Disclosure &
Barring Service

Disclosure and Barring Service Annual Report and Accounts

For the period 1 April 2025 to 31 March 2026

HC 418

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For the period 1 April 2025 to 31 March 2026

Presented to Parliament pursuant to paragraph 12 (5) of Schedule 8 of the Protection of Freedoms Act 2012

Ordered by the House of Commons to be printed on 15 July 2026

HC 418

This publication is available at www.gov.uk/official-documents

Any enquiries regarding this publication should be sent to us at communications@dbs.gov.uk

ISBN 978-1-5286-6716-6

E03643311 07/26

Printed on paper containing 40% recycled fibre content minimum.

Printed in the UK by HH Associates Ltd on behalf of the Controller of His Majesty's Stationery Office.

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PERFORMANCE REPORT

Performance overview

The performance overview is designed to summarise the overall performance of Disclosure and Barring Service (DBS) within the reporting year, covering our purpose, strategic objectives, principal risks and outcomes. Most importantly, it provides information about how we performed against our strategic objectives, and our performance against key targets that we strive to achieve.

Chair's statement

I am pleased to introduce our 2025 to 2026 annual report and accounts, which sets out how DBS has performed over the last year.

This report marks the start of DBS' 2025 to 2028 strategy, which we co-created with our staff. It coincides with the appointment of our new Chief Executive, Dr Jeff James CBE, to lead on the delivery of our new strategy and DBS' statutory safeguarding responsibilities.

Our focus remains on delivering our core purpose to make recruitment and employment safer, striking the right balance between crime prevention, rehabilitation and safeguarding the most vulnerable in our society. In addition, we are focused on achieving value for money in everything that we do, while maintaining service quality and improving customer experience.

We delivered strong operational performance throughout 2025 to 2026, managing high demand for DBS checks, ensuring information needed to help to make safer recruitment decisions across a wide range of employment sectors was provided in a timely manner.

We fell short of our target to issue 80% of Enhanced DBS checks within 14 days, achieving 75%, with an average time to issue Enhanced checks at 12.4 calendar days. The Enhanced DBS check service is dependent upon whether checks need to be undertaken by police forces, and the performance of those forces in undertaking this work. As we reported previously, under the current police model, high numbers of checks needed further information to be supplied by some police forces, and this was coupled with ongoing staffing challenges in police force disclosure units.

Again, this directly impacted our overall Enhanced check performance. Within our 2025 to 2028 strategy, we are committed to seeking improvements to the effectiveness of the police disclosure unit model, to tackle this inherent risk and improve our service to customers for Enhanced checks.

Around 65% of all Enhanced checks were completed without the need for referral to local police forces. Of these, 98.5% were completed within 10 days, and while this narrowly missed our ambitious new target of 99%, it provides a strong contrast with those Enhanced checks that require police action.

We continue to increase protection for vulnerable people by delivering upon our strategic aim to develop partnership work to increase the awareness of DBS. This, alongside enhancements to our customer-facing online barring referral service, resulted in a further 9% growth in the 2025 to 2026 referral intake compared to the previous year. There are now almost 110,000 people included on the Barred Lists, with 6,431 individuals added during 2025 to 2026, providing greater protection to children and vulnerable adults from those that may seek to harm them or put them at risk of harm.

Our 2025 to 2026 business plan laid the groundwork for the delivery of our 2025 to 2028 strategy by embedding our 5 strategic objectives, covering products and services, visibility and influence, innovative technology, data and insight, and being people-focused, in our day-to-day activities. By delivering our business plan, we strengthened safeguarding and responded to external recommendations; improved access and use of police information; and used technology to improve our services, including streamlining disclosure and barring processes to improve turnaround times, reduce costs over time and strengthen safeguarding outcomes.

We also maintained and enhanced our existing technology; modernised our digital services that provide an accessible digital Standard and Enhanced application service and online certificates; and ensured we had the technology tools needed to be an efficient organisation. We worked with the Home Office and other partners on the implementation of the recommendations of the Independent Inquiry into Child Sexual Abuse.

We widened our external reach through our social media communication channels and developed and delivered a business engagement programme with retail, logistics and hospitality sectors to support optimal take-up of all our products and services.

Within our research and horizon scanning functions, we have been proactive in understanding the impacts of national, local and sector-based policy developments, ensuring that our capabilities can be future-proofed. We were also delighted to again achieve re-accreditation to the Customer Service Excellence standards, showing our ongoing commitment to ensuring our customers benefit from high-quality, accurate and efficient services.

DBS was also subject to an Independent Public Body Review in 2025, sponsored by the Home Office. I was pleased to support the Lead Reviewer, Ann Harris, in my capacity as chair during the review period. I am also pleased that the review team's findings acknowledge our strong management and governance, and that the recommendations will further strengthen the working relationships between DBS and Home Office and provide support to opportunities already identified to further improve safeguarding, such as improvements to the police model. I look forward to seeing the recommendations implemented over the coming year.

The strategy renews our focus on providing improved value for money and improving our products and services to both protect the vulnerable and enable people to safely enter employment. Co-created with our staff, with insight from our various partners, it outlines our commitment to enhance the quality, efficiency and effectiveness of our services, while also fostering an organisation that is more inclusive, more transparent and more responsive. It will ensure DBS contributes to lowering the risk of harm, protecting the right to rehabilitation and contributing to economic growth. It commits us to embracing innovation, making informed, data-driven decisions and ensuring we remain at the forefront of safeguarding and protection, as a trusted organisation.

I hope you find this report of interest.

Dr Gillian Fairfield, DBS Chair

About DBS

Our purpose

To protect the public by helping employers make safer recruitment and employment decisions, and by barring individuals who pose a risk to vulnerable people.

Our vision

To make recruitment and employment safer, by being a visible, trusted and influential organisation. We will provide an outstanding quality of service to all of our customers and partners. Our people will understand the important contributions they make to safeguarding and feel proud to work within an inclusive and increasingly diverse organisation

What we do

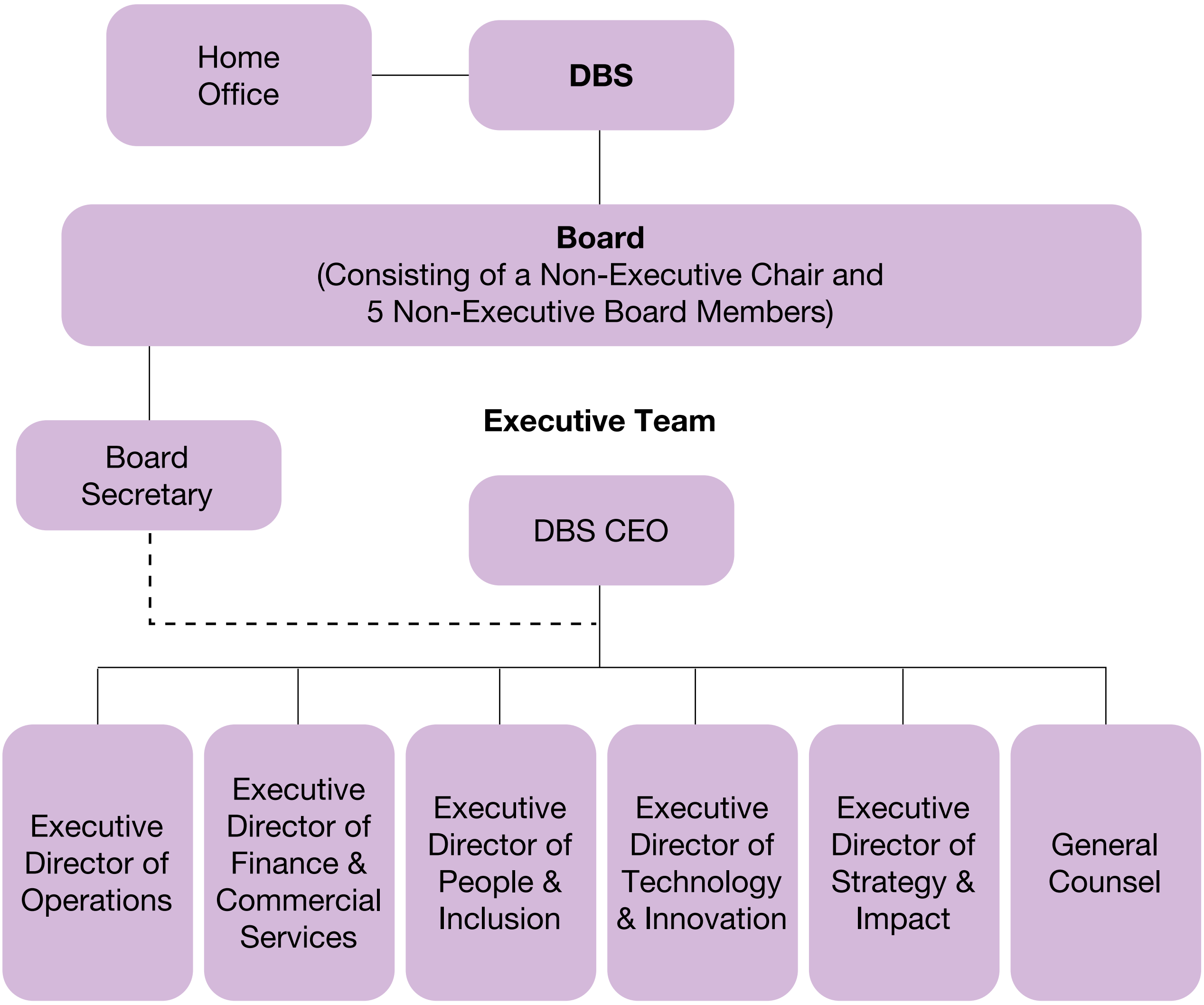
We provide disclosure and barring functions on behalf of government. This includes processing checks for England, Wales, Jersey, Guernsey and the Isle of Man and providing barring functions for England, Wales and Northern Ireland. We were created in 2012 under the provisions of the Protection of Freedoms Act 2012. We are a non-departmental public body (NDPB) accountable to Parliament through the Secretary of State for the Home Department. As an arm's length body (ALB), we contribute directly to the Home Office's priorities, where our focus is on protecting the vulnerable. Our registered office is PO Box 3936, Royal Wootton Bassett but we operate from our two sites in Liverpool and Darlington site.

We provide an important service, helping to safeguard and protect people in our society while ensuring proportionality and protecting the rights of individuals. We provide criminal records information to help employers decide whether someone is suitable for a role – from basic checks for any type of job, to more detailed checks for positions involving regular contact with vulnerable groups, including children. Our information should be used alongside other recruitment tools, not as the sole basis for a decision. We also decide whether an individual can work in a regulated activity by determining if they should be placed on one or both DBS Barred Lists. Both these functions help employers from all sectors – public, private and voluntary – make better-informed and safer recruitment decisions.

Our organisation, structure and partners

We are part of the Home Office. The successful delivery of our strategy is dependent on collaborative working and our relationships with our partners. Our relationship with the Home Office, as our sponsoring government department, is key to this. A close relationship exists, which helps to shape the future of how we deliver our services.

Our services are delivered with support from external suppliers and partner organisations, including CGI, Hinduja Global Solutions (HGS), Swiss Post Solutions (SPS), police forces and law enforcement agencies across the UK, and Shared Services Connected Limited (SSCL). We have worked, and will continue to work, with our customers, stakeholders, partners and supply chain to effectively navigate the ongoing impact of economic uncertainty.



DBS priorities and strategic objectives

The DBS 2025 to 2028 strategy detailed our aspirations for a 3-year period and sets the direction for the organisation.

Over the life of the strategy, we are aiming to strengthen our role in the safeguarding landscape by embracing innovation, data-driven decision making and improved technology, while remaining a trusted and influential organisation. The strategy also places a strong emphasis on people, inclusion, transparency and staff engagement, having been co-created with staff and informed by partners. The achievements over the first year of the strategy put us in a stronger position to focus on the further tangible differences we can make.

- SO1. Our products and services: we will provide accessible, timely and high-quality products and services effectively
- SO2. Being visible, trusted and influential: we will be a more visible, trusted and influential organisation by delivering our services effectively and achieving measurable results with our stakeholders
- SO3. Delivering through innovative technology: we will harness innovative technologies to support process developments and increase our ability and agility to respond to future demands, improving the efficiency and effectiveness of our services
- SO4. Customer data and insight led: we will be customer and insight-led, actively seeking and using data and feedback to provide the best possible journey for our customers, drive change and influence change externally
- SO5. Being people-focused: we will guide and support our people to navigate and adapt to change, ensuring the organisation continues to fulfil its safeguarding role in a sustainable way

Delivery against our strategic objectives

Strategic objective 1. Our products and services: provide accessible, timely and high quality products and services

In 2025 to 2026, we made strong progress in modernising and improving our products and services, alongside supporting key legislative and policy reforms. Key achievements included:

- developing a proposed registered body (RB)/responsible organisation (RO) assurance programme, informed by stakeholder engagement, analysis and options appraisal
- delivering new customer contact channels and self service improvements, including an online complaints form and establishment of a Customer Experience Programme
- supporting major policy and legislative changes, including Independent Inquiry into Child Sexual Abuse (IICSA) commitments, removal of the supervision exemption (not yet in force) and enabling checks for self employed individuals

- making progress with the legacy technology estate replacement (LTER) programme, including onboarding delivery partners, integration planning and stabilising legacy systems
- delivering updated ID validation guidance, simplified processes and making progress on collaboration with Department for Science, Innovation and Technology (DSIT) and industry partners
- making progress on work with government partners to improve applicant identity verification through data sharing, despite technical and dependency constraints
- improving access to police information through the Police Local Exchange (PLX) programme and supported rollout across police forces
- supporting transition to the National Law Enforcement Data System (LEDS), progressing requirements, design and governance activity

Strategic objective 2. Being visible, trusted and influential: be a visible, trusted and influential organisation delivering measurable outcomes with stakeholders

We strengthened our role as a trusted expert and safeguarding authority through enhanced engagement, policy support and learning offer. Key achievements included:

- providing technical advice to Ministry of Justice (MOJ) and Home Office on legislation and operation of the criminal records regime, including input into wider reviews
- delivering and embedding the duty to refer framework, including training and engagement with regulators and ongoing evaluation
- launching a safeguarding podcast series, with series 1 released and further series in development
- developing and delivering a range of learning products and engagement materials, including collaboration on elearning with partners

Strategic objective 3. Delivering through innovative technology: harness innovative technologies to improve efficiency, agility and effectiveness

We advanced our digital capability through targeted technology improvements, automation and exploration of emerging technologies. Key achievements included:

- delivering quality improvements to the police matching algorithm, improving accuracy and system performance
- progressing AI trials within the barring function, including development of a referral summarisation tool and exploration of wider use cases
- delivering and expanding robotic process automation (RPA) to improve operational efficiency and reduce manual processes
- implementing automation across priority organisational areas, supported by governance, artificial intelligence (AI) ethics development and increased use of tools such as Microsoft Copilot

- enhancing cyber security and monitoring capability, including implementation of new security information and event management (SIEM) tooling and infrastructure improvements

Strategic objective 4. Customer data and insight led: use data, insight and feedback to improve customer journeys and influence change

We strengthened the use of insight and engagement to improve services, accessibility and public understanding. Key achievements included:

- publishing updated guidance on recruitment of ex-offenders, and making progress on wider guidance development with stakeholders
- continuing the delivery of the Accessibility Review Implementation Plan, embedding inclusive design and improving services for customers and staff
- developing an engagement approach for parents, carers and beneficiaries, increasing awareness and trust in DBS' safeguarding role
- continuing to embed and enhance the value-for-money framework, strengthening performance reporting, oversight and continuous improvement

Strategic objective 5. Being people-focused: support and enable colleagues to adapt to change and deliver sustainably

We continued to invest in our people, systems and organisational capability to ensure sustainable delivery and resilience. Key achievements included:

- implementing homebased and hybrid working arrangements, embedding flexible working into business as usual
- continuing delivery and development of the DBS Academy, expanding learning provision and capability building
- embedding equality, diversity and inclusion (EDI) learning and the '5 Is of Inclusion', strengthening organisational understanding and leadership engagement
- Making progress with the implementation of the LTER support model, including recruitment and tooling, with further embedding planned
- enhanced HR and finance systems, improving governance, reporting and alignment with Home Office platforms
- developing and approving a future estates strategy and progressed estate optimisation planning
- embedding the Operational Directorate service model, strengthening governance and delivery consistency
- making progress with the development of a target operating model (TOM)
- delivering Year 2 of the business optimisation programme, identifying efficiencies and improvement opportunities across the organisation

Published service standards

For 2025 to 2026, we achieved 7 out of 11 of our reported published service standards. These standards provide an overall view of DBS performance, encompassing key elements of operations, people, finance and customer performance.

Our ability to achieve all of our performance targets was again affected by changes in the profile of demand for products and the continuing instability of our IT platforms. In addition, staff recruitment and retention, along with technology challenges within police force disclosure units, our critical delivery partners, also impacted on our performance. Through prioritising the most critical areas of our business to ensure effective safeguarding, we delivered strong operational performance and continued to provide a high quality of service, despite some challenges to our speed of service.

While we fell below target for efficiency this year, we believe that our new IT platform will ultimately deliver more substantial efficiencies when it is delivered, which is expected around March 2028, with a 3-month window either side of that date. We made solid improvement against our primary equality target in relation to the percentage of staff from an ethnic minority background, although we fell short of the target. We will continue to drive this area, capitalising on the increased geographical reach supported by our new offering of flexible work location choices.

Table 1: Performance against published service standards

KPI description	2023-24	2024-25	2025-26	2025-26 target	Status
Quality: percentage of all criminality and barring information that DBS should place on a certificate will be included	99.99%	99.99%	100.00%	≥99.98%	Achieved
Quality: barring quality rate of closures	99.97%	99.92%	99.94%	≥99.75%	Achieved
Quality: customer rating of experience of DBS within previous 3 months (index measure)	72.6	75.2	76.8	≥75.0	Achieved
Timeliness: percentage of Basic DBS certificates despatched within 2 days	87.2%	88.1%	87.4%	≥85.0%	Achieved
Timeliness: percentage of Standard DBS certificates despatched within 3 days	88.7%	90.6%	90.6%	≥85.0%	Achieved
People: the engagement level of our employees	Not collected	64.0%	69.0%	≥ 66.0%	Achieved
Timeliness: percentage of automatic barring cases completed within 6 months	98.1%	98.0%	97.7%	≥97.5%	Achieved
Timeliness: percentage of Enhanced DBS certificates despatched within 14 days	77.1%	75.6%	75.0%	≥80.0%	Not achieved (page 26)
Timeliness: percentage of cases where we were minded to bar, that were closed within 9 months	59.5%	42.1%	48.5%	≥50.0%	Not achieved (page 28)
Efficiency: efficiencies delivered as a percentage of DBS spending	5.4%	5.4%	3.2%	≥5.0%	Not achieved (page 39)
People: the diversity of our employees	4.10%	5.48%	5.75%	≥7.00%	Not achieved (page 91)

Principal risks

Principal risks are considered, managed and monitored via the Audit Risk and Assurance Committee (ARAC) through the strategic risk register. There are currently 14 risks at this organisational level.

Risk information	Mitigations
Failure to protect DBS systems from a cyber-attack Appetite – minimalist Rating Apr 25 – red Rating Mar 26 – red Risk trend – ⟷	• robust adherence to government functional standards GovS007 • proactive risk management of our legacy systems and supply chain • secure deployment processes for modern, cloud-based and internet-facing digital systems • adoption of secure by design methodology • assurance of systems through GovAssure, annual IT health checks and accreditation • monitoring and cyber incident response across critical systems • use of certified (for example ISO27001) and assured suppliers • regular cyber and BCDR planning and exercising • annual cyber training for all DBS and supplier staff • annual government departmental security health check
Failure to safeguard Appetite – minimalist Rating Apr 25 – red Rating Mar 26 – red Risk trend – ⟷	• embedding risk mitigation in planning and activities • timely and effective implementation of government policy changes (including but not limited to Independent Inquiry into Child Sexual Abuse recommendations and enhanced info-sharing) • stable IT platforms, continuous improvement of BRS, prioritised transformation, insight and cross-directorate support • monthly executive team and board performance reviews

Risk information	Mitigations
Failure to retain and develop talent to ensure delivery of our strategic objectives Appetite – open Rating Apr 25 – amber Rating Mar 26 – amber Risk trend – ⟷	• regular performance and people reporting (integrated performance report, people steering group, people committee) • governance via strategic plans oversight group (SPOG) and change boards for capability issues • reward and recognition programmes, ongoing organisation design reviews • focused recruitment to improve diversity • close Human Resource partnerships for workforce planning • use of the DBS Academy for employee skills and personal development • quarterly financial reviews of how many full-time post equivalent roles exist • staff engagement and wellbeing plans • regular Government Internal Audit Agency audits • co-ordinated response to emerging local or corporate risks • utilisation of an evidence-based pay framework • championing the '5 Is of Inclusion' • reviewing and restructuring this risk in light of business circumstances
Failure to respond appropriately to a business continuity disaster recovery event Appetite – minimalist Rating Apr 25 – amber Rating Mar 26 – amber Risk trend – ⟷	• dedicated business continuity and disaster recovery (BCDR) resource and up-to-date policy • BCDR programme aligned to the Business Continuity Institute lifecycle • incident co-ordination structures and impact matrix • comprehensive plans covering people, property and systems • incident management and communication plans • supplier BCDR and major incident (including cyber-attack) testing

Risk information	Mitigations
Failure of technology systems leading to reduced service performance Appetite – minimalist Rating Apr 25 – red Rating Mar 26 – red Risk trend – ⟷	• Technology Roadmap with prioritised improvements, monthly reporting • continuous technical refresh and resilience built into core systems • experienced technology partner (for example CGI) • security and architecture governance • strict change management in production environment
Failure in supply chain performance Appetite – open Rating Apr 25 – amber Rating Mar 26 – amber Risk trend – ⟷	• governance of critical projects via Technology Roadmap and programmes • documentation of critical products/services and supplier lists • risk management plans for key suppliers • contract and service level agreement (SLA) reviews • intelligent client function to promote resilience • supplier performance monitoring
Failure to comply with statutory obligations Appetite – cautious Rating Apr 25 – amber Rating Mar 26 – amber Risk trend – ⟷	• compliance monitoring and legal review in board papers • Equality Impact Assessments (EqIAs) for all key projects • regular lessons learned and training on Public Sector Equality Duty (PSED) • action plans for PSED, General Data Protection Regulation (GDPR) and audit recommendations

Risk information	Mitigations
Failure to manage financial resources Appetite – cautious Rating Apr 25 – amber Rating Mar 26 – red Risk trend –	• three-year budget setting and annual fee reviews • multi-year capital plans submitted to Home Office • financial scenario analysis and detailed quarterly forecasting • monthly reporting and horizon scanning of potential risks • working capital agreement to cover 3 months' cash needs • monthly finance meetings between DBS finance, HO finance and sponsorship unit colleagues to discuss in year position and key financial issues
Failure to maintain visibility, trust and influence Appetite – cautious Rating Apr 25 – amber Rating Mar 26 – amber Risk trend –	• national and regional partnership and stakeholder engagement • outreach across 11 regions, focusing on underserved groups • media and communications campaigns and monitoring • contingency plans for reputational issues, which have the potential to affect public confidence
Failure to deliver DBS Strategy 2025 to 2028 strategic objectives Appetite – open Rating Apr 25 – amber Rating Mar 26 – amber Risk trend –	• governance, including oversight and challenge on progress, through senior management and board committees • monthly risk reviews and annual business plan alignment • mid-point strategy review (due 2026) • regular staff engagement on strategy progress

Risk information	Mitigations
Failure to manage exposure to new technologies, including AI Appetite – open Rating Apr 25 – red Rating Mar 26 – red Risk trend – ⟷	• actively test and control new technology before use, through research and trials of AI in a controlled way through the Innovation and Automation function • strong governance to keep systems secure and lawful: all AI and automation activity operates within established governance arrangements that ensure compliance with security, data protection and government standards • regularly review AI risks and opportunities: AI-related threats and opportunities are routinely assessed through formal risk reviews, with findings reflected in our corporate and functional risk registers for senior oversight • building AI capability and awareness across the organisation, promoting safe, appropriate and responsible use • design technology with safeguards built in through architectural principles that require accuracy, privacy, human oversight and fairness be considered from the outset, reducing the risk of bias or unintended harm • putting ethical use at the centre of AI adoption, through an internal AI ethics framework to guide responsible decision making, transparency and accountability as AI technologies evolve

Risk information	Mitigations
Failure to effectively manage DBS change and transformation activity Appetite – open Rating Apr 25 – amber Rating Mar 26 – amber Risk trend – ⟷	• change and transformation framework providing co-ordinated oversight of projects, programmes and wider strategic change activity aligned to business plan priorities • structured risk management approach enabling early identification of emerging risks, trend analysis and timely implementation of mitigating actions to minimise delivery failure • oversight by SPOG and Change Management Committee (CMC), with regular monitoring of delivery performance across time, cost, quality, interdependencies and capacity pressures, and escalation where intervention is required • use of government delivery standards and independent assurance to improve consistency, enhance quality of outputs and mitigate delivery risk • dedicated professional roles in project delivery and change management to ensure change activity is appropriately resourced and delivered in line with agreed standards • escalation process in place for risks/issues that require board intervention • ongoing reporting to the corporate challenge & oversight group (CCOG), executive team (ET), board and ARAC for assurance

NB: Risk entitled ‘Failure to protect DBS systems from a cyber-attack’: trend remains static year on year. DBS acknowledges that the risk of a cyber-attack continues to increase and therefore we maintain this as a high-rated red risk.

Risk appetite definitions:

- hungry: innovative and greater rewards – high risk
- open: successful delivery and acceptable reward – medium risk
- cautious: successful delivery and limited rewards – medium to low risk
- minimalist: successful and safe delivery and limited reward – low risk
- averse: risk avoidance

Risk movement in year

DBS continues to manage its strategic risks through robust risk management activities, ensuring no adverse impact on the 3-year strategic objectives. For all but one of the strategic risks the rating has remained consistent during the year, through the mitigating activities noted and the risk management process of regular review and assurance. The risk 'Failure to manage financial resources' has declined in year from amber to red, and as a result the financial performance showed a surplus position at the year end. Additional mitigations have now been implemented, and the risk will be reviewed throughout the year as to the effectiveness of those mitigations. Reference to the mitigating actions is noted in the 'Financial performance' section (page 39).

Emerging risks

Two new strategic risks have been identified within DBS. As at the end of 2025 to 2026, these risks are undergoing a thorough review to determine the most appropriate controls and mitigating actions. Additionally, work is ongoing to categorise these risks in alignment with the existing risk management framework. The outcome of this process will ensure that each risk is managed effectively and consistently with our standards.

- The LTER governance and programme management arrangements were strengthened during the year, given the importance of the programme to DBS' strategy, and programme risk management was put in place as part of normal assurance processes. Towards the end of the year, we considered that a new strategic risk was also needed. The detail of that risk and associated mitigations and controls was under consideration at the end of the reporting year, and they will be captured in the 2026 to 2027 annual report and accounts.
- Following the Cabinet Office announcement on 1 April 2025 that all quasi-non-governmental organisations would be reviewed, DBS identified a risk in terms of the impact a change of status or role for the organisation might have on staff morale and ability to deliver the DBS strategy. We worked closely with the Home Office to understand the options being considered and used existing controls such as our staff engagement programme to ensure colleagues were kept abreast of any developments.

Going concern

In accordance with the Financial Reporting Manual (FreM), the Accounting Officer's responsibilities are to prepare these financial statements on a going concern basis. In concluding that the going concern basis is appropriate, the Accounting Officer considered that, as at the Statement of Financial Position date and on the date these financial statements were authorised for issue, DBS maintained a net asset position.

The Accounting Officer also considered that there are no expectations that DBS is likely to be wound up.

Please see notes to the accounts for further information (page 144).

Performance analysis

The performance analysis section focuses on the distinct services that we provide, covering disclosure services and barring functions, and how performance aligns with our quality standards. It also discloses performance against key aspects such as customer and stakeholder engagement, and our performance against sustainability targets.

Our year in numbers

Issued just over
7.4 million
certificates

Barred
6,431
people

Worked with
96
responsible organisations and **566** registered bodies

75%
of Enhanced DBS certificates were issued within **14 calendar days**

90.6%
of Standard DBS certificates were issued within **3 calendar days**

We have a achieved an
81%
reduction in greenhouse gas emissions, exceeding the Greening Government Commitments (GGC) target of 44%

19.3%
of Standard and Enhanced certificates were issued free of charge to the voluntary sector

99.8%
of Update Service-related complaints were responded to within **6 days**

87.4%
of Basic DBS certificates were issued within **2 calendar days**

Average time to issue a Basic DBS certifcate was
0.8
calendar days

2.8 million
total active Update Service subscribers

48.5%
of cases where we were 'minded to bar' were closed within **9 months**

Barring quality rate of
99.94%

The percentage of employees from an ethnic minority background increased to
5.75%

Obtained a Customer Satisfaction Index score of
76.8
and again rated as 'fully compliant' with all 57 elements of the Customer Service Excellence standard, and exceeding requirements in 13 elements

Rolling year average working days lost due to sickness increased to
8.45 days

Average time to issue an Enhanced DBS certificate was

12.4

calendar days

Average time to issue a Standard DBS certificate was

1.2

calendar days

100%

accuracy of all decisions and information issued on a certificate

100%

Delivered

3.2%

of annualised efficiencies

97.7%

of automatic barring cases closed within 6 months

Key

Improvement on last year

Static year-on-year

Decline from last year

Chief Executive's report on performance

Performance management is one of the controls we use to ensure we are delivering against the strategic objectives in the DBS 2025 to 2028 strategy and contributing to the outcomes desired by the Home Office and government, for citizens and society. The Home Office has 7 priorities that we contribute to in relation to protecting vulnerable people and communities and contributing to prosperity. We measure our progress using a set of key performance indicators (KPIs) and targets agreed by our board annually. Our KPIs are grouped into 4 themes: quality, timeliness, finance/value for money and people.

We have a strong focus on the quality and timeliness of our products and services. These are the issues that customers tell us are important to them and it is these that ensure we are supporting the safeguarding of vulnerable groups, including children, as effectively as possible.

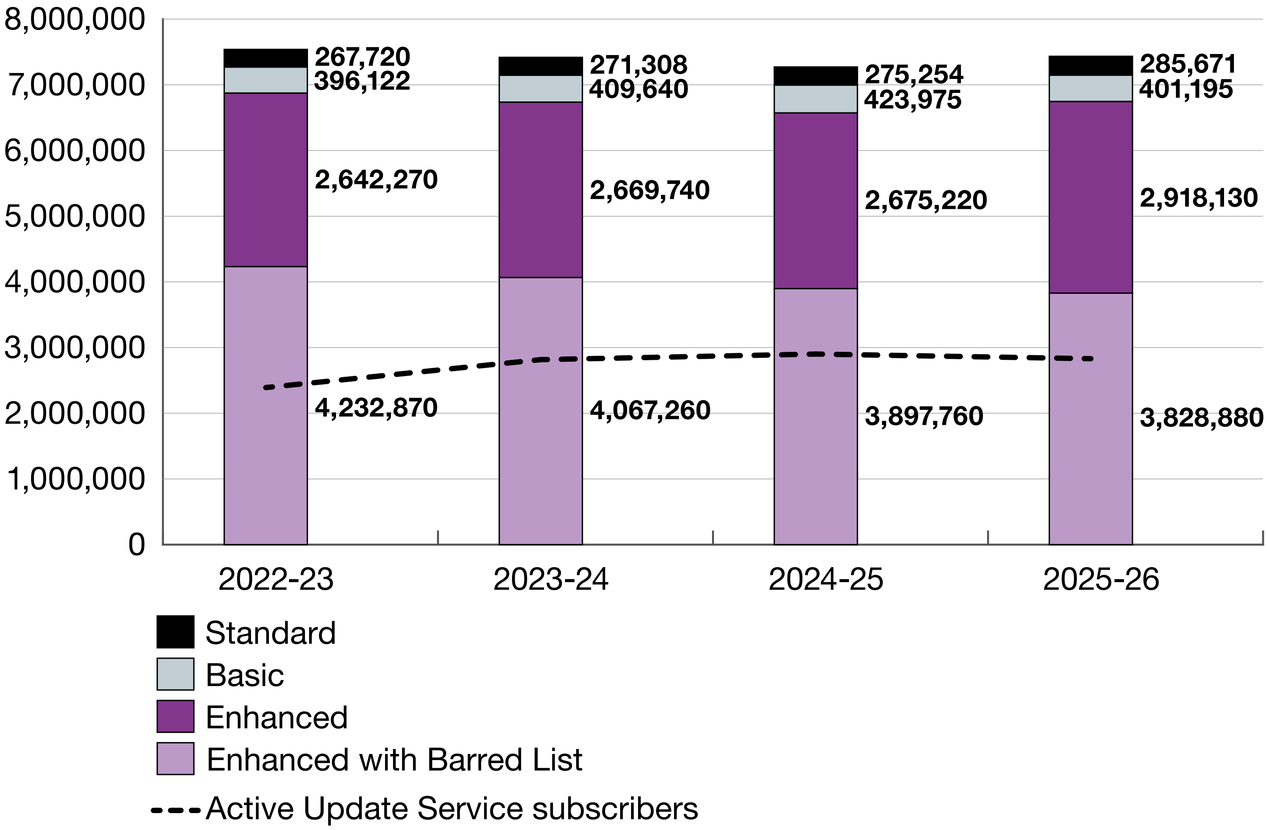
As part of our performance management framework (PMF), progress towards targets is reviewed monthly by our executive team and board, with the quality, finance and performance committee and people committee providing assurance that performance is being managed appropriately. KPIs are supplemented by other measures that operate at a corporate, directorate, service and team level. We use a 'balanced scorecard' approach to provide an indication of progress towards our priorities.

2025 to 2026 was the first year of our 2025 to 2028 strategy. In 2025 to 2026, our ability to achieve all our performance targets was again affected by changing demands for our services and continued IT platform instability. In addition, challenges within police forces, our critical delivery partner, have also impacted our ability to meet some performance targets. However, we have continued to respond positively to the challenges faced.

Disclosure service

During 2025 to 2026, we issued a total of 7,433,877 Basic, Standard, Enhanced and Enhanced with Barred List(s) check DBS certificates. The chart below shows changes in check application levels and Update Service subscriptions over the last 4 years.

Figure 1: DBS check application levels over the last 4 years



Note: data for 2022 to 2023 was incorrect in Published Accounts for 2024 to 2025, data shown here is correct.

Demand and timeliness

We issued 2,918,134 Basic DBS certificates for customers in England and Wales, around 9.1% more in 2024 to 2025. This reflects the ongoing growth in demand for this product, which continues to be significantly driven by the 'gig' economy.

We issued 401,195 Standard DBS checks, compared to 423,975 in 2024 to 2025.

Enhanced check intake was just slightly less than 2024 to 2025, slowing the downward trajectory since 2022 to 2023. We continue to monitor events and changes that may impact demand, such as the legislative change on 21 January 2026, extending eligibility for Enhanced DBS check with barred list information to self-employed individuals working with children or vulnerable adults. This change has been factored into our demand forecasting for 2026 to 2027.

The average 4-week workload target for police forces for Enhanced DBS checks has not been met this year, with an average of 13.3 days for the year, against a service level agreement of 12 days. This is slightly higher than the 12.2-day average in 2024 to 2025. The target for police aged cases (those exceeding 60 days) was not achieved, with actual performance at 11.8% compared to the intended target of 2% of the total police work in progress.

Performance this year was primarily affected by a limited number of police forces with disproportionately high volumes of aged cases, elevated workloads at the police stage and ongoing staff vacancies within these forces. Recruitment and retention challenges persist across forces. Although we introduced measures during the year, including funding overtime, expedited screening of less complex cases and inter-force assistance, a growing number of forces are failing to meet SLAs. This in turn has an impact on customers awaiting checks. We remain committed to collaborating closely with individual police forces to address both work in progress and aged case volumes.

19.3% of Standard and Enhanced DBS certificates were issued free of charge to volunteers, compared to 18.7% in 2024 to 2025.

Table 2: Time to issue certificates by type

	2024-25			**2025-26**		
Type of DBS certificate	**Target**	**Attainment**	**Average time to issue all**	**Target**	**Attainment**	**Average time to issue all**
Basic DBS certificates	85% in 2 days	88.1%	0.8 days	85% in 2 days	87.4%	0.8 days
Standard DBS certificates	85% in 3 days	90.6%	1.2 days	85% in 3 days	90.6%	1.2 days
Enhanced DBS certificates*	80% in 14 days	75.6% (target achieved on day 20)	12.4 days	80% in 14 days	75% (target achieved on day 20)	12.4 days

*Enhanced DBS certificates refer to those both with and without a check of one or both Barred Lists.

Quality

We exceeded the target for our key quality measure, the percentage of all criminal and barring information that we should place on DBS certificates, achieving performance of 100% against a target of 99.98%.

Update Service

At the end of March 2026, the total number of Update Service subscribers was 2.8 million, representing a year-on-year reduction of 2.43% from March 2025. The Update Service was introduced to encourage portability of checks between employers. It is particularly suitable for people who require multiple checks for roles in different organisations, where the cost of multiple checks could be prohibitive.

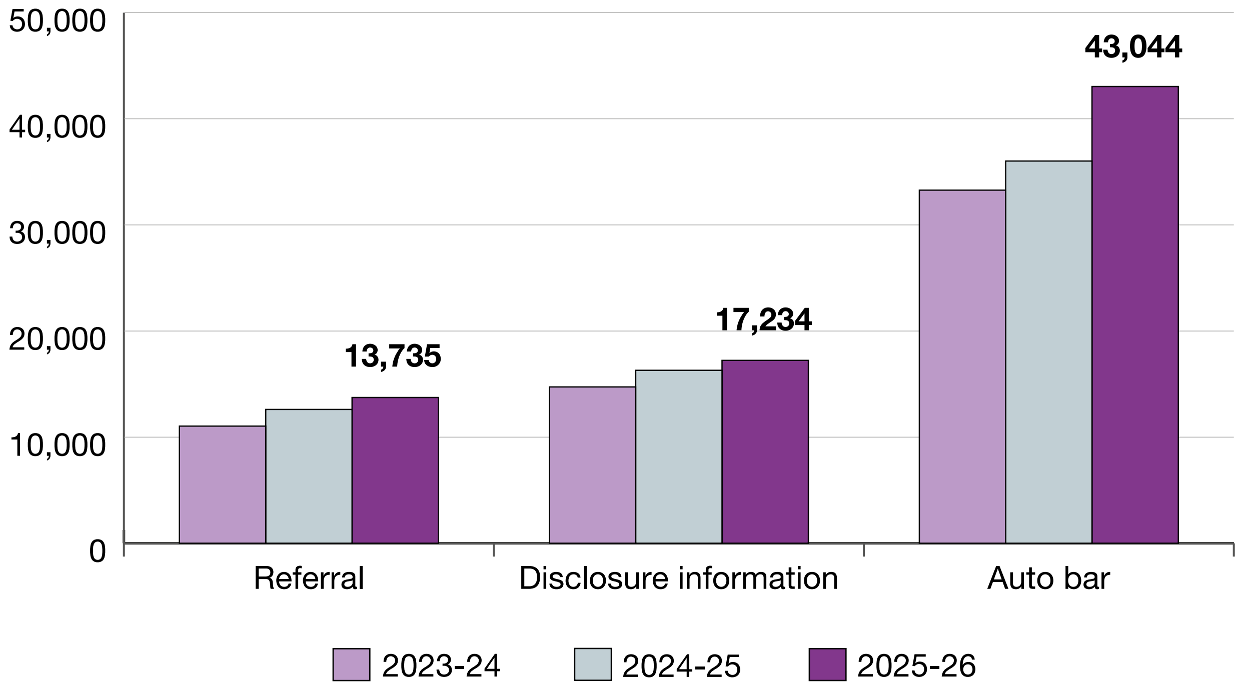
We have continued to operate the annual notification process for volunteer subscribers to the Update Service, introduced in December 2024. This process invites subscribers to confirm each year whether they still require their subscription, with those who do not respond or choose not to renew being removed from the service. This approach replaced the previous auto renewal model for volunteer subscriptions and has continued to moderate growth compared with earlier years. During the year, around 361,000 volunteers were removed from the Update Service, reducing overall costs and therefore to fee payers.

Barring service

During the year, we continued to deliver our key statutory function to manage the lists of people barred from working or volunteering in regulated activity with children and/or adults (the Children's and Adults' Barred Lists).

There are 3 main ways in which individuals are referred to us for barring consideration: referral, disclosure information and auto bar.

Figure 2: Trends in referred cases for barring consideration



In 2025 to 2026 the volume of barring referrals from regulated activity providers continued to grow, finishing around 9% above volumes received in 2024 to 2025. However, this increase follows the trend of slowing growth, from 32% in 2023 to 2024 and to 14% in 2024 to 2025. We continue to educate regulated activity providers on their referral obligations through our outreach and partnerships work. We also saw continued uptake of the barring referral service with over 80% of referrals now coming via this route.

Automatic barring volumes also grew, due in part to the government's commitment to reduce court backlogs by increasing court sitting days. Our intake was 19% higher than 2024 to 2025 volumes.

Disclosure information case volumes were on par with volumes seen in 2024 to 2025.

Quality

Our barring caseworkers make risk-based judgements that are often finely balanced, supported by a rigorous quality assurance process. Where the quality assurance process identifies any cases requiring further work, these cases are prioritised before a decision is communicated, with learnings shared to enhance the quality of barring decisions.

The 'quality rate of closure' metric, relates to cases closed by the Operational Service directorate over the last 3 years that are later deemed to have an incorrect outcome. Having consistently exceeded our quality target of 99.5% for 4 years (2021 to 2025), we increased our target for 2025 to 2026 to an unforgiving 99.75%. However, we met this target, achieving 99.94%. This achievement demonstrates our commitment to maintaining high standards in casework decisions, despite the challenge of increased intakes.

Quality remains a cornerstone of our service provision across all functions. Our service undergoes regular internal audits, and our barring decision-making process is certified to the ISO 9001 quality standard.

Barring timeliness

In 2025 to 2026, we closed 97.7% of automatic barring cases within 6 months, surpassing our target of 97.5% (target increased from 97% in 2024 to 2025).

As regards our non-automatic barring cases, these are placed into 2 categories for the purposes of measuring timeliness, distinguished by whether the case involved a 'minded to bar' decision.

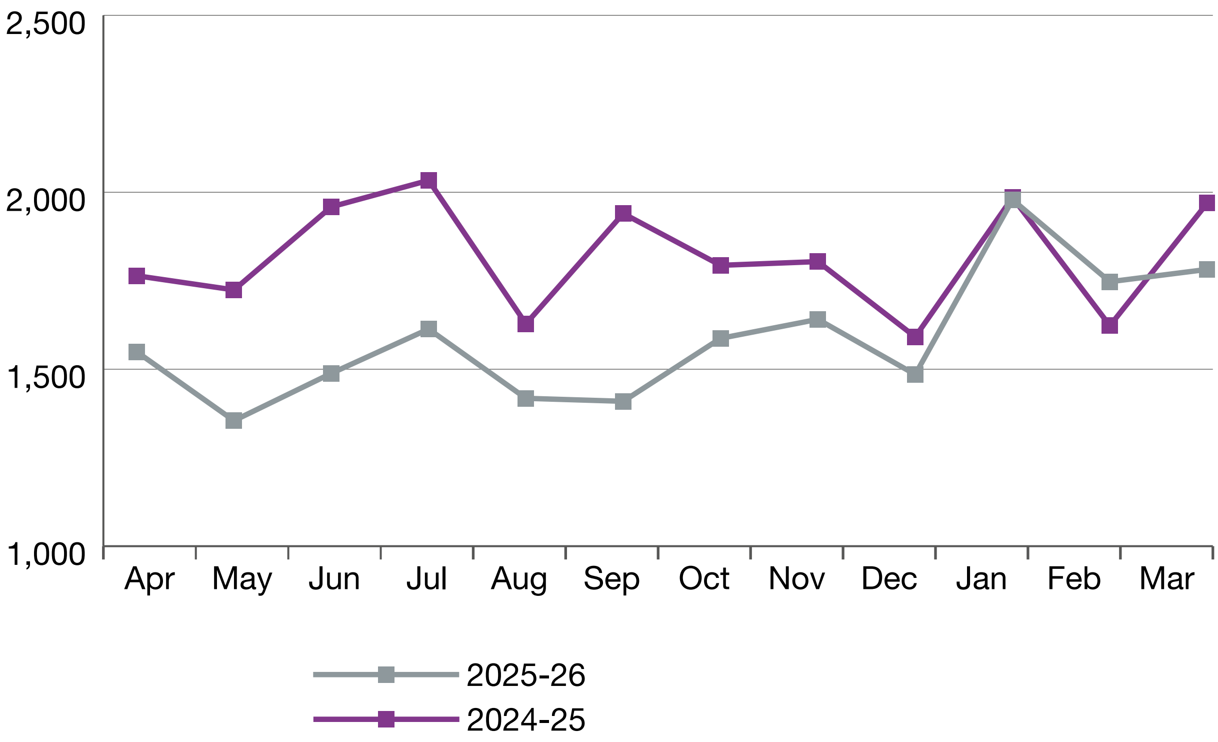
Those which are minded to bar include a statutory representations period of around 2 months, and any representations received must be duly considered. Hence the lifespan of these minded-to-bar cases is unavoidably prolonged. Our target is to close 50% of these cases within 9 months, and this has challenged us over the last 2 years. However, our planned process improvements and increase of staffing to target levels have enabled us to drive significant improvements during 2025 to 2026. We have delivered a consistently upward trend in performance, leading to an overall performance of 48.5%, just short of the 50% target, but a significant improvement on last year's performance level of 42.1%. We are now in a strong position to deliver against this target.

For the cases that did not reach minded to bar, we closed 85.0% within 6 months against our target of 80%. This was a strong performance, building on last year's performance level of 80.2%.

Case closures

In 2025 to 2026, we closed a total of 22,166 barring cases, representing a 13% increase on the previous year.

Figure 3: Closed cases



Aged cases

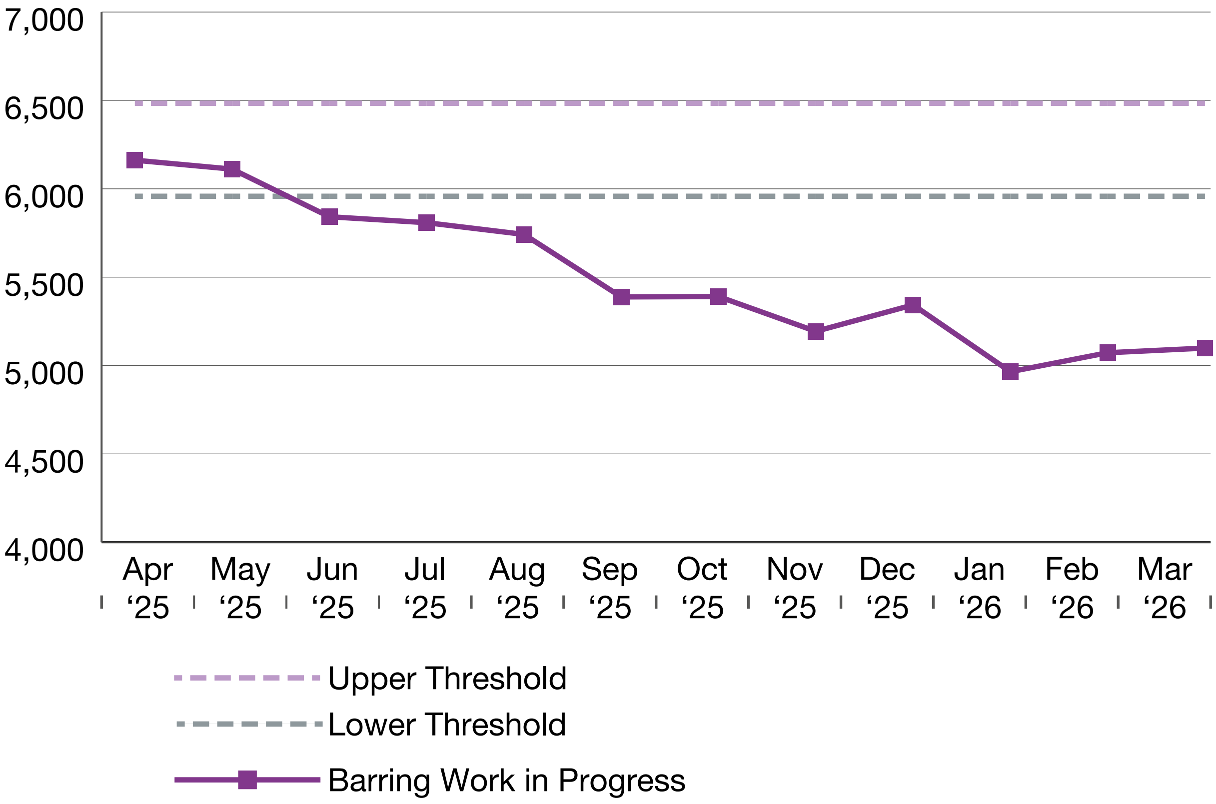
During 2025 to 2026, we successfully maintained aged cases (those older than 12 months) within our target threshold of 50 to 80 cases. At the end of the year, there were 59 aged cases within barring work in progress (WIP). Our improved WIP position has supported our efforts in this area.

Barring work in progress (WIP)

Despite beginning the year above the target operating range, our barring WIP reduced significantly over 2025 to 2026, to a level of 5,184 cases, a decrease of 1,019 cases from the end of 2024 to 2025. This achievement was driven by continued excellent performance in our triage function, enhancing our operational capacity and exploring efficiency opportunities through a revised operational structure.

It is anticipated that this improvement will be maintained, and this is recognised by a reduced target level of WIP for 2026 to 2027.

Figure 4: Barring WIP 2025 to 2026



Appeals

A barred individual (other than those automatically barred without representations) has the right to appeal a barring decision but can only do so with the permission of the relevant tribunal (based on an error of fact or law). They cannot seek to appeal the barring decision itself solely because they disagree with the decision. Appeals are heard by the Upper Tribunal in England and Wales, and the Care Tribunal in Northern Ireland.

During the 2025 to 2026 reporting year, 268 appeals were lodged, representing a decrease of 12.4% (38 cases) compared to the 306 appeals lodged in the previous year.

Appeals WIP increased from 307 at the end of 2024 to 2025 to 315 at the end of this year – an increase of 2.6%.

During 2025 to 2026, we concluded 260 appeals, a decrease of 30.5% compared to 374 concluded in 2024 to 2025.

Table 3: Appeal closures in 2025 to 2026

Status or outcome	2024-25	2025-26	% change
Appeals lodged	306	268	-12.4%
Closed: DBS withdrew (excluded appeals – appellant removed from Barred Lists) *	75	70	-6.7%
Closed: DBS withdrew (appellant removed from Barred Lists)**	47	26	-44.7%
Closed: DBS decision maintained***	236	152	-35.6%
Closed: removed from Barred List(s) following substantive appeal hearing	16	12	-25.0%
Total appeals closed	374	260	-30.5%

* Excluded denotes appeals whereby a Paragraph 18A (of Schedule 3 to the Safeguarding Vulnerable Groups Act 2006 (SVGA)) review has been undertaken due to 'new information', so this is not necessarily because the original barring decision was wrong but something during the appeal has led to the conclusion that retention is no longer appropriate.

** The original DBS decision could not be defended.

*** These are DBS decisions that have remained in place but may not have reached a substantive hearing.

Customers and stakeholders

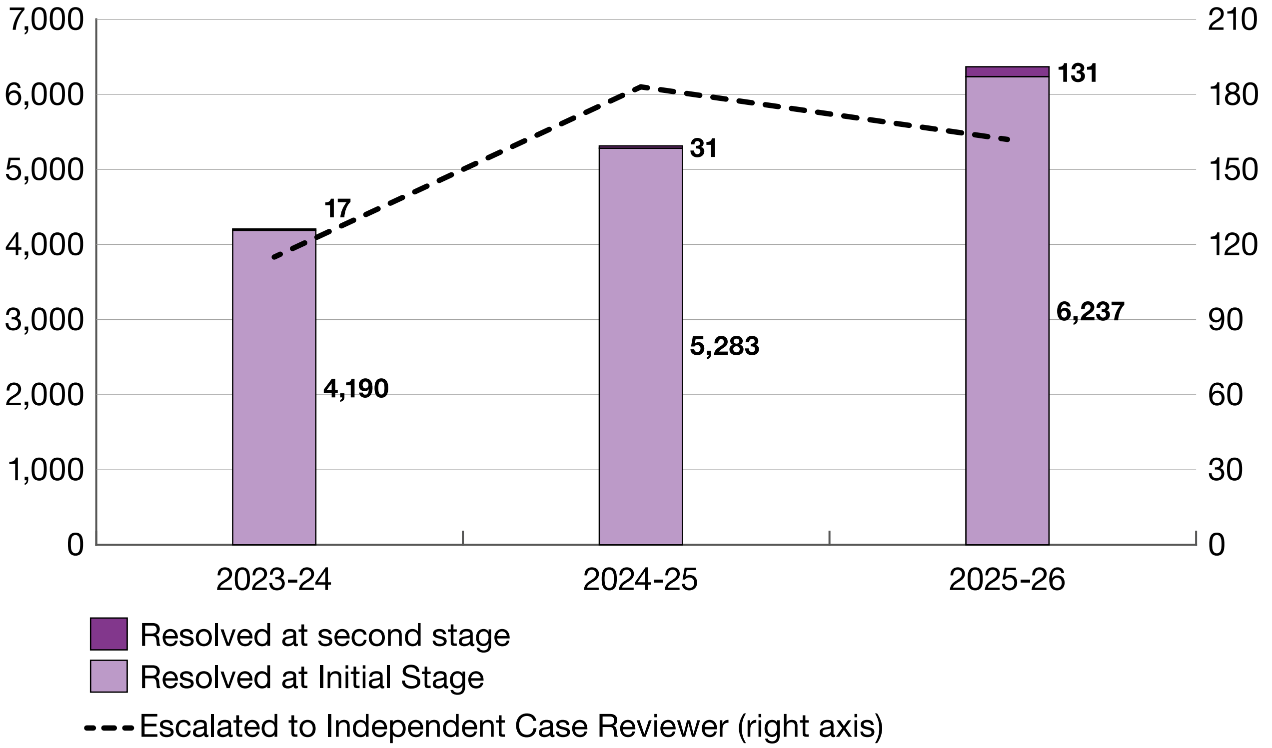
Customer complaints

We achieved both of our main targets for dealing with customer service complaints for the year. We responded to 99.5% of all complaints within 6 working days, against our target of 98%. We also achieved 98.6% for accuracy of those responses, exceeding the target of 96%.

Table 4: Customer complaints in 2025 to 2026 compared to previous years

	2023–24	2024-25	2025-26
Number of complaints received	4,287	5,690	6,690
% change	-	+32.7%	+17.6%

Figure 5: Complaints processed



Our customer satisfaction (CSAT) and employer surveys are still relatively immature, having been launched in April 2022 and May 2024 respectively. We have made refinements to both, aiming to capture better customer and employer data.

The refined CSAT survey opened in January 2026 and at the time of writing is still open, but we have received a total of 222 valid responses and are continuing to receive responses.

Our refined employer survey was re-run in September 2025. The feedback from employers was positive, in line with the previous survey. Though we received fewer responses, we aim to drive increased engagement. We will, for example, consider the timing and extent of the survey. Of 215 responses:

- 73% were satisfied or very satisfied with the overall service
- 44% and 19% reported being satisfied or very satisfied with the speed and quality of service
- 49% and 28% reported that DBS checks have been extremely useful or useful to prevent negative consequences for their organisation

In the spirit of continuous improvement, both surveys will be further refined for future use, particularly as regards:

- brevity – reducing survey lengths to increase completed attempts
- collection timeframes – increasing timeframes as employers continued trying to complete the employer survey after it closed
- linking up with other customer satisfaction products – creating joined-up plans for collecting customer satisfaction data across the organisation and combining our insight with that of our business partners

We also participate in the UK Customer Satisfaction Index, published by the Institute of Customer Service. It is an independent, objective benchmark of customer satisfaction on a consistent set of measures on 272 organisations in 13 sectors and releases its index each January and July.

We were rated the joint sixth organisation in Public Services (National) in January 2026 with a score of 76.8 for overall satisfaction compared to an average for the sector of 74.7. We will continue to monitor achievement against these ratings, but for 2026 to 2027 it will no longer be a KPI: we will be using an aggregated public/employer satisfaction rating from DBS survey results instead.

The Customer Service Excellence standard was developed by the Cabinet Office to offer a practical tool for driving customer-focused improvements. We are assessed by external assessors to ensure that all aspects of the standard are demonstrated. In January 2026 we were assessed as being fully compliant with all 57 elements of the standard and were deemed to have exceeded expectations against 13 elements.

External engagement

We continue to raise awareness and support delivery of our products and services through external engagement.

To ensure appropriate and proportionate use of Basic DBS checks we have used a risk-based sector-by-sector consultative approach to prioritise engagement with senior leaders in sectors that do not ordinarily engage with us. We have developed tailored online resources for distribution through trade body websites and media channels.

Maintaining a focus on the rehabilitation of ex-offenders is important to us as part of our commitment to safe and fair recruitment. We encourage employers to adopt proportionate, risk-based recruitment policies that reflect the level of risk associated with each role and are applied on a case-by-case basis. We direct employers who require further help to organisations that support and advocate for people with criminal records such as Nacro, Unlock and the Employers' Forum for Reducing Re-offending.

We deliver an outreach and engagement service that offers support, advice and guidance to employers, regulators and other external stakeholders at both national and regional level, with regionally based advisers across England, Wales and Northern Ireland. This service is available to all organisations, from grass roots to national. We aim to ensure that DBS checks are used appropriately, in line with safe and fair recruitment practices, and that organisations are fully aware of their legal duty to refer individuals to us where they have harmed or pose a risk of harm to vulnerable groups.

We work with sectors and individual organisations to deliver bespoke workshops on eligibility, the legal duty to refer and how to make a good-quality barring referral. This year we continued to expand our 'open access' workshops on a broad range of topics, and we launched our first podcast series 'DBS Discussions: Safeguarding in Focus' in response to customer feedback. Through our workshops we have reached over 12,400 individuals working in safeguarding roles. We are actively engaging with over 91% of our core stakeholders – for example, the NHS and local authorities – at a regional level. This will grow over the coming year.

At a national and strategic level, we engaged with senior stakeholders in key sectors such as health, education, social care, local authorities, sport and the rehabilitation of offenders. We have identified and made progress with opportunities to collaborate with key partners to deliver our messages, exploring data sharing and new ways of working. For example, we have worked with the Charity Commission to develop and co-deliver national training for faith-based voluntary organisations on good quality safe recruitment practices, including the legal duty to refer people to us for barring consideration.

We have continued to facilitate sector and regional based online and in-person round tables, leading to excellent insight and collaboration from safeguarding and HR leaders. This year the DBS Annual Conference was held over 2 days, online. Over 2,000 people registered to attend, over 1,300 attended live and there were over 1,600 downloads of content and resources. Following an in-person visit to Jersey in November 2025, a roundtable was held for all Crown Dependencies in February 2026. We also held a safeguarding roundtable event in Wales.

Registered bodies

Applicants cannot apply directly to us for Standard, Enhanced or Enhanced with Barred List(s) DBS checks, and we have a legislative reliance on registered bodies (RBs) to carry out this role.

At the end of March 2026, there were 566 RBs (a reduction of 79 from March 2025). These RBs submitted 4,562,000 applications during 2025 to 2026, in comparison to around 4,612,000 applications received in the whole of the previous financial year.

The main responsibilities of RBs are:

- checking an applicant's identity
- checking eligibility for a DBS check, and the type of check needed
- ensuring the application form is completed correctly (paper or e-application)
- collecting fees and paying them to us
- countersigning applications and submitting these to us

Responsible organisations

A responsible organisation (RO) is an organisation registered with us to submit Basic DBS checks through an online service. There were 96 ROs at the end of March 2026 (92 ROs at the end of March 2025). The 96 ROs submitted 2,305,000 applications in 2025 to 2026, in comparison to 2,680,000 applications in the whole of the previous financial year.

The main responsibilities of ROs are:

- checking an applicant's identity
- ensuring the application form is completed correctly
- collecting fees and paying them to us

External inquiries and reviews

The government published an update on its response to the Independent Inquiry into Child Sexual Abuse (IICSA) in April 2025.

The recommendations made by IICSA which related to the disclosure and barring regime were:

- a greater use of Children's Barred List information
- improving compliance with the statutory duty to notify us
- extending the disclosure regime to those working with children overseas

We continued to discuss all 3 relevant recommendations with the Home Office. Further progress has been made in all 3 areas, including liaising with ACPO Criminal Records Office (ACRO) on the inclusion of barring information on International Child Protection certificates.

During the year, we rolled out an awareness campaign on the legal duty to refer. This is a formal process where designated roles or organisations can notify us that they believe an organisation has not complied with its legal duty to refer. The primary driver is to educate, encourage and support organisations to make the referral. Where an organisation chooses not to comply with the duty and all education and support has been exhausted, this will result in us reporting the matter to the police. In 2025 to 2026 this process was embedded and rolled out across the team. There have been 17 referrals to the team, 16 closed and 1 case active at stage 2. Of the 16 closures, 12 were closed due to referrals being received and 4 cases were closed because they did not have the duty to refer. No cases went past stage 2. Consequently, there were no legal letters issued or information passed to the police.

Digital identity

We remain committed to moving customers towards digital identity verification routes wherever possible.

Currently our products rely on 2 distinct digital identity solutions, depending on the type of DBS check that is applied for. The direct-to-customer Basic Digital Service relies on the GOV.UK One Login service, while digital identity checks via ROs, RBs and umbrella bodies utilise the DSIT's Trust Framework.

We continue to work closely with the relevant government departments on both digital identity fronts. In addition, we regularly assess the Trust Framework scheme to ensure maximum accessibility. We are also closely monitoring developments with regards to any future government ID scheme.

DBS Quality Account

Our Quality Account provides evidence of performance against the Quality Assurance Framework (QAF), focusing on safeguarding, user experience, and efficiency and effectiveness. Key outcomes for 2025 to 2026 are summarised below.

Safeguarding

Safeguarding remained central to our operations, supported by structured training, quality assurance and continuous improvement. Mandatory safeguarding training was maintained for all staff, with additional role specific learning in operational areas.

Quality performance in barring remained strong, with over 99.9% of decisions free from incorrect outcomes and no recorded safeguarding incidents. A comprehensive quality assurance framework, including the Safeguarding Incident Management System, enabled systematic identification of risks and learning, supported by root cause analysis and continuous updates to guidance and practice.

Across disclosure services, over 636,000 quality checks were completed with all identified errors corrected prior to certificate issue, and no PNC matching errors recorded. Performance oversight through governance forums ensured risks and trends were managed proactively.

Safeguarding capability was further strengthened through improvements to customer contact handling, enhanced analytics and stronger complaints processes. Work with police and external partners, including delivery of the Police Quality Assurance Framework and training to disclosure units, improved consistency and data quality across the system.

User experience

We continued to improve user experience by focusing on accessibility, digital services and stakeholder engagement. Outreach activity reached over 15,000 individuals, improving understanding of our processes and legal responsibilities, including the duty to refer.

Progress in digital transformation reduced customer effort and improved service usability. Enhancements to the barring referral service increased digital adoption to over 83% of referrals, improving both efficiency and referral quality.

Customer insight and research informed clearer communication and service design, supported by expanded use of digital channels including social media, podcasts and guidance content. Equality, diversity and inclusion remained integral, with continued improvements in accessibility and inclusive service delivery, supported by embedding equality objectives within the DBS strategy.

Efficiency and effectiveness

We strengthened efficiency and effectiveness through continuous improvement, innovation and enhanced organisational capability. A structured improvement framework generated 65 improvement initiatives, with activity targeted to deliver the greatest operational impact and aligned with wider transformation programmes.

Innovation progressed through the controlled adoption of emerging technologies, including AI enabled summarisation in barring processes and wider rollout of tools such as Microsoft Copilot. These initiatives improved productivity and supported decision making, while operating within established governance frameworks.

Organisational capability was strengthened through improved knowledge management, updated policies and enhanced information governance. While reported data breaches increased, this reflected improved reporting and awareness rather than systemic failure, with mitigating controls in place.

Employee engagement improved significantly, with a 65% survey response rate (up 10 percentage points) and strengthened results across key metrics. This, alongside investment in skills, leadership visibility and supporting infrastructure, underpinned DBS' ability to deliver efficient, high quality services and demonstrate value for money.

Overall performance in 2025 to 2026 demonstrates continued delivery of high quality safeguarding outcomes, improved customer experience and stronger organisational efficiency. We have maintained effective control, strengthened capability and embedded continuous improvement, providing a sound basis for future delivery.

Financial performance

The budget reflects the estimated costs of delivering services and achieving business priorities, balancing service demand, efficiency and risk. It aligns with business plan milestones that support our strategic objectives, and complies with HM Treasury's Managing Public Money, which requires us to set a fee that fully recovers our cost base. Effective cost control and volume forecasting are critical and, where possible, fees are reduced to deliver value for money to service users.

The 2025 to 2026 year saw a year-on-year income increase of around 20% (£45.7 million). This was driven by a full-year impact of the last fee change, equating to £39.2 million, together with a change in product mix equating to £6.5 million.

For 2025 to 2026, we recorded a £32.6 million surplus, of which around £20 million was driven by an underspend against the LTER programme. This reflects delivery rephasing, with planned go-live deferred by one year and timing impacts associated with onboarding key suppliers. The underspend does not reflect any reduction in approved scope or overall investment ambition. Further detail on LTER can be found within 'Emerging risks' (page 20) and the governance statement (page 67).

The remaining surplus is largely attributed to lower IT, project, staffing and police costs. These underspends were partially mitigated by an in-year impairment of the Standard and Enhanced Application Service (SEAS) and Disclosure Online Results Service (DORS) assets. The impairment arose through a benefits realisation review of the programme that saw a significantly reduced volume of paper applications: the key driver of savings for these 2 services. The reduction is such that the assets no longer provide any value to the organisation.

We fully support the principles of Managing Public Money and setting fees that fully recover costs but ensure taxpayers are not over-charged. In March 2026 we gained HM Treasury approval to use the General Fund to reduce future fees for services, subject to 3 conditions.

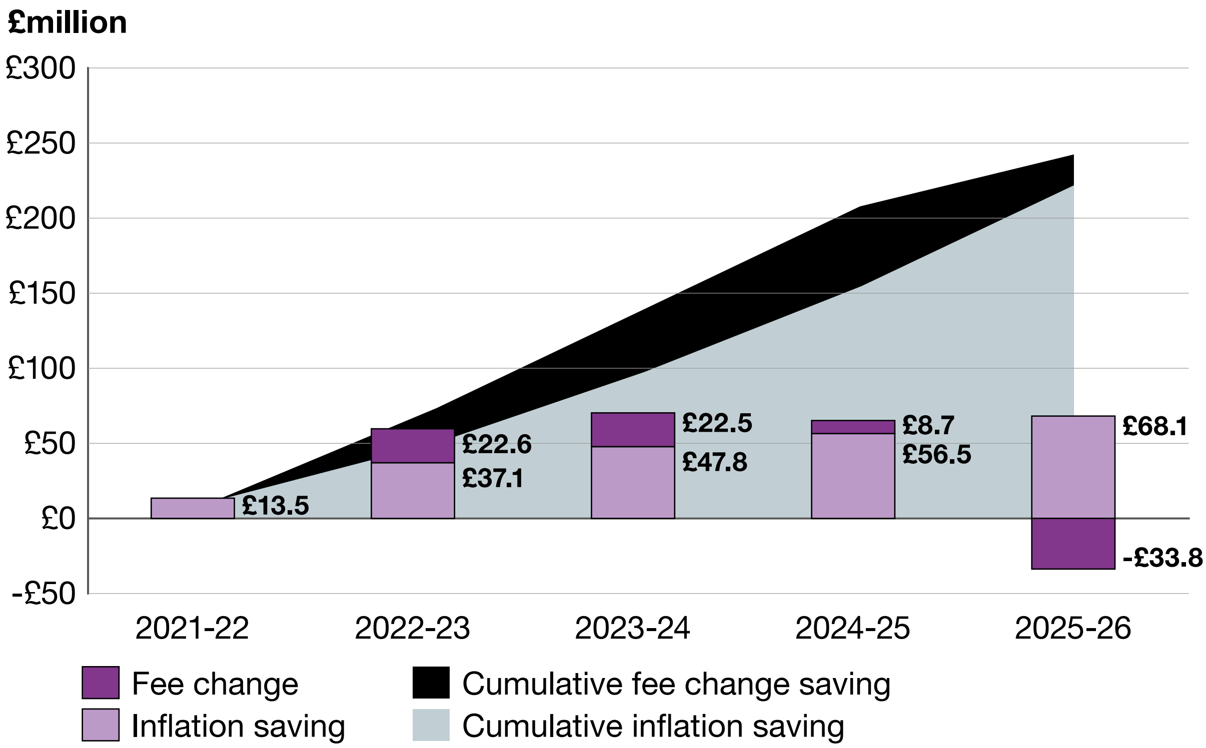
HM Treasury condition	DBS status
All DBS fee changes to seek HM Treasury approval.	All fee changes require approval from the DBS sponsor, Home Office. Their agreed process is to seek HM Treasury approval before fee changes are presented to Parliament as new Statutory Instruments
Home Office and DBS to undertake a review of financial performance of 2025 to 2026 to prevent reoccurrence.	Review was undertaken in April/May 2026.
Home Office ministers to approve a DBS scheme where any future surpluses can be utilised for fee reductions subject to condition 1.	Granted July 2026

The reductions are planned to take place from October 2026, and the expectation is that the current General Fund will be utilised within 2 years of that date. This change is supported by our board, Home Office and HM Treasury.

We continue to focus on efficiencies to deliver value for money to both customers and the Home Office. The year-end reported efficiency delivery for DBS was £5 million (3.2%) against a target of £7.8 million (5%). Although the target was not achieved, there was substantial effort undertaken to deliver efficiency savings throughout the year against what was considered an optimistic target. DBS is undergoing significant technology transformation, and a more mature approach to efficiency delivery has been considered in the medium-term plans, with a 5% 3-year average largely profiled in 2028 to 2029 as we complete the LTER programme and look to embed our TOM.

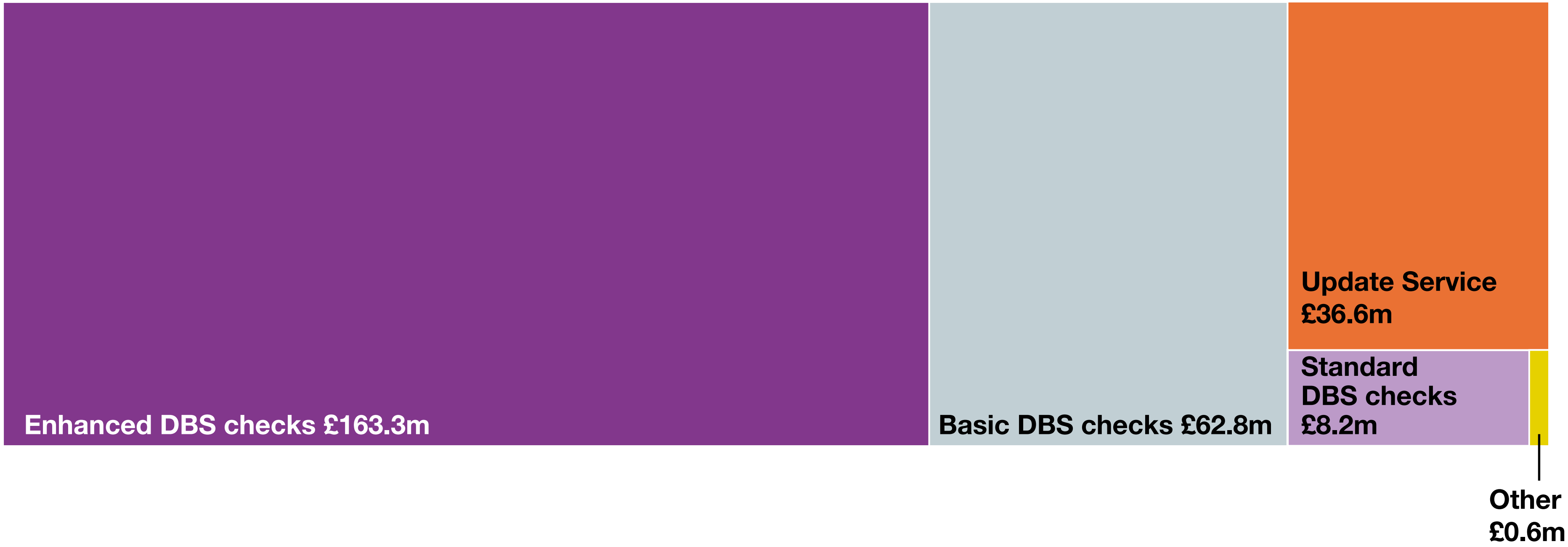
Our fees represent value for money for our service users as fees are not linked to an inflation index. The graph below reflects that value (around £243 million) of fee reductions prior to December 2024 compared to inflationary growth over the last 5 years (see figure 6 below). Surpluses prior to and including 2024 to 2025 were recognised as a Consolidated Fund Extra Receipts (CFER) creditor, with amounts remitted based on forecasted cash requirements agreed with the Home Office. For 2025 to 2026, DBS recorded a surplus as explained in figures 7 and 8.

Figure 6: Inflation and fee reduction savings



Financial summary

Figure 7: How we generated our income



	Income (2025-26) (£000)	Income (2024-25) (£000)	Variance to budget (2025-26)	How we performed
Basic	62,819	50,971	+12.4%	Basic income has largely remained in line with budget, with an increased demand through the gig economy in recent years. This has been further impacted by fee increases.

5-year trend – revenue (green) against volumes (blue)

Basic			
Measure	**Direction**	**5 year trend**	**2025-26**
Revenue	▼	Improving	£62.8m
Volumes	▲	Steady growth	2,919k

	Income (2025-26) (£000)	Income (2024-25) (£000)	Variance to budget (2025-26)	How we performed
Standard	8,205	7,753	-8.4%	Demand for Standard checks has fluctuated, despite strong performance within the key sectors; a marginal increase to income is also attributable to the fee increase.

5-year trend – revenue (green) against volumes (blue)

Standard			
Measure	**Direction**	**5 year trend**	**2025-26**
Revenue	▲	Steady growth	£8.2m
Volumes	▲	Steady growth	381k

	Income (2025-26) (£000)	Income (2024-25) (£000)	Variance to budget (2025-26)	How we performed
Enhanced	163,336	138,352	-2.7%	Demand for Enhanced checks remains strong as employers seek additional assurance to make safer recruitment decisions. Overall volume demand was 2.7% below budget, driven by reduced demand across care and medical sectors, though reduced demand was offset by fee increase.

5-year trend – revenue (green) against volumes (blue)

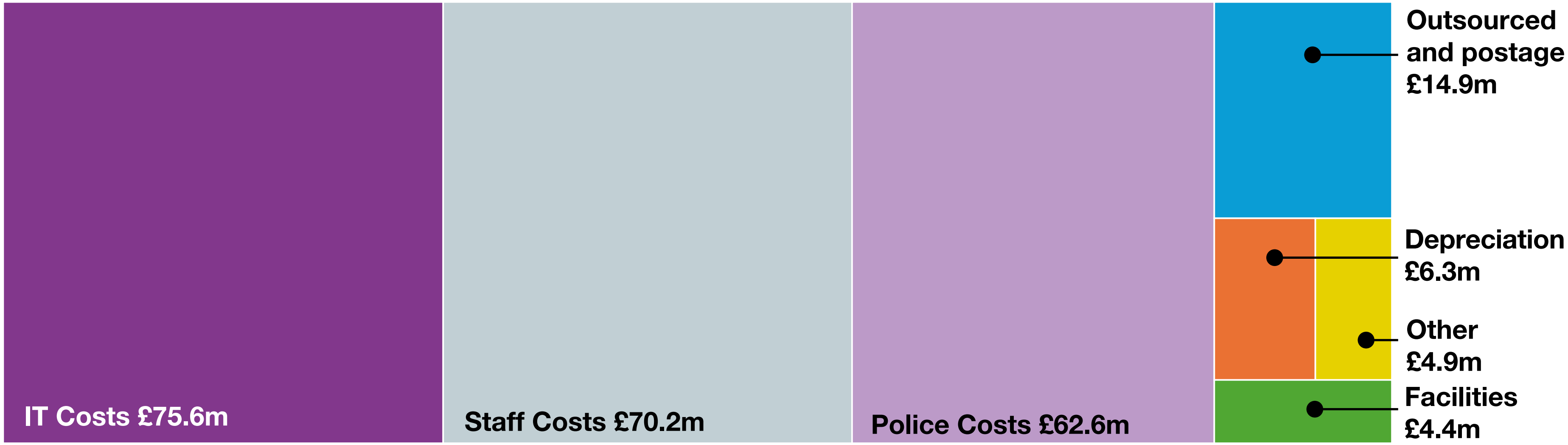
Enhanced			
Measure	**Direction**	**5 year trend**	**2025-26**
Revenue	▼	Improving	£163.3m
Volumes	▲	Steady growth	3,306k

	Income (2025-26) (£000)	Income (2024-25) (£000)	Variance to budget (2025-26)	How we performed
Standard	8,205	7,753	-8.4%	Demand for Standard checks has fluctuated, despite strong performance within the key sectors; a marginal increase to income is also attributable to the fee increase.

5-year trend – revenue (green) against volumes (blue)

Update service			
Measure	**Direction**	**5 year trend**	**2025-26**
Revenue	▲	Strong growth	£36.6m
Volumes	▲	Strong growth	2,482k

Figure 8: How we spent our income



Expense type	**Cost (2025-26)** (£000)	**Cost (2024-25)** (£000)	**Variance to budget (2025-26)**	**How we performed**
Staff costs	70,184	63,383	-3.5%	Staff costs mainly remained in line with budget, though there were increases to some costs such as overtime. These were offset by vacancies not being filled as quickly as expected. Staff costs increased against the prior year, primarily as a result of the pay remit and an increase to employer NI rates.

5-year trend – cost (green) against volumes (blue)

Staff costs			
Measure	**Direction**	**5 year trend**	**2025-26**
Cost	▲	Steady growth	70.2m
Volumes	▲	Steady growth	10,437k

Expense type	Cost (2025-26) (£000)	Cost (2024-25) (£000)	Variance to budget (2025-26)	How we performed
Purchase of goods and services	162,861	136,710	-15.6%	Purchase of goods and services covers IT, police, outsourced and postage, facilities and elements of other costs as broken down in note 3. Most of these costs are variable and increase in line with the levels of applications and barring referrals received, along with increased IT costs for the LTER programme.

5-year trend – cost (green) against volumes (blue)

Purchase of goods and services			
Measure	**Direction**	**5 year trend**	**2025-26**
Cost		Strong growth	£162.9m
Volumes		Steady growth	10,437k

Expense type	Cost (2025-26) (£000)	Cost (2024-25) (£000)	Variance to budget (2025-26)	How we performed
Depreciation and impairment charges	6,333	5,500	39.7%	Depreciation is expected to correlate in line with the investment into our IT systems, and the overall balance of software on our balance sheet. Depreciation and impairment charges increased against the previous year due to the impairment of SEAS and DORS assets.

5-year trend – cost against balance sheet asset values

Depreciation and impairment charges			
Measure	**Direction**	**5 year trend**	**2025-26**
Depreciation and impairment charges	▼	Improving	£6.3m

Expense type	**Cost (2025-26)** (£000)	**Cost (2024-25)** (£000)	**Variance to budget (2025-26)**	**How we performed**
Provisions	(1,060)	(782)	-	The very nature of provisions and the budget in which they sit means there is considerable volatility. The 2025 to 2026 provision credit mainly relates to the release of the provision held for Crown Dependencies due to low uptake of refunds. Refer to note 12.

Analysis of the balance sheet

At 31 March 2026, DBS' total assets reduced by £8.2 million compared to the prior year, primarily driven by lower cash balances. This reflects changes in cash flows from operating activities and payments to creditors.

Non-current assets decreased by £2.8 million, largely as a result of the impairment of the SEAS and DORS intangible assets.

Total liabilities decreased by £40.8 million, due to trade and other creditors being paid during the year. The CFER creditor balance decreased, as £60.0 million of the balance outstanding from the prior year was remitted to the Consolidated Fund.

Overall, the net asset position improved, putting DBS in a strong position moving into the next financial year.

Other non-financial performance

DBS has several policies which cover anti-corruption, anti-bribery, fraud and cyber security. These are monitored and any issues or events arising are raised and monitored at executive and board level.

We operate a Corporate Responsibility and Charity Group that works with staff to raise money for local charities, together with a volunteering scheme where employees are entitled to 2 days per annum for volunteering activities.

Fraud and error are reported via the Home Office to the Cabinet Office on a quarterly basis. During 2025 to 2026, no material incidents were reported.

Sustainability

Sustainability information is compiled for DBS by Home Office Property Services (HOPS) Environmental Sustainability Team, as HOPS provides shared estates services to the Home Office, including the buildings that we occupy. As an NDPB of the Home Office, we are committed to the UK government sustainability programme.

Data quality

Sustainability data is gathered and validated by an external organisation and is quality assured by the HOPS Environmental Sustainability Team before it is submitted to the Department for Environment, Food and Rural Affairs. All data is ‘UK only’ unless otherwise stated. The data relates to our site managed by the Government Property Agency (GPA) and does not include where estates services are provided by a landlord and re-charged through a service charge. Greenhouse gas emissions are reported using centrally validated Home Office datasets and are calculated in accordance with the Greenhouse Gas Protocol, the Environmental Reporting Guidelines and DESNZ Government Conversion Factors for Company Reporting of Greenhouse Gas Emissions.

In accordance with annual reporting conventions across other UK government departments and agencies, the non-financial indicators are compiled using data from the final quarter of the previous reporting year plus the first 3 quarters of the current reporting year.

Greening Government Commitments (GGC)

We are part of the Home Office for GGC purposes. Home Office uses several metrics and targets to measure our performance, impacts and to understand our vulnerability to climate-related risks, including the GGC targets and Net Zero 2050.

The data below shows our performance for the year 2025 to 2026 against the 2017 to 2018 baseline, unless otherwise stated. The dataset was recently reviewed to ensure it accurately reflects the estate that we occupy. As a result, our baseline year non-financial indicators were restated in 2022 to 2023 to reflect these updates.

Our performance has improved across several areas this year. We have achieved an 81% (against the 2017 to 2018 baseline) reduction in greenhouse gas emissions, exceeding the GGC target of 44%.

The increase in reported water consumption was due to estimated meter readings being used where actual readings were not available. These estimates were based on historic consumption, which was previously higher, resulting in figures that slightly overstated current use. To address this, we are implementing improved processes to ensure more accurate and timely meter readings, reducing reliance on estimates and providing a clearer picture of actual consumption.

DBS produced a total of 42.2 tonnes of waste during 2025-26. Of this, 26.17 tonnes were recycled, 2.06 tonnes were treated through anaerobic digestion and 13.97 tonnes were disposed of through incineration with energy recovery. No waste was sent to landfill, incinerated without energy recovery or disposed of through other routes. The destination totals reconcile to the reported total waste arising of 42.2 tonnes. Waste data is reported through Home Office Property Services (HOPS) and reflects waste generated across the DBS estate.

Paper was reduced by 92% (against the 2017 to 2018 baseline), reflecting continued progress in resource efficiency. Non-financial performance reflects a reduction in paper consumption against the 2017 to 2018 baseline, decreasing from 4,885 to 400 A4 reams equivalent, driven by digital-first practices. Financial performance aligns with the reduction in paper consumption, with expenditure decreasing from £19,902 against the 2017 to 2018 baseline to £1,176, reflecting sustained cost efficiencies achieved through the adoption of digitalfirst practices.

Emissions from domestic flights continue to be influenced by our flexible working arrangements, which enable recruitment from across the UK and therefore result in some additional air travel. However, emissions from domestic business flights continue to fall.

We remain committed to removing single-use plastics from our estate. Reusable alternatives are now embedded wherever possible, resulting in very low levels of single-use plastic consumption. During 2025-26, DBS reported 346 recycled ICT assets, 761.2kg of ICT equipment recycled and £147,396 of value returned. Information relating to reuse, landfill, incineration with energy recovery and incineration without energy recovery is not currently available at a DBS-specific level through the Home Office reporting framework. DBS will continue to work with Home Office colleagues to improve the availability of these metrics for future reporting periods.

Looking ahead, we will align with the Home Office and adopt a new baseline year of 2025 to 2026 for reporting from next year onwards. This new baseline will replace the historic 2017 to 2018 baseline, and it will form the basis for all future performance measurement.

Waste management costs are delivered through centrally managed facilities management arrangements and landlord service charges. As these costs are not separately identifiable within DBS financial records, expenditure cannot currently be attributed to individual waste streams or disposal routes. DBS will continue to work with Home Office Property Services to determine whether more granular waste expenditure information can be made available to support future reporting

Table 5: Overall GGC performance for 2025 to 2026

Area	Metrics	2017-18	2021-22	2022-23	2023-24	2024-25 restated	2025-26
Greenhouse gas emissions	Total emissions (tonnes CO_2e)	970	854	374	277	221	**189**
Energy	Usage (kWh)	2,710,021	3,147,510	1,951,059	1,289,574	998,854	**921,492**
	Expenditure (£)	383,468	327,066	554,598	675,805	423,427	**387,067**
Domestic flights	Total emissions (tonnes CO_2e)	2.20	0.42	7.03	0.41	1.57	**0.81**
	km travelled	15,772	1,696	34,567	2,573	9,747	**5,981**
International flights	km travelled	46,101	-	-	-	-	**-**
Office waste	Amount (tonnes)	47	118	85	51	26	**26.17**
	Total waste arising (tonnes)	-	-	-	-	-	**42.2***
	% recycled by weight	100%	61%	70%	76%	71%	**69%**
	% landfill	-	-	-	-	0.08%	**-**
	Anaerobic digestion (tonnes)	-	-	-	-	-	**2.06**
	Incineration with energy recovery (tonnes)	-	-	-	-	-	**13.97**
	Landfill (tonnes)	-	-	-	-	-	**0.00**
	Expenditure (£)	7,109	N/A	N/A	N/A	N/A	**N/A**

Area	Metrics	2017-18	2021-22	2022-23	2023-24	2024-25 restated	2025-26
ICT & Digital Waste	Assets recycled (units)	-	-	-	-	-	**346**
	Weight recycled (kg)	-	-	-	-	-	**761.2**
	Value Returned (£)	-	-	-	-	-	**147,396**
Water	Consumption m^3	7,791	4,009	5,566	2,616	2,573	**2,966**
	Expenditure (£)	45,808	32,235	12,817	12,684	13,514	**15,702**
Paper	Amount (A4 reams equivalent)	4,885	945	972	940	501	**400**
	Expenditure (£)	19,902	2,699	2,776	3,426	1,841	**1,176**

Note: 2024-25 restated to reflect the estate that DBS currently occupy.

* The total waste arising figure of 42.2 tonnes equals the sum of all reported disposal destinations. Waste data is derived from centrally validated Home Office Property Services (HOPS) and Government Property Agency (GPA) reporting arrangements.

Table 5a: Greenhouse Gas Emissions by Scope (2025-26 Baseline)

Emissions Category	2025-26 Baseline (tCO_2e)	2026-27	2027-28	2028-29	2029-30
Scope 1 – Direct emissions	3,049.75	-	-	-	-
Scope 2 – Energy indirect emissions	240.37	-	-	-	-
Scope 3 – Other indirect emissions	3,676.38	-	-	-	-
Total greenhouse gas emissions	6,966.50	-	-	-	-

All greenhouse gas emissions are reported in tonnes of carbon dioxide equivalent (tCO_2e).

Scope 2 emissions (energy indirect emissions) are reported through centrally validated Home Office Property Services (HOPS) datasets and are derived from energy consumption associated with the DBS occupied estate. Emissions data is compiled, validated and quality assured in accordance with Greening Government Commitments reporting methodologies.

DBS does not separately report gas consumption in kWh. Energy consumption associated with the DBS estate is captured within the centrally validated Home Office datasets used to calculate and report greenhouse gas emissions. During the reporting period, the DBS estate included a combination of sites connected to the Liverpool District Heat Network and sites managed through Home Office, GPA and landlord arrangements.

Gas consumption data is not currently reported as a separate DBS-specific metric. DBS occupies estate managed through Home Office Property Services (HOPS), the Government Property Agency (GPA) and third-party landlord arrangements, with utility consumption data provided through centrally validated reporting datasets. During the reporting period, portions of the DBS estate were supplied through both conventional building services and the Liverpool District Heat Network. As DBS transitions from sites with legacy gas infrastructure, energy and greenhouse gas emissions continue to be reported through Home Office reporting arrangements. Separate gas consumption data in kWh is not currently available within the datasets provided to DBS.

Table 6: Overall GGC performance against targets for 2025 to 2026

Requirement	2025-26 CY performance against target*	Achievement against target	Explanation where target not achieved
Reduce greenhouse gas (GHG) emissions by 44%	81%	Achieving target	
Reduce direct GHG (from heating) by 25%	91%	Achieving target	
Reduce the emissions from domestic business flights by at least 30%	63%	Achieving target	
Reduce the overall amount of total waste generated by 15%	40%	Achieving target	
Landfill waste to be less than 5%	0%	Achieving target	
Increase the proportion of waste which is recycled to at least 70% of overall waste	69%	Working towards target	While we have achieved or exceeded this target for the previous three years, additional waste generated during office refresh and estate activity, together with changes in waste treatment and reporting categories, has temporarily affected our recycling rate. As a result, DBS achieved a recycling rate of 62% in 2025-26, below the Greening Government Commitments target of 70%. We will continue to work with the Home Office and waste providers to improve waste segregation and recycling performance.

Requirement	2025-26 CY performance against target*	Achievement against target	Explanation where target not achieved
Reduce paper use by 50%	92%	Achieving target	
Reduce water consumption by at least 8%	62%	Achieving target	
Remove consumer single-use plastic (CSUP) from the central government office estate	N/A	Working towards target	We are working towards this target

* Target is by 2025 against a 2017 to 2018 baseline, unless otherwise stated. 2025 to 2026 non-financial indicators have not yet been restated as financial year due to a delay in reporting data. For 2025 to 2026, DBS data (Oct 2024 to Sept 2025) follows HO estimates and will be restated when full figures are available, except for business travel.

Not yet achieving target Working towards target Achieving target

Total energy expenditure for 2025-26 was £387,067. Energy costs are reported through centrally validated Home Office Property Services (HOPS) datasets and reflect energy consumed across the DBS occupied estate. Whilst greenhouse gas emissions are disclosed separately by Scope 1, Scope 2 and Scope 3 categories, the underlying financial information is not currently allocated between individual emissions scopes within the reporting framework.

As 2025-26 represents the baseline year for the new Greening Government Commitments (GGC) 2025-2030 cycle, historical reporting arrangements were not designed to align expenditure directly to individual emissions scopes. Consequently, DBS is unable to attribute expenditure separately to Scope 1 and Scope 2 emissions at this stage and therefore reports total energy expenditure alongside greenhouse gas emissions data. DBS will continue to work with Home Office Property Services and reporting partners to support the ongoing development of sustainability reporting and alignment with the GGC 2025–2030 framework where data becomes available.

DBS does not directly incur or control expenditure associated with estate decarbonisation projects, energy efficiency programmes or other low-carbon infrastructure investments. Such activity is centrally funded and managed through Home Office and Government Property Agency (GPA) programmes, reflecting DBS's status as a tenant organisation with no ownership or operational control over building infrastructure. Consequently, expenditure associated with emissions reduction initiatives is not separately identifiable within DBS financial records and is reported, where applicable, through wider Home Office reporting arrangements. In line with the Sustainability Reporting Guidance (SRG) 2025-26 and the Greening Government Commitments 2025-2030 reporting framework, DBS reports the energy expenditure available through centrally validated datasets but does not separately report Scope 1 or Scope 2 emissions-related investment expenditure to avoid duplication and maintain consistency with departmental reporting boundaries.

DBS sustainability compliance statement

Our sustainability and climate-related reporting continue to apply a proportionate and risk-based compliance approach, consistent with previous years' ARA disclosures. As a NDPB operating within the Home Office estate, we draw on centrally assured Home Office systems for environmental data, risk management and governance. This approach enables us to meet all FReM, Sustainability Reporting Guidance 2025 to 2026 and Task Force Climate-related Financial Disclosures (TCFD) collectively, while avoiding unnecessary duplication in areas where environmental impacts are low or managed centrally.

We have complied with the following elements of the TCFD recommendations:

Governance: partial compliance with all recommended disclosures.

Risk management: compliance with disclosures (a) to (c).

Metrics and targets: compliance with disclosures (a) to (c) for Phases 1 and 2, with the explain route applied for Phase 3.

This approach aligns with the phased implementation timetable for TCFD reporting across central government bodies.

Based on this assessment, DBS applies the 'explain' route for elements of the TCFD framework, including the decision not to undertake climate scenario analysis, which is permitted where climate risk is immaterial. We have also reviewed climate-related considerations across our corporate risk register and concluded that environmental factors do not materially alter any other principal risks or core service delivery.

Sustainability is embedded within the DBS 2025 to 2028 strategy, following the integration of the former green strategic plan. We continue to implement proportionate environmental measures and to review estate configuration, travel patterns and ways of working.

Governance disclosures

Governance A: board oversight

The board provides strategic oversight of sustainability and climate-related matters through 6-monthly board strategy sessions, which include structured horizon scanning using PESTLE analysis, as well as approving the ARA.

These sessions enable the board to consider long-term environmental factors, even though climate change is not assessed as a principal or material risk. They also ensure that organisational strategy, estates decisions, risk appetite and ARA disclosures remain aligned with Home Office sustainability expectations and wider government standards.

Greenhouse gas emissions and associated environmental metrics are derived from centrally validated datasets compiled by Home Office Property Services (HOPS) in accordance with Greening Government Commitments reporting requirements. Calculations are undertaken using methodologies aligned to the Greenhouse Gas Protocol, UK Government environmental reporting requirements and the Department for Energy Security and Net Zero (DESNZ) Government Conversion Factors for Company Reporting of Greenhouse Gas Emissions. This approach ensures consistency, comparability and alignment with wider Home Office sustainability reporting.

Governance B: management's role

Management prepares the sustainability and climate components of the ARA in accordance with FReM, Sustainability Reporting Guidance (SRG) 2025-26 and TCFD requirements. An executive director provides organisational assurance on climate-related matters and oversees internal controls related to sustainability reporting. We also participate in HO estate-wide climate assessments, which inform long-term resilience considerations and ensure we remain aligned with departmental climate adaptation planning.

Metrics and Targets

We report sustainability and climate-related metrics where these are material to its operations, in accordance with the FReM, SRG 2025-26 and TCFD-aligned guidance. Mandatory environmental data for 2025-26 has been compiled using the October 2024 – September 2025 non-financial reporting period, with restatements applied where updated Home Office figures require it to ensure continued accuracy and alignment with departmental reporting.

DBS's sustainability reporting boundary reflects the operational estate occupied by DBS and aligns with the organisational boundary used for financial reporting where appropriate. Environmental data is compiled through Home Office Property Services (HOPS) and Government Property Agency (GPA) reporting arrangements and covers locations occupied by DBS during the reporting period. Where estate services are provided through third-party landlord arrangements and costs are recovered through service charges, data may be reported through centrally managed Home Office datasets rather than DBS-specific records.

DBS operates with a relatively small estate footprint and does not own or control the majority of estate infrastructure from which environmental impacts arise. Responsibility for building infrastructure, estate decarbonisation, utilities management and climate resilience sits largely with Home Office Property Services and the Government Property Agency. Sustainability metrics reported within this Annual Report and Accounts therefore reflect the reporting boundary and data available through these established governance arrangements.

We do not produce additional non-GGC or optional SRG indicators because these impacts are either not material to our operations or are already captured within Home Office and GPA reporting. Estate emissions, building resilience, biodiversity, value-chain emissions, and offsetting activity are centrally controlled and therefore do not require DBS-specific metrics. This approach is consistent with SRG 2025-26 materiality principles, avoids duplication of departmental reporting, and reflects our limited influence over estate and infrastructure-related environmental impacts.

Despite operating with a small and centrally supported environmental footprint, we have incorporated all new SRG requirements into its 2025-26 baseline, reviewed materiality across all metric categories, restated data where required, and maintained full compliance with GGC reporting. Sustainability considerations remain embedded within the DBS 2025-2028 Strategy and are supported by continued low-carbon working practices and engagement with HOPS and GPA on long-term estate planning.

Consistent with SRG materiality provisions, climate-related issues are not material to DBS' strategic objectives, financial planning, or operational delivery. Climate change is not a principal risk, and we therefore apply the explain route for Phase 3 TCFD disclosures, including the decision not to undertake detailed climate scenario analysis. Long-term environmental considerations continue to be monitored with HOPS and GPA. Full 2025-26 environmental performance is presented in Tables 5, 5a and 6 – pages 52-56 of the ARA.

Risk management disclosures

Climate-related risks are managed through the DBS Risk Management Framework and recorded within the corporate risk register under Risk 380 – Failure to Manage Climate Change Impact. Climate risks are identified through horizon scanning, emerging policy and regulatory developments, and existing corporate risk management processes. Risks are assessed and reviewed alongside other corporate risks through established governance arrangements.

DBS has assessed climate change and the transition to net zero and concluded that neither currently represents a principal risk nor a significant component of another principal risk. This judgement reflects DBS's relatively small operational estate, its status as a tenant organisation, the absence of ownership or control over major infrastructure assets and the fact that responsibility for estate decarbonisation, building resilience and significant environmental investment sits primarily with HOPS and the GPA.

Whilst climate-related risks do not currently meet the threshold for classification as a principal risk, potential impacts continue to be monitored through Risk 380 and reviewed as part of routine risk management and governance processes. DBS also considers climate-related factors when assessing emerging risks and changes to its operating environment.

Dr Jeff James CBE,
Accounting Officer,

13 July 2026

ACCOUNTABILITY REPORT

Overview

The accountability report is structured to provide a complete, evidence-based account to Parliament of how we are governed (corporate governance report), how we use and reward our people (remuneration and staff report) and how we are scrutinised (parliamentary accountability and audit report). Taken together, the 3 sections support transparency, regularity and propriety, and alignment with recognised public sector corporate governance norms and codes (including the principles set out in Managing Public Money and, where relevant, the corporate governance in 'Central government departments: code of good practice'), by showing who is accountable for decisions, what controls and incentives are in place and how independent assurance is obtained.

- **Corporate governance report:** sets out DBS' governance framework (board and committee structures, delegated authorities, risk management and internal control) and explains how these arrangements support the delivery of objectives. This section demonstrates to Parliament that decision making is appropriately governed, conflicts are managed and there is clear accountability for performance and stewardship.
- **Remuneration and staff report:** provides transparency on pay and reward, senior remuneration decision making and the wider workforce approach (capability, culture, inclusion and workforce planning). This supports parliamentary accountability by showing that public funds are used appropriately, pay decisions are subject to proper oversight and the organisation has the capacity and capability to deliver its statutory functions.
- **Parliamentary accountability and audit report:** explains the formal accountability relationship to Parliament and the sponsoring department, and describes the external audit opinion and supporting assurance mechanisms. This provides independent scrutiny and confidence that the accounts are true and fair, spending is within delegated authority, and any issues raised through audit or parliamentary processes are visible and addressed.

Corporate governance report

This report explains the composition and organisation of our governance structures for the period 1 April 2025 to 31 March 2026 and how they support the achievement of our strategic objectives.

Director's report

We are a body corporate established by the Protection of Freedoms Act 2012. We are designated as an NDPB, and the Minister for Safeguarding and Violence Against Women and Girls gives account for the business in Parliament. The chair, Dr Gillian Fairfield, meets the minister periodically.

The framework document sets out the broad governance framework within which we and the Home Office operate. It sets out our core responsibilities, describes the governance and accountability framework that applies between the roles of the Home Office and ourselves, and sets out how the day-to-day relationship works in practice, including in relation to governance and financial matters. The present framework was agreed in 2020. DBS and Home Office are working on a revised framework that will address recommendations arising from the Cabinet Office's Public Bodies Review Programme of DBS, conducted by Ann Harris (the Harris Review), which reported in May 2025.

The framework document is supported by a delegation letter from the Home Office to the Chief Executive, Dr Jeff James CBE, setting out the Chief Executive's financial management responsibilities and delegated budget for the financial year. The delegation letter was received on 19 September 2025.

The board is responsible for directing DBS' major activities and comprises members appointed by the Secretary of State in accordance with the Protection of Freedoms Act 2012. They function as non-executive members.

The Chief Executive chairs an executive team comprised of executive directors. It provides strategic leadership to DBS in its delivery of strategic and business plans, and it agrees advice to be provided to the board.

Further information about the functioning of the board and executive team is included in the governance statement.

Declaration and management of conflicts of interest

A comprehensive conflict of interest policy applies to all individuals working on behalf of DBS, ensuring that actual or perceived conflicts are declared and managed in line with governance standards.

The board's standing orders set out the management of conflicts for board and executive team members. This includes maintaining a regularly updated register of interests for board and executive team members. The standing orders require all meeting attendees to declare any conflicts at each meeting, whether actual or perceived. The register of interest is updated regularly on our website.[1]

The Board Secretary conducts an annual risk assessment of declared interests and advises the chair on appropriate risk management actions.

Application of business appointment rules

There are established government expectations for business appointments. For Senior Civil Service (SCS) level staff this requires transparency for external roles taken up by former department members. While our staff are public servants rather than civil servants, a comprehensive Code of Conduct applies to all staff, outlining standards to maintain DBS integrity. Employees must seek written permission from their line manager or head of service before taking on any additional employment. After leaving DBS, all staff are expected to maintain confidentiality and comply with rules regarding business appointments following resignation or retirement.

Statement of Accounting Officer's responsibility

Under Schedule 8 of the Protection of Freedoms Act 2012, the Secretary of State has directed DBS to prepare for each financial year a statement of accounts in the form and on the basis set out in the accounts direction.

The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of DBS and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

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

- observe the accounts direction issued by the Secretary of State, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- make judgements and estimates on a reasonable basis
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the financial statements

1 GOV.UK, 'DBS register of interests', May 2026, available at: https://www.gov.uk/government/publications/dbs-register-of-interests

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

The Secretary of State has appointed Dr Jeff James CBE as Accounting Officer of DBS. 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 DBS' assets, are set out in Managing Public Money published by the HM Treasury.

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

Accounting Officer's Governance Statement for the reporting period of 1 April 2025 to 31 March 2026

This governance statement addresses corporate governance and risk management and shows how I fulfil my duties to manage and control DBS' resources.

The system of governance, internal control and risk management is designed to manage, rather than eliminate, the risk of failure to achieve policies, aims and objectives; it, therefore, provides high assurance, rather than absolute assurance, of effectiveness.

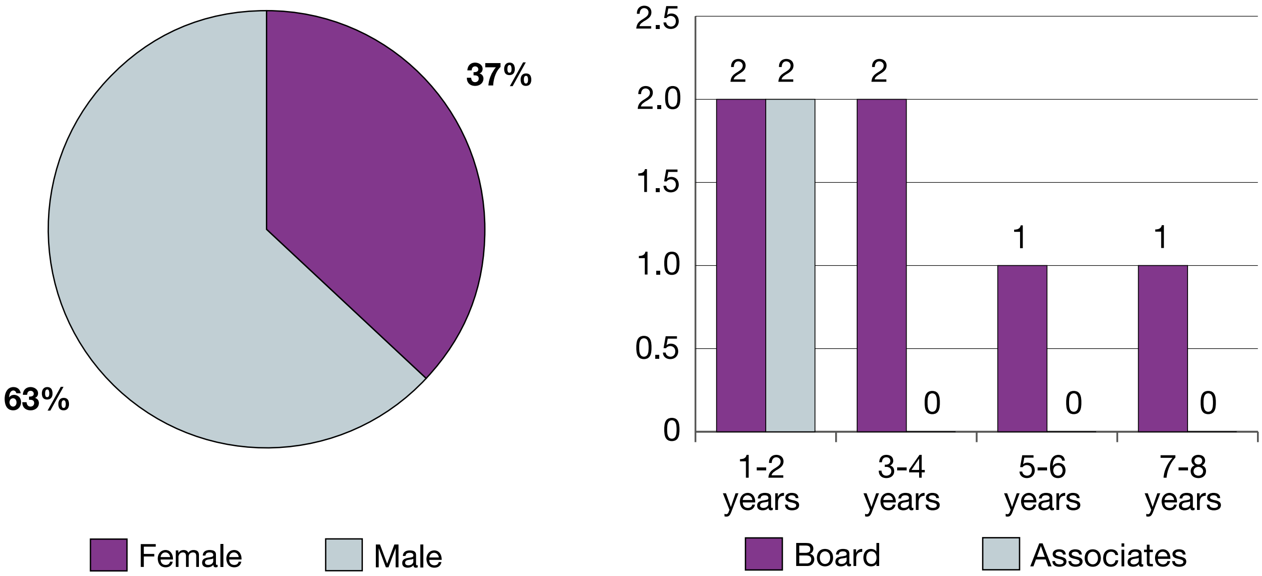
I confirm that I have reviewed DBS' system of internal control and, along with statements of assurance from directors, have made the following assessment to cover the period 1 April 2025 to 31 March 2026.

Board governance

The board
The board is made up of members appointed by the Secretary of State, all of whom act as non-executive board members. I, the Board Secretary, associate board members and directors routinely attend board meetings.

The board is also attended by 2 associate members to provide additional coverage across committees. Board members also have a good spread of tenures.

Figure 9: DBS Board and Associate Composition Dashboard



The board provides visible leadership to DBS and is the ultimate source of authority for its actions and performance. The board is responsible for ensuring that DBS' functions are carried out appropriately. The board is accountable for strategy, corporate governance and business planning. The board is also responsible for ensuring effective financial and service performance, delivery of major projects and an effective relationship with the Home Office minister via the chair.

In addition to the summary of board work below, the board commissioned a 'lessons learned' exercise into the handling by DBS of litigation with Tata Consultancy Services (TCS) following the conclusion of the matter. The case resulted in TCS being awarded a net payment of £3.7 million in relation to TCS' claim for over £124 million.

The lessons learned exercise recognised effective governance and a well-defined litigation strategy that helped to achieve a positive result. It highlighted the importance of:

- establishing an effective litigation strategy early
- appointing qualified advisors
- a collaborative executive team mindset to manage the trade-offs between litigation work and regular business activities
- clear communication internally and with external bodies
- an established budget with a designated contingency component
- conducting pre-mortems to assist in preparing for future events
- creating scope for Home Office and government planning, especially for urgent decisions, to secure decisions in principle

DBS' approach effectively addressed a significant risk that the scale of the litigation could have undermined effective leadership. Strong governance made sure this did not happen. The lessons learned report was shared with Home Office.

The DBS board also agreed an action plan in collaboration with the Home Office Sponsorship Unit to address each of the Harris Review recommendations, including a timescale for each recommendation. The recommendations aim to ensure efficiency across DBS from operational delivery to functional support and consistency and collaboration with Home Office as the sponsoring department.

The actions to address the review are monitored by the DBS board through the consideration of an action log. The quarterly Home Office/DBS Senior Sponsor meetings, whose purpose is to provide assurance that DBS and HO are working effectively together and within the Sponsorship Code of Good Practice, also consider progress through the action log at their quarterly meetings. DBS is represented by the Chief Executive, Board Secretary and members of the executive team at the Senior Sponsor meeting.

An integrated performance report (IPR) is regularly presented to the board, its committees and the executive team. The IPR provides a comprehensive view of performance across multiple areas, helping to monitor, evaluate and communicate performance in a unified way, to support better decision making and enhance accountability. An extract from the IPR is provided to ministers. The board is satisfied with the quality of the papers, data and risk considerations used to inform recommendations. Attendance at board meetings is outlined below.

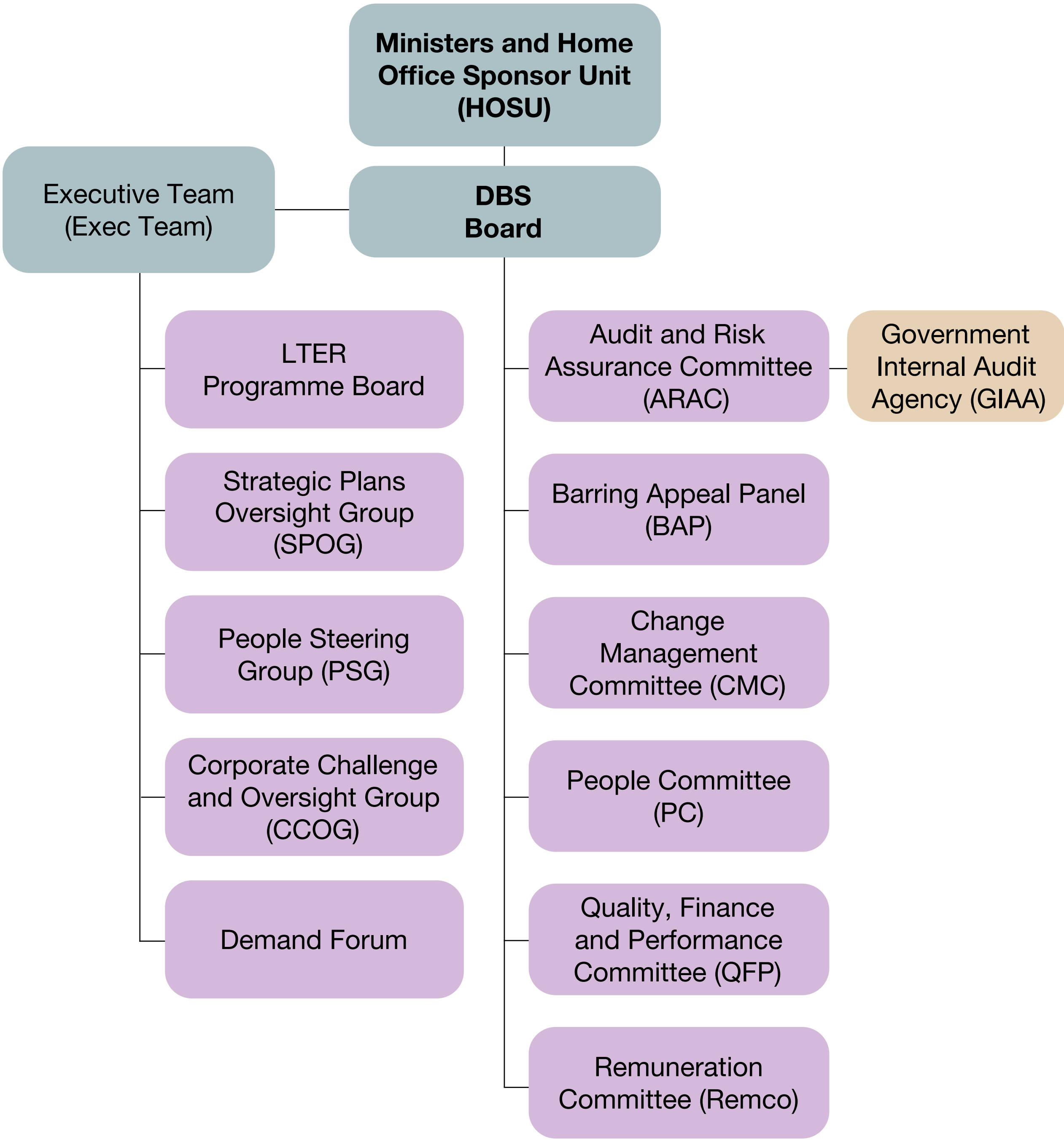
The board met on 8 occasions between 1 April 2025 and 31 March 2026, consisting of 6 board business meetings and 2 board development meetings. The chair invited the Head of HOSU to every board meeting.

Under the Protection of Freedoms Act 2012, the Secretary of State may give written guidance or directions to DBS in relation to certain functions; no such guidance or directions have been received in this reporting period. Similarly, the Chief Executive may exceptionally seek direction from the board where he believes a course of action is inconsistent with the standards expected of him as Accounting Officer; no such direction has been sought or received in this reporting period.

Summary of board work

The following figure shows the structure and how the board interacts with its committees, executive team, and HOSU as of 31 March 2026.

Figure 10: Board governance



During the reporting period, the board provided strategic leadership and oversight, delivering tangible outcomes across key areas:

- **Governance and oversight:** the board reviewed annual reports from each committee, ensuring effective oversight and direction, this process led to strengthened governance and enhanced committee effectiveness.
- **Statutory compliance:** the board resolved a statutory issue by approving refunds for fees related to Crown Dependencies, ensuring we operated within our legal powers and maintained public trust.
- **Risk management:** regular consideration of the risk register and risk appetite, and a regular review of risks/horizon scanning enabled the board to identify, assess and mitigate strategic risks, supporting organisational resilience.
- **Value for money:** by evaluating the annual value for money (VfM) report, the board confirmed that performance aligned with the VfM framework and corporate strategy, driving improvements in efficiency and effectiveness.
- **Quality assurance:** the board's review of the quality account for 2024 to 2025 ensured a fair and comprehensive assessment of achievements against strategic objectives, the safeguarding and quality charter principles and the 3 QAF imperatives of Safeguarding, Efficiency and Effectiveness, and User Experience.
- **Procurement:** the board approved key business cases, ensuring assurance and governance approvals processes were adhered to and value for money requirements were met.
- **Continuous improvement:** consideration of the Cabinet Office's Public Bodies Review Programme of DBS and actions, and the TCS Lessons Learned report and actions, led to the implementation of best practices and process improvements.
- **Financial stewardship:** the board maintained fee levels for 2025 to 2026, balancing affordability and sustainability, with a commitment to review for 2026 to 2027.
- **Workforce and pay:** agreement of a pay remit in line with government guidance ensured fair and consistent remuneration, supporting staff motivation and compliance.
- **Collaboration:** engagement with Disclosure Scotland and Access NI strengthened safeguarding and disclosure arrangements across the UK, promoting best practice and shared learning.
- **Accountability:** approval of the 2024 to 2025 annual report and accounts demonstrated transparency and accountability in financial and operational performance.
- **Strategic planning:** the board oversaw the development of the 2026 to 2027 business plan, and considered fee options and budget details, ensuring forward-looking strategy and readiness for future challenges.
- **Governance framework:** updates to the board's governance framework reflected evolving best practice and regulatory requirements.

- **Workforce strategy:** endorsement of the DBS workforce strategy 2025 to 2030 supported organisational modernisation, digital transformation and resilience, approval of the DBS estates strategy ensured alignment with Office of Government Property (OGP) expectations and achieved greater value for money.
- **Health and safety:** review of the annual health and safety report confirmed the effectiveness of activities undertaken and plans to promote a safe working environment.
- **AI:** ensured ethical considerations are embedded, governed and applied appropriately across all uses of AI and advanced algorithms, considering how generative and high value agentic AI can support the organisational strategy by improving productivity, efficiency and adaptability.

Board effectiveness

Board effectiveness is reviewed annually. The Harris Review reported in May 2025 and comprised an external review of the effectiveness of the board.

It concluded that we are "well governed" and the board is operating to high standards, and has strong leadership, with the support of an experienced group of non-executives and a stable, cohesive senior leadership team. There was a good balance of challenge and support, and DBS deploys good practice in providing the board with written assurance reports from each committee chair, from each meeting and annually.

The Review noted that DBS is particularly strong on governance and accountability and maintains good documentation on all aspects of data that it needs to oversee the delivery of its objectives. The DBS board has set an expectation that board papers should be succinct; exceeding four pages should be exceptional and reserved for the most complex aspects of the business. The board is satisfied with the quality of papers that it receives. The Review recognises this assessment and did not make any further recommendations in this area.

The board regularly reviews the skills available and those required, using skills audits. DBS appoints associate board members to support the board and widen the skill range. Biographies for board members and associates are published at Disclosure and Barring Service – GOV.UK.

During 2026 to 2027, 6 members' or associates' terms of appointment end, including the chair. The skills audit has been used to shape the strategy, which the chair has discussed with the minister, for ensuring future boards have the necessary skills.

The chair has held discussions with the minister about how to ensure an effective and smooth transition to a new chair who can continue to lead DBS to deliver the government's objectives.

To strengthen the board further and to help develop talent, apprentice schemes are used to support aspiring non-executive directors through its sponsorship of the 'Black on Board' programme and the Boardroom Apprentice scheme.

Governance framework

Drawing on HM Treasury's 'Corporate governance in central government departments: code of good practice' (2017) guidance and the Cabinet Office's Requirements for Reviews of Public Bodies, the board's governance framework comprises:

- a framework document agreed with the Home Office
- standing orders
- a scheme of delegation
- terms of reference for the board and its committees
- a code of conduct for board members of public bodies, which is published by the Cabinet Office and adopted by the board

The Cabinet Office's requirements set out that the 'comply or explain' principle applies to the requirements, as is standard in UK corporate governance.

The Cabinet Office's Requirements for Reviews of Public Bodies is underpinned by a set of quadrants that outline the expectations for departments and their ALBs and some indicators of good practice. We comply with all the mandatory expectations.

The board agreed revisions to its governance framework in November 2025 and has kept the governance framework under review throughout this reporting period.

Board committees

The board was supported by 6 committees:

- Audit, Risk and Assurance Committee
- Barring Appeal Panel
- Change Management Committee
- People Committee
- Quality, Finance and Performance Committee
- Remuneration Committee

The committees oversee the responsibilities of the board for specific areas of DBS, providing advice and assistance where appropriate. Committee chairs report to the board on their committee's work, raising any relevant concerns or risks. They complete an annual report of the activities undertaken and consider their effectiveness as a contribution to the board's review of its effectiveness.

Summary of committee activities from 1 April 2025 to 31 March 2026

The board set out the purpose and responsibilities for each of its committees in terms of reference that are published at: DBS Governance Framework – GOV.UK.[2]

Audit and Risk Assurance Committee (ARAC)

During the reporting period, ARAC met 5 times and delivered the following outcomes:

- strengthened risk management by reviewing strategic risks and ensuring appropriate controls were in place
- considered and signed the DBS interim and final audit reports for 2024 to 2025, reviewed the 2024 to 2025 management letter and considered the audit plan for 2025 to 2026, and also reviewed an update on external audit activities
- advised the board and Accounting Officer on the content of the annual report and accounts, contributing to a robust governance statement
- approved the DBS audit charter, ensuring compliance with Global Internal Audit Standards
- reviewed compliance against functional standards to support the organisation to achieve its strategic objectives
- enhanced fraud prevention by monitoring counter-fraud measures and reviewing the annual report on counter fraud
- addressed whistleblowing by discussing the annual review of whistleblowing cases and referring recommendations for future improvements
- improved cyber security assurance by reviewing risks related to legacy technology and supporting the LTER programme
- considered the business continuity and disaster recovery (BCDR) testing schedule to ensure suitable recovery plans are in place to support the continuation of operational business in the event of a BCDR incident
- considered an update on the future DBS Digital Services to obtain assurance that it supports the delivery of the plan
- supported organisational health and safety by considering the annual health and safety report and confirming the effectiveness of activities and plans
- considered the application of the Accounting Officer delegation to ensure that all controls remain fit for purpose and appropriate new controls have been added

2 DBS Governance Framework – GOV.UK. Available at https://assets.publishing.service.gov.uk/media/65704d7d9462260705c569e9/DBS_Framework_Document.pdf

Barring Appeal Panel (BAP)

BAP has met once during this reporting period to identify any lessons learned from appeals for which legal proceedings completed in the period April 2024 to March 2025.

Change Management Committee (CMC)

During the reporting period, CMC met 4 times and delivered the following outcomes:

- reviewed and assured alignment of the executive's change and transformation plan with the board's strategy and business plan
- monitored progress against the transformation plan, including programme risks and issues, to ensure delivery in terms of time, cost and quality
- scrutinised key procurements and reviewed significant business cases prior to board recommendations
- oversaw the progress of the LTER programme including the status of relevant interdependencies
- assessed the management of relevant strategic risks and the effectiveness of controls in place

People Committee (PC)

During the reporting period, PC met 4 times. Key activities and outcomes included:

- reviewing people performance information included in the integrated performance report and organisational baseline and development in relation to DBS staff
- assessing capability and capacity risks to ensure we deliver our strategic objectives
- considering the pay remit before making recommendations to the board
- evaluating future workforce skills, resilience, and readiness for new ways of working
- considering an assurance review of the work location choices scheme, to ensure appropriate focus on process quality, legal compliance and organisational grip following launch
- considering the development of the employee engagement plan to ensure it aligns with the strategy and changing technology use
- reviewing progress of the DBS Academy and the organisational development plan
- considering the action plan following the results of the 2025 staff engagement survey, to ensure ongoing accountability and appropriate priorities for action

Quality, Finance and Performance Committee (QFP)

During the reporting period, QFP met 6 times. Key activities and outcomes included:

- reviewing DBS' financial plans and assuring performance and quality in delivering strategic and business objectives
- reviewing the 2025 to 2026 surplus and the plan to reduce future fees, including the HM Treasury conditions on the use of surpluses going forward
- providing assurance that the strategy and business plan were being delivered as intended
- reviewing the annual value for money report and quality account, prior to board consideration
- overseeing the management of assigned risks and conducting deep dives into the funding model and the operation of the DBS Call Centre
- analysing barring appeals to assure the quality of barring decisions and considering a report on the options to capture protected characteristics data about barred individuals to address a known data gap
- approving the format for integrated performance reporting to the board
- reviewing progress on gathering ethnicity data to meet legal equality duties and examining the effectiveness of DBS outreach teams
- reviewing the operation of the DBS complaints policy, including an analysis of redress payments, to ensure complaints are used effectively to improve service delivery
- performing a deep dive into the Customer Contact Centre to consider how efficiency and quality have improved because of new procurement
- considering lessons to be learned from understanding the characteristics of underperforming police forces compared to forces that persistently perform well

Remuneration Committee (Remco)

During the reporting period, Remco met 4 times. Key activities and outcomes included:

- reviewing appraisals for all Very Senior Posts (VSPs) to ensure fairness and consistency with agreed frameworks and making recommendations to the board regarding any changes to remuneration (VSPs are defined as Chief Executive, all SCS equivalent graded posts and other posts reporting to the Chief Executive)
- approving proposals regarding remuneration, including pay, bonuses and performance-related pay for VSPs
- agreeing the framework for appraisals and procedures for remuneration
- overseeing executive team recruitment requirements and agreeing on remuneration arrangements
- assessing the committee's own effectiveness to ensure continued good governance

Table 7: Board members and Chief Executive's attendance at board and committee meetings from 1 April 2025 to 31 March 2026

Name	Role	Board	ARAC	BAP	CMC	PC	QFP	Remco
Dr Gillian Fairfield	Chair	8 (8)	-	-	-	-	-	-
Eric Robinson	Chief Executive up to June 2025 (non-board member)	2 (2)	1 (1)	-	-	-	-	-
Dr Jeff James CBE*	Chief Executive from June 2025 (non-board member)	6 (6)	3 (4)	-	-	-	-	-
Amanda Arrowsmith	Board member Remco chair ARAC member PC member	6 (8)	4 (5)	-	-	4 (4)	-	5 (5)
Rob Eason	Board member CMC chair PC member	7 (8)	-	-	4 (4)	4 (4)	-	-
Neil Rhodes	Board member Vice chair QFP chair CMC member	6 (8)	-	1 (1)	4 (4)	-	6 (6)	-
Emir Feisal	Board member ARAC chair Remco member	8 (8)	5 (5)	-	-	-	-	4 (5)
Julian Blazeby	Board member PC chair QFP member	8 (8)	-	1(1)	-	4 (4)	4 (6)	-

NB: number in brackets denotes total meetings held in 2025 to 2026 year.

* I have observed most board committee meetings since taking responsibility as Chief Executive to enable me to familiarise myself with the committees' work.

Executive governance

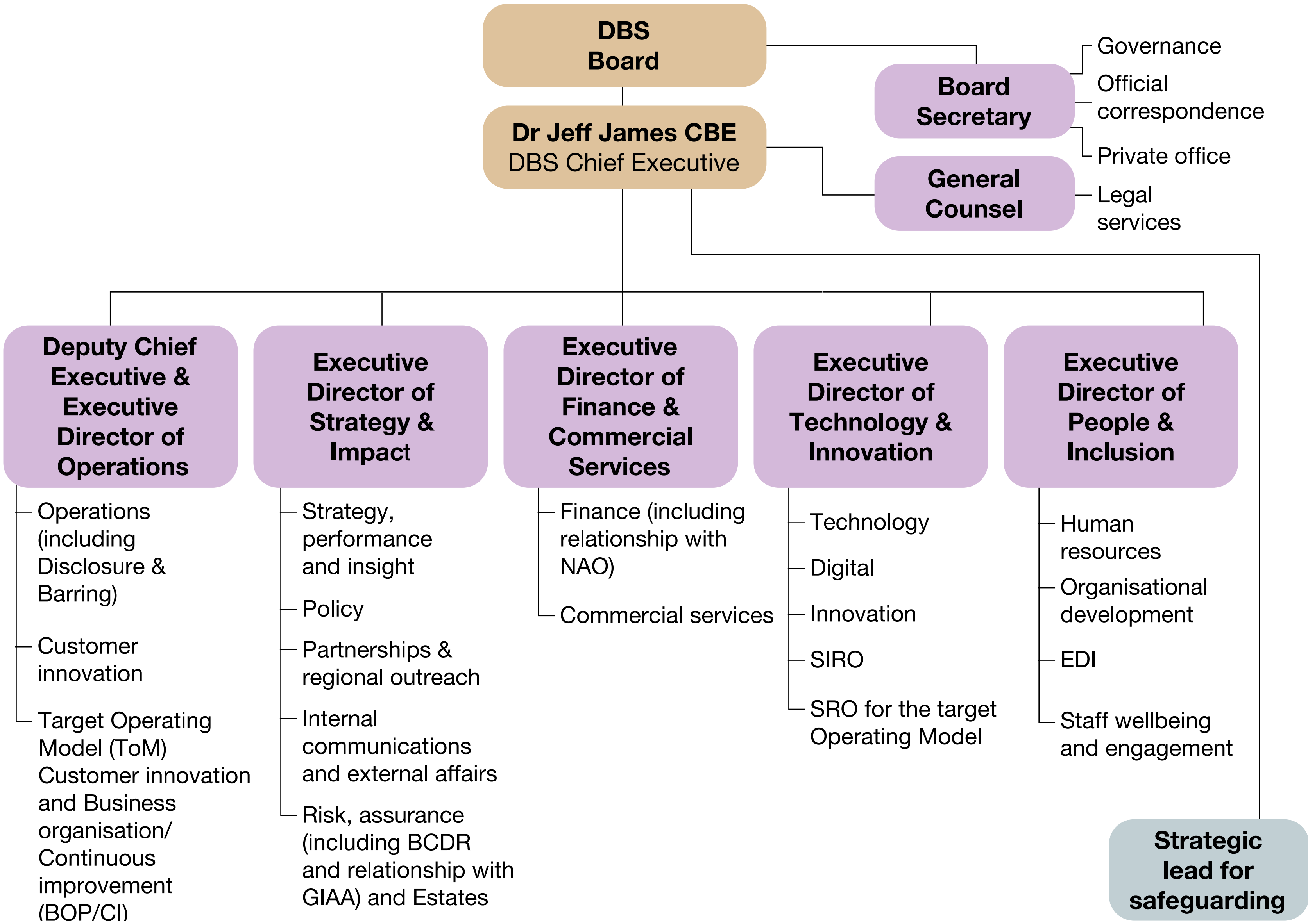
Executive team

I chair the executive team, which provides strategic leadership to DBS in its delivery of strategic and business plans and agrees advice to be provided to the board. With board agreement, I have made changes to the roles and responsibilities of the executive team posts that report to me to support the strategic priorities outlined in the DBS 2025 to 2028 strategy and to deliver the best value for money.

I have appointed one director to additionally hold the role of Deputy Chief Executive to support me in delivering the organisation's strategic objectives and ensuring the effective day-to-day management of DBS operations. The Deputy Chief Executive deputises for me as required, represents DBS corporately and, working with the relevant responsible executive director, leads on cross-organisational initiatives to drive performance, transformation and service excellence.

Executive team membership is comprised of myself and all directors and normally meets weekly. The General Counsel, Strategic Lead for Safeguarding and Board Secretary routinely attend.

Figure 11: Executive team



I have made 3 new appointments to the executive team. First a new Executive Director of Technology and Innovation was appointed whose responsibilities from June 2026, will include technology, digital, innovation, IT service management (ITSM), Senior Information Risk Owner (SIRO) and Senior Responsible Officer (SRO) for TOM.

In addition, the Acting Executive Director of Strategy and Impact was successful in the recruitment campaign for the substantive role and takes up permanent responsibilities for strategy, performance and insight, policy, partnerships and outreach, internal communications and external affairs.

The Acting Executive Director of People and Inclusion was also successful in the recruitment campaign for the substantive role and takes up permanent responsibilities including human resources, organisational development, equality, diversity and inclusion and staff wellbeing and engagement.

Recruitment has commenced for the role of General Counsel.

Following the departure of the substantive Executive Director of Finance and Commercial Services the role is being covered through an interim contract for a duration of 6 months. The recruitment process for a permanent appointment commenced in April 2026.

The executive team agreed terms of reference for itself and 5 groups which it has established to support it in its leadership. This includes changes to the executive governance, giving associate directors a greater involvement in the groups sitting below the executive team. To give effect to this, changes to the terms of reference and commensurate changes to the Chief Executive's scheme of delegation have been made. The changes seek to empower the roles of associate directors, enabling them to exercise appropriate corporate leadership and deliver value for money.

Corporate challenge and oversight group (CCOG)

The CCOG chair and vice chair are appointed from the membership by the executive team. CCOG is formed by associate directors (ADs) and meets monthly. Its purpose is to provide challenge and oversight of DBS' corporate assurance systems to ensure they are effective. The chair reports to the executive team and annually reports to them how the group has fulfilled its purpose and responsibilities.

Demand forum

The demand forum chair and vice chair are appointed from the membership by the executive team. The forum is formed by ADs and meets monthly. The forum's purpose is to scrutinise, assess and agree a realistic demand forecast and leverage information from members and attendees to build range and scenario reporting. The chair reports to the executive team and annually reports how the group has fulfilled its purpose and responsibilities.

People steering group (PSG)

The PSG chair and vice chair are appointed from the membership by the executive. PSG is formed by ADs and normally meets monthly, with the chair able to call more meetings if necessary. PSG's purpose is to advise the executive team on people matters and make delegated decisions ensuring value for money. The chair reports to the executive team and annually reports how the group has fulfilled its purpose and responsibilities.

Strategic plans oversight group (SPOG)

The SPOG chair and vice chair are appointed from the membership by the executive team. The forum is formed by ADs and meets monthly and its purpose is to scrutinise and facilitate co-ordination of the delivery of board and executive-approved plans, to manage interdependencies between activities, oversee the Strategic Investment Fund (SIF) and provide assurance to the executive team that executive plans are aligned with the delivery of the board's plans and that reporting against all plans is accurate. It reports to the executive team, and the chair annually reports how the group has fulfilled its purpose and responsibilities.

Legacy technology estate replacement (LTER) governance

Additional governance arrangements have been put in place to manage the risks and challenges associated with LTER, in recognition of the scale and importance in successful delivery.

A LTER programme board is chaired by the Chief Executive who acts as senior responsible owner (SRO) and meets monthly. Its purpose is to assist with direction setting and leadership of the LTER for implementing the technology, processes, services and support model required to enable us to safely exit from legacy contracts having decommissioned the legacy technology estate and realised the associated benefits. While the programme board is established by and therefore reports to the executive team, given its membership is the same, there is no routine reporting to the executive team. The programme board has agreed a programme report, including reporting against the programme plan and progress against plan, benefits realisation plan and progress against plan, blueprint and quality management strategy.

Funding approved for LTER is managed within the programme and sits outside the SIF budget overseen by SPOG. The Chief Executive is the LTER budget holder with overall accountability for funding and outcomes.

The specific governance arrangements in place for the LTER programme are designed to ensure clear accountability, robust assurance and effective oversight, while building on existing executive and board level governance structures. The model is proportionate to the scale and risk of the programme, supports delivery through defined checks and balances, and is capable of iteration as the programme develops.

The executive team retains responsibility for agreeing the Change and Transformation (C&T) Plan, which provides the primary mechanism for prioritising and co-ordinating organisational change.

SPOG scrutinises and facilitates delivery of board approved strategy, business plans and budgets, alongside executive owned plans including the C&T Plan, Technology Road Map and Procurement Plan. SPOG reports to the executive team and provides portfolio level co-ordination and oversight.

Interdependencies between the LTER programme and other organisational initiatives are managed explicitly at portfolio level. A monthly Interdependency Report sets out the nature, status and risk of interdependencies, including management actions and ownership of issues where risks crystallise. Dependencies may relate either to reliance on LTER or to enablers required by the programme.

SPOG receives and assures the accuracy of the Interdependency Report, manages cross-portfolio dependency issues and escalates material risks to the executive team as required.

CMC scrutinises LTER programme plans, progress against plan, benefits realisation, blueprint and quality management documentation, interdependency reporting and draft procurement business cases prior to board approval.

The board retains responsibility for approving significant procurement business cases and for setting the budget. The board receives regular updates from the Chief Executive on programme progress, alongside assurance reports from the CMC chair.

Amendment to the LTER programme delivery date

These stringent and effective governance arrangements were essential in identifying and approving a key change to the likely LTER implementation.

The LTER programme was working towards a March 2027 implementation date. However, several delays had increased the risk of this being achievable, most notably relating to the completion of procurements essential to the programme.

The governance arrangements ensured that risks to delivery of the programme were identified and mitigated promptly. This was achieved by the LTER programme board commissioning an assessment of the probability of achieving the March 2027 date, alongside a scenario analysis of potential future delivery dates and their impact on costs and other interdependencies to enable them to mitigate risks based on rigorous and detailed evidence and a full understanding of the activities within the key workstreams.

As a result, the LTER programme board approved a new likely delivery date for planning purposes of March 2028, plus or minus 3 months. This decision recognised the need to add significant contingency to the supplier delivery plans, as well as consideration that the plans to test some workstreams were not yet undertaken.

Furthermore, in light of the supplier discovery exercise taking longer to conclude and evidencing a higher degree of complexity than assumed by the supplier, it was assessed by the LTER programme board that a likely similar experience was to be expected during the discovery phases for other workstreams also supporting the revised likely delivery date.

The financial impact of this decision was around £10 million additional programme costs and around £36 to £37 million ongoing legacy contract costs. It was also a major factor in shifting both the costs and benefits of the LTER project and driving its around £20m underspend in 2025 to 2026, contributing to the £32.6 million surplus that is reported within the 'Financial performance' section of this report. This reflects the financial impact of the delivery rephasing by one-year, and timing impacts associated with onboarding key suppliers. The underspend does not reflect any reduction in approved scope or overall investment ambition.

Throughout the decision-making process regarding the new delivery date, CMC provided assurance that the LTER programme plans continued to align with DBS business plan and strategy expectations and, once the programme business case was updated, it was assured and approved by DBS and Home Office governance fora.

Main elements of internal control

I explain below the main elements of internal control. To obtain assurance on the effectiveness of these, I place reliance on the work of the board's ARAC and on the Government Internal Audit Agency (GIAA). In addition, I receive assurances from directors on the adequacy of the system of internal control within their area. The board secures assurance on the effectiveness of these controls in a similar way, and additionally, receives my assurance on their effectiveness when I present the annual report and accounts to them for their consideration.

Management of risk

The board determines the DBS risk management strategy as set out in a framework which is informed by HM Treasury's 'Orange Book' and the Home Office risk strategy. The strategy focuses on managing risks in line with appetite rather than eliminating them entirely.

The framework:

- identifies and prioritises risks affecting business aims and objectives
- assesses likelihood and impact
- manages risks efficiently and effectively

During the period, the board:

- identified strategic risks linked to the corporate and business plans
- assigned committees to oversee corporate risks and seek assurance via the ARAC
- secured assurance, through ARAC, in relation to risk management
- regularly reviewed my and my directors' management of risk

The board also reviewed and updated its overall risk strategy and appetite, agreeing the following changes to the risk appetites to reflect the organisation's ambitions to achieve the optimum benefits from the delivery of its strategy while maintaining control over the risk environment:

- Reputational risk: the risk appetite changed from minimalist to cautious to reflect the focus on external engagement, outreach and the media environment.
- Legal and regulatory risk: changed from minimalist to cautious following the TCS case and the decision to defend DBS' position rather than concede it, to allow more freedom to decide direction when legal matters arise.
- Technology risk: changed from cautious to open to enable fast learning and testing to avoid the risk of being overly conservative and missing opportunities, and to allow the trialling of innovative ways of working to maximise efficiency and effectiveness, while still being rigorous on security and other safeguards.
- Commercial risk: changed from cautious to open to reflect the development of a new DBS commercial strategy (aligned with DBS strategy 2025 to 2028, DBS business plan and finance and commercial directorate plan), a commercial business partner model and the introduction of category management.

Monitoring and review:

- A dedicated risk manager supports strategic, corporate and directorate risk management.
- Strategic risks are reviewed regularly by the executive team, with recommended changes approved by the board.
- Corporate challenge and oversight group (CCOG) agenda includes monthly corporate risk reviews, deep dives and horizon scanning.
- ARAC met 5 times this year to review the strategic risks and provide assurance to the board.
- Board committees oversee risks within their remit.

Risk assessment

Strategic risks are linked to DBS' 2025 to 2028 strategy and recorded in a strategic risk register. Risks are assessed using a 5-point likelihood and impact scale (very low to very high) covering public protection, reputation, finance and/or delivery. A risk matrix defines ratings by combining likelihood and impact categories.

Risk appetite

The board has established its appetite for risk as set out below and expects that this is used to inform decisions in pursuit of achievement of its strategy and business plan.

Risk category	Risk appetite
Public protection The welfare and protection of the UK public	Minimalist
Operational DBS' processes and policies, productivity and efficiency	Open
Commercial Supplier contracts and outsourced service delivery	Open
Financial Monetary issues such as cash flows and monetary reserve	Cautious
Reputational DBS' status in government, and its standing with customers and the general public	Cautious
Legal and regulatory Legislative compliance or demands for legal redress	Cautious
Strategic Delivery and achievement of the DBS vision and corporate strategic objectives throughout its business activities	Open
Technology Adoption of established/mature systems and technology improvements; agile principles are considered	Open
Security Loss or damage to His Majesty's Government's property, assets, information or people minimised through stringent security measures	Minimalist
Governance Processes and mechanisms by which decisions at DBS are made	Minimalist
Project/programme Risks which impact programmes and projects, and lead to misalignment with strategic priorities, and impact the ability to safely deliver requirements and intended benefits to time, cost and quality	Open
People Risks arising from ineffective leadership and engagement, suboptimal culture, inappropriate behaviours, the unavailability of sufficient capacity and capability, industrial action and/or non-compliance with relevant employment legislation/HR policies, resulting in negative impact on performance	Open

Risk appetite definitions

- **hungry:** innovative and greater rewards – high risk
- **open:** successful delivery and acceptable reward – medium risk
- **cautious:** successful delivery and limited rewards – medium to low risk
- **minimalist:** successful and safe delivery and limited reward – low risk
- **averse:** risk avoidance

Delegation

I received my annual delegation letter from Home Office on 19 September 2025, setting out my financial authority for the financial year.

ARAC conducted an exercise to review and evidence the controls that are in place to ensure compliance and provide assurance that all controls remain fit for purpose and that new controls have been added to reflect any changes in the letter compared to last year. All controls are kept under regular review and any changes notified to ARAC.

The board has agreed a scheme of delegation which sets out the matters that it has reserved to itself to decide. This includes approval of:

- all matters that are considered novel, contentious or repercussive
- the strategic and business plan
- significant policies
- the budget
- significant procurements
- remuneration and framework for appraisal of VSPs

I have established a scheme of delegation for the matters delegated to me by the board. This builds on delegations set out in our policies, annual budget delegations and direct delegations issued by me. The executive scheme of delegation provides for segregation of duties and ensures that procurement activity is controlled in line with the procurement delegation to me from the Principal Accounting Officer.

I identified following the end of the financial year that annual budget delegations to internal budget holders had not been formally issued. Finance Business Partners for each budget holder had been aware of the level of intended delegation, and they supported budget holders to adhere to that delegation. I am assured that the lack of formal delegation did not result in any overspend against intended budget. Nevertheless, this created an unnecessary vulnerability. I have taken necessary steps to ensure annual budget delegations are issued in the future; the 2026 to 2027 delegations were issued on 30 April 2026.

Assurance framework

I have an assurance framework that provides a critical examination of the effectiveness of each directorate's key controls and maps their main sources of assurance.
It outlines each of the assurance activities that are undertaken to provide confidence in the effectiveness of our policies and operations, the achievement of objectives and compliance with its obligations.

A report is presented to each ARAC meeting detailing the assurances relating to the control environment. This includes:

- whistleblowing
- health and safety
- fraud
- computer system security
- information management compliance
- conformance with freedom of information and parliamentary questions procedures

DBS' compliance to, and application of, functional standards

I am mandated to apply the government's Functional Standards – GOV.UK, published, that support consistent and coherent ways of working within government organisations. Compliance with mandatory functional standards is kept under regular review in line with our governance processes and a full review was considered at ARAC in February 2026.

We continue to measure our compliance with functional standards against the available continuous improvement frameworks, collaborating with function owners across government to progress compliance with relevant advisory elements. As detailed in the DBS assurance policy and procedure, progress is reported on a quarterly basis to the executive team and ARAC. Following a recent review, we continue to be compliant in the vast majority of areas, with planning in place to achieve full compliance in the remaining essential elements.

Of the 13 functional standards applicable to DBS, we are fully compliant with all mandatory elements for 9 of them. Of the remaining 4 functional standards, the status of the mandatory elements is set out below.

Table 8: Government functional standards

Standard	Number of mandatory elements	Number of mandatory elements met
005 Digital	44	43
006 Finance	126	118
008 Commercial	66	61
010 Analysis	14	10

Progress has been made on complying with the advisory elements and, with a judgement being made by management, which advisory elements should be applied.

Internal audit

Under the terms of the DBS framework document, the GIAA provides an independent and objective audit service operating to standards and an agreed audit methodology documented in 'Global Internal Audit Standards'. The Head of Internal Audit attends ARAC and periodically attends the executive team.

In accordance with the framework agreement, ARAC and GIAA agreed an internal audit charter that formally defines the purpose, authority and responsibility of the internal audit activity. This ensures that GIAA provides an independent and objective assurance and consulting service designed to add value and improve DBS' operations.

GIAA delivered an agreed internal audit programme for the 2025 to 2026 financial year consisting of 7 audits, and ARAC monitored progress against the plan. The audits undertaken during the year relate to strategic supplier relationship management, governance, key financial controls, automation and power platforms, recruitment and onboarding, cyber security and benefits realisation. Both the executive team and ARAC received all reports from GIAA and monitored progress in implementing management actions arising from GIAA reports.

The Head of Internal Audit's annual report to ARAC for 2025 to 2026 provides a moderate opinion with respect to the overall adequacy and effectiveness of DBS' framework of governance, risk management and control, noting that the audit findings show good governance arrangements across the organisation. The opinion is based primarily on the internal audit activity undertaken during the period, but also considered the changes made to DBS' operating environment, outputs from meetings held with managers and staff and observations from attendance at ARAC meetings. The Head of Internal Audit's report also noted that DBS' senior leadership continues to demonstrate a culture of openness towards Internal Audit and a desire to continually strengthen the control environment, recognising the value of independent assurance and actively seeking advice on improvements that can be made to promote the achievement of strategic objectives.

Financial management

During the 2025 to 2026 year the leadership of financial management has been challenging because of several significant absences from the finance team toward the end of this reporting period. I have mitigated the risks that this presented through measures including prioritising work, providing support through the Executive Director of People and Inclusion to finance staff and ensuring that I was able to attend vital finance meetings. I have reduced the risk further by appointing a contractor for a 6-month period to lead the Finance and Commercial Directorate and deliver key priorities.

The board agreed budgets in advance for the current financial year and the 2 following years, considering forecast volumes and business planning objectives. The budgets were scrutinised at senior level across DBS in advance of formal approval by the board. The board, in line with its retained function to consider and make significant changes to the budget where these become necessary, agreed a change to the 2025 to 2026 budget in October 2025, moving £4 million resource to capital.

Fees are kept under regular review through prompt monthly reporting of expenditure against agreed budgets and subsequent re-forecasts, to ensure that we adhere to the principles of HM Treasury's 'Managing Public Money' guidance. This includes the monitoring of changes in forecast income and expenditure, and uncertainties such as demand fluctuations and the current risk profile.

Actual financial performance against budget and forecast is reported to the executive team monthly and to each board business meeting, as part of a wider integrated performance report. This includes commentary on key variances, with risks and other relevant financial information being highlighted. As part of the review of this information, directors are challenged on their financial and operational performance. This area has been strengthened as we move into the new financial year, in light of the surplus in 2025 to 2026 and the HM Treasury condition to utilise future surpluses to reduce fees ('Financial performance', page 39).

For 2025 to 2026, we had a target to achieve 5% efficiencies as a percentage of our spending, delivered through an efficiency plan based around 5 drivers of efficiency: benchmarking, organisation and workforce, service re-design and alternative delivery mechanisms, technology efficiencies, and digital transformation. It has proven to be challenging to find new schemes to achieve this target and consequently the target was not achieved this year. DBS is undergoing significant technology transformation, and a more mature approach to efficiency delivery has been considered in the medium-term plans, with a 5% 3-year average largely profiled in 2028 to 2029 as we complete the LTER programme and look to embed our TOM.

In line with the GDPR, there have been 4 personal data-related incidents, classified as 'Unauthorised Disclosure', reported to the Information Commissioner's Office (ICO) for the reporting period 1 April 2025 to 31 March 2026. Three cases relate to personal data being shared incorrectly with third parties. One of these cases has been closed with the ICO following remedial actions taken by us. We await the outcome for the other 2 cases. A further case relates to the discovery of the non-enactment of a Data Sharing Agreement with the Education Workforce Council (EWC). A different legal gateway to share data is being investigated and ICO are yet to respond to the incident.

Climate-related financial disclosures

The TCFD requires UK public sector organisations to disclose climate information within their annual reports and accounts.

For annual reports ending 31 March 2026, reporting entities are required to provide a TCFD compliance statement and the recommended disclosures for governance, strategy, risk management and metrics and targets on a comply or explain basis.

A compliance statement on these requirements is contained within the Greening Government Commitments section of the annual report and accounts for 2025 to 2026.

Whistleblowing

The DBS whistleblowing procedure provides a safe mechanism for whistleblowing, recognising that it is a key control in both preventing and detecting breaches of control. There was one disclosure for the period 1 April 2025 to 31 March 2026, and it returned no case to answer.

Dr Jeff James CBE,
Accounting Officer, 13 July 2026

Remuneration and staff report

Overview and strategy

In 2025 to 2026, we have further delivered on our commitment to building a modern, supportive and engaging workplace aligned to the objectives of our DBS 2025 to 2028 strategy, and we have established our future focused workforce strategy 2025 to 2030. We have significantly strengthened our employee value proposition (EVP), enhancing our attractiveness as an employer and fostering a positive organisational culture that empowers colleagues to thrive.

Learning and development: DBS Academy: "Unlocking your potential"

During 2025 to 2026, the DBS Academy moved from a phase of establishing learning infrastructure and driving engagement to a more mature focus on quality, assurance, insight and targeted capability support. The year marked a deliberate shift towards using learning data, evaluation evidence and organisational insight to strengthen decision making and ensure learning activity is proportionate, relevant and aligned to operational risk and workforce priorities. Engagement with the Academy learning portal increased 10-fold during the year, validating its use as a key pillar in terms of the learning and development employee offer, supporting unlocking potential across the organisation.

The Academy maintained a centrally curated digital and blended learning portfolio, providing consistency and assurance for essential and mandatory learning while enabling access to a broader catalogue of role relevant development. Learning data and analytics were increasingly used to support compliance monitoring, quality conversations and identification of emerging capability needs, strengthening organisational oversight and supporting defensible learning practice.

A refreshed learning and development policy reinforces our commitment to professional development and provides colleagues with a clear entitlement to dedicated learning time. In parallel, the Academy began strengthening reporting and evaluation approaches, moving beyond participation measures to better understand learning reach, effectiveness and areas requiring improvement. This shift supports improved transparency and more robust assurance over the impact and value of learning activity across the organisation. This enhanced evaluation evidenced a 47% self-declared capability uplift across all learning activities, with over 79% of learners recommending the learning to others.

Quality assurance and continuous improvement remained central to Academy activity throughout the year. Learning products were prioritised for review where usage data, learner feedback or organisational change indicated a need for enhancement. This resulted in improved consistency, accessibility and clearer alignment with DBS learning standards, strengthening confidence that learning provision supports safe, effective and defensible practice.

Alongside its core provision, the Academy further developed its consultancy-based role, working in partnership with directorates and services to co-design learning solutions where generic provision did not fully meet operational or quality needs. This approach focused on targeted, risk-aware interventions, rather than increasing the volume of training. Examples included bespoke learning packages designed to support case working judgement and mitigate operational risks linked to areas such as digital information.

The Academy's approach increasingly recognises that capability is developed through a combination of formal learning, workplace practice, peer support and professional dialogue. Throughout 2025 to 2026, the Academy continued to support organisational initiatives including people management development, mentoring activity, cross-government talent programmes and bespoke support to services undergoing change.

Collectively, these developments reflect a maturing Academy function, repositioned not simply as a provider of learning content, but as a strategic partner supporting workforce capability, organisational assurance and continuous improvement.

Strategic wellbeing: supporting an inclusive and resilient workforce

During 2025 to 2026, we strengthened our future approach to wellbeing through the intentional alignment of wellbeing and inclusion activity within a single inclusion and wellbeing team. This reflected a recognition that wellbeing outcomes are closely connected to inclusive culture, fair access to support and everyday employee experience.

Wellbeing activity during the year focused on embedding sustainable support, building on the solid foundations previously laid, rather than isolated standalone initiatives. This included continued delivery of practical resources and guidance for colleagues and managers, with a strong emphasis on mental health, grief and loss, men's health, neurodiversity and life events that can impact attendance, performance and engagement.

Targeted learning and engagement activity continued to play an important role in normalising conversations about wellbeing. This included organisation wide Team Talks, Coffee and Conversations sessions and awareness raising campaigns delivered in partnership with colleagues across DBS. These sessions provided safe and inclusive spaces for reflection, learning and peer support, while also generating insight to inform ongoing improvement.

The wellbeing advocate network and mental health first aiders remained an important source of frontline support and organisational insight throughout the year. Their feedback continues to shape priorities, helping us respond to emerging themes and maintain a preventative, human centred approach to wellbeing.

These approaches support a healthier, more resilient workforce and reinforce our commitment to creating an environment where colleagues feel supported, included and able to perform at their best.

Developing leadership and people management

During 2025 to 2026, we continued to prioritise leadership and people management capability, with a particular focus on reviewing, evaluating and strengthening the effectiveness of our approach rather than expanding the provision. Our People Manager Programme continued during the year, culminating in a planned pause to enable a structured review with an external supplier. This evaluation is intended to ensure that future provision is clearly aligned to the DBS workforce strategy, organisational priorities and the evolving expectations placed on managers.

Alongside this review activity, opportunities to strengthen everyday people management practice were maintained. Additional development focused on building practical coaching skills for managers, supporting more effective performance conversations, confidence in managing complexity and increased capability to support colleagues through change. This approach reflects a continued emphasis on embedding good management practice into day-to-day leadership, rather than relying solely on formal programmes.

The organisation also laid important foundations for future leadership development through the development and initial rollout of the OneDBS Leadership Framework towards the end of the year. The framework clearly sets out expected leadership values and behaviours, providing a shared reference point for managers and leaders. While still at an early stage of implementation, the framework establishes a consistent basis for future leadership development activity and provides alignment with the strategic direction for 2025 to 2028.

Taken together, activity during 2025 to 2026 reflects a reset and consolidation year for leadership and people management development. The focus has been on strengthening clarity of expectations, evaluating what works and ensuring that future investment in leadership capability is targeted, coherent and aligned to organisational need.

Reward, recognition and policy improvements

The DBS pay and reward offer continues to evolve. We continued to take a ‘progressive’ approach to the pay remit, with colleagues nearest the bottom of each grade achieving higher salary increases than peers closer to the top of the grade range.

This approach over recent years has resulted in more competitive pay, narrower pay bands and positive progress on measures such as gender pay gap.

We continue to adopt a data-driven approach, utilising listening exercises prior to pay remit decisions as well as negotiating with our recognised trade union. Enhanced engagement and personalised communication, including individualised pay remit notes, have significantly reduced pay award-related errors and increased clarity for all colleagues.

We need to recognise and reward our employees to ensure that they feel valued for their contributions. To fairly acknowledge their contributions above and beyond day-to-day responsibilities, we agreed a revised reward and recognition (R&R) policy in 2021. In 2021 to 2022 we utilised approximately £60,000 of our non-consolidated performance-related pay pot, in 2025 to 2026 we utilised approximately £237,000, which is a continued increase in utilisation, being more consistently deployed across directorates. This demonstrates sustained integration of thanks, praise and recognition into daily working life. We will continue progressing this area by further considering the employee experience, staff awards and celebrating our collective accomplishments.

With 83.7% of the organisation using our reward, recognition and benefits platform, it continues to provide colleagues with access a greater range of flexible benefits and discounts.

Future outlook

Our HR Services team has worked to establish an effective one-stop-shop hub that will be key to supporting our people to self-serve and solve problems in the future.

Building on the success of our informal hybrid model, we have progressed its Future of Work vision by developing flexible, modern work location choices/arrangements that enhance productivity, support employee wellbeing and deliver long-term efficiencies. We have also engaged in establishing the future of our estate.

Looking ahead, we will maintain momentum by embracing the government's change agenda through ongoing policy refinement, impactful learning and wellbeing initiatives and strategic leadership development that make work better for colleagues at DBS and deliver better value for the public.

The DBS TOM programme, the business optimisation programme and our Operational Services transformation plan will enable us to embrace the challenges and opportunities that the next 3 years and beyond present, and our organisation development plan will enable us to support our people to achieve the DBS strategy 2025 to 2028.

Our workforce strategy sets out our vision for our workforce of the future and how we will deliver in the years to come.

The substantial achievements of this year affirm our commitment to enabling colleagues to succeed, enhancing organisational effectiveness/efficiency and positioning us strongly for future challenge.

Enhancing our focus on equality, diversity, and inclusion

During 2025 to 2026, we continued to strengthen how equality, diversity and inclusion (EDI) are embedded within workforce practice, leadership capability and organisational culture. Activity during the year focused on building inclusive capability at scale, improving workforce insight and sustaining engagement across a dispersed workforce.

Understanding colleague experience remained a key priority. Findings from the annual staff survey and wider engagement activity were intentionally used to inform EDI priorities, identify areas of discomfort and support targeted organisational action. This evidence-led approach continues to shape activity to build and deliver an instinctively inclusive culture.

Significant emphasis continued with learning, awareness and engagement. Throughout the year, the EDI team worked in partnership with the Academy to deliver an extended, bespoke organisational learning offer, including incremental EDI learning modules developed specifically for our staff. Module 1 forms part of the annual essential learning requirement, with additional voluntary modules and live sessions supporting deeper understanding and practical application. As role models, the executive team completed all available modules and encouraged all people managers to complete them and cascade this to their teams. This was complemented by a programme of engagement activity, including Team Talks, tailored Coffee and Conversations sessions and enhanced intranet resources, supporting staff confidence to be part of our inclusion developments.

We also sustained focus on representation and fair access to opportunity. National recruitment campaigns and targeted outreach activity helped widen candidate reach, including through partnership working with specialist community organisations. Progress against the organisation's KPI for ethnic minority representation continues to be monitored. At the end of 2025 to 2026, representation stood at 5.75%, an improvement on the previous year, although still below the target of 7%. Continued action during the year included targeted advertising, pre-application support and applicant workshops to help address barriers to progression and attraction.

DBS supports disabled people through inclusive recruitment practice, Disability Confident Employer Level 2 status, workplace adjustment policies and procedures, disability leave, flexible and remote working options, accessibility guidance, and practical support such as occupational health advice, workplace adjustment passports, assistive technologies, alternative formats, translation services and BSL interpreters. This sits alongside DBS's Public Sector Equality Duty action plan and "5 Is of Inclusion" approach, which aim to ensure staff and customer needs are understood, policies and services are developed through an EDI lens, and DBS continues to build an inclusive organisation where individual differences are recognised, valued and supported.

Governance and accountability for EDI activity remained embedded through established reporting routes, including routine updates to senior leadership forums. This supports transparency, oversight and continuous improvement, ensuring that EDI considerations remain integral to how we support our people and deliver our services.

Remuneration report

Overview

The remuneration report sets out DBS' remuneration policy for directors, how the policy is implemented, the amounts awarded to directors and, where relevant, the link between remuneration and performance.

The remuneration policy is set within HM Treasury guidelines.

Remuneration policy

The chair and board members are appointed by the Secretary of State in accordance with the Governance Code on Public Appointments published by the Cabinet Office. Remuneration and allowances for the chair and each of the members is determined by the Secretary of State. Together, they form the board.

The Chief Executive Officer (CEO) is appointed by DBS following consultation with the Secretary of State. Their remuneration terms are set following consultation with the Home Office and consideration by DBS' Remco. The remuneration terms are linked to performance objectives and give due weight to the proper management and use of public resources.

The determination of the remuneration packages of other senior officials is also considered by Remco and considers the work and recommendations of the Senior Salaries Review Body (SSRB) and the government response to this.

Single total figure of remuneration for each director

This section, including table 9, sets out the salary and allowances, bonuses, non-cash benefits and accrued pension benefits for board members. Throughout the year ending 31 March 2026, the board consisted of non-executive members only.

'Salary' includes gross salary, overtime and any other allowance to the extent that it is subject to UK taxation. This report is based on payments made by DBS and thus recorded in these accounts.

DBS board members' expenses

Board members' travel and subsistence expenses for the year ending 31 March 2026 totalled £6,900 (2024 to 2025: £2,300). All expenses were paid in accordance with DBS policy.

The monetary value of benefits-in-kind only covers benefits provided by DBS and treated by HM Revenue and Customs as a taxable payment. Benefits reported are calculated as the taxable value and associated tax. Any benefits-in-kind attributed to board members are in relation to travel, accommodation and meal costs for board meetings, case committees and other meetings pertinent to DBS operations, including at DBS' 2 main sites.

Bonuses

The terms of appointment for the chair and non-executive board members do not include the payment of bonuses.

DBS directors bonus scheme uses a 4-rating system, with bonus payments considered for those with ratings of High Performing and Exceeding. Proposed bonus payments are approved via the DBS Remuneration Committee, who have responsibility for remuneration for all Very Senior Posts in DBS.

Payments to past directors

During 2025 to 2026, there were no payments to past non-executive directors or directors of DBS.

Payments to third parties

During the period no payments were made to third parties for the services of board members.

Senior salaries

Table 9: Senior salaries for non-executive directors (audited)

	Salary (£000)		Benefits-in-kind* (to the nearest £100)		Total (£000)	
Non-executive directors	**2025-26**	**2024-25**	**2025-26**	**2024-25**	**2025-26**	**2024-25**
Dr Gillian Fairfield, chair	40-45	40-45	1,200	800	45-50	40-45
Neil Rhodes (deputy chair)	5-10	5-10	1,300	-	10-15	5-10
Amanda Arrowsmith (from 3 February 2025)	5-10	0-5 (5-10)	600	-	10-15	0-5 (5-10)
Julian Blazeby	5-10	5-10	1,800	1,200	10-15	10-15
Robert Eason (from 3 February 2025)	5-10	0-5 (5-10)	1,100	-	10-15	0-5 (5-10)
Emir Feisal	5-10	5-10	900	900	10-15	10-15

Figures in brackets reflect the full year equivalent of the salary for individuals who left or joined during the reporting year.

* During 2024 to 2025, an administrative error by DBS arose relating to benefits-in-kind attributed to several of DBS' board members. While no additional monies were claimed by or have been paid to individual board members, the costs incurred by DBS exceeds the values listed in the table above. For transparency, based on payments of tax on benefits-in-kind made by DBS to HMRC, this would indicate that: Gillian Fairfield has reportable benefits-in-kind of £3,700; Mary Cunneen, £1,100; and Emir Feisal, £2,900. DBS is working to recover overpaid tax to address this issue. At the point of publication of the 2025-26 Annual Report & Accounts this value remains unrecovered with DBS still working to recover during 2026-27.

Table 10: Senior salaries for directors (audited)

	Salary (£000)		Bonus payments (to the nearest £100)		Pension benefits (b) (to the nearest £1,000)		Benefits-in-kind (a) (to the nearest £100)		Employer contribution to partnership pension account (to the nearest £1,000)	Total (£000)	
Directors	**25-26**	**24-25**	**25-26**	**24-25**	**25-26**	**24-25**	**25-26**	**24-25**	**25-26**	**25-26**	**24-25**
Eric Robinson (c) (until 31 July 2025) Chief Executive Officer	55-60 (165-170)	160-165	10-15	15-20	31	219	-	-		100-105	395-400
Dr Jeff James CBE (c) (from 14 April 2025) (a) Chief Executive Officer	140-145 (145-150)	-	-	-	-	-	-	-	22	165-170	N/A
Paul Whiting (until 31 May 2025) Deputy Chief Executive Officer and Executive Director for Finance and Corporate Services	20-25 (120-125)	120-125	5-10	5-10	8	47	-	-		30-35	175-180

	Salary (£000)		Bonus payments (to the nearest £100)		Pension benefits (b) (to the nearest £1,000)		Benefits-in-kind (a) (to the nearest £100)		Employer contribution to partnership pension account (to the nearest £1,000)	Total (£000)	
Directors	**25-26**	**24-25**	**25-26**	**24-25**	**25-26**	**24-25**	**25-26**	**24-25**	**25-26**	**25-26**	**24-25**
Claire Graves (c) (until 9 February 2026) Director of Finance and Commercial Services (until 23 November 2025) Executive Director of Finance & Commercial Services (from 24 November 2025 – 23 February 2026)	125-130	110-115	5-10	5-10	45	45	-	-		175-180	160-165

	Salary (£000)		Bonus payments (to the nearest £100)		Pension benefits (b) (to the nearest £1,000)		Benefits-in-kind (a) (to the nearest £100)		Employer contribution to partnership pension account (to the nearest £1,000)	Total (£000)	
Directors	**25-26**	**24-25**	**25-26**	**24-25**	**25-26**	**24-25**	**25-26**	**24-25**	**25-26**	**25-26**	**24-25**
Ian Johnston Executive Director for Operational Services (until 16 November 2025) Deputy Chief Executive Officer and Executive Director for Operations (from 17 November 2025)	120-125	115-120	5-10	-	46	47	-	-		170-175	165-170
Andrew Robertson (c) (until 14 August 2025) Director of Legal Services	45-50 (120-125)	120-125	0-5	5-10	17	46	-	-		65-70	170-175

	Salary (£000)		Bonus payments (to the nearest £100)		Pension benefits (b) (to the nearest £1,000)		Benefits-in-kind (a) (to the nearest £100)		Employer contribution to partnership pension account (to the nearest £1,000)	Total (£000)	
Directors	**25-26**	**24-25**	**25-26**	**24-25**	**25-26**	**24-25**	**25-26**	**24-25**	**25-26**	**25-26**	**24-25**
Barry Topham (c) (until 4 April 2025) Executive Director for Technology and Innovation	0-5 (120-125)	120-125	-	0-5	1	47	-	-		0-5	170-175
Sarah Clifford (e) Acting Executive Director for Strategy, Performance and Change (until 23 November 2025) Acting Executive Director for Strategy & Impact (from 24 November 2025) Executive Director for Strategy & Impact (from 30th March 2026)	90-95	60-65 (85-90)	-	0-5	33	23	-	-		125-130	85-90 (110-115)

Directors	Salary (£000)		Bonus payments (to the nearest £100)		Pension benefits (b) (to the nearest £1,000)		Benefits-in-kind (a) (to the nearest £100)		Employer contribution to partnership pension account (to the nearest £1,000)	Total (£000)	
	25-26	24-25	25-26	24-25	25-26	24-25	25-26	24-25	25-26	25-26	24-25
Joanne Kelland Owen Acting Director of Human Resources and Organisational Development (until 23 November 2025) Acting Executive Director of People & Inclusion (from 24 November 2025) Executive Director of People & Inclusion (30th March 2026)	85-90	10-15 (85-90)	0-5	-	16	14	-	-		105-110	25-30 (95-100)
Steve Gardner (c) Acting Executive Director for Technology & Innovation	85-90	0-5 (85-90)	-	-	33	1	-	-		120-125	0-5 (85-90)

	Salary (£000)		**Bonus payments** (to the nearest £100)		**Pension benefits (b)** (to the nearest £1,000)		**Benefits-in-kind (a)** (to the nearest £100)		**Employer contribution to partnership pension account** (to the nearest £1,000)	**Total** (£000)	
Directors	**25-26**	**24-25**	**25-26**	**24-25**	**25-26**	**24-25**	**25-26**	**24-25**	**25-26**	**25-26**	**24-25**
Dawn Whitehead (c)(d) (from 1 August to 23 November 2025) Acting Director for Legal Services	25-30 (80-85)	-	-	-	10	-	-	-		30-35	N/A
Neil Curtis (c) (From 24th February 2026) (c) Interim Executive Director of Finance and Commercial Services	30-35 (270-275)	-	-	-	-	-	-	-		30-35	N/A

Note: full year equivalent in brackets. For Interim Executive Director of Finance and Commercial Services this is based on day rate x 228 working days per annum.

Note: where directors are at the top of their pay scale, any non-consolidated pay awards are included within the salary bracket.

(a) Benefits-in-kind relate wholly to taxable travel and expenses (due to workplace tax regulations) incurred in the necessary course of performance of duties

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

This value derived does not represent an amount that will be received by the individual. It is a calculation that is intended to provide an estimation of the potential benefit of being a member of the pension scheme.

(c) There were 4 posts during the year that had substantive and interim postholders in place. For transparency, all details have been included with table 10 ‘Senior salaries for directors (audited)’:

- Chief Executive Officer (CEO): Dr Jeff James CBE was appointed as Designate DBS CEO in April 2025 to complete an induction period until 1 June 2025. The decision maker in this role was Eric Robinson from 1 April 2025 to 31 May 2025, passing to Dr Jeff James from 1 June 2025.
- Director of Legal Services: Andrew Robertson was the substantive postholder until 14 August 2025. He held the role of decision maker up to 31 July 2025. From 1 August 2025 to 23 November 2025 this passed to Dawn Whitehead. This role was changed to General Counsel from 24 November 2025.
- Executive Director for Technology and Innovation: Barry Topham formally left the organisation 4 April 2025, taking annual leave from 21 March 25, therefore he held no decision-making rights during the 2025 to 2026 year. Steve Gardner was appointed acting director in this role and had full decision-making rights for the full year.
- Executive Director for Finance and Commercial Services: Claire Graves held decision-making rights in this role until 9 February 2026, when she commenced gardening leave until she left the organisation on 6 April 2026. Decision-making rights passed to Neil Curtis, who took up the position on an interim basis from 24 February 2026.

(d) During the year DBS reviewed membership of the executive team and their disclosure in this report, namely for inclusion as a ‘director’ under the definition within the FreM (section 6.4.3). It was agreed that the position of General Counsel did not meet the criteria as it does not carry voting rights. This role has been removed from table 10 from 24 November 2025.

(e) Salary disclosure includes an overpayment of £388, to be recovered in the 2026 to 2027 year.

Table 11: Pension benefits for directors (audited)

Directors	Accrued pension at pension age at 31/03/26 £'000 25-26	Real increase in pension and related lump sum at pension age £'000 25-26	CETV* at 31/03/26 £'000 25-26	CETV at 31/03/25 £'000 24-25	Real increase in CETV £'000 25-26	Employer Contributions to Partnership Account £'000 25-26
Eric Robinson (until 31 July 2025) Chief Executive Officer	165-170	0-2.5	3,133	3,057	29	
Dr Jeff James CBE (from 14 April 2025) (a) Chief Executive Officer	-	-	-	N/A	-	22
Paul Whiting (until 31 May 2025) Deputy Chief Executive Officer and Executive Director for Finance and Corporate Services	30-35	0-2.5	559	532	6	
Claire Graves (until 9 February 2026) Director of Finance and Commercial (until 23 November 2025) Executive Director of Finance & Commercial Services (from 24 November 2025 – 23 February 2026)	20-25	2.5-5	311	265	28	

Directors	Accrued pension at pension age at 31/03/26 £'000 25-26	Real increase in pension and related lump sum at pension age £'000 25-26	CETV* at 31/03/26 £'000 25-26	CETV at 31/03/25 £'000 24-25	Real increase in CETV £'000 25-26	Employer Contributions to Partnership Account £'000 25-26
Ian Johnston Executive Director for Operational Services (until 16 November 2025) Deputy Chief Executive Officer and Executive Director for Operations (from 17 November 2025)	30-35	2.5-5	568	503	38	
Andrew Robertson (until 14 August 2025) Director of Legal Services	10-15	0-2.5	189	177	10	
Barry Topham (until 4 April 2025) Executive Director for Technology and Innovation	25-30	0-2.5	348	349	-	
Sarah Clifford Acting Executive Director for Strategy, Performance and Change (until 23 November 2025) Acting Executive Director for Strategy & Impact (from 4 November 2025)	10-15	0-2.5	226	190	24	

Directors	Accrued pension at pension age at 31/03/26 £'000 25-26	Real increase in pension and related lump sum at pension age £'000 25-26	CETV* at 31/03/26 £'000 25-26	CETV at 31/03/25 £'000 24-25	Real increase in CETV £'000 25-26	Employer Contributions to Partnership Account £'000 25-26
Joanne Kelland Owen (b) Acting Director of Human Resources and Organisational Development (until 23 November 2025) Acting Executive Director of People & Inclusion (from 24 November 2025) Executive Director of People & Inclusion (30 March 2026)	60-65	0-2.5	1,054	992	9	
Steve Gardner Acting Executive Director for Technology & Innovation	10-15	0-2.5	172	136	25	
Dawn Whitehead (from 1 August to 23 November 2025) Acting Director for Legal Services	25-30	0-2.5	431	416	7	

*CETV stands for cash equivalent transfer value.

(a) Dr Jeff James CBE is not a member of the Civil Service Pension scheme but a member of the Partnership Scheme.

(b) Joanne Kelland Owen CETV at 31/03/25 was incorrectly disclosed in prior year report. The figure of £992k is the correct opening CETV value.

Neil Curtis as Interim Executive Director of Finance and Commercial Services is not eligible for any DBS pension schemes.

Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the Alpha scheme for the period from 1 April 2015 to 31 March 2022.

Civil Service pensions

The Principal Civil Service Pension Scheme (PCSPS) and the Civil Servant and Other Pension Scheme (CSOPS) – known as 'alpha' – are unfunded multi-employer defined benefit schemes. However, we are unable to identify our share of the underlying assets and liabilities. The scheme actuary valued the PCSPS as at 31 March 2020. You can find details in the resource accounts of the Cabinet Office: Civil Superannuation.

For 2025 to 2026, employers' contributions of £12.9 million were payable to the pension schemes (2024 to 2025: £11.9 million), at a single rate of 28.97% of pensionable earnings for all members, as set by the scheme actuary from 1 April 2024. DBS expect the contributions to the schemes in 2026 to 2027 to be consistent with the current year. The scheme actuary reviews employer contributions, usually every 4 years, following a full scheme valuation. The contribution rates are designed to meet the cost of benefits accruing during 2025 to 2026, which will be paid when members retire, rather than the benefits paid during this period to existing pensioners. Any surplus or deficit on the scheme is controlled through employer and employee contribution rates, as determined by the scheme actuary.

Employees may also opt to open a partnership pension account, which is a stakeholder pension with an employer contribution. Employers' contributions are age-related and range from 8% to 14.75% of pensionable earnings.

Employers also match employee contributions up to 3% of pensionable earnings (in addition to the employer's basic contribution). In addition, employer contributions of 0.5% of pensionable pay were payable to the PCSPS to cover the cost of future provision of lump sum benefits on death in service or ill-health retirement of these employees.

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 that 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. CETV figures have been calculated using the guidance on discount rates for unfunded public service pension contribution rates extant at 31 March 2024, following updated HM Treasury guidance published on 27 April 2023, which applies for the calculation of the 2025 to 2026 CETV figures.

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 or contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement). It uses common market valuation factors for the start and end of the period.

Fair pay disclosures – salary and allowances (audited)

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the median remuneration of the organisation's workforce. The median represents the remuneration of that staff member that lies in the middle of the linear distribution of the total staff, excluding the highest-paid director. Total remuneration includes salary, non-consolidated performance-related pay and benefits-in-kind. It does not include severance payments, employer pension contributions or the CETV of pensions.

Highest-paid director (HPD)

The banded salary and allowances of the highest-paid director in DBS in 2025 to 2026 was £270,000 to £275,000 (2024 to 2025: £160,000 to £165,000). The changes in pay for:

- salary and allowances are up by 68.7% from 2024 to 2025
- the highest-paid director on an annualised basis is employed as an interim contractor on a day rate basis, this is a fixed 6-month interim contract
- the cost to DBS of an interim may not necessarily represent the individual value received dependent on type of payment structure each contractor adopts
- performance pay and bonuses is 0% from 2024 to 2025

Employees (excluding HPD)

Excluding the highest-paid director, the average change from 2024 to 2025, to 2025 to 2026, calculated on an annualised FTE basis, is:

- Salary and allowances: +8.09% largely as a result of the Civil Service Pay Remit application and the inclusion of all contingent labour in the average salary calculations in 2025 to 2026 year.
- Performance pay and bonuses: +27.11% as a result of DBS continuing to encourage recognition of exceptional performances from colleagues across the business. This equates to £56 per colleague (2024 to 2025: £44).
- No employees are paid at a rate higher than the highest paid director (HPD)
- Pay remuneration bands range from £15,000-£20,000 and £270,000-£275,000 (2024 to 2025: £15,000-£20,000 and £160,000-£165,000)

Relationship between the HPD and workforce remuneration

The following tables show the relationship between the highest-paid director's total remuneration and the median remuneration of the workforce, including salary-only comparisons.

Table 12.1: Total remuneration – HPD compared with workforce (2025 to 2026 and 2024 to 2025)

Year	25th percentile	Median pay	75th percentile
2025 to 2026 ratio	9.93:1	8.69:1	7.38:1
2025 to 2026 remuneration	£27,430	£31,347	£36,948
2024 to 2025 ratio	7.18:1	6.09:1	5.17:1
2024 to 2025 remuneration	£25,419	£29,990	£35,322

Table 12.2: Salary-only remuneration – HPD compared with workforce (2025 to 2026 and 2024 to 2025)

Year	25th percentile	Median pay	75th percentile
2025 to 2026 ratio	9.93:1	8.73:1	7.38:1
2025 to 2026 remuneration	£27,430	£31,229	£36,923
2024 to 2025 ratio	6.39:1	5.42:1	4.60:1
2024 to 2025 remuneration	£25,419	£29,990	£35,322

- The ratios for the 2025 to 2026 year have been impacted by the highest-paid director being employed on a 6-month interim contract, with an annualised equivalent salary of £270,000 to £275,000 compared to the general workforce in 2025 to 2026 of £30,000 to £35,000.
- Within the calculations for 2025 to 2026 we have also included an annualised salary for all contingent labour contracts; these costs were not included in the 2024 to 2025 year.
- The average value of performance pay and bonuses increased by 27%, primarily due to the increased use of recognition payments for exceptional performance. The highest-paid director is not entitled to performance-related pay.

Staff report

This section provides an overview of staffing information and costs for DBS.

Table 13: Staff costs comprise (audited)

	Permanently employed and fixed term appointment staff £000	Others* £000	2025-26 total £000	2024-25 total £000
Wages and salaries	48,017	2,158	50,175	46,773
Social security costs	6,692	-	6,692	4,672
Other pension costs	13,317	-	13,317	11,938
Total net costs	**68,026**	**2,158**	**70,184**	**63,383**

* Others include short-term contingent labour costs.

Average number of persons employed (audited)

The average number of full-time equivalent persons (excluding non-executive directors) employed during the year was 1,247 (compared to 1,211 in 2024 to 2025).

Table 14: DBS headcount for the last 3 years

	2025-26	2024-25	2023–24
Directly employed	1,404	1,383	1,327
Fixed-term appointments	11	9	15
Agency	-	-	-
Contingent labour in-year	15	14	19
Total	**1,430**	**1,406**	**1,361**

NB: as at 31 March.

Spending on consultancy and temporary staff

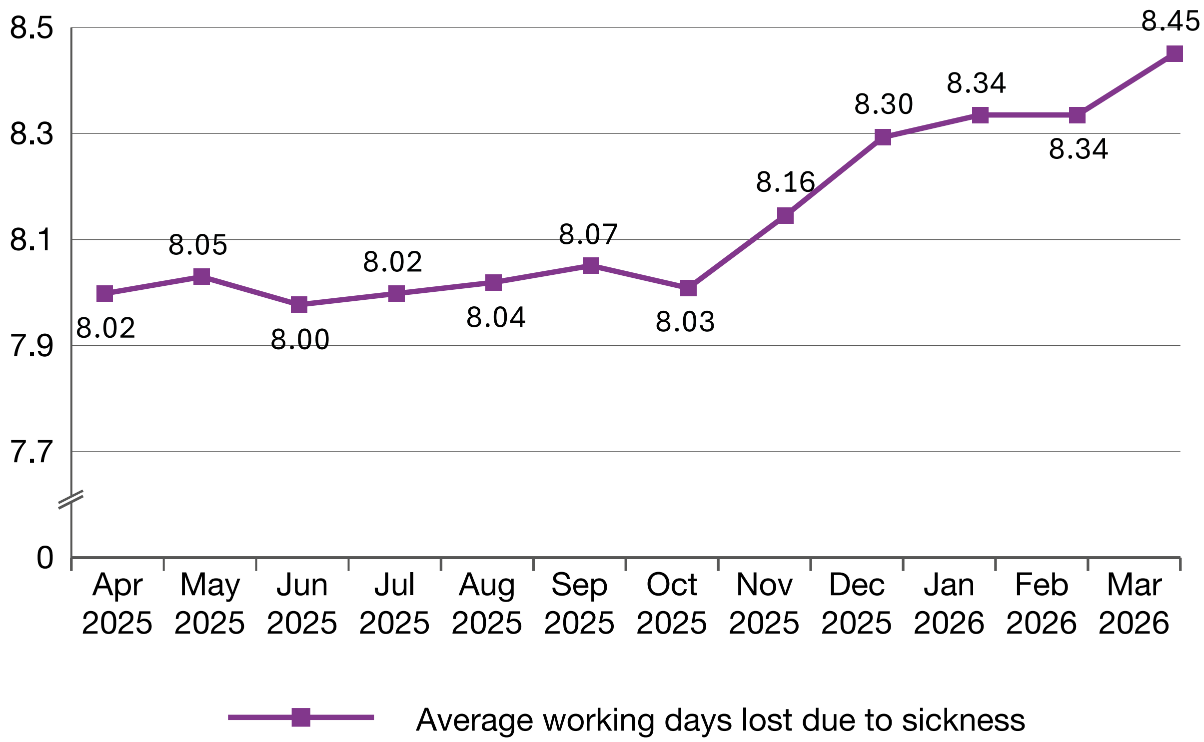
DBS continues to reduce the usage of consultancy and temporary staff, though continues to utilise short-term expertise where value for money and efficiency requirements are met.

- Total spend on consultancy during 2025 to 2026 was nil (2024 to 2025: £10,000).
- Total spend on temporary staff (including contingent labour) during 2025 to 2026 was £2,158,000, as disclosed in the 'Others' column of staff costs (2024 to 2025: £2,768,000).

Staff sickness

The 12-month rolling year average working days lost (RYAWDL) representing the period 1 April 2025 to 31 March 2026 was 8.45 days.

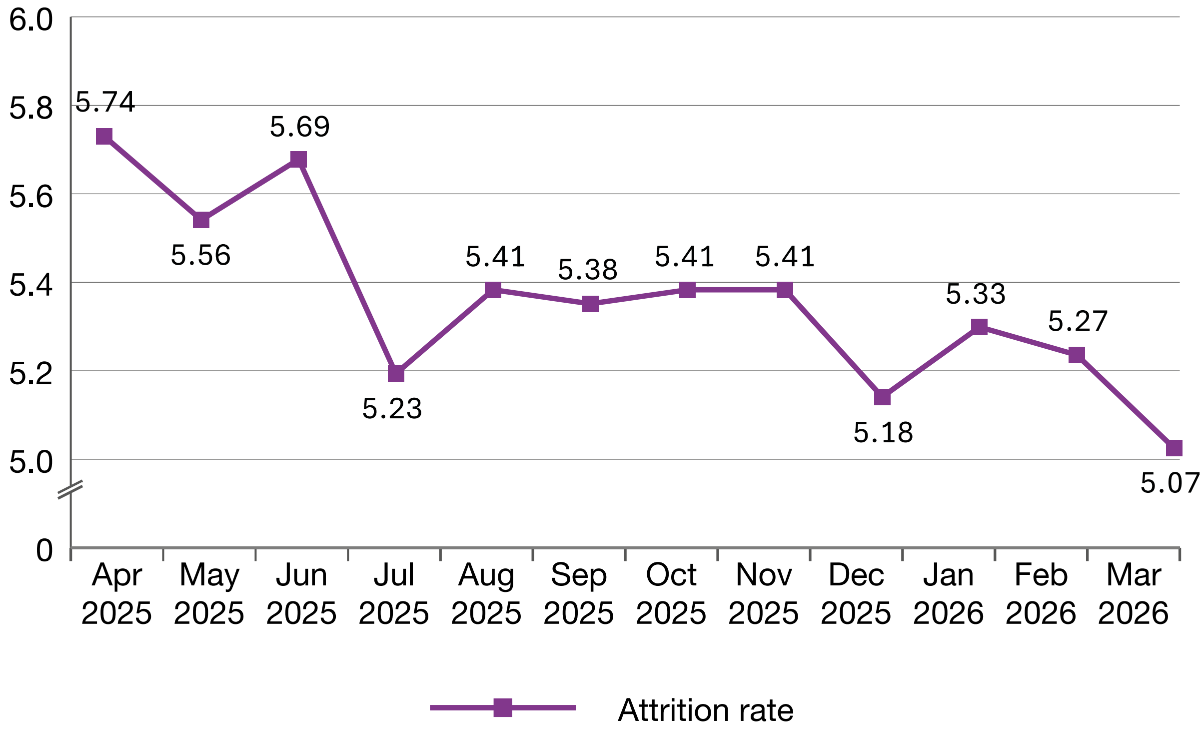
Figure 12: Rolling year average working days lost due to sickness 2025 to 2026



Staff attrition

The attrition rate for DBS has been steadily declining during the 2025 to 2026 year, closing the year at 5.07% as shown below in figure 13.

Figure 13: Attrition rate by month



Employee offer

We provide a generous Civil Service Defined Benefit Pension Scheme with an employer contribution rate of 28.97%. Employees benefit from a wide-ranging support package that includes flexible and remote working options, generous annual leave and family-friendly policies such as maternity, paternity and adoption schemes. We are committed to employee wellbeing through services like the Employee Assistance Programme, 24/7 counselling, eyecare vouchers and access to occupational health support including physiotherapy and counselling referrals. Staff also have access to ongoing training and development opportunities to support career progression and professional growth.

Public Sector Equality Duty

We remain committed to meeting and exceeding our responsibilities under the Equality Act 2010 and the PSED. The duty requires public authorities to have due regard to the need to eliminate discrimination, advance equality of opportunity and foster good relations between people who share a protected characteristic and those who do not.

In 2025 to 2026, DBS continued to strengthen its approach to the PSED, moving beyond compliance-led activity towards a more embedded, practice-based model of inclusion. Equality considerations are now more consistently integrated into how we design policy, deliver services, develop our workforce and makes decision at all levels of the organisation.

This progress reflects a sustained focus on building an instinctively inclusive culture, supported by a clear delivery framework, strengthened governance and ongoing engagement with colleagues and stakeholders. This is within our equality objectives published as part of the DBS strategy 2025 to 2028.

People

In 2025 to 2026, we continued to prioritise equality, diversity and inclusion, and recognise that inclusive workplaces support better outcomes for colleagues, customers and the organisation.

We maintained our engagement with external benchmarking to assess maturity and progress in EDI practice. This provided independent insight into strengths and areas for development and supported continuous improvement across workforce, leadership, communication and engagement. The external TIDE assessment maintained a silver status for DBS, reaching its highest score to date of 76%: a marked increase from just 3 years ago.

Alongside external benchmarking, DBS placed increased emphasis on embedding inclusion into everyday people practices, including recruitment, progression, learning and leadership behaviours. The organisation's '5 Is of Inclusion' framework (Inspiring, Influencing, Improving, Informing and Instinctive) continued to act as the primary mechanism for translating inclusion from strategy into practice.

Learning and development activity in 2025 to 2026 further evolved to focus not only on awareness, but on capability and behaviour change, including lived experience, bias, self-reflection, inclusive leadership and EqIA. This supported managers and teams to apply equality considerations confidently and consistently in their roles.

Customer

DBS continued to develop its approach to inclusive service delivery in 2025 to 2026, with a sustained focus on accessibility, reasonable adjustments and customer experience. This included increased translations of core documents into Welsh and British Sign Language.

Work through established groups and governance routes supported the ongoing review and improvement of customer-facing processes, ensuring that accessibility and inclusion are considered at the earliest stages of service design and change.

This approach reflects DBS' ambition to be a supportive, listening and progressive organisation, where no customer groups are disadvantaged in their access to, understanding of, or interaction with our services.

EqIAs remain embedded within our governance arrangements for policy development, change and decision making, with PSED considerations an integral element of all governance papers. EqIAs are routinely reviewed as part of formal approval processes, providing assurance that equality considerations are identified, documented and addressed appropriately.

DBS also continued to meet its obligations under the Public Sector Bodies (Websites and Mobile Applications) Accessibility Regulations. Ongoing work in 2025 to 2026 focused on improving legacy content and ensuring that accessibility considerations are built into new digital products and communications by design.

Gender pay gap

We remain committed to transparency and action in relation to pay equity and continue to meet our statutory gender pay gap reporting obligations. Gender pay gap analysis forms a core part of DBS' equality assurance and informs wider workforce planning and talent activity.

As at March 2026, we recorded a mean gender pay gap of 4.24% in favour of men – this is a reduction on the last 2 years. We also recorded a median gender pay gap of -1.29%, meaning that the median hourly rate for women was higher than that for men. This represents a continued improvement on previous years and compares favourably with the wider public sector.

The gender pay gap at DBS is driven primarily by workforce distribution rather than unequal pay for equal work. While women make up the majority of the workforce and are represented across all pay quartiles, men continue to be proportionally more represented in a small number of higher-paid senior roles. As a result, average male earnings remain higher, which affects the mean pay gap.

During 2025 to 2026, DBS continued to take targeted action to address the structural factors that influence pay gaps. This included:

- supporting progression and development into higher-paid roles
- strengthening talent and succession planning
- promoting fair and inclusive recruitment practices
- ensuring equitable access to reward and bonus schemes

DBS also continued to monitor bonus participation rates, which showed improved balance between men and women, helping to reduce disparities in total reward outcomes.

Gender pay gap analysis is considered alongside other workforce data, including grade distribution and representation at senior levels, to ensure that actions are evidence-led and proportionate. This work is aligned to the DBS workforce strategy and the organisation's broader ambition to embed equality and inclusion into everyday people practices.

DBS recognises that sustained progress requires continued focus and long-term action. By maintaining transparent reporting, strengthening inclusive leadership capability and addressing structural drivers through workforce planning, we aim to further reduce our gender pay gap and promote fairness and opportunity across the organisation.

Embedding equality into governance and culture

Across 2025 to 2026, we strengthened the connection between statutory equality duties, organisational strategy and everyday practice. Equality considerations are increasingly visible within governance forums, leadership discussions and operational decision making.

The '5 Is of Inclusion' continue to provide a shared language and framework for inclusion across DBS, helping colleagues understand their individual and collective role in advancing equality and fostering belonging. This approach supports consistency while allowing flexibility across different roles, teams and services.

By continuing to embed equality into governance, culture and capability, we are building confidence that inclusion is not dependent on individual initiatives but is part of how the organisation operates as standard.

Staff composition and gender

Table 15: Staff composition by headcount as at 31 March 2026

	Male	Female	Total
Non-executive directors	4	2	6
Executive directors	3	3	6
Other senior civil servant equivalents	1	1	2
Board apprentices*	1	-	1
All other employees	507	900	1,407
Total	**516**	**906**	**1,422**

* The headcount for board apprentices represents those who are part of DBS' board apprentice programme as part of its commitment to support EDI. These board apprentices participate in board discussions but are not members of the board.

Table 16: Numbers of senior civil servants equivalent by grade

SCS Pay Band	Total
SCS Pay Band 1	7
SCS Pay Band 2	1
Total SCS equivalent	**8**

As at 31 March 2026.

Reporting under the Equality Act

Diversity data

The following data is based on the DBS headcount as at 31 March 2026 (excluding agency staff, contractors, non-executive directors and board apprentices).

Table 17: Staff split by age

16-19	20-29	30-39	40-49	50-59	60+	Total
13	175	326	394	346	161	**1,415**

Table 18: Staff split by ethnicity

Minority Ethnic	White	Prefer not to say	Unknown	Total
61	1,000	30	324	**1,415**

Table 19: Staff split by disability

Disabled	No disability	Prefer not to say	Unknown	Total
132	707	30	546	**1,415**

Table 20: Staff split by sexual orientation

Blank (unknown)	Heterosexual /Straight	LGBTQ	Prefer not to say	Total
343	956	54	62	**1,415**

Health and safety

There were no major health and safety incidents recorded in-year.

Exit packages (audited)

Exit costs are accounted for in full in the year of departure. Where DBS has agreed early retirements, the additional costs are met by DBS and not by the Civil Service Pension Scheme.

Table 21: Exit packages in 2025 to 2026

Exit package cost band	Number of compulsory redundancies	Number of other	Total number of exit packages by cost band
£0-£25,000		2 (-)	2 (-)
£25,001-£50,000		- (2)	- (2)
£50,001-£100,000		1 (-)	1 (-)
£100,001-£150,000		2 (-)	2 (-)
Over £150,000		- (2)	- (2)
Total number of exit packages		**5 (4)**	**5 (4)**
Total resource cost/£000s		**355 (638)**	**355 (638)**

Table 21 shows the total cost of exit packages agreed and accounted for in 2025 to 2026 (2024 to 2025 comparative figures are also given).

Ill-health retirement costs are met by the pension scheme and are not included in the above table.

Redundancy and other departure costs, where paid, are calculated in accordance with the Civil Service Compensation Scheme, a statutory scheme made under the Superannuation Act 1972.

Staff policies applied during the financial year

DBS applied the following 13 HR policies in 2025 to 2026, including:

- annual leave
- childcare support
- death in service
- flexi scheme
- grievance
- job evaluation
- PDR
- probation

- right to request flexible working
- resourcing policy and procedure
- staff departure
- stress management
- whistleblowing

Off-payroll engagements

During 2025 to 2026, there were 18 off-payroll engagements (contingent labour) with a total cost of £2.2 million (2024 to 2025, £2.8 million), with 17 contractors being paid more than £245 per day. This reduced to 15 as at 31 March 2026.

Following the Review of Tax Arrangements of Public Sector Appointees published by the Chief Secretary to the Treasury on 23 May 2012, NDPBs must publish information on their high-paid and/or senior off-payroll engagements.

The expertise brought in through contractors included technical architecture and tooling for system builds, project managers and programme directors to support delivery of the DBS strategy, alongside specialist commercial expertise to support contracting and procurement.

Spend on consultancy services and temporary staff

Table 22: Total number of off-payroll engagements, as at 31 March 2026, who are earning in excess of £245 per day

	Number of appointments
Number of existing engagements as at 31 March 2026	15
Of which	
Number that have existed for less than 1 year at time of reporting	10
Number that have existed for between 1 and 2 years at time of reporting	1
Number that have existed for between 2 and 3 years at time of reporting	3
Number that have existed for between 3 and 4 years at time of reporting	1

Table 23: All new off-payroll engagements between 1 April 2025 and 31 March 2026, for more than £245 per day

	Number of appointments
Number of new engagements between 1 April 2025 and 31 March 2026	10
Of which	
Number assessed as caught by IR35	10
Number assessed as not caught by IR35	-
Number engaged directly (via PSC contracted to DBS) and are on DBS payroll	-
Number of engagements reassessed for consistency or assurance purposes during the year	-
Number of engagements that saw a change to IR35 status following the consistency review	-

Table 24: Engagements of board members and/or senior officials with significant financial responsibility, between 1 April 2025 and 31 March 2026

	Number of appointments
Number of off-payroll engagements of board members and/or senior officials with significant financial responsibility, during the financial year	1
Total number of individuals on payroll and off payroll that have been deemed board members and/or senior officials with significant financial responsibility, during the financial year	16

Parliamentary accountability and audit report

Regularity of expenditure (audited)

Overview

DBS continues to operate as a self-funding NDPB of the Home Office, on a full cost-recovery basis.

Our annual income is dependent upon the volumes of applications received for both paid DBS checks and Update Service subscriptions, with different levels of fees being charged for our products.

The fees derived by DBS are also used to fund volunteer applications and subscriptions, which are provided to Standard, Enhanced and Enhanced with Barred List(s) DBS check customers free of charge.

DBS is ordinarily expected to make neither a surplus nor deficit. In advance of each financial year, a budget is set which includes estimated costs to deliver our services and priorities for that year, reflecting estimates of service demand, efficiency, service transition timeframes and risk.

We strive to minimise our fees whenever possible and pass on any savings to our customers. Our fees remained unchanged since the last reduction in April 2022, until the increase implemented on 2 December 2024, which was necessary to cover the rising operational costs associated with delivering DBS' safeguarding services.

Consideration was given by both DBS and the Home Office during 2018 to 2019 as to how our historical, current and potential future year surpluses are to be remitted to the Home Office (and ultimately to Treasury's Consolidated Fund as a 'consolidated fund extra receipt'), in line with HM Treasury's 'Managing Public Money' requirements.

Throughout the 2025 to 2026 financial year, DBS generated a surplus of £32.6 million; the detail of this can be found in the 'Financial performance' section on page 39. DBS gained approval to utilise their General Fund going forward to support changes to fees. This change supports the principles of Managing Public Money and setting fees that fully recover costs but ensure taxpayers are not over-charged. The 2025 to 2026 surplus will be retained and used in this way, with a reduction in fees planned for October 2026.

Charging for services within Crown Dependencies

The power for DBS to charge fees for criminal record certificates is set out in The Police Act 1997. That Act gives the Secretary of State the power to make regulations to set the prescribed fee for each product. In 2024 to 2025, the Home Office identified that it had not laid statutory instruments prescribing certain fees within the Crown Dependencies, specifically for the Update Service in Jersey, Guernsey and the Isle of Man, or for Basic certificates in the Isle of Man and Guernsey. In November 2024 this was resolved with the necessary statutory instruments in place to facilitate fee charging across these areas.

DBS set up a process for the Crown Dependencies to claim for overcharged fees during the period without the necessary cover, and a provision was put in place to the value of £1.2 million. As we closed the 2025 to 2026 year the provision was reviewed: during the 2-year period the value of refunds that have been claimed and issued has been minimal. On that basis we released the provision of £1.2 million and agreed that any further claims will be treated as business-as-usual activity.

Parliamentary accountability disclosures

Losses and special payments (audited)

Table 25: Losses

	2025-26		2024-25	
	Number of cases	£000	Number of cases	£000
Total losses	1	2,420	-	-

There were no cases of special or fruitless payments during 2025 to 2026 (2024 to 2025: nil).

The loss refers to constructive losses totalling £2.4 million in 2025 to 2026 (2024 to 2025: nil) relating to the impairment of 2 digital assets used for processing digital applications and certificates. The impairment has arisen through a benefits realisation review of the programme that saw a significantly reduced volume of paper applications: the key driver of savings for these 2 services. The reduction is such that the assets no longer provide any value to the organisation. These costs are included in the Statement of Comprehensive Net Expenditure.

Audit fees

These financial statements have been prepared in accordance with the Protection of Freedoms Act 2012 and are subject to audit by the Comptroller and Auditor General. The audit fee for this reporting period for DBS is £125,000 plus £18,500 agreed overrun from 2024 to 2025 (2024 to 2025: £122,000). No remuneration was paid to the National Audit Office for non-audit work.

Gifts (audited)

No gifts were made or received during the reporting period that meet the reporting requirements prescribed in HM Treasury's 'Managing Public Money' (2024 to 2025: nil).

Remote contingent liabilities (audited)

Contingent liabilities are presented here where the likelihood of a transfer of economic benefit in settlement is judged remote. They do not meet the IAS 37 (Provisions, Contingent Liabilities and Contingent Assets) criteria for disclosure in the financial statements but are presented here for transparency purposes.

Remote contingent liabilities, including legal claims, were £66,000 (2024 to 2025: nil).

Contingent liabilities for which the probability of crystallisation is rated at greater than remote are disclosed in note 17 in the Financial Statements.

Fees and charges (audited)

DBS has a financial objective to achieve full cost recovery.

Table 26: DBS fees and charges

					2025-26	2024-25
	Income	Costs	Surplus/ (deficit)	Actual % recovery	Planned % recovery	Surplus/ (deficit)
Activity	£000	£000	£000			£000
Basic DBS checks	62,819	(55,305)	7,514	114%	100%	6,271
Standard DBS checks	8,205	(7,649)	556	107%	100%	862
Enhanced DBS checks*	163,336	(140,834)	22,502	116%	100%	2,000
Update Service	36,558	(35,441)	1,117	103%	100%	(2,124)
DBS Adult First	626	(830)	(204)	75%	100%	23
Other**	7	(5)	2	140%	100%	7
Total* **	**271,551**	**(240,064)**	**31,487**	**113%**	**100%**	**7,039**

* Enhanced DBS checks included Enhanced checks with and without a Barred List(s) check.

** ‘Other’ relates to other applications submitted by registered bodies and counter-signatories.

*** The total cost and surplus are different to that recorded in the Statement of Comprehensive Net Expenditure as DBS only allocates costs that are attributable to fee payers in the table above.

The fees this financial year have significantly over-recovered the costs due to underspends in programme spend; full detail can be found in the ‘Financial performance’ section of the report (page 39). Approval has been granted to utilise the surplus generated to reduce future fees, with a planned fee reduction from October 2026.

The costs are calculated using an approved product costing model, using relevant allocation methodologies together with approved cross-subsidisations for the barring and safeguarding services and all free-of-charge volunteer applications.

Table 27: Notional cost per paid application

The table below details for the key products and services the notional cost per paid application.

	Costs £000	Applications (000)	Notional cost (£)
Basic DBS checks	55,305	2,922	18.93
Standard DBS checks	7,649	382	20.02
Enhanced DBS checks*	140,834	3,301	42.66
Update Service	35,441	2,482	14.28
DBS Adult First	830	104	7.98

* Enhanced DBS checks included Enhanced checks with and without a Barred List(s) check.

Paid checks this year were 79.4% of the total Enhanced DBS checks compared with 80% in the prior year, reflecting the continued stability in volunteer applications.

Table 28: Notional cost per total applications

	Costs £000	Applications (000)	Notional cost (£)
Basic DBS checks	55,305	2,922	18.93
Standard DBS checks	7,649	402	19.03
Enhanced DBS checks*	140,834	4,157	33.88
Update Service	35,441	2,942	12.05
DBS Adult First	830	104	7.98

* Enhanced DBS checks comprise Enhanced checks both with and without a check of the Barred List(s).

Volunteer applications are free of charge to the public, and their costs are subsidised by the paid applications. Volunteer applications differ per product and for 2025 to 2026 are 20.6% of enhanced total volumes, 5.0% of standard, 15.6% of Update Service subscribers and 0% of basic.

The application volumes above differ marginally to those disclosed in the ‘Analysis of performance’ section due to timing differences between intake and dispatch volumes.

DBS fees represent value for money for our service users as fees are not linked to an inflation index. The chart shown in figure 6 illustrates the value (around £243 million) of fee reductions on a cumulative basis to date.

Dr Jeff James CBE,
Accounting Officer,

13 July 2026

The Certificate and Report of the Comptroller and Auditor General to the Houses of Parliament

I certify that I have audited the financial statements of the Disclosure and Barring Service for the year ended 31 March 2026 under the Protection of Freedoms Act 2012.

The financial statements comprise the Disclosure and Barring Service'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 Disclosure and Barring Service's affairs as at 31 March 2026 and its net operating income for the year then ended; and
- have been properly prepared in accordance with the Protection of Freedoms Act 2021 and Secretary of State 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 and report*.

Those standards require me and my staff to comply with the Financial Reporting Council's Revised Ethical Standard 2024. I am independent of the Disclosure and Barring Service 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 Disclosure and Barring Service'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 Disclosure and Barring Service'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 and report.

The going concern basis of accounting for the Disclosure and Barring Service 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 and report, 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 Secretary of State directions issued under the Protection of Freedoms Act 2012.

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 Secretary of State directions made under the Protection of Freedoms Act 2012; and
- the information given in the Performance Report and Accountability Report 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 Disclosure and Barring Service and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report.

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 Disclosure and Barring Service 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 Chief Executive and Accounting Officer for the financial statements

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

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

- providing the C&AG with unrestricted access to persons within the Disclosure and Barring Service from whom the auditor determines it necessary to obtain audit evidence;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- preparing financial statements which give a true and fair view in accordance with Secretary of State directions issued under the Protection of Freedoms Act 2012;
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with Secretary of State directions issued under the Protection of Freedoms Act 2012; and
- assessing the Disclosure and Barring Service'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 Disclosure and Barring Service 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 Protection of Freedoms Act 2012.

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 and report 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 Disclosure and Barring Service's accounting policies;

- inquired of management, the Government Internal Audit Agency and those charged with governance, including obtaining and reviewing supporting documentation relating to the Disclosure and Barring Service'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 Disclosure and Barring Service's controls relating to the Disclosure and Barring Service's compliance with the Protection of Freedoms Act 2012 and Managing Public Money.
- inquired of management, the Government Internal Audit Agency and those charged with governance whether:
  - they were aware of any instances of non-compliance with laws and regulations;
  - they had knowledge of any actual, suspected, or alleged fraud;
- discussed with the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, I considered the opportunities and incentives that may exist within the Disclosure and Barring Service 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 Disclosure and Barring Service's framework of authority and other legal and regulatory frameworks in which the Disclosure and Barring Service 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 Disclosure and Barring Service. The key laws and regulations I considered in this context included the Protection of Freedoms Act 2012, the Police Act 1997, Managing Public Money, and the relevant laws and tax regulations.

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 in the form of IT auditors 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 and report.

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

14 July 2026

FINANCIAL STATEMENTS

Statement of Comprehensive Net Expenditure

for the year ended 31 March 2026

	Note	2025-26 £000	2024-25 £000
Revenue from contracts with customers	4	(271,551)	(225,898)
Total operating income		**(271,551)**	**(225,898)**
Staff costs	2	70,184	63,383
Purchase of goods and services	3	162,861	136,710
Depreciation and impairment charges	5, 6	6,333	5,500
Provision expense	12	(1,060)	(782)
Interest expense	15	57	14
Other operating expenditure	3	574	501
Total operating expenditure		**238,949**	**205,326**
Net operating (income)/expenditure for the period		(32,602)	(20,572)
Other comprehensive net expenditure			
Items which will not be reclassified to net operating costs:			
Less net (gain)/loss on revaluation of property plant and equipment	5	-	(3)
Less net (gain)/loss on revaluation of intangible assets	6	-	(100)
Comprehensive net expenditure for the period		(32,602)	(20,675)

The notes on pages 144-167 currently form part of these accounts.

Statement of Financial Position

as at 31 March 2026

	Note	2025-26 £000	2024-25 £000
Non-current assets:			
Property, plant and equipment	5	2,832	1,054
Intangible assets	6	5,124	9,699
Total non-current assets		**7,956**	**10,753**
Current assets:			
Inventories	8	903	1,073
Trade and other receivables	9	24,544	20,165
Cash and cash equivalents	10	75,276	84,923
Total current assets		**100,723**	**106,161**
Total assets		**108,679**	**116,914**
Current liabilities:			
Trade and other payables	11	(71,874)	(113,453)
Provisions	12	(375)	(1,768)
Lease liabilities	15	(546)	(875)
Total current liabilities		**(72,795)**	**(116,096)**
Total assets less current liabilities		**35,884**	**818**
Non-current liabilities:			
Provisions	12	(603)	(270)
Lease liabilities	15	(2,401)	(264)
Total non-current liabilities		**(3,004)**	**(534)**
Total assets less total liabilities		**32,880**	**284**

	Note	2025-26 £000	2024-25 £000
Taxpayers' equity and other reserves:			
General Fund		32,815	44
Revaluation reserve		65	240
Total equity		**32,880**	**284**

Dr Jeff James CBE,
Accounting Officer, 13 July 2026

The financial statements on pages 137-143 were approved by Dr Jeff James CBE, Accounting Officer for the Disclosure and Barring Service.

The notes on pages 144-167 currently form part of these accounts.

Statement of Cash Flows

for the year ended 31 March 2026

	Note	2025-26 £000	2024-25 restated £000
Cash flows from operating activities			
Net operating income/(expenditure) for the period	SoCNE	32,602	20,572
Adjustments for non-cash transactions		6,384	5,577
(Increase)/decrease in trade and other receivables	9	(4,379)	(3,478)
Less movements in receivables not passing through the statement of comprehensive net expenditure		-	(62)
Increase/(decrease) in trade payables and other payables	11	(41,579)	16,844
Less movements in payables relating to items not passing through the statement of comprehensive net expenditure		60,000	(20,573)
Utilisation of provisions	12	(1,060)	(13,533)
(Increase)/decrease in inventories	8	170	(1,073)
Net cash inflow from operating activities		**52,138**	**4,274**
Cash flows from investing activities			
Purchase of property, plant and equipment	5	-	
Purchase of intangible assets	6	(905)	(859)
Net cash outflow from investing activities		**(905)**	**(859)**

	Note	2025-26 £000	2024-25 restated £000
Cash flows from financing activities			
Capital element of payments in respect of lease liabilities		(823)	(1,000)
Interest element of payments in respect of lease liabilities		(57)	(14)
Consolidated fund extra receipts payable (funding returned to Home Office)		(60,000)	
Net financing		**(60,880)**	**(1,014)**
Net increase/(decrease) in cash and cash equivalents in the period		**(9,647)**	**2,401**
		-	-
Cash and cash equivalents at the beginning of the period	10	84,923	82,522
Cash and cash equivalents at the end of the period	10	75,276	84,923

The notes on pages 144-167 currently form part of these accounts.

The prior year lease liabilities lines and adjustments for non-cash transaction line have been restated due to incorrect casting and internal consistency with the notes.

Statement of Changes in Taxpayers' Equity

for the year ended 31 March 2026

	Note	General Fund £000	Revaluation reserve £000	Taxpayers' equity £000
Balance at 1 April 2024	SoFP	**37**	**144**	**181**
Comprehensive net income/ (expenditure) for the year	SoCNE	20,572		**20,572**
(Increase)/decrease to the amounts payable to the consolidated fund	10	(20,572)		**(20,572)**
Non-cash adjustments:				
Net gain/(loss) on revaluation	5, 6		103	**103**
Movement in reserves:				
Transfers between reserves		7	(7)	**-**
Balance at 31 March 2025	SoFP	**44**	**240**	**284**
Balance at 1 April 2025	SoFP	**44**	**240**	**284**
Comprehensive net expenditure for the year	SoCNE	32,602		**32,602**
(Increase)/decrease to the amounts payable to the consolidated fund	10	-		**-**

	Note	General Fund £000	Revaluation reserve £000	Taxpayers' equity £000
Non-cash adjustments:				
Net gain/(loss) on revaluation	5, 6			-
Movement in reserves:				
Transfers between reserves		169	(175)	(6)
Balance at 31 March 2026	SoFP	**32,815**	**65**	**32,880**

NB – the transfer between reserves also includes an immaterial amount to correct aged reconciling variances leaving a net impact that is not of nil value.

The notes on pages 144-167 currently form part of these accounts.

This statement shows the movement in the year on the different reserves held by DBS analysed into taxpayers' equity. The revaluation reserve reflects the change in asset values that have not been recognised as income or expenditure. The General Fund represents the total assets less liabilities, to the extent that the total is not represented by other reserves and financing items.

The surplus of £32.6 million for 2025 to 2026 will be retained and used to reduce future fees, as described in note 1. In previous years, surpluses have been paid over to the Consolidated Fund.

Notes to the accounts

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 as adapted or interpreted for the public sector context.

Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of DBS for the purpose of giving a true and fair view has been selected.

The policies adopted by DBS for the financial year ended 31 March 2026 are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

DBS operates in accordance with the Protection of Freedoms Act 2012. The accounts have been prepared in accordance with the direction given by the Secretary of State on 2 May 2013 in accordance with the Protection of Freedoms Act.

DBS fully supports the principles of Managing Public Money and setting fees that fully recover costs but ensure taxpayers are not over-charged. In March 2026 DBS gained HM Treasury approval to retain the surplus from 2025 to 2026 and hold in the General Fund; this will be used to reduce future fees. The fee change is expected to commence in the 2026 to 2027 year to utilise the surplus balance over the 18 months following from that point.

Prior to 2025 to 2026, the policy was to pay over surpluses to the Consolidated Fund.

1.1 Accounting convention

These accounts have been prepared on an accruals basis under the historical cost convention, modified to account for the revaluation of property, plant and equipment.

1.2 Going concern

In accordance with applicable accounting requirements and best practice, the Disclosure and Barring Service (DBS) has assessed its ability to continue as a going concern for a period of at least 12 months from the expected date of signing the 2025 to 2026 annual report and accounts, currently planned for July 2026. This assessment therefore covers the period through to July 2027.

In concluding that the going concern basis is appropriate, the Accounting Officer considered all the relevant factors, including those set out in the 2025 to 2026 FreM, and notes the following to support the assessment:

- DBS is an ALB sponsored by the Home Office and operates as a trading entity. It generates the majority of its revenue from fees charged for DBS checks, and budgets to achieve a breakeven position.

- For 2025 to 2026, at the balance sheet date, DBS were showing a net asset position, including a cash position of £75.3 million, supporting the organisation's financial resilience.
- External pressures, including inflation, cost of living and supplier dependencies have been considered. There is no indication of significant cost increases beyond contracted terms over the next 15 months.
- DBS has undertaken a review of financial forecasting and management as per one of the HM Treasury conditions for agreement to utilise the surplus for reduced fees ('Financial performance', page 39). This in turn will create greater financial management across the organisation going forward. There appears no risk to overspends and the focus was primarily on ensuring forecasts were not too ambitious in terms of delivery.
- DBS fully supports the principles of Managing Public Money and setting fees that fully recover costs but ensure taxpayers are not over-charged. In March 2026 DBS gained HM Treasury approval to retain the surplus from 2025 to 2026 and hold in the General Fund; this will be used to reduce future fees. The fee change is expected to commence in the 2026 to 2027 year to utilise the surplus balance over the 18 months following from that point.

1.3 Judgements and key sources of estimation uncertainty

The preparation of financial statements requires management to make judgements and assumptions that affect the amounts reported for assets and liabilities at the year ending 31 March 2026, and for amounts reported for income and expenses during the year.

In the process of applying DBS' accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognised in the financial statements.

Impairment of assets

DBS assesses whether there are any indicators of impairment for all financial and non-financial assets at each reporting date. Assets are tested for impairment when there are indicators that the carrying amounts may not be recoverable.

When value 'in use' calculations are undertaken, if the asset is not held for the purpose of generating cash flows, value 'in use' is assumed to be equal to the cost of replacing the service potential provided by the asset, unless there has been a reduction in service potential.

Development costs

Initial capitalisation of costs is based on management's judgement that technological and economic feasibility is confirmed in line with the recognition criteria of IAS 38. For DBS, the main criteria of focus are that it is technically feasible to complete the project and that the project will generate probable future economic benefits.

1.4 Property, plant and equipment

Capitalisation approach

The capitalisation threshold for expenditure on tangible assets is £5,000.

Depreciation

Depreciation is calculated to write down the costs of the assets to their estimated residual value on a straight-line basis over their expected useful lives.

Useful economic lives

Expected useful lives are typically as follows:

Buildings: up to 60 years or duration of lease

Improvements to leasehold buildings: duration of lease or anticipated useful life

Plant and equipment: 5 to 10 years

Furniture and fittings: 5 to 10 years

Information technology: 1 to 3 years

Valuation

From 1 April 2025 HM Treasury changed the requirements in the Government Financial Reporting Manual (FReM) in respect of revaluations of property, plant and equipment. Where entities do not have a rolling programme of revaluations in place and/or the assets are not non-property assets subject to indexation, entities revalue their assets every 5 years with annual indexation applied to assets during the 4 intervening years. In rare circumstances where an index is not available, entities revalue those assets using a quinquennial revaluation with a desktop revaluation in year 3. Assets which are held for their operational capacity (i.e. operational assets) and are in use are measured at current value in existing use. Revaluations are undertaken using a quinquennial revaluation supplemented by annual indexation in intervening years. Non-property assets are revalued using appropriate indices.

Revaluation

Any revaluation gain is credited to the revaluation reserve except to the extent that it reverses a decrease in the carrying value of the same asset previously recognised in the Consolidated Statement of Comprehensive Net Expenditure (SoCNE), in which case the increase is recognised in the SoCNE. A revaluation decrease is recognised in the SoCNE, except to the extent of any existing surplus in respect of that asset in the revaluation reserve.

1.5 Intangible assets

In line with the capitalisation policy, assets both tangible and intangible are individual items normally costing or valued at or above a threshold of £5,000, and with an expected life of more than one year.

Development expenditure has been recognised as an intangible asset in accordance with IAS 38 – Intangible Assets. All non-current assets being developed and not in operation at the year end were capitalised as an asset under construction. Until the asset is ready for use, no amortisation is recognised; however, once the asset is available for use, amortisation is charged with the asset being transferred to the relevant 'non-current asset' register immediately. DBS does not revalue assets under construction.

In line with IAS 36, DBS undertakes an impairment review of all intangible assets at least on an annual basis. This involves the use of a discounted cashflow model to consider future cashflows arising from the ongoing use of the asset against current net book value. Where it is found that the value in use is lower than the net book value at the balance sheet date an impairment would be required.

A review of assets under construction is undertaken annually to ensure that the purpose for which the assets was being constructed, and its associated valuation, is appropriate.

1.6 Amortisation

Assets under construction are not amortised until the asset is available for use and are amortised on a straight-line basis over their estimated useful lives. The useful economic lives of non-current assets are reviewed annually. The current asset lives to be applied are:

Information technology: from date of recognition to end of useful economic life (3 to 15 years)

Software licences: from date of recognition to end of useful economic life (3 to 15 years)

1.7 Revaluation approach

Intangible assets are valued at historical (deemed) cost. Operational assets, measured at existing use value, are subject to a quinquennial revaluation supplemented by annual indexation in intervening years

1.8 Income and income recognition

Income represents fees charged to:

- applicants for applications for Standard, Enhanced and Enhanced with Barred List(s) DBS checks of prescribed criminal record information
- applicants for applications for Basic DBS checks of prescribed criminal record information
- registered corporate bodies and signatories to access the criminal record process
- registered bodies for DBS Adult First
- applicants for Update Service subscriptions

Recognition of income

Revenue recognition is accounted for in accordance with IFRS 15 – Revenue from Contracts with Customers, which establishes principles for reporting the nature, amount, timing and uncertainty of revenue and related cash flows arising from contracts with customers.

DBS recognises revenue primarily from the provision of checks and from Update Service subscriptions.

Under IFRS 15, revenue is recognised when DBS satisfies its performance obligations by delivering the agreed service to the customer. For checks, this typically occurs at a point in time when a certificate is issued, as this represents the completion of the service and the point at which the customer receives the benefit.

For Update Service subscriptions, revenue is recognised over time, on a straight-line basis over the 12-month subscription period, reflecting the continuous access to the service provided throughout the year.

The transaction price is determined based on the statutory fees set out in legislation for each service provided.

Performance obligations

The table below sets out, for each material revenue stream, when performance obligations are typically satisfied, the significant payment terms and the nature of the goods or services which DBS supplies. All income streams usually have a contract of a duration of one year or less, with only one single performance obligation.

Income stream	Description of income stream	Performance obligation	Payment terms
Enhanced and Standard DBS checks submitted via a registered body (RB)	Supply of DBS checks to individuals	Issue of certificate to customer	Invoiced to RBs in month of application receipt
Basic DBS checks – submitted via a responsible organisation (RO)	Supply of DBS checks to individuals	Issue of certificate to customer	Invoiced to ROs in month of application
Basic DBS check – direct online application to DBS	Supply of DBS checks to individuals	Issue of certificate to customer	Payment made on application
Update Service	Subscription to online Update Service	Performance obligation over 12-month subscription period	Payment made on application

1.9 Pensions

Principal Civil Service Pension Scheme and Civil Servants and Others Pension Scheme:

DBS recognises the expected costs on a systematic and rational basis over the period during which it benefits from employees' services by payments to the Principal Civil Service Pension Scheme (PCSPS) or Civil Servants and Others Pension Scheme (CSOPS) of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS or CSOPS.

Partnership and stakeholder schemes:

The employer made a basic contribution of between 8% and 14.75% of pensionable earnings from 1 October 2015 (3% and 12.5% of pensionable earnings up to 30 September 2015) depending on the age of the member. This contribution is paid into a stakeholder pension product chosen by the employee from a panel of 3 providers. 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 pay from 1 October 2015 (0.8% of pensionable pay to 30 September 2015) to cover the cost of centrally provided risk benefit cover (death in service and ill-health retirement). Details of the annual pension contribution are provided in note 2, with additional information relating to pensions being included within the remuneration report.

1.10 Value Added Tax (VAT) and corporation tax

In December 2022, DBS de-registered for VAT as its total income was expected to remain below the registration threshold over the following 12 months. This continues to be reviewed on an annual basis for any change.

DBS is subject to corporation tax; however, it has reported no chargeable profits for the year ending 31 March 2026, and consequently, no corporation tax is due.

1.11 Financial instruments

DBS applies the requirements of IFRS 9 as interpreted by HM Treasury's Financial Reporting Manual (FReM), covering the classification, recognition, measurement, impairment and derecognition of financial instruments. DBS does not engage in hedge accounting; therefore, the specific hedge accounting provisions of IFRS 9 are not applicable.

The majority of DBS' financial instruments held are trade receivables and payables. Receivables – including trade receivables, prepayments and accrued income, generally due within 12 months – are held solely to collect contractual cash flows and are measured at amortised cost.

In line with IFRS 9, DBS assesses expected credit losses (ECLs) using the simplified approach, recognising lifetime ECLs from initial recognition. Receivables are presented net of ECL allowances, which are based on historical default rates and adjusted for forward-looking information. This reflects the organisation's experience of overdue and impaired receivables.

Receivables – including those due within 12 months – are assessed for impairment where there is evidence of credit risk or expected non-recovery, in accordance with the requirements of IFRS 9.

1.12 Leases (IFRS 16)

IFRS 16 provides a single lessee accounting model, requiring the recognition of assets and liabilities for all leases, together with options to exclude leases where the lease term is 12 months or less, or where the underlying asset is of low value.

DBS applies IFRS 16 to tangible assets only, which are assets with a physical substance, or where the asset value is below £5,000 (consistent with DBS' capitalisation policy).

Right-of-use assets are measured at an amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments. Right-of-use assets are depreciated on a straight-line basis over the term of the lease. Lease liabilities are measured at the present value of the remaining lease payments, discounted using HM Treasury's incremental borrowing rate at the time of lease inception.

DBS does not have any leasing activities as a lessor.

1.13 Provisions and contingent liabilities

Provisions and contingent liabilities are carried in respect of certain known or forecast future expenditure.

Under IAS 37, provisions are recognised when there is a present obligation arising from past events, it is probable that a transfer of economic benefits will be required, and a reliable estimate can be made.

Where the future payment amount is unknown, provisions are set at a level that covers the estimated number of future payments and the estimated average payment amount.

In calculating provisions, future payments may be subject to discount rates depending on the expected timing of cash flows.

Provisions are calculated using the best available information, but the actual outcomes of items provided for may differ from expectations.

Contingent liabilities and contingent assets are not recognised as liabilities or assets in the Statement of Financial Position but are disclosed in the notes to the accounts.

A contingent liability is either a possible obligation arising from past events, the existence of which will be confirmed by the occurrence or non-occurrence of one or more uncertain future events; or it is a present obligation arising from past events but is not recognised because either an outflow of economic benefits is not probable to settle the obligation, or the amount of the obligation cannot be reliably estimated.

A contingent asset is a possible asset whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of DBS.

Where the time value of money is material, the contingent liabilities and assets are stated at discounted amounts.

In addition to contingent liabilities disclosed in the accounts in accordance with IAS 37, DBS discloses within its accountability report, for Parliamentary reporting and accountability purposes, certain statutory and non-statutory contingent liabilities outside the scope of IAS 37 that have been reported to Parliament in accordance with the requirements of Managing Public Money.

1.14 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held with financial institutions net of bank overdrafts.

1.15 Inventories

Inventories comprise paper certificates held at third-party storage facilities and are stated at the lower of cost and net realisable value, in accordance with IAS 2 Inventories, as interpreted by the Government Financial Reporting Manual (FReM).

Cost is measured on a per-page basis using the First-In, First-Out (FIFO) method. No transport, storage or overhead costs are included in the valuation.

Net Realisable Value (NRV) is the estimated selling price less any estimated costs to complete and sell the inventory. Given the nature of the certificates, the NRV is generally equivalent to cost, unless stock is damaged or obsolete.

Inventory balances are reviewed regularly to assess for obsolescence or damage. Where necessary, stock is written down to net realisable value, with any resulting loss recognised in the Statement of Comprehensive Net Expenditure. No material write-downs were recorded during the reporting period.

1.16 IFRS 17 Insurance Contracts

DBS has assessed the requirements of IFRS 17 Insurance Contracts and concluded that the standard does not apply to its activities. DBS does not issue contracts that transfer significant insurance risk to the organisation. All services provided, including the processing of criminal record checks and the administration of barred lists, are statutory or fixed fee service arrangements. These fall outside the scope of IFRS 17.

DBS will continue to monitor its activities for any future arrangements that may fall within the scope of the standard.

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

IFRS 18 Presentation and Disclosure in Financial Statements

The standard is effective for accounting periods beginning on or after 1 January 2027. The standard is UK endorsed but not yet adopted by the FReM. Early adoption is not permitted. The expected impact of applying the standard in future periods has not yet been assessed.

IFRS 19 Subsidiaries without Public Accountability: Disclosures

IFRS 19 allows eligible subsidiaries to apply IFRS accounting standards with reduced disclosure requirements and is effective for annual reporting periods beginning on or after the 1 January 2027 in the private sector. The impact of IFRS 19 on the public sector is still being assessed, and a decision has not yet been taken on an implementation date.

2. Staff costs

Staff costs comprise:

	2025-26 £000	2024-25 £000
Wages and salaries	50,175	46,773
Social security costs	6,692	4,672
Other pension costs	13,317	11,938
Total	**70,184**	**63,383**

The staff report within the accountability section contains a full breakdown of staff costs.

3. Other operating costs

	2025-26 £000	2024-25 £000
Purchase of goods and services		
PFI (and other service concession arrangement) service charges	14,946	15,411
Police and other data source costs	62,612	58,782
Facilities management and staff services	4,405	2,907
Travel, subsistence and other staff costs	824	589
Professional fees	4,309	423
Audit fees – external	144	122
IT running and telephone costs	75,621	58,477
Total	**162,861**	**136,710**
Other operating expenditure		
Other	574	501

The audit fee for this reporting period for DBS is £125,000 plus £18,500 agreed overrun from 2024 to 2025 (2024 to 2025: £122,000).

4. Revenue from contracts with customers

	2025-26 £000	2024-25 £000
Basic DBS checks	62,819	50,971
Standard DBS checks	8,205	7,753
Enhanced DBS checks	163,336	138,352
Update Service	36,558	28,055
Other	633	767
Total revenue from contracts with customers	**271,551**	**225,898**

Further details regarding DBS fees and charges can be found in the accountability section of this report.

All revenue from contracts with customers is generated within the United Kingdom and Crown Dependencies.

Other income: Adult First – £627k, Registration Application Form (RAF) – £4k and Countersignatory Application Form (CAF) – £2k.

5. Property, plant and equipment

	Right of use assets	Leasehold improvements	Information technology	Equipment, furniture and fittings	Total
	£000	£000	£000	£000	£000
Cost or valuation					
Balance at 1 April 2025	3,489	1,238	11,916	1,020	**17,663**
Additions	2,631	-	-	**-**	**2,631**
Revaluations	-	-	-	-	-
At 31 March 2026	**6,120**	**1,238**	**11,916**	**1,020**	**20,294**
Depreciation					
Balance at 1 April 2025	(2,548)	(1,125)	(11,916)	(1,020)	**(16,609)**
Charged in year	(740)	(113)	-	-	**(853)**
Revaluations	-	-	-	-	**-**
At 31 March 2026	**(3,288)**	**(1,238)**	**(11,916)**	**(1,020)**	**(17,462)**
Net book value at 31 March 2026	**2,832**	**-**	**-**	**-**	**2,832**
Net book value at 31 March 2025	**941**	**113**	**-**	**-**	**1,054**
Asset financing:					
Owned	-	-	-	-	**-**
Leased	2,832	-	-	-	**2,832**
Net book value at 31 March 2026	**2,832**	**-**	**-**	**-**	**2,832**

Right of use assets and leasehold improvements are measured at current value in existing use, determined by professional valuation carried out by the Valuations Office Agency at intervals of no more than 5 years and adjusted in each intervening year by using appropriate indices provided by the Home Office. IT assets and equipment, furniture and fittings are measured at current value using appropriate indices provided by the Home Office. Depreciation is on a straight-line basis over the expected useful lives of the assets. Information technology has a useful life of 1 to 3 years. It has a short operational lifespan with heavy usage. Information technology degrades faster and becomes obsolete far quicker than other asset classes.

	Right-of-use buildings	Leasehold improvements	Information technology	Equipment, furniture and fittings	Total
	£000	£000	£000	£000	£000
Cost or valuation					
Balance at 1 April 2024	3,489	1,207	11,916	1,020	**17,632**
Revaluations	-	31	-	-	**31**
At 31 March 2025*	**3,489**	**1,238**	**11,916**	**1,020**	**17,663**
Depreciation					
Balance at 1 April 2024	(1,699)	(878)	(11,916)	(1,020)	**(15,513)**
Charged in-year	(849)	(219)	-	-	**(1,068)**
Revaluations	-	(28)	-	-	**(28)**
At 31 March 2025*	**(2,548)**	**(1,125)**	**(11,916)**	**(1,020)**	**(16,609)**
Net book value at 31 March 2025	**941**	**113**	**-**	**-**	**1,054**
Net book value at 31 March 2024	**1,790**	**329**	**-**	**-**	**2,119**
Asset financing:					
Owned	-	113	-	-	**113**
Leased	941	-	-	-	**941**
Net book value at 31 March 2025	**941**	**113**	**-**	**-**	**1,054**

* The total for ‘At 31 March 2025’ has been restated due to incorrect casting.

6. Intangible assets

	Information technology £000	Software licences £000	Assets under construction £000	Total £000
Cost				
Balance at 1 April 2025	151,568	11,854	1,234	**164,656**
Non-material opening balance adjustment*	982	-	(982)	**-**
Additions	-	-	905	**905**
Impairment**	(2,420)	-	-	**(2,420)**
Reclassifications	-	-	-	**-**
Revaluations	-	-	-	**-**
At 31 March 2026	**150,130**	**11,854**	**1,157**	**163,141**
Amortisation				
Balance at 1 April 2025	(143,103)	(11,854)	-	**(154,957)**
Charged in-year	(3,060)	-	-	**(3,060)**
Impairment	-	-	-	-
Revaluations	-	-	-	**-**
At 31 March 2026	**(146,163)**	**(11,854)**	**-**	**(158,017)**
Net book value at 31 March 2026	**3,967**	**-**	**1,157**	**5,124**
Net book value at 31 March 2025	**8,465**	**-**	**1,234**	**9,699**
Asset financing:				
Owned	3,967	-	1,157	**5,124**
Net book value at 31 March 2026	**3,967**	**-**	**1,157**	**5,124**

* During the year, £982k was transferred from Assets under Construction to Information Technology to correct a prior year classification and ensure appropriate categorisation of opening balances.

** Impairment of 2 assets: SEAS/DORS, £2,420k. Detail provided in the ‘Financial performance’ section on page 39, and table 25 ‘Losses’ on page 126.

	Information technology	Software licences	Assets under construction	Total
	£000	£000	£000	£000
Cost or valuation				
Balance at 1 April 2024	150,208	11,854	1,458	**163,520**
Additions	-	-	859	**859**
Transfer	-	-	-	**-**
Reclassifications	1,083	-	(1,083)	**-**
Revaluations	277	-	-	277
At 31 March 2025	**151,568**	**11,854**	**1,234**	**164,656**
Amortisation				
Balance at 1 April 2024	(138,495)	(11,853)	-	**(150,348)**
Charged in-year	(4,431)	(1)	-	**(4,432)**
Revaluations	(177)	-	-	**(177)**
At 31 March 2025	**(143,103)**	**(11,854)**	**-**	**(154,957)**
Net book value at 31 March 2025	**8,465**	-	**1,234**	**9,699**
Net book value at 31 March 2024	**11,713**	**1**	**1,458**	**13,172**
Asset financing:				
Owned	8,465	-	1,234	**9,699**
Net book value at 31 March 2025	**8,465**	-	**1,234**	**9,699**

7. Financial instruments

As the cash requirements of DBS 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. Most financial instruments relate to contracts to buy non-financial items in line with DBS' expected purchase and usage requirements, and DBS is therefore exposed to little credit, liquidity or market risk.

8. Inventories

	2025-26 £000	2024-25 £000
Raw materials and consumables	903	1,073
Total	**903**	1,073

As at 31 March 2026, inventories comprised of paper certificates held at two third-party locations: Loomis (our storage supplier) and SPS (our printing provider). The total inventories value as at that date was £0.9 million, measured at the lower of cost and net realisable value.

9. Trade receivables and other assets

	2025-26 £000	2024-25 £000
Amounts falling due within one year:		
Trade receivables	19,707	18,307
Deposits and advances	(18)	(22)
Prepayments	4,821	1,861
Contract assets	34	19
Total	**24,544**	20,165

Trade receivables largely relate to balances due to DBS from registered bodies and responsible organisations for fees charged.

10. Cash and cash equivalents

	2025-26 £000	2024-25 £000
Balance at 1 April	84,923	82,522
Net change in cash and cash equivalent balances	(9,647)	2,401
Balance at 31 March	75,276	84,923
The following cash balances were held at:		
Government Banking Service	75,276	84,923
Balance at 31 March	75,276	84,923

The year-end balance for 2025 to 2026 includes Consolidated Fund Extra Receipts (CFER) of £13.3 million (2024 to 2025: £73.3 million). The payable is disclosed in note 11.

11. Trade payables and other current liabilities

	2025-26 £000	2024-25 £000
Amounts falling due within one year:		
Trade payables	3,726	2,378
Accruals	28,875	15,398
Contract liabilities	25,964	22,368
Payable to the Consolidated Fund	13,309	73,309
Total	**71,874**	113,453

All contract liabilities reported above are recognised as revenue in the subsequent financial year.

Of the £73.3 million payable to the Consolidated Fund at 31 March 2025, £60 million was remitted during 2025 to 2026 and the remaining £13.3 million was remitted in April 2026.

This CFER payable included surpluses for 2021 to 2022, 2022 to 2023 and 2024 to 2025. The surplus for 2025 to 2026 will not be payable to the Consolidated Fund, due to the agreed change in the use of surplus for the year (page 39).

12. Provisions

	Dilapidations £000	Legal costs £000	Other provisions £000	Total £000
Balance at 1 April 2025	603	280	1,155	**2,038**
Provided in the year	-	95	-	**95**
Provisions not required written back	-	-	(1,155)	**(1,155)**
Provisions utilised in the year	-	-	-	-
Balance at 31 March 2026	**603**	**375**	**-**	**978**
Not later than one year:	-	375	-	**375**
Later than 1 year and not later than 5 years:	603	-	-	**603**
Balance at 31 March 2026	**603**	**375**	**-**	**978**

Dilapidations – DBS recognises a dilapidation provision for leased premises occupied where it has an obligation to bring the property into a good state of repair at the end of the lease. This represents £270k for Shannon Court and £333k for Tithebarn Street. In the prior year, the provision relating to Tithebarn Street was disclosed as not later than one year, because the lease was due to come to an end in March 2026. The dilapidations provision is now disclosed as all non-current, as the Tithebarn Street lease has been extended to 1 August 2029.

Legal costs provisions – relate to ongoing legal claims concerning data breaches and personal injury. Based on legal advice, DBS considers that a present obligation exists and that settlement is probable. The provision represents management's best estimate of the expected outflow.

Other provisions – DBS reassessed the provision that was held in respect of Crown Dependencies Refund scheme, based on IAS37. The provision has been released. A present obligation is no longer recognised because the possibility of any further outflow of resources is judged to be remote. More detail can be found on page 125.

	Dilapidations	Legal costs	Other provisions	Total
	£000	£000	£000	£000
Balance at 1 April 2024	**603**	**13,813**	**1,155**	**15,571**
Provided in the year	-	155	-	155
Provisions not required written back	-	(937)	-	(937)
Provisions utilised in the year	-	(12,751)	-	(12,751)
Balance at 31 March 2025	**603**	**280**	**1,155**	**2,038**
Not later than one year:	333	280	1,155	**1,768**
Later than 1 year and not later than 5 years:	270	-	-	**270**
Balance at 31 March 2025	**603**	**280**	**1,155**	**2,038**

13. Related-party transactions

The Home Office is the sponsor department of DBS and is regarded as a related party. For the year ended 31 March 2026, DBS had a number of material transactions with the Home Office and also with other entities for which the Home Office is regarded as the parent department – these are listed in the table below. DBS asserts that these transactions were conducted at arm's length.

In addition, DBS had a small number of material transactions with other government departments and other central government bodies.

No board members, key managers or other related parties have undertaken any material transaction with DBS during the year. The remuneration report provides information on key management compensation.

Related party	2025-26	Outstanding balance as at 31 March 2026	Bad debt provision at 31 March 2026	2024-25	Outstanding balance as at 31 March 2025	Bad debt provision at 31 March 2025	Nature of transactions
	£000	£000	£000	£000			
Security Industry Authority	-3,061	-294	0	-3,507	368	0	Revenue receivable for DBS checks carried out during the year
Home Office	9,665	0	0	8,198	0	0	Recharge of IT services, rent and facilities management recharges, sponsorship costs and Home Office Technology Live Policing Services (for access to Police National Computer checks)
Various police authorities (including National Crime Agency)	62,614	7,845	0	58,752	7,213	0	Police costs incurred for work undertaken by police authorities to complete the disclosure process

14. Commitments under operating leases

	2025-26	2024-25
	£000	£000
Obligations under operating leases for the following periods comprise:		
Buildings		
Not later than one year	-	167
Later than 1 year and not later than 5 years	-	-
	-	**167**

The Darlington site is owned by the Home Office Property Group. DBS entered into a Licence of Occupation agreement with the Home Office Property Group effective from 1 April 2023 for a term of 3 years. For the purposes of disclosure of commitments, the arrangement was treated as an operating lease in 2024 to 2025. A new Licence of Occupation agreement is being negotiated, and DBS had no uncancellable commitment on 31 March 2026.

15. Obligations under leases for the period

	Notes	2025-26 £000	2024-25 £000
Buildings			
Not later than one year		674	880
Later than 1 year and not later than 5 years		2,401	264
Less interest element		(128)	(5)
Present value of obligations	**SoFP**	**2,947**	**1,139**
Opening lease liabilities		1,139	2,139
Lease additions		2,631	
Interest charged in SoCNE		57	14
Less interest repaid		(57)	(14)
Less principal of lease liability		(823)	(1,000)
Closing lease liabilities	**SoFP**	**2,947**	**1,139**

There are 2 properties that fall within the scope of IFRS 16, relating to our offices within the Merseyside region.

Both IFRS 16 leases for the Shannon Court and 1 Tithebarn Street offices were subject to break clauses during the 2025-26 financial year.

For Shannon Court, a lease modification was agreed and signed in October 2025, extending the lease term by a further three years to 1 August 2029. A discount rate of 4.81% (IFRS 16 PES rate) was applied in the calculation of the lease liability and right-of-use asset.

For 1 Tithebarn Street, a new lease agreement was signed in March 2026. A discount rate of 5.32% (IFRS 16 PES rate) was used in the measurement of the lease liability and right-of-use asset.

Following these updates, the revised break clause date for both leases is 1 August 2029.

The lease term includes the non-cancellable period of a lease together with:

(a) periods covered by an option to extend the lease where DBS is reasonably certain not to exercise a break option and

(b) periods covered by an option to terminate the lease if DBS is reasonably certain not to exercise that option

Where DBS is reasonably certain that a break clause will be exercised, the lease term ends at the break date and only payments to that date are included in the measurement of the right of use asset and liability. Judgements about whether DBS is reasonably certain to exercise a break option are based on operational requirements.

16. Other financial commitments

	2025-26 £000	**2024-25** £000
Not later than one year	19,057	15,910
Later than 1 year and not later than 5 years	2,394	-
Later than 5 years	-	-
Total commitments	21,451	15,910

DBS has entered into non-cancellable contracts (which are not leases or PFI contracts or other service concession arrangements) for application services and service integration. The total payments to which the DBS is committed includes:

- £3.9 million for application management services and service integration (2024 to 2025: £14.5 million)
- £2.9 million for mail handling and print services (2024 to 2025: nil)
- £4.8 million for implementation of LTER (2024 to 2025: nil)
- £7.3 million IT support (2024 to 2025: nil)
- £1.1 million contact centre services (2024 to 2025: nil)
- £1.5 million for other non-cancellable contracts under £1 million each (2024 to 2025: £1.4 million)

17. Contingent liabilities disclosed under IAS 37

Management have made enquiries and are not aware of any legal claims, guarantees or other obligations that meet the criteria for disclosure under IAS 37 (2024 to 2025: nil).

18. Events after the reporting period date

There were no non-adjusting events after the reporting period date that are of such importance that non-disclosure would affect the ability of users to make proper evaluations and decisions.

The Accounting Officer authorised these statements for issue on the date that the accounts were certified by the Comptroller and Auditor General.

19. Controlling entity

DBS is an executive NDPB sponsored by the Home Office. It is legally domiciled in the United Kingdom, headquartered in Liverpool. For the purposes of accounting, DBS is considered a subsidiary of the Home Office, and the financial statements of DBS are fully consolidated within the accounts of the Home Office which are available through www.gov.uk. The parent entity of DBS is the Home Office. The registered office of the Home Office is 2 Marsham Street, London SW1P 4DF. As explained more fully in the performance report, DBS is an NDPB accountable to Parliament through the Secretary of State for the Home Department.

ISBN 978-1-5286-6716-6

E03643311