



HM Treasury

**GOVERNMENT FINANCIAL
REPORTING ANNUAL
REPORT AND ACCOUNTS
BEST PRACTICE REPORT
FOR 2024-25**

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INTRODUCTION TO BEST PRACTICE

Best Practice examples from the 2024-25 Annual Reports and Accounts (ARAs).

HM Treasury has published examples of best practice in financial reporting annually since April 2019 and is committed to supporting the continuous improvement of financial and non-financial reporting. Previous Best Practice reports can be found [here](#).

This report contains examples of best practice from the 2024-25 PDF and HTML versions of annual reports and accounts (ARAs). These publications provide a bank of best practice examples that can be used by entities preparing ARAs across government to drive ongoing improvements.

This Best practice report gives prominence to four key principles, as discussed in Chapter 3 of the 2024-25 FReM. The following are examples of the deliberate, effective and concise use of:



Context and trends



Design choices and graphics



Usability



Using clear English

CONTEXT AND TRENDS

Context and trend data are essential to communicating a complete, balanced picture of a department's performance over the year. Clear contextual explanations and well-presented trend information help users understand not just what happened, but why it happened and what it means.

Section 3.4 of the FReM notes that:

- 'Context is key to understanding what any information in a financial report means. Sharing trend data can help build trust in the information presented.'
- 'Clear and full explanations can help the user to make connections and understand conclusions. Adding context with both narrative and numbers gives a user the best possible support to understand the story set out in a report.'



Portraying Context and Trend Information

Key Strengths	Why This Is Effective	Where This Can Be Used
Measurable metrics	Provides objective, quantifiable evidence rather than broad or subjective statements.	Can be woven throughout narrative sections, not just confined to the financial statements.
Summary pages	Distils key messages and highlights the most important takeaways for users.	“Milestones” or “Year at a Glance” pages create visual, engaging summaries without dense text.
Colour-coding in tables and graphs	Helps readers quickly identify trends, patterns, and performance levels.	Consistent colour schemes and rating scales guide interpretation across the report.
Reporting on KPIs	Enables consistent tracking over time and meaningful comparison across reporting periods.	Present KPIs as progress narratives, supported by trend charts, rather than standalone measures.

Examples

The following examples showcase effective ways to present context and trend data in financial reporting, illustrating how narrative, design, and metrics can work together to support clearer interpretation.

- [Performance report](#)
- [Legal developments](#)
- [Financial review](#)
- [Sustainability report](#)
- [Accountability report](#)
- [Corporate governance statement](#)
- [Parliamentary accountability and audit report](#)
- [Resource accounts](#)
- [Glossary \(not audited\)](#)

 [Print this page](#)

Other changes include moving some of the standards into our new strategic impact measures, as we consider them to be a better indicator of our strategic impact rather than operational performance. The number of charities on our Register with an up-to-date annual return and use of powers to promote compliance with charity law are therefore now reported under delivery against our strategic objectives.

Our aim	What we achieved in 2024-25	What we achieved in 2023-24
If you need to contact us by phone, we aim to answer within 9 minutes	We answered 84% of all calls within 9 minutes	We answered 40% of all calls within 9 minutes
We aim to acknowledge all written enquiries to the Commission within four working days and start work on our initial assessment	We acknowledged 100% of all written enquiries within four working days	We acknowledged 98% of all written enquiries within four working days
We aim to decide registration, permission and advice requests within 30 working days	We decided 86% of all requests within 30 working days	We decided 77% of all requests within 30 working days
We aim to investigate and provide a response to complaints about the Charity Commission within 30 working days	We provided a response to 76% of complaints within 30 working days ^[footnote 6]	We provided a response to 86% of complaints within 30 working days
We aim to respond to Freedom of Information requests and letters from Members of Parliament within 20 days	We responded to 88% of Freedom of Information requests and letters from Members of Parliament within 20 days	We responded to 86% of Freedom of Information requests and letters from Members of Parliament within 20 days

Extract from the HTML version of the [Charity Commission’s Annual Report and Accounts from 2024 to 2025](#)

Key Strengths

Clear, measurable metrics and concise language.

Trends

Enables side-by-side comparisons of 2023-24 and 2024-25, broken into specific aims.

Accessibility

HTML documents are preferable to PDFs as they can be used by those using assistive technologies like screen readers.

2024

NOVEMBER

- UKEF launches the Early Project Services Guarantee to further incentivise overseas buyers to choose UK services firms to scope and design their projects
- At COP29, with fellow members of the Net Zero Export Credit Agencies Alliance, we launch the first ever decarbonisation target-setting protocols for export credit agencies and export-import banks
- We open a hub at Whitehall Quay, Leeds – our first office outside of London in almost 2 decades

OCTOBER

- In the Autumn Budget, the Chancellor announces UKEF's new Critical Minerals Supply Finance product, which will provide export credit financing for overseas projects supplying critical minerals to UK exporters, helping to secure supplies for UK industrial growth
- We publish our first ever Impact Framework, setting out how we will measure the impact we deliver for the UK taxpayer
- We close our first defence-focussed Export Development Guarantee with Chemring to support new investment in a manufacturing site in Scotland

DECEMBER

- UKEF partners with Female Founder Finance to help more women-led businesses access export finance support
- We issue our first co-financing deal with the National Wealth Fund to unlock £1 billion of investment for the construction and operation of AESC's Sunderland gigafactory
- UKEF employees Pat Cauthery and Pat Pile are recognised for their contributions to exports and public service in His Majesty the King's New Year's Honours List
- Parliament increases our statutory limit by £15 billion, creating more potential financial firepower to support UK exports

2025

JANUARY

- Rolls-Royce's Ed Prince joins UKEF's Executive Team as the Director of Large Corporates & International
- Nottinghamshire-based aerial data-acquisition firm DEA Aviation secures a 3rd financing package with our support to continue to grow its export operations
- Huddersfield-based golf technology firm MIA Sports secures a £75,000 UKEF-backed finance package to expand into the United Arab Emirates market

FEBRUARY

- UKEF hosts the 7th annual UK Trade and Export Finance Forum, attended by around 1,000 business and industry leaders
- Northern Ireland company Maxflow enters new markets after receiving a UKEF-backed General Export Facility in partnership with Ulster Bank

MARCH

- The Prime Minister announces a £1.6 billion UKEF-backed deal commitment to finance the supply of Belfast-made Thales air defence equipment to the Ukrainian Government
- We host 2 events for ethnic minority-led and female-led businesses to discuss how access to export finance support can unlock growth potential and promote inclusive trade
- The Chancellor announces a £2 billion increase to our direct lending capacity for defence exports

⇒ PERFORMANCE OVERVIEW

FINANCIAL OBJECTIVES

HM Treasury agrees a standing consent with UKEF, providing parameters within which we can operate. These parameters embed fiscal responsibility in the way we work.

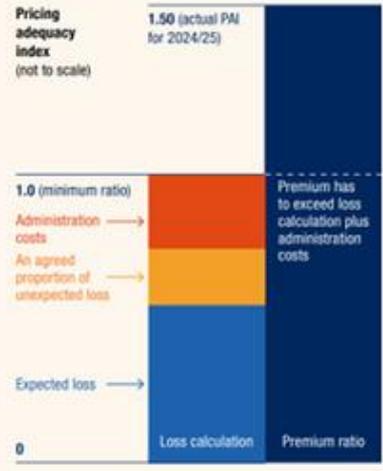
HM Treasury sets our financial objectives, which are designed to enable us to support UK exporters while making sure we:

- receive a return that is at least adequate to cover the cost of the risks we are assuming
- do not expose the taxpayer to the risk of excessive loss
- cover our operating costs

These objectives make sure we are financially responsible when taking risks while completing transactions to provide financial support that the private sector cannot.

For a fuller description of our financial objectives, risk appetite and controls, see the **Governance Statement**.

How we calculate premiums to make sure we cover costs and losses



Pages 13 to 14 of the PDF version of [UK Export Finance's Annual Report and Accounts from 2024 to 2025](#).

Key Strengths

Contains a 'milestones page' with a month-by-month overview of departmental priorities, providing an overview of the year.

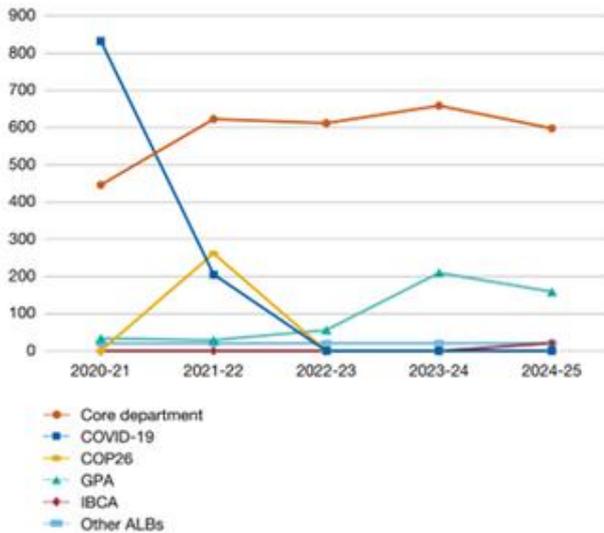
Internal Links

Links to the Governance Statement, encouraging users to cross-reference through the report.

Accessibility

Uses plain English and graphics to explain how premiums are calculated, making complex financial decisions accessible to more users.

5-year net RDEL expenditure



Developments contributing to the overall growth of the department in the five-year period beginning in 2020 to 2021 include the following.

- The COVID-19 pandemic led to an unexpected increase in Cabinet Office expenditure in 2020 to 2021, largely due to the ventilator challenge programme and the cross-government COVID-19 communications campaign.
- The UK hosted the COP26 climate summit in Glasgow from 31 October to 13 November 2021. The COP26 summit brought together almost 200 countries to commit to act on climate change and forge the Glasgow Climate Pact.

- The GPA has continued to onboard properties nationally, delivering a fully integrated property management service across government. The GPA had an increase in RDEL expenditure due to changes to the government accounting policy of PFI remeasurement, plus an increase in capital expenditure driven by additions to right of use property assets transferred to the GPA.
- The IBCA was formed in 2024 to 2025 and started to make compensation payments during that year. It also accounts for the provision associated with future compensation payments.

Long-term income trends

Cabinet Office income arises principally from the services it provides across government via the functional model. Under this model, certain government functions are headquartered in the Cabinet Office and departments pay to access and use their expertise. For instance, the Government People Group provides specialist human resource services to government, including staff on the fast stream programme.

Business unit	£million	2020-21	2021-22	2022-23	2023-24	2024-25
Government Property Agency		278.4	391.1	410.8	525.4	598.0
Government People Group		163.9	178.9	188.1	195.5	213.7
Government Commercial and Grants Function		134.1	156.1	152.6	168.8	187.0
Government Security Group		81.6	99.6	86.5	124.4	120.0
Central Finance		18.7	62.5	37.7	50.8	92.1
CO Digital		12.0	10.1	3.0	12.8	34.9
Government Communications		17.9	17.2	16.0	15.2	13.4
Government in Parliament		7.8	8.6	8.6	9.3	10.3
CO Commercial		1.2	2.1	3.2	3.5	6.4
Other		12.7	12.2	13.8	14.4	15.6
Total income		728.3	938.4	920.3	1,120.1	1,291.4

The table above sets out the income received by the department as recognised in the statement of outturn against parliamentary supply. The income shown in note 5.2 of the financial statements differs from this as that table is only showing revenue from contracts with customers, whereas this table shows all income.

Pages 29 to 30 of the PDF version of [Cabinet Office’s Annual Report and Accounts from 2024 to 2025](#).

Key Strengths

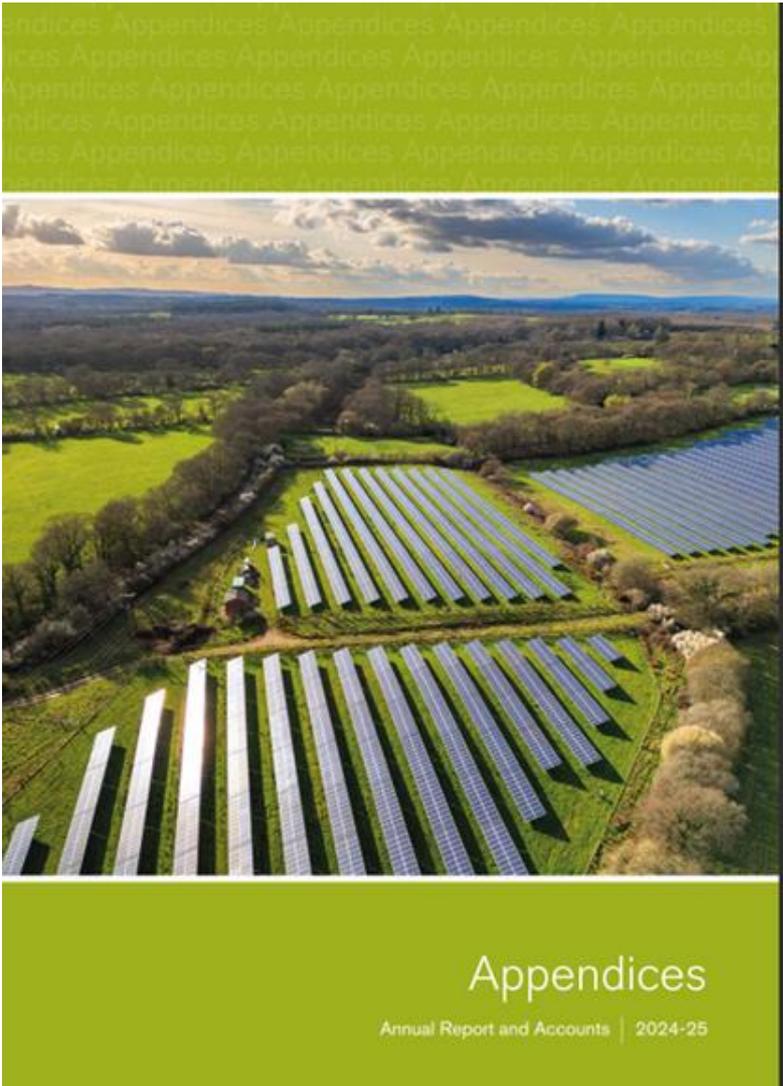
Communicates information to users in a concise way, utilising colour coding in tables and graphs.

Internal Links

Contains streamlined contextual and trend data, comparing data from five years, to encourage comparisons between both areas and time.

Accessibility

Uses ‘plain English’ and bullet points to add further context around expenditure.



Appendices

Annual Report and Accounts | 2024-25

Ofgem Annual Report and Accounts | 2024-25

Appendix I

Key Performance Indicators

Industry Regulatory and Stakeholder Processes

Metric (KPIs)	Details of what is being measured	Annual targets for 2024-25	Actual
Offshore transmission processing	Licence granted from commencement of Section 8A consultations	-	47 days
Offshore transmission processing	Preferred Bidder selection of the 'Invitation to Tender' submission (excluding 'Best' and 'Final' Offers)	-	103 days
Licence applications	Decisions on licence applications made within the specific time period	100%	100%
Customer contacts	Time taken for first response to customer contacts	80% within 10 working days	99.46%
Whistle blowers	Time taken for first response to whistleblowers (External)	100% - 1 working day to receive initial engagement	100%

Environmental and Social Scheme KPIs

Scheme performance indicators are published regularly in the [Environment and Social Schemes](#) section of Ofgem's website. A summary of some of the metrics is provided below, listing the scheme, the metric and whether the target has been met or exceeded for 2024-25.

Scheme	Responding to enquiries within 10 working days (target = 80%)	Maintaining system availability during business hours (target = 99%)	Making payments within agreed number of working days (target = 90% for NDRHI/95% for other schemes)
Domestic Renewable Heat Incentive (DRHI)	Yes	Below Target in November 2024 (98.15%)	Yes
Non-domestic Renewable Heat Incentive (NDRHI)	Yes	Below Target in May 2024 (98.94%), November 2024 (98.15%) & December 2024 (80.56%)	Yes
Renewable Obligation (RO)	Yes	Below Target in November 2024 (98.15%)	Below Target in July 2024 (89.2%)

120

Pages 119 to 120 of the PDF version of the [Office of Gas and Electricity Market's \(Ofgem\) Annual Report and Accounts from 2024 to 2025](#).

Key Strengths

Provides thorough and effective contextual information by reporting on Key Performance Indicators (KPIs).

Clarity

KPIs are clearly shown, comparing targets to what has been achieved by the department.

Internal Links

Links to further information on Ofwat's website, encouraging users to go online for more in-depth information.

DESIGN CHOICES AND GRAPHICS

Design choices and graphics play a vital role in the usability and clarity of Annual Reports. Thoughtful visual design helps present complex information in a way that is accessible and meaningful to users with both finance and non-finance backgrounds.

Section 3.5 of the FReM notes that:

- ‘Preparers can use design choices to direct a reader’s attention, to put information in context, or to make things easier to grasp.’
- ‘Graphics are powerful tools for sharing concepts at a glance.

They work best when they:

- (a) serve a clear purpose
- (b) show relationships that are more difficult to describe in words
- (c) are properly labelled
- (d) are supported by sufficient narrative’



Using Design and Graphics Effectively

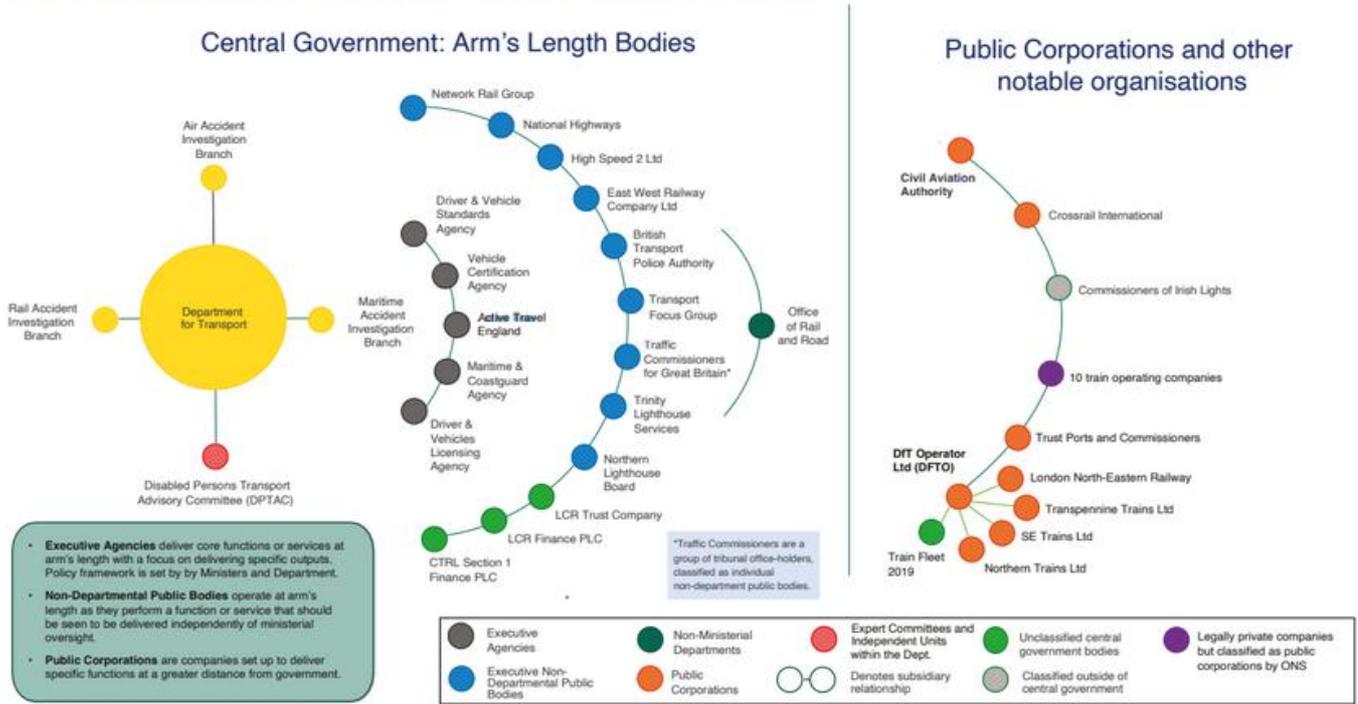
Key Strengths	Why This Is Effective	Where This Can Be Used
Relationship overviews	Clearly illustrates connections, interdependencies, and how different parts of the organisation work together.	Visuals can map strategic priorities to KPIs, risks, governance structures, and outcomes.
Cross-referencing graphics	Helps users navigate the report and understand how different sections relate, improving overall comprehension.	Effective for linking risk, mitigation strategies, performance reporting, and governance commentary.
SVG diagrams	Enhances accessibility and usability, especially in HTML versions of the report, due to scalability and screen-reader compatibility.	Ideal for diagrams that explain financial controls, decision-making pathways, or service delivery models.
Tables, graphics and narrative combined	Provides meaningful context, ensuring figures are interpreted correctly rather than viewed in isolation.	Particularly beneficial in financial performance analyses, where tables offer accuracy while narrative clarifies drivers, impacts, and insights.

Examples

The following examples showcase examples of how design choices and graphics can be used effectively to enhance clarity, user navigation, and understanding within ARAs.

DfT Public Bodies Landscape, our ‘Solar System’¹

This diagram is accurate as of March 2025



¹ On 25 May 2025, South Western Railway (SWR) became publicly owned and managed by DfT Operator LTD (DFTO). On 20 July 2025, Trenitalia c2c Limited (c2c) transfers to public ownership and will be managed by DFTO.

Page 16 of the PDF version of the [Department for Transport \(DfT\) Annual Report and Accounts from 2024 to 2025](#).

Key Strengths

‘Solar system’ graphic visualises complex body classifications and relationships between entities.

Streamlined

Provides a useful overview and contextual understanding of DfT and all sponsored bodies on just one page.

Design Choices

Colour coding, with a key, shows how each entity is classified and related to other entities ‘at a glance’.

Risk	Mapping to DSIT priorities
8 Shifting tech trends: a technology or technology subset might emerge with a significant impact on the economy or daily life, which government had not anticipated.	A
9 Research security: the balance between openness and security on R&D undertaken in the UK might not be maintained, leading to its use by hostile actors.	A
10 Loss of critical public-facing products and services in the new Government Digital Service: successful attacks by malicious actors or unintended technical issues might disrupt services beyond tolerance.	C
11 Resilience: DSIT might become less resilient, characterised by leadership or people metrics highlighting organisational-wide issues.	A, B and C
12 Secure technology - protecting critical public sector digital infrastructure: the UK public sector might suffer a sustained and continuous large-scale loss or hijack of its internet domains.	C

Spire, Glasgow. Photo by the Department for Science, Innovation and Technology photographer.

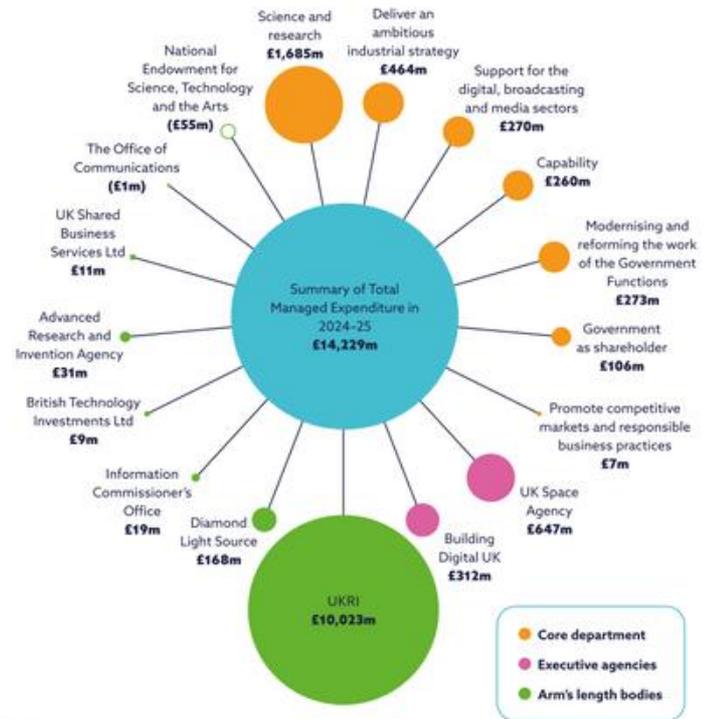


Performance report 15

Summary of expenditure

The chart below shows the total departmental spend in 2024-25, by major areas of spend. For the core department, spending is shown by the Estimate line. For all arm's length bodies and agencies, spending is shown by entity. Some entities are included within the core department in line with Estimate reporting.

See the financial review on page 37 and the Statement of Parliamentary Supply (SOPS) on page 112 for further information on departmental expenditure.



16 Annual report and accounts

Pages 15 to 16 of the PDF version of the [Department for Science, Innovation and Technology \(DSIT\) Annual Report and Accounts from 2024 to 2025](#).

Key Strengths

Connects core spending to arm's length bodies and executive agencies through colour coding and proportionate sizing.

Cross Referencing

Maps key risks onto departmental priorities to show how risks and priorities interact.

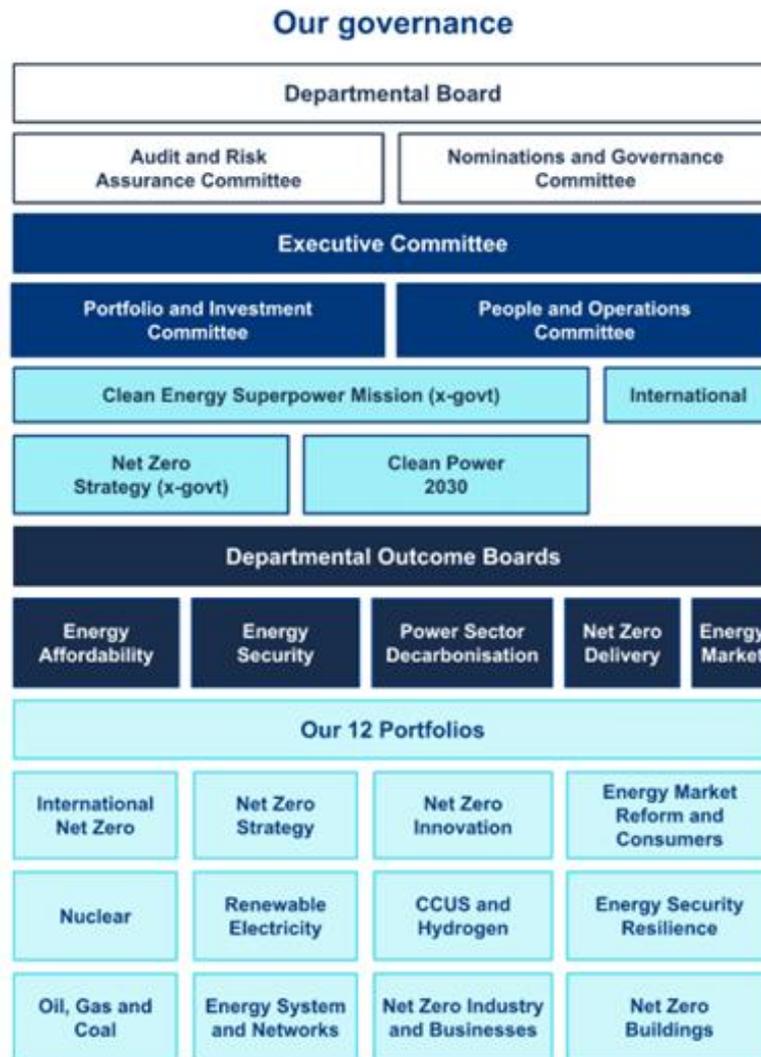
Internal Links

Links to both the financial review and Statement of Parliamentary Supply, encouraging users to cross-reference for more detailed information.

- Contents
- Purpose of the accountability report
- Corporate governance report
- Staff report
- Remuneration report
- Parliamentary accountability report
- The certificate and report of the Comptroller and Auditor General to the House of Commons

 Print this page

Our governance structure



An extract from the HTML version of the [Department for Energy Security and Net Zero \(Desnz\) Annual Report and Accounts from 2024 to 2025](#).

Key Strengths

Succinctly and clearly shows departmental levels of governance.

Clear Categorisation

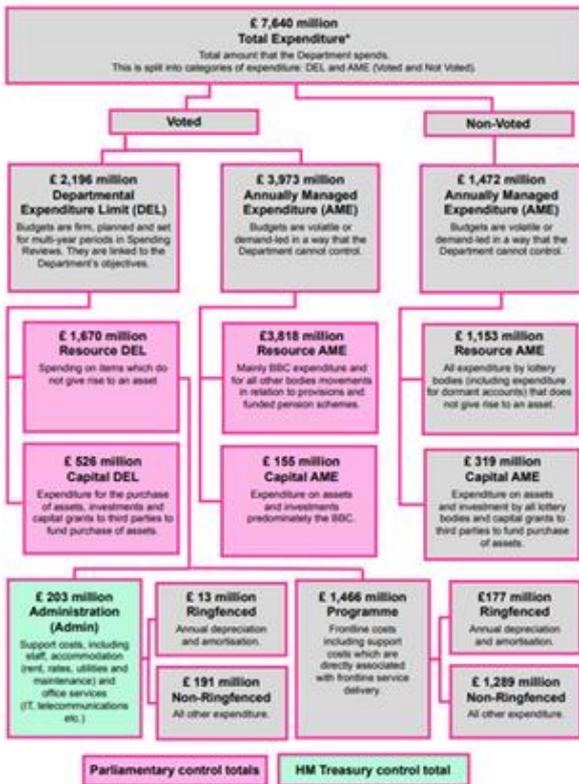
Uses colour-coding to show how areas of governance are categorised, alongside the main portfolios that the department prioritises.

Accessibility

Uses SVG graphics, which can adapt to different browsers and technologies.

Financial Review

Each year Parliament approves the total funds available to the Department to spend against specific objectives (within agreed budgetary limits). It is against these limits that the Department, as guided by HM Treasury's spending control framework, is held accountable for its performance and the use of taxpayers' funds. The diagram below explains the different budgets managed by the Department, their purpose and the outturn:



* Figures rounded to nearest £m so may not round to SOPS table exactly.

Trends in Total Expenditure over the last six years

The table below shows the department's outturn by budget type for current and prior years:

Type of spend	2019-20 outturn £m*	2020-21 outturn £m*	2021-22 outturn £m*	2022-23 outturn £m*	2023-24 outturn £m*	2024-25 outturn £m*
Voted DEL						
Resource DEL Admin	215	220	225	283	194	203
Resource DEL Programme	1,475	2,892 [†]	1,769 [†]	1,859	1,498	1,467
Capital DEL	551	936 [†]	654	596	530	526
Total Voted DEL	2,241	4,048	2,648	2,738	2,222	2,196
Non-Voted Resource DEL Admin	-	-	-	-	-	-
Total Voted and Non-Voted DEL	2,241	4,048	2,648	2,738	2,222	2,196
Voted AME						
Resource AME	4,194 [†]	3,655	3,643	3,837	3,803	3,818
Capital AME	1,017 [†]	87	89	262	497	165
Total Voted AME	5,211	3,742	3,732	4,099	4,300	3,973
Non-Voted AME						
Resource AME	1,111	1,068	1,619 [†]	1,427	1,162	1,152
Capital AME	309	220	189	221	385	319
Total Non-Voted AME	1,420	1,318	1,807	1,648	1,577	1,471
Total Voted and Non-Voted AME	6,621	5,030	5,519	5,747	5,877	5,444
Total Expenditure*	8,862	9,078	8,167	8,485	7,899	7,640

* Figures rounded to nearest £m so may not round to SOPS table exactly.

The data from 2022-23 and earlier years were not restated to reflect the changes to the data boundaries introduced in 2023-24.

Notes:

1. The increase in Resource and Capital DEL in 2020-21 is largely attributable to the COVID-19 support packages issued (loans and grants). These payments reduced in 2021-22.
2. The increase in Resource and Capital AME is largely attributable to the implementation of IFRS 16 (BBC being a major component).
3. The nature of Lottery grant making is demand led resulting in fluctuations in Resource AME.
4. All figures are presented as reported in the Statement of Outturn against Parliamentary Supply in those years' accounts. They have not been adjusted for any restatements arising from non-budgetary prior period adjustments.

Pages 110 to 111 of the PDF version of the [Department of Culture, Media and Sport \(DCMS\) Annual Report and Accounts from 2024 to 2025](#).

Key Strengths

Uses a visualisation to communicate how different areas of expenditure relate to each other, succinctly showing complex information.

Design Choices

Illustrates how total expenditure is divided between voted and non-voted expenditure, using graphics and colours to portray the interactions between the Parliamentary control totals and HM Treasury control totals.

Clarity

Presents data in a table, as the complexity and level of detail mean the data is most usable as a table.

USABILITY

Usability is a core principle emphasised in the FReM for the preparation and presentation of ARAs. A report's usability can be viewed from two complementary perspectives:

1. Ease of navigation – how straightforward it is for readers to locate and understand information.
2. Clarity of presentation – how effectively the information is structured, displayed, and explained.

More information about creating and sharing spreadsheets can be found [here](#).

Point 3.6 of the FReM states that:

- 'The format of the report also has implications for users. Search engines will pick up key words from web pages but will only read the title of a pdf report.'
- 'Many users may be looking for specific information. The easier it is to navigate across a report, the less time they will have to spend searching.'



Enhancing Usability

Key Strengths	Why This Is Effective	Where This Can Be Used
Sub-headings and short paragraphs	Breaks complex content into manageable sections, making it easier for users to scan, navigate, and understand key messages.	Throughout narrative sections, including performance reporting, governance statements, and financial reviews.
Visualisations, data tables and graphs	Presents information in formats that support quick comprehension, highlight trends, and avoid reliance on long-form text alone.	Financial analysis, KPI reporting, risk updates, and summarised performance outcomes.
Interactive data presentation	Allows users to explore information at different levels of detail, improving engagement and tailoring the report to varying user needs.	HTML-based ARAs, dashboards, or supplementary digital materials where users can expand, filter or drill down into data.
Separate summary reports	Provides a concise overview of key messages for users who want the headline information without the full detail.	“At a glance” summaries, executive summaries, or standalone summary documents published alongside the main ARA.

Examples

The following examples showcase examples of how design choices and graphics can be used effectively to enhance clarity, user navigation, and understanding within ARAs.

Contents

[Chair's foreword](#)[Performance report](#)[Chief Regulator's review of the year](#)[Performance analysis](#)[The certificate of the Comptroller and Auditor General to the House of Commons](#)[The financial statements](#)[Notes to the financial statements](#)[Print this page](#)

Forward look for 2025

Ofqual [published a new strategy](#) in May for the period 2025 to 2028. Our role over this strategic period is to steward the qualifications system, taking a whole system, long-term, proactive approach to our work. Our focus is on the benefits provided to students and to economic growth.

Over this Ofqual Strategy 2025 to 2028, we will deliver 5 objectives:

- 1 Steward – secure the safe, fair and resilient delivery of qualifications and assessments
- 2 Innovate – oversee the improvement and reform of qualifications and assessments
- 3 Strengthen – strengthen the performance, capacity and resilience of the market
- 4 Engage – build confidence in qualifications
- 5 Develop – develop the skills, processes and systems needed for effective and efficient regulation

An extract from the HTML version of the [Office of Qualifications and Examinations Regulation Annual Report and Accounts from 2024 to 2025](#).

Key Strengths

Uses sub-headings, numbered lists and short paragraphs to ensure text is easy to follow and understand.

Transparency

Links to a recent Ofqual strategy to provide further context, without having to include all information within the report.

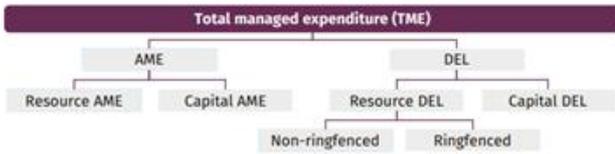
Icons and Graphics

Each section of the numbered list has a key word, drawing focus to the key principles of the strategy.

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.

Consolidated Budgeting framework



The FSA is financed through government funding; detail on the individual arrangements for Westminster, Wales and Northern Ireland is set in their respective annual reports. 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 to support parliamentary accountability by comparing our actual resource expenditure to estimate.

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	159,510	145,018	14,492
Total Departmental Expenditure Limit	149,595	146,271	3,324
Resource DEL	138,088	135,864	2,224
Non-ringfenced	131,214	129,511	1,703
Ringfenced	6,874	6,353	521
Capital DEL	11,507	10,407	1,100
General capital	11,507	10,407	1,100
Annually managed expenditure	9,915	(1,253)	11,168
AME resource	9,903	(1,257)	11,160
AME capital	12	4	8

Explanation of variances

Our year-end RDEL outturn was £135.9 million against a budget of £138.1 million, representing a £2.2 million (1.6%) 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 which cannot be repurposed for other uses) and a small amount of contingency held for unexpected financial pressures in line with government best practice.

Our year-end CDEL outturn was £10.4 million against a budget of £11.5 million, representing a £1.1 million (9.4%) 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: FSA total departmental RDEL spending trend analysis (£000s)

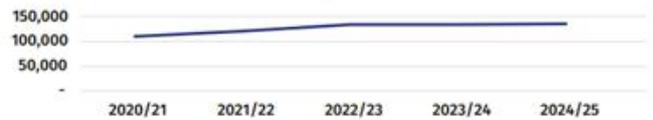
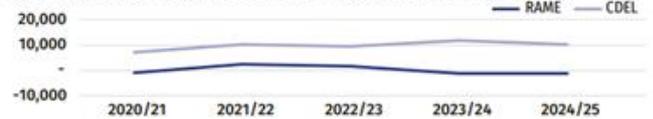


Fig.27: FSA total departmental CDEL and RAME spending trend analysis (£000s)



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.

Pages 67 to 68 of the PDF version of the [Food Standards Agency's Annual Report and Accounts from 2024 to 2025](#).

Key Strengths

Uses visualisations, data tables and graphs to communicate different types of data, including trend data.

Design Choices

Uses different mediums to portray financial information, showing how design choices can effectively communicate different aspects of complex information.

Explanation

Clear English explanations utilise short paragraphs to ensure understanding and support the graphics and tables provided.

	2024-25 Gross expenditure £000	2024-25 Gross income £000	2023-24 Gross expenditure £000	2023-24 Gross income £000
Economic regulation	18,900	(18,898)	-	-
Health and safety regulation	18,711	(18,711)	-	17,917
Highways regulation	3,212	(3,212)	-	3,419
Total	40,823	(40,821)	2	40,766

- 2024-25 Gross expenditure £000
- 2024-25 Gross income £000
- 2024-25 Net expenditure £000
- 2023-24 Gross expenditure £000
- 2023-24 Gross income £000
- 2023-24 Net expenditure £000

Short description of segments

Economic regulation: as the economic regulator of the mainline railway, ORR sets the outputs which Network Rail must achieve.

Health and safety regulation: ORR regulates the health and safety of the entire mainline network in Britain as well as London Underground, light railways, trams and heritage.

No individual train operating company contributes more than 10% of ORR income. However, Network Rail paid £6.1 million safety levy in 2024-25 (£5.8 million in 2023-24).

Highways regulator: ORR is responsible for monitoring and enforcing the performance and efficiency of

An extract from the HTML version of the [Office of Rail and Road Annual Report and Accounts from 2024 to 2025](#).

Key Strengths

Applies filters to tables, making data interactive. Users can view different sections of data side by side, aiding comparison.

Concise Explanations

Short descriptions of segments allow for the table to be more effectively understood.

Accessibility

HTML reports can be interpreted by screen readers and are easier to read on mobile devices.

	A	B	C	D	E	F	G
1	Table 1: Public spending for the Department for Work and Pensions						
2	Table 1: Public spending for the Department for Work and Pensions						
3							
4							
5		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
6		Outturn	Outturn	Outturn	Outturn	Outturn	Plans
7		£million	£million	£million	£million	£million	£million
8	Resource DEL²						
9							
10	Section A: Core Department	4,667	5,990	6,044	6,252	6,348	7,767
11	Section B: Health and Safety Executive (Net)	165	162	157	181	180	179
12	Section C: Money and Pensions Service (Net)	139	150	156	165	164	210
13	Section D: Other Arm's Length Bodies (Net)	106	105	108	116	118	133
14	Section E: Employment Programmes	293	790	815	753	765	790
15	Section F: Support for Local Authorities	237	214	212	206	212	203
16	Section G: Funding for Public Corporations	(13)	(1)	(9)	(20)	(22)	(8)
17	Section H: Other Benefits	344	813	978	979	977	864
18	Section I: National Insurance Fund - Core Department	687	714	211	301	647	516
19	Section J: Social Fund	36	34	26	23	31	22
20							
21	Total Resource DEL	6,661	8,972	8,696	8,957	9,420	10,677
22	<i>Of which:</i>						
23	Staff costs	3,499	3,865	3,756	4,096	4,458	4,607
24	Purchase of goods and services	2,237	2,504	2,324	2,528	2,722	3,840
25	Income from sales of goods and services	(294)	(229)	(222)	(192)	(191)	(283)
26	Current grants to local government (net)	640	1,106	1,236	1,224	1,257	983

An extract from the ODS (OpenDocument Spreadsheet) of the Public Spending and Administration Budget for [Department of Work and Pensions Annual Report and Accounts from 2024 to 2025](#).

Key Strengths

A separate spreadsheet allows figures to be downloaded and analysed in depth.

Design Choices

Red text indicates income, improving usability even to those unfamiliar with financial statements.

Accessibility

Uses an open file format which increases the usability of core tables, as standardised file types are not specific to software packages.

USING CLEAR ENGLISH

Using clear English is essential in ARAs because they are intended for a wide and diverse audience. Clear, concise language helps ensure that the information presented is easy to understand, avoids unnecessary technicality, and supports transparent accountability.

Point 3.7 of the FReM notes that:

- ‘Even when the subject of a report is complicated, using clear English makes the narrative easier to read. Some useful goals are:
 - (a) keep sentences short, with an average length of 15 to 20 words
 - (b) avoid acronyms
 - (c) where possible, use active verbs
 - (d) excessive use of jargon should be avoided
 - (e) where industry-specific terms are necessary for clear communication, they should be clearly defined and used consistently’



Using Clear English Effectively

Key Strengths	Why This Is Effective	Where This Can Be Used
'At a glance' section	Provides concise contextual information, giving readers an immediate understanding of the organisation's purpose, activities, and performance.	At the start of each section of the report to help set the scene and orient the reader.
Colour-coded tables	Enables large volumes of information to be grouped and interpreted quickly, reducing cognitive overload.	Throughout the report to present performance and financial data clearly and consistently.
Use of keys and icons	Highlights recurring themes and categories, helping readers identify connections between risks, strategic priorities, and outcomes.	When presenting risk information, strategic themes, or progress updates where symbols reinforce narrative messages.
RAG ratings	Offers a familiar, consistent visual system for illustrating severity, status, or progress, which can then be expanded on in narrative commentary.	Useful in risk reporting, KPI dashboards, mitigation assessments, and other performance metrics.

Examples

The following sections illustrate how the use of clear English—and supporting visual tools—enhances reader comprehension across ARAs.



Pages 5 to 6 of the PDF version of the [Serious Fraud Office's Annual Report and Accounts from 2024 to 2025](#).

Key Strengths

The 'at a glance' section effectively shows an overview of SFO's performance, giving immediate context to users as they first interact with the report.

Design Choices

Icons, short sentences and clear English ensure that all users will be able to understand and gain an overview of performance.

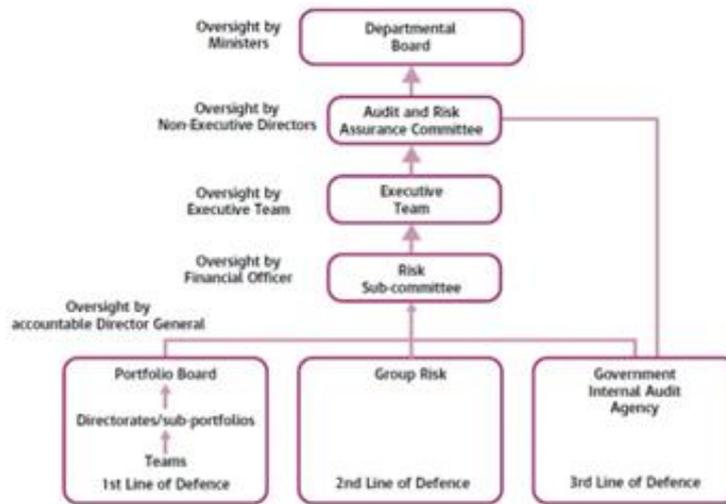
Usability

The Contents page divides the report into subsections on, making it easy for users to find the specific section of the report that is most relevant to them.

Contents

- Foreword from the Deputy Prime Minister
- Foreword from the Permanent Secretary
- Foreword from the Lead Non-Executive Director
- Performance Report
- Performance Summary
- Performance Analysis
- Sustainability Report
- Accountability Report
- Corporate Governance Report
- Remuneration and Staff Report
- Parliamentary Accountability and Audit Report
- Financial Statements
- Notes to the Departmental Accounts
- Annex A: Section 70 Grant Payments to Charities
- Annex B: European Regional Development Fund
- Business Rates Retention and Non-Domestic Rates Trust Statement

 Print this page



This risk governance structure supports the monitoring, review and assurance of our risks by way of regular risk review and discussion at each stage of oversight. This work is supported by risk data from the department’s risk management system and by risk review techniques such as deep dives.

We operate a ‘Three lines of defence’ risk management approach, with each of the lines of defence contributing to the overall assurance:

- **First line of defence:** comprises the teams carrying out the activities which give rise to the risks. Each team has primary ownership, responsibility and accountability for identifying, assessing, managing and reporting the risks relevant to their team’s activities.
- **Second line of defence:** comprises the ‘second opinion’/‘challenge’ layer of assurance, facilitating good risk management through effective monitoring and coordinating the reporting of risk information. A core part of the second line of defence is the department’s Group Risk team.
- **Third line of defence:** comprises audit activity, undertaken by the Government Internal Audit Agency.

An extract from the HTML version of the [Ministry for Housing, Communities & Local Government’s Annual Report and Accounts from 2024 to 2025](#).

Key Strengths

The graphics shows how each section of the system interacts with other ones, while the language in the graphic is concise and carefully chosen.

Clear English

Uses bullet points, which also feature on the graphic, to provide more information about each ‘line of defence’ within the governance system.

Accessibility

Graphic is scalable depending on the device used, increasing usability.

Principles

Risk appetite statement provides a framework to assess the risks against the objectives.

Long-term strategic risks functions top-down to identify risks that threaten the department's ability to deliver its responsibilities at a strategic level, which may differ from those identified through a bottom-up approach.

Risks escalated to the Board are risks that ExCo deem to require attention or action by the Board.

Risks escalated to ExCo comprises key risks identified by operational risk registers, grouped by balanced scorecard quadrant.

Escalates risks where necessary or appropriate for attention or action by the Board/ARAC.

ARAC conducts deep dive reviews on the risk registers for one balanced scorecard quadrant or operational level risk register at each quarterly meeting.

Operational level groups (programmes or activities), responsible for identifying risks to operational delivery, and actions to mitigate their impact.

Where necessary, these groups identify and escalate risks that are considered to need attention or action at a higher level, i.e. by ExCo.

Process

Risk appetite statement is updated by balanced scorecard quadrant owners and reviewed annually at ExCo and the Board.

Long-term strategic risk register is updated by balanced scorecard quadrant owners and reviewed quarterly at ExCo and the Board.

The **Board risk register** is updated by risk owners and reviewed regularly by ExCo and the Board.

ExCo reviews the updated **ExCo risk register (ExCoRR)** and:

- agrees whether risks escalated from operational level should be included in the ExCoRR
- includes new risks identified at ExCo level
- where necessary or appropriate, escalates ExCoRR risks for attention or action by the Board/ARAC.

ARAC selects one balanced scorecard quadrant or operational risk register item to review through a deep dive at each quarterly meeting.

Administration team request risk register owners and named risk owners to update risks status on a regular basis on any change in the risk rating (RAG), progress in completing mitigating actions, and any risks to be removed or escalated.

Administration team updates centrally held operational risk registers and ensures that escalated risks are added to the ExCo risk register.

Overall assurance

The assurance from internal audit is supplemented by a formal system of assurance statements produced by Executive Committee members. These statements, supported by other internal controls, require senior managers to give evidence to support their assurance that they and their teams comply with departmental policies and procedures and, where appropriate, professional standards. The assurance statements cover governance arrangements, delivery and performance management, financial, people, information and project management. No significant issues were identified, and Executive Committee members and GAD's wider leadership team have provided adequate assurance to the Accounting Officer to support the GAD-wide statement.

Overall assurance is further supported by two assurance maps for the organisation: one for actuarial activities and another for corporate activities. The maps identify the critical functions in key areas and the sources of assurance for internal control processes across the department, following HM Treasury's Three Lines of Defence model:

- management control and reporting as the first line
- functional control as the second line
- independent review/assurance/regulatory controls as the third line

Both maps are updated and reviewed by the ARAC every six months.

An overview of risk performance was reported to regular Board meetings.

Quality Assurance Scheme

Since October 2016, GAD has been accredited under the Institute and Faculty of Actuaries' Quality Assurance Scheme (QAS).

QAS is a voluntary global accreditation scheme which recognises the importance of the working environment in enabling actuaries to fulfil their professional responsibilities. The scheme aims to promote quality assurance at an organisational level and confidence in the work of actuaries. To gain accreditation, organisations must demonstrate their commitment to the quality of actuarial work and comply with the standard APS QA1 Quality Assurance Scheme for Organisations.

The accreditation process included an independent assessment of GAD's approach to quality assurance, conflicts of interest, training and development, speaking up and our relationship with the users of actuarial information. Based on this assessment, suitability was then determined by the QAS sub-committee. Each year GAD submits an annual return, providing evidence of continued commitment to the QAS themes.

Pages 61 to 62 of the PDF version of the [Government Actuary's Department's Annual Report and Accounts from 2024 to 2025](#).

Key Strengths

Divides each risk into 'Principles' and 'Processes', clearly describing each risk alongside what can be done to mitigate it.

Design Choices

Uses colour coding and bold text to allow users to easily find and understand the information that they require.

Clear English

Headings, short paragraphs and bullet points convey information in a digestible and understandable way.

Our accountability 

Our corporate governance arrangements have continued to evolve during the year. An organisation of HMRC's size and complexity will always have multiple risks to manage at any one time. The governance arrangements in place throughout 2024 to 2025 have been sufficient to continue managing risks effectively.

HMRC's key risks in 2024 to 2025

Our Executive Committee manages 10 key risks, which helps us to ensure we can deliver on our key priorities: to close the tax gap, improve day-to-day performance and modernise and reform the UK tax and customs system.

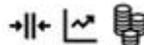
Our most significant risks remain in technology, security and data protection. In 2024 to 2025, we made progress in managing these risks by remediating IT and data issues and strengthening key security controls. We have continued to invest in modernising our IT estate, including accelerating our exit from legacy data centres, helping us to improve our overall resilience and equipping our systems with innovative tools.

Customer experience remains a key priority and we have focused on improving our telephone service, while also continuing to develop and improve our digital services and online guidance.

+ Read more information about our risk management approach on pages 87 to 89.

HMRC strategic objective key

Close the tax gap 	Improve day-to-day performance and the overall customer experience 	Reform and modernisation of tax and customs administration 	Build a high-performing organisation with a skilled and engaged workforce 	Support wider government economic aims through HMRC's work 
--	---	---	--	---

Key risk 1: Technical Health	Strategic objectives
There is a risk that HMRC priorities/strategies/decisions result in the HMRC IT estate becoming larger and too complex to securely manage with the resources available, this will result in increased likelihood failure of critical business services, causing considerable harm to the UK.	
Risk Exposure Assessment March 2025	RED Risk trajectory Improving 

We have made significant progress in continuing to develop resilient technology, for example modernising our IT estate and remediating priority IT issues by securing our servers, removing legacy technology, and increasing our bandwidth. Until we have modernised our IT estate, there are significant challenges associated with our aging infrastructure. Although technology transformation has begun to equip HMRC with innovative tools, including generative AI, there is also an increased threat of cyber-attacks through the sophistication of AI available.

Our accountability 

In 2024 to 2025, our Technical Health Programme helped keep our systems secure and reliable while preparing for the future. It gave us a clearer picture of our technology, upgraded important services to modern platforms, and strengthened data security by fixing critical issues. This work ensures we can continue to support our customers and colleagues with confidence.

Key risk 2: Data Protection	Strategic objectives
Failing to comply with data protection laws may lead to a legal breach, leaving us unable to protect customer and staff personal data to the legally required level, nor help staff and customers carry out their rights under data protection law.	
Risk Exposure Assessment March 2025	RED Risk trajectory Improving 

This year our Data Protection Remediation Programme completed its remediation of 82 systems, improving data retention compliance. The programme took steps to improve our ability to delete, suppress or stop processing personal data as required. We have built on this work by taking steps to strengthen governance and retention arrangements for data across the department, including automating deletion of older material in some enterprise-wide systems, and this work continues.

This year saw a sustained significant increase in volumes of Subject Access Requests, which has impacted our response timescales. We have increased resource and taken steps to improve automation of the process, including establishing a temporary senior steering group to oversee this work.

Key risk 3: HMRC Security	Strategic objectives
There is a risk that business/critical services fail if HMRC does not operate its security processes and controls or manage its infrastructure and vulnerabilities effectively enough to protect HMRC, its people and assets from harm or misuse.	
Risk Exposure Assessment March 2025	RED Risk trajectory Stable 

We have significantly improved system resiliency, achieving a record year for stability with 99.99% availability. Our cyber defences intercepted and blocked 99% of phishing attacks, and we enhanced our technology, processes, and tooling.

Our fraud prevention and detection controls identified unauthorised attempts to access approximately 100,000 HMRC customer online tax accounts. The attackers aimed to exploit the PAYE system to generate unauthorised repayments from the Exchequer, rather than from individual customers. Revenue losses from this incident are estimated, to date, to be £48.8 million. In response, we have remediated compromised customer accounts and written to affected customers, and we are continuing to improve customer risk profiling and enhance our security controls.

The risk remains stable overall, however heightened geopolitical threats continue to impact all security vectors. We strengthened security controls, improved infrastructure resilience, and enhanced supplier security management. A taskforce was introduced to mitigate insider threats and improve key personnel security. We also completed insider threat risk assessments and

Pages 89 to 90 of the PDF version of the [HM Revenue and Customs \(HMRC\) Annual Report and Accounts from 2024 to 2025](#).

Key Strengths

Uses a 'key', relying on icons and colour, to reduce the need for repetition and allow for a large amount of information to be gained succinctly.

Design Choices

Consistent rating systems (such as the RAG rating and rating of risk trajectories as 'improving' or 'stable') increase comparability between risks concisely.

Clear English

Uses short paragraphs, centred around clear topics, to provide explanatory information in a clear and understandable way.

- Contents
- Consolidated Statement of Comprehensive Net Expenditure
- Consolidated Statement of Financial Position
- Consolidated Statement of Cash Flows
- Statement of Changes in Taxpayers' Equity (core department)
- Consolidated Statement of Changes in Taxpayers' Equity (departmental group)
- Notes to the accounts



1.16 Leases

Assumptions:

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

The group has expanded the definition of a lease to include arrangements with Enil or significantly below market value consideration. Peppercorn leases are examples of these, and are defined by HM Treasury as lease payments significantly below market value. These assets are fair valued at initial recognition. On transition, any differences between the discounted lease liability and the right-of-use asset are included in equity. Any differences between the lease liability and right-of-use asset for new leases after this are recorded in income.

As per the FReM guidelines, the group does not recognise right-of-use assets and lease liabilities for:

- Low-value assets (aligned with the departmental group's £10,000 capitalisation threshold)
- Leases with terms of 12 months or less

Measurement of right-of-use assets:

Initial measurement: At the commencement date, the departmental group measures the right-of-use asset at cost, which comprises:

- The amount of the initial measurement of the lease liability
- Any lease payments made at or before the commencement date less any lease incentives received
- Any initial direct costs incurred
- An estimate of costs to be incurred in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the lease terms and conditions

An extract from the HTML version of the [Department for Energy Security and Net Zero's Annual Report and Accounts from 2024 to 2025](#).

Key Strengths

Uses clear English to define complex terms, such as peppercorn leases.

Clear Formatting

Instead of presenting a difficult-to-understand block of text, the text is presented as paragraphs and bullet points. This makes the text more accessible.

Accessibility

The HTML report allows easy movement between sections of the report, allowing comparison between sections of the financial statements.



Notes to the accounts

1. Statement of accounting policies

Basis of preparation

The financial statements for the NCA have been prepared in accordance with the 2024-25 FReM issued by HM Treasury. The accounting policies contained in the FReM apply 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 NCA for the purpose of giving a true and fair view has been selected. The particular policies adopted by the NCA are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

The NCA is a non-ministerial department which is accountable to the Home Secretary for its performance.

Accordingly, it has been considered appropriate to adopt a going concern basis for the preparation of these financial statements.

The presenting currency is in pounds sterling, rounded to the nearest thousand.

a. Accounting convention

The accounts have been prepared on an accruals basis under the historical cost convention, modified to account for the revaluation of property, plant and equipment. Intangible assets and inventories are not revalued.

b. Income

Income is recognised in accordance with IFRS 15 Revenue from Contracts with Customers as adapted by FReM.

Revenue is recognised when a performance obligation is met at a point in time at the transaction price allocated to the performance obligation. If the cash has not been received by year end, the income is accrued and recognised in the SoCNE.

The NCA does not include income from sales of non-current assets within the scope of IFRS 15 as such gains would not be classed as revenue. Proceeds from the sale of non-current assets are offset against the net book value to determine the profit or loss on disposal as set out in Note 4.

All income is recognised in the year to which it relates. If cash has been received in advance of its associated expenditure, it is deferred to the following year and included as a contract liability in Note 12.

The table below show the income streams recognised under IFRS 15 during the financial year 2024-25:



Income stream	Description of income stream	Performance obligation	Determination of transaction price	Payment terms
Asset Recovery Incentivisation Scheme	Recovery of proceeds of crime	The NCA has powers set out in legislation to recover this income	Value of penalty collected	Payment by court order
Civil recoveries applied to receivers' fees	Recovery of costs in relation to civil recovery case work	Receivers' investigations work undertaken by the NCA	Value of costs awarded	Payment by court order
Overhead Recharge	Recovery of administration costs	Supply of service delivery in line with agreed project work	Agreed within Memorandum of Understanding	Payment at time service is consumed
Proceeds of Crime Centre (PoCC) accreditation, registration and training	PoCC accreditation, registration and training provided by the NCA	On accreditation, registration or delivery of training	Standard price per level of accreditation and per training course	Payment in advance
Recovery of costs	Legal and other non-routine work carried out by the NCA	Completion of work against agreed deliverables	In agreement between the NCA and funding provider	Payment at time work completed on an accruals basis
Rental income	Licence fee arrangement for provision of accommodation within the NCA estate	Provision of accommodation	Agreed within Licence Agreement	Payment at the time service is consumed
Specific operational funding	External funding for specific operational projects	Work carried out by the NCA	Agreed within Memorandum of Understanding	Payment at the time work is completed on an accruals basis
Training and conference fees	Supply of training and conference services	Supply of services	Set out in order confirmation	Payment at time or in advance of event

Pages 107 to 108 of the PDF version of the [National Crime Agency's Annual Report and Accounts from 2024 to 2025](#).

Key Strengths

Users gain a greater understanding of how income streams function, the rules that govern them, and the methodology behind decisions taken.

Comparability

By presenting each income stream in a table, users can compare different income streams and gain a wider understanding of how NCA generates income.

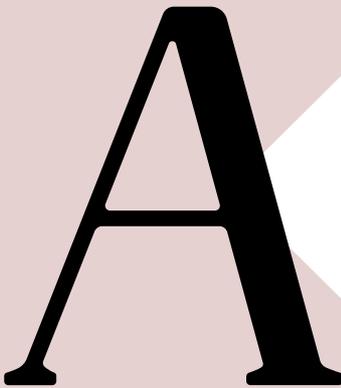
Clear English

Uses clear English, rather than financial jargon or complicated language, to allow for users to gain an understanding quickly and effectively.

A PREPARER'S GUIDE TO HTML REPORTING

Why HTML?

HTML reports offer three major advantages that align with 2024-25 best practices:

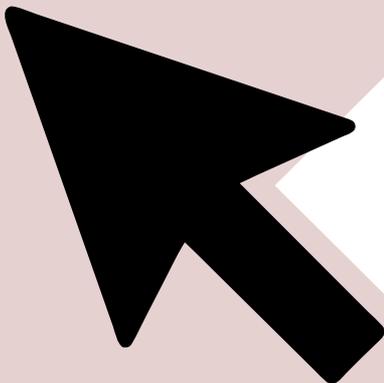
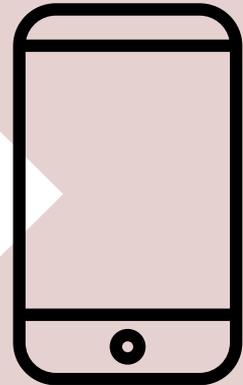


Accessibility

HTML supports screen readers and allows users to change font sizes or background colours through their browser settings.

Responsiveness

An HTML report scales to fit mobile phones, tablets, and wide monitors.

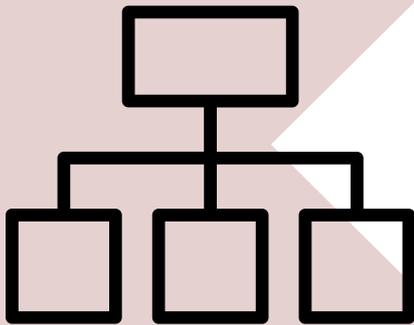


Interactivity

You can include filterable tables, "show/hide" features for technical detail, and interactive charts that reveal data when hovered over.

Optimising Graphics for HTML

Graphics are useful ways to convey information, but graphics can be inaccessible in a HTML format. To ensure that graphics can be accessed and understood, ensure that you do the following.

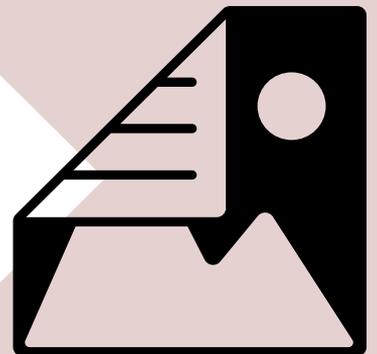


SVG Format

Use Scalable Vector Graphics (SVG) for diagrams and graphics. Unlike JPEGs, they retain their quality when zoomed in.

Alt-Text

Every image must have a descriptive "Alt-Text" tag so that users with visual impairments understand what the graphic represents.



Designing for the Web

Web users "scan" rather than "read." To support this, use the following:

What	How	Why
'Accordians'	Place in-depth technical notes or extra detail inside collapsible sections.	keep the main narrative streamlined.
Navigation	Ensure the Table of Contents is always visible (usually in a sidebar).	Users do not have to scroll back to the top.
Hyperlinking	Use internal links to elsewhere in the report and to external sources of information.	Users can easily find extra information and context.
Open Document Formats	Ensure data tables are prepared in a way that they can easily be converted to HTML or linked as an ODS (OpenDocument Spreadsheet).	ODSs will stay operable over a long time, as they are not linked to specific software that can be altered and updated.

Summary

Effective ARAs combine clear English, strong usability, thoughtful design choices, and contextual trend information to support transparency and accountability. The following methods to ensure clear communication.



Context and Trends

- Multi-year trend charts
- KPI dashboards with colour-coded indicators
- Milestone timelines or 'year at a glance' visuals

Design Choices and Graphics

- Risk-mitigation linkage graphics
- Process flow illustrations using SVG diagrams
- Balanced scorecards combining numbers and narrative



Usability

- Clean, labelled data tables
- Executive summary panels
- SVG diagrams and interactive data

Clear English

- Icon sets for risks, themes or strategic priorities
- Colour-coded tables with simple, descriptive labels
- RAG-rated KPI or risk heatmaps





HM Treasury

Further Guidance

For more information, please access the following:

- [The Building Public Trust Awards](#)
- [NAO Good practice in annual reporting](#)
- [Government Financial Reporting Review](#)
- [Financial Reporting Council](#)
- [The ONS published guidance on data visualisations](#)
- [Accessible print publications](#)