objectives:

- Developed and implemented recommendations arising from a strategic RCM review of our emergency plans.
- Implemented and embedded upgraded capability and capacity to respond to crisis situations with trained and available emergency response support.

D. Response to food crime

Improving food crime understanding

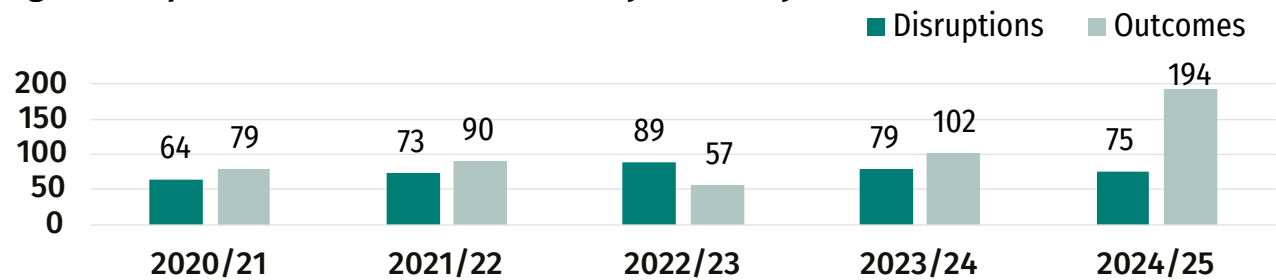
We produced a new Food Crime Strategic Assessment (FCSA) in collaboration with FSS, outlining our understanding of food crime threats. This was used to inform our control strategy priorities, which define our strategic focus areas for the year.

The FCSA was used to set new targets for improving our strategic intelligence requirements (SIRs), which are identified intelligence gaps relating to control strategy priorities. We undertake activities to fill these gaps and achieved an overall improvement rating of 87% for 35 identified SIRs.

Impact against food crime

Disruptions and outcomes measure our impact on food crime. Disruptions are defined and validated by the National Crime Agency and recorded when our activities directly impact serious organised crime. Outcomes are recorded when activities fall short of the disruption criteria but impact a food crime threat such as actions taken against regulatory infringements before they have opportunity to escalate into serious organised crime. We surpassed our targets of 55 disruptions and 80 outcomes.

Fig.11: Disruptions and outcomes achieved by financial year



We secured successful judicial results in 2024/25, disrupting criminals' ability to conduct unlawful practices and deter those considering criminal activity. These results included:

- Working with a LA to secure convictions for four men and a business diverting meat unfit for human consumption back into the food chain.
- Securing £23k from a defendant, convicted of selling 2,4-Dinitrophenol (imprisoned in 2021). In a law enforcement first, we confiscated and sold £15k of Monero cryptocurrency, a privacy coin that cannot be traced. This has been adopted by criminals to conduct transactions on the dark web. The remaining £8k came from cash and other assets.

We removed 4.3 tonnes of unfit meat from the food chain, valued at £180k, supporting Defra manage the risk of African Swine Fever being introduced to the UK.

To monitor our operational effectiveness, we track the percentage of operations closed with a result which includes disruptions and outcomes. 76% of our operations closed with at least one disruption or outcome in 2024/25.

Enhancing our prevention approach

We enhanced our focus on prevention to better support the UK's food industry resilience against food crime and achieved the following results:

- Implemented new prevention practices with 81 industry partners after they completed our Food Fraud Resilience Tool.
- We delivered a food fraud webinar, used by a national third-party assurance scheme, to educate industry members. This was viewed 455 times and used for 20 direct referrals.

- Launched free exercises to industry partners, to increase resilience to food crime. Four desktop exercises were held, involving 44 industry partners.

Additional Powers for the National Food Crime Unit

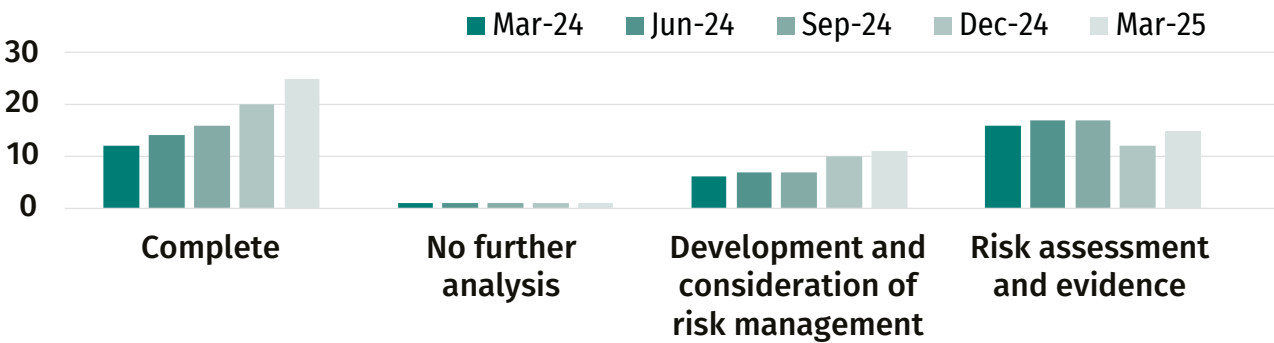
In March 2025, two statutory instruments were laid before Parliament, granting the FSA additional investigatory powers to independently conduct food crime investigations. Authorised 'food crime officers' can secure search warrants, handle evidence, and interview arrested suspects without the need for police presence. The Independent Office for Police Conduct will provide oversight of the new powers. In October 2024, His Majesty's Inspectorate of Constabulary and Fire and Rescue Services agreed to inspect us voluntarily until a statutory basis for these reviews is established.

E. Risk Analysis Process and Market Authorisations Service

Risk analysis process


The joint FSA-FSS risk analysis process assesses, manages and communicates food and animal feed safety risks, ensuring high food and feed safety standards and consumer protection. Issues can be initiated via the Market Authorisation service, other government departments or by the FSA and FSS directly.


Fig.12: Status of risk analysis issues on the issues register (England, Wales and Scotland)




Our cross-government structures align three and four-country working and contribute to effective partnerships between FSS and other key government departments. No formal dispute resolution was triggered on any risk analysis issue during 2024/25.

Issues that reached risk assessment were published on a public register in line with our openness policy. 52 issues were recorded (+17 from 2023/24) as risk assessments were commissioned to inform risk management advice. 25 issues were complete (+13 from 2023/24). During 2024/25, the following issues progressed to completion:

 Three related to the assessment of **safety of bamboo plastic, tetra-methyl bisphenol F diglycidyl ether and methacrylic acid, 2-hydroxypropyl ester** food contact materials, resulting in updated risk management advice

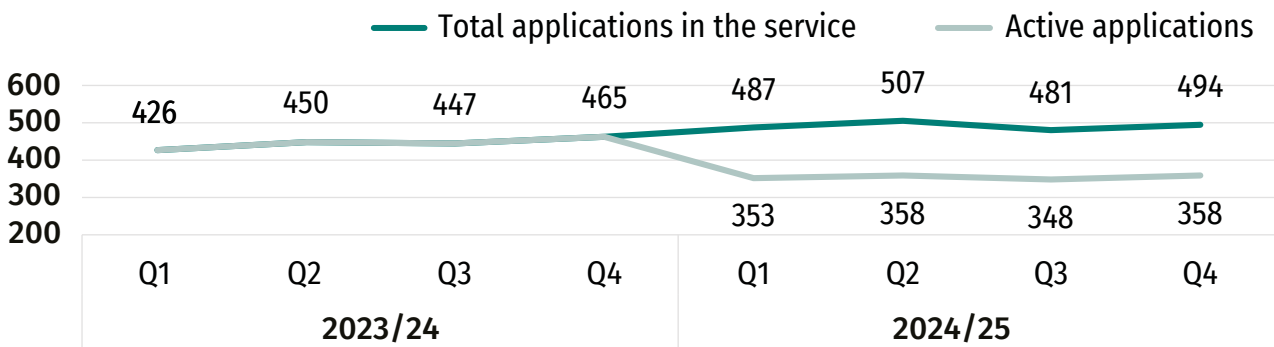
 **Assessing total dietary exposure of iron, calcium, niacin and thiamin** in comparison to guidance levels, supporting Government review of the Bread and Flour Regulations 1998

 Two risk assessments related to **eggs and egg products**, and **honey** commissioned by UK Office for SPS Trade Assurance (in Defra)

Market Authorisations Service for regulated products

Regulated products are food / feed products that require authorisation to ensure safety before being placed on the GB market. In 2024/25, we received 121 applications and, as of 31 March 2025, 494 applications are progressing through the service. We progressed over 100 applications through risk assessment to risk management, marking a large improvement in progression though that phase on 2023/24.

Fig.13: Total vs active applications in the service



Incomplete applications received since the launch of the service (January 2021) reduced due to the Case Management System (CMS) application portal (launched June 2023). In 2024/25, 90% of contacts progressed to applications due to improved guidance, functionality and prompts for applicants within the CMS. This is compared to an average of 34% of applications which progressed through the legacy Application Service.

We implemented recommendations made by a subgroup of our Board which included taking steps to actively manage our caseload so resource was focused on achieving the best consumer outcomes. As of 31 March 2025, we have paused 136 (28%) applications which are unable to progress at this time or will no longer require re-authorisation in future. These included feed additives and Genetically Modified Organism renewal applications, applications awaiting further information from the applicant, and applications awaiting clarification of regulatory status.

Fig.14: Active vs paused applications by stage in the service as at 31 March 2025



Recommendations to Ministers

On our recommendations, Ministers authorised 34 applications in 2024/25. These related to:



*one Feed for Particular Nutritional Users

All applications went through public consultation, and we received between six and 15 responses for the two consultations launched. A summary of responses has been published on our website. We also launched a consultation in December 2024 on ten mix-regime applications and we received 12 responses.

In 2024/25, 56 applications exited the service through invalidation (13) and withdrawal by the applicant (43) as we applied quality measures and set firmer deadlines with applicants. Since the service went live:



92 applications have been **authorised**



5 applications have been **rejected** (primarily due to determination of Novel Food applications)



166 applications were **invalidated**



167 applications were withdrawn by the applicant



Objective 2

Reform the feed and food safety regulatory framework to deliver more proportionate and risk-based assurance, now and in the future

G

Introduction

The food system is dynamic; our approach to food system regulation must evolve to keep pace with those changes. The FSA has undertaken this task through the Achieving Business Compliance (ABC) programme which explored smarter ways to ensure food is safe and is what it says it is.

We worked alongside other government agencies, coordinated by the Cabinet Office to deliver the Border Target Operating Model (BTOM). The BTOM aimed to modernise border controls for imports, developing and implementing a new, global, risk-based approach, which represented the biggest change to our border controls in generations.

Key deliverables to ensure we achieve our objectives for 2024/25

- A.** Ensure the new food standards and revised hygiene delivery models for LAs are in place and working well.
- B.** Work effectively with governments in each country to agree and deliver the BTOM for import controls.
- C.** Develop a sustainable and legally compliant model for Official Controls.

Achievements delivered and challenges overcome in 2024/25

A. Food Standards Delivery Model

We developed a new Food Standards Delivery Model (FSDM) to improve the system of food standards Official Controls delivered

by LAs. We will introduce a new mechanism for capturing and analysing LA Official Controls data. The first iteration of the data ingestion portal to enable LAs to upload returns was completed March 2025. Delays in the rollout of the FSDM prevented access to the live data needed to enable development and testing of the end-to-end solution. We are actively engaging with LAs and their management information providers to mitigate this issue.

We worked with LAs and their IT providers to implement the FSDM across England and NI in line with the Food Law Codes of Practice (FLCoP) (laid Summer 2023). A pilot has taken place with LAs in Wales. A consultation on amendments to the FLCoP in Wales to implement the FSDM ended May 2025 following evaluation of the Wales pilot.

We worked to develop LA understanding of the FSDM and readiness through a range of training products including eLearning and webinars, with the latter attended by nearly 1,200 LA officers across England and NI.

Despite long lead-in time from summer 2023, only nine of 154 affected LAs met the deadline to transition to the FSDM, due to delays in the necessary changes made to their Management Information Systems. In March 2025, our Chief Executive wrote to LA Chief Executives for those that had not yet transitioned, outlining the benefits of the new model, reminding LAs of the requirement to comply with the FLCoP, and offering continuing support to ensure that the transition took place.

The intelligence capability development central to the FSDM was supported through updated eLearning and a set of National

Food Standards Priorities (republished April 2025). Our annual Directed Sampling Programme, through which we fund LA sampling for issues considered of national significance primarily aligned to the National Food Standards Priorities, has helped us support LAs in moving to a more intelligence-led approach. Outcomes from the 2023/24 programme indicated a rate of 67% non-compliance, resulting in LAs taking action where appropriate and informed our 2024/25 priorities. In 2024/25, we allocated £200k of funding to 49 LAs to take over 800 samples.

B. Deliver the Border Target Operating Model

BTOM is the process that manages imports into Great Britain, including food and applies globally. Import controls from the EU commenced at the start of 2024 and have continued to be delivered since. Relevant imports from the EU have required export health certification, with physical checks commencing April 2024. The risk model was extended to rest of world imports April 2025. Implementation has proceeded slower than planned and continues to be delivered. Document checks are not at 100% and the volume of physical checks remains below planned percentage.

The new evidence-based risk model has improved as more data is available with outputs showing a stable risk position. Delays in legislating for BTOM mean we have not implemented any risk category changes; to date this has not posed an additional safety risk. Work on a single trade window was delayed by HM Revenue and Customs (HMRC), responsible for project delivery. We were closely involved in the development and continue to work with HMRC and other departments on data availability and quality.

We have closed our formal change programme on the BTOM with ongoing work

transitioned into business as usual. The government has decided to pursue a Sanitary and Phytosanitary agreement with the EU. The current arrangements set out in the BTOM will continue to apply while negotiations continue. Once in place an agreement will remove some routine border checks on agri-food products.

C. Develop a sustainable Official Controls model

Our Enterprise Level Regulation (ELR) proof-of-concept trial tested where data and an alternative regulatory approach could enhance our oversight, assure food law compliance and create system efficiencies with five major UK food retailers. During the trial we had access to data relating to approximately 5,000 of the large retailer stores across England, allowing us to monitor food hygiene compliance at an enterprise level. It gave us insight into issues and trends across each business and enabled us to engage with the businesses about enterprise level mitigations. Our Board considered the evaluation of the trial and supported the idea of national level regulation in principle but decided to focus on stakeholder engagement and the immediate next steps, ahead of any work on longer term legislative change.

We briefed stakeholders on the trial to consider the use of data in regulation and estimate that we reached approximately 700 people across the food system. We created a Senior Steering Forum of regulatory partners and stakeholders to codesign next steps and inform future thinking for national level regulation whilst adding value in the current system, using data to generate insight which can inform local regulators and their intervention programmes. We were highly commended at the Innovation in Regulation Awards, in the innovative practice category, for our ELR initiative.

Policy Maker

At a glance, this section covers the following objectives:

Objective 3 Support decision makers on rules relating to food	Objective 4 Create an effective approach to regulation
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Objective 3

Make robust recommendations and support decision makers to take informed decisions on rules relating to food, based on evidence and independent assessment



Introduction

The FSA plays a large role in setting food system rules, both directly in our decision-making and Ministerial advice about actions needed to maintain food safety, standards and to provide advice to support Official Controls delivery; and indirectly to advise other decision-making bodies. Regulatory requirements can differ between trading nations, which is known as divergence. Our remit across England, Wales and NI is covered under three common frameworks which detail how the nations work together in devolved policy areas following the UK’s departure from the EU. We monitor and work to minimise the impact of divergence in food regulation on businesses and consumers between GB and NI under the Windsor Framework.

Key deliverables to ensure we achieve our objectives for 2024/25

- A.** Assess and make recommendations on market access requests and provide technical input on ‘Sanitary and Phytosanitary’ and issues in trade agreements.
- B.** Manage divergence, meet our common framework obligations and ensure consistency for consumers and businesses across the UK.
- C.** Ensure food standards and public health are maintained, under the arrangements of the Windsor Framework for trade between GB and NI.
- D.** Target the use of Retained EU Law (REUL) Act Powers and provide expert support to priority legislative projects activities.

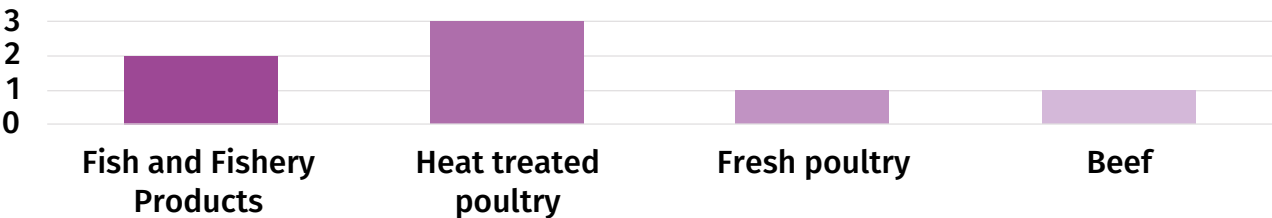
Achievements delivered and challenges overcome in 2024/25

A. Market access and input for issues with trade agreements

Imports market access

Our role is to ensure food safety and public health are considered as part of the assessment process for new market access requests. These are coordinated cross-Government by Defra. We provide recommendations in our area of competence to the relevant cross-Government decision making bodies. During 2024/25 we met all our market access objectives, delivering assessments to time and budget. We commenced the assessment process for seven market access requests (-7 from 2023/24). One risk-based assessment (fresh poultry) and three market access assessments included the delivery of in-country verification audits with four planned for delivery by 2026.

Fig.15: Market access requests by commodity type



We worked on two equivalence assessments. A notable success was the completion of our first full equivalence assessment since UK Government took this responsibility from the EU, and the delivery of our recommendation to the UK Office.

Exports market access

We play a pivotal role in advancing the Government's objectives for trade expansion and economic growth. We ensure UK food and animal product exports comply with the regulatory standards of importing countries, particularly the EU and other key global trading partners. In 2024/25, we supported seven inward missions (examples below) to maintain access to existing export markets and facilitating entry into new ones:

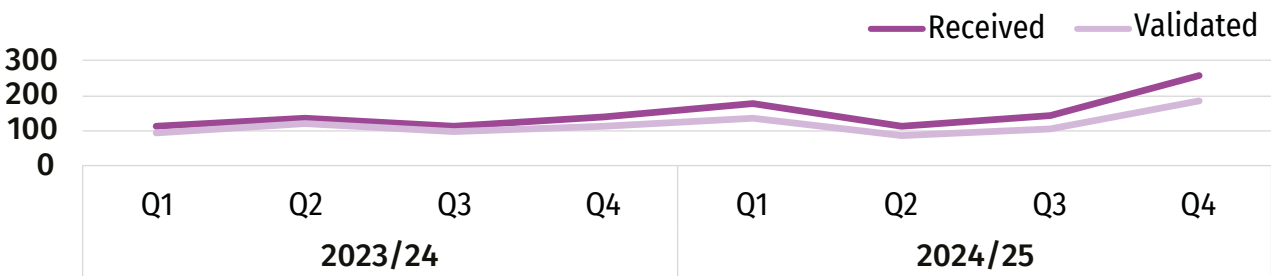
 Mexico Apr 2024 Pork	 South Korea Jul 2024 Fish	 Brazil Sept 2024 Dairy	 Canada Oct 2024 All meat
 EU Nov 2024 Dairy	 EU Jan 2025 Poultry	 United States Mar 2025 Pork, lamb, beef	

This allowed us to showcase the UK’s high regulatory standards and robust compliance framework, reinforcing the UK’s reputation as a trusted and credible trading partner. This has strengthened the UK’s position in established and emerging markets.

Safe imported food

We must have an effective national system of food and feed import controls for high-risk foods not of animal origin and products of animal origin supported by proportionate and effective legislation to protect public health and facilitate trade. We work collaboratively to identify and resolve public health risks associated with imported food and feed. We saw an increase in border notifications (BN) (fig.16), attributed to several factors. With new import controls, Port Health Authorities (PHAs) are conducting documentary, identification, and physical checks on certain categories of EU imports, leading to higher volume of controls and consequently failures. We monitor increases for resource pressures impacting our ability to validate, assess and escalate BNs.

Fig.16: Market access requests by commodity type



Sanitary and Phytosanitary (SPS) agreement

The Government set its ambition to reset the relationship with European partners and improve the trade and investment relationship with the EU. Our role in preparing for the UK-EU Summit (May 2025) involved cross-Government working and contributions to EU technical talks, to ensure that any SPS agreement continues to reflect our principles to protect public health and UK consumer interests. We supported this through evidence development across our areas of impact and will support the next phase of detailed negotiations (2025/26), allowing us to actively consider impacts this may have on us.

B. Managing divergence

We track and monitor UK and EU regulatory divergence. EU-led divergence slowed in 2024/25. We also had several instances of UK-led divergence including High Risk Food Not of Animal Origin, market authorisation reforms and subsequent tranche 3 approvals. We reviewed existing areas of potential divergence and rerated these based on risk to UK consumers and the internal market. We are considering how our approach to regulatory divergence may change in light of a SPS agreement with the EU.

Our aim is to ensure that as an organisation working across three nations with different responsibilities and accountability to

different governments, we work as 'One FSA'. Enhanced One FSA pilots were successfully concluded and evaluated. One FSA training is delivered to all new starters quarterly. Over 150 new starters completed this training and we continue to receive positive feedback.

The provisional Common Frameworks, agreements between UK Government and the Devolved Administrations (Scotland, Wales and NI) are awaiting internal clearance and Ministerial agreement across the four nations.

The Food and Feed Safety and Hygiene Common Framework has been cleared by legal representatives in the four nations and has undergone external Cabinet Office review. Once concluded, our internal clearance process will begin. The main challenge that we face is a temporary pause to the internal and Ministerial clearance process due to ongoing discussion around amendments to the Windsor Framework text contained within the document. This affects all UK government departments and until this is resolved, we cannot progress.

C. Monitoring arrangements under the Windsor Framework

Our role in delivering commitments under the Windsor Framework Agreement is part of a wider cross-government programme to meet the UK's international commitments.

In 2024/25 this included supporting other government departments in the development of four new SPS Inspection Facilities and producing associated guidance relating to movement of goods between GB and NI.

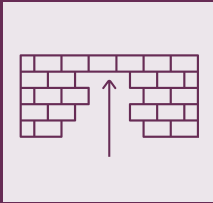
We implemented processes to provide timely advice to the new Democratic Scrutiny Committee which was established by the NI Assembly 2024. We have delivered

our requirements under the Windsor Framework Agreement and established this as part of business as usual for the organisation.

D. Targeted use of REUL Act powers

Following assimilation of Retailed EU Law (REUL) into GB legislation in December 2023, the focus of our REUL programme shifted to targeted reform to the market authorisations regime, further detail is provided in **'objective 4'**.

We proposed correction of references to the EU in the Food Safety Act 1990 and Food Standards Act 1999. Under the proposals inoperable references to EU provisions would be amended to correctly reference assimilated law. Given these changes involved amends to primary legislation we held a public consultation which ended March 2025 with no substantive comments or actions identified.



Objective 4

Create an effective and future focused approach to regulation through the risk analysis process, that protects consumers and removes barriers to innovation



Introduction

Much of the work carried out by the FSA is underpinned, or defined, by legislation. To keep up with a dynamic food system, we regularly review our legislative remit, seeking opportunities to make our work more efficient or more impactful. We also draft regimes to tackle emerging products and techniques within the food system.

Key deliverables to ensure we achieve our objectives for 2024/25

- A.** Develop a new regulatory regime for precision bred food and feed.
- B.** Explore targeted reforms to the market authorisations regime through powers to be created under the Retained EU Law Bill.
- C.** Explore options to improve the provision of allergen information for people with a food hypersensitivity.

Achievements delivered and challenges overcome in 2024/25

A. Precision bred food and feed

The Genetic Technology (Precision Breeding) Regulations 2025 sets new rules that allow us to establish and use a new regulatory framework for precision bred organisms (PBOs) for use in food and feed. This includes a new service for authorising PBOs, forming part of the existing system for market authorisations of regulated products, two new public registers for PBO applications and for authorised PBOs, and

an inspection and enforcement regime to ensure appropriate compliance.

The PB regulations successfully passed through Parliament (May 2025). This followed debates in both Houses of Parliament and extensive review of scrutiny committees where we prepared responses to alleviate concerns. The regulations were written into law by the Minister (May 2025) and are due to come into force November 2025. To support the new framework we published draft technical and administrative guidance for applicants and carried out user testing to gather feedback on the clarity and usability of the technical guidance. We wrote to LAs in England to provide feedback on the draft enforcement guidance and are working with teams in Wales and NI to ensure LAs and district councils in NI are informed.

The industry reaction to the regulations has been positive. Stakeholders highlighted that these regulations will help produce crops that can be more nutritious and resilient and will support industry to bring new and innovative products to market.

The EU developed proposals for a new regulatory framework for plants produced using new genomic techniques (NGTs). This may cause potential divergence regarding how PBOs are classified in the EU's framework. We regularly engaged with EU officials to learn more about the framework and identify opportunities for regulatory convergence.

B. Targeted reform to the market authorisations regime

In March 2024 we committed to deliver two future reforms by:

- Removing the requirement to renew authorisations for three regulated product regimes (feed additives, smoke flavourings and food or feed containing, consisting of, or produced from, genetically modified organisms) every ten years.
- Allowing authorisations to come into effect following Ministerial decisions and then be published in a public register rather than by legislation (statutory instrument).

During 2024/25 we worked alongside FSS to deliver these reforms to streamline the market authorisation process for regulated products to help businesses work more efficiently. This included a public consultation on the proposals alongside engagement with industry and consumer groups held between April and June 2024. Following Ministerial agreement and debates on the proposed reforms in the House of Commons and House of Lords (March 2025), the regulations came into force. Online guidance reflecting the reforms across the regimes was updated and published on our website.

Removing the requirement to reassess products that have many years of safe use means we can focus resources on detailed assessments that potentially pose the most risk. These reforms ensure the market authorisations regime is better able to keep pace with growing caseload, as emerging technologies and innovation increase demand.

Regulatory sandbox and innovation

Sandboxes are programmes that facilitate extensive dialogue between industry and

regulators to inform regulatory actions. The FSA and FSS secured £1.6 million from the Department for Science, Innovation and Technology's Engineering Biology Sandbox fund to facilitate the regulation of cell cultivated products (CCPs). The programme launched March 2025 and will run until February 2027. This sandbox is working with key food system stakeholders and other UK departments to achieve three objectives:

- 1) Identify safety hazards associated with CCP production and minimum levels of tests required to demonstrate their mitigation.
- 2) Address outstanding regulatory questions and publish these positions.
- 3) Provide a new consultation service to companies wishing to submit applications to GB's regulatory system, to support completion of high-quality applications.

The CCP sandbox programme has two main outcomes:

- **Regulatory approvals** – Swifter risk analysis, reducing the time taken for CCP applications to go through the market authorisation service to 2.5 years.
- **Industry confidence** – Ensure CCP industry has a clearer understanding of the information needed, reducing delays and being better able to attract investment. This increases confidence in choosing the UK as the place to grow their business.

We are providing tailored pre- and post-application support to companies submitting applications to the market authorisation service by holding workshops with industry and academic partners to explore questions on safety hazards and regulatory positions relating to the safety and sale of CCPs. This will inform the development and publication of industry guidance. We are on track to meet our objectives for 2025/26 and 2026/27.

Better regulation

The Better regulation framework and the Regulators' Code Statutory Framework guide our regulatory and policy making approach. The principles of good regulation provide the foundation of our regulatory approach to deliver our main statutory objective to safeguard public health and protect consumer interests in relation to food, alongside other statutory objectives, including 'Growth', where we have regard to the Growth Duty statutory guidance.

We aim to take clear, proportionate, and risk-based regulatory approach to protecting public health and believe excessive, unclear regulations place unnecessary burdens on business and hinder the intended regulatory benefits to consumers and business. We carry out post-implementation reviews to assess regulatory objectives and identify and remove unnecessary barriers to new technology and support industry advancements for consumer interests.

Our regulatory approach is demonstrated in our strategy and annual plan evidenced throughout '**objective 4**' on our work to reform and modernise our approach to market authorisations; including the introduction of a new regime for the authorisation of products derived from precision bred food and feed, and our regulatory sandbox and Innovation for CCPs. Reforms are also being delivered under **Objectives 1** and **2** to our day-to-day regulatory activity.

C. Food hypersensitivity

An estimated 6% of the UK adult population and 5-8% of children have a food allergy. 1% of adults have coeliac disease. These consumers must have access to the allergen information they need to make safe, informed choices about the food they eat.

Our Board agreed (December 2023) that an expectation should be set that non-prepacked food businesses provide allergen information in writing, as well as verbally and the provision of written information should be a legal requirement. Any change to legislation will be a decision for Ministers.

To make improvements for consumers eating out we have produced best practice guidance for businesses offering non-prepacked foods on how to provide written allergen information to consumers and how to support this with a conversation. We undertook extensive stakeholder engagement to gather evidence to produce best practice guidance which included consultation with 60 LAs and over 100 businesses.

We published [the guidance](#) and supporting tools March 2025. Research and user testing was undertaken to create the supporting tools which include:

- Downloadable symbols for use on menus, a matrix and poster to encourage dialog.
- Consumer and business surveys were undertaken to obtain baseline data to facilitate a future evaluation of the guidance.

The Board ([September 2024](#)) discussed the Codex Precautionary Allergy Labelling (PAL) standards and were supportive of most proposals but expressed concerns about the proposal to adopt standardised thresholds. They stated that the evidence base is not yet strong enough to support their use in UK legislation. The Board emphasised the need for more robust scientific data and real-world validation before thresholds can be reliably used to inform PAL decisions. We are gathering stakeholder evidence in response to Board concerns about the insufficient evidence for use of thresholds.

Evidence Generator

At a glance, this section covers the following objectives:

Objective 5

Ensure decisions, are informed by science and evidence

Objective 6

Build evidence, through science and research



Objective 5

Ensure our decisions, and those of others are informed by science and evidence



Introduction

The FSA produces scientific evidence and analysis and take input, scrutiny and challenge from experts and other stakeholders. We obtain, review and publish data and analysis to understand risks and opportunities and develop an evidence-based approach. We gather information to inform our approach e.g. targeted surveillance or assessing the impact of a new or emerging food risk or disruption in the food system.

Key deliverable to ensure we achieve our objectives for 2024/25

A. Ensure risk analysis decisions and priority 'core and change' work are informed by timely and robust science and evidence.

Achievements delivered and challenges overcome in 2024/25

A. Science, evidence and research

We regulate certain new food and feed through the risk analysis process, detail provided in '**objective 1**'. In 2024/25, we aimed to further increase the number of regulated products with a completed safety assessment, details of which are provided below:



100 (+16 from 2023/24)

Safety assessments



150 (+0 from 2023/24)

Incident risk assessments



19 (+4 from 2023/24)

Risk analysis risk assessments

When reviewing risk assessments for timeliness, quality assurance and fit for purpose, we achieved an annual score of 96% (+4% points from 2023/24). This reflects many risk assessments scoring the maximum available fitness for purpose score ensuring decision maker and customer needs were fully met. Of the assessments completed, the more complex ones took over a year to complete. These include:

Titanium dioxide (TiO₂): Our Scientific Committees assessed health concerns over TiO₂ as a food additive, following withdrawal of its EU approval. They concluded, using a

health-based guidance value, that current UK dietary exposures to TiO₂ is unlikely to pose a health risk related to DNA damage.

Highly Pathogenic Avian Influenza: A strain detected in milk from US dairy cattle prompted us to complete a rapid assessment to evaluate the risk to UK consumers. We expanded the assessment to include imported US beef products and produced two additional assessments to consider the risk to UK consumers which support the UK's response to the first detection of avian-origin influenza in a UK sheep March 2025.



Objective 6

Build evidence, through science and research, to anticipate opportunities and risks across the UK food system



Introduction

We build an evidence base generated around the food system and influencing factors. This allows us to maintain a global reputation for science and research, to identify risks quickly and inform decision-making with high-quality, transparent research.

Key deliverables to ensure we achieve our objectives for 2024/25

- A.** Develop a laboratory and sampling regime that is fit for purpose and resilient to the future to assure food safety and authenticity.
- B.** Identify and test technical and scientific innovations to enhance our and our partners' capabilities through the Pathogen Surveillance in Agriculture, Food and the Environment programme (PATH-SAFE).
- C.** Maintain and build our evidence base on the public interest in food.

Achievements delivered and challenges overcome in 2024/25

A. Laboratory and sampling regime

Support for laboratories

Public Analyst Official Laboratories (OLs) in England and Wales play an essential role in delivering food standards. We have delivered a programme of activities to support these labs; maintaining critical capabilities and mitigating the risk of closure, due to decreasing levels of enforcement sampling. Given significant progress and positive outcomes, these activities will now be phased into business as usual.

Public Analyst Official Laboratory grant funding awarded in 2024/25

£286k was awarded in grants, designed to build new testing capabilities within OLS and despite general election delays to award notification, saw good uptake across all five OLS in England and Wales. Final reports will be finalised in July, with interim reports showing expenditure supporting equipment, performance trials and accreditation.

£37k was invested in Genetically Modified Organisms (GMO) training resulting in onshoring of accredited GMO testing within England, Wales and Scotland. Previously only European laboratories had access to this testing.

Progress against the categories of sampling

Sampling is an important source of evidence to understand risk and compliance within the food system. Across the FSA, we support four different types of sampling.

Regulatory monitoring



Spend £2.94 million



Samples tested 5,912



Non-compliance 125

Purpose: To fulfil our food and feed safety monitoring responsibilities e.g. regulatory monitoring of shellfish (and associated waters) and radiological sampling.

Successes: Annual shellfish and associated water monitoring prevented unsafe products being placed on the market and reassured stakeholders that regulated chemical contaminant levels were below legal limits.

Sampling to inform science and research



Spend £0.7 million



Samples tested 1,684



Non-compliance 21

Purpose: Focused on specific areas to increase knowledge that informs risk assessment.

Successes: Provided valuable insights into the presence of antibiotic-resistant bacteria in raw, pre-packaged farmed salmon and whole heads of lettuce sold in retail stores. It has provided insight to assess the risk of microbiological contamination of minced meat and meat preparations from cutting plants and update policy to ensure we meet our regulatory responsibilities.

Targeted surveillance sampling



Spend £0.7 million



Samples tested 1,321



Non-compliance 207

Purpose: Specific commodities for specific hazards to consider emerging risks.

Successes: The retail surveillance survey results directly led to the removal of non-compliant products from sale and the provision of advice to food businesses to improve their compliance. They have provided LAs with valuable information on potential risks, allowing them to focus their resources to target Official Control sampling that we fund at the areas of greatest non-compliance. The imported food surveillance programme monitored the safety of imported foods entering the UK market, identifying emerging risks that may require regulatory action.

Official Controls (enforcement sampling)



Spend £0.6 million



Samples tested 2,692



Non-compliance 459

Purpose: Support LAs by funding targeted sampling bringing businesses into compliance.

Successes: FSA grant funding has supported over 90 LAs to address food safety, standards and authenticity risks.

This included enforcement samples for follow-up action on results from our targeted surveillance; proactive sampling in areas identified as national food standards priorities; targeted sampling of imported foods, and participation in the EUROPOL OPSON XIII which targets counterfeit substandard food and beverages. Where non-compliant results were obtained, LAs took appropriate action to ensure businesses comply with relevant regulations.

B. Foodborne disease and PATH-SAFE

Foodborne disease

We aim to reduce UK foodborne illnesses. We achieve this through activities such as:

- monitoring industry adherence to food safety standards.
- identifying and promoting effective interventions to reduce food contamination.
- responding to contamination incidents in food and foodborne disease outbreak, using findings from investigations to prevent incidents in future.
- assessing surveillance data, response and management of contamination incidents in food and related foodborne disease outbreaks.
- commissioning research and horizon scanning to identify sources of foodborne disease-related infections.
- communicating risk, and risk reduction strategies, to consumers and businesses.

Trends of gastrointestinal pathogen reporting

We monitor four major bacterial gastrointestinal (GI) pathogens against thresholds considered outside the expected range. A breach of threshold signals the need for investigation and, if required, action. The thresholds need periodic review to ensure they are based on the latest evidence and were last reviewed March 2025. The Board agreed they should be updated and reviewed at least every five years.

The graphs below show trends in UK laboratory confirmed cases per 100,000 population of the four major GI pathogens provided by UK Public Health Agencies*, alongside the new thresholds. This includes all laboratory confirmed reports, in some cases infection may have been acquired by routes other than foodborne transmission.

Fig.17: Campylobacter

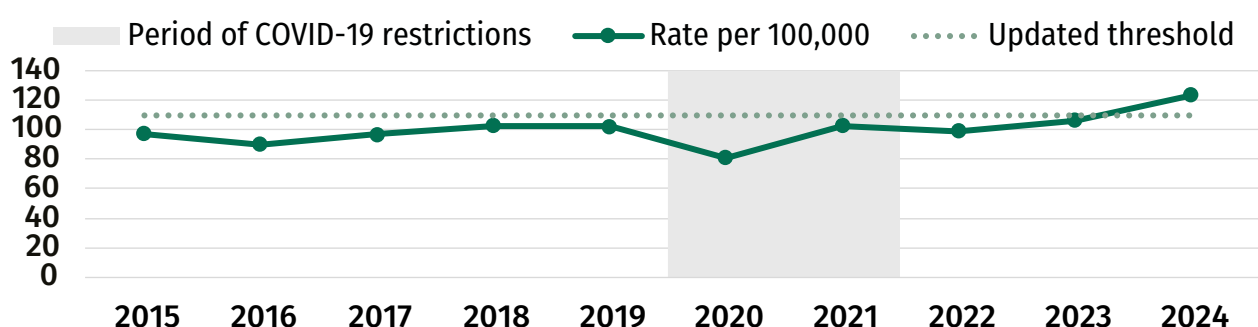


Fig.18: Non-typhoidal Salmonella

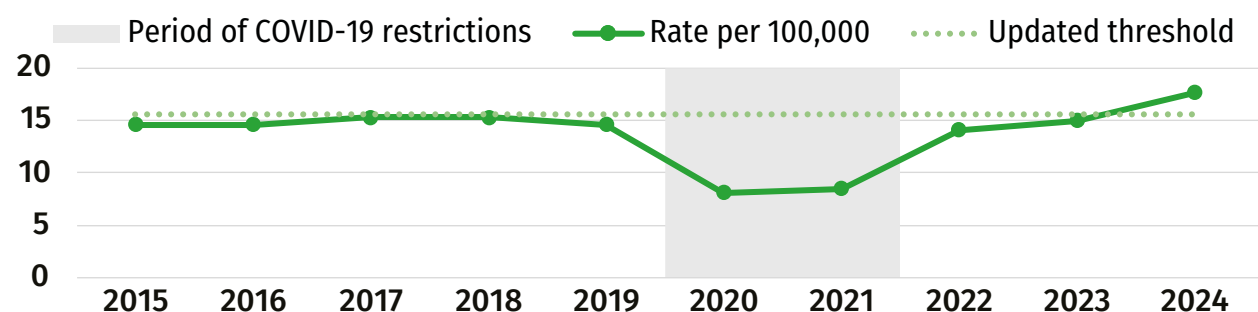


Fig.19: Listeria monocytogenes

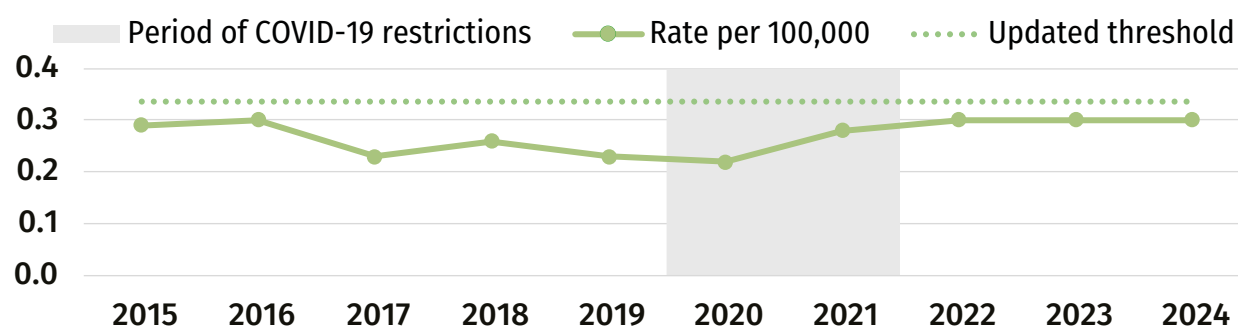
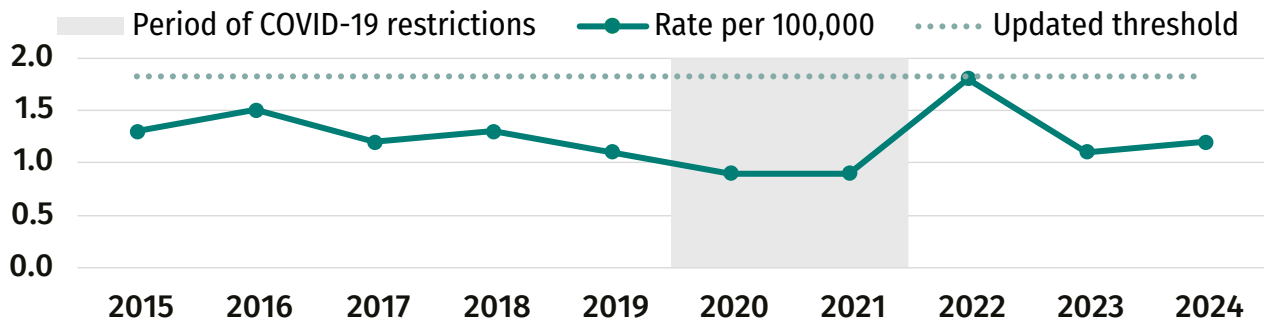


Fig 20: Shiga toxin-producing E.coli (STEC) O157

*Data are provisional and may change and are derived from multiple live reporting systems developed and maintained by the UK public health agencies (UK Health Security Agency, Public Health Wales, Public Health Scotland and Public Health Agency NI). Rates per 100,000 population are calculated using ONS mid-year population estimates. Trends should be interpreted with caution, particularly over the COVID-19 period (2020 to early 2022) due to multiple factors which impacted pathogen reporting during that time.

The 2024 rates of UK laboratory confirmed reports of *Campylobacter* and *Salmonella* were confirmed to have exceeded the new thresholds. We are working with the UK Public Health Agencies to investigate possible reasons for these increases. Once concluded a decision will be made as to whether further actions are required.

Rates for *Listeria monocytogenes* were below the threshold and consistent with previous years. Rates for STEC O157 were below the threshold, although a 10%-point increase from 2023 is noted and this will be monitored closely in future years to determine whether this is an upward trend or natural variation in reported cases. We are collating the data to recalculate the STEC threshold to include further serotypes as agreed by the Board.

We completed a review of our guidance on reducing the risk of Listeriosis for vulnerable groups in health care settings which remains fit for purpose. We are considering how we might simplify the guidance, increase its awareness and accessibility and aim to publish revised guidance by the end of 2025. As part of the *Campylobacter* risk reduction initiatives, we have commissioned a review of the effectiveness of

Campylobacter interventions throughout the food chain.

PATH-SAFE

Detecting and identifying pathogens early and accurately trace foodborne (FBD) disease outbreaks at source is critical to protect public health and reduce associated economic costs. The PATH-SAFE programme aimed to capitalise on technological advances to enhance public health protection. We piloted new FBD pathogen and AMR surveillance approaches, across the four nations, taking a cross-Government, One Health approach. This supported our research priorities related to FBD and AMR. In February 2024, we secured continuation funding from HM Treasury's Shared Outcomes Fund (£2.2 million). Combined with matched investment from programme partners, this funding allowed pilot work to progress towards deployment. In 2024/25, we met all key objectives:

- All projects were completed as planned with expected outputs delivered when the programme closed March 2025. 180 outputs and publications have been delivered, are in progress or are planned.

- The genomic data platform was enhanced to include analytics for Listeria and E.coli. Recommendations, codesigned with cross-sector input, for onsite diagnostics for Official Controls have been finalised. 25 tools, methods and models were developed and advanced and 18k new genome sequences produced through analysis of thousands of new and existing samples and isolates.

The [final evaluation report](#) concluded the pilot was successful having achieved outcomes that improved UK surveillance. Several recommendations were made regarding further investment required to influence practice and bring learning into business as usual.

C. Maintain our evidence base on the public interest in food

To monitor progress against our mission and inform decision making, we conduct consumer research across England, Wales and NI. Our core consumer research includes:

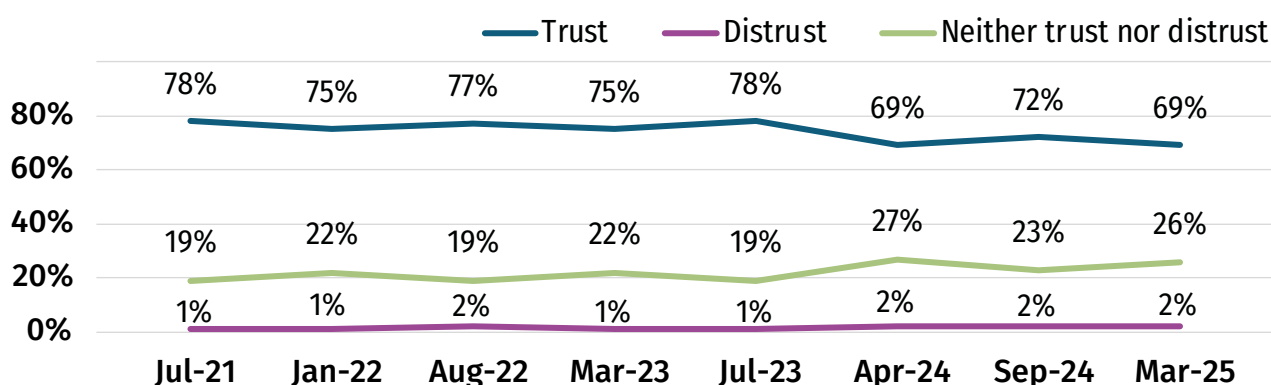
- [Food and You 2](#) – Our official statistic survey, conducted biannually with approximately 6,000 people covering a variety of topics of strategic interest.
- [Consumer Insights Tracker](#) – A monthly online survey conducted with 2,000 people, providing regular insights on key or emerging topics.

Trust in the FSA

Latest results from [Food and You 2](#) (published March 2025) indicate awareness of the FSA is high, with 91% of respondents reporting that they had heard of us. Most respondents with some knowledge of the FSA, trust us to do our job, to ensure food is safe and what it says it is (69%). Trust in the FSA declined in mid-2023, accompanied by an increase in respondents saying they 'neither trust nor distrust' us. This is opposed to an increase in distrust, which remained low and stable (1-2%) since 2020 (fig.21). Since 2023, trust in the FSA has remained stable. We commissioned a study to understand consumer trust in us and the food system, and the role of trust in our strategy and communications. Results highlighted the following and will be used to inform our next strategy:

- Trust is shaped by perceptions of honesty, competence and benevolence, as well as broader societal and sectoral trends and media narratives.
- There has been an increase in low or no trust in national governments globally.
- Trust in the government fluctuates in response to political events and wider contextual factors, which can shape trust in food and the food system.

Fig 21: Consumer trust in the FSA by Food and You 2 survey publication date

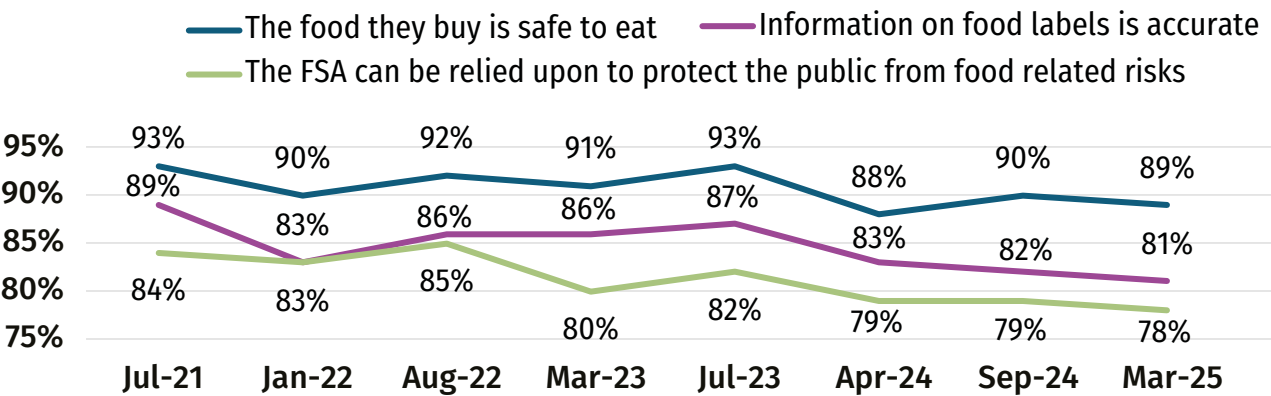


Trust in the food system

Latest Food and You 2 results indicate consumer confidence in food safety and food authenticity remains high, with 89% of respondents confident food is safe to eat and 81% confident that the information on food labels is accurate.

78% of respondents are confident that the FSA can be relied upon to protect the public from food-related risks. These findings are broadly in line with the last two surveys.

Fig.22: Confidence in food safety and food label accuracy by Food and You 2 publication date



Consumer behaviour

Latest Food and You 2 results (published September 2024) indicate the following most common reasons for respondents changing diets in the 12 months prior to answering the survey:



We cannot compare data to previous survey findings due to changes to the question wording.

Further analysis of our consumer data is included in our [Strategy Board paper](#) and [‘Our food report’ 2024](#), our annual report on food standards.

Watchdog

At a glance, this section covers the following objective:

Objective 7 - Speak out publicly about areas of consumer interest



Objective 7

To speak out publicly about areas of consumer interest to support food standards in the UK



Introduction

The FSA gathers information from across the food system, via our evidence generator activity and stakeholder engagement and applies this information to report factually on food standards and consumer interests around food. We also speak out publicly on areas of interest, championing consumer rights.

Key deliverables to ensure we achieve our objectives for 2024/25

- A.** Provide advice at the Department of Business and Trade's request about whether new Free Trade Agreements maintain statutory protections for human health within our remit ("Section 42" reports).
- B.** Monitor the standard of UK food and regularly review the state of national food standards (concerning safety and authenticity).

Achievements delivered and challenges overcome in 2024/25

A. Impact of trade deals

We play a key role in scrutiny of Free Trade Agreements (FTAs) by providing advice to the Department of Business and Trade (DBT) on the maintenance of statutory protections for human health. DBT commission this advice to produce an FTA report, which is laid before UK Parliament in line with requirements of Section 42 of the Agriculture Act 2020.

Although no new FTAs were signed in 2024/25, the UK did agree an Enhanced Trade and Investment Partnership with Nigeria (February 2024). This memorandum of understanding covers cooperation on issues related to trade and investment in areas which contain an "Agriculture, Food Safety and Food Security" article (set in the Annex of the partnership). It is the UK's first bespoke agreement with an African country following EU exit. As this agreement is not an FTA it did not require our Section 42 advice.

The UK’s accession to the Comprehensive and Progressive Agreement for Trans-Pacific Partnership entered into force [December 2024](#), between the UK and ratified parties.

We assisted Defra and DBT in several ongoing FTA negotiations in 2024/25. India and the UK concluded negotiations for an agreement in principle May 2025, and we expect to be commissioned (alongside FSS) to provide advice for the DBT-led Section 42 report.

B. Monitoring national food standards and the food regulatory system

We were involved in three major pieces of cross-Government reporting on aspects of the food regulatory system in 2024:



[‘Our Food 2023’](#) (joint FSA/FSS annual review of food standards across the UK)



the Defra-led [UK Food Security Report 2024](#)



the [UK Food Security Index](#)

Our involvement in these cross-cutting pieces of work allows us to monitor and add to a meaningful body of data about the food system in a broader manner. ‘Our Food’ is an annual report published jointly by the FSA and FSS to provide a comprehensive review of UK food standards over the calendar year. We published [‘Our Food 2023’](#) October 2024 and laid the document in all four parliaments. The report reviewed data and evidence on the impact of cost-of-living pressures on consumer behaviour, food import patterns,

hygiene and standards compliance across businesses and establishments. It also covers incidents, food crime and sampling. We concluded that food standards had been maintained in 2023 but identified three strategic concerns about the food system:



consumer access to sufficient safe, nutritious food against cost-of-living pressures



adequate supply and availability of official veterinarians to uphold food safety and animal health and welfare standards



adequate supply and funding of the LA workforce to uphold food standards

The [2024 report](#) was published in June 2025. We worked alongside Defra and other government departments on the UK Food Security Report 2024. This report is a three-yearly cross-Government official statistics report, drawing together high-quality statistical data to create an overarching view of the UK food security landscape. We led Theme 5 (Food safety and consumer confidence) jointly with FSS and supported Defra-led themes 3 (Food supply chain and resilience) and 4 (Food security at a household level). We led on one of nine indicators (consumer confidence in supply chain actors) in the UK Food Security Index, published May 2024.

Convenor and Collaborator

At a glance, this section covers the following objective:

Objective 8 - Work in partnerships across the food system



Objective 8

To work in partnerships across the food system to address issues in the food system affecting consumers and businesses



Introduction

Few of the outcomes the FSA strives towards can be achieved in isolation, as we hold a small amount of the food system remit. To deliver our mission, we must work with a variety of external stakeholders, within and outside government.

Key deliverables to ensure we achieve our objectives for 2024/25

- A.** Work with other UK Governments, to ensure we contribute to the delivery of key cross-Government priorities.
- B.** Build strong working relationships with industry and food system stakeholders to work with and through others.
- C.** Build our international reputation and influence as a food safety and regulation leader.

Achievements delivered and challenges overcome in 2024/25

A. Working with UK Governments on cross-government priorities

Food data transparency partnership

We worked with government departments and businesses to provide support on data infrastructure and standards needed for consistent and accessible environmental impact data for the agri-food system, and potential reporting of nutrition data.

We co-Chair the data and technical working group, to ensure technical feasibility of proposals. We supported Defra to develop the [eco workstream roadmap](#) (released January 2024) and have input to progress the steps it outlines. We build and maintain strong relationships with industry, academia, and other food system stakeholders.

School Food Standards (SFS) compliance pilot

The pilot ran across 18 LAs (September 2022 to July 2023). We worked with the Department for Education (DfE) and the Office for Health Improvement and Disparities to investigate a mechanism for identifying non-compliances with SFS in England. This involved Food Safety Officers (FSOs) conducting SFS compliance checks at the same time as food hygiene inspections on food business operators serving food in schools. [The final report](#) included the following key findings:

- FSOs reported that checks were straightforward and changes to the question bank, guidance and reporting process had improved their experience.
- There is potential inconsistency between LAs due to different interpretation of phrases such as 'meat product'.
- LAs felt that changes made to the question bank and its use reduced data quality, making comparisons of compliance between schools unreliable.
- Schools were content to facilitate the checks but there was inconsistency between schools in the extent to which potential non-compliances were addressed.
- LAs faced barriers in following up with schools where potential non-compliance was found. This included a lack of communications, resource and expertise.

We provided recommendations which could be used to develop a robust system of compliance checks in the future.

Nutrition Northern Ireland (NI)

In NI, we share responsibility for the development, delivery and evaluation of dietary health policy and nutrition surveillance. Our aim is to improve health outcomes by increasing the availability of healthier food and increasing consumers' understanding of nutrition. There are four main objectives:

Support NI policy to achieve a healthier food environment within the outcomes of the Department of Health NI obesity strategy

In 2024/25 we worked closely with the Department of Health on the development of the NI Healthy Futures obesity strategy due for publication later this year. We worked with DAERA to develop of the [NI Food Strategy Framework](#) published November 2024.

Progress the Making Food Better Programme and its workstreams

We met over 80 stakeholders, published three reports (Making Food Better Consumer Tracker, Qualitative Research on Reformulation with Food Manufacturers in NI, Ice Cream Reformulation and Technical Guidance), and hosted an ice cream reformulation workshop. Findings of the Making Food Better consumer tracker from 2024/25 were:

26%
female



13%
Male



Awareness of daily energy requirements (+1% and -2% points from 2023)

92%
understand



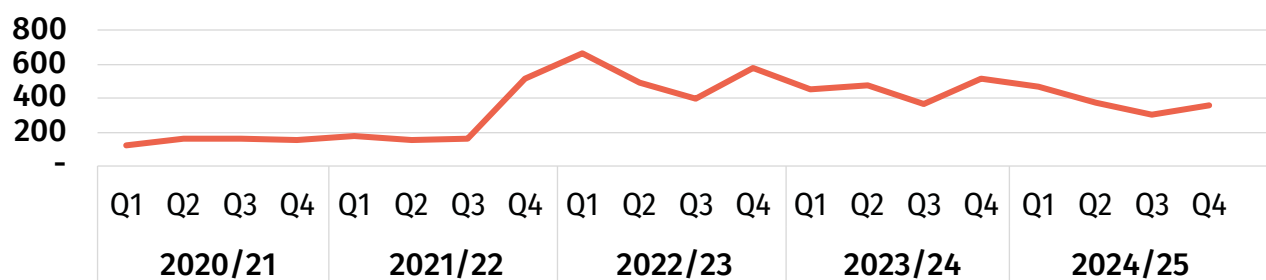
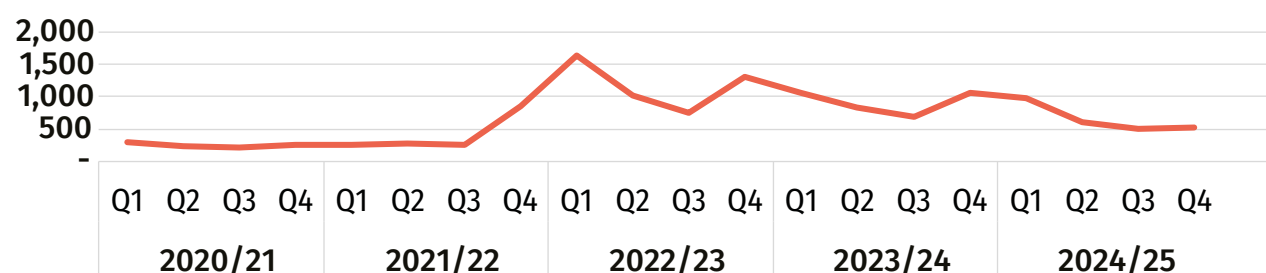
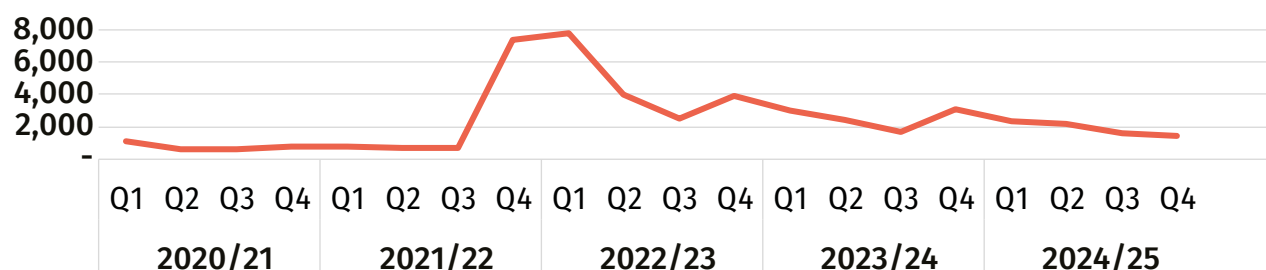
The traffic light labels (+13% points from 2023)

49%



Use traffic light labels when shopping for food (+6% points from 2023)

Use of our calorie calculator, MenuCal, has returned to levels seen prior to the introduction of mandatory calorie labelling in England in 2022.

Fig.23: MenuCal users per quarter**Fig.24: MenuCal Logins per quarter****Fig.25: Recipes inputted into MenuCal per quarter**

Progress implementation of the nutritional standards in Health and social care (HSC) and council settings

We progressed the implementation of nutritional standards across the NI public sector. A review of nutritional standards for HSC began September 2024 with the revised standards due for publication September 2025. An evaluation of the implementation of nutritional standards in vending in HSC was published September 2024. An evaluation in councils and wider public sector is ongoing with results due in autumn 2025.

Progress work on improving the nutritional quality of children's restaurant meals

We partnered with the NI Hotels Federation to launch 'Choice for Children', an initiative to highlight the importance of healthy food choices for children when eating out. 14 hotel restaurants entered a competition to create a healthier children's meal that complied with criteria taken from our Healthier Catering Tips for Children's Menus guidance. The campaign attracted 8,012 impressions on Instagram, 3,005 on Facebook, 1,600 on LinkedIn and 512 on X, was picked up in six online and print articles and by one radio station. We commissioned a literature review to identify effective initiatives to improve the nutritional content of children's restaurant meals. The results will be published later in 2025.

B. Building relationships with industry and food system stakeholders

We chair and participate in a various engagements domestically with industry and food system stakeholders including regular technical engagement groups on issues such as imported food and we convene key stakeholders around major incidents and events. During 2024/25 we focussed on building existing relationships and creating new ones, to coalesce key food system stakeholders around an agenda of modernising the delivery of LA regulation, testing new approaches to regulation (more detail on delivery provided in **objective 2**) and designing a blueprint for a future regulatory system in collaboration with key actors in the UK's food system e.g. online food aggregators, primary authorities and other regulators who all influence businesses compliance with food law.

The effective working relationship with aggregators via their Charter has led to an aggregator has provided technical information to assist an LA-led investigation. The aggregators distributed our guidance direct to businesses using their platforms during a high-profile allergen incident and used our guidance to reduce registration issues.

Under the commitments of the Food Safety Charter the aggregators shared and promoted our food safety information and guidance on allergens management across 170k small and medium businesses, with over 23 million regular users. This supported LAs by ensuring new businesses were correctly registered and signposted to appropriate guidance. Each aggregator has distributed our allergen training to all restaurant partners, resulting in the highest number of users since the training launched (2020). Over 22k new users registered during 2024/25 +36% on the same period in 2023/24.

C. Building our international reputation

We built our reputation as a trusted and invested collaborator with international partners by undertaking several senior level engagements. These include agreeing an Memorandum of Understanding and science cooperation work plan with the German Federal Institute for risk assessment and a cooperation agreement on tackling food crime with the Italian Department of the Central Inspectorate for the protection of the quality and repression of fraud of food products. Other key engagements have included:



FSA
Chair

May
2024

Established a relationship and gained commitment to continued cooperation from the Italian food safety authorities.



Chief
Scientific
Adviser

Oct
2024

Promoted our commitment to global cooperation on science and evidence and rules-based system of Codex at the flagship Food and Agriculture Organisation World Food Forum event.



France



Geneva



Spain

FSA
Chair

Feb
2025

Established relationships and gained commitment to continued cooperation with the French and Spanish food authorities and discussed specific World Health Organisation work of importance to our activities, including INFOSAN.

We co-hosted an event in Brussels for EU officials, embassy agri-attachés and trade associations on Precision Breeding and Market Authorisation reform (including innovative products) which aided understanding of our policy developments.

We supported a visit from Qatar, providing a high-level overview of the FSA, arranging site visits to a port and an Official Controls laboratory. This included arranging for Dairy Hygiene Inspectors to attend a visit to an organic farm to answer technical questions.

We also hosted a visit from a delegation from Vietnam where we provided information about food incident handling and risk assessment process.

Enabler

At a glance, this section covers the following objective:

Objective 9 - Provide the right people, resources and processes






Objective 9

To provide the people, resources and processes needed to deliver the FSA’s objective



Introduction

It has been two years since we launched our People Plan, and our focus has been to build on the strong foundations we established in 2023/24 in all three themes:

-  Excellent employee experience
-  Maximising capability
-  An enabling organisation

In 2024/25, we continued to support our staff in delivering our priorities and strategy.

Key deliverables to ensure we achieve our objectives for 2024/25

- A.** Deliver and implement priorities from year two of the People Plan.
- B.** Ensure efficient and effective performance by our enabling functions that allow our organisation to operate.

Achievements delivered and challenges overcome in 2024/25

A. Deliver and implement the People Plan

Theme 1: Excellent employee experience

Recognition and reward

Our 2024 Civil Service People Survey (CSPS) results show 78% awareness of available benefits, 7% points above the CS benchmark. Use of our employee benefits platform increased. However, only 38% were satisfied with the total benefits package (-6% points from 2023), driven by perceptions of front-line staff. We recognise there is more to do to broaden our allocation of reward. We published 2023/24 reward data by protected characteristic (August 2024) to make the scheme more transparent.

Embedding our values

Our values are embedded in reward and recognition, performance management, and people policies. In 2023 we built awareness and understanding of how to live these values and launched our management

charter (April 2024), setting expectations of managers, given their influence on culture and employee experience. 2024 CSPS results show that awareness remains strong, with 93% familiar with our refreshed values.

Wellbeing in working environments

We implemented 126 workplace adjustments, supporting staff to stay and thrive in work. New guidance and a workplace adjustment eLearning package supported staff in office and operational environments. We maintained regional education and awareness days for frontline staff, ensuring that we sought their views and feedback. Our efforts increased CSPS scores in health and wellbeing, fair treatment, and inclusion. Although work-related accidents incident reports decreased to 116 (131 in 2023), we risk exceeding our targets for accidents and ill health but are putting plans in place to address this. Inclusion and fair treatment scores improved, with 88% feeling fairly treated and respected for individual differences.

Theme 2: Maximising capability

Enhance people management capability

We launched our Leadership and Management development framework, FSA Ascend, to enhance people management capability. This initiative supports managers and leaders to deliver our Management Charter and the CS line management standards. 2024 CSPS results show improvements in all scores regarding managers since 2023. Following the introduction of a mandatory management objective, we saw some improvement in the number of reported extended check-ins and work continues to improve this further.

Annual corporate development planning

We developed and delivered our annual corporate development plan against three priority areas identified in our strategic capabilities forecast:



Business delivery



Leadership and management



Communications and relationships

Participants in our learning and development activities reported positive outcomes, 76% felt able to access the right learning opportunities, and 62% felt that those they accessed helped them improve their performance. Our frontline staff scored lower than non-frontline staff, but we saw a 4%-point increase in the learning scores from 2023. There was a 3%-point improvement in learning scores for non-managers.

Succession planning and talent management

We reviewed our approach to talent management and developed a centralised pilot to be launched Autumn 2025. 2024 CSPS results show that only 57% of people thought there were opportunities to develop their career, a decrease from 2023. The framework will assess and map employee performance, enabling us to identify high-potential individuals, plan for succession, and ensure tailored development plans for everyone.

Inclusion

We monitor and analyse diversity data through voluntary declaration to understand our workforce's protected characteristics and ensure we are attracting a diverse skillset. Following a campaign to increase protected characteristic declaration rates, we saw an increase in disability declaration, providing more evidence to base D&I initiatives.

We established champion-chaired inclusion action groups to evolve our governance, supporting strategic delivery. We achieved Carer Confident level 2 accreditation and continued to work closely with our staff networks. Our inclusion and fair treatment CSPA score was 85% (+1% point from 2023), with gaps between the scores of those who have a protected characteristic and those who do not.

Detail on D&I performance information and due regard for the public sector equality duty are in the **'Staff composition'** section.

Theme 3: An enabling organisation

Through Our Ways of Working, we have provided office spaces to enable staff to work collaboratively, supporting effective relationships, optimising performance and encourages a geographically and diverse workforce. We continued to embed our new finance and HR system, implemented process improvements to streamline operations, developed user guides and training, and disseminated people data to directorates to inform decision-making. Continuous improvement has streamlined our HR processes, making them more efficient for line managers and the enabling functions.

We improved our approach to corporate planning and prioritisation by using our three-year corporate plan, Senior Civil Service workshops, manager's toolkits, and promoting quality check-ins. 2024 CSPA results show improvements in

organisational objectives and purpose, with 70% reporting an acceptable workload and 81% felt they had a good work-life balance, both +1% point from 2023 and above the CS benchmark. Our change management scores decreased slightly, however, confidence in senior managers increased by 1% point. We consolidated our estate to ensure a more proportionate workspace and improve our staff's working experience. Home-enabled staff had the highest engagement score (74%; +1% point from 2023) compared to those with multi-location or site/office-based arrangements, all above the CS benchmark (64%).

B. Other significant contributions to the enabling function

Complaints to the Parliamentary Ombudsman

In 2024, no complaints were accepted for investigation by the Parliamentary Health and Service Ombudsman (PHSO). One complaint was referred to the PHSO, but following an initial approach to the FSA this complaint was not accepted for investigation by them.

We managed 11 complaints under our formal complaints process, with a further 35 handled at first point of contact without the need for formal investigation. We measure our complaint handling policy and procedures against the PHSO's Central Complaint Standards. The cost of dealing with complaints is reflected in the **'Financial statements'**. There were no complaints in 2024/25 which resulted in a financial remedy.

Performance in correspondence with public and MPs including Parliamentary Questions

We do not centrally record all incoming and outgoing correspondence and contact with members of the public. Our contact details are available on our website for members of the public and food businesses to contact directly. During 2024/25, we dealt with 9,987 incoming calls and 5,631 cases from members of the public via our online form (+1,042 from 2023/24).

We responded to 71 items of correspondence, including items sent by members of the public to members of Parliament, the Chair, Chief Executive or other, replying to 96% within target. We drafted answers for 49 Parliamentary Questions, returning 94% on time to the Department of Health and Social Care to answer via their Ministers.

Details in respect of any significant issues

No events have occurred in or since the end of the financial year.

Principal risks and uncertainties

To protect public health and consumer interests in relation to food, we identified five principal risks. These are managed by appropriate senior leaders; all mitigations are timebound and reviewed quarterly (or sooner by exception). Complete risk elimination is not always possible or cost-effective and some may arise from unforeseen circumstances. We actively monitor and manage our risks in accordance with our risk policy, taking necessary actions and providing assurance to our Audit and Risk Assurance Committee. Key mitigations to manage our risks are summarised below:

Strategic objective key:

1	Deliver our regulatory responsibilities
2	Reform the feed and food safety regulatory framework
3	Support decision makers on rules relating to food
4	Create an effective approach to regulation
5	Ensure decisions are informed by science and evidence
6	Build evidence through science and research
7	Speak out about areas of consumer interest
8	Work in partnerships across the food system
9	Provide the right people, resources and processes

Principal risk trends and key mitigating activities

Risk 1: An inability to effectively identify, prioritise, assess and act to prevent avoidable food risks harming consumers

Risk exposure assessment	Trend this year	Link to strategic objective
A	Stable	1 3 4 5 6

Context: Keeping people safe by reducing food risk is our fundamental purpose. This risk focusses on the consequences of a failure to have the right governance, systems, skills and resources to reduce avoidable harm and consequences to trust in the food system.

To mitigate this risk we have:

- Ensured effective operation of the risk analysis process, taking safety concerns through risk assessment and risk management with assurance through internal governance processes to ensure right levels of scrutiny. Action taken includes assessing the safety of bamboo plastic in food contact materials which resulted in updated risk management advice. Detail on issues that reached risk assessment are provided in **‘objective 1’**.
- Successfully passed the Genetic Technology (Precision Breeding) Regulations through Parliament May 2025. It allows us to use a new, risk-based and proportionate framework for precision bred organisms for use in food and feed which prioritises consumer safety and maintains food system confidence.
- Utilised horizon scanning techniques to help us identify unknown risks.

Risk 2: An inability to provide an appropriate response to a major food / feed incident to protect consumers from potential harm

Risk exposure assessment	Trend this year	Link to strategic objective
R	Improving	1 2 6

Context: We protect UK consumers by managing food and feed safety incidents. Our priority is to coordinate our response to these incidents and outbreaks. Global events and climate change among others, makes us vulnerable to supply chain disruption that can exacerbate the risk. There is a risk we would not have sufficient capability and capacity to deliver an appropriate response to a large-scale foodborne incident, affecting our ability to minimise consumer detriment, reducing consumer confidence in the food sector.

To mitigate this risk we have:

- Established contingency and resilience arrangements to respond to major food or feed safety incidents.
- Maintained a surge capacity to ensure we have a skilled cadre that can be called upon when required with key exercises conducted that stress tested our incident management operating procedures and communications with government departments (detail on food and feed incidents provided in **‘objective 1’**).
- Established and delivered a Risk Crisis and Management programme to embed upgraded capability and capacity to respond to crisis situations.
- Delivered activities to support Public Analyst Official Laboratories in England and Wales; maintaining critical capabilities and ensured that the UK has access to chemical and compositional testing for enforcement and surveillance purposes in the event of a major food or feed incident. Detail is provided in **‘objective 6’**.

Risk 3: Support LAs in delivering Official Controls reducing potential food safety risk to consumers and maintaining confidence by trading partners and consumers		
Risk exposure assessment	Trend this year	Link to strategic objective
	Worsening	  

Context: Local and Port health authorities have a statutory responsibility to deliver food and feed Official Controls in accordance with food and feed law to ensure food is safe and what it says it is. As central competent authority for food safety, we are responsible for the Official Controls regime and work closely with LAs and PHAs to ensure service and consumer protection are not compromised.

To mitigate this risk we have:

- Supported LAs though ongoing performance monitoring alongside the redesign of our future reporting requirements and the performance management approach for failing LAs. This included setting performance indicators applied to the new Food Standards Model (detail provided in **‘objectives 1 and 2’** respectively).
- Developed and commenced implementation of a new Food Standards Delivery Model to improve the system of food standards Official Controls delivered by LAs in England and Northern Ireland (detail provided in **‘objective 2’**).
- Developed and consulted on new approaches to food hygiene Official Controls to allow LAs to triage businesses at the point of registration and prioritise high-risk premises, recognises new qualifications and will enable LAs to use a broader range of Official Control methods and techniques, including remote Official Controls in certain circumstances. The changes are being made to the Food Law Code of Practice (FLCoP), which was laid before Parliament in Autumn 2025.

- Piloted a LA resourcing tool for food hygiene which allows LAs to calculate the resources they require based on interventions in the FLCoP.
- Helped address the shortage of people entering the profession by working with professional bodies to endorse a Trading Standards Practitioner apprenticeship and a professional competency qualification (detail provided in **'objective 1'**).
- Identified alternative ways to deliver a more sustainable model for Official Controls helping to take the pressure off LAs through enterprise level regulation. This could enhance our oversight, assure food law compliance, and create system efficiencies with five major UK food retail (detail provided in **'objective 2'**).

Risk 4: An inability to deliver our priorities and seize opportunities due to resourcing pressures

Risk exposure assessment	Trend this year	Link to strategic objective
A	Improving	9

Context: Current and future economic uncertainty could significantly impact our ability to maintain standards and deliver our statutory duties. This could be driven by upward cost pressures such as increased civil servants pay.

To mitigate this risk we have:

- Collectively made decisions about where budgets will be used through our business planning and in-year review process. This aligns to our strategy, three-year plan, and annual plan. Each directorate has headcount limits monitored quarterly.
- Spending Review 2025 phase 2 concluded June 2025 covering 2026/27 – 2028/29 for resource (day to day spending) budgets, and 2026/27 - 2029/30 for capital (asset purchases and research spend) budgets. Funding allocations are focused on delivering the Government's Plan for Change and supporting growth.

Risk 5: Maintain confidence and trust from consumers, business, government and / or other stakeholders and protect our reputation and therefore our ability to deliver our strategic objectives to protect consumers

Risk exposure assessment	Trend this year	Link to strategic objective
R	Stable	6 7

Context: Failing to influence and engage effectively with a variety of stakeholders would risk our pledge to put consumers first in everything we do. Trust and confidence of our key stakeholders are central to achieving a positive reputation, delivering our priorities and maintaining trust in the food system.

To mitigate this risk we have:

- Ensured our communications plan has focussed on understanding our audiences and building stakeholder relationships e.g. we held detailed stakeholder and consumer events for the launch of the sandbox (March 2025), providing reassurance that food safety is our primary focus.
- Regularly listen and engage with stakeholders such as Food and Drink Federation, MPs, British Retail Consortium, National Farmers Union, NI Assembly and the Senedd.
- Reviewed our approach to incident and risk communication which led to tactical changes to the way we work and highlighted broader, cross-FSA issues regarding incidents governance and data usage. Work commenced looking at mis and disinformation, including the development of a toolkit to enable us to identify, classify and respond appropriately to different types of mis and disinformation.

Emerging risks

With the dynamic nature in which we operate we have identified the following emerging risks that may affect future performance across all our strategic objectives:

	Governmental factors: We must ensure we understand the expectations of our role and work as a regulator and the criticality of the food system with the uncertainty of changes to UK government policies and priorities. There is a risk that we do not plan effectively or build sufficient capacity and/or capability to deliver key planned reforms such as those the government has set in its 10-year health plan and the national food strategy.	<div>1</div>
	Regulatory innovation: There is growing interest in alternative protein sources to traditional animal-based proteins. Technological advances alongside pressures for more sustainable protein sources has led to an acceleration of innovation, product development and new products to market. These have the potential to dramatically impact the UK food system. Failure to develop an effective regulatory framework may result in reputational damage and increase the risk to food safety and authenticity.	<div>8</div>
	Global and economic factors: The volatility in approach to global trade policy such as the introduction and frequent changes of tariffs in the US, makes it difficult manage and plan mitigations. The disruptive effects on global trade could pose a risk to the food supply chain and food price rises which may result in increased food crime and impact our ability to work collaboratively across the food system to address issues.	<div>2</div> <div>6</div>
	Climate and environmental events: Severe weather events and <u>global temperature increases</u> impacting food supply and distribution. Localised events could have wider consequences on supply chain disruptions.	<div>5</div>

Fraud and error analysis

We have a risk assessment process in place to manage and mitigate fraud, bribery and corruption risks. This sets out the control framework, risk scores and planned actions to address vulnerabilities that expose us to fraud. Our preventative measures are focused on clear policies, staff training, and effective oversight of processes and procedures relating to the use of public funds. There are mechanisms in place to detect fraud early and respond promptly. This involves effective reporting channels, conducting investigations, and taking corrective actions if and when fraud and error are detected.

Our Counter Fraud, Bribery and Corruption (FBC) policy, response plan and action plans have been updated in 2024 in line with the criteria set out in the Government Functional Standard on Counter Fraud. We work toward objectives with associated actions captured within the counter fraud action plan. Our FBC risk assessments, which are reviewed regularly, have not identified areas of significant risk. We have areas of higher spend, however, this is governed by a robust control framework ensuring that their fraud risk score remains low. Areas with relatively high-risk scores will be targeted for specific FBC learning in 2025/26. This will raise awareness of the risks and improve understanding of what, if any, changes are needed to the control framework. There were no fraud losses identified in 2024/25 and no cases were referred for investigation. In 2023/24 there were two fraud cases reported which required investigation. One was dealt with under the discipline policy, the second was investigated and has been listed for trial October 2026.

Given the nature of our primary business, we have fewer instances of significant expenditure that could be at risk of fraud. Additionally, there are no substantial payments to customers or claimants. We manage several significant income streams

(as detailed in note 4 to the financial statements), however, there is a robust control framework that ensures that there is a minimal risk of fraud and error.

We have participated in the National Fraud Initiative for the first time in 2024/25. Three datasets were uploaded to the data matching service which produced less than 300 results. These matches are being progressed and to date out of the 100 reviewed, there has been no fraud or error detected.

Environmental protection and anti-corruptions / bribery matters

In accordance with the Environment Act 2021, we have a legal duty to have due regard to environmental principles policy statement when making policy. This includes considering five environmental principles that contribute to improving environmental protection and sustainable development:

- **Integration** into policy making.
- **Prevention** of environmental damage by seeking policy design options.
- **Rectification** of environmental damage at its to remedy its effects later.
- **Polluter pays** the costs of pollution wherever possible.
- **Precautionary** approach to make a reasonable assessment environmental risk.

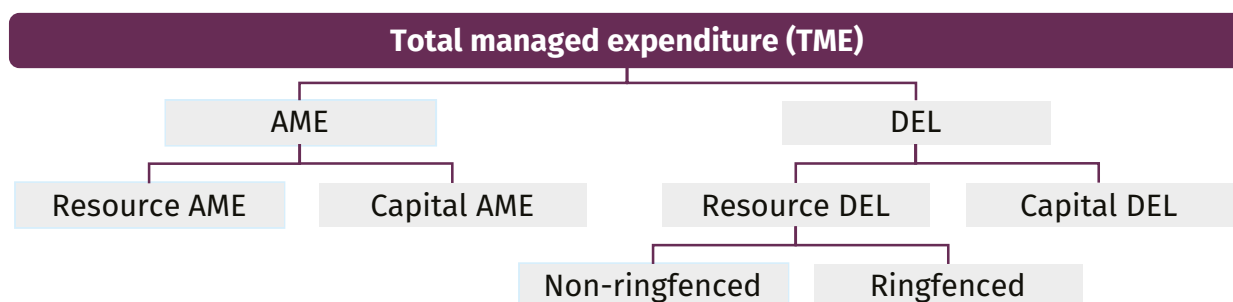
Detail on our approach to environmental matters are in the '**Sustainability report**'.

We have zero tolerance to FBC and are committed to preventing it through maintaining effective controls. We have established fraud, bribery and corruption response plans maintaining procedures for assessing risk in the event of FBC being discovered or suspected and having appropriate escalation procedures to our senior leaders and the Public Sector Fraud Authority (PSFA) where appropriate.

Financial review

This section reviews our financial performance, providing an explanation of our budgeting framework, an overview of our budgetary performance and an explanation of any variances. Further detailed analysis for budget to accounts reconciliation is provided in the Statement of Outturn Against Parliamentary Supply (SOPS) section.

Budgeting framework



The FSA is financed through the annual Supply Estimates process managed by HM Treasury. We generate income from services provided to external and public sector customers. We are accountable to HM Treasury, Parliament and the public for how we use public funds. Annually, we publish our audited Annual Report and Accounts (ARA) to support parliamentary accountability by comparing our actual resource expenditure to estimate. The **‘Reconciliation of net resource expenditure between estimates, budgets and accounts’** section provides more detail on our outturn against estimate alongside further information in the ‘Core tables’.

We publish our financial performance based on the Government’s accounting framework in the Statement of Comprehensive Net Expenditure, found in the **‘Accounts’** section.

Budgetary performance

Performance against budgetary control totals for 2024/25 is set in the table below.

Type of spend	Budget £000	Outturn £000	Underspend / (overspend) £000
Total managed expenditure	137,460	123,793	13,667
Total Departmental Expenditure Limit	127,852	125,050	2,802
Resource DEL	116,816	115,036	1,780
Non-ringfenced	110,101	108,839	1,262
Ringfenced	6,715	6,197	518
Capital DEL	11,036	10,014	1,022
General capital	11,036	10,014	1,022
Annually manage expenditure	9,608	(1,257)	10,865
AME resource	9,603	(1,257)	10,860
AME capital	5	-	5

Explanation of variances

Our year-end RDEL outturn was £115.0 million against a budget of £116.8 million, representing a £1.8 million (1.5%) net underspend. The outturn for each spend category falls within relevant control limits. The main drivers of the underspend are lower than anticipated depreciation (a ringfenced budget) and a small amount of contingency held for unexpected financial pressures in line with government best practice.

Our year-end CDEL outturn was £10.0 million against a budget of £11.0 million, representing a £1.0million (9.1%) net underspend. The CDEL underspend was driven primarily by a reduction in the amount of spend being classified as research and development; and a small amount of contingency held to manage unexpected financial pressures in line with government best practice.

Fig.26: Westminster total RDEL departmental spending trend analysis (£000s)

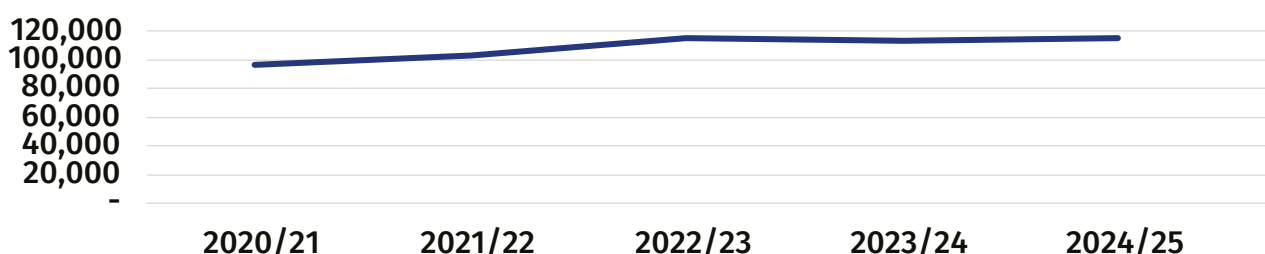
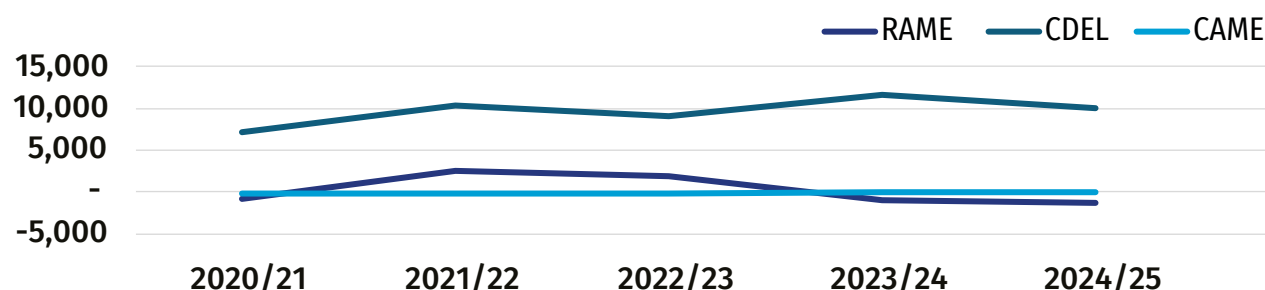


Fig.27: Westminster total CDEL and RAME departmental spending trend analysis (£000s)



Balance sheet position

Our statement of financial position is stable with the only significant movement from 2023/24 to 2024/25 relating to the LPFA pension asset (detail found in the **'Financial statements'** section). This increased in value by £20 million from 2023/24 and impacts the Westminster and Consolidated accounts only. The increase is primarily due to a reduction in the present value of the defined benefit obligation, offset by a reduction in the fair value of the fund assets. The main reason for the change in obligation is an increase to the discount rate applied, following higher bond yield at 31 March 2025 than the previous accounting date. Further details about the scheme can be found in note 1.10 and note 16 in the **'Accounts'** section.

Sustainability report

The FSA's [Environmental Sustainability Strategy](#) defines our priorities, commitment to protecting the environment and aligns with the Greening Government Commitments and wider sustainability requirements in support of achieving Net Zero by 2050. We update the Board annually through our Audit and Risk Assurance Committee (ARAC) on our performance and progress in meeting targets set in our sustainability strategy.

Climate change adaptation

The UK Climate Change Risk Assessment (UKCCRA) 2022 identified gaps in understanding the food sector's preparedness for climate change. Defra invited us to [publish a report](#) to address these gaps, outline our work on climate adaptation and inform the next UKCCRA. We support food system sustainability relevant to our functions, within available resource. We focussed on actions to adapt to climate change in three areas:

- Support food industry, businesses and consumers adapt to climate change, including collaboration with government departments and our market authorisation process.
- Generating and publishing evidence to help the sector understand the risks of climate change on the food system.
- Reducing our environmental impact, through our Environmental Sustainability Strategy and response to Greening Government Commitments.

We contributed to the National Adaptation Programme in England and the Northern Ireland Climate Change Adaptation Programme, strategies to address climate

change issues. We own and report actions on both, such as identifying climate change impacts on UK food safety through horizon scanning and expert workshops, and to work with expert advisers and key partners, to examine foodborne illness trends and risks.

More sustainable food

Our [strategy](#) sets our ambition to support a more sustainable food system. This is not part of our core policy remit, so we prioritise working collaboratively with others to achieve this vision. Examples of our work in this space include:

Regulatory sandbox (Details provided in '[objective 4](#)'): This is part of a UK Government strategy to tackle future food security and sustainability challenges, keeping the UK at the forefront of traditional and innovative production methods. Although early days for the cell cultivated products industry, studies indicate potential for reduced greenhouse gas, land use, and environmental pollution compared to traditional meat production.

Food Data Transparency Partnership (FDTP) (Detail provided in '[Objective 8](#)'): The Defra-led Eco Working Group focuses on delivering accurate environmental impact data and involves various stakeholders in challenging and informing policy development.

Research publications: We carry out research that elicits expert views of climate change on the food system such as the [Impact of Climate Change on the UK Food System](#) assessing likely changes to the UK food system over the next five years resulting from climate change, with a focus on our remit. [Our Food System Strategic Assessment \(2023\)](#) included a section focussed on trends and issues impacted by climate change.

New food strategy: We are working with government departments to develop a new food strategy, which aims to protect the

planet, now and in the future. Our involvement will help to utilise future opportunities to contribute to more sustainable food.

Processes, governance and performance

We monitor progress toward reducing our environmental impact through our Sustainability Strategy and the Greening Government Commitments to support our strategic delivery. Details are in the **'Greening Government Commitments'** section.

Our wider contributions to climate change are reported annually in our [strategic indicators Board paper](#). This includes a section on whether we have met our ambition to contribute to food that is more sustainable. In our programme and project gateway reviews, we ensure key stakeholders include details of the expected impact of sustainability within their strategic business cases. This helps assess benefits, costs, and risks providing evidence to decision-makers on why the investment is worthwhile.

We provide guidance and learning material to staff including a summary of the climate crisis, Government goals, tips and resources. We updated the National Adaptation Programme action plan March 2025, highlighting our forward-looking commitments to:

- Identify and further understand the effects of climate change on UK food safety: through horizon scanning and expert workshops in 2026/27.
- Communicate evidence and data on the effects of climate change on food safety: through the Defra-led [UK Food Security Report 2024](#)
- Support businesses and consumers to adapt to climate-related changes to supply chains and distribution networks by producing or revising guidance and advice.

Taskforce on climate-related financial disclosure (TCFD) requirements

We have reported climate-related financial disclosures consistent with HM Treasury's TCFD-aligned disclosure application guidance which interprets and adapts the framework for the UK public sector. We complied with TCFD requirements for Phase 1 and with Phase 2, risk management and metrics and targets disclosures. We will cover Phase 3 strategy disclosures next year in line with HM Treasury's timetable.

Phase 1 - Governance for climate-related risks

Climate-related risks and issues are covered by our existing governance and risk management arrangements, set in the **'Governance statement'**. Climate and environmental events have been identified as an emerging risk, as described in the **'Managing climate-related risks'** section and Ruth Nolan, Director of People and Resources, was the senior leader responsible for their management during 2024/25.

Phase 2 – Managing climate-related risks

We do not consider climate and environmental events to be a separate principal risk as it does not immediately impact our ability to deliver our aims and objectives. However, climate and environmental factors are integral to their management which includes:

- Periodic risk assessments and reporting to ARAC on climate-related risks and issues;
- Identifying climate-related factors that influence principal risks and the interdependencies on this and other risks;

- Assessing climate-related and environmental factors that may affect new and existing policies and informing senior leaders of any risks and opportunities; and
- Providing assurance to the Accounting Officer that adequate controls are in place to mitigate climate-related risks.

Failure to effectively identify and manage climate-related risks would impact decision making by limiting critical insights into future risks and reduce our ability to plan and build resilience. This could result in failure to meet Greening Government Commitment targets and our requirements to report under TCFD. Climate-related risks are identified and assessed in line with our risk management policy and Government’s Orange Book.

Further information on our principal risks and approach to risk management can be found in the **‘Performance report’** and **‘Governance statement’** respectively.

Phase 2 - Metrics and targets for climate-related risks

We use metrics to assess climate-related risks in line with our Sustainability Strategy and Greening Government Commitments. Our performance against these metrics and targets and scope 1, 2 and 3 emissions are detailed in the section below.

Greening Government Commitments

Our Sustainability Strategy aligns with government’s goal to reduce emissions by 78% by 2035 and achieving net zero by 2050 and our commitment to reduce our environmental impact in the Greening Government Commitments, centred on three primary areas:



Reducing our carbon footprint

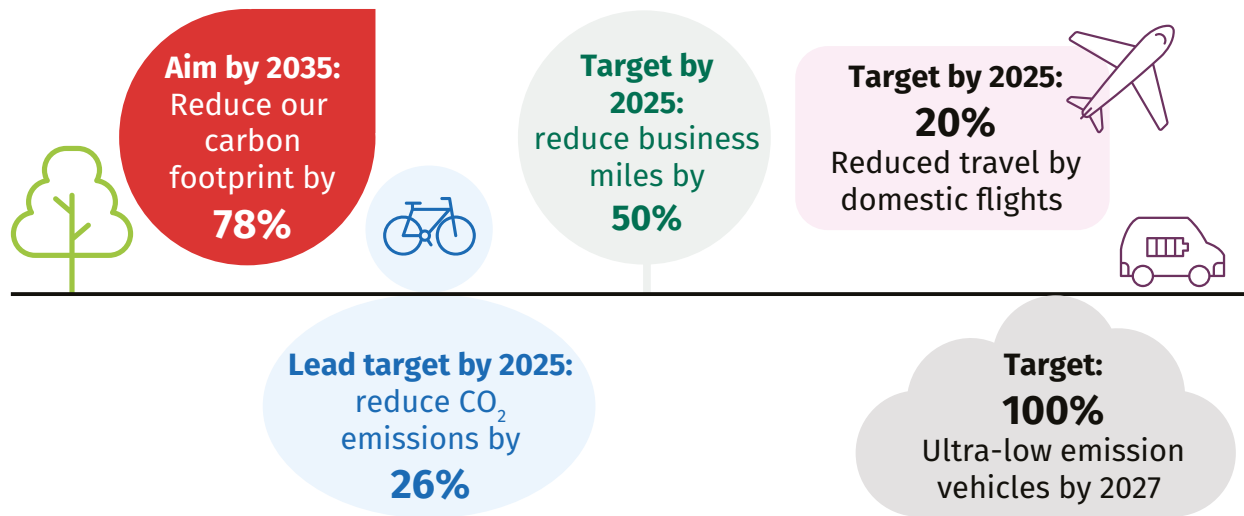


Conserving natural resources



Prioritising sustainable procurement

Reducing our carbon footprint



Mitigating climate change: working towards net zero by 2050

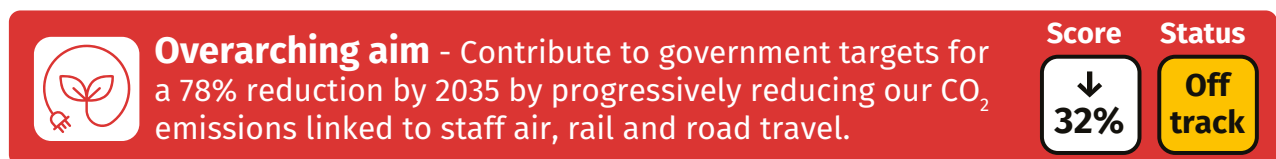
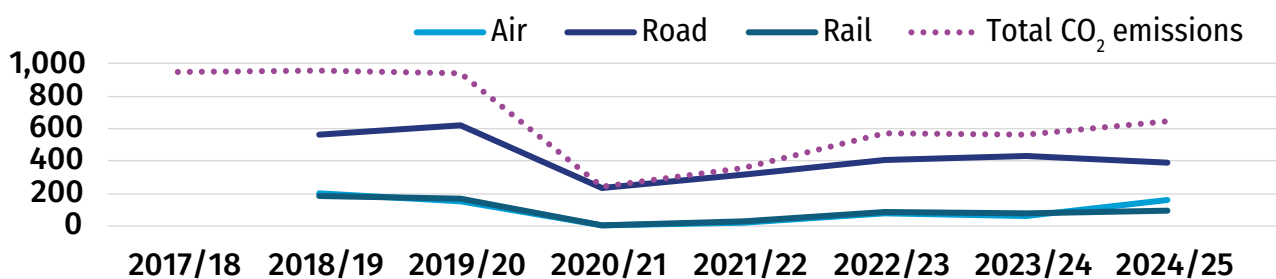


Fig.28: CO₂ emissions by air, road and rail (tonnes) - Scope 3 (indirect)



Total CO₂ emissions generated in 2024/25 linked to business travel was 646 tonnes, an increase of 82 tonnes (14%) from 2023/24 due to an increase in air and rail travel. Total emissions decreased by 32% from our 2017/18 baseline, whilst positive, our aim was to reach 34% by the end of 2024/25.



Lead target - Reduce CO₂ emissions by 26% from the 2017/18 baseline by 2025.

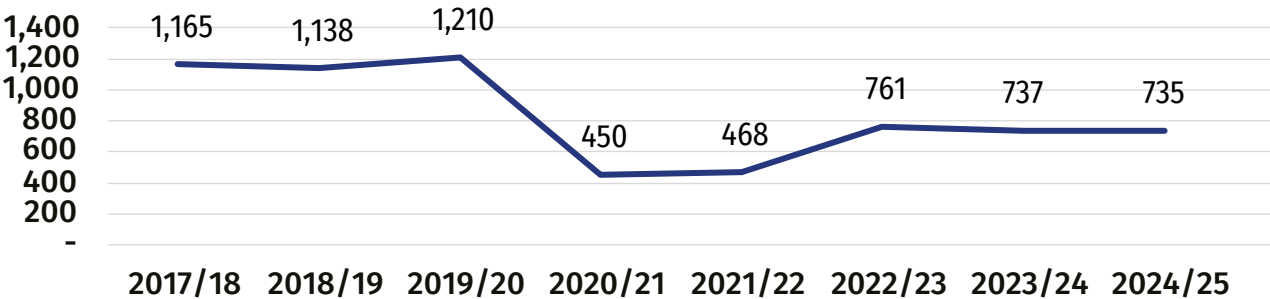
Score

↓
37%

Status

Met

Fig.29: CO₂ emissions (tonnes): travel / building consumption (scope 2 and 3 indirect)



Total energy consumption (tonnes) reduced by 0.2% from 2023/24 which is attributable to reductions in gas and electricity usage in our estate.

Business travel - Scope 3 (indirect)



Supporting target - Reduce business miles travelled by 50% from a 2017/18 baseline by 2025.

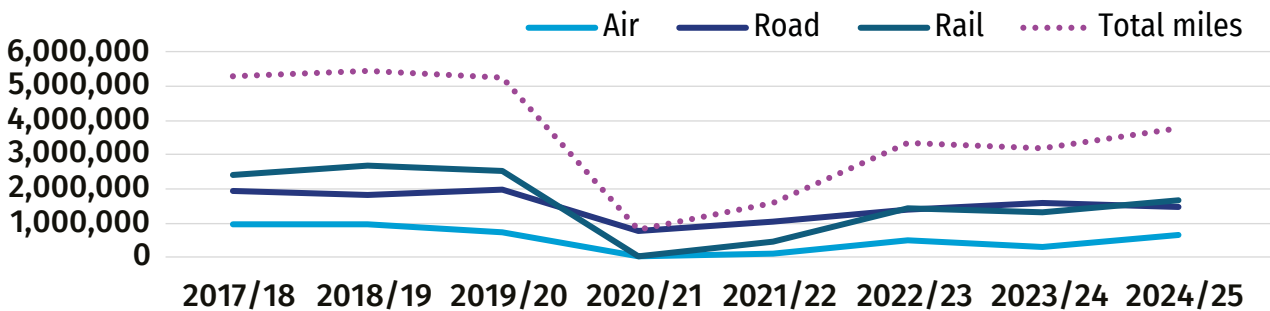
Score

↓
29%

Status

Not met

Fig.30: Business miles travelled by air, road and rail



Total miles travelled increased by 580k miles from 2023/24 attributable to an increase in rail and air travel. Total miles decreased by 29% from our 2017/18 baseline so have not met our supporting target.



Supporting target - Reduce distance travelled by domestic flights by 20% from a 2017/18 baseline by 2025.

Score

↑
3%

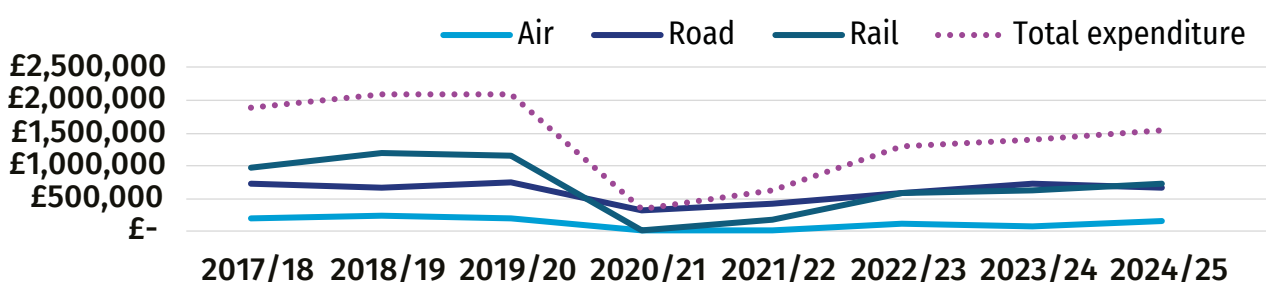
Status

Not
met

Miles travelled by domestic flights increased by 165k miles from 2023/24 to 355k miles, a 3% increase on our 2017/18 baseline, so have not met our supporting target. Miles travelled by international flights increased by 194k miles from 2023/24 to 299k to ensure we met our objective to build our reputation as a trusted and invested collaborator with international partners by undertaking several senior level engagements (detail provided in **objective 8**). Of total air miles, 238k were long haul and 61k short haul. CO2 emissions for domestic and international flights increased by 49 tonnes and 54 tonnes respectively from 2023/24.

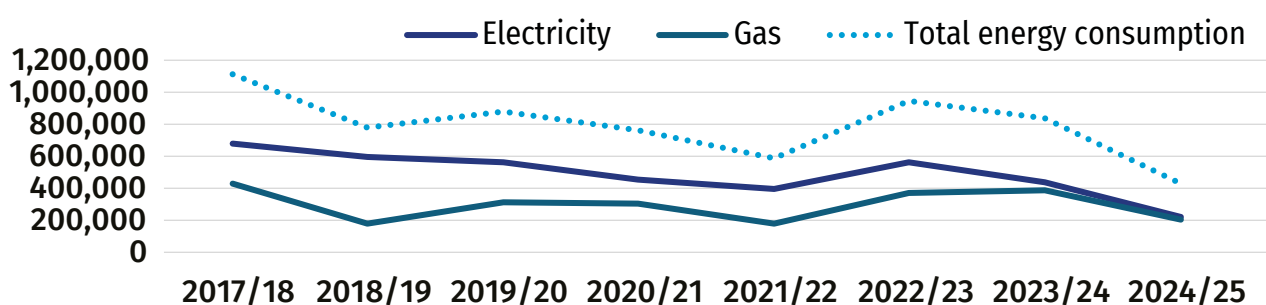
'Our Ways of Working' programme, introduced 2017, modernised the way we work and enabled us to function effectively as a remote workplace. A high proportion of eligible staff now work from home which allowed us to reduce our office space, resulting in cost savings and positively affecting our carbon footprint. Contractual homeworkers do however contribute to business mileage, which impacted the increased figures for 2024/25. We remain committed to minimising emissions and business travel and will review practices further to support these objectives.

Fig.31: Cost by air, road and rail



Total expenditure of business travel increased by £144k from 2023/24 to £1.55 million.

Fig.32: Building consumption - Gas and electricity (kWh)* - Scope 2 (indirect)



*Data for our York office is accounted for by Defra. Our Cardiff office relocated from Southgate House to Cathays Park in Sept 2023. Food Business Operators / client sites are out of scope as we service on an official capacity only.

Total energy consumption in kilowatt hours (kWh) reduced by 48% from 2023/24 and 61% from the 2017/18 baseline. To note our estate is managed by the Government Property Agency (GPA) who have responsibility for its maintenance and overseeing our utility usage. We are apportioned costs based on our footprint size and therefore unable to influence our utility usage. We no longer receive data related to energy costs so are unable to provide for the year.

Greenhouse gas emissions – Scope 1 (direct)

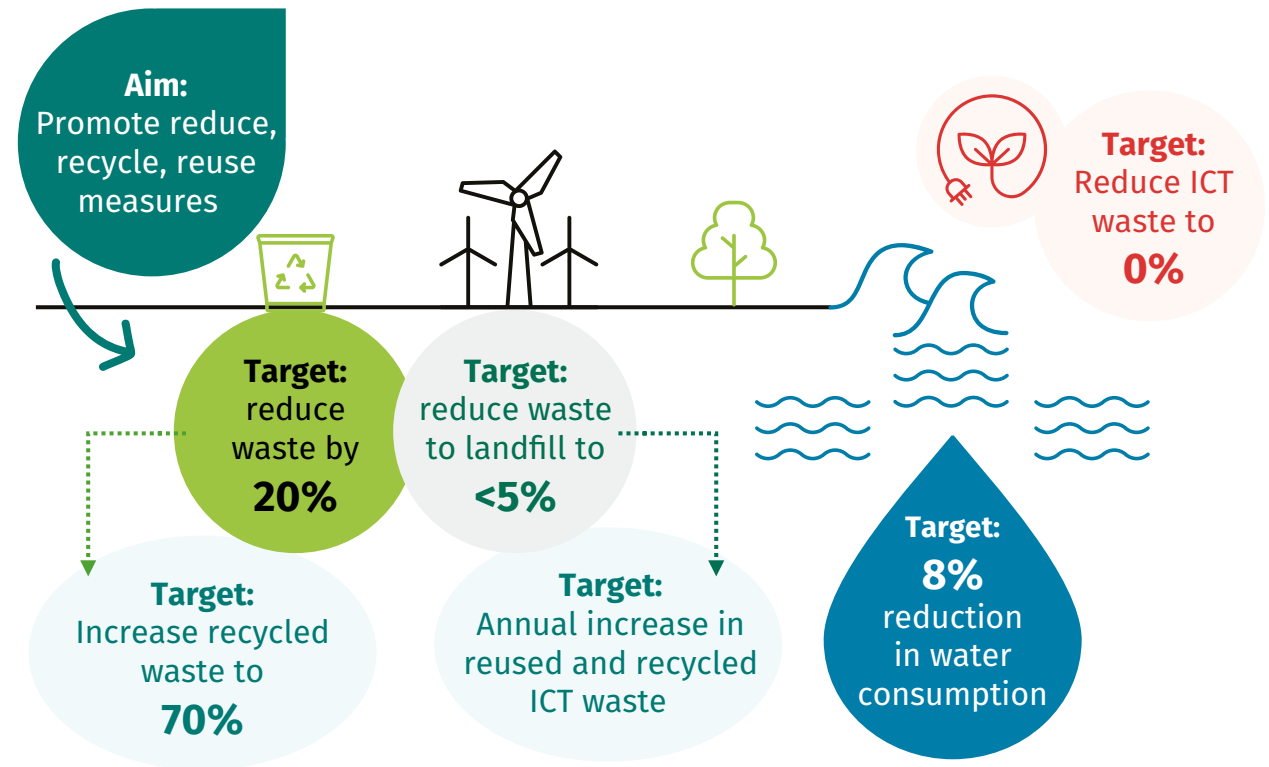


Supporting target - Meet the Government Fleet Commitment for 100% Ultra - Low Emissions Vehicles (ULEV) for FSA lease cars by 2027.

Score	Status
95%	On track

We contributed to the refresh of the GGC reporting cycle 2026-30. We worked with policy officials and strategy experts across Government in reviewing the GGCs, specifically relating to travel, where we generate most of our greenhouse gas emissions and where we aim to make the biggest impact in setting refreshed targets. We reviewed our office footprint during 2024/25 with the aim of reducing its size in support of the goal for achieving net zero by 2050. This played into our decision making in the relocation of our London office due for completion September 2025 which will continue to be managed by the GPA who will have responsibility for its maintenance.

Conserving natural resources



Waste management

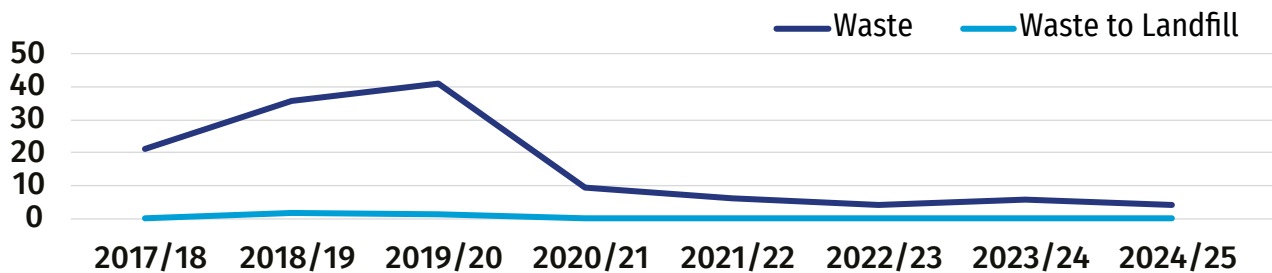


Overarching aim - Protect natural resources and minimise waste across our estate by actively pursuing and promoting measures to reduce, reuse and recycle.

Status

100%

Fig.33: Waste arising and going to landfill (tonnes)



Target - Reduce the amount of waste generated by 20% from the 2017/18 baseline.

Score

**↓
80%**

Status

Met



Target - Reduce the amount of waste going to landfill to less than 5% of total waste.

Score

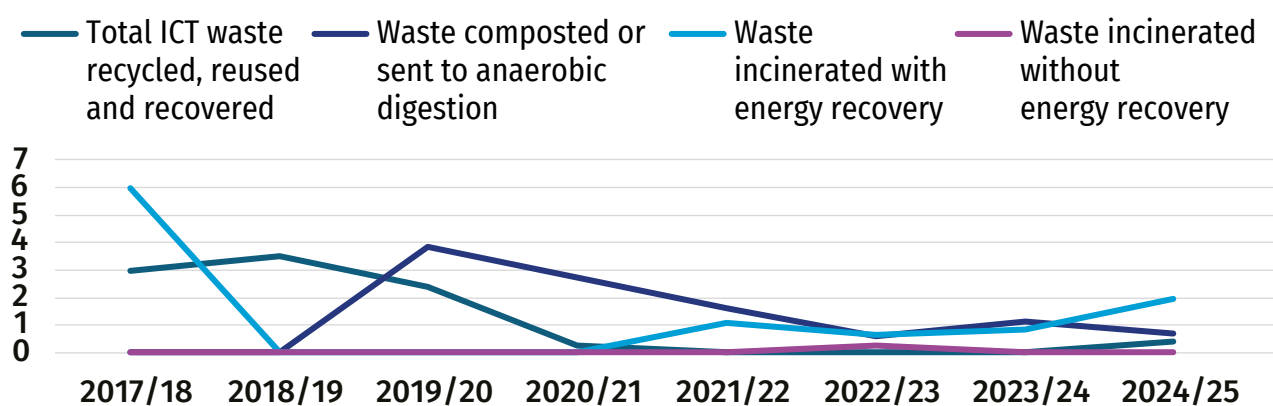
0%

Status

Met

Total waste reduced by 1.5 tonnes from 2023/24 with the amount of waste going to landfill remaining at 0. We are not provided waste costs so are unable to report them.

Fig.34: Waste recycled, reused and recovered (tonnes)





Target - Increase the proportion of waste recycled to >70% of total waste by 2025.

Score

54%

Status

Not met

Total waste recycled decreased by 2.3 tonnes from 2023/24 and is 54% of total waste, below our target of >70%. We strive to prevent, reuse and recycle wherever possible. We have an ICT recycling scheme, liaising with organisations that work with charities to support homeless people, young carers, domestic abuse sufferers, bereaved children, armed forces veterans, schools and hospices, providing them with electronic equipment. ICT waste going to landfill was 0% in 2024/25 meeting our target, and ICT waste reused or recycled increased to 0.4 tonnes in 2024/25 meeting our target for an annual increase. Due to a change in supplier we are unable to provide figures for paper usage for 2024/25.

Water consumption



Target - Reduce water consumption by at least 8% from the 2017/18 baseline.

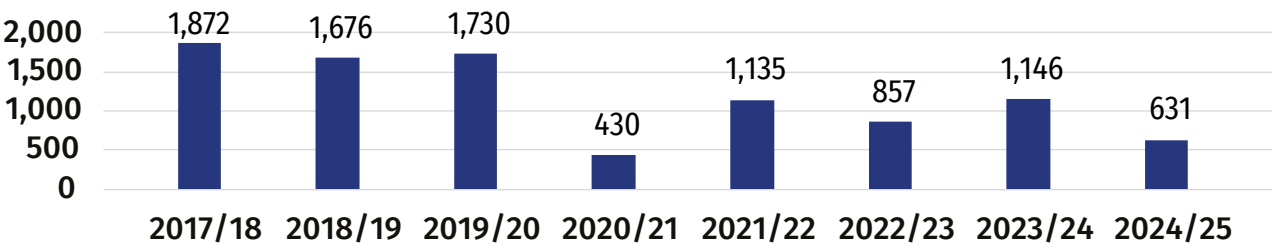
Score

↓
66%

Status

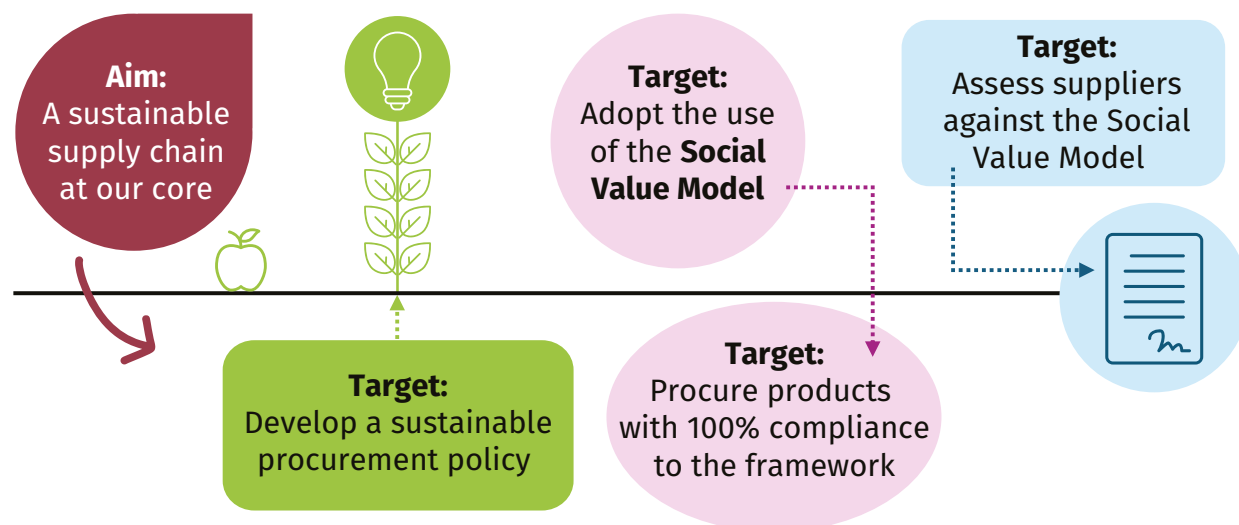
Met

Fig.35: Water consumption (m³)












The Government Property Agency have responsibility for our estate’s maintenance and oversee our water management. We are apportioned consumption based on our footprint size and not actual usage and unable to accurately determine whether a change has taken place. Figures indicate a decrease of 515m³ (45%) from 2023/24.

Sustainable supply chain



We promote sustainable thinking by ensuring sustainable considerations, including net zero objectives, minimum environmental product specifications and principles are built into all aspects of the procurement process. This is described in our [sustainable procurement policy](#) and helps support the UN Sustainable Development Goal 12.

In line with our targets and the Public Services Act (2012), we procure sustainably and assess our suppliers by considering social value. This includes environmental, social and economic impacts of the product or service over its lifetime, using the following factors which suppliers need to describe their capability to address these impacts throughout the supply chain:

 Reuse and recycling options	 Use of non-renewable material	 Methods of manufacture
 Production	 Logistics	 Operation
 Maintenance	 Design	 Disposal



Target - Procuring products and services with 100% compliance to the Social Value Framework for contracts over £213,477 (inclusive of VAT) by 2025.

Score

100%

Status

Met

We are unable to provide information on GGC performance related to nature recovery and biodiversity. This remains a challenging area as we do not own land holdings. Historically we have focussed efforts on reducing carbon emissions as this is where we can make the greatest impact in terms of climate change action.

UN Sustainable Development Goals

We contribute to the delivery of the UN's Sustainable Development Goals and have mapped to our strategic objectives as follows:

UN sustainable development goals	Linked FSA strategic objectives
 Zero hunger	6 7
 Gender equality	9
 Responsible consumption and production	9
 Climate action	9
 Life on land	1 4
 Peace, justice and strong institutions	1 2 9



Katie Pettifer

Chief Executive and Accounting Officer
3 December 2025

Accountability report

The Accountability report contains the following three sections:

- **Corporate governance report:** explains the composition and organisation of the FSA's governance structures and how they support the achievement of objectives through the following sections:
 - the Directors' report
 - the Statement of Accounting Officer's responsibilities
 - the Governance statement
- **Remuneration and staff report:** provides information on staff numbers and costs, and the remuneration of members of the Departmental Board
- **Parliamentary accountability and audit report** that presents the Department's expenditure against the budgets set by Parliament and the audit opinion on the financial statements prepared by the National Audit Office



Corporate governance report

Directors' report

Leadership

The FSA as a non-ministerial department, has a sponsor department, the Department for Health and Social Care, and sits within the remit of the Parliamentary Under-Secretary of State for Public Health and Prevention. This was Minister Andrea Leadsom's responsibility, until the new administration (July 2024), when Minister Andrew Gwynne was appointed (from July 2024 to February 2025). He was replaced by Minister Ashley Dalton. Emily Miles was FSA Chief Executive from April - September 2024, with Katie Pettifer interim Chief Executive from August 2024 until she was made substantive Chief Executive in February 2025. Further information on our governance structures and coverage of our leadership's responsibilities can be found in the **'Governance statement'**.

Details and membership of the Board and Directors

The FSA Board



Professor Susan Jebb OBE, PhD, FRCP (Hon), FMedSci (Chair)
FSA Chair (Jul 2021 - reappointed Jan 2025)



Timothy Riley PhD, FRASE (Deputy Chair)
Deputy Chair (Jan 2024).
Board Member (Nov 2019 - reappointed Nov 2022)



Mark Rolfe
Board member
(Nov 2019 - reappointed Nov 2022)



Margaret Gilmore
Board member
(Nov 2019 - reappointed Nov 2022)



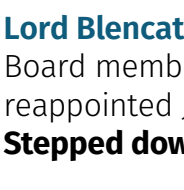
Fiona Gately
Board member
(Jun 2021 - reappointed Jun 2024)



Anthony Harbinson
Board member
(Sept 2022)



Dr. Rhian Hayward MBE
Board member
(Sept 2023)

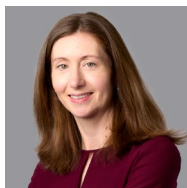


Lord Blencathra
Board member (Jun 2021 - reappointed Jun 2024)
Stepped down Dec 2024

Hayley Campbell-Gibbons
Board member (Sept 2022)
Stepped down Sept 2024

Justin Varney
Board member (Sept 2022)
Stepped down Sept 2024

Our Directors



Katie Pettifer

Chief Executive (Feb 2025)
Interim Chief Executive (Aug 2024)
Previously Director of Strategy, Legal, Governance and Communications

Emily Miles

Chief Executive until Sept 2024



Julie Kettell (aka Pierce)

Director of Information
and Science



Rebecca Sudworth

Director of Policy



Anjali Juneja

Director of UK and
International Affairs



Junior Johnson

Director of Operations



Rachel Cooper

Joint Director of Strategy
and Regulatory Compliance
(Mar 2025)



Beth Chaudhary

Joint Director of Strategy
and Regulatory Compliance
(Mar 2025)

Ruth Nolan

Director of People and Resources

All senior officials have been appointed under the rules laid down by the Civil Service Commissioners. Salary and pension details of the Board and the Executive Management Team are disclosed in the **'Remuneration report'**.

FSA Northern Ireland Advisory Committees

Anthony Harbinson Chair	Judith Hanvey Member until Mar 2027
Greg Irwin Member (ended Mar 2025)	Dr Michael Johnston MBE Member until Mar 2027
Ciaran McCartan Member reappointed until July 2027	Dr Janice McConnell Member until Mar 2027
Cathal McDonnell Member reappointed until Mar 2027	Dr Lynne McMullan Member reappointed until Mar 2027

FSA Welsh Advisory Committees

Dr. Rhian Hayward MBE Chair (appointed Sept 2023)	Dr. Philip Hollington Member (ended Mar 2025)
Georgia Taylor Member reappointed until Mar 2027	Dave Holland Member appointed Oct 2023
Helen Taylor Member reappointed until July 2027	Jessica Williams Member reappointed until Nov 2027
Dr. John Williams Member reappointed until Mar 2027	

Business Committee

Timothy Riley PhD, FRASE Chair	Professor Susan Jebb OBE, PhD, FRCP (Hon), FMedSci Deputy Chair
Mark Rolfe Member	Dr. Rhian Hayward MBE Member

Audit and Risk Assurance Committee

Anthony Harbinson Chair	Margaret Gilmore Deputy Chair
Timothy Riley PhD, FRASE Member	Fiona Gately Member
Mark Rolfe Member	

Personal data related incidents

There were no incidents that required reporting to the Information Commissioner's Office (ICO) in 2024/25 (no incidents were reported to the ICO in 2023/24).

Other disclosures

Preparation of the accounts

The Consolidated Resource Accounts have been prepared in accordance with the direction given by HM Treasury. They are presented to the House of Commons pursuant to Section 6(4) of the Government Resources and Accounts Act 2000. The costs of our offices in Wales and Northern Ireland are funded through the relevant devolved government.

Statement of Accounting Officer responsibilities

Under section 5(2) of the Government Resources and Accounts Act 2000, HM Treasury has directed the FSA to prepare, for each financial year, resource accounts detailing the resources acquired, held or disposed of during the year and the use of resources by the department during the year. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the FSA and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

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

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

HM Treasury has appointed the Chief Executive as Accounting Officer of the FSA. 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 FSA's assets, are set out in Managing Public Money published by the HM Treasury.

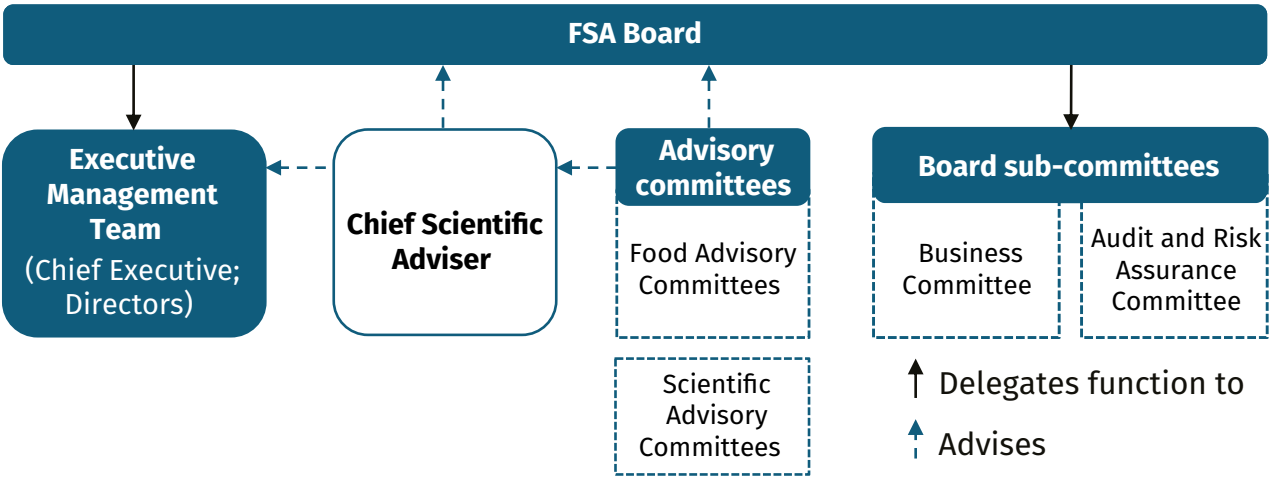
As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the FSA's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

Governance statement

This Governance Statement is prepared in accordance with the Financial Reporting Manual and Managing Public Money. It explains our governance, risk management and internal control arrangements for 2024/25 and up to the date of approval.

Our governance framework

Fig.36: Board and Committee structure



In March 2024, the Board approved a Board Operating Framework bringing together existing governance documents and a Scheme of Delegations from Board to Executive.

The FSA Board

We are a non-ministerial government department, which operates in England, Wales and Northern Ireland (NI). Staff are accountable through a Chief Executive to a Board and not directly to Ministers. The Board consists of a Chair, Deputy Chair and up to 12 members. The Chair, Professor Susan Jebb, and Deputy Chair, Timothy Riley, were appointed by the Secretary of State for Health and Social Care (HSC) in agreement with Wales and NI Health Ministers. Board members are mainly appointed by the Secretary of State for HSC, with one member appointed by the Welsh Health Minister and one by the NI Health Minister.

The Board is responsible for the overall strategic direction of the FSA, ensuring it fulfils its legal obligations; thus, decisions or actions take proper account of scientific advice, consumers interests and other relevant factors. Decision-making meetings are usually held publicly, with papers and recordings published on our website. The Chair determines Board agendas on behalf of the Board, but any Board member may request for an item to be considered for inclusion.

The Board has two sub-committees, the Business Committee and the Audit and Risk Assurance Committee, which comprise of a selection of Board members. The Board is required by statute to take account of advice from Food Advisory Committees in the Devolved Administrations.

Day-to-day management of the FSA is delegated to officials through the Chief Executive, Katie Pettifer, our Accounting

Officer, who attends all Board meetings and chairs the Executive Management Team. Detail on the Accounting Officer's responsibilities can be found in the **'Statement of Accounting Officer responsibilities'** section.

Business Committee

Business Committee provides Board-level oversight of operational matters, including performance and use of financial and human resources and holds the EMT to account on delivery of plans and policies. Timothy Riley is the Chair of Business Committee and provides the Board with a written report following each meeting. During 2024/25, the committee met quarterly, and reviewed outcome measures set for our strategic priorities to track delivery of the annual business plan. Our 2025/26 priorities and high-level budget were agreed at the committee meeting in March 2025.

Audit and Risk Assurance Committee (ARAC)

ARAC, chaired by Anthony Harbinson, is responsible for reviewing, in a non-executive capacity, the reliability of assurances on governance, risk management and the control environment. It is responsible for assuring the integrity of the FSA's Annual Report and Accounts (ARA), including the financial statements.

In 2024/25, ARAC met four times and considered a range of issues including our corporate risks; the ARA 2023/24; the National Audit Office's (NAO) Audit Completion Report; the Head of Internal Audit's annual opinion; and the 2025/26 internal and regulatory audit plans. Committee members had bilateral meetings with representatives of the NAO and with the Head of Internal Audit to discuss expectations and issues.

ARAC's 2024/25 annual report, noted that sufficient and comprehensive work was undertaken by ARAC, and that internal and external assurances were received to adequately inform ARAC's assessment on the effectiveness of FSA risk management, control and governance arrangements.

Executive Management Team

The Executive Management Team is responsible for providing corporate leadership, delivering our strategy, directing the day-to-day business and championing our values and to support the Chief Executive in ensuring effective and efficient governance. During 2024/25, formal Executive Management Team meetings were held on a weekly or fortnightly basis. The formal membership comprised of the Chief Executive and seven directors (covering six portfolios as the Director of Strategy and Regulatory Compliance is a job-share arrangement). The Director of People and Resources is a qualified accountant.

Food Advisory Committees

The Welsh and NI Food Advisory Committees are chaired by Dr Rhian Hayward MBE, Board member for Wales, and Anthony Harbinson, Board member for NI, respectively. The Committees act as independent advisory bodies advising on food safety and standards issues across the respective nations with reports provided to the Board.

Chief Scientific Adviser

The Chief Scientific Adviser, Professor Robin May, is responsible for scientific oversight and provides independent challenge to how we use science and evidence, reporting to the Board and working closely with EMT. He works with the cross-government network of chief scientific advisers and is key to communicating our science to consumers, businesses and the public.

Science Advisory Committees (SACs)

We have several SACs who met regularly throughout 2024/25. Their work ensures our advice to consumers is based on the best and most recent scientific evidence. All SACs report to the Board or the Chair, either directly or through the Chief Scientific Adviser.

Select Committees

In April 2024, we submitted written evidence, regarding food additives and consumer attitudes towards ultra-processed foods, to the Food, Diet and Obesity Committee in the House of Lords. The Chief Scientific Adviser gave oral evidence about our approach to risk management, the relationship between policy and regulators and consumer interests.

In May 2024, the Chief Scientific Adviser gave oral evidence, regarding engineering biology and how regulators approach innovation and ensure safety, to the Science and Technology Committee in the House of Lords.

In February 2025, we submitted written evidence to the Housing, Communities and Local Government Committee in the House of Commons for the inquiry into the funding and sustainability of local government finance. This outlined several challenges including ongoing shortages of key professionals in the food system and a significant backlog in the number of food businesses awaiting inspection.

Board and sub-committee meetings attendance record

Board member’s attendance at Board and sub-committee meetings are detailed below:

Board Member	Board	Business Committee	ARAC
Professor Susan Jebb OBE, PhD, FRCP (Hon), FMedSci	4/4	4/4	NA
Timothy Riley PhD, FRASE	4/4	4/4	3/4
Mark Rolfe	4/4	4/4	2/2
Margaret Gilmore	4/4	NA	4/4
Fiona Gately	4/4	1/1	3/3
Lord Blencathra	2/2	3/3	NA
Anthony Harbinson	4/4	NA	4/4
Hayley Campbell-Gibbons	2/2	1/2	NA
Justin Varney	2/2	NA	1/2
Dr Rhian Hayward MBE	4/4	4/4	NA

Board and sub-committee effectiveness

Our Board performs an annual internal review of its effectiveness, with independent input at least once every three years with the next scheduled for 2025/26. The 2024/25 review comprised of one-to-one interviews conducted by the Deputy Chair with each Board member, the Interim Chief Executive and the Director of People and Resources. Each interview followed the format of topics set out in Cabinet Office guidance with the final report found in the [Annual Governance Report \(Annex 1\)](#). In December 2024 the Board considered the review and agreed the recommendations.

ARAC members and standing attendees completed a self-assessment on ARAC effectiveness in line with HM Treasury guidance and concluded that ARAC is either meeting or excelling against the effectiveness standards.

Compliance with the corporate governance code and Orange Book

As a non-ministerial department, we are encouraged to adopt the practices set out in the [Corporate Governance in Central Government Departments: Code of Good Practice](#) (the Code) wherever relevant and practicable. An assessment of compliance with the code was completed in May 2025, which concluded that 11 requirements were not applicable to the FSA as a non-ministerial department, and we complied with all but seven of 106 applicable requirements, of which:

- **Four relate to a Nominations Committee** – We do not have a Nominations Committee as all appointments to the Board are Non-Executive Directors and made via public appointments teams and Ministers in accordance with guidance set by the Commissioner for Public Appointments.

- **Two relate to Arm's Length Bodies** – The Scientific Advisory Committees, constituted as non-statutory Advisory Non-departmental Public Bodies, do not have an overarching framework. Instead, each committee has their own code of practice outlining roles, expectations and their purpose. They have the same Finance Director and Accounting Officer as the FSA.
- **One relates to our Board Operating Framework** – After careful consideration, the Chair decided not to include Board areas of responsibility in the Framework to allow for flexibility in the allocation of areas which are reviewed annually.

The **'Risk management and internal controls'** section provides details on compliance with UK Government guidance for principles and concepts of risk management, the [Orange Book](#).

Management of outside interests

Board members are appointed to act collectively in the public interest. Provisions for the declaration of interests and the management of participation in discussions are intended to prevent members exerting influence, or appearing to exert influence, in favour of any private interest while exercising their collective public duties. All personal or business interests which may influence, or may reasonably be perceived to influence, their judgement, should be declared. Our Code of Conduct for Board members includes guidance as to the categories of interests that must be declared; details of Board members and their current Registers of Interests are published on [our website](#).

We have a 'conflicts of interest policy' for declaration and management of outside interests, which aligns with model policy issued by central Government and is compliant with the requirements of the

Code and section 4.3 of the Civil Service Management Code. FSA, agency or contract staff, must consider their personal interests upon joining the FSA, and subsequently if their business or personal circumstances change. Individuals must declare any interests when they arise, so their management chain can decide whether further action is required. Biannual communications serve to remind employees of their obligations under the policy. Failure to appropriately comply or act on conflict of interests may invoke our disciplinary policy. Our Human Resources department maintain a central report and register, which is reviewed annually.

For senior civil service members, details of remunerated outside employment agreed through the management of outside interests process is published on the [Government website](#) annually, and a report is subsequently submitted to the ARAC.

We did not have any special advisers during 2024/25 or up until the date of signing, therefore, there are no relevant interests to be published.

Quality of data used by the Board

There are several processes to ensure quality of data used by Board across the organisation. In line with the recommendations of the Macpherson review into the quality assurance of analytical models and data that inform policy, we maintain an up-to-date list of business-critical models (currently 14) and have processes in place to quality assure their inputs, methodology and outputs. We also provide a biannual self-assessment against the UK Government functional standard for Analysis to support well-informed decision making to deliver better outcomes, more information on our approach to functional standards is found in the ‘Functional standards’ section.

The Chief Executive also holds meetings with officials in advance of Board sessions to ensure information is accurate. The Chief Executive and the Chair participate in the Board paper preparation process to ensure quality papers.

Business Appointment Rules

FSA employees who intend to leave the organisation are reminded of their obligations under business appointment rules. We also provide data in an annual paper, to ARAC to support their oversight role to monitor our application of the rules. The table below sets out relevant information for 2024/25:

	SCS 2	SCS 1	AA-G6
Exits from the Senior Civil Service	1	1	NA
Applications submitted	3	0	1
Applications approved	3	0	1
Applications where conditions were set	1	0	1
Applications that were found to be unsuitable	0	0	0
Breaches of the rules	0	0	0

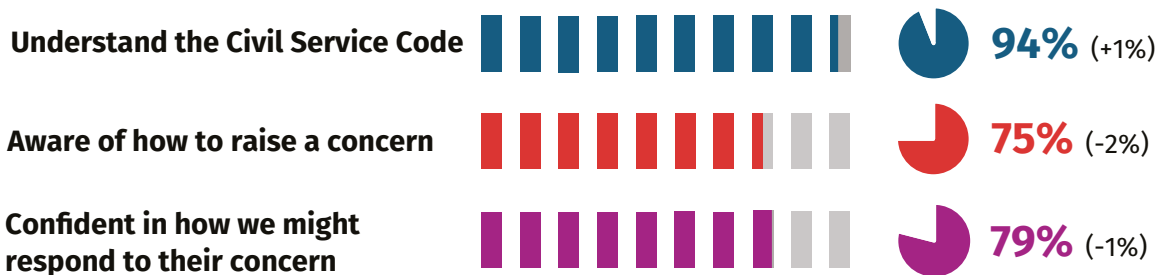
In complying with the rules, we are transparent in the advice given to individual applications for senior staff. Advice regarding specific business appointments has been published on the [Government website](#).

Whistleblowing

We are committed to ensuring high standards of behaviour are upheld in the delivery of all our functions. This includes having effective and trusted whistleblowing arrangements, through which all workers can raise concerns including any which fall within scope of the Public Interest Disclosure Act 1998.

We participate in the annual Civil Service ‘Speak Up’ campaign to raise awareness of whistleblowing policy and process and how our people should feel empowered to raise concerns. An [annual whistleblowing report](#) is presented to EMT and the Board.

The 2024 People Survey results show the following (% point difference from 2023):

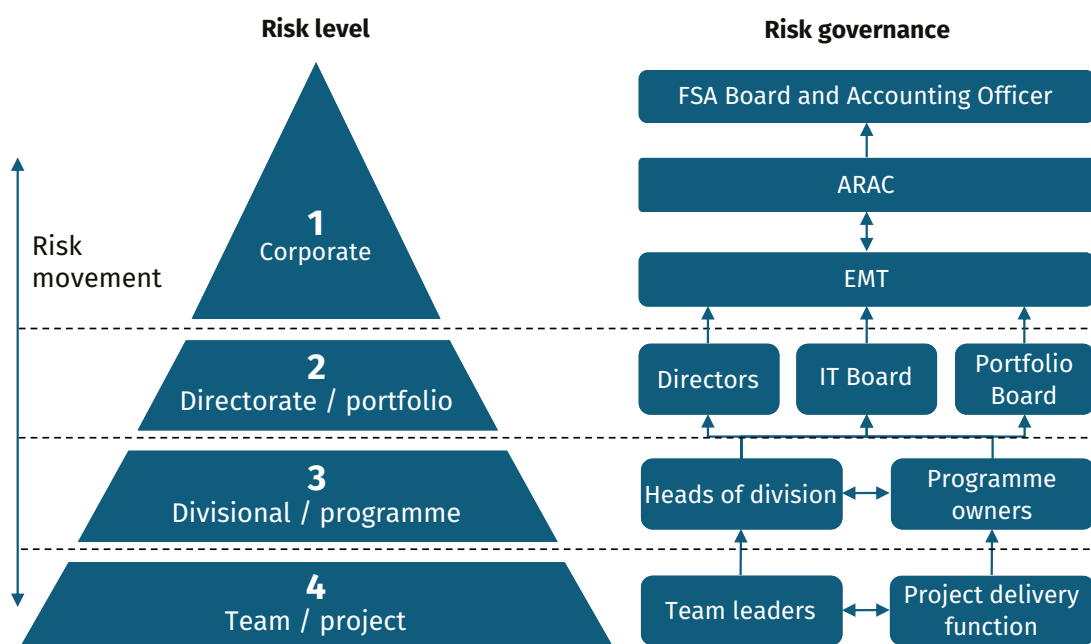


All indicators were above the Civil Service benchmark and we continue to review and refresh our approach to address these. In 2024/25, there were no concerns raised which met the criteria for investigation under our Raising a Concern and Whistleblowing Policy.

Risk management and internal control

We have a well-established risk management framework (Fig. 37) used to provide assurance to the Board, ARAC and Chief Executive that risks to achieving business objectives are being effectively identified and managed, and those involved understand their roles and responsibilities.

Fig.37: FSA risk management framework



The framework is founded on a risk management strategy, which aims to raise risk maturity. It references our compliance with government best practice and the principles in the Orange Book and can confirm there are no departures from those requirements.

We manage several principal risks, defined as risks that could materially alter our ability to achieve our strategic outcomes; fundamentally damage our ability to operate (including reputational risks); or cannot be managed or mitigated at a lower level within the organisation. Further information relating to these risks can be found in the **'Principal risks'** section of the Performance report.

The Board recognises we are a risk-based organisation with the primary purpose to protect consumers from unacceptable food safety risk and review and agree our risk appetite annually. ARAC review principal risks quarterly and the Board and EMT considered our principal risks in January 2025. Our Accounting Officer has overall responsibility for risk management and internal controls, and for reviewing their effectiveness. Each principal risk is assigned an executive 'owner' and a mitigation plan.

EMT regularly discuss risk which drives mitigating actions to reduce the level of risk. This is complemented by systematic risk management at different levels across the organisation. Our established network of risk advisors engage cross-government and share best practice to ensure good risk management practice and processes are consistently embedded across the organisation.

Director assurance statements and in-year reviews

The Accounting Officer delegates a budget to each Director to deliver their agreed priorities as set in our annual business plans. Throughout 2024/25 the Accounting

Officer ensured we were on track to deliver our priorities within budget through our quarterly in-year review process, which is underpinned by corporate governance processes such as performance measures, financial forecasting, and risk management. This allows us to monitor progress and identify potential areas in need of extra support.

Each Director is required to undertake an annual assurance review of their directorate and complete an assurance statement, demonstrating how an effective system of internal controls has been maintained. These statements are reviewed by the Accounting Officer to identify any significant weaknesses. We continuously monitor our risks and internal control environment and the assurance review process has strengthened these systems by providing a consistent overview of assurance provision across the organisation.

Assurance mapping and functional standards

We have evolved and progressed our assurance map in line with the Risk Control Framework in compliance with the Orange Book. The map links assurances from various sources to the risks that threaten the achievement of our strategic objectives. It provides evidence to assess the level of control over risk, identify weaknesses and opportunities for improvement and demonstrates assurance over our control framework to non-executives and executives which ARAC review annually.

We continue to identify improvement areas, through self-assessment against government functional standards, which set expectations for the management of functional work and the functional model across government. This drives coherence, consistency and improvement to processes and controls, and provides a stable basis for assurance mapping, risk management and supports Internal Audit planning.

In addition to internal controls, ARAC received summary reports for external audits and reviews conducted by third parties. ARAC confirmed that all external assurances received adequately informed their assessment on the effectiveness of FSA risk management, control and governance arrangements.

Our contract management arrangements

We have several contracts to ensure effective delivery of Official Controls within approved meat establishments through England and Wales. The Director of Operations is the senior responsible owner for managing these contracts to ensure:

- Defined business arrangements between the us and the supplier are in place and operating effectively.
- Accountability and governance arrangements are clearly understood by the supplier.
- Key performance indicators to monitor contract performance and ensure deliverables are effectively scrutinised and performance remains on track.
- Risks are effectively identified and managed.
- We deliver value for money for the public from the contract.

Significant lapses of protective security

There were no significant security incidents in 2024/25.

Head of Internal Audit opinion

The 2024/25 internal audit plan, agreed by ARAC, was informed by several considerations including the FSA's objectives, organisational changes and key risks. The Head of Internal Audit consulted and informed ARAC about changes to the audit plan and resource, taking account of a dynamic risk landscape. For 2024/25, a **'Moderate'** opinion was provided, identifying some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control.

We have improved our control framework, but some key areas remain reactive, limiting efficiency. Unclear responsibilities in cross-cutting activities create 'grey areas,' leading to potential duplication, incomplete activities and inefficiencies.

The opinion reflects audit results that were completed and other relevant sources of assurance and was not limited in scope, to the extent that the assurance provided by internal audit is not absolute; it reflects the evidence available.

Fig.38: Internal Audit reports by rating

Rating	Number of audits by rating
Substantial	0
Moderate	2
Limited	2
Unsatisfactory	0
Not applicable*	4

*Refers to advisory audits where an audit opinion was not provided. Assurance reviews provide independent opinions on existing processes, while advisory reviews support developing systems without issuing an opinion.

ARAC reviews all **‘Limited’** and **‘Unsatisfactory’** reports and receives quarterly updates, including on completed and outstanding actions arising from issues identified.

Regulatory audit

We are responsible for auditing Official Controls delivery by competent authorities (CAs), including local authorities (LAs) and FSA operational delivery. These help to protect consumer health by verifying that appropriate and effective Official Controls are delivered by CAs in accordance with relevant legislation and centrally issued guidance. They provide assurance that the wider Official Controls’ system is functioning as intended. This included LA audits (shellfish traceability controls, primary production, inland imported food controls, delivery arrangements, service planning and LA out of hours arrangements). Findings were issued and appropriate action plans agreed. FSA operational delivery audits included food safety management systems, notifiable diseases and unannounced inspections. Although positive findings emerged, some issues were identified, and appropriate action plans have been developed.

Accounting Officer’s review of effectiveness

As Accounting Officer, I am personally responsible and accountable to Parliament for the FSA as an organisation, including its management and use of resources. To ensure value for money, I delivered a prioritisation

exercise through the Executive Management Team, which set the annual plan and budget allocation recommended to the Board for 2024/25. Through robust discussion and mutual challenge of our priorities and available resources at EMT, I made recommendations to the Board, balancing delivery of various priorities and making best use of limited resources.

My review of the effectiveness of risk management and internal controls was informed by assurance provided by Directors, advice provided by ARAC, independent work undertaken by internal auditors and external assurance reviews. I can confirm the systems set out in this Governance statement were in place for 2024/25 and up to the date of approval of this Annual Report and Accounts.

I can report there were no significant weaknesses in the FSA’s systems of internal controls in 2024/25, which affected the achievement of key strategic outcomes, objectives and policies. I can confirm there have been no Ministerial directions given during the year.



Remuneration and Staff report

Remuneration report

Remuneration policy

The remuneration of senior civil servants (SCS) is set by the Prime Minister following independent advice from the Review Body on senior salaries. In reaching its recommendations, the Review Body has regard to the following considerations:

- the need to recruit, retain and motivate suitably able and qualified people to exercise their different responsibilities;
- regional variations in labour markets and its impact on recruitment and retention;
- Government policies for improving public services;
- funds available to departments as set in the departmental expenditure limits;
- the Government's inflation target.

The Review Body takes account of available evidence on wider economic considerations

and the affordability of its recommendations. Detail can be found on [their website](#). Unless otherwise indicated, disclosures in the remuneration report reflect the combined FSA expenditure. All Board and EMT remuneration is funded from Westminster.

Service contracts

Unless otherwise stated, the officials covered by this report hold appointments which are open-ended. Early termination, other than misconduct, would result in the individual receiving compensation as set in the Civil Service Compensation Scheme. This report has been prepared in accordance with guidance EPN 727. The tables in the remuneration report, except for the off-payroll engagements, are subject to audit. Board members may serve a maximum of two terms, and length of term may vary. Service contracts for Board members are listed below:

Name	1st term appointment	1st term duration	2nd term appointment	2nd term duration
Professor Susan Jebb OBE, PhD, FRCP (Hon), FMedSci - Chair	1 Jul 2021	3 years 6 months	1 Jan 2025	3 years
Timothy Riley PhD, FRASE - Deputy Chair	1 Jan 2024	3 years		
Timothy Riley PhD, FRASE	18 Nov 2019	3 years	18 Nov 2022	1 year 1 month
Margaret Gilmore	18 Nov 2019	3 years	18 Nov 2022	3 years
Mark Rolfe	18 Nov 2019	3 years	18 Nov 2022	3 years
Fiona Gately	1 Jun 2021	3 years	1 Jun 2024	3 years
Lord David Blencathra ¹	1 Jun 2021	3 years	1 Jun 2024	3 years
Anthony Harbinson	1 Sept 2022	3 years		
Hayley Campbell-Gibbons ²	1 Sept 2022	3 years		
Justin Varney ³	1 Sept 2022	3 years		
Dr Rhian Hayward MBE	1 Sept 2023	3 years		

1. Lord David Blencathra resigned on 2 December 2024.

2. Hayley Campbell-Gibbons resigned on 30 September 2024.

3. Justin Varney resigned on 30 September 2024.

Remuneration (including salary) and pension entitlements

The following sections provide details of remuneration and pension interests of our senior leaders (Executive Management Team (EMT) and Board). The annual increase in EMT members' remuneration is based on that recommended for office holders by the Senior Salaries Review Body. SCS staff salaries are uplifted in line with Cabinet Office SCS performance-based pay and review system. Full details are subject to audit.

a) Remuneration

Executive Management Team remuneration

All EMT members are permanent members of staff except Robin May who is on secondment from Birmingham University.

Executive Management Team single total figure of remuneration – Audited

Name	Salary (£000)		Bonus payments (£000)		Pension benefits (to nearest £1,000) ¹		Total (£000)	
	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24
Emily Miles (Chief Executive to 08/09/2024)	60-65 ²	135-140	0-5	0-5	33	73	100-105	210-215
Katie Pettifer (Chief Executive from 26/08/2024) ²	130-135	115-120	5-10	5-10	102	37	240-245	160-165
Julie Kettell (aka Pierce) (Director of Information and Science)	130-135	120-125	-	-	51	48 ⁴	180-185	170-175 ⁴
Rebecca Sudworth (Director of Policy)	120-125	115-120	-	-	71	23	190-195	135-140
Junior Johnson OBE (Director of Operations)	105-110	100-105	-	-	77	53	180-185	155-160
Anjali Juneja (Director of UK and International Affairs)	105-110	100-105	5-10	-	65	37	175-180	135-140
Ruth Nolan (Director of People and Resources)	105-110	60-65	5-10	-	46	11	155-160	70-75
Rachel Cooper (Director of Strategy from 03/03/2025)	5-10 ²	-	-	-	26	-	30-35	-
Beth Chaudhary (Director of Strategy from 03/03/2025)	5-10 ²	-	-	-	4	-	10-15	-
Professor Robin May ³ (Chief Scientific Adviser)	75-80	75-80	-	-	-	-	75-80	75-80

1. The pension benefits value accrued is calculated as the real increase in pension multiplied by 20, less contributions made by the individual. The real increase excludes increases due to inflation or due to a pension rights transfer.

2. Where individuals served for part of the year only their actual pay and benefits during the role period role is reported. Full year equivalents are: 2024/25 Emily Miles £140k-£145k. Katie Pettifer was interim CEO from 26/08/2024 to 31/01/2025 before being appointed permanent CEO from 01/02/2025. Beth Chaudhary and Rachel Cooper £125-130k. 2023/24 Ruth Nolan £100k-£105k.

3. Professor Robin May has been Chief Scientific Adviser from 06/07/2020 on secondment from the University of Birmingham. We have been recharged salary costs.

4. An updated figure for 2023/24 has been provided by MyCSP for Julie Pierce, due to an administrative oversight.

5. No EMT members received 'Benefits in Kind' during 2023/24 or 2024/25.

Accrued pension benefits for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The remedy applies to individuals that 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 calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the remedy period and that this will apply unless the member 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.

Our Board remuneration – Audited

Name	Salary (£000)		Total (£000)	
	2024/25	2023/24	2024/25	2023/24
Professor Susan Jebb OBE, PhD, FRCP (Hon), FMedSci - Chair	70-75	70-75	70-75	70-75
Timothy Riley PhD, FRASE - Deputy Chair	10-15	5-10	10-15	5-10
Margaret Gilmore	5-10	5-10	5-10	5-10
Mark Rolfe	5-10	10-15	5-10	10-15
Fiona Gately	5-10	5-10	5-10	5-10
Lord David Blencathra	5-10 ³	5-10	5-10 ³	5-10
Anthony Harbinson	10-15	10-15	10-15	10-15
Hayley Campbell-Gibbons	0-5 ³	5-10	0-5 ³	5-10
Justin Varney	0-5 ³	5-10	0-5 ³	5-10
Dr Rhian Hayward MBE	10-15	5-10 ³	10-15	5-10 ³

1. No Board members are in a pension scheme contributed to by the FSA, hence no pension costs to report.

2. No Board members received 'Benefits in Kind' during 2024/25 or 2023/24.

3. All starter and leaver salaries are shown for their actual period of employment. The corresponding full year equivalents are: 2024/25 Lord David Blencathra £5k-£10k, Hayley Campbell Gibbons £5k-£10k, Justin Varney £5k-£10k. 2023/24 Dr Rhian Hayward £10k-£15k.

There is no provision made for compensation relating to the future early termination of any Board member.

Salary – Audited

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

Bonuses – Audited

A Pay Committee annually assesses pay award implementation including bonus payments in line with Cabinet Office guidance. Pay and bonus decisions for the Chief Executive were decided by a committee consisting of the FSA Chair, a Non-Executive Director, and the People Director. SCS pay and bonus decisions were decided by a committee consisting of the Chief Executive, People Director, and a Non-Executive Director. For the remainder of our staff there are in year rewards rather than bonuses, awarded through the reward and recognition scheme.

Pay recommendations are considered based on consistent individual performance against objectives. Bonuses are based on performance levels and made through the appraisal process. Bonuses relate to performance in the year they become payable to the individual. The bonuses reported in the EMT remuneration table for 2024/25 relate to performance in 2023/24 and those paid in 2023/24 relate to performance in 2022/23.

Fair pay disclosure - Pay multiples – FSA Westminster - Audited

Subject	25th percentile		Median		75th percentile	
	2024/25	2023/24*	2024/25	2023/24*	2024/25	2023/24*
Total remuneration	35,128	34,830	41,966	41,567	47,820	47,288
Pay ratio	4.06:1	4.09:1	3.40:1	3.43:1	2.98:1	3.01:1
Salary component	34,816	32,668	41,592	39,711	46,671	43,655

*The 2023/24 fair pay disclosures have been re-presented following the inclusion of FSA's non-executive directors within the calculations. FSA have also adjusted the calculation of 25th, Median, and 75th percentiles in line with guidance. The lowest paid amount of £8k is reflective of the inclusion of non-executive directors within the calculations, which is reported in the salary disclosures for the non-executive directors on page 99 of the Remuneration Report. The lowest paid employee excluding non-executive directors is £23k (2023/24 £22k).

The total remuneration range 2024/25 is £8k-£142.5k (2023/24 was £8k-£142.5k).

We must disclose the relationship between the midpoint of the highest paid senior manager's remuneration and the 25th percentile, median and 75th percentile remuneration of our workforce. Our workforce for this purpose includes permanent and temporary staff full time equivalents but not vet contractors who are paid by the hour.

Our senior management team is EMT and so it's the midpoint of the highest paid EMT member used in the above calculations. In 2024/25, no employees received remuneration in excess of the highest paid EMT member (2023/24, nil).

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. We disclose the relevant figures on a consolidated basis and by individual entity.

The median pay ratio for all entities is consistent with pay, reward, and progression policies for our employees taken as a whole. Our pay arrangements are subject to existing pay policy, governed by Civil Service Pay Guidance, and is regularly assured through audit and compliance returns.

Westminster disclosures 2024/25 – Audited

The banded remuneration of the highest paid EMT member was £140k-£145k (2023/24, £140k-£145k), 4.06 times (2023/24, 4.09:1) the 25th percentile remuneration of the workforce at £35,128 (2023/24 £34,830). The salary component for the 25th percentile was £34,816 (2023/24, £32,668).

The midpoint of the banded remuneration of the highest paid EMT member was 3.40 times the median remuneration (2023/24, 3.43:1) at £41,966 (2023/24, £41,567). The salary component of the median staff member was £41,592 (2023/24, £39,711).

The midpoint of the banded remuneration of the highest paid EMT member was 2.98 times the 75th percentile remuneration (2023/24, 3.01:1) at £47,820 (2023/24, £47,288). The salary component of the 75th percentile staff member was £46,671 (2023/24, £43,655).

Pay ratios for the 25th percentile, median and 75th percentile have decreased by 0.03. This reflects the balanced application of our pay award across all staff.

Fair pay disclosure - Percentage change in remuneration – Audited

We must disclose the percentage change from 2023/24 in the 'salary and allowances' and 'performance pay and bonuses' of the highest paid Director and their employees. To note, calculations for the highest paid Director is based on the midpoint of the band within which their remuneration fell in each year.

Percentage change – FSA Westminster

Percentage change for	2024/25 vs 2023/24	2023/24 vs 2022/23
Average employee salary and allowance	2.3%	8.3%
Highest paid Director's salary and allowances	0.0%	7.8%
Average employee performance pay and bonuses	20.0%	3.1%
Highest paid Director's performance pay and bonuses	200%	-66.7%

*Highest paid Director bonuses are calculated on the midpoint of the band the bonus fits into. The midpoint for the 2023/24 band was £2.5k, in 2024/25k the midpoint for the band was £7.5k. This is the driver for the percentage changing being 200%.

(b) Pension benefits – Audited

Executive Management Team - 2024/25

Name (role)	Accrued pension at pension age as at 31/03/25 and related lump sum £5,000 (£000)	Real increase in pension and related lump sum at pension age £2,500 (£000)	CETV at 31/03/25 (£000)	CETV at 31/03/24 (£000)	Real increase in CETV (£000)
Katie Pettifer (Chief Executive)	40-45 plus a lump sum of 65-70	5-7.5 plus a lump sum of 5-7.5	707	598	71
Emily Miles (Chief Executive)	40-45 plus a lump sum of 100-105	0-2.5 plus a lump sum of 0-2.5	844	806	24
Julie Kettell (aka Pierce) (Director of Information and Science)	60-65	2.5-5	1,177	1,065 ³	47
Rebecca Sudworth (Director of Policy)	15-20	2.5-5	276	197	53
Junior Johnson (Director of Operations)	45-50 plus a lump sum of 125-130	2.5-5 plus a lump sum of 2.5-5	1,129	1,018	65
Anjali Juneja (Director of UK and International Affairs)	35-40	2.5-5	636	564	43
Ruth Nolan (Director of People and Resources)	30-35	2.5-5	436	372	25
Rachel Cooper (Director of Strategy from 03/03/2025)	20-25	0-2.5	332	314	17
Beth Chaudhary (Director of Strategy from 03/03/2025)	35-40	0-2.5	608	604	3

1. Due to inflation, the Cash Equivalent Transfer Value (CETV) funded by the employer has decreased in real terms.

2. As Premium Principal Civil Service Pension Scheme (PCSPS) members, staff can choose, within a predetermined range, how their accumulated pension benefits are split between lump sum and annual pension.

3. An updated figure for 2023/24 has been provided by MyCSP for Julie Pierce, due to an administrative oversight.

Preparation of the accrued pension benefits above are consistent with those in the notes below the Executive Management Team single total figure of remuneration table.

Civil Service pensions

Pension benefits are provided through the Civil Service pension arrangements. Before 1 April 2015, the only scheme was the PCSPS, which is divided into different sections – **classic**, **premium**, and **classic plus** provide benefits on a final salary basis, whilst **nuvos** provides benefits on a career average basis. From 1 April 2015 a new Civil servant pension scheme 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 most of those already in service, joined the new scheme.

The PCSPS and **alpha** are unfunded statutory schemes. Employees and employers make contributions (employees range between 4.6% to 8.05%, salary dependant). 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 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 build at 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 are the pension the member is entitled to receive when they reach normal pension age, or immediately on ceasing to be an active scheme member 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**. Pension figures show pension earned in PCSPS or **alpha** as appropriate. Where a member has benefits in the PCSPS and **alpha**, the figures show the combined value of their benefits in the two schemes but note that the constituent parts of that pension may be payable from different ages.

Government introduced new public service pension schemes (2015), where transitional arrangements treated existing scheme members differently based on age. Older PCSPS members 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”).

Steps are being taken to remedy those 2015 reforms, making the pension scheme provisions fair to all members. The public service pensions remedy is in two parts. The first closed the PCSPS (31 March 2022), with active members becoming **alpha** members from 1 April 2022. The second 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 **partnership** pension account is an occupational defined contribution pension arrangement which is part of the Legal & General Mastertrust. The employer makes a basic contribution of between 8% and 14.75% (depending on member age). The employee does not have to contribute but, where they do, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers 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). Details about Civil Service pension arrangements can be found at the [website](#).

The Cash Equivalent Transfer Value (CETV)

A CETV is the actuarially assessed capitalised value of pension scheme benefits accrued by a member at a point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits the individual has accrued due to 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 include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are calculated in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real Increase in CETV

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

Food Standards Agency Board

Several former Board members benefit from a by-analogy pension scheme similar to the PCSPS. This is now closed to new members and there are no active scheme members.

Off payroll engagements

The following information relates to data on our highly paid and/or senior off-payroll engagements for 2024/25 up to 31 March 2025.

Fig.39: Highly paid off-payroll worker engagements, earning £245 per day or greater

	FSA
Existing engagements as of 31 March 2025	7
Of which, those that existed:	
less than 1 year	7
For between 1 and 2 years	0
For between 2 and 3 years	0
For between 3 and 4 years	0
For 4 or more years	0

All existing off-payroll engagements have been subject to risk-based assessment to ensure the individual is paying the right amount of tax and provide assurance.

Fig.40: Highly paid off-payroll workers engaged at any point during the year, earning £245 per day or greater

	FSA
Temporary off-payroll workers engaged as of 31 March 2025	11
Of which	
Not subject to off-payroll legislation	0
Subject to off-payroll legislation and determined in-scope of IR35	11
Subject to off-payroll legislation and determined out of scope of IR35	0
Engagements reassessed for compliance or assurance purposes	0
Engagements that saw a change to IR35 status following review	0

Fig.41: Off-payroll engagements of Board members, and/or senior officials with significant financial responsibility

	FSA
Off-payroll engagements of Board members, and/or senior officials with significant financial responsibility	0
Individuals on payroll and off-payroll that deemed “Board members, and/or senior officials with significant financial responsibility”	10

Staff report

Unless otherwise indicated the number disclosures in the staff report reflect the FSA expenditure funded from Westminster (for Westminster ARA)/the devolved government (for Wales and NI ARAs).

Staff costs (subject to audit)

		2024/25		2023/24
	£000	£000	£000	£000
	Staff	Board	Total	Total
Wages and salaries	60,489	149	60,638	60,145
Social security costs	6,873	11	6,884	6,793
Other pension costs	16,207	-	16,207	14,735
Permanent staff total	83,569	160	83,729	81,673
Contract inspectors and veterinary costs	40,850	-	40,850	36,750
Short term and temporary staff	2,693	-	2,693	2,206
Other staff total	43,543	-	43,543	38,956
Less recoveries in respect of outward secondments	(141)	-	(141)	(172)
Total net staff costs	126,971	160	127,131	120,457

Consultancy spend in 2024/25 was £274k (2023/24 £289k) relating to nine suppliers with the greatest spend relating to one supplier being £118k.

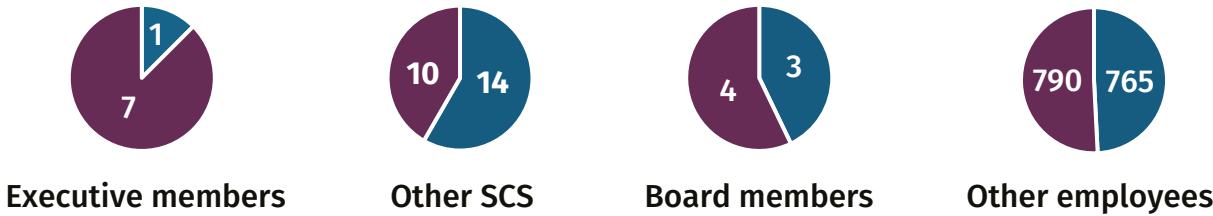
Average number of persons employed (subject to audit)

Permanent staff	2024/25	2023/24
Westminster	1,403	1,354
Permanent staff total	1,403	1,354
Other staff	2024/25	2023/24
Contracted inspectors and veterinarians	575	485
Westminster – Other*	49	60
Other staff total	624	545

*Other staff include agency staff, consultants, contractors, temporary staff and fixed term appointments.

Staff composition

Number of persons of each sex



Number of SCS by band

SCS3 1	SCS2 7	SCS1 24
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Sickness absence

The figure for staff absence, in annual working days lost per employee, is a result of physical and mental illness including injuries, disability or other health problems.

	2024/25	2023/24	2022/23	2022/21
Consolidated	7.19	6.88	6.30	6.30
England	7.08	7.07	6.29	6.5
Wales	13.88	2.39	2.61	0.4
Northern Ireland	10.83	6.97	5.17	5.2
Civil Service benchmark	8.10	7.80	8.30	7.90

Staff turnover

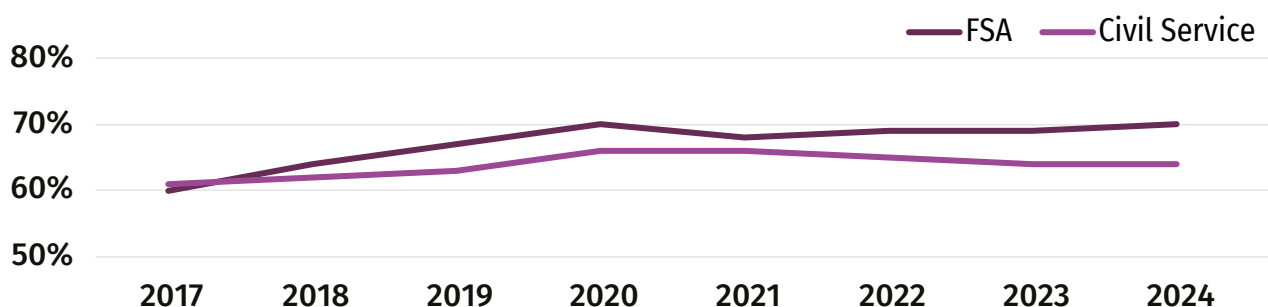
Our staff turnover figures are calculated in line with [Cabinet Office guidance](#).

	2024/25	2023/24
Consolidated	9.7%	11.6%

In 2025/26 we aim to undertake a deep dive into staff retention to identify insights and next steps to ensure we are meeting our strategic objective to provide the people, resources and processes needed to deliver FSA priorities.

Staff engagement

The Civil Service People Survey is used to track staff attitudes and experiences of working for us. 79% took part in the 2024 survey, -3% points from 2023 and 18% points above the Civil Service. Our results were strong, with our engagement score at 70% (+1% point from 2023), exceeding the CS median benchmark for engagement and all other core themes. We have used our 2024 organisational-level CSPS results to understand the impact of our People Plan rather than to inform a separate set of activities.

Fig.42: FSA CSPA score vs Civil Service Employee' and Engagement Index (EEI)

Staff policies for people with disabilities

We aim to ensure someone's background or protected characteristics are an asset to improve policy making and service delivery. Our actions on inclusion in the People Plan relate to the Civil Service Diversity and Inclusion Strategy and National Disability Strategy (NDS). Staff policies for people with disabilities include:

Recruitment

We are committed to recruiting in line with the Civil Service Recruitment Principles, to ensure all candidates are treated fairly.

Our work to attract and recruit people with disabilities includes:

- Advertising roles on [Civil Service Jobs](#), an accessible site. Anyone needing assistance when applying for our roles can seek support from our in-house resourcing team.
- Providing information on our website about recruitment schemes and highlighting that we are a 'Disability Confident Leader' employer. Our 'Disability confident' logo is displayed on all job specifications for all roles.
- Using the [Civil Service Careers website](#) to promote what it's like to work for us. We promote our culture, values, engagement, inclusion and staff networks.
- Our [People Plan](#) outlines our priorities (2023-2026), one is disability confidence.
- Including an 'equality and inclusion' section in all candidate packs.
- Offer an interview scheme where if disabled applicants meet minimum selection criteria in the job specification, they are guaranteed an interview.
- Outline our approach to flexible working in candidate packs. We are location agnostic; most staff in non-frontline roles choose to be home enabled or hybrid.
- Participate in the 'Autism Exchange Internship Programme', supporting young people (up to degree level). This offers a three-week paid placement to provide workplace exposure and up-skilling.

Training and career development

We have a dedicated Workplace Adjustments team to support individuals and line managers in support of our Workplace Adjustment policy, guidance and e-learning. Adjustments are considered on a case-by-case basis and are identified at offer-stage to enable them to be implemented from day one, wherever possible. Examples include IT software packages, specialist chairs or soft adjustments such as a flexible working pattern. Support is provided throughout the process to individuals and line managers.

We encourage staff to use a Workplace Adjustment passport which facilitates reasonable adjustment conversations and acts as record of any agreements, ensuring regular reviews to provide assurance that any adjustments remain effective and relevant. The passport can be taken to future roles in the Civil Service.

These range from training, assistive technology software to tailored coaching sessions identifying an individual’s specific challenges and strategies to overcome these. Awareness sessions are available to help managers best support colleagues with disabilities. We are committed to providing support to employees with a disability or health condition. We offer ringfenced places to people with disabilities on the Civil Service Beyond Boundaries programme. This is the cross-Government 12-month development programme for grades AA-SEO, designed to empower people to reach their full potential in their Civil Service career. 12 places were allocated in 2024/25.

We offered our FSA Accelerate programme, a six-month programme to support colleagues from less-represented groups in exploring their potential. This included a launch event, talent and career conversations, several workshops for interview skills, overcoming imposter syndrome and personal branding. It also included a question-and-answer panel featuring diverse Senior Civil Servants, mock interview practice and different modules to upskill colleagues.

Trade Union (Facility Time Publication Requirements) Regulations 2017

The Trade Union Regulations 2017 took effect from April 2017. They were laid following the enactment of the Trade Union Act 2016 (passed May 2016). One element is the requirement for public sector employers to publish information on facility time.

Facility time is the provision of time off from an employee’s normal role to undertake trade union duties and activities when they are elected as a union representative.

Unions play an important role in the modern workplace. There are considerable benefits to employers and employees when organisations and unions work well together.

Fig.43: Number of relevant union officials during 2024/25

Number of employees	21
Full-time equivalent employees	19.75

Fig.44: Percentage of time / working hours spent on facility time

Percentage of time	Number of employees
0%	9
1-50%	12
51%-99%	0
100%	0

Fig.45: Percentage of pay bill spent on facility time

Total cost of facility time	£53,983
Total pay bill	£92,346,659
Percentage of total pay bill spent on facility time, calculated as: (total facility time cost ÷ total pay bill) x 100	0.06%

Fig.46: Paid trade union activities

Time spent on paid trade union activities as a percentage of total paid facility time hours calculated as: (total hours spent on paid trade union activities by relevant union officials during the relevant period ÷ total paid facility time hours) x 100	0%
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Employment and occupation

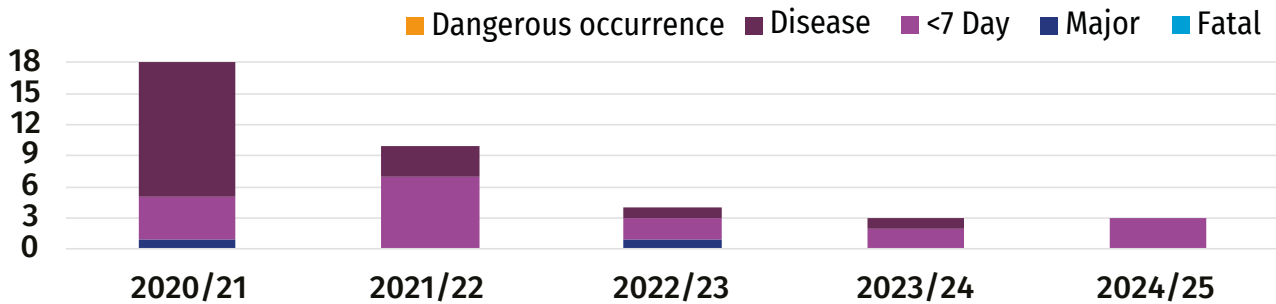
Health and safety reporting

Our National Health and Safety Committee enables consultation with Trade Unions, creating a collaborative environment alongside our Service Delivery Partners.

Our health and safety incident reporting system enables us to more effectively identify trends and implement targeted interventions, leading to improvements in health and safety. Employee mental health continues to be a focus area with a schedule of events and a move to a new Employee Assistance Programme supplier providing opportunities to promote resources available. We revised stress risk assessment documentation with an aim to simplify and further align with Health and Safety Executive (HSE) tools.

Bullying and harassment requires our ongoing attention, encompassing internal incidents and those involving external parties. We remain focused on supporting employees who report unacceptable behaviour through our network of trained Fair Treatment Champions and our 'Dispute resolution policy'. We reinforced existing policies to reflect a new duty within the Equality Act 2010 to take reasonable steps to prevent workplace sexual harassment.

Incidents which met the triggers for reporting to HSE under the 'Reporting of Incidents, Diseases and Dangerous Occurrences Regulations' (RIDDOR) 2013 are reported below.

Fig.47. RIDDOR reporting to the Health and Safety Executive

Recruitment practice

Our recruitment policy follows the Civil Service recruitment principles and is based on appointment of the best candidate by merit, identified through an open and fair process. The policy provides a transparent approach that identifies high calibre individuals and promotes equality and diversity. All external recruitment is subject to internal approval by the Director for the relevant department and the People Director. Occasionally, we appoint individuals by exception, which alongside external recruitment activity is reported to the Civil Service Commission quarterly. A small number of temporary agency staff are employed and engaged on an ad hoc basis to fulfil requirements within established posts such as providing cover or additional resource requirements. These engagements tend to be administrative or professional roles.

Pay policy

Our pay strategy (agreed 2019) reflects our need to attract, retain and develop key skills and capabilities needed to ensure we deliver our mission, vision and objectives. The success of the strategy is measured by delivery of a pay structure that:

- supports business needs and priorities
- enables the FSA to recruit, retain, develop and motivate the right staff, with the right skills
- is more reflective of relevant labour market comparators
- addresses equality issues
- is flexible enough to evolve in a changing environment
- is affordable and represents value for money in the labour market

Since April 1996 all government departments have delegated responsibility for pay and grading of staff, except for those in the Senior Civil Service. The policy determining their pay is the responsibility of the Cabinet Office.

Our pay structure has two geographical pay ranges – London and National. Staff whose contractual work location is within 40 miles of central London are paid the London salary range. Those over 40 miles from central London are paid the National range.

Each grade has a stated minimum and maximum salary. The basic salary falls within those parameters. Progression towards the maximum salary is made through annual pay awards. There are no contractual progression arrangements. For all grades a spot rate / minimum salary is applied to posts designated as trainee, apprentice or intern.

Exit packages in line with Civil Service Compensation Scheme

Fig.48: exit packages by cost band 2024/25 (subject to audit)

Exit package cost band	Compulsory redundancies	Other departures agreed	Exit packages by cost band
£0-£25,000	-	-	-
£25,001-£50,000	-	-	-
£50,001-£100,000	-	-	-
£100,001-£150,000	-	-	-
£150,000+	-	-	-
Total exit packages	-	-	-
Total resource cost £	-	-	-

Fig.49: exit packages by cost band 2023/24

Exit package cost band	Compulsory redundancies	Other departures agreed	Exit packages by cost band
£0-£25,000	-	-	-
£25,001-£50,000	-	1	1
£50,001-£100,000	-	-	-
£100,001-£150,000	-	-	-
£150,000+	-	-	-
Total exit packages	-	1	1
Total resource cost £	-	£25k-£50k	£25k-£50k

There were three early retirements on ill health grounds in 2024/25 at a total cost of £24,273. In 2023/24 there were no early retirements on ill health grounds.

Diversity and inclusion

In carrying out our functions we are required to have due regard to and achieve the objectives set out under section 149 of the Equality Act 2010. In summary:

Eliminate discrimination, harassment, victimisation and other conduct prohibited by or under the Equality Act 2010 - We carry out an annual 'Speak up' campaign to ensure staff feel able to raise concerns at work. The topic for this year was "Something doesn't feel right". This explored barriers to speaking up about inclusion, understanding the unacceptable, why it's important to and how to speak up.

We complete an annual Gender Pay Gap analysis and then developing policies and procedures, we undertake Equality Impact Assessments, consulting key stakeholders.

Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not - This is addressed through several development programmes, e.g. Beyond Boundaries, further detail is provided in the '**Staff policies for people with disabilities**' section. We ringfenced a portion of the places to people with protected characteristics. We have our own in-house development programme for people from under-represented groups and offer a reverse mentoring programme.

Foster good relations between persons who share a relevant protected characteristic and persons who do not - This is delivered through a partnership between our People and Resources Directorate, networks and community groups. We ran several campaigns throughout 2024/25 e.g. International Day of Persons with Disabilities, Black History Month, South Asian Heritage Month and Social Mobility Day. During Black History Month, we supported the national theme of 'reclaiming the narrative'. These lunchtime events were well attended and well received.

Wider diversity and inclusion policies

We have a number of policies for staff to follow that are related to inclusion. We do not set targets for D&I, instead we compare ourselves to the economically active population and/ or the Civil Service average. Due to small numbers and to ensure we do not identify any individual we do not breakdown protected characteristics by grade for senior management positions.

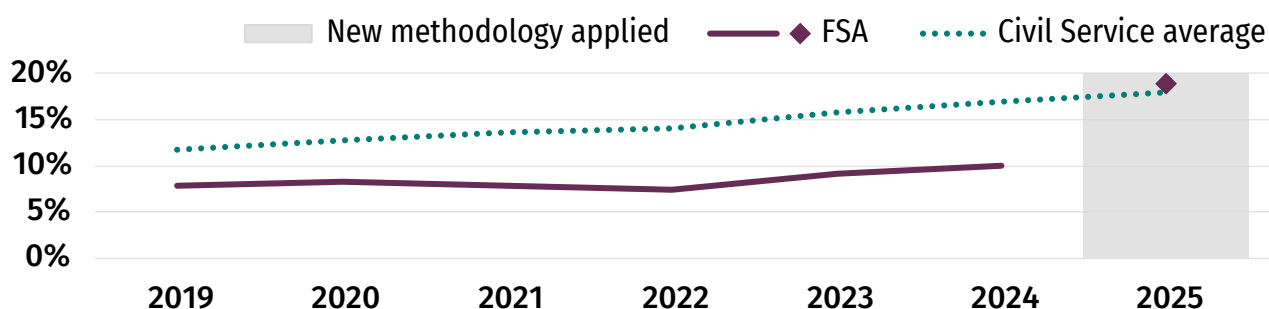
Our People Plan inclusion actions focussed on ensuring the foundations are in place, for us to identify barriers to be addressed in the next People Plan. For example, our People Survey analysis and increased diversity declaration rates has provided us with an evidence base to identify our next set of People Plan priorities 2026.

We undertook an ethnicity data deep dive (January 2025) as this was the only protected characteristic tracking below the Civil Service average. The population of FSA colleagues and those declaring to be from an ethnic minority background has increased in the last five years. However, only 86% have actively declared their ethnicity (200 colleagues have not actively declared with a further 10 choosing not to disclose). The representation of ethnic minority colleagues as a percentage of our workforce is provided in fig.51. The deep dive looked at representation in relation to recruitment, progression, People Survey and leavers data. Our actions following the deep dive focus on piloting enhanced interviewer training to enable our interviewers to ask probing questions to bring the best out of candidates and reduce any possibility of bias.

Workforce representation

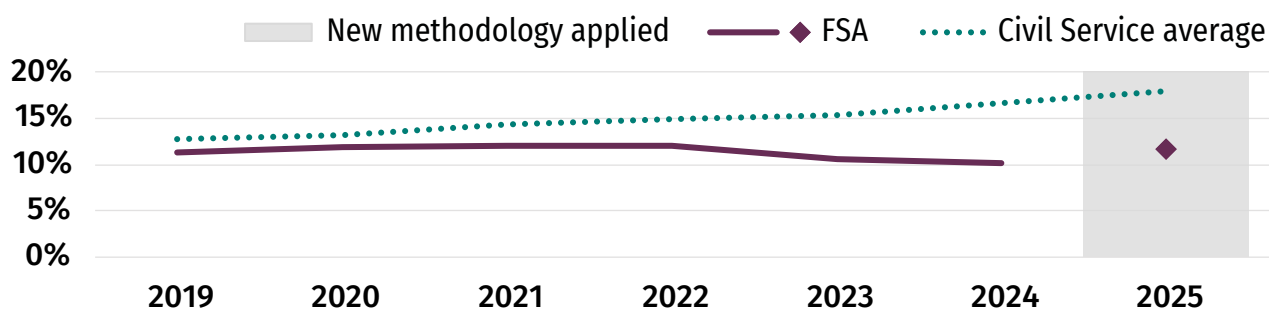
In 2025, we changed our methodology when calculating representation. Previously we looked at total population of the protected characteristics, compared to total FSA population. We now align with the Civil Service methodology and compare the total population of the protected characteristic, to the total FSA population, minus those who selected 'Prefer not to say'. As such, our data before 2025 cannot be compared.

Fig.50: Disability

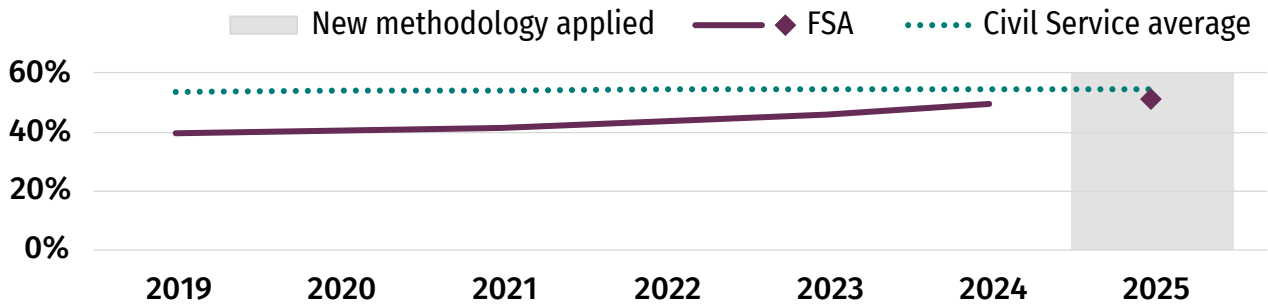


For disability, our workforce representation is above the Civil Service benchmark (17.9%). Representation increased as a result of the declaration campaign (2024). Based on under representation in our grade pipeline, we are offering ringfenced places on the Beyond Boundaries programme for people with disabilities.

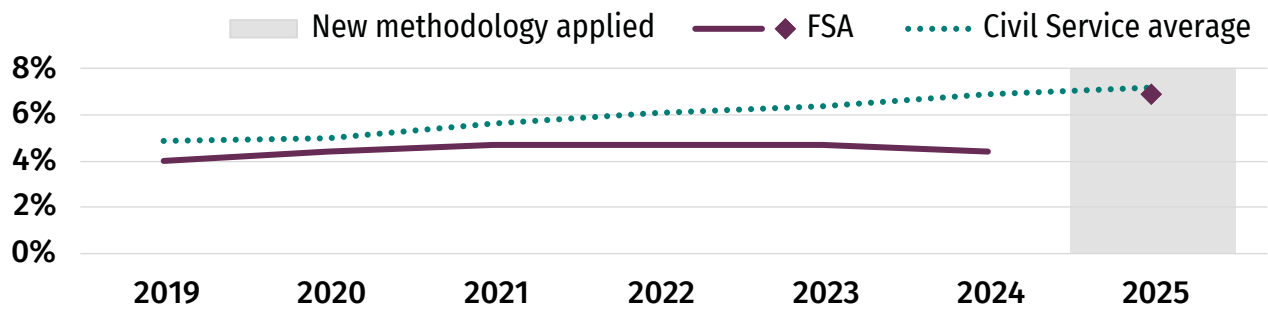
Fig.51: Ethnicity



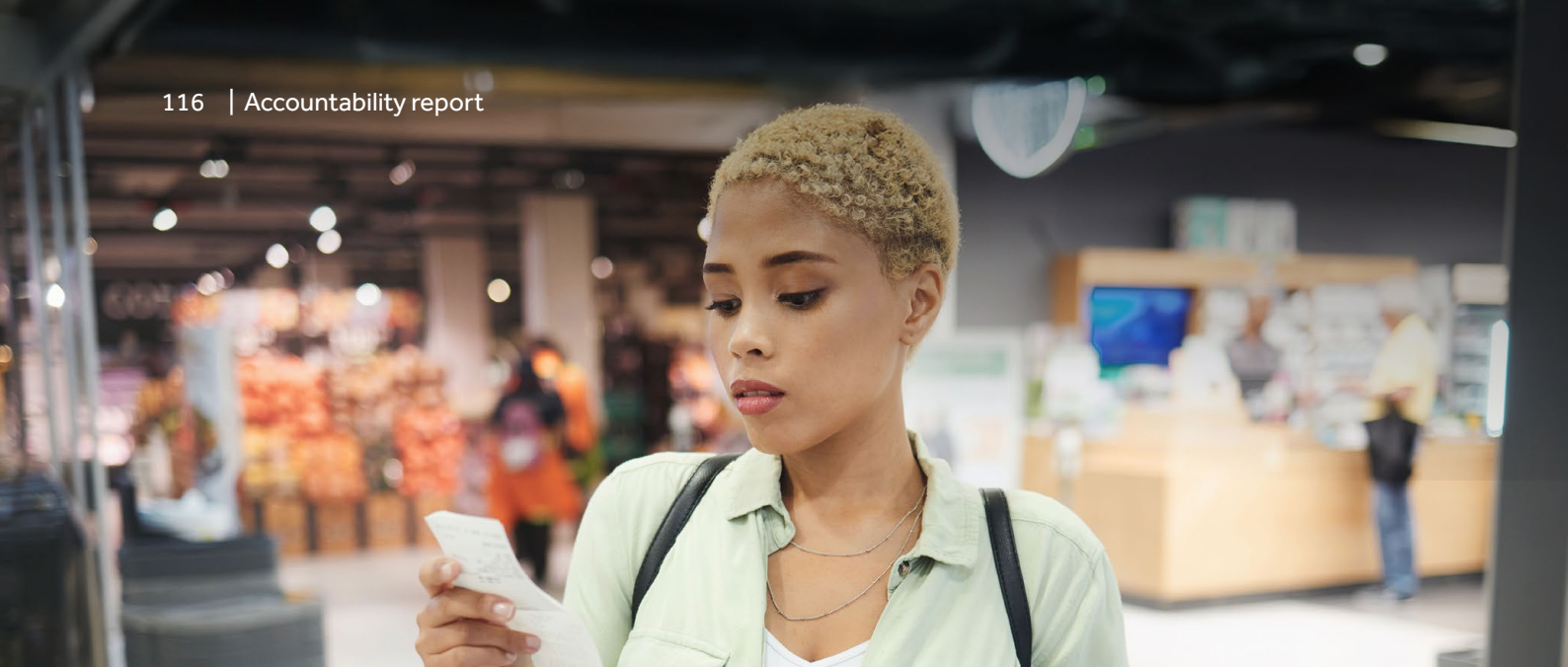
Our representation remains steady (11.6%), below the Civil Service benchmark (18%). Based on under representation in our grade pipeline, we are offering ringfenced places on the Beyond Boundaries programme for ethnic minority colleagues.

Fig.52: Sex

Our representation remains at parity (50.9%).

Fig.53: Sexual orientation

Our representation is 6.9%. slightly below the Civil Service benchmark (7.2%).



Parliamentary accountability and audit report

Remote contingent liabilities (subject to audit)

In addition to contingent liabilities reported within the meaning of IAS 37 (Note 17), the department also reports liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of a contingent liability. As of 31 March 2025 there are eighteen remote contingent liabilities concerning potential legal cases against the FSA (2023/24 fourteen).

Losses and special payments (subject to audit)

FSA Westminster made one special payment in 2024/25 totalling £8k (2023/24 – two losses and three special payments totalling £454k).

Fees and charges (subject to audit)

A material income analysis from services provided to external and public sector customers is as follow:

Name	2024/25 (£000)			2023/24 (£000)		
	Income	Full cost	Surplus/ (deficit)	Income	Full cost	Surplus/ (deficit)
Meat Hygiene Inspection	37,145	53,292	(16,147)	33,505	51,212	(17,707)
Other Government Departments	4,229	4,561	(332)	4,056	4,561	(505)
Assessments and consultations on radioactive discharges	1,197	1,541	(344)	1,472	1,370	102
Total	42,571	59,394	(16,823)	39,033	57,143	(18,110)

The table above is provided to meet fees and charges disclosure requirements and has not been provided for segmental analysis purposes under IFRS 8.

The FSA's financial objective is to recover costs fully. There currently remains a shortfall between the chargeable costs for the FSA of delivering meat Official Controls and the income received from Food Business Operators (FBOs). This is effectively a subsidy of £16 million from the FSA Westminster to the meat Industry.

It should be noted that not all the costs incurred by the FSA in the delivery of official meat controls are chargeable to Industry. The above Industry costs represent the full cost of delivering Official Controls to Industry (FBOs) deemed chargeable in accordance with the relevant legislation. This full cost is discounted, as per the subsidy referenced above. In 2024/25 the FSA incurred circa £4.8 million costs which were not chargeable to Industry. An element of these additional costs were charged to Government customers following the principles of managing public money.

In 2024/25, the Home Office increased the minimum salary requirements for Skilled Worker Visas, increasing the cost to the FSA of managed service veterinarians and meat hygiene inspectors by £1.9 million - the FSA elected not to re-open meat charging mid-year and so this additional cost forms part of the subsidy.

Government functional standards

Please see '**Governance statement**' for further detail on functional standards.

Auditor remuneration (subject to audit)

The accounts have been audited by the Comptroller and Auditor General in accordance with the Food Standards Act 1999 (Schedule 4). The 2024/25 audit fee for our accounts was £156k (2023/24 £159k), disclosed with other non-cash items in **‘Note 3’**. Non-cash audit fees are charged by the National Audit Office but no cash is transferred. I have taken all necessary steps to make myself aware of relevant audit information and to ensure that information is made available to the auditors. No payments have been paid to the Comptroller and Auditor General for non-audit work in 2024/25 (2023/24 £nil).

Statement of Outturn against Parliamentary Supply (SoPS) (subject to audit)

In addition to the primary statements prepared under IFRS, the Government Financial Reporting Manual requires the FSA to prepare a SoPS and supporting notes. The SoPS and related notes are subject to audit, as detailed in the Certificate and Report of the Comptroller and Auditor General to the House of Commons.

The SoPS is a key accountability statement that shows how an entity has spent against their Supply Estimate. Supply is the monetary provision (for resource and capital purposes) and cash (drawn primarily from the Consolidated fund), that Parliament gives statutory authority for entities to utilise. The Estimate details supply and is voted on by Parliament at the start of the financial year.

Should an entity exceed the control limits set by their Supply Estimate, their accounts will receive a qualified opinion. The SoPS format mirrors the Government Supply Estimates, to enable comparability between what Parliament approves and the final outturn. The SoPS contain a summary table, detailing performance against control limits that Parliament have voted on, cash spent (budgets are compiled on an accruals basis and so outturn won't tie to cash spent) and administration.

The supporting notes offer a more detailed breakdown of outturn by estimate line (note 1); a reconciliation of outturn to net operating expenditure in the SOCNE, to tie the SoPS to financial statements (note 2); a reconciliation of outturn to net cash requirement (note 3) and an analysis of income payable to the Consolidated Fund (note 4).

The SoPS and Estimates are compiled against the budgeting framework, similar to IFRS. The budgeting framework and an explanation of key terms is provided in the **‘Financial review’** section. Detail on the Public Spending Framework and the reasons why budgeting rules are different to IFRS are found in the Consolidated Budgeting Guidance.

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

Summary tables – mirrors part 1 of the Estimates

Summary table, 2024/25, all figures presented in £000s

Type of spend	SOPS Note	Outturn			Estimate			Outturn vs Estimate, saving/(excess)		Prior year outturn 2023/24
		Voted	Non-voted	Total	Voted	Non-voted	Total	Voted	Total	Total
Departmental Expenditure Limit										
Resource	1.1	115,036	-	115,036	116,816	-	116,816	1,780	1,780	113,819
Capital	1.2	10,014	-	10,014	11,036	-	11,036	1,022	1,022	11,574
Total		125,050	-	125,050	127,852	-	127,852	2,802	2,802	125,393
Annually Managed Expenditure										
Resource	1.1	(1,257)	-	(1,257)	9,603	-	9,603	10,860	10,860	(1,050)
Capital	1.2	-	-	-	5	-	5	5	5	16
Total		(1,257)	-	(1,257)	9,608	-	9,608	10,865	10,865	(1,034)
Total Budget										
Resource	1.1	113,779	-	113,779	126,419	-	126,419	12,640	12,640	112,769
Capital	1.2	10,014	-	10,014	11,041	-	11,041	1,027	1,027	11,590
Total Budget Expenditure		123,793	-	123,793	137,460	-	137,460	13,667	13,667	124,359
Total Non-Budget Expenditure	1.1	-	-	-	-	-	-	-	-	-
Total Budget and Non-Budget		123,793	-	123,793	137,460	-	137,460	13,667	13,667	124,359

Figures in the areas outlined in thick line cover the voted control limits voted by Parliament. Refer to the Supply Estimates guidance manual, for detail on the control limits voted by Parliament.

Net Cash requirement, 2024/25, all figures presented in £000s

Item	SOPS Note	Outturn	Estimate	Outturn vs Estimate, saving/(excess)	Prior year outturn 2023/24
Net Cash requirement	3	123,405	128,103	4,698	123,686

Administration costs, 2024/25, all figures presented in £000s

Item	SOPS Note	Outturn	Estimate	Outturn vs Estimate, saving/(excess)	Prior year outturn 2023/24
Administration costs	1.1	115,036	116,816	1,780	123,686

Although not a separate voted limit, any breach of the administration budget will also result in an excess vote. Explanations of variances between the Estimate and outturn are given in the **‘Financial review’** section.

SOPS 1.2 Analysis of capital outturn by Estimate line

Type of spend (Capital)	Outturn			Estimate		Outturn vs Estimate, saving/(excess)	Prior year outturn 2023/24
	Gross	Income	Net	Total	Virements*	Total inc. virements	
Spending in Departmental Expenditure Limits (DEL)							
Voted expenditure							
A: FSA Westminster (DEL)	10,049	(35)	10,014	11,036	-	11,036	11,574
Total voted DEL	10,049	(35)	10,014	11,036	-	11,036	11,574
Total Spending in DEL	10,049	(35)	10,014	11,036	-	11,036	11,574
Spending in Annually Managed Expenditure (AME)							
Voted expenditure							
A: FSA Westminster (AME)	-	-	-	5	-	5	16
Total voted AME	-	-	-	5	-	5	16
Total Spending in AME	-	-	-	5	-	5	16
Total capital	10,049	(35)	10,014	11,041	-	11,041	11,590

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

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

SOPS 2. Reconciliation of outturn to net operating expenditure

Income	Reference	Outturn total	Prior year outturn 2023/24
Total resource outturn	SOPS 1.1	113,779	112,769
Add: Research costs classified as capital DEL in the SOPS under ESA 10, but treated as operating costs in the SoCNE		8,157	8,189
Net Expenditure in Statement of Comprehensive Net Expenditure	SOCNE	121,936	120,958

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

SOPS 3. Reconciliation of net resource outturn to net cash requirement

Item	Reference	Outturn total	Estimate	Outturn vs Estimate, saving/(excess)
Total Resource outturn	SOPS 1.1	113,779	126,419	12,640
Total Capital outturn	SOPS 1.2	10,014	11,041	1,027
Adjustments to remove non-cash items:				
Depreciation and amortisation	3	(4,163)	(4,669)	(506)
New provisions and adjustments to previous provisions	15-16	(1,590)	(10,040)	(8,450)
Other non-cash items	3,6,10 & 15	982	(80)	(1,062)
Adjustments to reflect movements in working balances:				
Increase/(decrease) in receivables	12	483	2,500	2,017
(Increase)/decrease in payables	13	1,334	2,500	1,166
Use of provisions	15, 16	1,702	432	(1,270)
Capital payments against leases	11.1	864	-	(864)
Net cash requirement		123,405	128,103	4,698

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

Please see page 68 for explanations on the variances between Estimate and outturn.

SOPS 4. Amounts of income to the Consolidated Fund

The Food Standards Agency had no income payable to the Consolidated Fund.



Katie Pettifer

Chief Executive and Accounting Officer
3 December 2025



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

Opinion on financial statements

I certify that I have audited the financial statements of the Food Standards Agency Westminster for the year ended 31 March 2025 under the Government Resources and Accounts Act 2000.

The financial statements comprise Food Standards Agency Westminster'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 Food Standards Agency Westminster'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 Government Resources and Accounts Act 2000 and HM Treasury directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects:

- the Statement of Outturn against Parliamentary Supply properly presents the outturn against voted Parliamentary control totals for the year ended 31 March 2025 and shows that those totals have not been exceeded; and
- the income and expenditure recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs UK), applicable law and Practice Note 10 Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom (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 Food Standards Agency Westminster 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 Food Standards Agency Westminster'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 Food Standards Agency Westminster'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 Food Standards Agency Westminster is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which requires entities to adopt the going concern basis of accounting in the preparation of the financial statements where it is anticipated that the services which they provide will continue into the future.

Other information

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

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

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

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

I have nothing to report in this regard.

Opinion on other matters

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

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

- the parts of the Accountability report subject to audit have been properly prepared in accordance with HM Treasury directions issued under the Government Resources and Accounts Act 2000; 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 Food Standards Agency Westminster 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 Food Standards Agency Westminster or returns adequate for my audit have not been received from branches not visited by my staff; or
- I have not received all of the information and explanations I require for my audit; or
- the financial statements and the parts of the Accountability report subject to audit are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual have not been made or parts of the Remuneration and Staff report to be audited is not in agreement with the accounting records and returns; or
- the Governance statement does not reflect compliance with HM Treasury's guidance.

Responsibilities of the Accounting Officer for the financial statements

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

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

- providing the C&AG with unrestricted access to persons within the Food Standards Agency Westminster from whom the auditor determines it necessary to obtain audit evidence;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- preparing financial statements which give a true and fair view, in accordance with HM Treasury directions issued under the Government Resources and Accounts Act 2000;
- preparing the annual report, which includes the Remuneration and Staff report, in accordance with HM Treasury directions issued under the Government Resources and Accounts Act 2000; and
- assessing the Food Standards Agency Westminster's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Food Standards Agency Westminster will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

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

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect

a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

- considered the nature of the sector, control environment and operational performance including the design of the Food Standards Agency Westminster's accounting policies.
- inquired of management, Food Standards Agency Westminster's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Food Standards Agency Westminster'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 Food Standards Agency Westminster's controls relating to the Food Standards Agency Westminster compliance with the Government Resources and Accounts Act 2000 and Managing Public Money;

- inquired of management, the Food Standards Agency Westminster'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 and the relevant specialists, including pension experts, 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 Food Standards Agency Westminster for fraud and identified the greatest potential for fraud in the following areas: revenue recognition, 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 Food Standards Agency Westminster's framework of authority and other legal and regulatory frameworks in which the Food Standards Agency Westminster 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 Food Standards Agency Westminster. The key laws and regulations I considered in this context included the Government Resources and Accounts Act 2000, Managing Public Money, Supply and Appropriation (Main Estimates) Act 2023, employment law, and relevant pensions and tax legislation.

Audit response to identified risk

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

- I reviewed the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;
- I enquired of management, the Audit and Risk Assurance Committee and in-house legal counsel 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; and
- In addressing the risk of fraud in revenue recognition, I tested the revenue transactions to verify them in line with Managing Public Money.

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

A further description of my responsibilities for the audit of the financial statements is located on the [Financial Reporting Council's website](#). This description forms part of my certificate.

Other auditor's responsibilities

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

I am required to obtain sufficient appropriate audit evidence to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by the UK 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
5 December 2025

Comptroller and Auditor General
National Audit Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP

Accounts



Financial statements

Statement of Comprehensive Net Expenditure

This account summarises the expenditure and income generated and consumed on an accruals basis. It also includes other comprehensive income and expenditure, which include changes to the values on non-current assets and other financial instruments that cannot yet be recognised as income or expenditure.

For the year ended 31 March	Note	2025 £000	2024 £000
Revenue from contracts with customers	4.1	(42,590)	(39,052)
Other operating income	4.2	(537)	(357)
Total operating income		(43,127)	(39,409)
Staff costs	3	127,272	120,629
Purchase of goods and services	3	12,021	11,141
Depreciation and amortisation	3	4,177	4,468
Provision expense	3	70	(23)
Other operating expenditure	3	22,647	24,367
Total operating expenditure		166,187	160,582
Net operating expenditure		123,060	121,173
Finance income	10	(1,177)	(260)
Finance expense	10	53	45
Net expenditure for the year		121,936	120,958
Actuarial loss/(gain) on pension scheme liabilities	16	(19,119)	(23,956)
Comprehensive net expenditure for the year		102,817	97,002

The notes on pages 136 to 163 form part of these accounts.

Statement of financial position

This statement presents the financial position of the Food Standards Agency. It comprises three main components: assets owned or controlled; liabilities owed to other bodies; and equity, the remaining value of the entity.

As at 31 March	Note	2025 £000	2024 £000
Property, plant and equipment	5	1,299	2,081
Right of use assets	6	1,348	2,746
Intangible assets	7	4,920	5,053
LPFA pension asset*	16	43,553	23,202
Non-current assets		51,120	33,082
Trade and other receivables	12	4,936	5,431
Other current assets	12	6,008	5,030
Cash and cash equivalents	11	1,884	1,627
Current assets		12,828	12,088
Total assets		63,948	45,170
Trade and other payables	13	(1,768)	(2,307)
Lease liabilities	14	(1,208)	(1,492)
Provisions	15	(285)	-
Other liabilities	13	(12,908)	(13,446)
Current liabilities		(16,169)	(17,245)
Total assets less current liabilities		47,779	27,925
Provisions	15	(76)	(386)
Lease liabilities	14	(436)	(985)
Board pension liability*	16	(657)	(657)
Non-current liabilities		(1,169)	(2,028)
Total assets less total liabilities		46,610	25,897
Taxpayers' equity and other reserves			
General fund		46,610	25,897
Total Taxpayers' equity		46,610	25,897

*Re-presented 23/24 figures to split the two separate pension provisions into distinct assets and liabilities in line with note 16.



Katie Pettifer

Chief Executive and Accounting Officer
3 December 2025

The notes on pages 136 to 163 form part of these accounts.

Statement of cash flows

The Statement of Cash Flows shows the changes in cash and cash equivalents of the Food Standards Agency during the reporting period. The statement shows how the department generates and uses cash and cash equivalents by classifying cash flows as operating, investing, and financing activities. The amount of net cash flows arising from operating activities is a key indicator of service costs and the extent to which these operations are funded by way of income from the recipients of services provided by the department. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to the Food Standards Agency's future public service delivery.

For the year ended 31 March	Note	2025 £000	2024 £000
Cash flows from operating activities			
Net operating expenditure for the year	SoCNE	(123,060)	(121,173)
Adjustment for non-cash transactions	3	5,924	6,522
(Increase)/decrease in trade and other receivables	12	(483)	(424)
Increase/(decrease) in trade and other payables	13	(1,077)	(1,679)
less movements relating to items not passing through the Statement of Comprehensive Net Expenditure	13	(257)	381
Use of provisions	15, 16	(1,702)	(2,236)
Provisions not required written back	15	(32)	(384)
Cash contribution to pension deficit	16	-	(125)
Net cash outflow from operating activities		(120,687)	(119,118)
Cash flows from investing activities			
Purchase of property, plant and equipment	5	(569)	(954)
Purchase of intangible assets	7	(1,306)	(2,315)
Disposal proceeds from the sale of property, plant and equipment		21	-
Net cash outflow from investing activities		(1,854)	(3,269)
Cash flows from financing activities			
Financing from the Consolidated Fund (Supply)		123,662	123,305
Payments of lease liabilities*	11.1	(864)	(1,299)
Net cash outflow from financing activities		122,798	122,006
Net increase/(decrease) in cash and cash equivalents in the year		257	(381)
Cash and cash equivalents brought forward	11	1,627	2,008
Cash and cash equivalents carried forward	11	1,884	1,627

*Payments of lease liabilities includes £21k of interest as detailed in note 10.

The notes on pages 136 to 163 form part of these accounts.

Statement of Changes in Taxpayers' Equity

This statement shows the movement in the year on the different reserves held by the Food Standards Agency, analysed into 'general fund reserves' (i.e. those reserves that reflect a contribution from the Consolidated Fund). The General Fund represents the total assets less liabilities of a department, to the extent that the total is not represented by other reserves and financing items.

For the year ended 31 March	Note	2025 £000	2024 £000
Balance brought forward		25,897	(914)
Net parliamentary funding		123,405	123,686
Net expenditure for the year	SoCNE	(121,936)	(120,958)
Auditors' remuneration	3	125	127
Actuarial gain/(loss)	16	19,119	23,956
Balance carried forward		46,610	25,897

The notes on pages 136 to 163 form part of these accounts.

Notes to the Departmental Resource Accounts

1. Statement of accounting policies

1.1 Basis of preparation

These financial statements have been prepared in accordance with the 2024/25 Government Financial Reporting Manual (FReM) and Accounts Direction issued by HM Treasury (Annex A). The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the FSA for the purpose of giving a true and fair view has been selected. The particular policies adopted by the FSA are described below. They have been applied consistently in dealing with items which are considered material to the accounts.

In addition to the primary statements prepared under IFRS, the FReM also requires us to prepare an additional primary statement. The Statement of Outturn against Parliamentary Supply (SOPS) and supporting notes show outturn against Estimate in terms of the Net Resource Requirement and the Net Cash Requirement.

1.2 Accounting convention

These accounts have been prepared on a going concern basis under the historical cost convention, modified to account for the revaluation of property, plant and equipment, intangible assets and certain financial assets and liabilities where material. In common with other government departments, future financing of our liabilities is to be met by future grants of supply and the application of future income, to be approved annually by Parliament. Approval for amounts required for 2025/26 has been given and there is no reason to

believe that future approvals will not be granted. We expect to continue to deliver services into the future. We have therefore considered it appropriate to adopt a going-concern basis for the preparation of these financial statements.

1.3 Significant accounting policies and material judgments

Estimates and the underlying assumptions are reviewed on a regular basis by our senior management. Areas of significant judgement made by management are:

IAS19 employee benefits - Our management are responsible for the assumptions and judgements behind the calculations of the defined pension liability. Our management use professional experts to ensure the numbers in this report reflect a true and fair view of the surplus or liability. Sensitivity analysis is documented in note 16.2.5. For 2024/25, we applied IFRIC14 in relation the surplus fund figure, reducing the reported amount to £43.55 million. The asset ceiling is the present value of any economic benefit available in the form of refunds or reduced future employer contributions.

IAS37 Provisions - Judgement is made on the best estimate of the amount of the obligation. The amount recognised as a provision is the best estimate of the expenditure required to settle the obligation at the end of the reporting period, considering the risks and uncertainties. Note 15 of these accounts gives details of the specific legal and dilapidations provisions for the Agency and the basis for calculation.

IFRS 16 Leases - We judged the lease term to be up to the break point on accommodation assets and uses this term for calculating depreciation and interest.

1.4 Non-current assets

Non-current assets are items of our property that have a value greater than or equal to £5,000 (inclusive of irrecoverable VAT where applicable) and have a useful life of greater than one year. The capitalisation policy applies to all construction, capital improvements which enhance the functionality of a building, major equipment purchases and other capital projects totalling £5,000 or more. This also applies to multiple low-cost items of a similar nature which are functionally interdependent or collectively improve efficiency within the FSA. When consolidated, these create an asset to the Agency. If these collectively have a cost in excess of £5,000 and an intended useful period in excess of a year then the items are usually consolidated as one asset.

1.5 Property, plant and equipment

We do not currently own any land or buildings. All property, plant and equipment assets are carried at depreciated historic cost as a proxy for fair value due to the majority of assets having a short useful life and any revaluation would not be material. Assets under construction are not depreciated until the month after they are brought into use.

1.6 Intangible assets

Computer software and software licences with a purchase cost more than £5,000 (including delivery where applicable) are capitalised at cost and amortised over the life of the licence, or over 7 years if the licence is bought in perpetuity. Intangible assets under construction are not amortised until the month after they are brought into use. We developed an external facing [website](#) primarily for promoting our services. This will not generate future economic benefits and consequently all expenditure incurred on developing it is recognised as an expense as it occurs and is not capitalised.

1.7 Depreciation and amortisation

Assets are depreciated from the month following the date of being available for use. Depreciation and amortisation are applied on a straight-line basis to write off costs evenly over the asset's anticipated life. Estimated useful lives are reviewed during the year and assets are assigned new end of useful life dates where applicable. The detail below shows the useful lives of the assets currently on the non-current asset register.

Property, plant and equipment	2024/25	2023/24
Computer equipment	2-10 years	2-10 years
Furniture, fixtures and fittings	3-10 years	3-10 years
Intangible assets	2024/25	2023/24
Computer software and software licences	2-10 years	2-10 years
Right of Use assets	2024/25	2023/24
Leased office space	1-6 years	1-6 years
Leased cars	3-4 years	3-4 years
Leased office machinery	3 years	3 years

Right of Use assets are depreciated on a straight-line basis over the associated lease term or estimated useful life where this is shorter. Impairment losses are charged in the same way as those arising on property, plant and equipment.

Lease terms require payments be updated for market conditions, for example rent reviews for leased properties, therefore, these changes must be included in provisions for measuring the cost under IFRS16. The FReM permits Right of Use assets to be measured using the cost model as a proxy for the measurement of the cost value in use. Right of Use assets also have shorter useful lives than that of the underlying asset, using cost as a proxy for assets with shorter economic lives or lower values is in accordance with the FReM.

1.8 Research and Development expenditure

Expenditure on research is not capitalised in the Accounts (but is in the SOPS) and is treated as an operating cost as it is incurred. Expenditure on development in connection with a product or service which is to be supplied on a full cost recovery basis is capitalised if it meets those criteria specified in IAS38.

Most research projects have a retention clause to ensure the satisfactory delivery of the final report. Our policy is to accrue for the final retention amount if the work has been completed at the year end.

1.9 Revenue from contracts with customers and other income

In line with IFRS 15, we recognise 'Revenue from Contracts with Customers' relating to its main operating activities and the associated contracts. These are classified by activity and grouped into revenue from meat Official Controls from industry, hygiene work carried out on behalf of other government departments, assessments and consultations on radioactive discharges and milk and dairy sampling.

Our revenue is recognised when the performance obligation is satisfied. The performance obligation is when inspection and hygiene work is performed. Detail as to application of the 5-step model under IFRS 15 is provided in note 4.1.

Other 'Operating income', such as for secondments and non-contractual services is detailed separately from 'Revenue from Contracts with Customers' in note 4.2.

1.10 Pensions

Past and present employees are covered by the provisions of the Civil Servant and Other Pension Scheme (CSOPS) known as "alpha". The defined benefit schemes are unfunded. The Department recognises the expected cost of these elements on a systematic and rational basis over the period during which it benefits from employees' services by payment to alpha of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the alpha. In respect of the scheme, the Department recognises the contributions payable for the year. Details are in the resource accounts of the Cabinet Office: Civil Superannuation and [online](#).

LGPS is a defined benefit scheme governed by the Local Government Pension Scheme Regulations 2005 and administered by Local Pensions Partnership. The scheme is subject to regular valuations by an independent, professionally qualified actuary. These determine the level of contributions required to fund future benefits. The LGPS changed to a career average revalued earnings basis as of 1 April 2014 with a change of retirement age from 65 to that of the individual member's state pension age. All pensions in payment or built up before April 2014 are protected.

Pension assets and liabilities attributable to us in the LGPS are recorded in line with IAS19 with a valuation undertaken annually to measure the value of pension assets and liabilities at the Statement of Financial

Position date, determining the benefits accrued in the year and the interest on assets and liabilities. The value of benefits accrued is used to determine the pension charge in the Statement of Comprehensive Net Expenditure and the interest on scheme assets and liabilities is included within finance income or cost depending on the position of the fund. The change in value of assets and liabilities arising from asset valuations, changes in benefits, actuarial assumptions or change in the level of deficit/(surplus) attributable to members, is recognised in the Statement of Changes in Taxpayers' Equity. The resulting pension liability or asset is shown on the Statement of Financial Position. The IAS19 valuation includes sensitivity analysis and the potential impact which is provided in note 16.2.5. We have applied IFRIC14 in relation to the surplus fund figure thus restricting the asset values (asset ceiling) applied to the valuation. The asset ceiling is the present value of any economic benefit available in the form of refunds or reduced future employer contributions.

Pension liabilities in the Board Pension Scheme are calculated by the Government Actuary's Department and a valuation is undertaken annually. The change in value of pension liabilities arising from changes in benefits or actuarial assumptions is recognised in the Statement of Changes in Taxpayers' Equity. The resulting pension liability is shown in the Statement of Financial Position. Details about LGPS pensions can be found at the [website](#). The contributions to Civil Service Pensions are set out in the Accountability report and the costs in relation to the LGPS scheme are in note 16.

1.11 Value Added Tax

The net amount of Value Added Tax (VAT) due to or from His Majesty's Revenue and Customs is shown as a receivable or payable on the Statement of Financial Position. Irrecoverable VAT is charged to the

Statement of Comprehensive Net Expenditure, or if it is incurred on the purchase of a non-current asset, it is capitalised in the asset cost.

1.12 Provisions

Provisions are recognised in accordance with IAS37.

1.13 Contingent liabilities

The rules for notifying liabilities to parliament are:

- there is no need to tell parliament about:
 - new liabilities arising under the normal course of business;
 - new liabilities arising under statutory powers unless the legislation calls for it;
 - liabilities which would normally require notification but which are under £300,000.
- departments should notify parliament of:
 - liabilities which arise as a result of a specific guarantee, indemnity or letter of comfort where the guarantee is not of a type routinely used in commercial business dealings;
 - statutory liabilities, in the form expected by the legislation;
 - any liability outside the normal course of business and above £300,000;
 - any liability of a non-standard kind undertaken in the normal course of business;
 - any liability which is of such a size in relation to the organisations' total budget, that Parliament should be given notice;
 - any liability which is novel, contentious or potentially repercussive.

1.14 Financial assets and liabilities

Financial assets and liabilities are accounted for under IFRS9.

1.15 Leases

Our accounts for leases under IFRS 16 (Leases), as adapted by HMT, which sets out the principles for the recognition, measurement, presentation and disclosure of leases.

The standard requires lease liabilities and associated right of use assets to be recognised in the Statement of Financial Position for all leases with a term of more than 12 months unless the underlying asset is of low value.

IFRS 16 has been adapted by HMT to expand the definition of a contract to include intra-UK government agreements where non-performance may not be enforceable by law. This brings FSA accommodation leases with other government departments within the scope of IFRS 16.

IFRS 16 does not require the recognition of assets relating to liabilities for leases where the underlying asset is of low value. HMT mandated the election of this option and we therefore recognise lease payments for low value assets as an expense. We apply a threshold of £5,000 for low value assets which is in line with its capitalisation policy for owned assets, see Note 1.4 for more details.

IFRS 16 also does not require the recognition of assets or liabilities for leases of 12 months or less. HMT mandated the election of this option, so we recognise such leases as an expense.

IFRS 16 does not allow for inclusion of non-recoverable VAT within the value of the lease payments when calculating the value of the Right of Use Asset and Lease Liability.

On recognition Lease Liabilities and Right of Use Assets are measured at an amount equal to the Net Present Value of the lease payments to be made from recognition to the anticipated end of the lease. Such payments are discounted at either the rate implied in the contract or at the rate defined by HMT.

The rate used for leases recognised in the calendar year 1 January 2023 to 31 December 2023 was 3.51%, for the calendar year 1 January 2024 to 31 December 2024 was 4.72% and for the calendar year 1 January 2025 to 31 December 2025 is 4.81%. Liabilities are only remeasured at a different rate if changes to the lease length occur.

Hindsight was used in line with IFRS 16 (C10(e)) when dealing with changes to a transitioned lease where terms were adjusted with effect 01/04/2022.

As permitted by the FReM, right of use assets are subsequently measured using the cost model as a proxy for the measurement of the cost value in use. This is because lease terms require payments be updated for market conditions, for example, rent reviews for leased properties, which will be captured in the IFRS 16 cost measurement provisions.

Right of Use assets also have shorter useful lives and values than their respective underlying asset, and as such, cost can be used as a proxy for assets with shorter economic lives or lower values in accordance with the FReM.

1.16 Early adoption of IFRSs, amendments and interpretations

We have not adopted any IFRSs, amendments or interpretations early.

1.17 IFRSs, amendments and interpretations in issue but not yet effective, or adopted.

IFRS 17 Insurance contracts

IFRS 17 Insurance contracts, being applied by HMT in the FReM from 1 April 2025, is not likely to be applicable to the financial statements of the FSA. The FSA applied HMT guidance to assess the definition of an insurance contract and the associated central government interpretation, and concluded, through reviewing its contracts, that there are no IFRS 17 implications or reporting requirements.

Non-investment asset valuations

In December 2023 HM Treasury released an exposure draft on potential changes to make to valuing and accounting for non-investment assets (e.g. PPE, intangible assets). The following changes to the valuation and accounting of non-investment assets is to be included in the 2025-26 FReM for mandatory implementation:

Reference to assets being held for their 'service potential' and the terms 'specialised / non-specialised' assets are being removed from the FReM. Non-investment assets are described as assets held for their 'operational capacity'. This change has no impact on the valuation basis of non-investment assets, which remains Existing Use Value (EVU).

As adaption to IAS 16 will be introduced to withdraw the requirement to revalue an asset where its fair value materially differs from its carrying value. Assets are now valued using one of the following processes:

- A quinquennial revaluation supplemented by annual indexation.
- A rolling programme of valuations over a 5-year cycle, with annual indexation applied to assets during the intervening years.
- For non-property assets only, appropriate indices.

In rare circumstances where an index is not available, a quinquennial revaluation supplemented by a desktop revaluation in year 3.

The option to measure intangible assets using the revaluation model is withdrawn. The carrying values of intangible assets at 31 March 2025 will be considered the historical cost at 1 April 2025.

Social benefits

As we do not issue payments of social benefits other than statutory benefits relating to sickness, maternity etc., it is not anticipated the change to the 2025/26 FReM will have any impact on its financial statements.

2. Net costs by operating segment

The segmental analysis detailed below covers the key spending areas of the FSA and is aligned with the internal financial reporting structure. This disclosure reflects that we report regularly on this basis and performance is monitored against these areas.

	2024/25 £000			2023/24 £000		
	Expenditure	Income	Net cost	Expenditure	Income	Net cost
Operational Delivery	78,031	41,425	36,606	73,772	37,642	36,130
Strategy, Regulatory and Compliance	22,913	132	22,781	21,898	102	21,796
Science	19,751	126	19,625	19,310	113	19,197
Information	11,979	-	11,979	11,405	1	11,404
People and Resources	12,374	132	12,242	13,895	86	13,809
Policy	10,089	1,108	8,981	9,988	1,378	8,610
Centrally Managed	2,779	78	2,701	4,289	82	4,207
UK and International Affairs	7,147	126	7,021	5,810	5	5,805
Westminster total	165,063	43,127	121,936	160,367	39,409	120,958

Income for each reporting segment is derived from the following activities:

Operational Delivery	Income for official controls charged to industry, income for meat hygiene work charges to other government departments, milk and dairy hygiene sampling, and sales of goods and services.
Strategy, Regulatory and Compliance	Secondment income and other income
Science	Assessments and consultations on radioactive discharges and sales of goods and services.
Information	Other income
People and Resources	Notional income
Policy	Assessments and consultations on radioactive discharges
Centrally Managed	Secondment income and other income
UK & International Affairs	Secondment income

Total income of £43,127k agrees with the income reported in Note 4 for total income from contracts with customers of £42,590k, and total other operating income of £537k.

Total expenditure of £165,063k is the total of total operating expenditure disclosed in Note 3 of £166,187k and finance income of £1,124 reported in Note 10.

3. Expenditure

For the year ended 31 March	2025 £000	2024 £000
Wages and salaries	60,638	60,145
Social security costs	6,884	6,793
Other pension costs	16,207	14,735
Other staff costs	2,693	2,206
Contract inspectors and veterinary costs	40,850	36,750
Staff costs	127,272	120,629
Purchase of goods and services	12,021	11,141
Pension provision expense	102	229
General provision expense	(32)	(252)
Provision expense	70	(23)
Lease expenditure not within IFRS 16	49	132
Information technology	6,444	8,205
Travel, subsistence, hospitality and conferences	3,040	2,988
Accommodation and associated costs	2,103	2,102
Operational costs	1,650	1,421
Grants	1,049	1,003
Research and development	4,753	4,925
Training	1,051	808
Legal costs	341	783
HR, payroll and pension services	186	314
Postage and carriage	428	323
Welfare costs	213	184
Consultancy	274	289
Other professional services	249	170
Other	613	511
Non-cash: Auditors' remuneration and expenses	125	127
Non-cash: Apprentice levy utilisation	79	82
Other operating expenditure	22,647	24,367
Depreciation of plant and equipment	1,317	1,822
Depreciation of right of use assets	1,407	1,211
Amortisation of intangible assets	1,439	1,257
Loss on disposal of non-current assets	14	178
Depreciation and amortisation charges	4,177	4,468
Total operating expenditure	166,187	160,582

For the year ended 31 March	2025 £000	2024 £000
Non-cash items within net operating expenditure		
Auditors' remuneration and expenses	125	127
Apprentice levy notional expenditure	79	82
Depreciation of plant and equipment	1,317	1,822
Depreciation of right of use assets	1,407	1,211
Amortisation of intangible assets	1,439	1,257
Loss on disposal of non-current assets	14	178
Apprentice levy notional income	(79)	(82)
Provided for in year*	-	145
Borrowing on provisions (unwinding)*	7	(13)
Service and administration costs on pensions	1,615	1,795
	5,924	6,522

*Provisions relating to accommodation leases accounted for under IFRS 16 are not part of Net Operating Expenditure.

4. Income

4.1 Revenue from contracts with customers

Operating income, analysed by classification and activity, is as follows:

For the year ended 31 March	2025 £000	2024 £000
Income for official controls charged to industry	37,145	33,505
Income for meat hygiene work charges to other government departments	4,229	4,056
Assessments and consultations on radioactive discharges	1,197	1,472
Milk and dairy hygiene sampling	19	19
Total income from contracts with customers	42,590	39,052

IFRS 15 requires us to recognise revenue to depict the transfer of goods or services to customers in an amount that reflects the consideration to which we expect to be entitled in exchange for those goods or services. The breakdown above best reflects the income generated from FSA assessed against IFRS 15.

The income from official controls charged to industry, milk and dairy inspections, meat hygiene work carried out for other government departments and radiological assessments is contractual income that is invoiced in arrears and thus the performance obligation has already occurred.

There is no variable element to the transaction price. The transaction price is the cost of staff time carrying out services using an hourly rate for the grade of staff supplied/ service provided. We do not accept non-cash consideration for payment nor does it offset consideration due to a customer against that due from the same party. Invoices are due on receipt and there is no time value of money or financing offered.

Payment terms are immediate on receipt of the FSA invoice as all invoices are issued in arrears for services carried out in the month or quarter before. There is no separation of price invoiced against performance obligation as the obligation has already occurred. Invoices are calculated on a time basis less discount as described in the Fees and Charges Note on page 117.

In line with IFRS 15, revenue is recognised at the point of service provided to the customer, at the point of invoice raised or by accrual for services performed in month to be invoiced in future. There is no invoicing in advance of service provision.

4.2 Other operating income

For the year ended 31 March	2025 £000	2024 £000
Secondment income	141	172
Other income	245	48
Income from sales of goods and services	72	55
Notional income – Apprentice levy grant	79	82
Total other operating income	537	357

5. Plant and Equipment

As at 31 March 2025	Fixtures and fittings £000	Computer equipment £000	Total £000
Cost or valuation			
Cost at 1 April 2024	2,110	4,066	6,176
Additions	78	491	569
Disposals	(461)	(961)	(1,422)
At 31 March 2025	1,727	3,596	5,323
Depreciation			
As at 1 April 2024	1,700	2,395	4,095
Charged in year	263	1,054	1,317
Eliminated on disposal	(461)	(927)	(1,388)
At 31 March 2025	1,502	2,522	4,024
Carrying amount as at 31 March 2025	225	1,074	1,299
Carrying amount as at 31 March 2024	410	1,671	2,081
Asset financing			
Owned	225	1,074	1,299
Carrying amount as at 31 March 2025	225	1,074	1,299

As at 31 March 2024	Fixtures and fittings £000	Computer equipment £000	Total £000
Cost or valuation			
Cost at 1 April 2023	2,327	4,837	7,164
Additions	24	930	954
Disposals	(241)	(1,701)	(1,942)
At 31 March 2024	2,110	4,066	6,176
Depreciation			
As at 1 April 2023	1,522	2,515	4,037
Charged in year	315	1,507	1,822
Eliminated on disposal	(137)	(1,627)	(1,764)
At 31 March 2024	1,700	2,395	4,095
Carrying amount as at 31 March 2024	410	1,671	2,081
Carrying amount as at 31 March 2023	805	2,322	3,127
Asset financing			
Owned	410	1,671	2,081
Carrying amount as at 31 March 2024	410	1,671	2,081

6. Right of use assets

Right of use assets represent the right to direct the use of an underlying asset arising as a result of a lease. We do not own the underlying asset but recognised the value of the right of use in accordance with IFRS 16.

As at 31 March 2025	Land and buildings £000	Plant and machinery £000	Transport £000	Total £000
Cost or valuation				
At 1 April 2024	5,286	12	282	5,580
Additions	-	-	17	17
Revaluation	(8)	-	-	(8)
Disposals	(7)	-	-	(7)
At 31 March 2025	5,271	12	299	5,582
Depreciation				
At 1 April 2024	2,731	2	101	2,834
Charge for the year	1,331	4	72	1,407
Eliminated on disposal	(7)	-	-	(7)
At 31 March 2025	4,055	6	173	4,234
Carrying amount as at 31 March 2025	1,216	6	126	1,348
Carrying amount as at 31 March 2024	2,555	10	181	2,746

As at 31 March 2024	Land and buildings	Plant and machinery	Transport	Total
	£000	£000	£000	£000
At 1 April 2023	6,289	-	192	6,481
Additions	163	12	119	294
Revaluation	(1,166)	-	(11)	(1,177)
Disposals	-	-	(18)	(18)
At 31 March 2024	5,286	12	282	5,580
Depreciation				
At 1 April 2023	1,594	-	47	1,641
Charge for the year	1,137	2	72	1,211
Eliminated on disposal	-	-	(18)	(18)
At 31 March 2023	2,731	2	101	2,834
Carrying amount as at 31 March 2024	2,555	10	181	2,746
Carrying amount as at 31 March 2023	4,695	-	145	4,840

7. Intangible assets

Intangible assets comprise computer software and software licences.

As at 31 March 2025	Computer software and software licences	Assets under construction	Total
	£000	£000	£000
Cost or valuation			
Cost at 1 April 2024	10,125	-	10,125
Additions	1,306	-	1,306
Disposals	(1,324)	-	(1,324)
At 31 March 2025	10,107	-	10,107
Amortisation			
Cost at 1 April 2024	5,072	-	5,072
Charged in year	1,439	-	1,439
Eliminated on disposal	(1,324)	-	(1,324)
At 31 March 2025	5,187	-	5,187
Carrying amount as at 31 March 2025	4,920	-	4,920
Carrying amount as at 31 March 2024	5,053	-	5,053
Asset financing			
Owned	4,920	-	4,920
Carrying amount as at 31 March 2025	4,920	-	4,920

As at 31 March 2024	Computer software and software licences	Assets under construction	Total
	£000	£000	£000
Cost or valuation			
Cost at 1 April 2023	7,978	661	8,639
Additions	824	1,491	2,315
Disposals	(829)	-	(829)
Reclassification	2,152	(2,152)	-
At 31 March 2024	10,125	-	10,125
Amortisation			
Cost at 1 April 2023	4,644	-	4,644
Charged in year	1,257	-	1,257
Eliminated on disposal	(829)	-	(829)
At 31 March 2024	5,072	-	5,072
Carrying amount as at 31 March 2024	5,053	-	5,053
Carrying amount as at 31 March 2023	3,334	661	3,995
Asset financing			
Owned	5,053	-	5,053
Carrying amount as at 31 March 2025	5,053	-	5,053

8. Financial Instruments

As the cash requirements of the department are met through the Supply Estimates process, financial instruments place a more limited role in creating and managing risk than would apply to a non-public sector body of a similar size. We have non-complex financial instruments – such as cash, receivables and payables – that are not subject to significant credit risk.

Credit risk – We charge fees for meat Official Controls work to non-government industry customers for which there are some circumstances of payment default on amounts due. We actively manage any default amounts and consider this not to be a material credit risk. The trade receivables figure presented in these accounts is recognised at fair value following an adjustment for the associated default risk. Other charges, which are predominantly government customers, present little or no credit risk.

Liquidity risk – We have no significant exposure to liquidity risk as our net revenue resource requirements and capital expenditure are financed by resources voted annually by Parliament.

Market risk – We have no significant foreign currency risk as we do not maintain any foreign currency assets or liabilities.

We have no borrowings. We rely primarily on departmental grants for our cash requirements and we are therefore not exposed to liquidity risks. We also have no material deposits. All material assets and liabilities are in sterling, so we are not exposed to significant interest rate risk or currency risk.

9. Leases

For the year ended 31 March	2025 £000	2024 £000
Variable lease payments not included in measurement of lease liabilities	20	28
Expenses relating to short term leases	17	27
Other lease expenditure	37	55
Total cash payments in respect of leases	901	1,299

Our leases are those relating to our rented accommodation space, leased cars for staff and multi-function devices in office accommodation.

All contractual payments included within our leases are included in the disclosures in note 14. There are no other future cash flows which we are exposed to that are excluded from the recognised lease liabilities. No variable payments other than VAT, no extension or termination options. No leases include residual value guarantees or sale and leaseback transactions; there are also no restrictions or covenants imposed. At the time of publication, we moved into new leased accommodation which is not reflected in these accounts as the agreement was signed within the 2025/26 financial year.

10. Finance expense

For the year ended 31 March	2025 £000	2024 £000
Interest expense for board pension	32	28
Interest expense for LPFA pension	(1,177)	(260)
Interest expense for leasing arrangements	21	17
Total interest expense/(income)	(1,124)	(215)

11. Cash and cash equivalents

For the year ended 31 March	2025 £000	2024 £000
Balance at 1 April	1,627	2,008
Net changes in cash and cash equivalents	257	(381)
Balance at 31 March	1,884	1,627
The following balance at 31 March were held at:		
Government Banking Service	1,884	1,627
Balance at 31 March	1,884	1,627

11.1 Reconciliation of liabilities arising from financing activities

	2023/24	Cashflows	Non-cash Changes	2024/25
	£000	£000	£000	£000
Supply	1,627	257	-	1,884
Lease Liabilities	2,477	(864)	31	1,644
Total liabilities from financing activities	4,104	(607)	31	3,528

	2022/23	Cashflows	Non-cash Changes	2023/24
	£000	£000	£000	£000
Supply	2,008	(381)	-	1,627
Lease Liabilities	4,658	(1,299)	(882)	2,477
Total liabilities from financing activities	6,666	(1,680)	(882)	4,104

Non-cash changes comprise of new leases taken out in the year, lease interest and revaluations for changes in lease terms or early termination.

12. Current receivables

For the year ended 31 March	2025	2024
	£000	£000
Amounts falling due within one year:		
Trade receivables	1,688	2,271
VAT recoverable	3,215	3,103
Other receivables	33	57
	4,936	5,431
Other current assets:		
Prepayments and accrued income*	6,008	5,030
	6,008	5,030
Total	10,944	10,461

*Accrued income for 2024/25 is £4,340k (2023/24 £3,667k) and prepayments total is £1,668k (2023/24 £1,363k).

13. Current payables

For the year ended 31 March	2025 £000	2024 £000
Amounts falling due within one year:		
Trade payables	1,671	2,246
Other payables	97	61
	1,768	2,307
Other current liabilities:		
Accruals	5,389	7,087
Contract inspectors and veterinary costs accruals	3,057	2,519
Employee accruals	2,578	2,212
Deferred income	-	1
Amounts issued from the Consolidated fund for supply but not spent in year	1,884	1,627
	12,908	13,446
Total	14,676	15,753

While we are jointly funded by revenue from customers and the taxpayer, most funding received is from the taxpayer with Industry Customers receiving a subsidy, as discussed in the Parliamentary Accountability Disclosures. Therefore, any funds held at year end are acknowledged as due to the Consolidated Fund as industry customers are not meeting the full cost of the services provided to them by the agency and so cannot be considered due any of the funds.

14. Lease liabilities

For the year ended 31 March	2025 £000	2024 £000
Amounts falling due within one year:		
Lease liabilities	1,208	1,492
	1,208	1,492
Amounts falling due after more than one year but within five years:		
Lease liabilities	436	985
	436	985

14.1 Timing of non-discounted cashflows for Lease liabilities

Lease liabilities reported in note 14 are discounted, at the rates referred to in Note 1.11. The committed non-discounted cashflows as at 31 March 2025 are:

Amounts payable within one year	1,147
Amounts payable after more than one year but within five years	442
Total payable	1,589
Interest element	(55)
Present Value of Obligations	1,534

15. Provisions

For the year ended 31 March		2025 £000		2024 £000
	Legal claims	Dilapidations	Legal claims	Dilapidations
Balance at 1 April	-	386	517	594
Provided in the year	-	-	145	16
Provisions not required written back	-	(32)	(227)	(157)
Provisions utilised in the year	-	-	(435)	(54)
Borrowing costs (unwinding of discount)	-	7	-	(13)
Balance at 31 March	-	361	-	386

Analysis of expected timing of discounted flows

For the year ended 31 March			2025 £000
	Legal claims	Dilapidations	Total
Within one year	-	285	285
Total current provisions liability	-	285	285
Between one and five years	-	76	76
Between five and ten years	-	-	-
Thereafter	-	-	-
Total non-current provisions liability	-	76	76
Provisions balance at 31 March	-	361	361

15.1 Legal claims

A provision was held to cover legal issues affecting the FSA. This is described below.

Our provision for personal injury claims covered the estimated amounts required to settle the claims and costs for which we had accepted liability. The provision sits at nil (2023/24 Nil). Claims against us where liability has been denied are not included.

15.2 Dilapidations

A provision has been created in respect of estimated dilapidation costs for our offices, which are based on an independent survey carried out by a third party. All provisions have been inflated and discounted by the HM Treasury rates.

16. Pensions

Year ended 31 March	2025 £000			2024 £000		
	Board pension	LGPS pension	Total	Board pension	LGPS pension	Total
Net pension (liability)/ asset at 1 April	(657)	23,202	22,545	(692)	(1,028)	(1,720)
Total service and interest costs	(32)	(438)	(470)	(28)	(1,535)	(1,563)
Employer contributions	41	1,661	1,702	39	1,708	1,747
Deficit payment	-	-	-	-	125	125
Actuarial gain/(loss)	(9)	19,128	19,119	24	23,932	23,956
Net pension (liability)/ asset at 31 March	(657)	43,553	42,896	(657)	23,202	22,545

16.1 FSA Board pension provision

Our Board pension provision relates to the by-analogy pension scheme with the Civil Service Pension Scheme that applies to former Board members' pension arrangements. The pension arrangements are unfunded with benefits being paid as they fall due and are guaranteed by the FSA. There is no fund and therefore no surplus or deficit. The payments are inflation-linked and are expected to be made over the remaining lifetimes of the current scheme members. The methodology and results of the assessment were undertaken by the Government Actuary's Department (GAD) and is in accordance with IAS19 and the FreM governing UK Accounting for Departments/NDPBs.

The capitalised value of the pension benefits payable by our Pension Schemes as at 31 March 2025 is £657,000 (2023/24 £657,000).

The scheme is closed and therefore likely that current scheme liabilities will gradually decrease over time, as the expected pension payments are made to the scheme members.

In the short-term, changes to the scheme liability may be primarily driven by the assumptions used for future assessments (particularly the financial assumptions prescribed by HM Treasury).

Financial assumptions

Liabilities are valued on an actuarial basis using the Projected Unit Method. The main actuarial assumptions are as follows:

	31/03/2025	31/03/2024
Discount rate	5.15%	5.10%
Rate of increase in pensions in payment	2.65%	2.55%
CPI inflation assumption	2.65%	2.55%

Mortality

Life expectancy is based on the actuarial PA92-10 tables. Based on these assumptions, the average life expectancies at age 65 are summarised below.

	31/03/2025		31/03/2024	
	Males	Females	Males	Females
Current pensioners	21.9 years	23.6 years	21.9 years	23.3 years

Present value of scheme liabilities

	Value at 31/3/2025	Value at 31/3/2024	Value at 31/3/2023	Value at 31/3/2022	Value at 31/3/2021
	£000	£000	£000	£000	£000
Liability in respect of					
Deferred pensioners	(177)	(175)	(183)	(245)	(236)
Current pensioners	(480)	(482)	(509)	(651)	(643)
	(657)	(657)	(692)	(896)	(879)

Analysis of movement in scheme (liability)/asset

	2024/25 £000	2023/24 £000
Scheme (liability)/asset at 1 April	(657)	(692)
Movement in the year:		
Interest cost	(32)	(28)
Actuarial (Loss)/Gain	(9)	24
Benefits paid	41	39
Net pension (liability)/asset at 31 March	(657)	(657)

Analysis of amount charged to operating profit/(loss)

	2024/25 £000	2023/24 £000
Interest cost	(32)	(28)
	(32)	(28)

Analysis of amounts to be recognized in Statement of Changes in Taxpayers' Equity

	2024/25 £000	2023/24 £000
Experience (losses)/gains arising on the scheme liabilities	4	(27)
Changes in financial assumptions underlying the present value of scheme liabilities	(13)	51
Net total actuarial (loss)/gain recognized in the statement of changes in taxpayers' equity	(9)	24

History of experience gains and (losses)

Experience (losses)/gains on scheme liabilities:	2024/25	2023/24	2022/23	2021/22
Amount (£000)	4	(27)	(64)	(8)
Percentage of scheme liabilities	0.61%	(4.11%)	(9.25%)	(0.89%)

16.2 Provision for Local Government Pension Scheme (liability)/asset

The Local Government Pension Scheme is a defined benefit scheme which is administered by Local Pensions Partnership and governed by the Local Government Pension Scheme Regulations 1995. On 1 April 2000, when the Meat Hygiene Service (MHS) became part of the FSA, all MHS staff were part of LGPS and FSA staff were part of PCSPS. The FSA Admission Agreement (AA) limits the staff who can join LGPS to those originally employed by the MHS, therefore no new scheme members are admitted and there is no option for new staff to join. For the year ended 31 March 2025, contributions of £1.7 million (2023/24 £1.7 million) were paid to the fund at the rate determined by the Actuary appointed to the fund. For the period ended 31 March 2025, this rate was 19.1% (2023/24 19.1%) of pensionable remuneration.

On the basis of the full actuarial valuation the FSA Fund surplus was £37.9 million as at March 2022 (March 2019 surplus £3.7 million). During 2024/25 we made no additional deficit reduction payments and will pay none in 2025/26.

The next full actuarial review of the scheme will show the position at 31 March 2025. This triennial valuation process was carried out in the summer of 2025 and will determine our employer contribution rate for a three-year period starting 1 April 2026. The valuation considers the scheme closed and has been since 1 April 2000, where the option to join was removed and thus has remained that way. The rate for employer contributions also considers the FSA being the highest category possible for the purpose of funding, which positively impacts any future contribution rates set as part of the triennial valuation. This covenant work to assign a funding category falls within the LPFA's Employer Risk

Management Framework and works to mitigate the risk to the FSA of any funding issues with other members of the pension fund.

An updated valuation, under IAS19 criteria, resulted in a calculated surplus of £43.6 million as at 31 March 2025 compared with a surplus of £23.2 million as at 31 March 2024. The projected unit method of valuation was used to calculate the service cost under IAS19. The actuary has estimated the employer's contributions for 2025/26 to be £1.4 million.

We are exposed to risk in relation to the fund's movement in assets and liabilities. We manage a close relationship with LPFA regarding its investment strategy and meet regularly to ensure full understanding of the market performance and LPFA strategy for the fund. We are awarded the highest category in relation to its going concern and financial stability, thus reducing the risk of fluctuating employer costs.

If we were to exit the Fund, with no further support for our remaining Fund liabilities on exit, the actuaries would establish the funding position on a "minimum risk" basis. This is similar to adopting a basis used to secure the liabilities from an insurance company. In practice there is no scope for the liabilities to be bought out via such an arrangement but it represents one measure of the cost of funding the liabilities while minimising the risk of further costs having to be met by other employers in the future.

If we ever wished to leave the scheme whilst in surplus, the administering authority is obliged to consider whether a repayment should be made. The Local Government Pension Scheme (Amendment) Regulations 2020 (which apply to England and Wales) allow pension funds to determine how, and in what circumstances, exit repayments (sometimes referred to as exit credits) should be made, taking account of any considerations specified in the regulations as well as local policies.

Associated risks of participating in a defined benefit scheme

In general, participating in a defined benefit pension scheme means that we are exposed to a number of risks:

Risk	Comment
Investment	The fund may hold investment in asset classes, such as equities, which have volatile market values and while these assets are expected to provide real returns over the long-term, short-term volatility can cause additional funding to be required if a deficit emerges.
Interest rate	The fund's liabilities are assessed using market yields on high quality corporate bonds to discount future liability cashflows. As the Fund holds assets such as equities the value of the assets and liabilities may not move in the same way.
Inflation	All of the benefits under the fund are linked to inflation and so deficits may emerge to the extent that the assets are not linked to inflation.
Longevity	In the event that the members live longer than assumed a deficit will emerge in the fund. This may be mitigated by a longevity insurance contract if held by the fund. There are also other demographic risks.

Risk	Comment
Climate	Climate risk can be grouped into two categories; Physical and Transitional risks. Physical risks are direct risks associated with an increased global temperature such as heatwaves and rising sea levels. Transitional risks are the costs of transitioning to a low carbon economy. These risks will manifest themselves in many of the other risks detailed above which the fund is exposed to, for example investment returns may be affected.
Regulatory	Regulatory uncertainties could result in benefit changes to past or future benefits which could result in additional costs.
Orphan	As many unrelated employers participate in each fund, there is an orphan liability risk where employers leave the fund but with insufficient assets to cover their pension obligations so that the difference may fall on the remaining employers in that fund.

Past service costs

Past service costs arise if member benefits are introduced, withdrawn or changed. For example, an award of additional discretionary benefits such as added years by a member would be considered a past service cost. We are not aware of any additional benefits which were granted over the year ending 31 March 2025.

Curtailments

The capitalised cost of the additional benefits on IAS19 compliant assumptions is calculated at £0 and is included in the service cost in the statement of profit and loss.

Financial assumptions

The major financial assumptions used by the actuary when providing the assessment of accrued liabilities as at the following dates for the Resource Accounting assessments were:

	2024/25	2023/24
Discount rate	5.75%	4.90%
Pension increases (CPI)	2.90%	2.95%
RPI inflation	3.25%	3.30%
Salary increases	3.90%	3.95%

Mortality

The post-retirement mortality is based on the Club Vita mortality analysis then projected using the Continuous Mortality Investigation (CMI) model. The impact of the coronavirus pandemic had a disproportionate impact on this weighting therefore the 2020 model has been updated with a weight parameter of 15%. Based on these assumptions, the average life expectancies at age 65 are summarised below.

	31/03/2025		31/03/2024	
	Males	Females	Males	Females
Retiring today	20.0	22.7	20.0	22.7
Retiring in 20 years	21.2	25.4	21.2	25.4

Virgin Media vs NTL Pension Trustees II Limited

In June 2023, the High Court judged that amendments made to the Virgin Media scheme were invalid because the scheme's actuary did not provide the associated Section 37 certificate necessary.

On 25 July 2024, the Court of Appeal dismissed an appeal in the Virgin Media Ltd v NTL case. The High Court had previously ruled that:

- the amendment of pension scheme rules in respect of Section 9(2B) rights was void unless the scheme actuary certified that the scheme still met the contracting-out adequacy test
- this applied to rights built up before and after the change in rules
- all amendments are affected by the ruling, not just those that have a negative impact on section 9(2B) rights.

The appeal concerned the second bullet point only, and the Court of Appeal upheld the High Court's ruling. This decision has wider-ranging implications, affecting other schemes that were contracted-out on a salary related basis, and made amendments between April 1997 and April 2016.

On 5 June 2025, the Department for Work and Pensions published an announcement confirming that the government intends to introduce legislation to allow schemes impacted by the High Court and Court of Appeal judgments in the Virgin Media case to obtain retrospective s 37 confirmations where these were not obtained at the time benefit amendments were made.

There remains some uncertainty regarding the direct impact of the judgments on public service schemes, given the legislative nature by which changes to benefits are made. The Scheme will therefore work with its advisers to understand whether a review of historic s 37 confirmations is required and if necessary, undertake such a review and obtain retrospective confirmations where these were not obtained at the time of the benefit changes, or cannot be located in historic records.

Movement in liabilities

	2024/25 £000	2023/24 £000
Opening Defined Benefit Obligation	(184,969)	(185,541)
Current service cost	(1,551)	(1,684)
Interest cost	(8,818)	(8,697)
Change in financial assumptions	20,302	1,218
Change in demographic assumptions	420	2,204
Experience (loss)/gain on defined benefit obligation	468	(526)
Estimated benefits paid net of transfers in	10,503	8,503
Past service costs, including curtailments	-	(51)
Contributions by Scheme participants	(486)	(540)
Unfunded pension payments	145	145
Closing Defined Benefit Obligation	(163,986)	(184,969)

There is a material movement in the financial assumptions between 2023/24 and 2024/25 and this is mainly driven by the change in discount factor from 4.9% to 5.75%, thus reducing the obligation.

Movement in assets

	2024/25 £000	2023/24 £000
Opening Fair Value of Employer's Assets	211,909	199,868
Interest on assets	10,178	9,715
Return on assets less interest	(3,709)	8,661
Other actuarial gains/(losses)	-	-
Administration expenses	(64)	(60)
Contributions by Employer including unfunded	1,661	1,833
Contributions by Scheme participants	486	540
Estimated benefits paid plus unfunded net of transfers in	(10,648)	(8,648)
Closing Fair Value of Employer Assets	209,813	211,909

Reconciliation of asset ceiling

	2024/25 £000	2023/24 £000
Opening impact of asset ceiling	(3,738)	(15,355)
Interest on impact of asset ceiling	(183)	(758)
Actuarial (loss)/gain	1,647	12,375
Closing Impact of asset ceiling	(2,274)	(3,738)

We have applied IFRIC14 in relation to the surplus fund figure, reducing the reported amount to £43.6 million. The asset ceiling is the present value of any economic benefit available in the form of refunds or reduced future employer contributions.

The assets in the scheme and the expected rate of return were:

	Value at 31/03/2025				Value at 31/03/2024			
	Quoted		Unquoted		Quoted		Unquoted	
	%	£000	%	£000	%	£000	%	£000
Equities	52.45%	110,046	-	-	52.44%	111,125	-	-
Fixed income and fees	0.08%	168	-	-	0.05%	106	-	-
Trade cash/pending	0.72%	1,511	-	-	1.01%	2,140	-	-
Private equity	-	-	5.73%	12,022	-	-	7.05%	14,940
Fixed income	3.79%	7,952	-	-	2.41%	5,107	-	-
Investment/hedge funds and unit trusts	0.02%	42	-	-	2.94%	6,230	-	-
Credit	-	-	14.36%	30,129	-	-	11.89%	25,196
Infrastructure	-	-	11.41%	23,940	-	-	11.49%	24,348
Real estate	-	-	9.11%	19,114	-	-	9.15%	19,390
Cash	2.29%	4,805	-	-	1.54%	3,263	-	-
Currency hedge (forward contracts)	-	-	0.04%	84	-	-	0.03%	64
Market value of assets	59.35%	124,524	40.65%	85,289	60.39%	127,971	39.61%	83,938

The asset values above are notional, reflecting the FSA's percentage share of the total assets within the whole fund.

16.2.2 Movement in (deficit)/surplus during the year

	2024/25 £000	2023/24 £000
Scheme (liability)/asset at 1 April	23,202	(1,028)
Service cost	(1,551)	(1,684)
Administration expenses	(64)	(60)
Employer contributions	1,661	1,708
Payment of deficit	-	125
Past service cost	-	(51)
Other finance net interest charged (note 16.2.3)	1,177	260
Actuarial (loss)/gain (note 16.2.4)	19,128	23,932
Net pension (liability)/asset	43,553	23,202

16.2.3 Analysis of the amount charged to (deficit)/surplus

	2024/25 £000	2023/24 £000
Service cost	(1,551)	(1,684)
Administration expenses	(64)	(60)
Past service costs, including curtailments	-	(51)
Employer contributions to be set off	1,513	1,566
Total	(102)	(229)
Net interest on the defined (liability)/asset	1,177	260
Amount credited/(charged) to cost	1,075	31

16.2.4 Analysis of amount recognized in Statement of Changes in Taxpayers' Equity

	2024/25 £000	2023/24 £000
Return on Fund assets in excess of interest	(3,709)	8,661
Other actuarial gains/(losses) on assets	-	-
Changes in financial assumptions	20,302	1,218
Change in demographic assumptions	420	2,204
Experience gain/(loss) on defined benefit obligation	468	(526)
Changes in effect of asset ceiling	1,647	12,375
Actuarial gain/(loss) recognised in the Statement of Changes in Taxpayers' Equity	19,128	23,932

16.2.5 Sensitivity analysis

	£000	£000	£000	£000	£000
Adjustment to discount rate	+0.5%	+0.1%	0.0%	-0.1%	-0.5%
Present value of total obligation	(154,377)	(161,988)	(163,986)	(166,025)	(174,602)
Projected service cost	(1,142)	(1,245)	(1,272)	(1,300)	(1,417)
Adjustment to long-term salary increase	+0.5%	+0.1%	0.0%	-0.1%	-0.5%
Present value of total obligation	(164,985)	(164,184)	(163,986)	(163,790)	(163,017)
Projected service cost	(1,272)	(1,272)	(1,272)	(1,272)	(1,272)
Adjustment to pension increases and deferred valuation	+0.5%	+0.1%	0.0%	-0.1%	-0.5%
Present value of total obligation	(173,857)	(165,882)	(163,986)	(162,128)	(155,049)
Projected service cost	(1,424)	(1,301)	(1,272)	(1,244)	(1,136)
Adjustment to life expectancy assumptions		+1 year	None	-1 year	
Present value of total obligation		(169,705)	(163,986)	(158,476)	
Projected service cost		(1,315)	(1,272)	(1,230)	

17. Contingent liabilities

The FSA has the following contingent liabilities:

An unquantified contingent liability relating to a staff benefits dispute. The nature of our work can mean that it may be subject to various claims and legal actions in the ordinary course of its activities with the position being uncertain and unquantifiable.

The total quantified contingent liabilities are £86k (2023/24 £0.05 million) relate to legal costs associated with ongoing legal cases with Food Business Operators and FSA staff. It is not practicable to disclose uncertainties around timing or possibility of reimbursement for the separate cases.

18. Other financial commitments

Other financial commitments are defined as non-cancellable contracts not recognised on the Statement of Financial Position and which are not leases, PFI contracts, or other service concession arrangements.

The FSA enters into contracts for goods and services in the ordinary course of business. All such contracts include early termination provisions, allowing the FSA to cancel for any reason. Consequently, the FSA has no non-cancellable contract commitments. Any costs arising from early termination would be dependant and subject to negotiation at the time of termination.

In 2024/25 we made payments totalling £17k relating to short-term car leases which did not transition under IFRS 16 (£10k in 2023/24).

19. Capital commitments

As at 31 March 2025, there were no commitments for the purchase of capital items (31 March 2024 £nil).

20. Related party transactions

None of the Board members, key managerial staff or related parties have undertaken any material transactions with the FSA during the year.

We had several significant transactions with other Government Departments and other central Government bodies including Defra and its agencies, Department of Health and Social Care, Cabinet Office and its public bodies.

Details of remuneration provided to Senior Civil Servants and Board members are provided in the **'Remuneration report'**.

21. General information

We are a non-ministerial government department of the Government of the United Kingdom. Its principal place of business is 64 Victoria Street, London, SW1E 6QP at the time of publication, during the year reported it was Clive House, 70 Petty France, Westminster, London, SW1H 9EX.

22. Entities within the Departmental Boundary

We have the following entities within the Departmental Boundary:

- Advisory Committee on Animal Feeding Stuffs
- Advisory Committee on Novel Foods and Processes
- Advisory Committee on the Microbiological Safety of Food
- Advisory Committee for Social Science
- Committee on Toxicity of Chemicals in Food, Consumer Products and the Environment
- FSA Science Council
- Joint Expert Group on Additives, Enzymes and other Regulated Products
- Joint Expert Group for Food Contact Materials

23. Events after the reporting period

In accordance with the requirements of IAS10, events after the reporting period are considered up to the date on which the accounts are authorised for issue. This is interpreted as the date of the Certificate and Report of the Comptroller and Auditor General. There are no reported events after the reporting period.

Annex A: Accounts direction

1. This direction applies to those government departments and pension schemes listed by HM Treasury, with the FSA being included.
2. These departments and pension schemes shall prepare resource accounts for the year ended 31 March 2025 in compliance with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual issued by HM Treasury ("the FReM") 2024/25.
3. If the Treasury has made an order for the year under section 4A(3) and (4) of the Government Resources and Accounts Act 2000, a department must detail the same information for each body designated in the Order under its name. This means that the department must also detail in its accounts the resources acquired, held or disposed of during the year by each of its designated bodies, and each such body's use of resources during the year.
4. The Treasury made the following designation order for financial year 2024/25: The Government Resources and Accounts Act 2000 (Estimates and Accounts) Order 2024 (S.I. 2024/295). The list of bodies designated in the Schedule to that Order are amended by the Government Resources and Accounts Act 2000 (Estimates and Accounts) (Amendment) Order 2024 SI (2024/1323). The amendments will designate additional bodies, change the names of some designated bodies, remove some bodies from designation and make changes for machinery of government purposes.
5. The accounts of Government departments, with the details outlined above (for itself and its designated bodies) shall be prepared so as to:
 - a) give a true and fair view of the state of affairs at 31 March 2025 and of the net resource outturn, the application of resources, changes in taxpayers' equity and cash flows for the financial year then ended;
 - b) provide disclosure of any material expenditure or income that has not been applied to the purposes intended by Parliament or material transactions that have not conformed to the authorities which govern them.
6. The accounts for pension schemes shall be prepared so as to:
 - a) give a true and fair view of the state of affairs at 31 March 2025 and of the net resource outturn, changes in taxpayers' equity and cash flows for the financial year then ended;
 - b) provide disclosure of any material expenditure or income that has not been applied to the purposes intended by Parliament or material transactions that have not conformed to the authorities which govern them; and
 - c) demonstrate that the contributions payable to the Scheme during the year have been paid in accordance with the Scheme rules and the recommendations of the Actuary.

7. Compliance with the requirements of the FReM will, in all but exceptional circumstances, be necessary for the accounts to give a true and fair view. If, in these exceptional circumstances, compliance with the requirements of the FReM is inconsistent with the requirement to give a true and fair view, the requirements of the FReM should be departed from only to the extent necessary to give a true and fair view. In such cases, informed and unbiased judgement should be used to devise an appropriate alternative treatment which should be consistent with both the economic characteristics of the circumstances concerned and the spirit of the FReM. Any material departure from the FReM should be discussed in the first instance with HM Treasury.

Kevin Pertaub

Deputy Director, Government Financial Reporting

HM Treasury

19 December 2024

Annex B: Core tables

The Core Tables provide a summary of the FSA Westminster's net expenditure for 2020/21 to 2024/25 outturn, along with planned expenditure for 2025/26 to 2028/29. To note 2026/27 - 2028/29 depreciation plans figures have not yet been confirmed. The outturn figures for 2024/25 are consistent with those reporting in SoPS Note 1.

Total departmental spending

Resource Departmental Expenditure Limit (DEL)

	2020/21 outturn	2021/22 outturn	2022/23 outturn	2023/24 outturn	2024/25 outturn	2025/26 plans	2026/27 plans	2027/28 plans	2028/29 plans
FSA Westminster	96,821	103,445	115,195	113,819	115,036	121,855	117,186	117,186	117,186
Total Resource DEL	96,821	103,445	115,195	113,819	115,036	121,855	117,186	117,186	117,186
Of which:									
Depreciation	2,505	2,362	4,779	4,290	4,163	4,669	0	0	0
Income from sales of goods and services	(31,462)	(34,424)	(37,820)	(39,409)	(43,127)	(52,483)	(51,377)	(53,626)	(55,798)
Other resource	752	734	191	810	415	453	465	474	483
Purchase of goods and services	58,871	69,013	73,421	67,391	70,515	83,309	79,965	80,469	80,815
Rentals	1,250	1,203	84	132	49	0	0	0	0
Staff costs	64,905	64,557	74,540	80,605	83,021	85,907	88,133	89,869	91,686
Unallocated funds-resource	0	0	0	0	0	0	0	0	0

Resource Annual Managed Expenditure (AME)

	2020/21 outturn	2021/22 outturn	2022/23 outturn	2023/24 outturn	2024/25 outturn	2025/26 plans	2026/27 plans	2027/28 plans	2028/29 plans
FSA Westminster (AME)	(843)	2,484	1,844	(1,050)	(1,257)	9,603	9,603	9,603	9,603
Total Resource AME	(843)	2,484	1,844	(1,050)	(1,257)	9,603	9,603	9,603	9,603
Of which:									
Release of provision	(1,757)	(1,661)	(1,665)	(793)	(181)	(503)	(503)	(503)	(503)
Take up of provisions	914	4,145	3,509	(257)	(1,076)	10,106	10,106	10,106	10,106

Total resource budget

[illegible]

Capital DEL

[illegible]

Capital AME

	2020/21 outturn	2021/22 outturn	2022/23 outturn	2023/24 outturn	2024/25 outturn	2025/26 plans	2026/27 plans	2027/28 plans	2028/29 plans
Capital AME									
Food Standards Agency Westminster (AME)	0	0	0	16	0	50	0	0	0
Total Capital AME	0	0	0	16	0	50	0	0	0
Of which:									
Take up of provisions	0	0	0	16	0	50	0	0	0

Total capital budget

	2020/21 outturn	2021/22 outturn	2022/23 outturn	2023/24 outturn	2024/25 outturn	2025/26 plans	2026/27 plans	2027/28 plans	2028/29 plans
Total capital budget	7,096	10,378	9,036	11,590	10,014	19,798	11,640	16,998	11,680
Of which:									
Income from sales of assets	0	0	0	0	(35)	(300)	(300)	(300)	(300)
Purchase of assets	2,650	2,633	2,176	3,385	1,892	9,553	2,540	8,308	2,780
Purchase of goods and services	2,864	5,012	4,367	5,528	4,751	6,247	5,424	5,187	5,309
Staff costs	1,582	2,733	2,493	2,661	3,406	4,248	3,976	3,803	3,891
Take up of provisions	0	0	0	16	0	50	0	0	0
Unallocated funds- capital	0	0	0	0	0	0	0	0	0
Total departmental spending	7,096	10,378	9,036	11,590	10,014	19,798	11,640	16,998	11,680

Total DEL and AME

	2020/21 outturn	2021/22 outturn	2022/23 outturn	2023/24 outturn	2024/25 outturn	2025/26 plans	2026/27 plans	2027/28 plans	2028/29 plans
Total DEL	103,917	113,823	124,231	125,393	125,071	141,603	128,826	134,184	128,866
Total AME	(843)	2,484	1,844	(1,034)	(1,257)	9,653	9,603	9,603	9,603

Resource DEL

Expenditure has increased steadily over the reported period, attributed to increased staff costs, mainly to deal with additional responsibilities, but also due to pay inflation; increased contractor costs mainly due to labour market pressures; and project investment in surveillance, regulatory delivery and resource and evidence programmes. RDEL income (derived mainly from the delivery of meat Official Controls) increases broadly in line with the associated employed staff and meat contractor costs, because most of these costs are recharged to customers. **To note** - the Depreciation allocation for 2026/27 - 2028/29 has not yet been confirmed, total RDEL funding expected to remain constant in line with the FSA flat cash settlement in the 2025 Spending review.

Resource AME

Expenditure fluctuates over the period due to the volatile nature of provisions particularly the Local Government Pension Scheme pension liability which is reported in accordance with actuarial valuations under the accounting standard IAS19 and the recognition of pension liabilities. Plans period 2025/26 onwards allows significant funding.

Capital DEL

The significant increase in 2025/26 is mainly due to costs associated with a new London office lease and increased research and development funding to further strengthen the FSA scientific evidence base that will underpin policy or advice.

Administration budget

Resource Departmental Expenditure Limit (DEL)

	2020/21 outturn	2021/22 outturn	2022/23 outturn	2023/24 outturn	2024/25 outturn	2025/26 plans	2026/27 plans	2027/28 plans	2028/29 plans
FSA Westminster (DEL)	48,894	103,445	115,195	113,819	115,036	121,855	117,186	117,186	117,186
Total administration budget	48,894	103,445	115,195	113,819	115,036	121,855	117,186	117,186	117,186
Of which:									
Depreciation	1,799	2,362	4,779	4,290	4,163	4,669	0	0	0
Income from sales of goods and services	(234)	(34,424)	(37,820)	(39,409)	(43,127)	(52,483)	(51,377)	(53,626)	(55,798)
Other resource	752	734	191	810	415	453	465	474	483
Purchase of goods and services	14,533	69,013	73,421	67,391	70,515	83,309	79,965	80,469	80,815
Rentals	1,250	1,203	84	132	49	0	0	0	0
Staff costs	30,794	64,557	74,540	80,605	83,021	85,907	88,133	89,869	91,686
Unallocated funds - resource	0	0	0	0	0	0	0	0	0

In 2021/22 total administration expenditure increased significantly due to the reclassification of the FSA's expenditure being 100% Admin. **To note** - the depreciation allocation for 2026/27 - 2028/29 has not yet been confirmed, therefore funding expected to remain constant in line with the FSA flat cash settlement in 2025 Spending review.

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