



Criminal Injuries
Compensation
Authority

CICA Annual Report and Accounts 2025 to 2026



HC 371
SG/2026/151



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Criminal Injuries Compensation Authority Annual Report and Accounts 2025 to 2026

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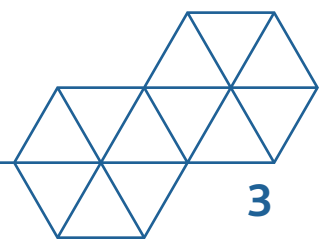
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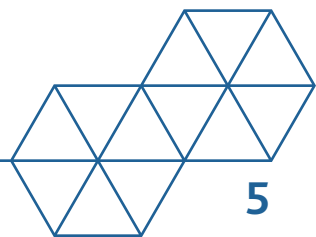
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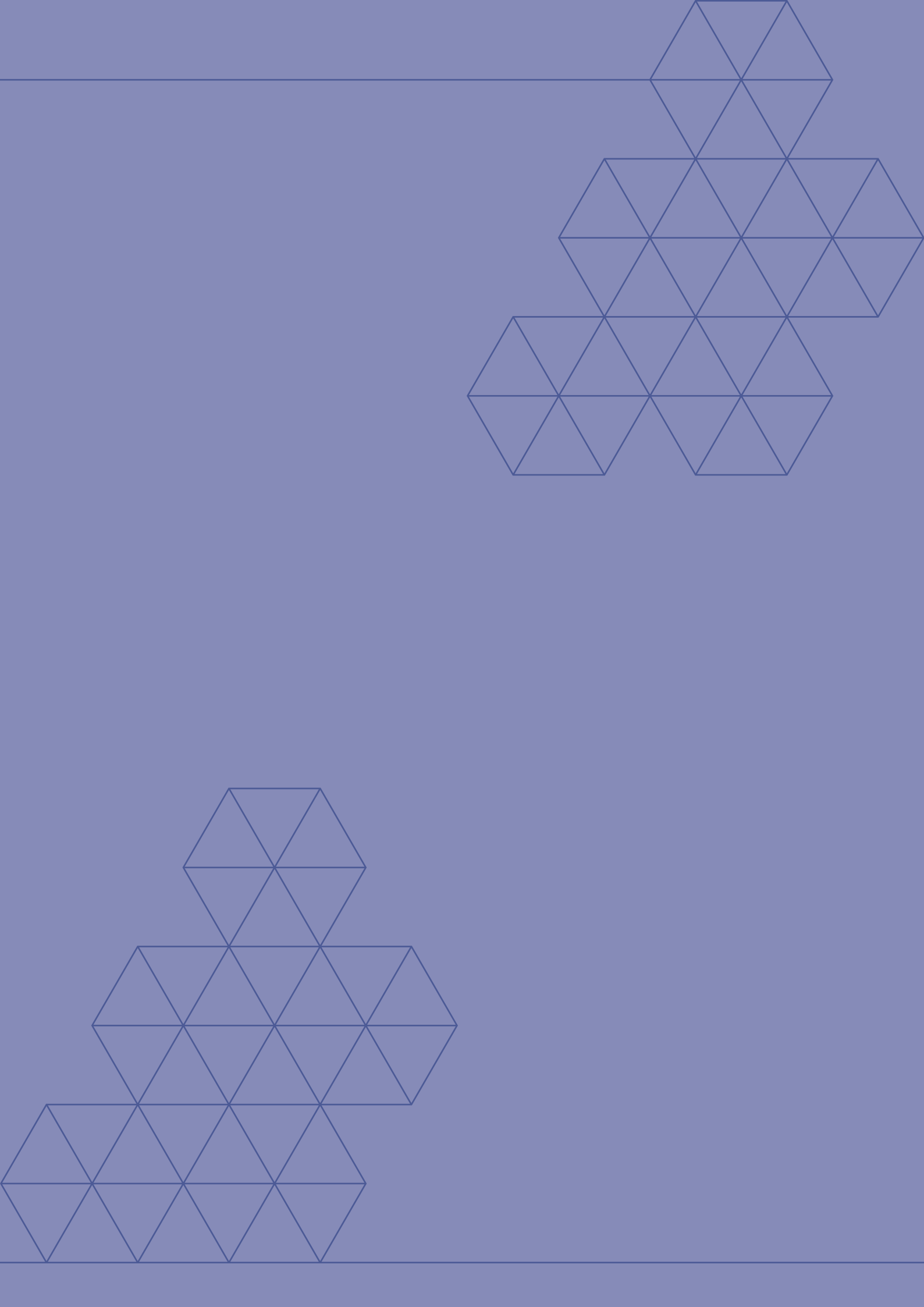
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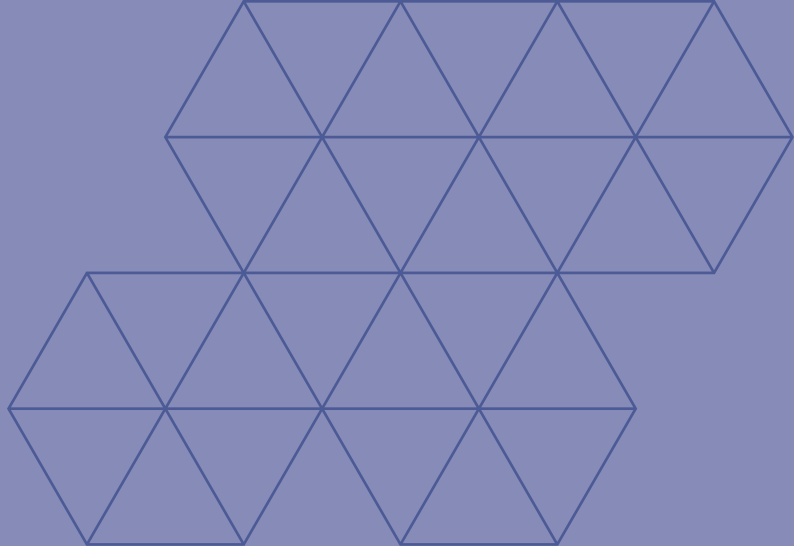
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Performance report



Overview

Statement from the Chief Executive

I am pleased to present the Annual Report and Accounts for the Criminal Injuries Compensation Authority (CICA) for 2025 to 2026. This year has been challenging as, across CICA, we face unprecedented demand. Within this, though, there have been some significant achievements and substantial progress towards improving the experience for victims in applying for compensation and for our staff in managing those claims.

For the fifth consecutive year, the number of victims applying for criminal injuries compensation has increased. We received over 47,000 new claims – the highest in any year since the 2012 Scheme was introduced – and over 10% higher than 2024 to 2025. This growth is positive in reflecting increasing awareness of the Criminal Injuries Compensation Scheme among victims of violent crime.

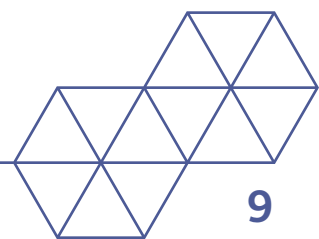
This increased number of applications has, however, put CICA under pressure. We have been unable to meet our key performance indicator (KPI) for timeliness of decision making. This means victims are waiting longer for a decision on their claim and to receive their compensation. This year just over six in every ten applicants received a first decision within 12 months of applying, against a target of seven in every ten.

This has also driven increases in contact, with over 1,000 emails received every day, and in complaints, with over 600 received every month.

In this context, there have been significant achievements. We paid the highest amount in compensation since 2019 to 2020 at over £180 million, assessed 43,169 applications and concluded 35,944 cases – the second highest number of resolved cases since 2017 to 2018.

Given this increased demand, and recognising the impact on timeliness of decision-making, we have focussed on actions to improve the experience of those applying for compensation, based on feedback from applicants and stakeholders. We have continued to make improvements to the online application service, to how we communicate with applicants and to the content of our decision letters. We have introduced letters to acknowledge the receipt of medical information and to explain delays in receiving police information – aimed at providing additional assurance to applicants. We are testing the use of digital tools and platforms to make further improvements.

Last year, we took the difficult decision to reduce contact centre hours to prioritise resources for assessing and processing applications. This was not the right decision as is evident in the increased number of complaints related to challenges in contacting CICA.



We have since taken steps to increase contact centre capacity and are seeing the benefits of this, but there is more that we need to do. We are looking at new technology solutions, clearer applicant communications, and supporting our staff to work as effectively as possible.

In response to the increased demand, we have recruited additional staff. We have invested in training our new starts through intensive classroom training, a period of consolidation within the teams and continued mentoring and support. We have also invested more broadly, in refresher training and in coaching. The results of this are evident in the large number of CICA staff that were successful in applying for promotion this year.

We are resolute in our ambition to becoming a trauma-informed organisation. In 2025 to 2026, all our staff in applicant-facing roles, and 99% of staff overall, completed the NHS Scotland trauma-informed training.

Investing in our people is key to building strong expertise and commitment to CICA. This is borne out in the annual Civil Service People Survey. This year our overall employee engagement increased to 72% from 68% last year. More than eight in ten people said they had a strong sense of purpose and nearly nine in ten said that their work gives them a sense of personal accomplishment.

Our priorities for 2026 to 2027 are clear: manage growing demand sustainably; further improve the experience of victims who apply for compensation; reduce the time taken to reach decisions; and invest in our digital systems and transformation.

Alongside this, the insights from our People Survey and the work of our People Committee will continue to shape how we support and develop our people.

While 2025 to 2026 has been a challenging year, I am immensely proud of everyone at CICA and the dedication and expertise they bring to their roles. Their work has a profound and lasting impact on the lives of victims and survivors.

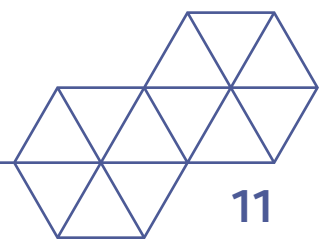
I am also grateful to colleagues across CICA, our Board, the wider Ministry of Justice (MoJ), and our key stakeholders for their continued support.

We remain committed to delivering a fair, accessible and trauma-informed service that places victims at the heart of everything we do. I look forward to leading CICA into the next financial year and improving the service that we provide to victims.



Lynne Henderson

Chief Executive and Accounting Officer
Criminal Injuries Compensation Authority
1 July 2026



Statement from the Non-Executive Board Chair

I was delighted to join the CICA Board as the Non-Executive Board Chairman in July 2025 and have been impressed since my first day of the dedication, professionalism and compassion shown by all staff in delivering compensation claims for victims of crime.

The past year has been marked by significant activity within a challenging and evolving environment, characterised by rising demand for compensation. This unprecedented increase has placed pressure on parts of the system, leading to delays in some decision-making processes, an increase in complaints, and higher levels of contact within the customer contact centre.

As a result, the key performance indicator of resolving 70% of cases within 12 months has not been achieved. This reflects both the growth in application volumes and the organisation's ongoing efforts to adapt to this demand, while maintaining service quality.

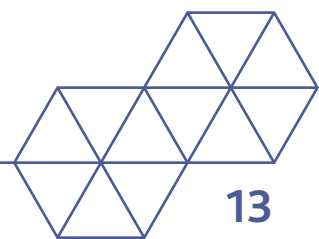
Balancing an increasing workload alongside the need to respond to higher volumes of enquiries and complaints has been challenging and has remained a key focus for the Executive Management Team (EMT) throughout the year.

Over the course of the year there has been a continued focus on raising awareness of the Scheme, working with key stakeholders and organisations to understand their concerns on behalf of victims and listening to feedback. The CICA is committed to becoming a trauma informed organisation and the Board was pleased to see the specialised training completed by 99% of all staff.

The role of the Board is to provide challenge and support to the EMT and over the year has maintained close oversight of organisational performance, financial sustainability, risk management, and governance. The Board met six times last year, developing a schedule of business boards and development sessions, to enhance Board oversight and provide greater support to the EMT.

The operational challenges have highlighted the need for improvements in ways of working and systems that can enhance the victims experience of applying for compensation.

The Board, together with the Executive Management Team are focused on system improvements through digital and operational transformation, working closely with MoJ colleagues to generate a programme of investment and change that will make a real difference to improving delivery of the compensation scheme. This work has started and will be the focus of the Board over the next 12 months.



Whilst there is much work to be done, I am confident the Board will continue to support the transformation programme, working closely with colleagues, whilst keeping the focus on those who seek compensation after becoming a victim of a crime.

I thank my fellow Board members Russell Frith and Derek Bray as they come towards the end of their Board tenure with the CICA. They have provided wise counsel, challenge and support to colleagues. We are starting the process of recruiting new and additional Non-Executive Directors to ensure the Board continues to effectively discharge its responsibilities.

Our priorities for 2026 to 2027 will be a relentless focus on improving outcomes through transformation of the system.

Finally, I wanted to thank the EMT and all CICA staff for their continuing efforts in support of victims, and I look forward to continuing an excellent working relationship with the Board and CICA colleagues.

Julian Blazeby

Non-Executive Director and Independent Chair CICA

1 July 2026

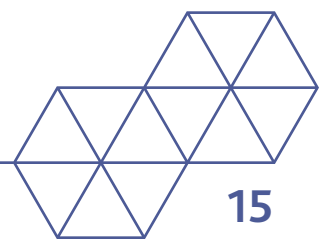
Our work

The Criminal Injuries Compensation Authority (CICA) is an Executive Agency, sponsored by the MoJ. We are responsible for the administration of the criminal injuries compensation schemes and make payments of compensation to people who have been injured because they were the victim of a violent crime in England, Scotland or Wales. We also administer the Victims of Overseas Terrorism Compensation Scheme (VOTCS).

The schemes are funded by the UK Government in England and Wales and we receive income to fund our operation of the criminal injuries compensation schemes in Scotland from the Scottish Government.

A state compensation scheme for victims of violent crime has been in place in Great Britain since 1964. Originally, a non-statutory scheme made awards based on common law damages.

The first statutory scheme came into force in 1996 following the passage of the Criminal Injuries Compensation Act 1995. This created a tariff-based system for determining injury awards. Subsequent schemes were introduced in 2001, 2008 and 2012 under the same legislation – each new scheme replacing the last and each approved by Parliament.



VOTCS was enacted in 2012 to provide separate provisions for eligible individuals affected by acts of terrorism abroad.

Under the Criminal Injuries Compensation Scheme 2012 (the Scheme), there are two main types of compensation: personal injury and bereavement awards, with additional compensation for loss of earnings, dependency, or special expenses where applicable.

The compensation components for personal injury awards are:

- an award based on the tariff of injuries (with a maximum of £250,000)
- a contribution to loss of earnings or earning capacity, beyond the first 28 weeks of loss as a direct result of the injury
- other special expenses which may be payable in certain circumstances

Bereavement awards under the Scheme are intended to acknowledge the loss of a loved one as a result of violent crime, accepting that no amount of compensation can ever reflect the value of a life, or the full impact felt by bereaved families.

Applications can be made for the following payments where a person is bereaved by violent crime:

- a bereavement award of £5,500 for each applicant who qualifies, or £11,000 if there is only one qualifying applicant

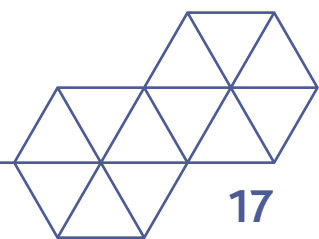
- compensation for financial or physical dependency
- in the case of a child under 18 years, compensation for the loss of parental services
- the reasonable cost of a funeral

The maximum award under the Scheme is £500,000.

Once an application is made, CICA will consider eligibility and gather evidence to determine the value of any entitlement according to the rules of the relevant scheme.

The schemes contain safeguards where an applicant is dissatisfied with the outcome of their application. All applicants have the right to request that their initial decision is reviewed by another CICA claims officer. If the applicant remains dissatisfied following review they have the right to appeal to the independent First-tier Tribunal (FTT).

More information about the schemes is available at www.gov.uk



Key achievements



47,402

applications
received



35,944

applications
resolved



£181m

provided to victims



62%

of new
applications
decided in
12 months



Strategic outcome 1

We will provide an accessible service which treats victims with compassion, sensitivity and fairness.

We are committed to delivering an accessible service that treats victims with compassion, sensitivity and fairness. To deliver on this in 2025 to 2026, we focused on improving how we interact with victims applying for compensation, ensuring information is easy to understand, embedding trauma-informed practice across the organisation, and broadening engagement with stakeholders who support victims.

We understand the traumatic experience that those applying for compensation will have had. We have, therefore, continued to look at ways to make the application process as straightforward, clear and accessible as possible. This year we introduced new features to our online application service (Apply) to improve navigation, accessibility and the clarity of information provided at different stages of the application.

One Login supports a trauma-informed approach by allowing applicants to save their progress and return when they are ready, reducing the pressure to complete applications in a single session. We promoted the use of One Login and have seen a significant increase in uptake.

We remain committed to digitising more of the process beyond the application form. This year we worked closely with digital colleagues and user researchers to explore how this could be achieved in a way that improves the applicant experience. We plan to develop prototypes and begin testing in 2026 to 2027.

We know that clear communication is important to our applicants and have reviewed applicant communications to ensure our messaging is clear. We assessed and updated the letters and materials that applicants see, including changes to the Apply service and related GOV.UK content. We published our internal guidance on decision-making, giving applicants and their representatives greater transparency about how decisions are made. We also began a full review of all the letters we send to applicants, recognising that these have not been updated for several years and that more could be done to make these clearer and trauma-informed.



A number of redesigned letters are already in use and this work will continue in 2026 to 2027.

We know that applicants want assurance that CICA has received their information; accordingly we introduced new processes to confirm receipt of medical evidence. We also introduced updates for applicants in cases where there are delays in receiving police information. Feedback from a recent survey by the Association of Personal Injury Lawyers (APIL) has provided valuable insight into how these improvements are working in practice and where further enhancements could be made.

In addition, we further strengthened how we identify and record applicants' accessibility needs by introducing new guidance focusing on reasonable adjustments. This has enabled more consistent and personalised support, including offering large print, coloured paper, translations and encrypted digital files for those using assistive technology.

We continued to invest in becoming a trauma-informed organisation. This is a multi-year programme, with this year focused on establishing a strong baseline. All staff in applicant-facing roles, and 99% of staff overall, have now completed NHS Education for Scotland trauma-informed e-learning.

Feedback is really important to us and has helped inform the changes noted above. We continued to engage with organisations that support victims. This included quarterly meetings with the Victims' Commissioner for England and Wales and delivering awareness sessions to 17 different stakeholders with over 200 staff attending, including Rape Crisis, Victim Support, Independent Sexual Violence Adviser (ISVA) groups and regional police forces.

We held two meetings of our Stakeholder Engagement Forum, bringing together representatives from 20 organisations to share updates on performance, strategic priorities and improvements to applicant experience, including in our contact centre. We also participated in the Scottish Government's Victims Taskforce, contributing to work on victim-centred approaches, communications improvements and child-focused communications.

Collectively, this work is helping us to deliver a more accessible, compassionate and user-centred service for all applicants.



Strategic outcome 2

We will invest in an inclusive, diverse and professional workforce which lives our values and delivers public service with pride.

Our people are our greatest asset. We continued to invest in our workforce, through strengthened engagement, clearer governance, and a growing focus on capability, workforce planning and wellbeing.

The 2025 Civil Service People Survey showed encouraging improvement, with the overall engagement score rising to 72% from 68% in 2024. This positive trend is reinforced by the proportion of colleagues who would recommend CICA as a great place to work (72%) and those who reported a strong sense of purpose (85%).

The survey results provided valuable insight into what is working well and where further improvement is needed. This has helped shape our people priorities for 2026 to 2027, while we continued to use insights from previous surveys to inform our approach throughout the year.

We launched our People and Capability Plan – the first such plan for CICA. This aligns closely with the MoJ People Strategy while reflecting CICA priorities identified through staff feedback. We established a People Committee to oversee delivery of the Plan. The committee held its inaugural meeting in July 2025 and has since focused on key areas including talent pipelines, learning and development, diversity and inclusion, and managing organisational change. The work of the committee has already delivered tangible improvements, including strengthened line management training and targeted actions to support staff engagement.

We strengthened strategic workforce planning through weekly recruitment meetings held throughout the year. These meetings improved oversight of business needs, enhanced coordination between recruitment and training teams, and supported more effective forward planning.

In parallel, we progressed work to improve recruitment processes and reporting, reviewing existing tools and systems to enhance data quality and support more evidence based recruitment decisions. Improved reporting will provide greater visibility of recruitment activity alongside exploration of dedicated workforce planning tools.



To further support strategic workforce planning we started work on defining our Target Operating Model – the optimum set-up and structure to deliver on our mandate. This is helping us to improve understanding of how team structures, resources and operational demand currently align. Development is ongoing and will support having the right people in the right roles at the right time, enabling better workforce management and decision-making. A strategic workforce planning audit helped identify areas for further improvement that we are feeding into this development work.

We improved our approach to coaching, training consolidation for new starts, and development through the creation of the Operations Support team. This built on an earlier pilot that demonstrated the success of a focused operational coaching and training role. Supporting over 100 colleagues, the team delivered a mix of training, coaching, and tailored one-to-one support to help new staff transition confidently and capably from classroom training into their roles.

The team delivered a range of targeted refresher training developed with support from Legal & Policy colleagues and learning shaped by Quality Assurance (QA) insights and manager feedback. Alongside this, the team invested in coaching and mentoring to support career development. This contributed to over 40 internal promotions in the year – the highest on record.

Through the People Committee we continued to promote a positive and inclusive workplace culture, with a particular focus on improving communication and support during periods of change. Colleague wellbeing remained a priority, with efforts focused on making better use of existing tools and resources.

We also began work to refresh our approach to Diversity, Inclusion and Wellbeing groups, exploring ways to increase participation, improve communication, and strengthen their impact across the organisation. This commitment is reflected in the People Survey, where more than eight in every ten colleagues agreed that ClCA is committed to creating a diverse and inclusive workplace.



Strategic outcome 3

We will operate an efficient and accurate assessment process and account for the public funds we spend.

We continued our commitment to building a more efficient and data-driven organisation by improving QA, strengthening financial and governance arrangements and continuous improvement. We refreshed our QA framework and worked closely with staff to ensure it meets current and future needs. Quality monitoring is now better linked to coaching and support, with lessons from QA activity feeding directly into refresher training, updated guidance and shared learning. A new QA solution was integrated into our case management system, improving visibility of workflows, reducing manual reporting, enabling more flexible sampling and strengthening feedback between QA and decision-making teams.

We fully embedded the MoJ/CICA forecasting and modelling tool as our standard approach to workforce planning and financial forecasting, building on work completed last year.

The tool supported planning for 2025 to 2026 and is now used routinely to help us respond to changing demand, plan resources more accurately and manage budgets effectively.

Financial governance was further strengthened through a range of improvements. These included clearer delegations, completion of mandatory training, and the introduction of a senior role overseeing payments and contracts. We also established quarterly finance challenge meetings with senior leaders, improved mid-year forecasting, and increased the regular monitoring of financial risks and opportunities.

Internal audits carried out with the Government Internal Audit Agency provided substantial assurance over Loss of Earnings and Freedom of Information (FOI) request processes, with targeted improvements made to guidance, learning and processes. Reviews of Digital Services and Workforce Planning highlighted opportunities to strengthen governance, risk alignment, action tracking and executive oversight.

We undertook a review of our cyber security position in response to the cyber-attack that impacted the Legal Aid Agency (LAA). This included assessing the status of all our systems and a cyber attack readiness exercise to assess preparedness and test our business continuity.

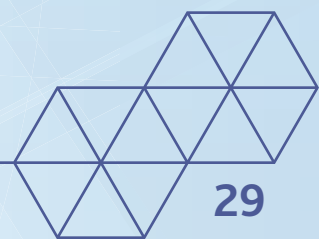


We continued to invest in continuous improvement, delivering a range of practical changes that reduced workload and improved applicant experience. We made strong progress in documenting and standardising appeals processes, improving clarity and consistency for staff. We also continued to explore the possibility of using digital tools to help staff identify key information more quickly in large volumes of evidence, reducing manual effort and supporting more accurate assessments.

We joined the wider MoJ printing contract with Xerox for our letters to applicants and moved printing of our FTT appeals bundles. This is both more efficient and means that CICA staff no longer need to print, pack and send our letters – saving time that can be repurposed into other activities including decision-making.

We launched automated reminders to police forces requesting the information we need, creating the potential to save over 1,000 staff hours each year. Building on this, we plan to expand automated reminders to drive further efficiencies.

We successfully tested a system that automatically sorts and directs acceptance-related emails or messages.



This reduces manual work and sets us up to automate more tasks, organise workloads more clearly, and track performance more effectively.

We updated how we handle applications from people lacking capacity who do not have an authorised representative, signposting them to sources of support. We also simplified processes for name changes and accepting awards on behalf of minor applicants by improving letters and guidance. This work has reduced errors and delays to payment, while delivering a more consistent and timely service for applicants.

We will continue to build on this progress in the next financial year, further streamlining our processes and making better use of data and technology to strengthen efficiency, accuracy and responsiveness.

Performance analysis

Claim activity

In 2025 to 2026, we received 47,402 new applications for compensation (see Table 1). This was 4,497 (10.5%) more than in 2024 to 2025. For the fifth year running, this was the highest annual volume of new applications since the first full year of operating the 2012 Scheme and 22% above the prior five-year average of 39,009.

In 2025 to 2026, we made a total of 43,169 decisions, an increase of 838 on 2024 to 2025. This comprised 37,803 first decisions (an increase of 57 from 2024 to 2025), 4,718 review decisions (890 more than in 2024 to 2025) and 648 decisions made following appeals to the First-tier Tribunal (FTT).

We resolved 35,944 cases, an increase of 2.3% from 2024 to 2025 (see Table 2).

As shown in Table 3, the live caseload has increased by 19% to 65,638, compared with 55,020 at the end of 2024 to 2025. This is primarily due to the increase in new applications in the context of static resources.

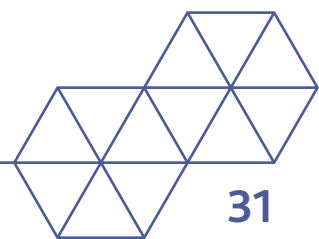


Table 1 Number of new applications received

	2025-26	2024-25
New applications received	47,402	42,905

Table 2 Number of applications resolved

	2025-26	2024-25
Number of applications resolved	35,944	35,146

Table 3 Size of live caseload*

	2025-26	2024-25
First decision stage	60,283	50,143
Review	4,599	4,154
Appeal**	756	723
Total live caseload	65,638	55,020

*Excluding pre-tariff cases which are medically re-opened or granted an out-of-time appeal.

**Listing and hearing of appeals is the responsibility of HM Courts and Tribunals Service.

We aim to progress new applications as promptly as possible, recognising that timescales are often dependent on the availability of police reports, medical evidence and other third-party information required to assess entitlement in line with the Scheme.

Our Key Performance Indicators (KPIs) reflect the importance of timely decision-making while acknowledging that some cases are more complex and will take longer to investigate and resolve. Although the 12-month KPI is the only target we formally use to assess performance, we continue to monitor and report on additional measures to provide a more complete picture of timeliness across the end-to-end process. This includes the number of cases receiving a first decision within six months and the percentage of review decisions made within six months.

Sustained growth in new application intake continued to place pressure on the pace of decision-making during the year, as shown in Table 4. In 2025 to 2026, we made a first decision within 12 months on 62% of applications, well below our KPI target of 70%. While the proportion declined, the absolute number of first decisions within 12 months remained high at 26,753. This was slightly fewer than in 2024 to 2025 (27,395) but more than in 2023-24 (24,891).

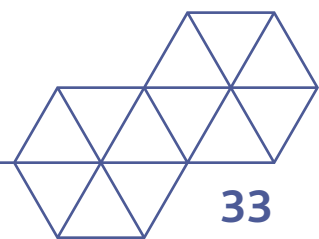


Table 4 Pace of decision-making

Measure	Target 2025-26	2025-26	2024-25
% of cases with a first decision within 6 months	40%	35%	41%
% of cases with a first decision within 12 months	70%	62%	66%
% of cases with a review decision within 6 months	70%	55%	68%

We continued to reduce the small number of unresolved and reopened cases relating to pre-2012 schemes (see Table 5). Those cases that remain unresolved relate mainly to applicants whose claims cannot be finalised until the long-term implications of their injuries are known. There are also claims which have been re-opened due to a material change in the applicant's medical condition since the original determination.

Table 5 Percentage of live cases by scheme

Scheme	2025-26	2024-25
2012	99.9%	99.9%
2008	<0.1%	<0.1%
2001	<0.1%	<0.1%
1996	0.0%	<0.1%

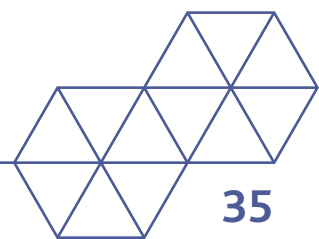
Complex cases generally take longer to finalise to ensure that we can make a decision which reflects the severity of the injuries sustained and their long-term impact. It may take longer to make a decision if an applicant's medical treatment is ongoing or their level of recovery is not yet known.

Continued growth in new application intake has resulted in an increase in both the overall live caseload and the number of cases aged over two years. Our focus in 2025 to 2026 was to slow the growth in cases aged over 12 months. To support this, we allocated dedicated resources to older cases and strengthened casework practices. We continue to explore opportunities for automation to help alleviate the pressure.

Table 6 Age of caseload: 2012 Scheme

Case age*	2025-26	2024-25
Under 12 months	49.2%	52.6%
1-2 years	23.4%	23.6%
2-3 years	13.8%	11.8%
3-4 years	6.8%	6.0%
4-5 years	3.5%	2.7%
Over 5 years	3.3%	3.3%

*Includes decided claims which are at review or appeal stage.



The proportion of cases resolved at first decision or review stage and not proceeding to appeal remains high. However, the volume and proportion of first decisions where a review was requested was higher in 2025 to 2026 compared with 2024 to 2025 (see Table 7). In contrast, the volume and proportion of first decisions that went to appeal declined slightly from 1,036 (2.7%) in 2024 to 2025 to 919 (2.4%) in 2025 to 2026.

Table 7 Rates of reviews and appeals

Reviews and appeals	2025-26		2024-25	
	Number	Percentage	Number	Percentage
First decisions proceeding to internal review	5,193	13.7%	4,874	12.9%
First decisions proceeding to appeal	919	2.4%	1,036	2.7%

In 2025 to 2026, 890 appeals were decided by the FTT. As shown in Table 8, in 413 (46.4%) of these the review decision made by CICA was upheld. The remaining cases had CICA decisions either amended on quantum or remitted to CICA for further enquiries.

Table 8 Appeal outcomes

Number of appeals by outcome	2025-26		2024-25	
	Number	Percentage	Number	Percentage
Decisions upheld	413	46.4%	474	41.8%
Decisions (eligibility) overturned/ remitted for further enquiries	242	27.2%	382	33.7%
Decisions amended on quantum*	235	26.4%	277	24.5%

*Includes cases where the CICA decision was upheld but the award was recalculated to reflect new dates of determination for loss of earnings payments.

A total of 23,294 (65%) resolved claims were refused compensation in 2025 to 2026 compared with 21,815 (62%) in 2024 to 2025. The reasons for refusing applications are set out in Table 9. The most frequently occurring reasons for refusal of compensation were unchanged from 2024 to 2025.

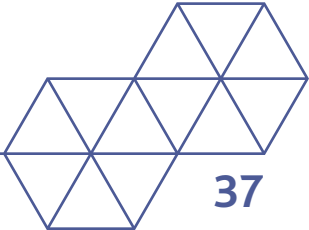


Table 9 Refused claims

Refusal claims (in descending order)	2025-26	2024-25
Injury does not qualify for compensation	7,428	6,564
Injury did not result from crime of violence	6,079	5,211
Failure to cooperate with CICA	6,009	5,454
Other (including withdrawn and void claims)	4,495	3,781
Claim not submitted within time limit	3,241	2,756
Failure to co-operate in bringing assailant to justice	2,860	2,743
Convictions and character	1,594	1,411
Failure to report as soon as reasonably practicable	919	898
Conduct before, during or after the incident	853	743

Applications may have more than one refusal reason. The full statistics are published annually on www.gov.uk/government/organisations/criminal-injuries-compensation-authority/about/statistics

Our service

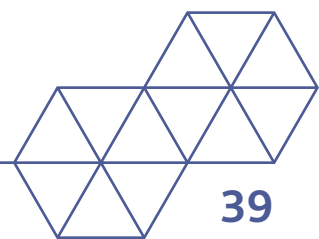
We measure satisfaction with our service at three points in the application journey. We have an online survey at the end of our application service (Apply); a survey used following telephony contact; and an overall satisfaction survey issued alongside a claim decision.

Table 10 Applicant feedback

Applicant satisfaction	2025-26	2024-25
Satisfaction with application service	93%	93%
Satisfaction with telephony service	82%	85%
Overall satisfaction (captured at claim resolution)	88%	92%

Complaints from applicants, their representatives and victim support organisations are an important source of feedback, providing us with an opportunity to remedy service delivery failures and learn lessons to improve overall applicant experience.

The number of complaints received increased by 80% in 2025 to 2026 compared with 2024 to 2025. This increase has partly been driven by higher application volumes leading to longer processing times. Communication issues, including limited updates on applications and ability to access our contact centre, have also contributed.



Complaint escalation rates remained low, with 5% of stage one complaints progressing to stage two and 13% of these further escalating to stage three (see Table 11). This compares with 4% and 25% respectively in 2024 to 2025.

Table 11 Complaints

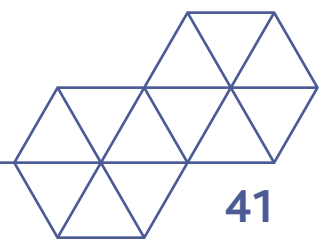
Complaints received	2025-26	2024-25
Stage one	4,271	2,371
Escalation to stage two	218	87
Escalation to stage three	28	22

Addressing complaints at the earliest possible opportunity is important to us. We will correspond with the applicant or their representative with the aim of agreeing how we can reasonably resolve the matter within an agreed timescale. We aim to provide a resolution or agree a resolution plan within 20 working days.

In 2025 to 2026, we achieved this in 87% of cases. While this represents a reduction from previous performance levels, it should be viewed in the context of a significant increase in demand. In absolute terms, the team has resolved more complaints than in any previous year, with a high volume still being concluded within the 20-day timeframe despite rising intake levels.

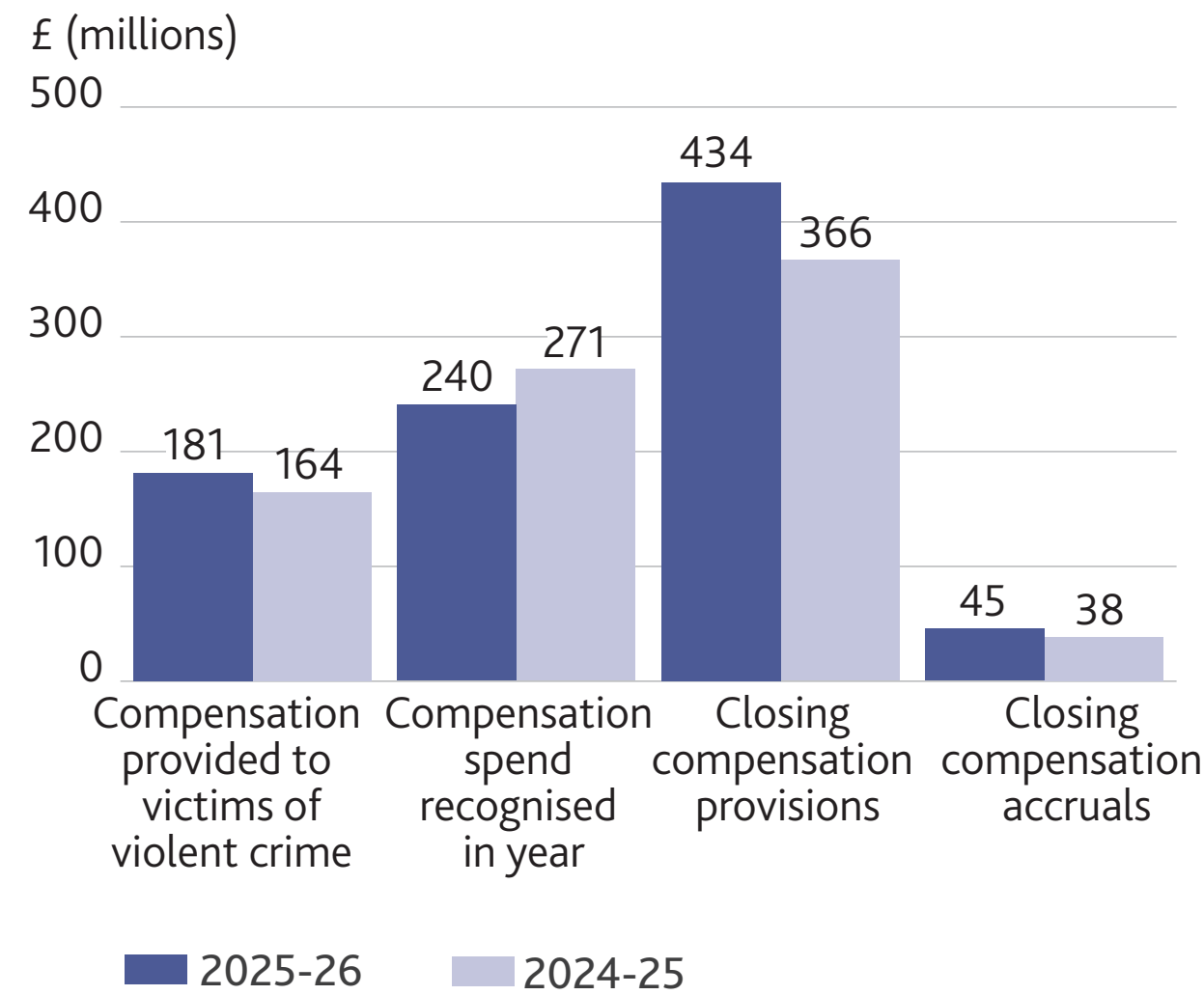
Where applicants remain dissatisfied, they can escalate their complaint through the three-stage complaint process. If the applicant feels that their complaint is still not resolved at the end of stage three, those in England and Wales can contact the Parliamentary and Health Service Ombudsman (PHSO) and in Scotland, the Scottish Public Services Ombudsman (SPSO). In 2025-26, 13 cases were referred to the PHSO and 2 to SPSO. Of these complaints none resulted in any adverse findings against CIICA.

Our complaints process is available at www.gov.uk/government/organisations/criminal-injuries-compensation-authority/about/complaints-procedure



Our finances

Table 12 Compensation



Compensation expenditure

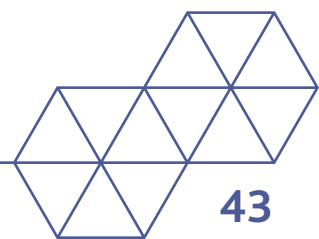
The schemes provide compensation to victims of violent crime. It is our role to assess claims in accordance with the applicable statutory scheme, which is approved by Parliament. To inform our decision-making we gather evidence from police authorities and medical experts.

This is an ongoing process which means we will always have cases at various stages of progression in our live caseload at year-end.

We also manage a very small number of cases where the claim was made before the introduction of the tariff-based schemes that have subsequently been reopened on medical grounds. These complex cases previously fell under the jurisdiction of the Criminal Injuries Compensation Board and have since passed into the jurisdiction of the FTT. CICA gathers evidence to support the FTT consideration of these claims and they may only be resolved by a decision of the FTT.

In 2025 to 2026, we provided £181 million in compensation to victims of violent crime (2024 to 2025: £164 million), of which:

- £159 million relates to amounts that were provided for and recognised in the 'Statement of comprehensive net expenditure' in previous financial years. This is disclosed as 'Provision utilised' in Note 4 of the financial statements
- £22 million relates to applications which were received and settled during 2025 to 2026, and recognised in the 'Statement of comprehensive net expenditure' for this financial year. This is disclosed as 'Claims not provided for' in Note 4 of the financial statements.



Compensation spend recognised in the 'Statement of comprehensive net expenditure'

Compensation spend recognised in the 'Statement of comprehensive net expenditure' comprises new provision liabilities and adjustments to the provision, and the value of applications which have been received and settled during the financial year. For 2025 to 2026, compensation spend recognised was £240 million (2024 to 2025: £272 million).

Closing compensation provisions and accruals

CICA recognises a provision for:

- pre-tariff cases
- the 1996, 2001, 2008 and 2012 tariff schemes (the tariff)
- the Victims of Overseas Terrorism Compensation Scheme (VOTCS)

The most significant of these is the tariff scheme provision, at a discounted value of £433 million at 31 March 2026 (31 March 2025: £365 million). CICA recognises a provision for all applications that have been received by CICA but have not yet been processed; these are referred to as 'claims reported but not completed' (CRBNC).

During 2025 to 2026, £159 million of the opening provision of £366 million has been utilised for all schemes, and £216 million recognised for new liabilities.

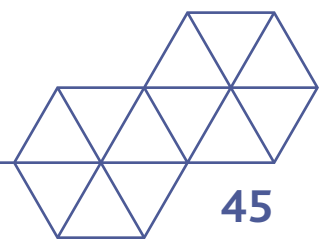
Further adjustments in the provision of £11 million reflect a change in the discount rate, unwinding of the discount and reversal of provisions unused, leaving a total provision of £434 million at 31 March 2026.

CICA also recognises accruals for compensation offered but not yet accepted. At 31 March 2026, these liabilities totalled £45 million (31 March 2025: £38 million). The recognition of these liabilities is accounted for within provisions utilised.

Other income and expenditure

In 2025 to 2026, CICA received £21 million from the Scottish Government (2024 to 2025: £19 million). The Scottish Government provides a specified level of income according to forecast demand. The forecasts are monitored and regularly re-appraised.

Staff costs have increased by £2.1 million (17%) reflecting the impact of the August 2025 pay award, increases in staff numbers, and an increase to the employers national insurance contribution rate. Other operating expenditure has increased by £1 million, largely due to an increase in the notional recharge from the MoJ, which covers corporate services such as digital and human resources.



Going concern

At 31 March 2026, CICA's 'Statement of financial position' records net liabilities of £466 million (31 March 2025: £395 million), including £434 million in relation to compensation provisions, and £45 million in relation to compensation accruals (31 March 2025: £366 million and £38 million respectively).

Compensation liabilities falling due in future years can only be met by cash funding from MoJ and the Scottish Government. This is because, under the normal conventions applying to parliamentary control over income and expenditure, such amounts are not paid in advance of need.

In common with other public bodies, CICA's liabilities are expected to be met by future funding from MoJ, out of supply and income approved annually by Parliament, and from the Scottish Government. There is no indication that future sponsorship by MoJ and the Scottish Government will not be forthcoming, and as a result it is deemed appropriate to adopt the going concern basis for the preparation of these financial statements.

Our business plan 2026 to 2027

Our business plan for 2026 to 2027 is based on the delivery of three strategic outcomes, which contribute to the MoJ outcome of delivering swifter justice for victims.

These three strategic outcomes, focused on our service, people and applicants, will ensure we continue to drive forward our commitment to providing a sensitive, fair, efficient and trauma-informed service.

Our strategic outcomes for 2026 to 2027 are to:



pay criminal injuries compensation to eligible victims of violent crime in a timely and efficient manner, and account for the public funds we spend



invest in an inclusive, diverse and professional workforce which lives our values and delivers public service with pride

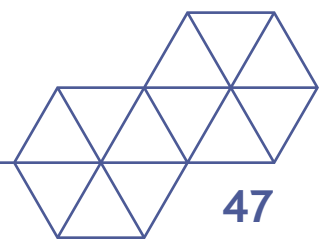


provide an accessible, trauma-informed service which treats victims with compassion, sensitivity and fairness

These strategic outcomes are supported by local delivery plans, designed to ensure their successful implementation.

Sustainability report

CICA is committed to maintaining a sustainable, effective and efficient operation that delivers value for money for the taxpayer while minimising our environmental impact.



In line with MoJ policy, we continue to support the Government's commitments on sustainable operations and procurement and to make progress towards the Government's target of achieving net zero by 2050.

Sustainability is embedded across our activities, including procurement, estate management and day-to-day operations. At the start of 2024 to 2025, CICA relocated to new office premises in Glasgow, enabling a significant reduction in our physical footprint of 53% from 2,813 sqm to 1,322 sqm. The new building was designed and constructed in accordance with the UK Green Building Council's Net Zero Carbon Buildings – Performance Levels guidance and achieved a BREEAM Excellent certification in December 2024.

This section sets out our approach to sustainable procurement and outlines our performance in reducing greenhouse gas emissions, improving energy efficiency, managing waste responsibly, minimising the use of single-use plastics, and reducing the consumption of finite resources. It also highlights the continued environmental benefits realised through our new accommodation and evolving ways of working.

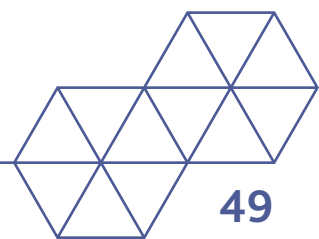
Sustainable procurement

In July 2019, MoJ launched its Sustainable Procurement Policy, with the ambition to make continuous improvements to the sustainability outcomes of procurement and other commercial activity for both new and ongoing contracts across the department. All CICA procurement is undertaken in line with MoJ policies. MoJ's Sustainable Procurement Policy ensures we incorporate sustainability into all procurement activities to achieve long-term value for money.

Associated programmes include embedding specific sustainability clauses into all future estate contracts, a whole-life costs policy and ensuring procurement staff receive appropriate sustainability training. CICA does not procure any food or catering services in its operation.

Energy consumption

Our office relocation in 2024 to 2025 has continued to deliver substantial reductions in energy consumption. The building has no gas supply and all electricity is sourced from 100% renewable energy. Electricity usage was lower in 2025 to 2026, reinforcing the sustained benefits of the transition to a more energy-efficient, fully electric building.



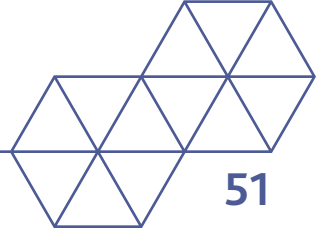
Our office lighting system incorporates energy-efficient sensors that are installed and serviced by suppliers compliant with British Standards, ensuring lighting is activated only when required and minimising unnecessary energy consumption.

Table 13 Greenhouse gas emissions

	2025-26	2024-25	2017-18 (Baseline)
Non-indicators (tCO2 e)			
Total gross emissions for financial scopes 1 and 2	3.37	19.30*	228.13
Electricity: green/renewable	0	0	0
Total net emissions for scopes 1 and 2	3.37	19.30*	228.13
Gross emissions for scope 3 – travel	3.71	3.45	27.49
Total gross GHG emissions (all scopes)	7.08	22.75*	255.62

		2025-26	2024-25	2017-18 (Baseline)
Non-financial (kWh)	Electricity: Grid, CHP and non-renewable	0	27,179*	275,893
	Electricity: renewable	163,012	185,242*	0
	Gas	0	0	566,106
	Other energy sources	0	0	0
	Total energy	163,012	212,421*	841,999
Financial indicators	Expenditure on energy	£71,136	£67,854*	£28,491
	Expenditure on official business travel	£10,972	£16,452	£60,632

*Includes usage relating to former office premises (April-July 2024).



Waste

Recycling facilities are provided throughout the office building and are clearly labelled with the aim to reduce the volume of waste being sent to landfill. The total waste produced in 2025 to 2026 was 6.58 tonnes.

All confidential waste is disposed of by a specialist contractor who ensures that 100% of destroyed paper is securely recycled.

Single-use plastics

CICA is committed to reducing single-use plastics wherever possible. The MoJ single-use plastics policy ensures that facilities management providers only use single-use plastics where no viable alternative is available. CICA does not provide catering facilities and does not purchase takeaway cups, plates, cutlery, straws or water bottles. Our use of mains drinking water has eliminated the need to provide single-use plastic water coolers in our office.

Catering facilities are provided at our premises by an external company who are committed to operating in a sustainable manner. All takeaway cups, boxes and cutlery are biodegradable or compostable. Customers are encouraged to bring their own reusable cups through a discount incentive and food waste is actively tracked and minimised where possible.

Biodiversity

In 2025 to 2026, our office rooftop became home to approximately 100,000 honeybees through the installation of two beehives. These hives form part of Glasgow's growing urban bee network, supporting local pollinators and contributing to increased biodiversity across the city.

Finite resource consumption

The main drivers of water consumption are sanitation services and staff consumption. Our washrooms are of a modern design and therefore use less water, reducing our environmental impact.

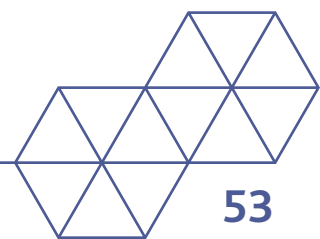
Table 14 Finite resource consumption

Water	2025-26	2024-25
Total water consumption (m3)	1,427	1,826*
Total water supply costs (£)	17,597	23,648*

*Includes usage for former office premises (April-July 2024).

Paper usage

We are committed to reducing our paper usage. Applications are paperless with 99% coming via our online application service and the remainder being supported through our contact centre. The bulk of our correspondence with applicants post-application remains paper-based.



Despite an increase in both applications and the live caseload, paper usage at our office premises decreased slightly by 3% in 2025 to 2026 compared with 2024 to 2025 (2,820 and 2,918 reams of A4 paper, respectively). This reduction is largely attributable to the transition to Xerox Hybrid Mail which has removed the need for staff to print letters and appeal bundles manually.

We continue to work with Justice Digital colleagues on the potential digitising of the end-to-end applicant journey. This will result in a significant reduction in paper usage.

Travel

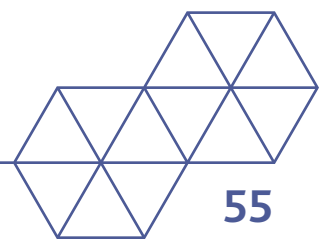
We continue to travel significantly less than the 2017 to 2018 baseline set by the Greening Government Commitments. This ongoing reduction reflects the lasting impact of new ways of working introduced during the COVID-19 pandemic.

Overall travel, distance and cost, reduced in 2025 to 2026 compared with 2024 to 2025. The primary reason for official travel, as in previous years, was for CICA Presenting Officers to attend in-person appeal hearings. However, the majority of our appearances before the FTT continue to be conducted remotely. This approach not only supports operational efficiency but also contributes to a reduced carbon footprint.

In 2025 to 2026, there was a slight increase in air travel distance compared with 2024 to 2025. However, we continue to keep air travel to a minimum, opting for rail wherever possible in accordance with MoJ policy.

Table 15 Travel

		2025-26	2024-25
Distance travelled (km)	Rail travel	44,956	53,482
	Air travel	8,917	5,348
	Total	53,873	58,830
Emissions (tCO₂e)	Rail travel	1.58	1.95
	Air travel	2.13	1.50
	Total	3.71	3.45
Financial indicators	Rail travel	£9,923	£14,713
	Air travel	£1,049	£1,739
	Total	£10,972	£16,452



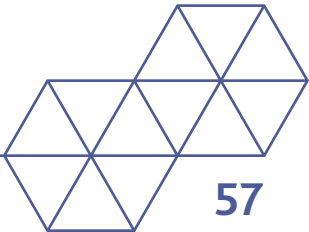
Going forward

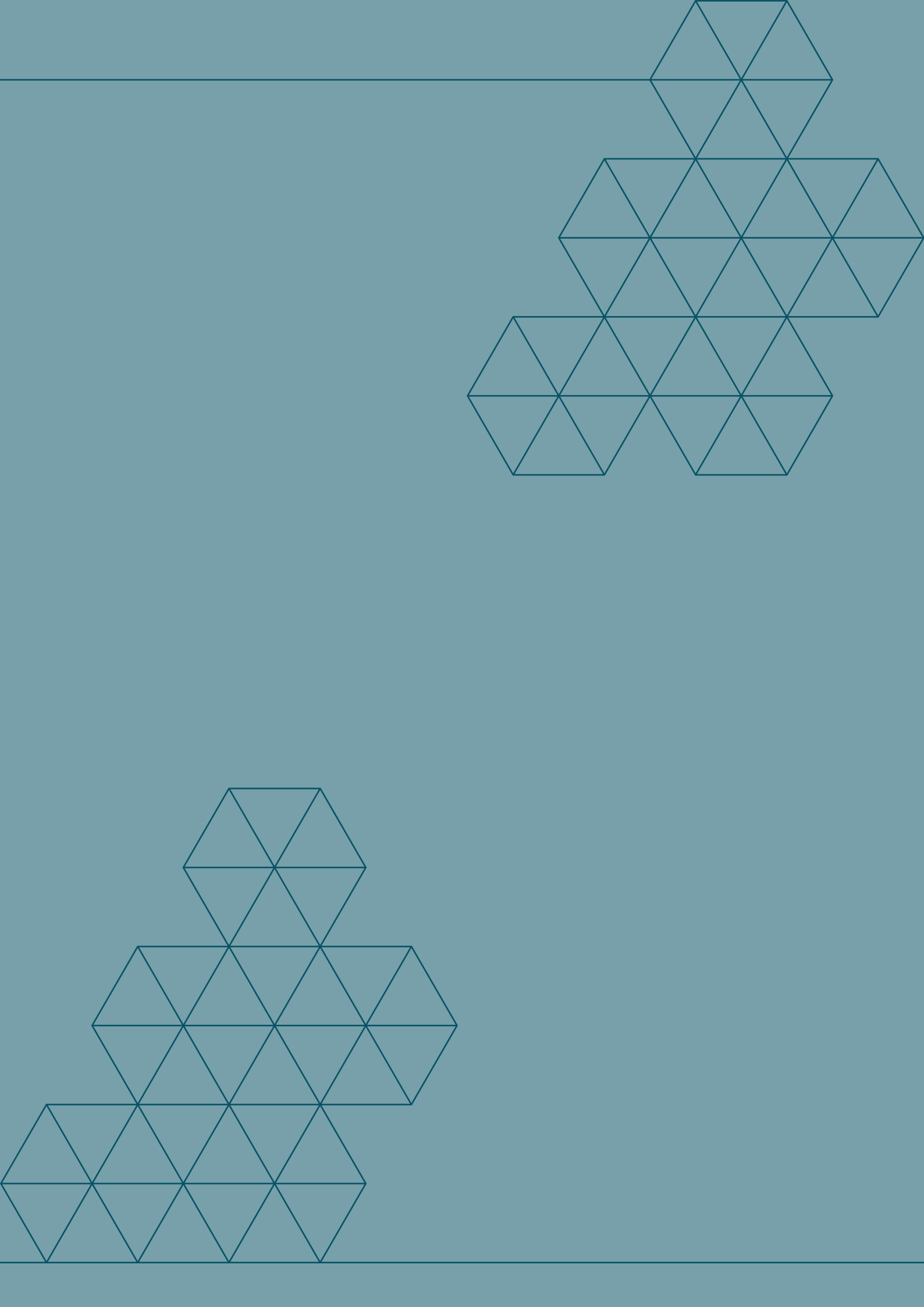
The UK Government's commitment to tackle climate change and achieve net zero by 2050 or earlier is clear and at CICA we are committed to making our contribution. We will continue to seek opportunities to further improve our environmental footprint including through reducing our reliance on paper.

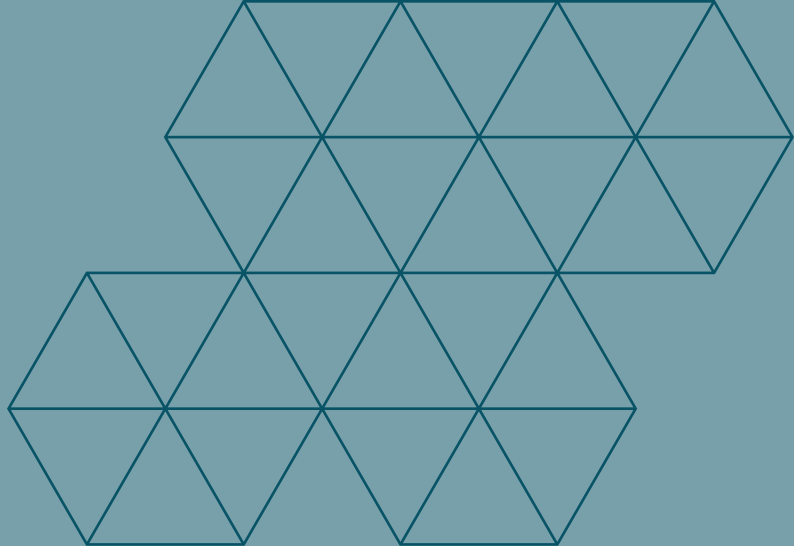


Lynne Henderson

Chief Executive and Accounting Officer
Criminal Injuries Compensation Authority
1 July 2026







Accountability report



Corporate governance report

Introduction

The corporate governance report sets out the composition and organisation of CICA's governance structures and how these arrangements have supported the achievement of its objectives during 2025 to 2026.

CICA's Framework document sets out the arrangements for governance, accountability, financing, staffing and operations. The Agency Framework Agreement can be viewed at www.gov.uk/government/publications/criminal-injuries-compensation-authority-agency-framework

As Chief Executive and Accounting Officer for CICA, I am responsible for the resources CICA utilises when carrying out its functions as set out in the Framework document.

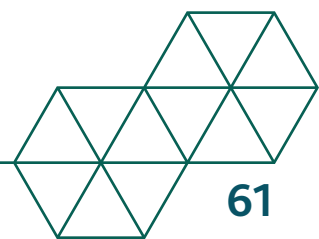
As Accounting Officer, I am personally responsible for safeguarding the public funds for which I have charge, for ensuring propriety and regularity in the handling of public funds, and for day-to-day operations and management of CICA. Further responsibilities of an Accounting Officer are set out within the HM Treasury document, 'Managing Public Money'.

In addition, I must ensure that CIICA as a whole is run in accordance with the appropriate standards in terms of governance, decision-making and financial management.

My report outlines the governance arrangements in place to manage risks to the achievement of CIICA's agreed objectives and to provide effective oversight and control over its resources and assets.

This report includes:

- Directors' report
- Statement of Accounting Officer's Responsibilities
- Governance statement



Directors' report

The Accountability report includes information about our Board, Audit and Risk Assurance Committee (ARAC) and Executive Management Committee (EMC). Together they are responsible for establishing strategic direction, delivering against objectives and managing risk.

The composition of each of these key governance groups is detailed on pages 67 to 73.

I am satisfied that these forums represent, and deliver, effective corporate governance within CICA.

Managing conflicts of interest

All executive and non-executive board members participated in a quarterly declaration of any directorships held and other significant interests which may conflict with their role or the conduct of CICA. A Register of Interests is held. No conflicts were noted during the financial year.

Personal data-related incidents

CICA takes the protection of personal data extremely seriously and reports serious breaches to the Information Commissioner's Office (ICO). During 2025 to 2026, no data breaches required to be reported to the ICO.

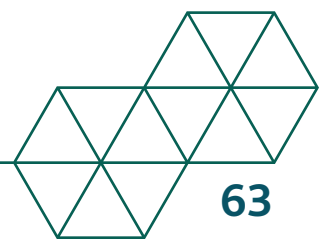
Statement of Accounting Officer's Responsibilities

Under the Government Resources and Accounts Act 2000, section 6(3) of the Criminal Injuries Compensation Act 1995 and paragraph 136 of the Criminal Injuries Compensation Scheme 2012, the Criminal Injuries Compensation Authority (CICA) is required to prepare a statement of accounts for each financial year. This has been prepared in the form and on the basis set out in the Accounts Direction issued by HM Treasury.

The accounts are prepared on an accruals basis and must provide a true and fair view of the state of affairs of CICA and of its net resource outturn, application of resources, changes in taxpayers' equity 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 (FReM) and 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 FReM have been followed and disclose and explain any material departures in the accounts



- prepare the accounts on a going concern basis
- confirm that the annual report and accounts is fair, balanced and understandable and take personal responsibility for the annual report and accounts and the judgements required for determining that it is fair, balanced and understandable

The Principal Accounting Officer of the MoJ has designated the Chief Executive Officer as Accounting Officer of CICA. 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 CICA assets, are set out in 'Managing Public Money' published by 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 CICA'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.



Lynne Henderson

Chief Executive and Accounting Officer
Criminal Injuries Compensation Authority
1 July 2026

Governance statement

This governance statement sets out the main features of the governance, risk management and internal control frameworks operated within CICA during 2025 to 2026.

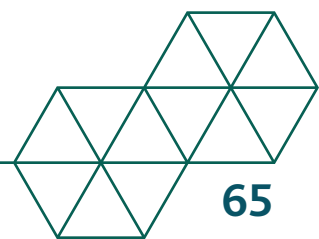
CICA is an executive agency of the MoJ. CICA's reporting line is the Director General, Service Transformation Group of the MoJ.

A Memorandum of Understanding sets out the framework of CICA and the Scottish Government's relationship. This includes arrangements for the Scottish Government contribution towards scheme funding. The Scottish Government was represented at meetings of the CICA Board by the Head of Victims and Witnesses Unit (Scottish Government Justice Directorate).

CICA shares its Annual Business Plan with the relevant minister, but the plan is not subject to ministerial approval. There is no requirement for CICA to consult with ministers on key financial or operational decisions. This is compatible with the requirements of the primary and secondary legislation by which CICA is empowered.

Governance framework

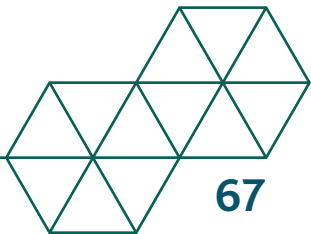
CICA adheres to the best practice principles outlined within HM Treasury and Cabinet Office Corporate Governance Code of Good Practice and HM Treasury guidance on 'Managing Public Money'.



The governance framework ensures that CICA can reliably achieve its objectives while addressing uncertainty and acting with integrity. We have structured our governance to ensure an appropriate balance between performance, risk management and compliance.

The governance structure is detailed on the following page.

Table 16 Governance structure



The Board

The Board is chaired by Julian Blazeby, who was appointed as non-executive Chair in 2025 to 2026 following a recruitment campaign undertaken in line with the 'Cabinet Office Governance Code on Public Appointments'. Membership comprises the chair, two non-executive board members, the Chief Executive and Accounting Officer, and the MoJ Finance Director.

The non-executive board members are:

- Julian Blazeby, MSc, Dip (Chair)
- Russell Frith BA, ACA
- Derek Bray BA, LLB, MPhil

Standing attendees include CICA's Director of Operations, Director of Corporate Services and Director of Legal and Policy Services, Head of Justice Digital for CICA, Deputy Director Head of Justice Services (Central, OPG and CICA Digital), Senior Finance Business Partner and MoJ's HR Business Partner to CICA. Members of MoJ Policy and the Scottish Government attend by invitation.

The Board met six times throughout 2025 to 2026 to consider performance and offer constructive challenge across CICA's operations and activities. Non-executive board members are expected to provide advice on five key areas in line with HM Treasury Corporate Governance in central government departments code of good practice.

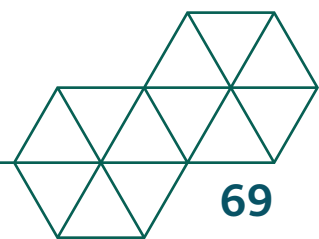
These were:

- Strategic clarity
- Commercial sense
- Talented people
- Results focus
- Management information

The Board is provided with financial, performance and risk information on a quarterly basis and may request supplementary information if required. The data supplied to the Board is informed by monthly reporting to the Executive Management Committee (EMC) and monthly submissions to MoJ regarding CICA's financial management, performance and risk. Risks and controls in operation are further scrutinised on a quarterly basis by the Audit and Risk Assurance Committee (ARAC).

The Board considered and advised on a range of improvements to CICA services including performance, planning and business transformation.

All matters were reported openly and no business required a confidential addendum or closed minute relating to commercial or personal sensitivities.



Audit and Risk Assurance Committee

The ARAC operates in accordance with HM Treasury's Audit and Risk Assurance Committee handbook and provided support to the Board and the EMC in their responsibilities towards risk management, control and corporate governance.

The ARAC provided oversight of the management of CICA's operations and assets; accounting policies (including the integrity of financial statements and the Annual Report and Accounts); practices relating to risk, control and governance; and the adequacy of response to audit findings.

The ARAC is chaired by a non-executive board member with the remaining non-executive board members completing the membership. Meetings were held quarterly.

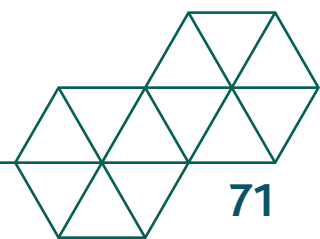
These ARAC meetings were supported by the attendance of the Chief Executive and Accounting Officer and the Director of Corporate Services. Other members of the CICA Executive Management Team attended as required to support as necessary.

The ARAC was also supported by the attendance of the MoJ Director of Financial Management, Control, Risk and Governance and, by invitation, experts in financial modelling, forecasting, and financial accounts management from MoJ's finance function. Representatives of the Government Internal Audit Agency (GIAA) and the National Audit Office (NAO) also attended each meeting.

The ARAC routinely considered and offered insight and challenge to reports relating to risk management, information management, internal audit and internal assurance. Additional notable reports provided to the ARAC were in-depth risk reviews of:

- **Forecasting and Workforce Planning** – A review of ongoing development of CICA’s forecasting, workforce planning, and outturn modelling capabilities, including progress to date and planned next steps.
- **Provision and Forecasting Methodology** – A detailed examination of CICA’s provision and forecasting models, including an overview of the underlying methodology, key modelling assumptions, and associated risks and sensitivities.
- **Cyber Security** – Assurance over the effectiveness of current and planned actions to ensure CICA can robustly prevent, detect, and respond to cyber security threats, incorporating key insights from recent readiness testing to inform ongoing improvements and strengthen overall resilience.

The ARAC provided the Board with a written minute of each quarterly meeting. The ARAC Chair also submitted a written report to the MoJ Audit and Risk Assurance Committee following each meeting. All matters were reported openly and no business required a confidential addendum or closed minute relating to commercial or personal sensitivities.



The ARAC provided its opinion, in its annual report to CICA, confirming the ARAC's reasonable assurance that there is an adequate level of control and governance in place across CICA and that matters arising during the year have been, or are being, addressed by management.

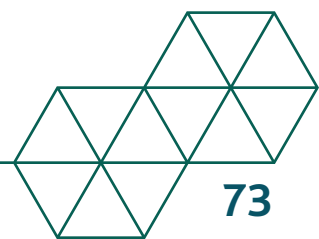
Executive Management Committee

The EMC supports the Accounting Officer in the day-to-day management and operation of CICA. During 2025 to 2026, the EMC members supporting the Accounting Officer were:

- Laura Johnston, Director of Legal and Policy Services
- Nina Blakey, Director of Operations
- Rory Tracey, Director of Corporate Services
- Louisa Harrison, Senior Finance Business Partner
- Bethan Bolton, Head of Digital for CICA (until December 2025)
- Rich Brown, Head of Digital for CICA (from January 2026)
- Helen Traynor, HR Business Partner

In the discharge of its duties, the EMC was informed by advice and guidance from the Board and the ARAC, together with specific reports relating to financial accounting, operational performance, risk management, governance, business transformation, people management, policy, and health and safety.

The quality of this management information provided the EMC with an appropriate level of detail with which to monitor and react to all matters relating to organisational activity and performance. This ensured that decisions were taken with objectivity, transparency and a clear focus on achieving organisational objectives.

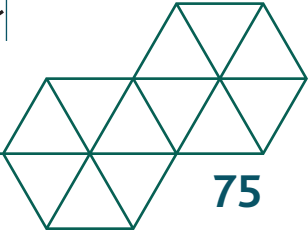


Board and Committee information

Table 17 Number of meetings attended by member of those eligible to attend

	The Board	Audit and Risk Assurance Committee	Executive Management Committee
Lynne Henderson Chief Executive Officer	6 of 6	5 of 5	12 of 12
Julian Blazeby Non-executive board member and Chair of the CICA Board (from August 2025)	5 of 5	3 of 3	–
Russell Frith Non-executive board member and Chair of the Audit and Risk Assurance Committee	6 of 6	5 of 5	–
Derek Bray Non-executive board member	6 of 6	4 of 5	–
Laura Johnston Director of Legal and Policy Services	6 of 6	–	11 of 12

	The Board	Audit and Risk Assurance Committee	Executive Management Committee
Nina Blakey Director of Operations	6 of 6	–	8 of 12
Rory Tracey Director of Corporate Services	6 of 6	5 of 5	12 of 12
Adrian Hannell MoJ Director of Financial Management, Control, Risk and Governance	3 of 6	5 of 5	–
Louisa Harrison Senior Finance Business Partner	4 of 6	3 of 5	9 of 12
Bethan Bolton Head of Justice Digital for CICA (until December 2025)	3 of 4	2 of 3	8 of 9



	The Board	Audit and Risk Assurance Committee	Executive Management Committee
Rich Brown Head of Justice Digital for CIICA (from January 2026)	–	–	2 of 2
Maxine Paintain Deputy Director Head of Justice Services (Central, OPG and CIICA Digital)	2 of 2	–	–
Helen Traynor HR Business Partner	4 of 6	–	11 of 12

The three key governance groups are supported in delivering organisational objectives by the following additional groups and committees:

People Committee

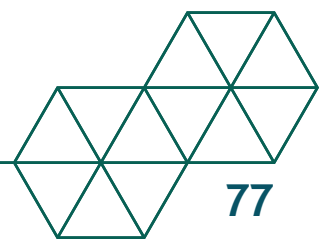
The People Committee ensures CICA effectively delivers its people strategy for staff. It identifies and addresses associated risks on behalf of the EMC and presents to ARAC and the Board. The People Committee monitors the implementation and effectiveness of both the Business Plan and the CICA People and Capability Plan and supports the promotion of opportunities and fair decision making in initiatives to support our people.

Meetings of the People Committee were chaired by the Director of Corporate Services. Membership includes members from CICA's Senior Leadership Team, MoJ People Group and MoJ Finance Business Partnering.

Health and Safety Committee

The Health and Safety Committee ensures compliance with legislation and guidance, providing a collaborative approach to addressing health and safety issues within the workplace.

Meetings of the Health and Safety Committee were chaired by the CICA Health and Safety Manager. Membership included the Director of Corporate Services, Senior Governance Manager, trade union representatives and health and safety representatives from all directorates.



Transformation and Change Committee

The Transformation and Change Committee (TCC) brings together CICA and Justice Digital to govern, oversee and monitor the delivery of change, modernisation and transformation initiatives.

The TCC ensures that these initiatives are aligned to and support the CICA's strategic outcomes. The TCC decides on new initiatives, makes prioritisation decisions as necessary and monitors delivery, helping to resolve blockers and ensuring accountability.

The TCC is chaired by the Chief Executive Officer and includes the Head of Business Change and Continuous Improvement, Head of Justice Digital, Director of Operations, representatives from Legal and Policy and Corporate Services, the Senior Finance Business Partner and other representatives from Justice Digital.

Stakeholder Engagement Forum

The Stakeholder Engagement Forum is chaired by CICA's Head of Policy (Legal and Policy Directorate) and is a meeting with representatives from CICA's key stakeholder groups.

The forum provides valuable insight to help inform service enhancements. It is an important opportunity for CICA to engage and learn from a diverse range of organisations who deliver frontline services supporting victims of violent crime.

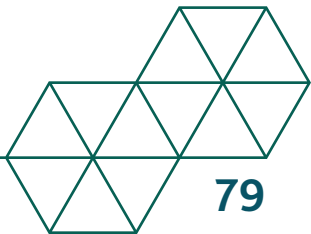
CICA is committed to continuously involving and listening to stakeholders to improve its understanding of victims’ experiences and needs, ensuring these are recognised in its operational practices, products and the design of new services.

Risk management

Risk management is critical to effective business management. As an executive agency of MOJ, CICA aligns with the ‘Orange Book: Management of Risk – Principles and Concepts’ and applies clear risk management approaches to identify new and emerging risks, inform decision-making and to strengthen internal controls.

Table 18 Risks and challenges

The table below outlines the significant risks and challenges which have been managed at a strategic level throughout 2025 to 2026 and notes some of the actions undertaken to mitigate these risks.



Risk	Link to strategic outcome	Description	Annual risk trend	Controls and mitigating activity
Competing demands		The risk that rising demand outstrips capacity, leading to an increasing and more complex caseload, delays to review and appeal cases, and increased impact across CIICA, including to customer contacts, complaints, and reputational damage.		Current controls include: • Regular review of key metrics shared with CIICA senior leadership to track performance • Targeted use of resources • Regular KPI reporting to MoJ Planning and Performance teams to ensure visibility of challenges • A refreshed workforce plan to increase operational resource levels within affordable limits to help address rising demand (continued over)

Risk	Link to strategic outcome	Description	Annual risk trend	Controls and mitigating activity
Competing demands (continued)	SO1 SO2 SO3	The risk that rising demand outstrips capacity, leading to an increasing and more complex caseload, delays to review and appeal cases, and increased impact across CICA, including to customer contacts, complaints, and reputational damage.		- Proactive staff recruitment to ensure CICA is maximising its decision-making capacity Mitigating activities include: - Refinement of a caseload strategy that seeks to balance compensation spend, caseload management and timeliness of decisions within current operational capacity - Clearer signposting on GOV.UK for applicants including on timeliness and how we will process their claim (continued over)

Risk	Link to strategic outcome	Description	Annual risk trend	Controls and mitigating activity
Competing demands (continued)		The risk that rising demand outstrips capacity, leading to an increasing and more complex caseload, delays to review and appeal cases, and increased impact across CICA, including to customer contacts, complaints, and reputational damage.		Working with Justice Digital to explore technical solutions that improve operational efficiency and streamline systems, helping to release staff time for higher-value activity

Risk	Link to strategic outcome	Description	Annual risk trend	Controls and mitigating activity
People	SO1 SO2 SO3	The risk that if CICA fails to recruit, retain and develop a capable workforce, then we will fail to maintain effective service delivery, leading to negative impacts on victims' experience of applying for compensation.		Current controls include: - Regular workforce planning meetings to ensure process oversight and performance against overall resourcing position - A clear approvals process to ensure recruitment campaigns can be implemented efficiently and effectively - Regular engagement with MoJ to align our people offer and ensure staff have access to the right resources to develop their career within CICA

(continued over)

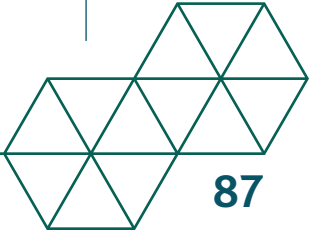
Risk	Link to strategic outcome	Description	Annual risk trend	Controls and mitigating activity
People (continued)	SO1 SO2 SO3	The risk that if CICA fails to recruit, retain and develop a capable workforce, then we will fail to maintain effective service delivery, leading to negative impacts on victims' experience of applying for compensation.		- Development of a Target Operating Model to enable longer-term strategic workforce planning Mitigating activities include: - Further development of CICA's line management capability, including coaching resources for operational staff - Delivery of well-being and engagement events to ensure CICA remains a great place to work for all our staff (continued over)

Risk	Link to strategic outcome	Description	Annual risk trend	Controls and mitigating activity
People (continued)	SO1 SO2 SO3	The risk that if CICA fails to recruit, retain and develop a capable workforce, then we will fail to maintain effective service delivery, leading to negative impacts on victims' experience of applying for compensation.		- Improved Management Information (MI) and the introduction of a strategic workforce plan, utilising centralised MoJ data on CICA's workforce, alongside enhanced internal tracking of recruitment, movers and leavers and wider retention - Development of a retention strategy, that covers succession planning for key roles (including those with technical specialisms) and a talent progression plan to ensure CICA is able to offer meaningful development opportunities to its staff

Risk	Link to strategic outcome	Description	Annual risk trend	Controls and mitigating activity
Delegated budget	SO1 SO2 SO3	The risk that if CICA's delegated budget does not align with the value of compensation entitlements established in year, then applicants may face delays in receiving compensation.		Current controls include: Monitoring by CICA and MoJ Finance Business Partners, with financial planning and forecasting undertaken in line with 'Managing Public Money' and financial delegations (continued over)

Risk	Link to strategic outcome	Description	Annual risk trend	Controls and mitigating activity
Delegated budget (continued)	SO1 SO2 SO3	The risk that if CICA's delegated budget does not align with the value of compensation entitlements established in year, then applicants may face delays in receiving compensation.		- Regular risk reporting to MoJ and Scottish Government, providing a framework in which variances against forecast can be highlighted and additional budget sought by CICA in a timely way, to avoid either a breach of the delegated budget or avoidable delay for applicants - Finance management information is provided monthly to the EMC and quarterly to the ARAC

(continued over)



Risk	Link to strategic outcome	Description	Annual risk trend	Controls and mitigating activity
Delegated budget (continued)	SO1 SO2 SO3	The risk that if CICA's delegated budget does not align with the value of compensation entitlements established in year, then applicants may face delays in receiving compensation.		• The Provision Model estimates the financial value of the live caseload and is modelled quarterly to ensure the view remains current and reviewed by the ARAC • Future financial risk is informed by the prevailing level of intake received and anticipated claims decisions/offers and resolutions (continued over)

Risk	Link to strategic outcome	Description	Annual risk trend	Controls and mitigating activity
Delegated budget (continued)	SO1 SO2 SO3	The risk that if CICA's delegated budget does not align with the value of compensation entitlements established in year, then applicants may face delays in receiving compensation.		Mitigating activities include: - Quarterly meetings with Scottish Government, MoJ Finance and CICA operations to ensure oversight of spend - Ensuring MoJ are aware of the competing demands risk, including financial pressure expected to materialise from the increased level of claims received

Risk	Link to strategic outcome	Description	Annual risk trend	Controls and mitigating activity
Fraud and concurrent claims	SO1 SO2 SO3	Risk of fraudulent applications and internal staff fraud, and the risk that if a concurrent claim is made to CIICA and another source of compensation, there is a possibility that applicants receive double compensation, ... (continued over)		Current controls include: • Information gathering during the initial application and police reporting ask applicants to confirm if other compensation has been claimed or anticipated • Claims may be deferred pending an outcome of civil claim under paragraph 98 of the Scheme • Terms of acceptance on offer letters instruct applicants that they may be required to repay an award if compensation is received from another source (continued over)

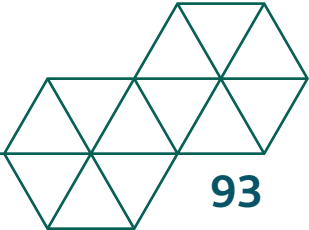
Risk	Link to strategic outcome	Description	Annual risk trend	Controls and mitigating activity
Fraud and concurrent claims (continued)	SO1 SO2 SO3	or unlawful recoveries are pursued due to the limited ability to share data with other redress schemes.		• Data sharing Memorandum of Understanding (MoU) agreed with Northern Ireland Victims Payments Board and Scottish Government Redress Scheme • Revised operational guidance in place reflecting the implications of previous Court of Appeal ruling (AXO judgement) • Assessment of robustness of reporting on detected and prevented fraud through an assessment of fraud MI

(continued over)



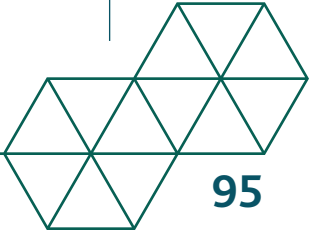
Risk	Link to strategic outcome	Description	Annual risk trend	Controls and mitigating activity
Fraud and concurrent claims (continued)	SO1 SO2 SO3	Risk of fraudulent applications and internal staff fraud...		Mitigating activities include: • Counter-fraud training and cultural awareness training • Ongoing commitment to the Public Sector Fraud Authority to improve awareness of counter-fraud across the organisation

Risk	Link to strategic outcome	Description	Annual risk trend	Controls and mitigating activity
Scheme changes	SO1 SO2 SO3	The risk that CICA is not ready to implement amendments to the Scheme, leading to inefficiency and increased operational cost due to lack of visibility on scope, scale and timeline of any legislative change.		Current controls include: Regular engagement with MoJ Policy to understand any proposed changes to the Scheme following either public consultation or departmental policy changes



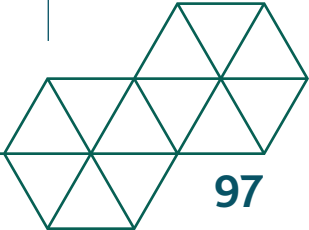
Risk	Link to strategic outcome	Description	Annual risk trend	Controls and mitigating activity
Legal challenges		The risk that the Scheme and CICA's application of the Scheme are subject to legal challenge, leading to financial liabilities beyond those currently forecast if successful.		Current controls include: • CICA/MoJ instructs expert Counsel to defend legal challenges • Key internal stakeholders informed of developments and emerging risks

Risk	Link to strategic outcome	Description	Annual risk trend	Controls and mitigating activity
New technology	SO1 SO2 SO3	The risk that digital work may not deliver anticipated business benefits, or that investment required to support digital work may become unavailable. This could lead to missed opportunities to improve efficiency in assessment of claims.		Current controls include: • Justice Digital colleagues attend CICA’s EMC and Board • Regular engagement with relevant CICA teams to ensure compliance with statutory obligations • Subcommittee reporting via CICA’s Transformation and Change Committee (TCC) (continued over)



Risk	Link to strategic outcome	Description	Annual risk trend	Controls and mitigating activity
New technology (continued)	SO1 SO2 SO3	The risk that digital work may not deliver anticipated business benefits, or that investment required to support digital work may become unavailable. This could lead to missed opportunities to improve efficiency in assessment of claims.		Mitigating activities include: • Regular review and development of priorities as part of CIICA’s TCC • Future investment decisions will be taken in collaboration with CIICA and Justice Digital as part of a collaborative approach to digital change

Risk	Link to strategic outcome	Description	Annual risk trend	Controls and mitigating activity
Cyber security	SO1 SO2 SO3	The risk that legacy technology underpinning critical services poses a growing security risk due to limited security controls and rigid architectures, increasing the likelihood of undetected vulnerabilities and security incidents.	New	Current controls include: - Regular monitoring and alerting processes with MoJ Mitigating activities include: - Regular and automated software upgrades deployed to ensure support and systems remain up-to-date - Review of disaster recovery planning and business continuity in the event of a cyber incident, with support from MoJ



Risk	Link to strategic outcome	Description	Annual risk trend	Controls and mitigating activity
Stakeholder demand	SO1 SO2 SO3	The risk that if we cannot provide an effective contact service for our applicants, then we will face increased dissatisfaction, rising complaints and negative feedback from key stakeholders, including MPs and broader parliamentary interest.	New	Current controls include: • CIICA provides proactive messaging on its telephony system advising on availability of contact and directing applicants to online information/contact form on GOV.UK • Project in place to review organisational communications, making them asier to understand (continued over)

Risk	Link to strategic outcome	Description	Annual risk trend	Controls and mitigating activity
Stakeholder demand (continued)	SO1 SO2 SO3	The risk that if we cannot provide an effective contact service for our applicants, then we will face increased dissatisfaction, rising complaints and negative feedback from key stakeholders, including MPs and broader parliamentary interest.	New	- Customer resolution process in place, including a three-stage triage system and clear guidance for applicants and their representatives on what to expect Mitigating activities include: - Regular recruitment reviews to ensure our contact centre is adequately resourced and attrition is managed effectively (continued over)

Risk	Link to strategic outcome	Description	Annual risk trend	Controls and mitigating activity
Stakeholder demand (continued)	SO1 SO2 SO3	The risk that if we cannot provide an effective contact service for our applicants, then we will face increased dissatisfaction, rising complaints and negative feedback from key stakeholders, including MPs and broader parliamentary interest.	New	Improved applicant updates through clearer communications, with further digital enhancements and automation under review

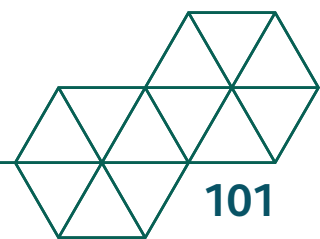
Financial risks

CICA receives a delegated budget from MoJ each financial year to operate the Scheme in England and Wales and income from the Scottish Government to fund the Scheme in Scotland.

CICA is required to manage controls to ensure the delegated budget is not exceeded. Compensation entitlements are never reduced or refused due to budget pressures, although there is an inherent risk that if compensation demand outpaces the available budget, either the organisation's delegated budget may be breached or the timing of payments may be affected.

In practice, CICA relies on forecasting and ongoing dialogue with those who fund the schemes to ensure this risk is managed effectively and does not materialise. In circumstances where the delegated budget forecast identifies it may be insufficient to meet the value of claims which will reach 'ready to offer' status, CICA will request the authorisation of an allowable overspend position or additional in year budget from MoJ and/or income from the Scottish Government.

Through 2025 to 2026, CICA managed this risk by providing forecasts and regular reports to the Chief Operating Officer (COO), via its Senior Finance Business Partner, on budget utilisation and quarterly updates to the Scottish Government.



An in year increase of £10 million budget for compensation was agreed with MoJ Finance of which £7.4 million was utilised.

Financial liability risks

The key financial liability risks were:

Incidents Incurred But Not Yet Received (IBNYR)

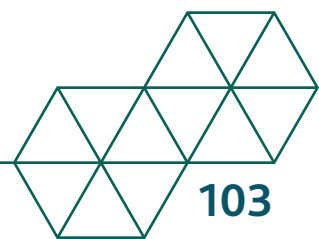
IBNYR is an unquantifiable contingent liability in respect of a possible future obligation to individuals who have been victims of violent crime as at the end of the reporting period. This liability depends upon uncertain future events occurring and an application being submitted which meets the criteria set out in the relevant scheme.

Although CICA recognises that this contingent liability exists in respect of IBNYR, the amount of the obligation cannot be measured with sufficient reliability as it is not possible to establish with any reliable certainty the total number of eligible victims who sustained eligible criminal injuries, the likelihood of an application being made and then qualifying for compensation, according to the multiple criteria contained in the Scheme, and thereafter predicting with any reasonable certainty the potential value of any award which may be made, and the timescale in which this may occur.

Offers not accepted within time limits

Under the 2012 Scheme, a claimant's legal entitlement to an award crystallises on the date on which CICA receives written notice from the claimant or representatives of acceptance of a determination made by a claims officer. The Scheme provides that the acceptance of the award must (normally) be sent within 56 days, but other provisions of the Scheme mean that CICA is not legally empowered to withdraw a First Decision or Appeal offer until 2 years and 56 days have passed or to withdraw a Review Decision offer until 2 years and 90 days have passed. Once this deadline has passed CICA is able to send out withdrawal letters.

There are cases where the deadline for acceptance has passed but CICA has not yet withdrawn the offer. Such cases require a formal decision to be made withdrawing the offer and for the applicant to be given the opportunity to exercise rights of review and appeal against that decision. In some of those cases, information may be received which may lead CICA to exercise its discretion under the Scheme in favour of the claimant, and not withdraw the offer even though the deadline has passed. It is not possible to quantify the value of cases where CICA would so exercise discretion. However, the total value of cases 'on offer' and past the deadline is £1.9 million: any liability would therefore be below that value.



Audit, assurance and operational delivery

Internal audit objectives

The annual audit plan is designed to support an annual internal audit opinion on the adequacy and effectiveness of governance, risk management and control through which:

- Oversight, structures, authorities and responsibilities, and reporting support a clear understanding of risks and controls and effective decision-making
- Objectives are specified with sufficient clarity to enable the identification and assessment of risk
- Risks to the achievement of objectives are identified and assessed to determine how they should be managed
- Changes that could significantly affect the system of internal control are identified and assessed
- Control activities are designed adequately and operated as intended to mitigate risks to acceptable levels
- Relevant, accurate, complete and timely information is available and used to support the functioning of internal control

Internal audit activity

A programme of internal audit was undertaken by GIAA in accordance with the Public Sector Internal Audit Standards. This offered robust scrutiny of the adequacy, effectiveness and reliability of controls operating over the following functions (and assurance rating provided):

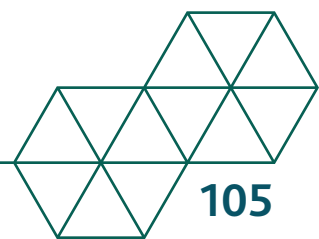
- Loss of Earnings: Substantial
- Delivery of Digital Services: Limited
- Freedom of Information (FOI) Requests: Substantial
- Workforce Planning: Moderate

Internal audit opinion

GIAA provided an overall internal audit opinion of moderate assurance for the effectiveness of the systems of governance, risk management and internal control operating across CICA.

Information assurance

CICA processes significant volumes of personal and sensitive information. We are committed to ensuring actions taken in handling such information achieve the highest standards of security and that the privacy rights of individuals are fully respected.



We employ a mandatory requirement for all staff to annually complete security and data protection training. In 2025 to 2026, we achieved 91% compliance. This helps us embed an effective information assurance culture across the organisation.

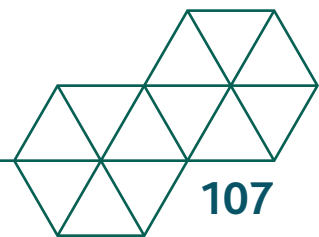
Assuring information and managing risks related to the use, processing, storage and transmission of data remains a high priority. Cyber resilience continues to be treated as a critical concern, with ongoing monitoring of the elevated threat environment and close alignment with the MoJ and Information Directorate to ensure that protective and response activity remains current, proportionate and consistent with departmental guidance.

Over the past year, we have strengthened our understanding of risk across the estate through a comprehensive programme of assurance activity. Independent IT Health Checks have now been completed across key services, with findings reviewed and prioritised remediation plans agreed. These actions form a core component of our Q1 delivery for 2026 to 2027, providing a structured and risk-based approach to reducing vulnerabilities and improving overall security posture. This programme is being extended across the wider digital estate to ensure consistent coverage and a robust basis for prioritisation.

We have also undertaken a cyber maturity assessment aligned to Government Secure by Design principles and National Cyber Security Centre. This has provided a clear, prioritised roadmap for further strengthening the integration of security into our delivery model. Delivery of these recommendations is underway, supported by targeted investment in security capability, including strengthening our architecture function.

Alongside this, Justice Digital have established a dedicated Digital Operations and Stabilisation capability to improve the control and resilience of live services. This introduces clearer accountability for service health, a more consistent approach to incident management, and a structured model for prioritising risk-reduction activity based on service criticality and user impact. Consolidation of application and infrastructure capabilities into a single live services function is reducing silos and improving responsiveness, consistency, and operational discipline.

We are embedding modern engineering and service management practices, including enhanced monitoring, structured demand management, and increased adoption of automated testing, deployment and patching. These changes are designed to improve stability, reduce exposure to vulnerabilities, and support a more proactive approach to managing cyber risk.



Targeted technical improvements have also strengthened our control environment, including security hardening to support our Microsoft 365 multi-tenant implementation, the introduction of single sign-on for new services, and the decommissioning of legacy components. Migration to cloud-based services continues, improving resilience, scalability and alignment with supported security models.

Collectively, these measures are supporting a clear strategic focus on stabilisation and risk reduction. Delivery objectives for the coming year include completing all agreed remediation from assurance activity, significantly reducing legacy risk across the estate, and embedding modern, secure delivery practices across the majority of services. This will enable the continued decommissioning of legacy technology and support the longer-term transformation of services.

Overall, there is a clear and structured programme in place to identify, prioritise and address cyber risk. While the threat environment remains elevated, the combination of strengthened assurance, improved operational control, and targeted investment provides increasing confidence in the organisation's ability to protect its information and maintain resilient digital services.

In 2025 to 2026, we received and actioned 63 requests for information under the Freedom of Information Act 2000. In addition, we processed 3,104 SARs under the Data Protection Act 2018 and UK General Data Protection Regulation.

We continue to collaborate with wider government by actively participating in MoJ-wide forums and boards. In 2025 to 2026, our Senior Information Risk Owner, or deputy, attended the bi-monthly MoJ Information and Security Risk Board and the monthly Data Protection Sub Committee.

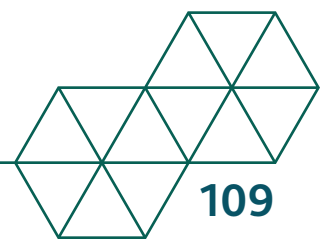
Functional reform

Corporate and professional functions play a vital role in CICA and are provided centrally by the MoJ to support more effective collaboration, drive efficiency and strengthen the organisation. These include analytical services, commercial, communications, counter fraud, debt, digital, finance, grants, people, project delivery, property, and security. The centralised Functional Leadership model brings together specialists into single unified teams and is in line with operating requirements set through the overarching Government Functional Standards.

The maturity of functions is assessed through regular 'health checks', supported by self-assessments using Cabinet Office continuous improvement assessment frameworks.

Counter fraud

CICA has adopted the MoJ departmental policy on fraud, bribery and corruption, noting that it is one of zero tolerance across the spectrum of its diverse activities and its engagement with official bodies and third parties.



The COO of the MoJ has overall responsibility for counter fraud, supported by a dedicated Head of Counter Fraud, who leads the MoJ Counter Fraud Centre of Expertise (CoE). The CoE provides a business partner capability to CICA to support understanding and management of the respective response to the threat from fraud, bribery and corruption, ensuring compliance with the Government Functional Standard on Counter Fraud.

CICA, supported by MoJ, is committed to meeting the requirements of the counter fraud functional standard and the Public Sector Fraud Authority (PSFA) Mandate. While CICA, and MoJ more broadly, do not currently have the capability to provide an evidence-based financial measurement of counter fraud risks, all fraud or error detections, losses, preventions or recoveries are reported quarterly to the PSFA. CICA seeks to recover taxpayer money lost to fraud and error wherever possible.

During 2025 to 2026, counterfraud activity focused on strengthening governance, capability, and financial prevention outcomes, including enhanced non-executive oversight through improved board reporting and forward-planning discussions. Organisational capability was further supported through targeted engagement, including the delivery of specialist training in collaboration with the MoJ Counter Fraud Functional Lead.

Whistleblowing

CICA adopts the MoJ Whistleblowing policy, links are published on the CICA intranet and information related to the policy forms part of our mandatory annual security training. Our Anti-Fraud Protocol and Whistleblowing Policy further supports vigilance around potential for bribery and corrupt practice.

Conclusion

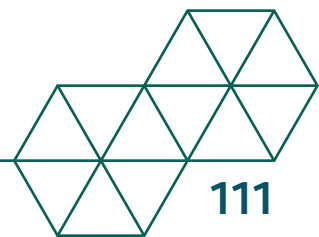
I am confident that this statement provides a comprehensive account of the corporate governance, risk management and control arrangements operating across CICA.

I am satisfied that these governance arrangements offered effective control and transparency over the management and accountabilities of CICA in 2025 to 2026.



Lynne Henderson

Chief Executive and Accounting Officer
Criminal Injuries Compensation Authority
1 July 2026



Remuneration and staff report

Remuneration policy

All permanent members of staff, including any on secondment, and fixed term appointments are employees of MoJ. Accordingly, CICA does not have, nor require, a separate Remuneration Committee or Nominations Committee.

Remuneration policy – senior civil servants

The remuneration of senior civil servants is set by the Prime Minister following independent advice from the Review Body on Senior Salaries. In 2025 to 2026, there were two posts classified as senior civil servants, the Chief Executive and the Deputy Chief Executive. Performance based pay awards for senior civil servants are determined by an assessment of performance against objectives agreed between the individual and their line manager at the start of the reporting year.

Remuneration policy – non-senior civil servants

Remuneration packages fall under the schemes operated by MoJ and follow Government policy guidelines for public sector pay. Performance is recognised through MoJ Performance Management and Reward and Recognition Policies.

Staff at all grades are eligible for in-year reward which is used to recognise staff in a timely way throughout the financial year.

Service contracts

Unless otherwise stated below, staff appointments are made on merit on the basis of fair and open competition and are open-ended until the individual wishes to retire, subject to satisfactory attendance and performance. Early termination, other than for misconduct, may result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Senior staff disclosures (subject to audit)

The following sections provide details of the remuneration and pension interests of the senior management and non-executive directors at CICA. The Chief Executive fulfils the role of Accounting Officer of CICA. The Chief Executive, for the purposes of disclosure, is classified as the senior management of CICA. All other members of the EMC have responsibility for delivery within their individual directorates and not for directing or controlling the major activities of the entity during the year.

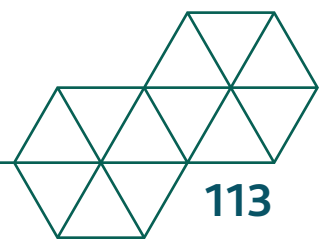


Table 19 Remuneration and pensions of senior management (subject to audit)

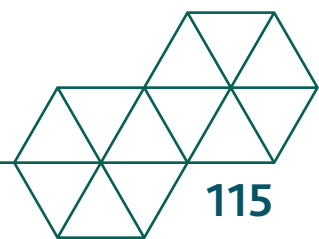
	Salary 2025 -26 £000	Bonuses 2025 -26 £000	Pension benefits 2025 -26 £000	Severance payments 2025-26 £000	
Lynne Henderson Chief Executive (from 1 November 2025)	90-95	5-10	38	–	

Pension benefit and CETV values are calculated and provided to CICA by Capita, the PCSPS administrator.

		Accrued pension and related lump sum at pension age 31 March 2025	Real increase in pension and related lump sum at pension age 2025-26			Real increase in CETV 2025-26
	Total 2025-26			CETV 31 March 2026	CETV 31 March 2025	
	£000	£000	£000	£000	£000	£000

	Pension 40-45 Lump sum	Pension 0-2.5 Lump sum			
140					
-145	15-20	0-2.5	891	813	27

Lynne Henderson was Deputy Chief Executive until 31 October 2025. She took on additional responsibilities from April 2025 until being appointed as Chief Executive on 1 November 2025.



	Salary	Bonuses	Pension	Severance	
	2025	2025	benefits	payments	
	-26	-26	2025	2025-26	
	-26	-26	-26	2025-26	
	£000	£000	£000	£000	

Linda Brown

Chief Executive	35-40			
(until	FYE			
31 July 2024)	110-115	–	13	–

Lynne Henderson

Deputy				
Chief Executive	80-85	5-10	69	–

Bonuses relate to performance in both the current and previous financial year.

	Total 2025 -26	Accrued pension and related lump sum at pension age 31 March 2025	Real increase in pension and related lump sum at pension age 2025-26	CETV 31 March 2026	CETV 31 March 2025	Real increase in CETV 2025 -26
	£000	£000	£000	£000	£000	£000

	Pension 60-65 Lump sum	Pension 0-2.5 Lump sum nil				
50-55	110-115		1,335	1,301	10	
	Pension 40-45 Lump sum	Pension 2.5-5 Lump sum				
155- 160	15-20	0-2.5	813	722	59	

Pension benefit and CETV values were calculated and provided to CICA by MyCSP, the PCSPS administrator in 2024 to 2025.

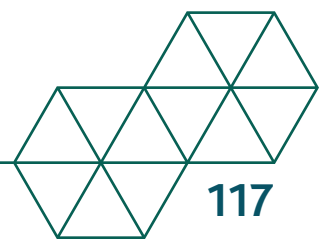


Table 20 Remuneration of non-executive directors

	2025-26	2024-25
	£000	£000
Derek Bray	0-5	0-5
Julian Blazeby	5-10	–
Russell Frith	0-5	0-5
Total	9.4	5.8

CICA non-executive board members receive fees in line with the conditions set out in their terms of appointment. Their fees are non-pensionable but are subject to tax and national insurance.

Derek Bray and Russell Frith's contracts started with CICA on 15 December 2020 and have been extended to December 2026. Julian Blazeby's started with CICA on 1 July 2025 for a period of three years.

Salary

Salary includes gross salary, overtime, and any other allowance to the extent that it is subject to UK taxation.

Bonuses

Bonuses are based on performance levels attained and are awarded as part of the appraisal process. Unless otherwise stated, bonuses reported each year relate to performance in the preceding year.

Benefits in kind

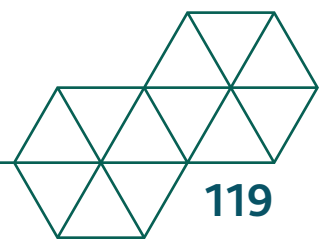
The monetary value of benefits in kind covers any benefits provided by the Department and treated by HM Revenue and Customs as a taxable emolument. No executive or non-executive board members received any taxable benefits in 2025 to 2026 or 2024 to 2025.

Pension benefits

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

Civil Service Pensions

Pension benefits are provided through the Civil Service pension arrangements. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or alpha, which provides benefits on a career average basis with a normal pension age equal to the member's State Pension Age (or 65 if higher). From that date all newly appointed civil servants and the majority of those already in service joined alpha. Prior to that date, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS).



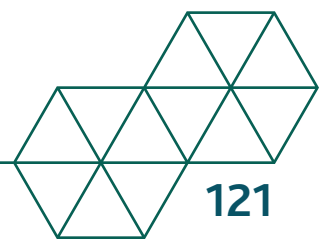
The PCSPS has four sections: three providing benefits on a final salary basis (classic, premium or classic plus) with a normal pension age of 60; and one providing benefits on a whole career basis (nuvos) with a normal pension age of 65.

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, classic plus, nuvos and alpha are increased annually in line with Pensions Increase legislation. Existing members of the PCSPS who were within 10 years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between 10 years and 13 years and 5 months from their normal pension age on 1 April 2012 switched into alpha sometime between 1 June 2015 and 1 February 2022. Because the Government plans to remove discrimination identified by the courts in the way that the 2015 pension reforms were introduced for some members, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period (and this may affect the Cash Equivalent Transfer Values shown in this report – see below). All members who switch to alpha have 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 pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate.

Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes.) Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a defined contribution (money purchase) pension with an employer contribution (partnership pension account).

Employee contributions are salary-related and range between 4.6% and 8.05% for members of classic, premium, classic plus, nuvos and alpha. Benefits in classic accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial pension is payable on retirement. For premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service.

Unlike classic, there is no automatic lump sum. Classic plus is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per classic and benefits for service from October 2002 worked out as in premium. In nuvos a member builds up a pension based on their pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with Pensions Increase legislation. Benefits in alpha build up in a similar way to nuvos, except that the accrual rate is 2.32%.



In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

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

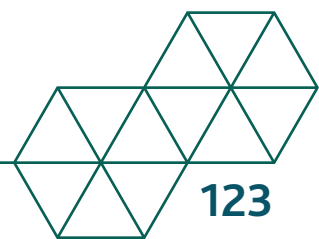
The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of classic, premium and classic plus, 65 for members of nuvos, and the higher of 65 or State Pension Age for members of alpha. (The pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes, but note that part of that pension may be payable from different ages.)

Further details about the Civil Service pension arrangements can be found at the website

www.civilservicepensionscheme.org.uk

Cash equivalent transfer values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme.



The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

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

Real increase in CETV

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

Fair pay disclosures (subject to audit)

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid executive in their organisation and the lower quartile, median and upper quartile remuneration of the organisation's workforce.

Table 21 Fair pay bandings and ratios

	2025-26	2024-25
Highest paid executive salary	£100k-£105k	£110k-£115k
Lowest paid staff member salary	£25k-£30k	£20k-£25k
Lower quartile CICA salary	£25,582	£24,202
Lower quartile total remuneration	£25,582	£24,202
Lower quartile pay ratio	4.0:1	4.7:1
Median CICA salary	£29,819	£28,681
Median total remuneration	£29,846	£28,681
Median pay ratio	3.4:1	3.9:1
Upper quartile CICA salary	£35,556	£34,668
Upper quartile total remuneration	£36,000	£34,668
Upper quartile pay ratio	2.9:1	3.3:1

In 2025 to 2026 and 2024 to 2025 no employee received remuneration exceeding that of the highest paid executive.

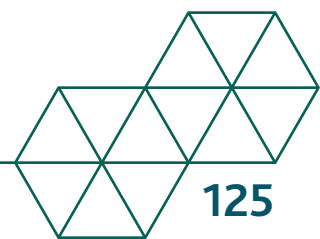


Table 22 Annual percentage change in total salary and bonuses

	Salary	Bonuses
	%	%
Staff average	4.1	(68.4)
Highest paid executive	(16.5)	n/a

The highest paid executive's salary has decreased due to the role being re-evaluated to SCS 1 in 2025 to 2026 from SCS 2 in 2024 to 2025. The highest paid executive received a bonus in 2025 to 2026, but did not receive one in 2024 to 2025.

In 2025 to 2026, a one year pay award was agreed, from 1 August 2025 until 31 July 2026.

Total remuneration includes salary, overtime payments, 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.

Staff costs and numbers (subject to audit)

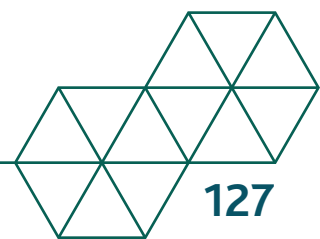
Table 23 Staff costs

	2025-26	2024-25
	£000	£000
Salaries and wages	10,688	9,362
Overtime	155	136
Social security costs	1,313	866
Pension costs	2,989	2,632
Total	15,145	12,996

The table above include the costs of senior management remuneration and on-cost.

Agency costs included within the table above are £0.04 million for 2025 to 2026 (2024 to 2025: £0.1 million).

CICA staff, unless opted out, are members of the PCSPS. The PCSPS is an unfunded multi-employer defined benefit scheme in which CICA is unable to identify its share of underlying assets and liabilities. A full actuarial valuation was carried out as at 31 March 2020. Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation (www.civilservicepensionscheme.org.uk).



For 2025 to 2026, employers' contributions of £2.989 million were payable to the PCSPS (2024 to 2025: £2.632 million) at 28.97% of pensionable pay for all salary bands. The scheme's actuary reviews employer contributions every four years following the full scheme valuation. The contribution rates reflect benefits as they are accrued, not when costs are actually incurred, and reflect past experience of the scheme.

Employees joining the Civil Service after 1 October 2002 can opt to open a partnership pension account, which is a stakeholder pension with an employer contribution. No staff members working for CICA have taken this option during 2025 to 2026 and this was also the case in 2024 to 2025.

Civil Service exit packages

Redundancy and other departure costs are paid in accordance with the provisions of the Civil Service Compensation Scheme, a statutory scheme made under the Superannuation Act 1972. Exit costs are accounted for in full in the year the exit package is confirmed. Where the Department has agreed early retirements, the additional costs are met by the Department and not by the PCSPS. Ill-health retirement costs are met by the pension scheme and are not included in the table above.

No CICA employees left under Civil Service exit packages during 2025 to 2026 or 2024 to 2025.

Off-payroll engagements and consultancy costs

During 2025 to 2026, CICA reviewed off-payroll engagements where we are required to consider intermediaries, legislation (IR35) using HMRC's guidance and on-line status indicator. We have advised any contracting body of the outcome of the status determinations so that, where appropriate, tax deductions are made at source from payments made in respect of the engagement with CICA.

During 2025 to 2026 and 2024 to 2025, no consultancy costs were incurred.

Table 24 Staff numbers

The average number of full-time equivalent persons employed (including senior management) during the year was as follows:

	2025-26	2024-25
Permanently employed	328	302
Temporary	1	–
Total	329	302

Table 25 Staff composition (not subject to audit)

	31 March 2026	31 March 2025
	Headcount	Headcount
SCS1		
Female	1	1
Non-SCS		
Male	161	143
Female	223	182
Total	385	326

Our staff (not subject to audit)

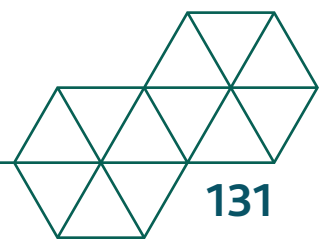
Employment policies

As CICA staff are MoJ employees we adhere to MoJ HR policy and procedures. People participation is actively encouraged as part of the day-to-day process of line management and our senior leadership team is committed to working collaboratively with trade unions.

Engagement

In 2025, our Civil Service People Survey engagement index score was 72%, a four percentage point increase from 2024 and seven points above the Civil Service benchmark. We remain committed to making CICA a great place to work by involving our people in decisions that affect them and continuing to support hybrid working, enabling a balance of home and office collaboration.

We celebrate success through the CICA People Awards, which recognise individuals and teams for the positive impact they make, while the CICA People Engagement Group helps enhance employee experience by gathering feedback, promoting engagement initiatives, and fostering an inclusive workplace where colleagues feel valued and supported.



Equality and diversity

CICA has duties, by virtue of the Equality Act 2010, associated with elimination of discrimination, harassment, victimisation and other conduct prohibited by the act; and advancement of equality of opportunity and fostering of good relations between those who do and do not share relevant protected characteristics. In accordance with our Public Sector Equality Duty, we undertake Equality Impact Assessments to understand the impact of change affecting our people and adhere to the terms of the MoJ Conduct Policy and the Civil Service Code.

We continue our efforts to build an inclusive culture with the support of our networks, which are proactive in celebrating diversity. This ensures CICA continues to offer an inclusive working environment and promotes access to opportunities for all.

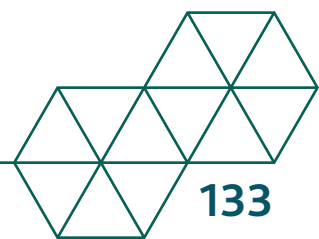
We strive to attract and retain a diverse workforce at all grades that is reflective of the people we serve and our local community. In 2025 to 2026, we continued to engage in targeted outreach activity with local higher and further education institutes and explored opportunities for outreach collaboration with wider civil service colleagues.

Diversity data is collated by MoJ, and we continue to encourage our people to record their personal diversity information. This data helps us to understand the diversity profile of our people and ensure policies and processes are applied fairly.

We are committed to equity of opportunity and actively encourage and support our people to participate in a range of development programmes tailored to colleagues from under-represented groups. Programmes such as the 'Catapult' mentoring scheme are designed to support colleagues from lower socio-economic backgrounds to develop their personal and professional skills within a community of supportive peers and mentors.

Employment of disabled people

We adhere to MoJ rules associated with employment of disabled people and foster a culture in which we remove barriers and promote greater understanding of disability-related issues. We have access to MoJ's Workplace Adjustment Service, which offers advice and guidance to colleagues regarding reasonable adjustments and further available support services. Our continued accreditation as a Disability Confident Leader recognises our approach in challenging attitudes towards disability, increasing understanding of disability within the organisation and ensuring disabled people have opportunities to fulfil their potential. A number of our colleagues are also members of MoJ's ABLE Network, which aims to create a wider department that supports, values, develops and empowers all disabled colleagues.



Learning and development

We remain committed to being a compassionate organisation, providing services which are sensitive to the experience of our applicants. During 2025 to 2026, we continued to invest in trauma-informed awareness learning for our staff, with 99% of staff completing NHS Scotland E-Learning on Trauma Skilled Practice. We support the development of our people, and this year they have participated in a variety of personal development activities and programmes. Learning at Work Week was well supported and offered a number of varied opportunities for our people to develop and grow in both their personal and professional lives.

Social and community issues

We remain committed to supporting our local community and wider society. Our people are encouraged to volunteer for community projects and to help raise funds for local and nationwide charitable organisations.

This commitment is reflected through a range of meaningful activities throughout the year. These include taking part in the Glasgow Spirit of Christmas initiative, an annual gift campaign supporting local children affected by hardship or living in poverty. Through this initiative, our people donated gift bags to more than 100 children, demonstrating outstanding generosity and community spirit.

We are also proud supporters of Macmillan Cancer Support, raising funds through our annual Coffee Morning.

Beyond fundraising, our people contribute in other ways including taking part in blood donation sessions, mentoring programmes, and providing careers advice to young people.

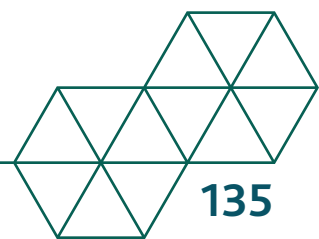
Sickness absence

We pro-actively managed sickness absence and promoted health and well-being at work. We supported new and existing line managers to increase knowledge and skills on attendance management, mental health, and disability awareness.

In 2025 to 2026, the average working days lost to sickness was 7.6 days, an increase from 6.7 days in 2024 to 2025. Of these, 64% were due to long-term sickness and 36% due to short-term sickness.

Staff turnover

Staff turnover in 2025 to 2026 was 5.9%, a slight increase from 2024 to 2025 (5.5%). MoJ staff turnover rate was 7.3% in 2025 to 2026 (7.9% in 2024 to 2025). Transfers within the civil service are not included in either figure. We continue to monitor turnover rates and support initiatives to maintain staffing at a healthy level. The annual Civil Service People Survey, coupled with other feedback, helps us to understand and improve our people's experience of working in CICA.



Parliamentary accountability and audit report

Audit

The Comptroller and Auditor General is the external auditor of CICA and is appointed under statute, reporting to both the UK Parliament and the Scottish Parliament.

The notional fee for the statutory audit in 2025 to 2026 is £140,000 (2024 to 2025, £140,000).

No additional audit fees or remuneration for non-audit work were recognised in 2025 to 2026, as was also the case in 2024 to 2025.

Regularity of expenditure

Losses and special payments (subject to audit)

The total value of losses incurred in the year and in the previous year was less than £300,000.

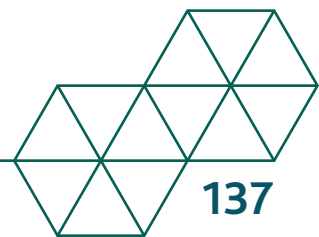
Remote contingent liabilities (audited)

On occasion, compensation cases at appeal stage and under the jurisdiction of the FTT – Criminal Injuries Compensation, may proceed to judicial review. These could have an impact on CICA's future liabilities. These cases are not included within the provision due to the fact that a possible obligation exists which will only be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of CICA.



Lynne Henderson

Chief Executive and Accounting Officer
Criminal Injuries Compensation Authority
1 July 2026



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 Criminal Injuries Compensation Authority for the year ended 31 March 2026 under the Criminal Injuries Compensation Act 1995 and the Government Resources and Accounts Act 2000.

The financial statements comprise the Criminal Injuries Compensation Authority's:

- Statement of Financial Position as at 31 March 2026;
- 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:

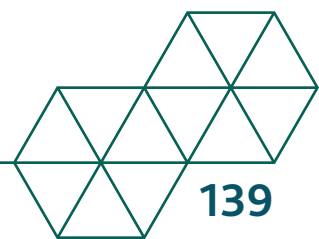
- give a true and fair view of the state of the Criminal Injuries Compensation Authority's affairs as at 31 March 2026 and its net expenditure for the year then ended; and
- have been properly prepared in accordance with the Government Resources and Accounts Act 2000 and HM Treasury directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects, the 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 Criminal Injuries Compensation Authority 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 Criminal Injuries Compensation Authority'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 Criminal Injuries Compensation Authority'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.

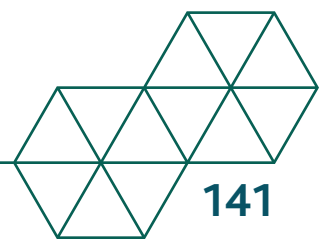
The going concern basis of accounting for the Criminal Injuries Compensation Authority is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which requires entities to adopt the going concern basis of accounting in the preparation of the financial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

Other information

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

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

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



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

I have nothing to report in this regard.

Opinion on other matters

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

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

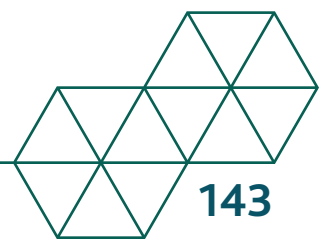
- the parts of the Accountability Report subject to audit have been properly prepared in accordance with HM Treasury directions issued under the Government Resources and Accounts Act 2000;
- the information given in the Performance and Accountability Reports for the financial year for which the financial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

Matters on which I report by exception

In the light of the knowledge and understanding of the Criminal Injuries Compensation Authority 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 Criminal Injuries Compensation Authority 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 Chief Executive as Accounting Officer is responsible for:

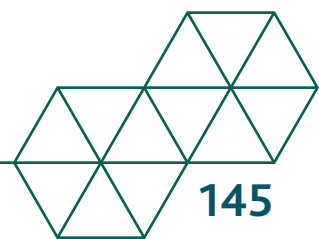
- maintaining proper accounting records;
- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- providing the C&AG with additional information and explanations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

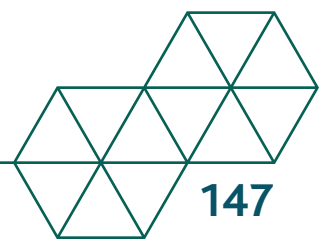
I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulations, including fraud. The extent to which my procedures are capable of detecting non-compliance with laws and regulations, including fraud is detailed 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 Criminal Injuries Compensation Authority's accounting policies;

- inquired of management, the Criminal Injuries Compensation Authority's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Criminal Injuries Compensation Authority'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 Criminal Injuries Compensation Authority's controls relating to the Criminal Injuries Compensation Authority's compliance with the Government Resources and Accounts Act 2000, Managing Public Money, and Criminal Injuries Compensation Act 1995;
 - inquired of management, the Criminal Injuries Compensation Authority'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 relevant internal specialists including modelling specialists, 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 Criminal Injuries Compensation Authority 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.

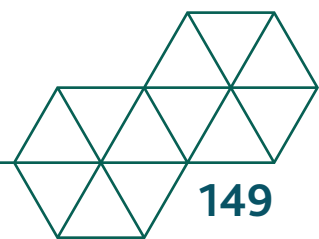
I obtained an understanding of the Criminal Injuries Compensation Authority's framework of authority and other legal and regulatory frameworks in which the Criminal Injuries Compensation Authority operates. I focused on those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements or that had a fundamental effect on the operations of the Criminal Injuries Compensation Authority. The key laws and regulations I considered in this context included Government Resources and Accounts Act 2000, Managing Public Money, employment law, tax legislation and the Criminal Injuries Compensation Act 1995.

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; and
- I addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements on estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

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



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

Other auditor's responsibilities

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

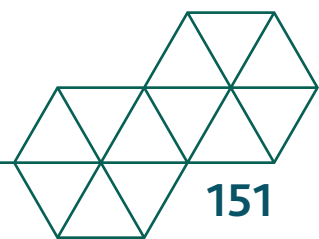
I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control I identify during my audit.

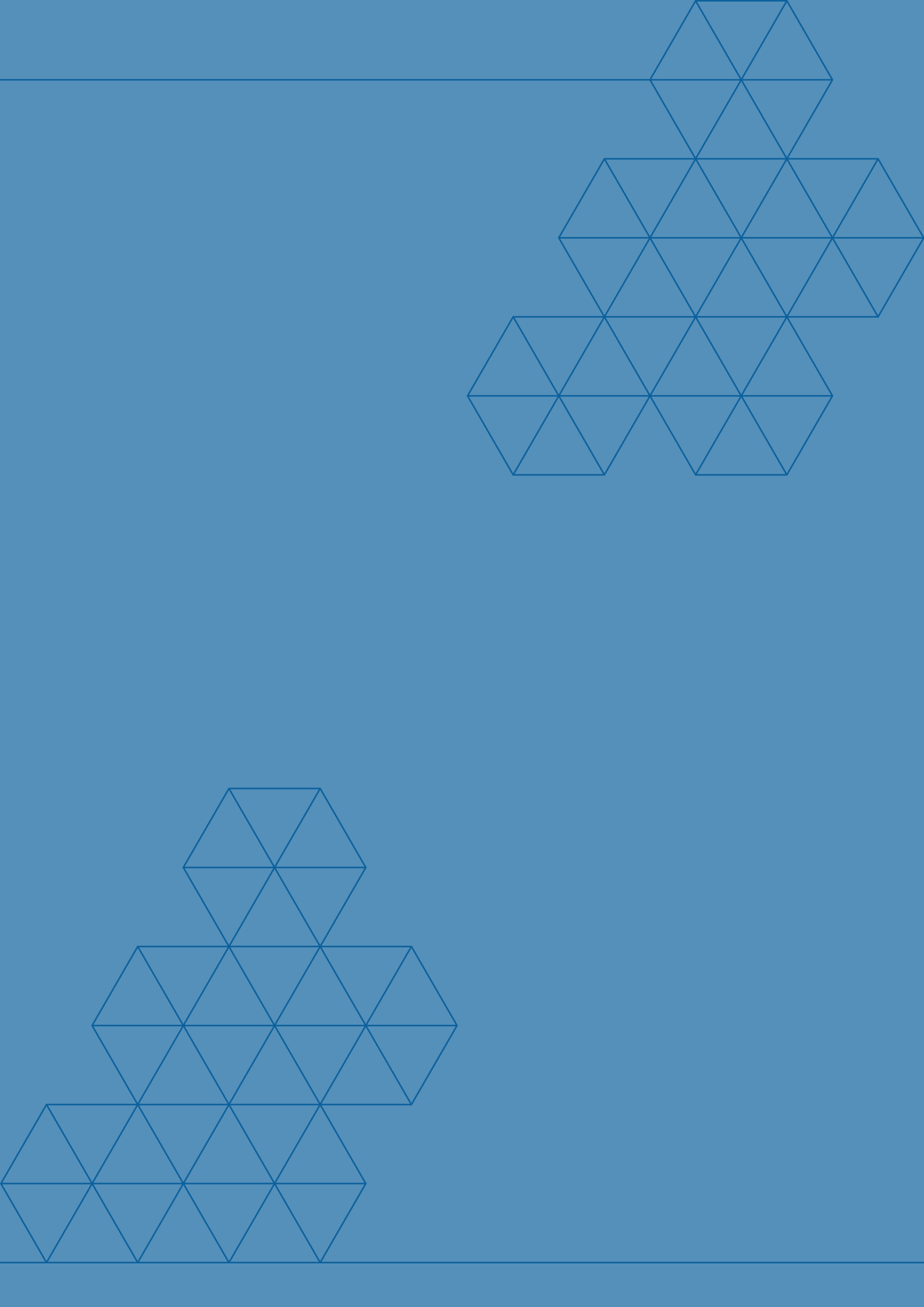
Report

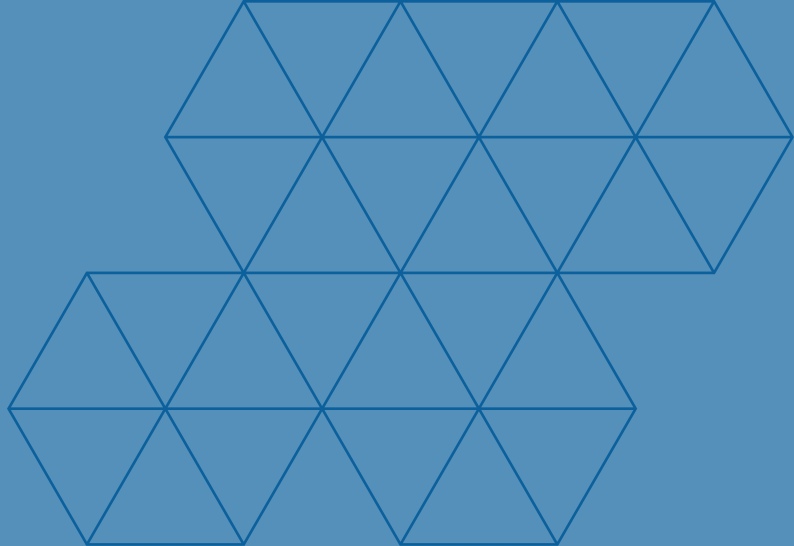
I have no observations to make on these financial statements.

Gareth Davies
Comptroller and Auditor General
7 July 2026

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







Financial statements



Statement of comprehensive net expenditure for the year ended 31 March 2026

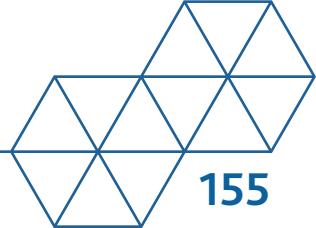
	Note	2025-26	2024-25
		£000	£000
Income from the Scottish Government	2	(21,091)	(18,644)
Other income	2	(475)	(240)
Total operating income		(21,566)	(18,884)
Staff costs	3	15,145	12,996
Other expenditure	3	8,966	7,913
Depreciation and impairment charges	3	1,268	1,777
Compensation spend	4	240,311	271,663
Total operating expenditure		265,690	294,349
Net operating expenditure		244,124	275,465
Finance expense (unwinding of discount)	14	8,853	6,817

	Note	2025-26	2024-25
		£000	£000
Net expenditure		252,977	282,282
Other comprehensive expenditure			
Net gain on revaluation of intangibles	5	(4)	–
Net gain on revaluation of property, plant and equipment	6	(76)	(36)
Total comprehensive net expenditure		252,897	282,246

There was no other comprehensive expenditure incurred during the year.

All income and expenditure are derived from continuing operations.

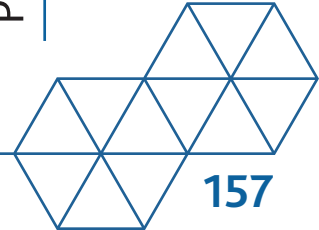
The notes on pages 166 to 225 form part of these financial statements.



Statement of financial position at 31 March 2026

	31 March 2026	31 March 2025
	£000	£000
Note		
Non-current assets		
Intangible assets	5	3,304
Property, plant and equipment	6	1,934
Right-of-use assets	7	3,386
Total non-current assets		8,624
Current assets		
Trade and other receivables	9	845
Cash and cash equivalents	10	39,813
Total current assets		40,658
Total assets		49,282

	Note	31 March 2026	31 March 2025
		£000	£000
Current liabilities			
Trade and other payables	11	(65,856)	(57,334)
Other financial liabilities	12	(235)	(221)
Provisions	14	(122,582)	(222,023)
Total current liabilities		(188,673)	(279,578)
Total assets less current liabilities		(139,391)	(232,488)
Non-current liabilities			
Holding accounts payables	13	(11,945)	(13,648)
Other financial liabilities	12	(2,763)	(2,837)
Provisions	14	(312,320)	(145,678)



	Note	31 March 2026	31 March 2025
		£000	£000
Total non-current liabilities		(327,028)	(162,163)
Total assets less liabilities		(466,419)	(394,651)
Taxpayers' equity			
General fund		(466,530)	(394,700)
Revaluation reserve		111	49
Total taxpayers' equity		(466,419)	(394,651)

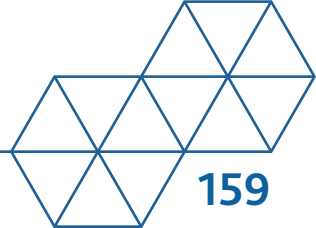
The notes on pages 166 to 225 form part of these financial statements.



Lynne Henderson
 Chief Executive and Accounting Officer
 Criminal Injuries Compensation Authority
 1 July 2026

Statement of cash flows for the year ended 31 March 2026

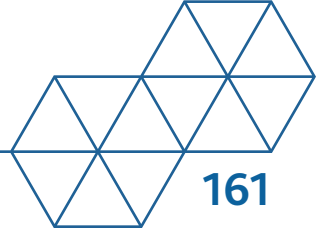
	Note	2025-26	2024-25
		£000	£000
Cash flows from operating activities			
Net operating cost		(252,977)	(282,282)
Adjustments for notional and non-cash transactions	3	7,212	6,601
Intra-departmental balances settled via reserves		462	1,259
(Increase)/decrease in trade and other receivables	9	439	(561)
Less receivables not passing through the operating cost statement		39	18
Increase/(decrease) in trade and other payables	11	8,522	(1,879)



	Note	2025-26	2024-25
		£000	£000
Increase/(decrease) in other financial liabilities	12	(60)	(93)
Less repayments of principal on leases	7	188	189
Less IFRS 16 recognition of lease creditor and remeasurement	7	(128)	(96)
Increase in holding account payables	13	(1,703)	1,578
Utilisation of non-compensation provisions	14	(838)	(34)
Movement in compensation provisions	14	68,318	114,288
Net cash outflow from operating activities		(170,526)	(161,012)
Cash flows from investing activities			
Purchase of intangible assets	5	–	–
Purchase of property, plant and equipment	6	(81)	34
Net cash outflow from investing activities		(81)	34

	Note	2025-26	2024-25
		£000	£000
Cash flows from financing activities			
Supply funding from the Ministry of Justice: revenue	18	174,276	165,426
Supply funding from the Ministry of Justice: capital	18	224	74
Repayments of principal on leases	7	(188)	(189)
Net cash inflow from financing activities		174,312	165,311
Net increase in cash and cash equivalents in year	10	3,705	4,333
Cash and cash equivalents at the beginning of the year	10	36,108	31,775
Cash and cash equivalents at the end of the year	10	39,813	36,108

The notes on pages 166 to 225 form part of these financial statements.



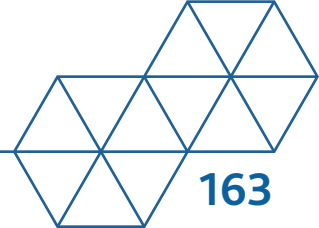
Statement of changes in taxpayers' equity for the year ended 31 March 2026

	Note	General fund	Revaluation reserve	Total
		£000	£000	£000
Balance at 1 April 2025		(394,700)	49	(394,651)
Net expenditure for the year		(252,977)	–	(252,977)
Supply funding from the Ministry of Justice: revenue	18	174,276	–	174,276
Supply funding from the Ministry of Justice: capital	18	224	–	224
Non-cash adjustments				
Intra-departmental adjustment	9, 11	462	–	462

	Note	General fund	Revaluation reserve	Total
		£000	£000	£000
Asset transfer from the Ministry of Justice	5, 6	8	–	8
Notional recharge from the Ministry of Justice	3	6,019	–	6,019
Notional external audit fee	3	140	–	140

Revaluation adjustments

Gain on revaluation of assets	–	80	80
Revaluation transfer	18	(18)	–
Balance at 31 March 2026	(466,530)	111	(466,419)



	Note	General fund	Revaluation reserve	Total
		£000	£000	£000
Balance at 1 April 2024		(284,291)	20	(284,271)
Net expenditure for the year		(282,282)	–	(282,282)
Supply funding from the Ministry of Justice: revenue	18	165,426	–	165,426
Supply funding from the Ministry of Justice: capital	18	74	–	74
Non-cash adjustments				
Intra-departmental adjustment	9,11	1,259	–	1,259
Asset transfer from the Ministry of Justice	5,6	39	–	39

	Note	General fund	Revaluation reserve	Total
		£000	£000	£000
Notional recharge from the Ministry of Justice	3	4,938	–	4,938
Notional external audit fee	3	130	–	130
Revaluation adjustments				
Gain on revaluation of assets		–	36	36
Revaluation transfer		7	(7)	–
Balance at 31 March 2025		(394,700)	49	(394,651)

The notes on pages 166 to 225 form part of these financial statements.

Notes to the financial statements for the year ended 31 March 2026

Note 1 Statement of accounting policies

These financial statements have been prepared in accordance with the 2025 to 2026 Government Financial Reporting Manual (FReM) issued by HM Treasury. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context.

Where a choice of accounting policy is permitted by the FReM, CICA selects the policy which best presents a true and fair view. CICA's accounting policies have been applied consistently in dealing with items considered material in relation to the accounts.

1.1a Basis of preparation

The financial statements are presented in Pounds Sterling rounded to the nearest thousand (£000) unless otherwise stated. These accounts have been prepared under the historical cost convention.

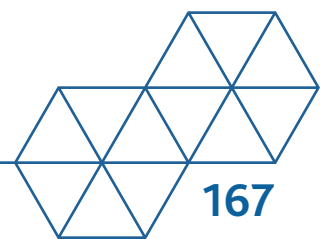
The financial statements, together with the notes on pages 166 to 225, have been prepared accordance with the Accounts Direction issued by HM Treasury.

At 31 March 2026, CICA's Statement of financial position records net liabilities of £466 million (31 March 2025, £395 million). This reflects the inclusion of liabilities falling due in future years which may only be met by future funding from both MoJ and the Scottish Government. This follows the normal conventions applying to parliamentary control over income and expenditure in that funding is not provided in advance of need.

In common with other public bodies, CICA's liabilities are expected to be met by future funding from MoJ, out of supply and income approved annually by Parliament, and from the Scottish Government. There is no indication that future sponsorship by MoJ and the Scottish Government will not be forthcoming, and as a result it is deemed appropriate to adopt the going concern basis for the preparation of these financial statements.

1.1b Significant judgements used in the production of the financial statements

As at 31 March 2026, CICA has used historical information in the production of the provision for live cases. This means that there is an implicit assumption that past patterns of activity are a reasonable indicator of future patterns of activity.



Senior decision-maker caseload

Senior decision-makers (SDMs) work on the more complex cases in the caseload that are typically of higher value. An operational team was established to focus on these cases and as a result a dataset of all SDM cases has been created and incorporated into the provision model. The information in this dataset is updated as more resolved case data becomes available and used to obtain a better understanding of the most expensive cases in the caseload and, therefore, assign a more accurate value to these types of cases.

Tariff distribution profiles, including nil assessed cases

For undecided cases, that is cases that have not had a monetary award decision assigned to them, an estimate is required of what decisions will be taken against them.

A distribution profile of decisions is created based upon past patterns of activity, including past movements of cases across tariff bands, including a proportion, at tariff band level, of cases predicted to resolve at nil value. The profile is determined based on a data series of 'snapshots' of the live caseload population going back to 31 March 2020. Separate profiles are created for cases aged 0-12 months and those aged 12 months or more, as there is an increased likelihood of a case decided within 12 months being nil assessed.

1.1c Changes in accounting policies and disclosures

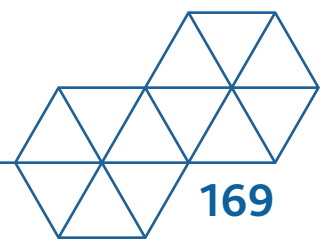
New and amended standards adopted

The 2025 to 2026 FreM withdraws the option to remeasure intangible assets using the revaluation model from 1st April 2025. With permission from HM Treasury, all MoJ entities adopted this adaptation of IAS 38 early. This change was applied prospectively with carrying values at the transition date of 1 April 2024 now considered historical cost.

IFRS 17 Insurance Contracts was applied in the FReM from 1 April 2025, with a transition date of 1 April 2024. CICA has assessed the estimated impact of IFRS 17 on its financial statements through a review of contracts, provisions, contingent assets and liabilities, and has concluded that implementation of IFRS 17 has not had a material impact on its financial statements for 2025 to 2026.

New standards, amendments and interpretations issued but not effective for the financial year beginning 1 April 2025 and not early adopted

IFRS 18 Presentation and disclosure in financial statements is effective for annual reporting periods beginning on or after 1 January 2027, with earlier application permitted. CICA will apply IFRS 18 in accordance with the FReM.



CICA does not consider that any other new or revised standard or interpretation will have a material impact.

Amendment due to non-publication of ONS Producer Price Indices

All assets other than land and buildings and assets under construction are revalued at each reporting stage using the PPI prepared by the ONS. This revaluation was not carried out for 2024 to 2025, due to the ONS flagging issues with their current and historic indices. Following the resolution of these issues, revaluation has recommenced at 31 March 2026. The effect of pausing revaluation was immaterial.

1.2 Funding

England and Wales expenditure is met from funds advanced by the MoJ. Funds received for operating activities and capital expenditure are credited to the general fund.

1.3 Segmental reporting

CICA has one reportable operating segment under IFRS 8. It therefore does not prepare a detailed segmental analysis.

1.4 Income

The Scottish Government's contribution towards compensation expenditure is based on the actual amount (including an adjustment for year-end accruals) required to settle tariff-based Scheme claims where the injury was sustained in Scotland.

This is classified as income and is accounted for in accordance with the 5-step model set out in IFRS 15 Revenue from Contracts with Customers and HM Treasury's Financial Reporting Manual. The Memorandum of Understanding between CICA and the Scottish Government sets out the arrangements for paying the Scottish contribution towards the cost of the Criminal Injuries Compensation Schemes.

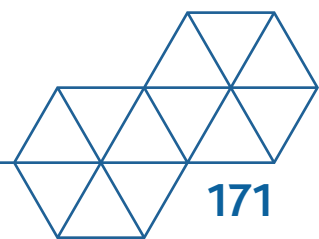
Other sources of income include compensation which is repaid by applicants in circumstances provided for in the Scheme(s). These repayments are treated as income and recycled into compensation spending.

In accordance with IFRS 9 Financial Instruments, CICA writes-down any future income by the rate of collection to reflect future uncertainty in this income being received.

1.5 Compensation spend

CICA recognises compensation spend at the point an application for compensation is received through the calculation of a provision. The increase in the provision in year reflects the estimated value of new cases received and not yet processed through to award.

Where an application is received and paid within the same financial year, or received and a formal offer of compensation is made, CICA recognises the spend as 'claims not provided for'.



Where a claim was received in a prior financial year, and a formal offer has been made but not yet accepted, the related liability moves from provision to accrual, through utilisation of the provision. An adjustment to reflect remaining uncertainty on these cases, where an applicant may request review of or appeal the decision, reverts a percentage of the offer value to the provision. Neither the transfer to accrual nor the adjustment back to the provision impacts on compensation spend as recorded in the Statement of comprehensive net expenditure.

Note 4 to these financial statements sets out the compensation spend that is recognised in the Statement of comprehensive net expenditure each year: the increase in provision, plus the claims not provided for at the end of the previous financial year.

Compensation spend recognised in the Statement of comprehensive net expenditure does not reflect the value of compensation actually delivered or formally offered to applicants each year, as the spend is driven by the existence of a liability, rather than the discharge of the obligation. Note 4 also therefore sets out the compensation that has been received by or offered to claimants in year: the utilisation of the opening provision, plus the claims not previously provided for but paid out or offered during the course of the year.

1.6 Employee benefits

CICA accrues for the expected cost of the annual leave entitlement of its employees in accordance with IAS 19 Employee Benefits.

1.7 Pensions

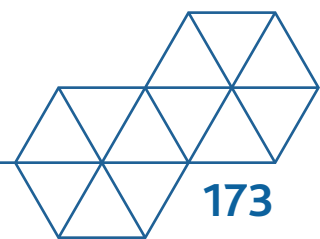
The Principal Civil Service Pension Scheme (PCSPS) is an unfunded defined benefit scheme of which CICA is unable to recognise its share of underlying assets and liabilities. In accordance with the FReM, CICA accounts for this as a defined contribution scheme.

CICA recognises contributions payable to defined contribution schemes as an expense in the year in which it is incurred, and the legal or constructive obligation is limited to the amount that it agrees to contribute to the fund.

1.8 Notional recharges

The notional recharge from the MoJ represents CICA's usage of corporate services.

The notional audit fee represents the cost of the annual external audit performed by the National Audit Office on behalf of the Comptroller and Auditor General.



1.9 Accounting for Value Added Tax

Irrecoverable Value Added Tax (VAT) is charged to the relevant expenditure category or, if appropriate, capitalised with additions to non-current assets. Income and expenditure are otherwise shown net of VAT.

1.10 Assets under construction

Assets under construction are valued at historical cost within property, plant and equipment and intangible assets as appropriate, and are not depreciated or amortised. An asset ceases to be classified as an asset under construction when it is ready for use. Its carrying value is then removed from assets under construction and transferred to the respective asset category. Depreciation or amortisation is then charged on the asset in accordance with the stated accounting policy.

Expenditure is capitalised where it is directly attributable to bringing an asset into working condition, such as external contractor costs and relevant employee costs.

1.11 Intangible assets

Intangible assets comprise internally developed computer software (including assets under construction) and purchased software licences.

Development costs that are directly attributable to the design and testing of identifiable and unique software products, such as external contractor costs and relevant employee costs, are recognised as intangible assets in accordance with IAS 38 'Intangible Assets' as adapted by the FReM.

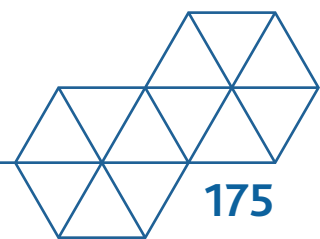
Early adoption of the FReM 2025-2026 IAS 38 adaption has been incorporated, removing the revaluation model with effect from 1st April 2024. Other expenditure that does not meet this criteria is recognised as an expense as incurred.

The useful lives of internally developed software range from one to five years. In accordance with IAS 38 Intangible Assets, CICA reviews the economic useful lives of its intangible assets each financial year.

CICA applies a capitalisation threshold for intangible assets of £10,000. Intangible assets are disclosed at depreciated historic cost, which approximates to fair value.

1.12 Property, plant and equipment

Property, plant and equipment assets costing more than the capitalisation threshold of £10,000 are treated as capital assets. Where an item costs less than the capitalisation threshold but forms part of an asset or grouped asset, whose total value is greater than the capitalisation level, the item is treated as a capital asset.



The residual value of all assets and the depreciation method applied to them is reviewed at the end of each financial year.

1.13 Leases

Scope and exclusions – CICA as lessee

In accordance with IFRS 16 Leases, contracts, or parts of contracts, that convey the right to control the use of an asset for a period of time are accounted for as leases.

Contracts for services are evaluated to determine whether they convey the right to control the use of an identified asset, incorporating both the right to obtain substantially all the economic benefits from the asset and to direct its use. If so, the relevant part of the contract is treated as a lease.

As adapted by the FReM, IFRS 16 has been applied to leases with nil or nominal (that is, significantly below market value) consideration and arrangements for accommodation between government departments.

When making the above assessments, CICA excludes two types of leases. Firstly, those relating to low value items, which it considers as those where the underlying asset would have a cost of less than £10,000 when new, provided those items are not highly dependent on or integrated with other items. Secondly, contracts whose term (comprising the non-cancellable period together with any extension options CICA is reasonably certain to exercise and any termination options CICA is reasonably certain not to exercise) is less than twelve months.

Initial recognition – CICA as lessee

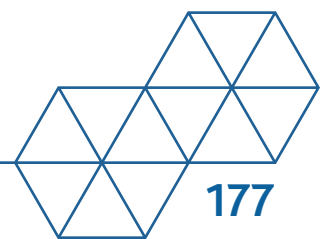
At the commencement of a lease CICA recognises a right-of-use asset and a lease liability.

The lease liability is measured at the value of the remaining lease payments, discounted either by the interest rate implicit in the lease, or where this is not readily determinable, CICA's incremental rate of borrowing. This rate is advised annually by HM Treasury, and is applied to leases that commence or are remeasured in that year.

Where the lease includes extension or termination options, the lease payments will be for the non-cancellable period together with any extension or termination options CICA is reasonably certain to exercise/not exercise.

The measurement of lease payments excludes any VAT payable, and irrecoverable VAT is expensed at the point it falls due in line with IFRIC 21 Levies.

The right-of-use asset is measured at the value of the lease liability, adjusted for: any lease payments made before the commencement date; any lease incentives received; any incremental costs of obtaining the lease; and any costs of removing the asset and restoring the site at the end of the lease.



Subsequent measurement – CICA as lessee

After initial recognition, the right-of-use asset will be measured using the fair value model. CICA considers that the cost model (measurement by reference to the lease liability) is a reasonable proxy for fair value, in the case of non-property leases, and for property leases of less than five years or with regular rent reviews. For other leases, the asset will be carried at a revalued amount.

The lease liability will be adjusted for the accrual of interest, repayments, reassessments and modifications. Reassessments are reappraisals of the probability of the options given by the existing lease contract, for example where we no longer expect to exercise an extension option; modifications are changes to the lease contract.

The value of the asset will be adjusted for subsequent amortisation and impairment, and for reassessments and modifications of the lease liability as described above. Where the amount of a reduction to the asset exceeds the carrying value of the asset, the excess amount is recognised in expenditure.

Expenditure for each financial year includes interest on the lease liability and a straight-line amortisation charge on the right-of-use asset over the life of the lease, together with any impairment of the right-of-use asset and any change in variable lease payments, that was not included in the measurement of the lease payments during the period in which the triggering event occurred.

Rental payments in respect of leases of low value items, or with a term under twelve months, are also expensed.

Estimates and judgements

CICA has determined the lease term by assessing the level of certainty as to whether termination or extension options will be exercised.

CICA has determined that the cost model is a reasonable proxy for fair value, because the rents payable are aligned to open market rates.

1.14 Depreciation and amortisation

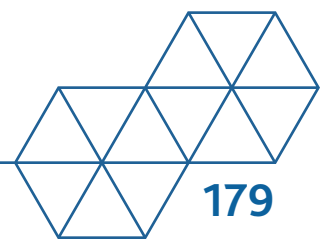
Except for assets under construction, depreciation or amortisation is provided on all non-current assets on a straight-line basis to write off the cost of assets over their estimated useful lives as follows:

Fixtures and fittings and office equipment – five years

- Leasehold improvements – the life of the lease
- Computer equipment – three to five years
- Software – three to five years
- Software licences – the life of the licence
- Right-of-use assets – the life of the lease

1.15 Impairment of non-current assets

At each reporting date, CICA reviews the carrying amounts of its property, plant and equipment and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss.



Impairments that reflect a permanent diminution in the value of an asset, as a result of a clear consumption or diminution of economic benefit or service potential, are charged directly to the Statement of comprehensive net expenditure.

1.16 Financial instruments

IFRS 7 'Financial Instruments: Disclosures', requires disclosure of the role that financial instruments have had during the year in creating or changing risk an entity faces in carrying out its business. This is set out in Note 8 of these financial statements.

1.17 Cash and cash equivalents

Cash and cash equivalents comprise bank balances held with commercial banks including those administered through the Government Banking Service.

1.18 Recognition point for compensation accruals

CICA recognises an accrual when an offer of compensation is made to an applicant. The value of liability takes account of the prevailing review and appeal request rate for the tariff scheme. For pre-tariff cases, the value on-offer is recognised at full liability as the offer made to an applicant is binding.

Non-accrued compensation spend is recognised as set out in Note 14, Provisions.

1.19 Provisions

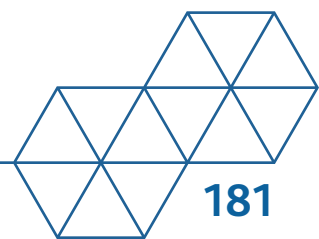
Provisions represent liabilities of uncertain timing or amount. Provisions are recognised when the CICA has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will be required to settle the obligation, and for which a reliable estimate can be made for the amount of the obligation. Provisions reflect the best estimate of the expenditure required to settle the obligation. Where the effect is material, the estimated cashflows are discounted. The effect of discounting is charged directly to the Statement of comprehensive net expenditure.

The provisions involve significant estimations and uncertainties (see Note 14).

1.20 Third-party assets

The Scheme provides for compensation awards made to minors to be retained by CICA in order to ensure the victim will be the sole beneficiary of the award (including accrued interest) when they reach their majority (18 years of age). Where appropriate, interim payments may be made. Requests for these are assessed on a case by case basis.

Where an individual refuses interest associated with a retained award for religious or other reasons, CICA is not entitled to retain this. The interest will therefore be surrendered to the Consolidated Fund.



Awards retained by CICA are not CICA's assets, and are therefore excluded from the Statement of financial position and disclosed as third-party assets (see Note 19).

1.21 Holding accounts

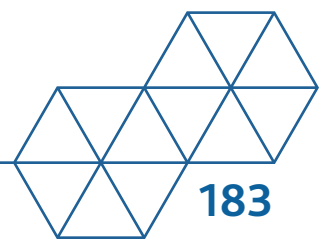
Holding accounts are used for compensation payments that cannot be immediately paid out, where the money is held in individual NatWest (Bankline) accounts while arrangements are being finalised, usually in the form of a Trust.

The balances held in these bank accounts accrue interest which is owed to the claimant along with the initial deposit and any top-ups up until the point of payment being made to the claimant.

Holding account balances are held as both an asset to CICA (see Note 10) and also as a non-current liability (see Note 13).

Note 2 Income

	2025-26	2024-25
	£000	£000
Income from the Scottish Government	21,091	18,644
Compensation repaid	458	222
Other administrative income	17	18
Total	21,566	18,884

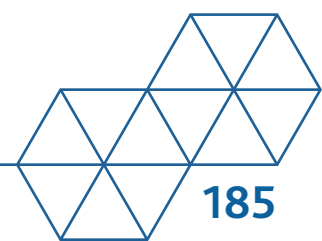


Note 3 Staff and other costs

	2025-26	2024-25
	£000	£000
Staff costs		
Wages and salaries	10,843	9,498
Social security costs	1,313	866
Other pension costs	2,989	2,632
	15,145	12,996
Other operating expenditure		
Case handling costs	1,838	1,883
Postage	167	188
Accommodation costs	565	544
Office, IT and service running costs	84	121
Staff-related costs	68	49
Lease interest	105	107
Other administration costs	195	197
Non-cash costs		
Notional recharge from the Ministry of Justice	6,019	4,938
Notional external audit fee	140	130
Increase/(decrease) in bad debt provision	(39)	(18)

	2025-26	2024-25
	£000	£000
Movement in provision for dilapidations	(295)	(226)
(Profit)/loss on disposal of assets	119	–
	8,966	7,913
Depreciation, amortisation and impairment charges		
Amortisation of intangibles	723	756
Depreciation of property, plant and equipment	280	307
Depreciation of right-of-use assets	265	714
	1,268	1,777
Total	25,379	22,686

The 2025 to 2026 audit fee is £140k (2024 to 2025: £140k). The additional £10k was not reflected in non-cash costs in the prior year.



Note 4 Compensation spend

Compensation spend, as recognised in the Statement of comprehensive net expenditure, was as follows:

	Pre-tariff	Tariff	VOTCS	Total
	£000	£000	£000	£000
2025-26				
Provided in year	950	214,643	142	215,735
Change in discount rate and reversal unused	(209)	3,053	(43)	2,801
Claims not provided for	19	21,666	90	21,775
Total 2025-26	760	239,362	189	240,311
2024-25				
Provided in year	963	249,992	79	251,034
Change in discount rate and reversal unused	—	895	(299)	596
Claims not provided for	42	19,682	309	20,033
Total 2024-25	1,005	270,569	89	271,663

Compensation paid or committed through formal offer during the period was as follows:

	Pre-tariff	Tariff	VOTCS	Total
	£000	£000	£000	£000

2025-26

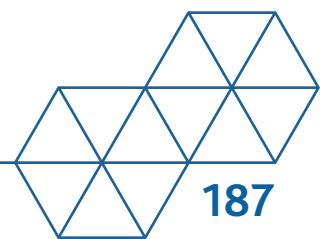
Provision utilised	1,091	157,916	64	159,071
Claims not provided for	19	21,666	90	21,775
Total 2025-26	1,110	179,582	154	180,846

2024-25

Provision utilised	561	143,563	35	144,159
Claims not provided for	42	19,682	309	20,033
Total 2024-25	603	163,245	344	164,192

Compensation paid or committed by region was as follows:

	2025-26	2024-25
	£000	£000
England and Wales	161,566	147,092
Scotland	19,126	16,756
Victims of overseas terrorism	154	344
Total	180,846	164,192



Note 5 Intangible assets

	Software	Software licences	Assets under construction	Total
	£000	£000	£000	£000
Cost or valuation				
At 1 April 2025	6,549	–	–	6,549
Transfer from MoJ	–	–	–	–
Reclassifications	–	–	–	–
Revaluation	4	–	–	4
Disposals	(261)	–	–	(261)

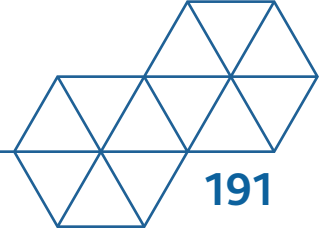
	Software £000	Software licences £000	Assets under construction £000	Total £000
At 31 March 2026	6,292	–	–	6,292
Amortisation				
At 1 April 2025	2,441	–	–	2,441
Charged in year	723	–	–	723
Revaluation	–	–	–	–
Disposals	(176)	–	–	(176)
At 31 March 2026	2,988	–	–	2,988
Net book value at 31 March 2026	3,304	–	–	3,304

All intangible assets are owned by CICA.

Note 5 Intangible assets (continued)

	Software	Software licences	Assets under construction	Total
	£000	£000	£000	£000
Cost or valuation				
At 1 April 2024	6,182	128	367	6,677
Transfer from MoJ	–	–	–	–
Reclassifications	367	–	(367)	–
Revaluation	–	–	–	–
Disposals	–	(128)	–	(128)
At 31 March 2025	6,549	–	–	6,549

	Software	Software licences	Assets under construction	Total
	£000	£000	£000	£000
Amortisation				
At 1 April 2024	1,685	128	–	1,813
Charged in year	756	–	–	756
Revaluation	–	–	–	–
Disposals	–	(128)	–	(128)
At 31 March 2025	2,441	–	–	2,441
Net book value at 31 March 2025	4,108	–	–	4,108



Note 6 Property, plant and equipment

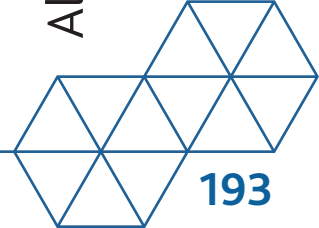
	Leasehold improvements	IT equipment	Furniture, fittings and equipment	Assets under construction	Total
	£000	£000	£000	£000	£000

Cost or valuation

At 1 April 2025	2,473	1,783	844	19	5,119
Additions	–	–	–	81	81
Transfer from MoJ	–	–	–	7	7
Reclassifications	39	–	68	(107)	–
Revaluation	(80)	24	52	–	(4)
Disposals	(859)	–	(474)	–	(1,333)
At 31 March 2026	1,573	1,807	490	–	3,870

	Leasehold improvements £000	IT equipment £000	Furniture, fittings and equipment £000	Assets under construction £000	Total £000
Depreciation					
At 1 April 2025	859	1,691	486	–	3,036
Charged in year	124	47	109	–	280
Revaluation	(122)	21	21	–	(80)
Disposals	(859)	–	(441)	–	(1300)
At					
31 March 2026	2	1,759	175	–	1,936
Net book					
value at					
31 March 2026	1,571	48	315	–	1,934

All property, plant and equipment are owned by CICA rather than being leased.



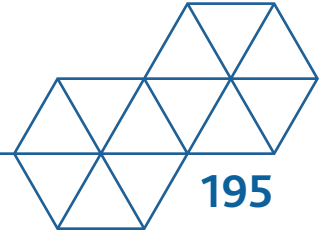
Note 6 Property, plant and equipment (continued)

	Leasehold improvements	IT equipment	Furniture, fittings and equipment	Assets under construction	Total
	£000	£000	£000	£000	£000
Cost or valuation					
At 1 April 2024	883	1,744	837	1,743	5,207
Additions	–	–	7	(41)	(34)
Transfer from MoJ	–	39	–	–	39
Reclassifications	1,683	–	–	(1,683)	–
Revaluation	(70)	–	–	–	(70)
Disposals	(23)	–	–	–	(23)
At					
31 March 2025	2,473	1,783	844	19	5,119

	Leasehold improvements	IT equipment	Furniture, fittings and equipment	Assets under construction	Total
	£000	£000	£000	£000	£000

Depreciation

At 1 April 2024	858	1,595	405	–	2,858
Charged in year	130	96	81	–	307
Revaluation	(106)	–	–	–	(106)
Disposals	(23)	–	–	–	(23)
At					
31 March 2025	859	1,691	486	–	3,036
Net book value at					
31 March 2025	1,614	92	358	19	2,083



Note 7 Leases

Right-of-use assets

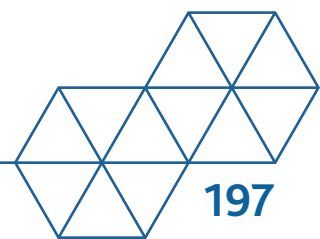
	2025-26	2024-25
	£000	£000
Cost or valuation		
At 1 April	3,858	6,185
Additions	144	109
Disposals	–	(2,436)
At 31 March	4,002	3,858
Amortisation		
At 1 April	351	2,073
Charged in year	265	714
Disposals	–	(2,436)
At 31 March	616	351
Net book value at 31 March	3,386	3,507

CICA moved to a new office in 2024 to 2025. Right-of-use assets included in the comparative above are the lease on the vacated office which ended in July 2024, and the lease for the new accommodation which ends in October 2038.

Lease liabilities

	31 March 2026	31 March 2025
	£000	£000
Not later than one year	334	322
Later than one year and not later than five years	1,171	1,124
Later than five years	2,175	2,368
Gross cash flows	3,680	3,814
Less interest element	(682)	(756)
Present value of obligations	2,998	3,058

An analysis of discounted cashflows relating to lease liabilities, between current and non-current, is presented in Note 12.



Amounts recognised in the Statement of comprehensive net expenditure

	2025-26	2024-25
	£000	£000
Amortisation	265	714
Interest expense	105	107
Total	370	821

Amounts recognised in the Statement of cash flows

	2025-26	2024-25
	£000	£000
Repayment of principal on leases	188	189
Interest expense (included in net operating cost)	105	107
Total	293	296

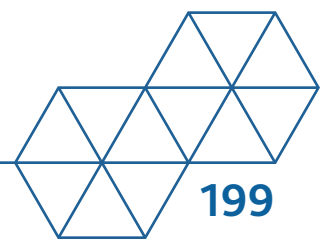
Note 8 Financial instruments

IFRS 7 'Financial Instruments: Disclosures', requires disclosure of the role that financial instruments have had during the year in creating or changing risk an entity faces in carrying out its business.

As the cash requirements of CICA are met through the Estimate process, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body.

CICA holds material cash balances on deposit. Allocated holding accounts (Notes 10 and 13) are included in CICA's cash balance, while funds retained in the applicant's name are excluded (Note 19). The objective of opening individual deposit accounts for held awards and retained awards is to accrue cumulative interest on these awards. This interest is disbursed to applicants when the award is paid out, except for when the individual declines payment of interest. The average rate of interest applied to the investments during 2025 to 2026 was 1.78% (2024 to 2025: 2.68%). No administration fee is charged to the applicant.

Receivables are valued under the expected credit loss model set out in IFRS 9. Receivables are recognised at lifetime loss and impairment (stage 3 under IFRS 9).



Included within trade and other payables are £45.0 million (31 March 2025: £38.0 million) of accruals in relation to compensation where a formal offer letter has been issued to the applicant, but where final settlement has not yet taken place. These are initially measured at fair value, which is their transaction price. They are subsequently valued at amortised cost, but this has nil impact due to their short maturities. CICA is not empowered to borrow money.

The carrying value of financial assets and liabilities is as follows:

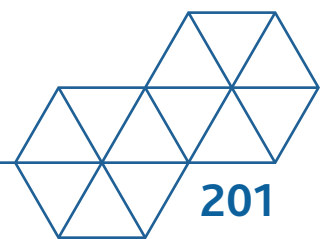
	31 March 2026	31 March 2025 (restated)¹
	£000	£000
Cash and cash equivalents – GBS	27,868	22,460
Cash and cash equivalents – holding accounts	11,945	13,648
Trade and other receivables	845	1,284
Trade and other payables	(65,856)	(57,334)
Other financial liabilities	(2,998)	(3,058)
Holding account payables	(11,945)	(13,648)
Total	(40,141)	(36,648)

1 The 31 March 2025 figures have been restated to include receivables and payables due from/to the MoJ

Note 9 Trade and other receivables

	31 March 2026	31 March 2025
	£000	£000
Compensation receivables	87	675
VAT receivable	16	155
Receivable from MoJ	634	454
Other receivables	8	13
Accrued income	100	21
Prepayments	–	5
Sub-total	845	1,323
Provision for bad and doubtful debts	–	(39)
Total	845	1,284

All CICA's receivables are collectable within one year.



Note 10 Cash and cash equivalents

	2025-26	2024-25
	£000	£000
Balance at 1 April	36,108	31,775
Net change in balances	3,705	4,333
At 31 March	39,813	36,108

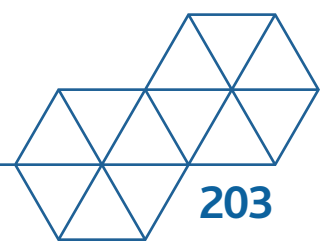
The balances were held at:

	31 March 2026	31 March 2025
	£000	£000
Government Banking Service	27,868	22,460
Awards held on deposit in holding accounts	11,945	13,648
Total	39,813	36,108

Note 11 Trade and other payables

	31 March 2026	31 March 2025
	£000	£000
Payable to MoJ	19,913	18,380
Other payables	27	93
Accruals – pre-tariff and VOTCS	42	18
Accruals – tariff scheme	45,049	37,994
Other accruals	784	779
Deferred income	41	70
Total	65,856	57,334

All CICA's payables fall due within one year.



Note 12 Other financial liabilities

	31 March 2026	31 March 2025
	£000	£000
Lease liabilities – current	235	221
Lease liabilities – non-current	2,763	2,837
Total	2,998	3,058

Further information on lease liabilities and right-of-use assets is provided in Note 7.

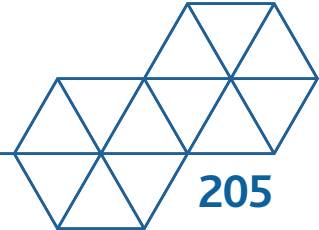
Note 13 Holding account payables

	2025-26		2024-25	
	Number	£000	Number	£000
At 1 April	42	13,648	48	12,070
Deposits	25	10,882	19	14,700
Interest received		540		646
Closures	(31)	(13,125)	(25)	(13,768)
At 31 March	36	11,945	42	13,648

Awards are held in holding accounts in the name of the applicant prior to appropriate guardianship being determined, and are classified as non-current.

Note 14 Provisions

	Compensation	Dilapidations	Staff departures	Total
	£000	£000	£000	£000
At 1 April 2025	365,756	1,654	291	367,701
Provided in year	215,735	16	–	215,751
Change in discount rate	3,594	–	–	3,594
Unwinding	8,853	–	–	8,853
Reversed unused	(793)	(295)	–	(1,088)
Utilised in year	(159,071)	(805)	(33)	(159,909)
At 31 March 2026	434,074	570	258	434,902



	Compensation	Dilapidations	Staff departures	Total
	£000	£000	£000	£000
At 1 April 2024	251,468	1,867	325	253,660
Provided in year	251,034	13	–	251,047
Change in discount rate	1,285	–	–	1,285
Unwinding	6,817	–	–	6,817
Reversed unused	(689)	(226)	–	(915)
Utilised in year	(144,159)	–	(34)	(144,193)
At 31 March 2025	365,756	1,654	291	367,701

The expected timings of discounted cash flows are as follows:

	Compensation	Dilapidations	Staff departures	Total
	£000	£000	£000	£000
Not later than one year	122,535	15	32	122,582
Between one and five years	301,735	–	129	301,864
Later than five years	9,804	555	97	10,456
At 31 March 2026	434,074	570	258	434,902
Not later than one year	220,891	1,097	35	222,023
Between one and five years	137,012	–	133	137,145
Later than five years	7,853	557	123	8,533
At 31 March 2025	365,756	1,654	291	367,701



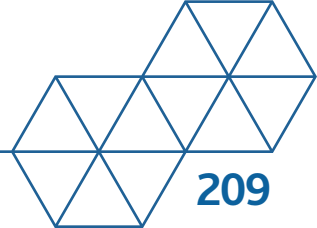
Provisions for compensation, by scheme category, are as follows:

	Pre-tariff	Tariff	VOTCS	Total
	£000	£000	£000	£000
At 1 April 2025	1,138	364,538	80	365,756
Provided in year	950	214,643	142	215,735
Change in discount rate	–	3,594	–	3,594
Unwinding	–	8,853	–	8,853
Reversed unused	(209)	(541)	(43)	(793)
Utilised in year	(1,091)	(157,916)	(64)	(159,071)
At 31 March 2026	788	433,171	115	434,074
At 1 April 2024	736	250,397	335	251,468
Provided in year	963	249,992	79	251,034
Change in discount rate	–	1,285	–	1,285
Unwinding	–	6,817	–	6,817

	Pre-tariff	Tariff	VOTCS	Total
	£000	£000	£000	£000
Reversed unused	–	(390)	(299)	(689)
Utilised in year	(561)	(143,563)	(35)	(144,159)
At 31 March 2025	1,138	364,538	80	365,756

Pre-tariff schemes

The provision for pre-tariff schemes reflects CICA's liabilities in respect of all outstanding cases incurred prior to 1996 which remain to be settled in future years. The provision is reviewed annually and reflects the likely settlement values at the year-end based on the circumstances of each application at that time. CICA's estimate of the likely settlement requires judgment and the final payment may differ from this estimate.



Pre-tariff scheme award values are assessed by the FTT. This assessment includes the application of a discount rate (the Lord Chancellor's discount rate, which is currently 0.5%). The award values assessed by the FTT are not then further discounted by CICA due to uncertainties surrounding both the final liability and the settlement date. Additionally, due to these uncertainties, all pre-tariff liabilities are classed as falling due within one year, and have not been discounted by HM Treasury's discount rate.

CICA does not hold any assets in respect of these liabilities; compensation will be paid from parliamentary funding in the year of settlement.

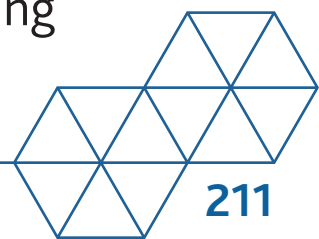
Tariff schemes

The provision for tariff schemes is reflective of CICA's liabilities under the 1996, 2001, 2008 and 2012 Schemes. CICA recognises liabilities that are based upon an evaluation of total applications that are currently known and received by CICA but have not yet been processed through to award; these are referred to as claims reported but not completed (CRBNC). The overall liability for the tariff scheme is £478.2 million with £433.2 million disclosed in this provisions note and £45.0 million disclosed as a tariff scheme accrual in Note 11 (31 March 2025: £364.5 million and £38.0 million). Where an event has occurred on or before the reporting date, but an application has not yet been made, CICA recognises this as an unquantifiable contingent liability. This is because no legal obligation as a result of a past event exists.

It is only where an application for compensation has been received that an obligation is recognised in relation to the Scheme.

The provision model for tariff schemes estimates a provision for three different categories of case:

- 1. Not Decided:** These are cases which are still under assessment by CICA and therefore a potential monetary value has not yet been determined. In order to estimate a provision for these cases, the model builds historical profiles of average award values, aggregated by tariff band and case age, which are then applied to the population of outstanding cases.
A further adjustment is made to account for the fact that a subset of the live case population will be 'nil-assessed' i.e. will not attract a monetary award. The proportion of such cases is determined based upon an assessment of the historical proportion of nil-assessed cases within each tariff band.
- 2. Decided:** These are live cases that have been sufficiently assessed to determine their potential monetary value, but where a decision letter has not been issued to the applicant. Until a decision letter is issued, the monetary value may be subject to revision arising from changes in the circumstances of the applicant, checks by CICA resulting in the identification of error or a change in value determined by the timing at which an offer is made to the applicant. Additionally, until the decision letter is issued there is uncertainty over the timing of discharge of the liability.



Where a decision letter has been sent to the applicant, the award is classified as 'on offer' and accrued for, rather than included in the tariff provision.

- 3. On Offer Not Accrued:** As outlined above, once an offer is made, the award value is accrued and therefore no provision is required. However, in a small proportion of such cases the applicant does not accept the compensation offered and an adjustment is made to account for this.
The proportion (%) is removed from the total 'on offer' accrual and added back into the value of the provision. The percentage is determined based upon an assessment of the historical level of the proportion of cases where this occurs.

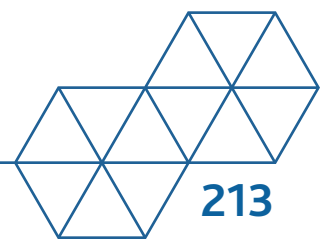
Since applications are determined under the scheme in force at the date of application, the tariff provision model calculates the provision for pre-2012 schemes (1996, 2001 and 2008) and the current 2012 scheme separately.

The following assumptions are new or amended at 31 March 2026 as a result of revisions to the provision model:

- 1. Tariff price profiling:** in 2024 to 2025, two price profiles (0-12 months and 12+ months) were applied to isolated provision cases within historic resolved data.
As the historic provision cases dataset has grown in 2025 to 2026, it has been possible to add an extra age bracket to the price profiles to represent cases in the provision that are already 24 months or more.

The following key assumptions are unchanged since 31 March 2025:

1. **Banding:** resolved bandings are predicted based on historic data showing how cases move across different bands over time, including how unbanded cases eventually resolve.
Banding analysis continued during 2024 to 2025 and was expanded to include every position of a case during its lifetime enabling more detailed insight into tariff migration over time.
2. **SDM Caseload:** SDM cases are the more complex cases in the caseload and, therefore, typically of higher value. A dataset of SDM cases was created during 2024 to 2025 and has been incorporated into the provision model in order to assign a more accurate value to these types of cases. Where there is sufficient information available on an SDM case, this information will be used to estimate a case value instead of modelling it the same way as a general provision case.
3. **Average value:** average value profiles for both tariff bands and case age are derived from historical case data.
4. **% nil value:** the proportion of cases which will be assessed at nil value is derived from historical case data.
5. **Decided to offer:** the calculation assumes that decided cases will be paid out at 100% of their decided value.



6. **Timing:** the expected timing in which the liability is discharged is calculated on the basis of operational capacity.
7. **Discounting:** the liabilities are discounted, based on the expected timing of discharge, at HM Treasury's nominal discount rate. The real rate is not used, as tariff schemes compensation payments are not subject to inflationary pressures. The discount is unwound over the life of the provision, with the unwinding disclosed as a finance charge in the Statement of comprehensive net expenditure.
8. **Tariff age profiling:** profiles for cases under 12 months old are created using an overall average of the last four provisions (i.e. live case) population profiles.

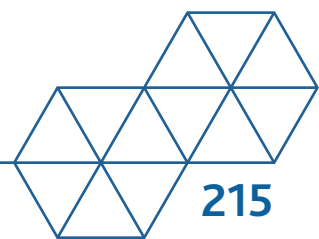
HM Treasury discount rates used are as follows:

	31 March 2026	31 March 2025
Years	%	%
One to five	3.64	4.03
Six to ten	4.22	4.07
Eleven+	5.32	4.81

CICA does not hold any assets in respect of tariff schemes liabilities; compensation will be paid from parliamentary funding in the year of settlement.

Future development of the tariff provision model

The provision model is reviewed quarterly, with the outputs considered by management in the context of other available data, including analyses of spend against prior year provisions. The datasets used within the model begin at different points in time in the life of the Scheme, but all are growing in maturity and will provide richer information to underpin the provision in future. Where a richer dataset provides further information on trends, the model methodology may be amended to reflect that information. Additionally, management will continue to review the provision considering current and future operational practice, which may result in the addition of newly created datasets, or use of existing datasets where they are judged to have become appropriate to incorporate into the model. Future changes to model methodology, reflecting the growing maturity of the underlying datasets, and/or additions of further datasets to the model may result in significant changes in the provision value. The impact of applying those future changes at the current balance sheet date may not be fully captured by the sensitivities disclosed below.

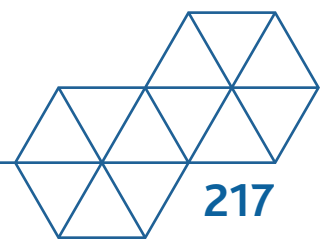


Tariff schemes sensitivity analysis

A sensitivity analysis for the tariff provision has been undertaken to identify the impact of any changes to key assumptions. Each assumption within the provision model has been identified, a reasonable change identified and the impact on the overall financial liability calculated. These changes include flexing historical data trends to show the potential impact on the provision. For each assumption which is being analysed for sensitivity, only that assumption is changed. If two or more assumptions are changed at one time, the actual sensitivity of a change in assumption may be obscured because of the potential interrelation of the assumptions.

The following tables show the impact of adjusting the key assumptions. The ranges of the sensitivity tests shown are based on the variability of past data. They do not represent the maxima or minima of past observed values nor the full range of possible outcomes, but they do capture future values that could plausibly occur. The 'low profile' sensitivity assumes a weighting in the case mix towards younger, less complex cases, while the 'high profile' sensitivity assumes a weighting towards older, more complex cases. Each change is shown separately but in practice combinations are possible as different assumptions can be correlated.

Assumption		Pre-2012 Change	2012 Change	Total Change
		£000	£000	£000
Age parameter		–	2,366	2,366
Average value	Low profile	11	(44,882)	(44,871)
Average value	High profile	(11)	48,100	48,089
% nil value	+7.5%	(9)	40,716	40,707
% nil value	–7.5%	11	(40,813)	(40,802)
Decided to offer	–5%	–	(138)	(138)
Decided to offer	+5%	–	138	138
Tariff profiles	Low profile	13	(56,939)	(56,926)
Tariff profiles	High profile	(10)	44,124	44,114
SDM	No SDM	5	(19,076)	(19,071)
SDM	Low profile	5	(17,669)	(17,664)
SDM	High profile	(4)	17,668	17,664



		Pre-2012 Change	2012 Change	Total Change
Assumption		£000	£000	£000
Legacy	Average decided	624	(35)	589
Legacy	Legacy alternate	(914)	52	(862)
Timing	Low – 25% realised in first three years	(11)	(2,635)	(2,646)
Timing	High – 100% realised in first three years	64	15,510	15,574
Timing	Even over five years	(30)	(7,291)	(7,321)
KPI %	High profile	(3)	(672)	(675)
KPI %	Low profile	3	802	805
KPI value	High profile	(12)	(2,875)	(2,887)
KPI value	Low profile	11	2,690	2,701

Victims of Overseas Terrorism Compensation Scheme (VOTCS)

Events designated as Acts of Terrorism by the Secretary of State for Foreign, Commonwealth and Development Affairs are provided for, using the same principles that underpin the 2012 scheme, on the basis of applications that are currently known to CICA.

Dilapidations

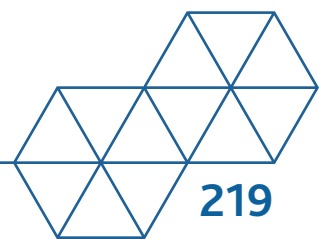
This liability represents an estimate of the cost to CICA on termination of our office leases. CICA moved into new accommodation in Glasgow in 2024 to 2025: the dilapidations provision for CICA's previous accommodation crystallised in 2025 to 2026.

Staff departures

This liability represents a requirement to pay an annual allowance under the Civil Service Injury Benefit Scheme for an individual who left CICA some years ago.

Note 15 Commitments

At 31 March 2026, CICA had no material capital commitments, nor material commitments under other non-cancellable contracts (31 March 2025: nil).



Note 16 Contingent assets and liabilities

At 31 March 2026, CICA had no contingent assets (31 March 2025: nil).

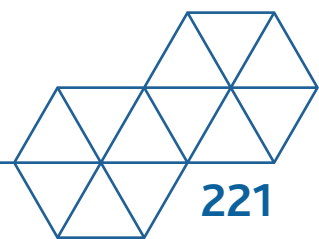
Incidents incurred but not yet received (IBNYR)

Incidents incurred but not yet received (IBNYR) is an unquantifiable contingent liability in respect of a possible future obligation to individuals who have incurred an injury as the victim of violent crime as at the end of the reporting period. This liability depends upon uncertain future events occurring and an application being submitted which meets the criteria set out in the relevant scheme. Although CICA recognises that this contingent liability exists in respect of IBNYR, the amount of the obligation cannot be measured with sufficient reliability. This is because it is not possible to establish with any reliable certainty the total number of eligible victims who sustained eligible criminal injuries, the likelihood of an application being made and then qualifying for compensation, according to the multiple criteria contained in the Scheme, and thereafter predicting with any reasonable certainty the potential value of any award which may be made, and the timescale in which this may occur.

Offers not accepted within time limits

Under the Criminal Injuries Compensation Scheme 2012, a claimant's legal entitlement to an award crystallises on the date on which CICA receives written notice from the claimant or representatives of acceptance of a determination made by a claims officer. The Scheme provides that the acceptance of the award must (normally) be sent within 56 days, but other provisions of the Scheme mean that CICA is not legally empowered to withdraw a First Decision or Appeal offer until 2 years and 56 days have passed or to withdraw a Review Decision offer until 2 years and 90 days have passed. Once this deadline has passed CICA is able to send out withdrawal letters.

There are cases where the deadline for acceptance has passed but CICA has not yet withdrawn the offer. Such offers require a formal decision to be made withdrawing the offer and for the applicant to be given the opportunity to exercise rights of review and appeal against that decision. In some of those cases, information may be received which may lead CICA to exercise its discretion under the Scheme in favour of the claimant, and not withdraw the offer even though the deadline has passed. It is not possible to quantify the value of cases where CICA would so exercise discretion. However, the total value of cases 'on-offer' and past the deadline is £1.9 million: any liability would therefore be below that value.



Note 17 Related party transactions

CICA is an executive agency of MoJ, which is regarded as a related party. During the year CICA had various material transactions with MoJ.

CICA receives income from the Scottish Government in respect of Scottish compensation cases: other than this income received, no material transactions took place between CICA and the Scottish Government.

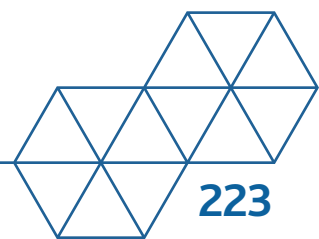
In addition, CICA has had a number of transactions with other government departments and central government bodies. The most significant of these transactions have been with HM Revenue and Customs and PCSPS. CICA have entered into a lease with Student Loans Company for the office premises.

During 2025 to 2026 no Board Members or other related parties have undertaken any transactions with the CICA (2024 to 2025 no transactions). Compensation paid to management, including taxable benefits, is disclosed in the Remuneration and staff report.

Note 18 Funding

Funding from MoJ was applied as follows:

	2025-26	2024-25
	£000	£000
Compensation payments	157,070	151,230
Operating costs and case handling costs	17,206	14,196
Capital expenditure	224	74
Total	174,500	165,500



Note 19 Third-party assets

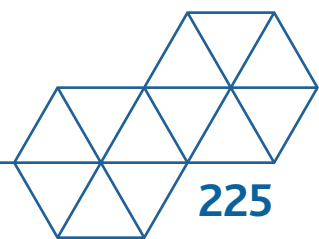
Third-party assets are compensation awarded to minors but retained by CICA until the minors attain their majority. Further information is provided at Note 1.20.

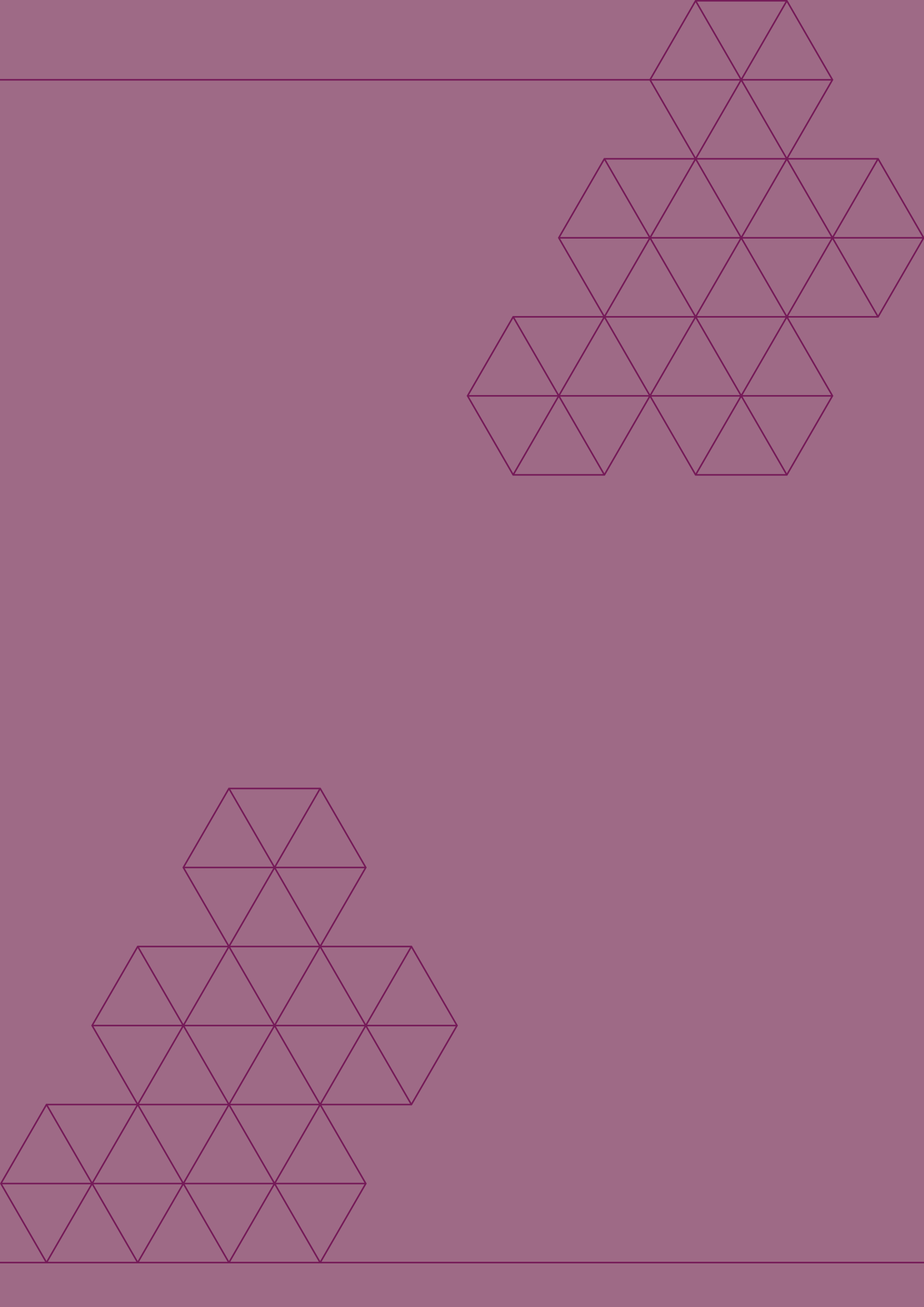
	2025-26		2024-25	
	Number	£000	Number	£000
At 1 April	7,036	85,385	7,100	83,589
Open accounts	1,280		1,657	
Deposits		14,672	–	14,861
Interest received		1,510	–	2,322
Withdrawals		(2,693)	–	(2,226)
Closures	(1,296)	(13,946)	(1,721)	(13,161)
At 31 March	7,020	84,928	7,036	85,385

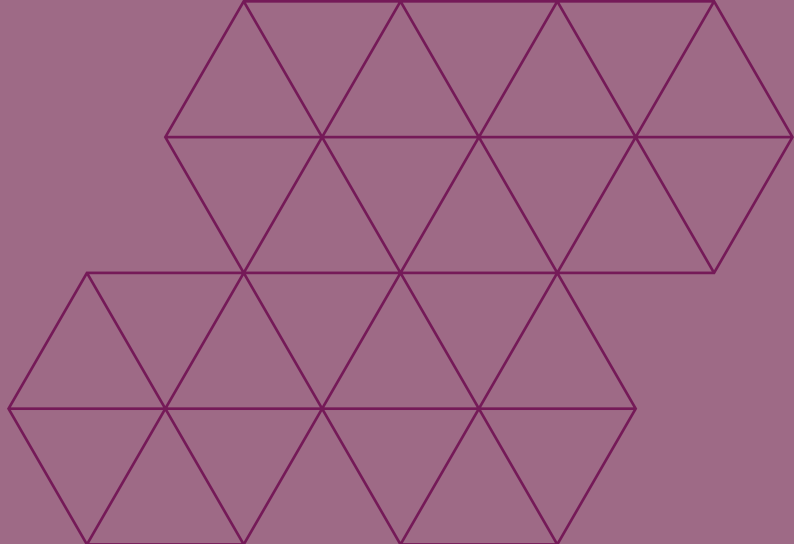
Note 20 Events after the reporting period

In accordance with the requirements of IAS 10 'Events after the Reporting Period', events are considered up to the date on which the financial statements are authorised for issue, which is interpreted as the date of the Certificate and Report of the Comptroller and Auditor General.

There are no subsequent events to report.







Annex



Off-payroll engagements

Highly paid off-payroll worker engagements as at 31 March 2026, earning £245 per day or greater

Number of existing arrangements at 31 March 2026

	Less than one year	Between one and two years	Between two and three years	Between three and four years	For four or more years
Number that have existed, at time of reporting, for	–	–	–	–	–

There were no highly paid off-payroll worker engagements as at 31 March 2026, earning £245 per day or greater.

All highly paid off-payroll workers engaged at any point during the year ended 31 March 2026, earning £245 per day or greater

Number of temporary off-payroll workers engaged during the year ended 31 March 2026

	Subject to off-payroll legislation and determined as in-scope of IR35	Subject to off-payroll legislation and determined as out-of-scope of IR35	Number of engagements reassessed for compliance or assurance purposes during the year	Of which: Number of engagements that saw a change to IR35 status following review
Not subject to off-payroll legislation				

Of which: - - - -

There were no highly paid off-payroll workers engaged at any point during the year ended 31 March 2026, earning £245 per day or greater.

For any off-payroll engagements of board members and/or senior officials with significant financial responsibility, between 1 April 2025 and 31 March 2026

There were zero off-payroll engagements of board members and/or senior officials with significant financial responsibility during the financial year.

There were four individuals on payroll and off payroll that have been deemed 'board members and/or senior officials with significant financial responsibility' during the financial year, this includes both on-payroll and off-payroll engagements.

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