



Food
Standards
Agency
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Westminster Annual Report and Accounts

For the year ended 31 March 2026



HC 679

Food Standards Agency

Westminster Annual Report and Accounts

For the year ended 31 March 2026

Report presented to Parliament pursuant to section 4(3) of the Food Standards Act 1999.

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

Accounts presented to the House of Lords by Command of His Majesty.

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Performance report



Performance overview

The Performance overview explains the role, purpose and how we, the Food Standards Agency (FSA), are organised. It also provides a summary of the FSA's story, performance, impact and management of key risks over 2025/26.

Chair's Foreword

This report highlights the Food Standards Agency's progress in delivering its strategy for 2022–2027 and advancing its mission of ensuring 'food you can trust'. During 2025/26, the FSA Board has overseen steady progress against our strategic objectives, with the organisation continuing to deliver for public benefit today while positioning itself for the future.

The majority the public report trust in the safety of food and in the FSA's role in protecting them. This is a reassuring finding, especially in an era of fragile public trust in institutions. Maintaining and building that trust remains fundamental to our long-term success.

We have made important progress across our strategic objectives, while also responding to one of the most significant potential changes to the food regulatory landscape since the UK left the European Union. During the year, the FSA played a central role in supporting negotiations on a proposed UK-EU Sanitary and Phytosanitary (SPS) Agreement, providing independent advice to Ministers on the implications for food and feed safety, consumer protection and the future operation of food regulation. Alongside supporting negotiations, we began extensive preparation for implementation, reviewing the legislation, systems and services that may need to change, and working with governments and stakeholders across the UK to ensure that consumer interests remain protected throughout the transition.

More broadly, the Board has overseen progress in modernising the regulatory system. This included implementing reforms to the market authorisation regime, establishing the new regulatory framework for precision bred food and feed, and creating a new Official Controls auditing scheme for food grade recycled plastics, a significant new regulatory function for the FSA. These developments reflect the growing challenge of balancing technological innovation, economic growth and the maintenance of high food standards. As an evidence-led organisation, we have continued to invest in the science, surveillance and research that underpin public confidence in our decisions, including strengthening our national food surveillance capability and building the evidence base needed to respond to emerging risks.

None of this progress would be possible without the dedication and expertise of FSA colleagues. On behalf of the FSA Board, I extend my sincere thanks to all staff for their commitment to public service. I also thank our wide range of stakeholders and partners whose collaboration underpins our success.

The Board remains focused on ensuring the FSA is well positioned to deliver for consumers now and in the future.



Professor Susan Jebb
Chair



Chief Executive's Foreword

This Annual Report sets out the Food Standards Agency's performance during 2025/26 - a year in which we continued to deliver our statutory responsibilities while adapting to a complex and evolving food landscape.

At the heart of our work remains our mission: 'food you can trust'. This year, we maintained strong delivery across our core regulatory functions. We ensured that Official Controls across meat, dairy, wine and feed sectors were delivered effectively, with standards and compliance levels remaining high. Our teams inspected over a billion animals entering the food chain, completed hundreds of audits, and supported local authorities across England, Wales and Northern Ireland to deliver the food hygiene and standards controls essential for an effective and joined-up food enforcement system.

We also strengthened our response capability. We managed more than 2,000 food and feed incidents, maintaining a robust, 24/7 service to protect consumers. At the same time, we enhanced our prevention approach, using improved risk analysis, data and intelligence to identify issues earlier.

An important operational achievement this year has been the continued evolution of our digital and data capabilities. From automated performance dashboards to improved digital tools for inspectors and industry, we are modernising how we work - making our services simpler, faster and more resilient.

Our National Food Crime Unit expanded its impact, exceeding targets for disruptions and outcomes, removing unsafe food from the supply chain, and working with partners

to tackle serious organised crime. Across all operational areas, collaboration, with local authorities, industry, enforcement partners and international counterparts, has been critical to our success.

These achievements are a testament to the professionalism, expertise and commitment of our people. I would like to thank all colleagues across the FSA for their dedication and resilience. I would also like to recognise the ongoing support of our partners across government, local authorities, industry and consumer groups.

Looking ahead, a new Sanitary and Phytosanitary (SPS) Agreement between the UK Government and the EU represents a significant development for the food system, and the FSA has been actively preparing to support its implementation ahead of the agreement. We will continue to build on these strong operational foundations, strengthening our systems, enhancing resilience, and ensuring we remain ready to meet future challenges across the food system.



Katie Pettifer
Chief Executive

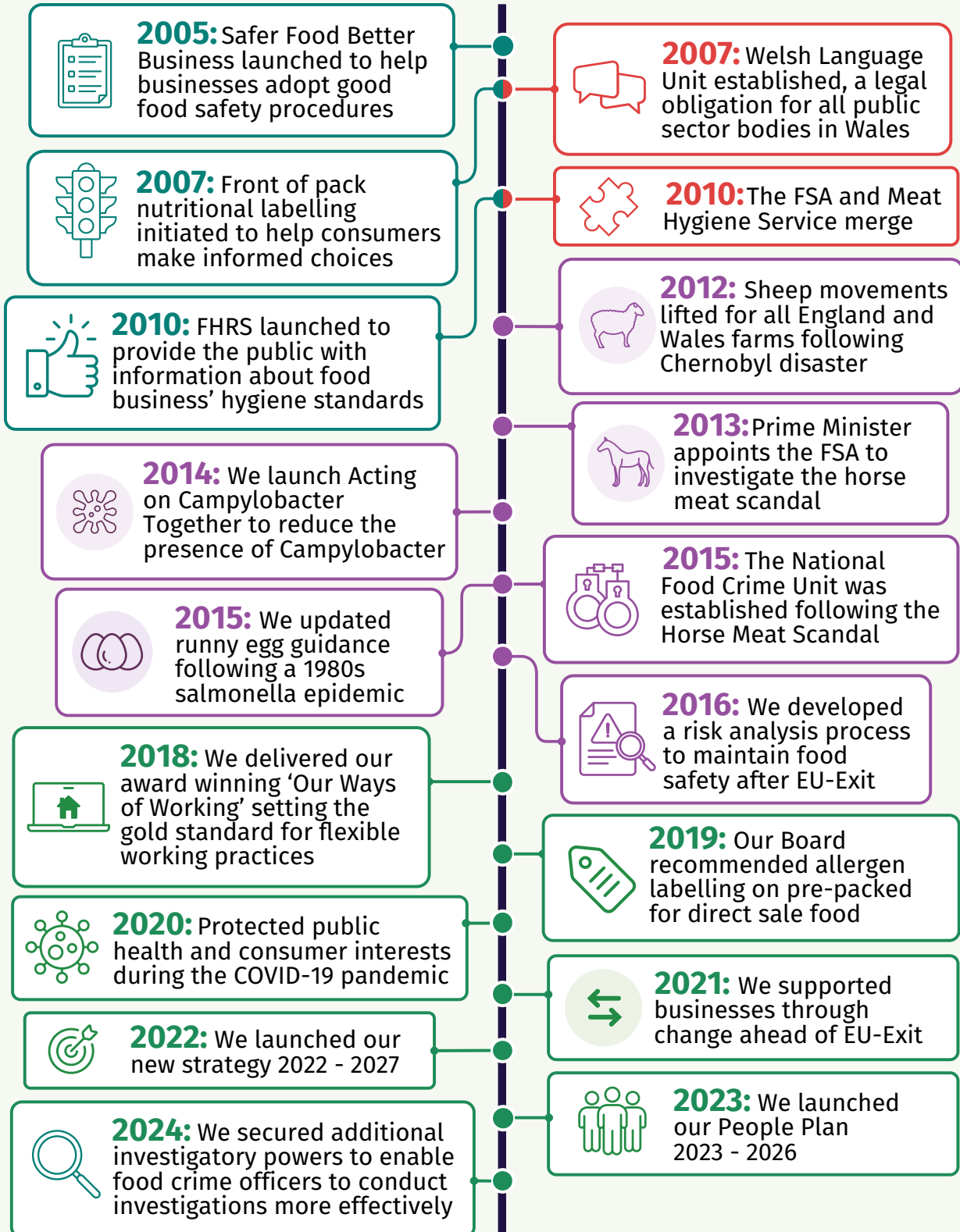




The FSA at 25

25 years of protecting people and raising standards

Key milestones in our journey include:

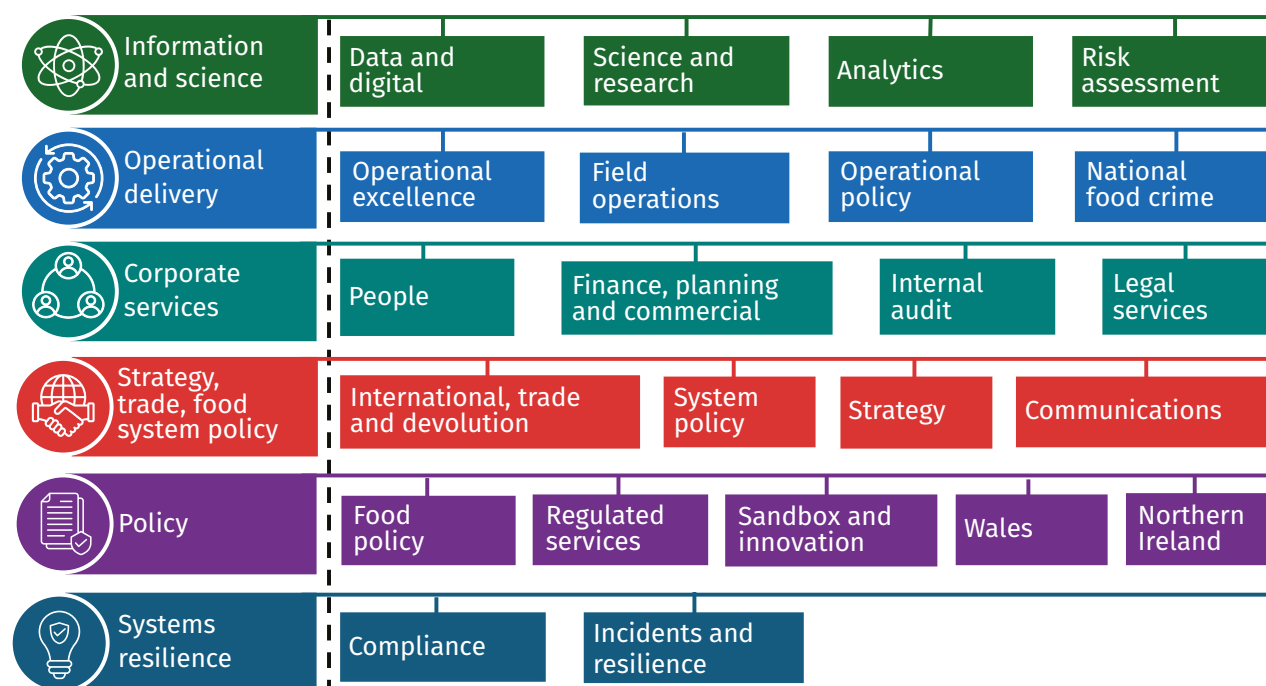


Our organisation and our purpose

The Food Standards Agency (FSA) was established in 2000, following high-profile foodborne disease outbreaks. As a non-ministerial government department, our statutory objective, set out primarily in the Food Standards Act 1999, is to protect public health and consumers' interests in relation to food in England, Wales and Northern Ireland (NI). Our work, alongside Food Standards Scotland (FSS), supports the economy by reducing the burden of foodborne disease and ensuring the UK's strong reputation for safe, authentic food. Where we refer to 'food' in our strategy, we also include this wider role in the way food and is produced or supplied including responsibilities relating to animal feed and animal welfare.

Our structure

Most of our areas of food policy are devolved, so we maintain strong working relationships with the UK Government, the Welsh Government and the NI Executive. We have a statutory remit to provide advice to Ministers in all three administrations, but we act independently of Ministers and are governed by an independent Board. We work closely with FSS, an independent public body with responsibility for food policy and implementation in Scotland. An organisational chart is provided below*:



*This reflects our organisational structure at the date of signing. Organisational design activity will continue through the FSA Ready programme; further information is provided under **'Objective 9'**. Further information on our governance structures are in the **'Governance statement'**.

Our strategy

Our mission

Our mission is **Food you can trust**. Our [strategy 2022-2027](#), outlines our ambitions and how we want to achieve them. The food system is dynamic and our strategy to deliver this mission reflects and anticipates change. New technologies, business models and changing consumer behaviours require us to adapt and take account of growing public concern about health, sustainability and affordability.

Our vision

Our vision is split into three parts:

Food is safe

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

Food is what it says it is

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

Food is healthier and more sustainable

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

Ambitions – our priority outcomes for financial years 2023-26

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



Maintain food you can trust



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



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

Our strategic roles

We have a range of statutory powers and duties to carry out roles in the food system. We carry out the following strategic roles, which combine to deliver the different parts of our vision. More detail is provided in the **'Performance analysis'** section:



Progress against our ambitions / aims / priority outcomes

We monitor progress against the strategy using the indicators below. Progress must be interpreted in context, to give an accurate picture of strategic delivery. Many factors can cause change in the food system, and we do not have direct influence on all of them. We produced a more detailed annual update against these indicators to the [Board in June 2026](#). Further detail is provided in the **'Performance analysis'** section.

Ambition 1: Maintaining food you can trust



Trust and confidence in the FSA and food system - Food & You 2 survey, published March 2026 (difference between previous survey published March 2025)

86% confident

That information on food labels is accurate (+5% points)

94% confident

The food they buy is safe to eat (+5% points)

83% confident

We can be relied upon to protect the public from food risks (+5% points)

79% trust

Us to ensure food is safe and what it says it is (+10% points)

Ambition 2: Maintain food standards



Foodborne disease - UK laboratory confirmed cases per 100,000 population of the four major gastrointestinal pathogens in 2025

Campylobacter

118.7
(-2.9 from 2024)

Salmonella

17.3
(-0.2 from 2024)

Shiga toxin producing E.coli O157

1.2
(No change from 2024)

Listeria monocytogenes

0.3
(No change from 2024)

Food crime



83 Food crime disruptions

(+8 from 2024/25)

Business compliance (difference from March 2025)

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

99.5% **Approved meat establishments** rated 'good' or 'generally satisfactory' (+0.6% points).

99.7% **Registered dairy farms** in NI rated 'good' or 'generally satisfactory' (-0.3% points).

89% **Registered dairy farms** in England and Wales rated 'broadly compliant'.

Food incidents (difference from 2024/25)

2,073  **Incidents** of food, feed and environmental contamination investigated (+248).

15.5%  Of total incidents investigated were **allergen incidents** (+1.5% points).

*From 2024/25, dairy establishments in England and Wales moved from a four-point to a three-point rating system. As a result, comparisons with previous years are not possible. Further detail is provided in the **‘Regulator’** section (Objective 1).

Ambition 3: Food that is healthier and more sustainable



Nutrition Northern Ireland

1,178  **MenuCal users**
(-330 from 2024/25)

1,674  **Logins on MenuCal**
(-919 from 2024/25)

6,102  **New recipes inputted**
(-1,368 from 2024/25)

*The Making Food Better Tracker Survey was not commissioned in 2025/26. As a result, no updated data is available to assess performance against the Northern Ireland traffic light measures that track support for food businesses in creating a healthier food environment. Further information on Nutrition Northern Ireland can be found in the **‘Convenor and Collaborator’** section (Objective 8).

Progress against our strategic objectives

We set nine strategic objectives, each attached to a strategic role. These provide a framework for more detailed activities in each financial year, turning our mission and vision into concrete action. Progress is shown below with further detail in the **'Performance analysis'** section.

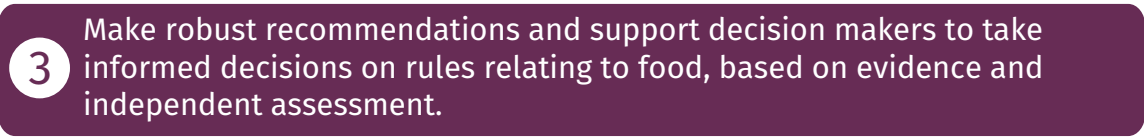
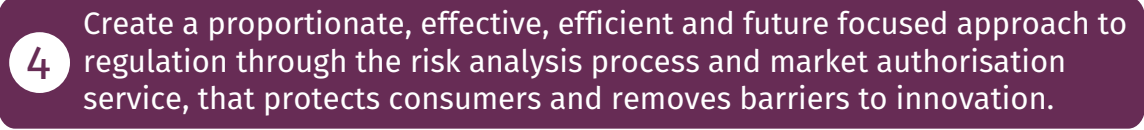
Status key:

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

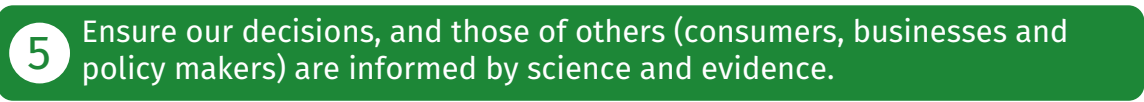
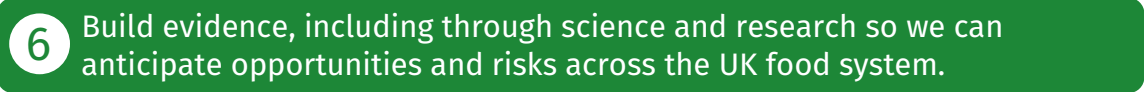
Regulator

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

Policy Maker

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

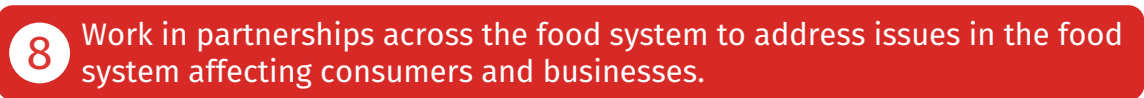
Evidence Generator

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

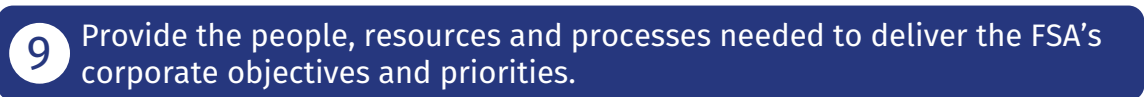
Watchdog

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

Convenor and Collaborator

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

Enabler

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

Summary of our principal risks

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

 Food risks harming consumers	 Major food / feed incident
 Local and Port Health Authority support	 Stakeholder trust
 New: Cyber attack	

The Board and Executive considered our principal risks in January 2026, including a new principal risk relating to a cyber attack, highlighted above. Through effective controls and mitigations, we have deescalated the following risk:

 An inability to deliver our priorities and seize opportunities due to resourcing pressures	Deescalated
--	--------------------

We strengthened the management of our principal risks through several mitigating activities to ensure successful delivery of our strategic objectives. This included strengthening our risk analysis framework, enhancing risk assessment, regulatory development and horizon scanning. We increased our preparedness for incidents through robust contingency arrangements, trained surge capacity and participation in cross-government crisis management programmes. Support for local authorities was strengthened through improved performance management, updated regulatory frameworks and enhanced resourcing tools. We also maintained stakeholder confidence through proactive engagement and communications while improving cyber resilience by addressing vulnerabilities, strengthening system controls and disaster recovery arrangements.

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

Emerging risks

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

			
Governmental	Global and economic	Regulatory innovation	Climate and environmental

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

Future plans for 2026/27

Plans for 2026/27 build on the activity set out in our published [three-year Corporate Plan](#) (that covered the period to March 2026) and aligns to our five-year strategy, ending March 2027. Our planning approach was necessarily adaptive for 2026/27, to reflect the changing role for the FSA which could result from the Sanitary and Phytosanitary (SPS) Agreement. For 2026/27, we will remain focused on our regulator and policy-maker roles and continue to deliver our core statutory functions. These include:



Delivering Official Controls in meat, dairy and wine establishments



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



Preventing and responding to food crime and food and feed incidents



Oversee and monitor local authority delivery



Support inward audits by trading partners of these controls



Monitor and manage foodborne disease risks



Deliver a market authorisation service



Deliver a programme of scientific research to support our statutory objectives



Deliver the cell cultivated products sandbox programme and continue the Innovation Research Programme on precision fermentation

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



SPS Agreement: Continue supporting the Government's manifesto commitment to negotiate a UK-EU SPS Agreement.



Future of Food Regulation: Develop reforms to deliver an effective, sustainable and trusted regulatory assurance system to maintain high food standards, including developing a national approach to regulation.



Cost of Official Controls delivery: Implement a reformed discount scheme for the meat industry and develop a plan to improve the administration of the current official controls charging regime.



FSA Ready and technology transformation: Reshape our organisation to continue delivering our role effectively in a rapidly changing environment. Deliver technology transformation, harness advanced digital tools and data-driven insight to deliver simpler, faster, and more secure services.



National Food Surveillance Programme: Integrating sampling, surveillance and laboratory capacity activity.



Enforcement strategy: Develop and publish a strategy to ensure a visible and consistent approach to enforcement.



Performance analysis

This section provides a detailed view of the FSA's performance, including progress against achieving our objectives during 2025/26, principal risks, financial review and a sustainability report. All graphs and data in the performance report represent the FSA's whole area of responsibility, using a consolidated approach, unless specified otherwise.

Regulator



Introduction

Our responsibilities focus on ensuring food is safe and what it says it is in the meat, dairy and wine sectors. We tackle serious food supply chain fraud and criminality and operate a 24/7 incidents response to food/feed-related and environmental contamination incidents. We are also responsible for monitoring enforcement authorities' performance in enforcing the relevant legislation. Local authorities are

responsible for delivering Official Controls, including inspections, audits, surveillance, and sampling in most food and feed establishments (in Northern Ireland, the Department of Agriculture, Environment and Rural Affairs are responsible for feed). The food system is dynamic; our approach to food system regulation evolves to keep pace. We therefore explore smarter ways to ensure food is safe and is what it says it is. We implement a risk analysis process to

provide food safety advice and risk management recommendations to consumers, health Ministers and businesses, used to consider applications of regulated food and feed products for the GB market. This process will change significantly as the proposed new UK-EU SPS Agreement comes into effect.

Key deliverables to ensure we achieve our objectives for 2025/26

Objective 1: Deliver our regulatory responsibilities		Objective 2: Reform the feed and food safety regulatory framework	
<p>A. Deliver responsibilities to assure that feed, food and importing businesses are compliant with the rules.</p> <p>B. Deliver Official Controls in meat, dairy and wine businesses.</p> <p>C. Deliver an efficient and effective response to food and feed incidents.</p> <p>D. Deliver an efficient and effective response to food crime.</p> <p>E. Maintain an effective risk analysis process and market authorisations service for regulated products.</p>		<p>F. Deliver new food standards and hygiene delivery models for LAs.</p> <p>G. Develop a sustainable and legally compliant Official Controls model.</p> <p>H. Set up an audit scheme as Competent Authority for food grade recycled plastics.</p>	

Objective 1 is rated Amber, recognising that while we fulfilled our core regulatory responsibilities there are ongoing challenges and reprioritisation within the Market Authorisations Service. Further detail is provided in deliverable E.

Achievements delivered and challenges overcome in 2025/26

Better Regulation: Regulatory decisions with impacts on businesses are subject to the Better Regulation Framework. This and the Regulators’ Code statutory framework guide our regulatory and policy making approach. These support us in delivering our main statutory objective alongside other statutory objectives, including ‘Growth’, where we have regard to the Growth Duty guidance. We take a clear, proportionate, risk-based approach to protecting public health, avoiding regulations which place unnecessary burdens on business and hinder the intended regulatory benefits.

Our regulatory approach is demonstrated in our strategy and annual plan and is evidenced throughout this report. In particular, our work to develop a new regulatory regime for precision bred food and feed and, on the Cell Cultivated Products sandbox (**Objective 4**); our regulatory reform work delivering new food standards and hygiene models for LAs and work to develop a consistent, national approach to regulating large food businesses in England (**Objective 2**) and delivery of commitments made under the UK government Regulation Action Plan to support UK economic growth (**Objective 8**).

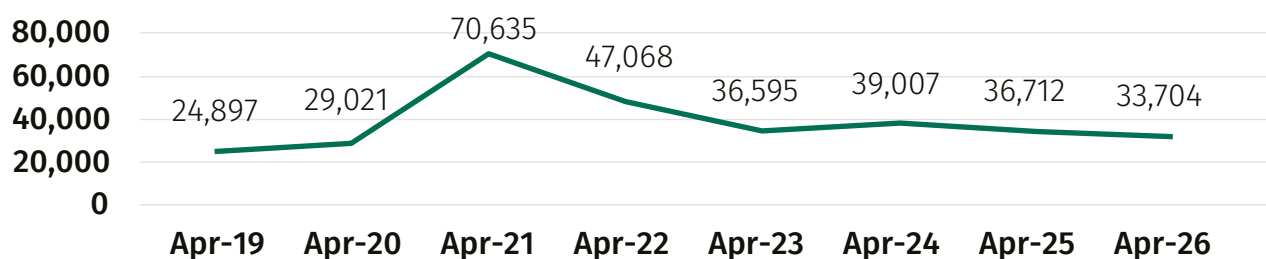
A. Local Authority (LA) delivery

We fulfilled our regulatory responsibilities, working closely with food and feed businesses (318 LAs in England, 22 in Wales, 11 in NI and with DAERA) to help them comply with the rules. 89 LAs perform port health controls at points of entry, with four port health authorities. We monitored enforcement authorities' performance, including setting standards, gathering LA performance data biannually and intelligence from other sources. Where we have concerns, we use a proportionate approach, engaging with LAs and seek action plans to rectify performance. We employ an escalation process to engage LA senior leaders where required. There were 23 escalations in 2025/26, 12 of which were deescalated once assurance was received. This involves partnership and support, helping businesses understand what they need to do to keep consumers safe.

Are LAs managing unrated businesses?

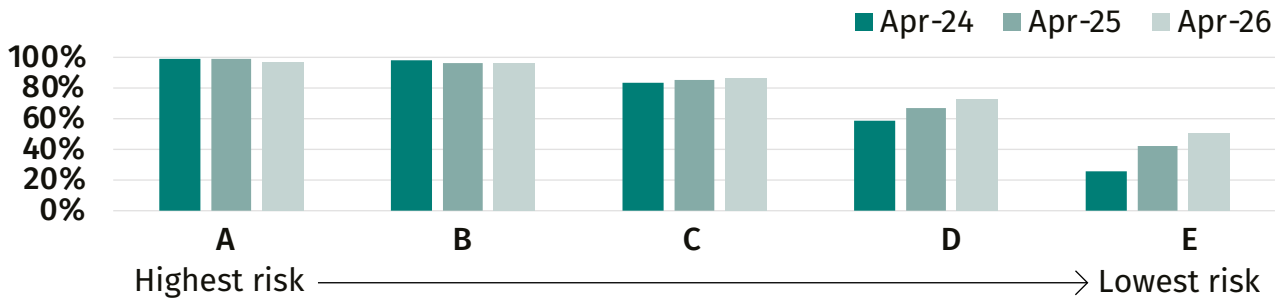
Backlogs of food hygiene inspections at new business registrations (unrated businesses) rose during the COVID-19 pandemic (April 2021), declined steadily by April 2023. As at April 2026, the situation has stabilised, although unrated business volumes (food hygiene) remained higher than pre-pandemic levels and a challenge for LAs. New business registrations (food hygiene) increased 103,854 in 2025/26 (from 96,283 in 2024/25). The rise in business registrations places additional pressure on LAs to maintain regulatory oversight by undertaking a first inspection at the establishment to assess compliance and give guidance to food business operators.

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

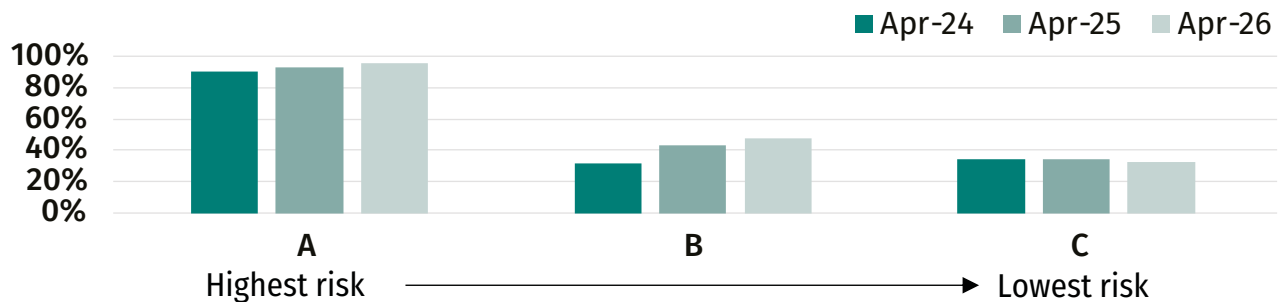


Are required interventions at all risk establishments taking place?

LAs are required to submit biannual data returns (October for quarters one and two and April for quarters three and four) to monitor delivery against expectations set in the Food Law Code of Practice (FLCoP). The data below compares interventions carried out across all risk categories. Detail on risk categories A-E for food hygiene is explained in Annex 1.1 and section 4.2.1 of the [Food Law Code of Practice \(England\)](#) and the equivalent codes for Wales and NI. For food standards, risk categories A-C are explained in the [Food Law Code of Practice \(Wales\)](#) (Annex 1.2 and section 4.2.2) relevant in all three countries.

Fig.2: % of due food hygiene interventions achieved (England)

The trend for high and medium-risk establishments remained stable over three years while larger increases occurred in lower-risk establishments. LAs continue to deliver risk-based interventions and are reducing backlogs at lower-risk establishments. England and NI were exempt from providing food standards intervention data in October 2025 and April 2026 as they transitioned to the new Food Standards Delivery Model. The data below reflects the situation in Wales only.

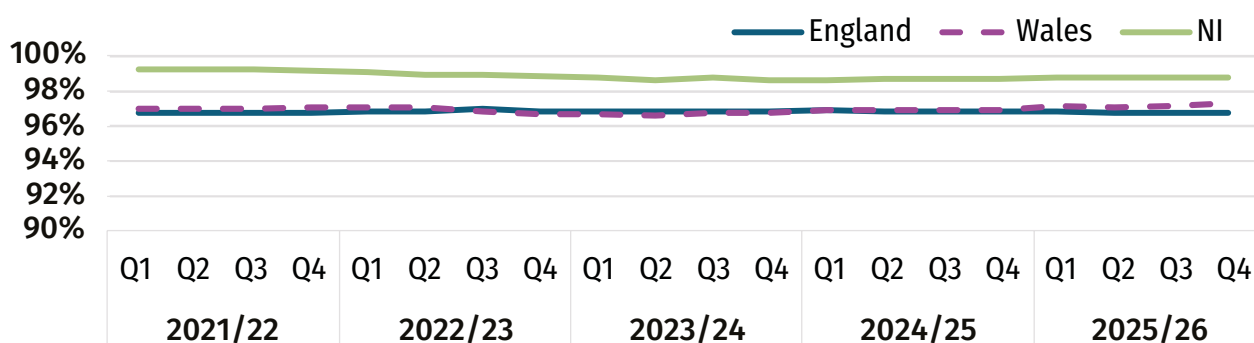
Fig.3: % of due food standards interventions achieved (Wales)

Data indicates improvement in interventions carried out in Wales for higher-risk category A and B establishments compared to April 2025. There was a slight drop in interventions achieved at C-rated establishments in April 2026 alongside a drop in outstanding intervention volumes at all risk levels dropped from April 2025 to April 2026.

Food hygiene rating scheme (FHRS)

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

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



Food businesses covered by the scheme are provided with stickers showing their rating. Businesses in Wales and NI are required by law to display their rating at their premises; those in England are encouraged to do so. Display rates are provided below:

	England	70%
	Wales	95%
	NI	92%

It is our ambition to introduce a statutory scheme to require display of ratings in England both at premises and online. However, this will require new primary legislation and will be considered as part of the FSA's Future of Food Regulation programme.

Feed Official Controls

Our feed Official Controls ensure that animal feed is safe, correctly labelled and traceable, helping to protect both animal and human health. In England, delivery remained strong during 2025/26, with high performance across all activity areas.

- LAs delivered **4,644 Official Control activities**, representing **95% of planned activity**.
- This included **2,603 inspections of feed businesses** and **1,099 inspections at primary production level**, maintaining oversight across the feed supply chain.
- **453 samples** were taken, targeting priority risks e.g. microbiological contamination.

In 2025/26, we delivered **339 checks** in England, on imported feed consignments at ports. Enforcement authorities prioritised higher-risk consignments, with most irregular consignments subject to checks. Sampling at ports showed high compliance levels, with few non-compliant results identified. This reflects a targeted, risk-based approach to import controls,

responding to increasing volumes of imported feed and changes to border arrangements since EU Exit.

Shellfish Official Controls

We are the Central Competent Authority for hygiene Official Controls for live bivalve molluscs (shellfish) and have responsibility for the classification and monitoring of 376 shellfish harvesting areas in England, Wales and NI. In partnership with the Centre for Environment, Fisheries and Aquaculture Sciences and enforcing authorities, we delivered a programme of Official Control monitoring to protect consumers from the risk of microbiological and chemical contamination, including marine biotoxins and toxic marine algae. We regularly review and may amend classifications or advise harvesting areas of closures when monitoring results exceed regulatory criteria to protect public health and support food safety.

Egg hygiene Official Controls

We are the Central Competent Authority for egg hygiene Official Controls delivery at registered egg production establishments in England and Wales, delivered by the Animal and Plant Health Agency on our behalf. Egg inspections are prioritised according to risk that informs the type and frequency of assessment. Data indicates that compliance levels have increased by 2% compared to 2024/25. Formal enforcement remained low with the number of warning letters issued decreasing to 1 (from 7 in 2024/25) with follow up action undertaken to address any issues through advice and guidance.

B. Official Controls in meat, dairy and wine businesses

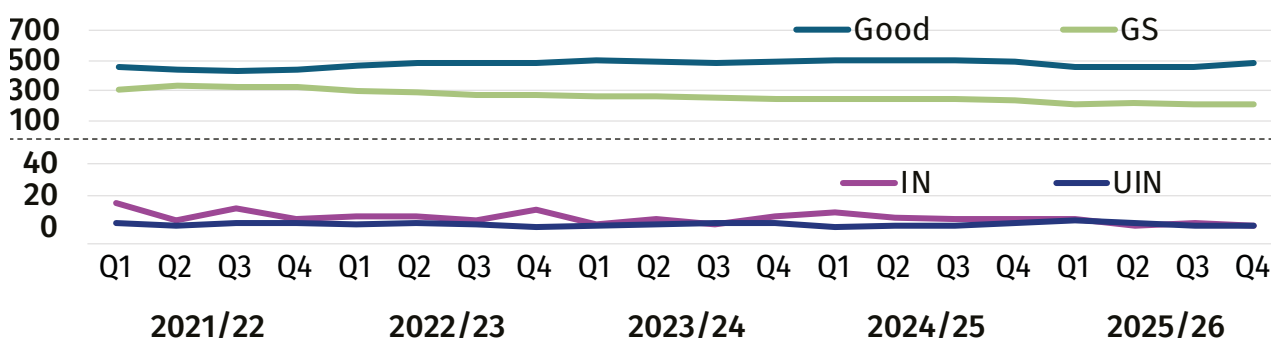
Meat Food Business Operator (FBO) compliance

We inspected over a billion animals in slaughterhouses prior to meat entering the food chain, this included the following and their comparisons to 2024/25:

	Cattle 1 million (↓2.1%)
	Sheep 11 million (↑2.3%)
	Pigs 8 million (↑2.2%)
	Chickens 1 billion (↑0.7%)

We completed 556 full audits and 177 partial (follow up) audits in approved meat establishments across England and Wales, (591 and 277 in 2024/25) 35 fewer full audits than 2024/25. We consistently achieved well over our 90% target for full audits each quarter and in NI 100% of audits were achieved within target across 2025/26.

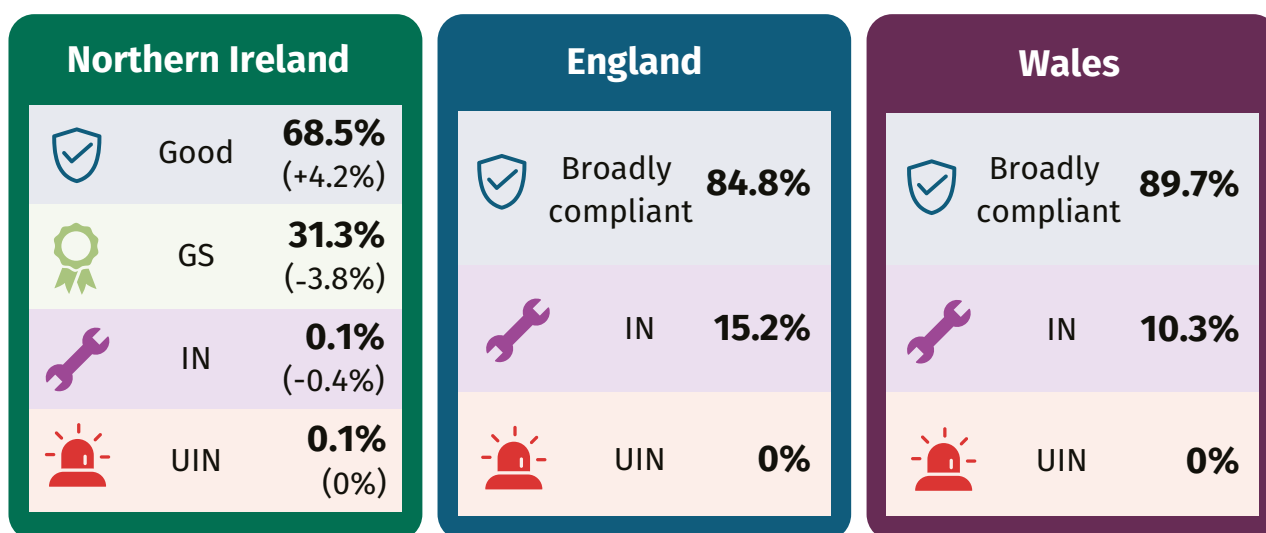
Audit outcomes are rated as Good, Generally Satisfactory (GS), Improvement Necessary (IN) and Urgent Improvement Necessary (UIN). Compliance scores for FBOS remain high with most premises falling into good and generally satisfactory categories.

Fig.5: Food Business Operator compliance by rating (England)

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

Dairy inspection

Audits of dairy establishments in NI are conducted by the Department for Agriculture, Environment and Rural Affairs (DAERA) on our behalf. Since 2024/25, the rating system for dairy establishments in England and Wales has changed from a four-point scale (good, generally satisfactory, improvement needed and urgent improvement needed) to a three-point scale (broadly compliant, improvement needed and urgent improvement needed). Establishments previously rated as 'generally satisfactory' are now rated as 'improvement needed'. Due to this change in methodology, we are unable to compare to previous years. Audits across all countries demonstrate high compliance levels with hygiene standards in dairy establishments. 2025/26 outcome figures are provided below:



In 2025/26 we commenced animal health dairy visits to farms that are not Red Tractor assured. We completed 199 inspections. Of these visits, 30 were completed by our service delivery partners. Compliance was good, with 117 farms fully compliant, while 82 required minor corrective actions. For all dairy inspections, farms that fell into lower categories were managed back into compliance within appropriate timeframes. In most cases, formal enforcement action was not required to achieve compliance.

Wine inspection

We are responsible for safety, traceability and authenticity of wine and UK wine sector products. In 2025/26 we inspected 660 vineyards and 654 wine traders to deliver a targeted and cost-effective service. Of the 660 vineyards, 100 had infringements, of which 73% were minor, 5% were short-term corrective action and 22% required corrective action. Of the 654 wine traders, 163 had infringements of which 53% were minor, 2% was short-term corrective action and 45% required corrective action. Minor and short-term corrective action infringements were those that could be rectified and resolved in a short period of time. Corrective action infringements needed future corrective action, but these issues were resolved with 0% outstanding by year end.

Improving the efficiency and effectiveness of Official Controls delivery

We delivered Official Controls and streamlined operational processes by introducing new technology, digital tools and improved how we use operational data. The programme delivered the following milestones in 2025/26:

- **An automated performance dashboard** to enable improved monitoring of our key performance indicators and enhanced assurance of our operational processes.
- **Developed a digital solution to streamline the audit process**, with improved evidence collection and storage; report writing and data integrity designed to modernise our processes.
- **Introduced a product for Food Business Operator account access** which provides industry with 24/7 online access to enforcement data.

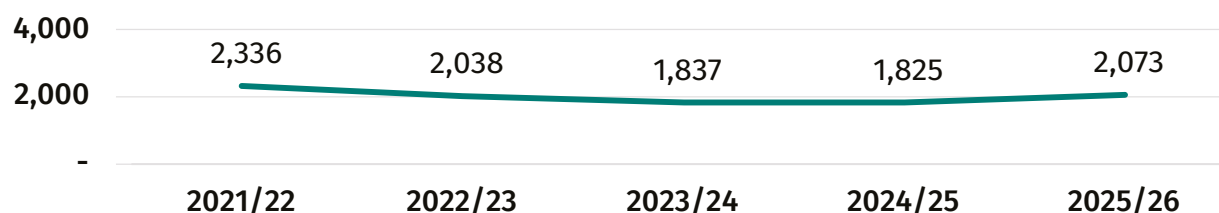
- **Implemented enhanced digital application for dairy hygiene inspectors** which improved data security and led to wider use by veterinary auditors.

We deliver expert technical advice to enforcement authorities, FBOs, and third parties on the application of food and feed regulation. In 2025/26, key activities linked to the Official Controls delivery included meat charging. We charge operators for inspections in abattoirs, game handling establishments and cutting plants, with rates reviewed annually. Generally, charges for services like regulation are expected to recover full costs. However, we have long provided a discount (up to 90% for the smallest abattoirs).

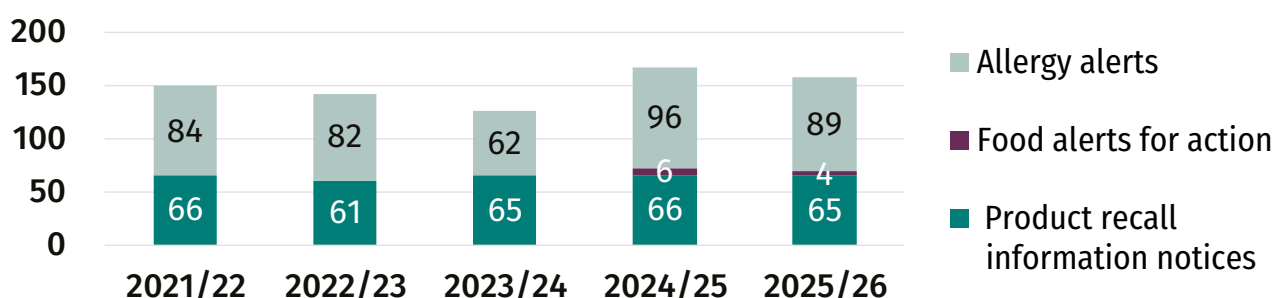
The discount has operated under a scheme since 2016/17, which we evaluated engaging with stakeholders and our Board. Following a call for evidence, proposals for a revised, more targeted scheme were developed and subjected to public consultation in 2026. Final proposals will be presented to our Board in late 2026 with subsequent decisions on future support taken by Ministers. A legal provision has been recognised in the accounts. Due to the sensitive and ongoing nature, we will disclose only the general nature of the dispute. This disclosure is included in the provision note to the accounts.

C. Response to food and feed incidents

We protect UK consumers by managing incidents 24/7, 365 days a year. Our key priority is to coordinate our response to food and feed safety incidents including foodborne disease, allergens and outbreaks. Incidents are classified as High, Medium or Low based on defined criteria to support timely, risk-based management. An updated risk classification matrix will be trialled in 2026/27 ahead of rollout across 2026/27.

Fig.6: Food and feed incident notifications received by FSA

Volume of food, feed, and environmental contamination incidents increased by 14% from 2024/25 (fig.6). This could be due to various factors such as increased reporting of concerns or changes in testing approaches and sampling programmes, in line with previous trends. Allergen-related incidents accounted for 15.5% of the total, +1.5%-points from 2024/25. Improved data capture with a new case management system and detection methods alongside other factors means this does not indicate increased allergen concerns. They are primarily associated with labelling verification and quality control failures with no clear seasonal pattern indicating a persistent systematic risk.

Fig.7: Food alert notifications issued by the FSA

Allergy alerts decreased in 2025/26 and product recall information notices and food alerts for action remained stable during 2025/26. The leading category for incidents was Pathogenic Microorganisms (413 cases). Further detail on incident categories can be found in our [annual Board paper \(June 2026\)](#).

Improving our approach to preventing and managing incidents

We are progressing towards a preventative risk-based model that builds system resilience that will compliment how we manage and respond to incidents. This includes clearer differentiation between acute risks requiring escalation and chronic risks requiring coordinated, upstream

management with more work planned in 2026/27.

We have improved our ability to identify, articulate and manage risk through clearer operational controls and have established a new performance framework for 2026/27. Root Cause Analysis (RCA) is better utilised to identify systematic issues, inform upstream interventions and share learning with industry.

RCA insights are published every six weeks for animal feed and pet food incidents, highlighting hazards, root causes and preventative measures. Enhanced engagement, including publications and targeted LA communications, is supporting behaviour change, resilience and shared ownership of risk.

D. Response to food crime

How comprehensive is our understanding of food crime

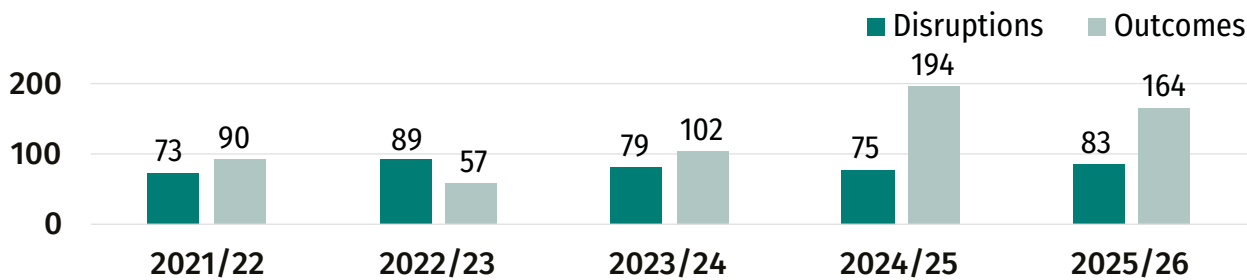
Our understanding of food crime is well developed. Domestic and international partnerships are critical to this, enabling intelligence sharing, coordinated enforcement, and a more effective response to threats.

- We led partner activity to tackle illegally imported meat, removing 51.2 tonnes of unfit product (worth £0.5 million) such as bushmeat species from the UK food chain.
- We disrupted organised crime by working with partner agencies to target illegal meat distribution and stop stolen livestock entering the food chain.
- Through annual participation in Operation OPSON, we coordinated with 32 LAs, testing over 300 samples and delivering recalls, intelligence development and enforcement action in the UK and internationally.

Impact against food crime

Disruptions and outcomes measure our impact on food crime. Disruptions, validated by the National Crime Agency, reflect activity that directly impacts serious organised crime. Outcomes capture activity outside the disruption criteria, such as action against regulatory breaches, before it escalates into serious organised crime. We exceeded our targets of 75 disruptions and 130 outcomes, including the seizure of misrepresented or counterfeit wine and prosecco worth £500k, leading to an arrest, and the removal of 16 tonnes of misrepresented basmati rice in counterfeit packaging, resulting in five arrests and custodial sentences of over 11 years across our investigations.

Fig.8: Disruptions and outcomes achieved by financial year



We secured successful judicial results in 2025/26, disrupting criminals’ ability to conduct unlawful practices and deter those considering criminal activity. These results included:

- Securing convictions against four defendants and a food business for returning unfit meat to the food chain. We removed 1.9 tonnes of illicit animal by-products, with combined sentences of over eight years’ imprisonment.

- A defendant involved in the illegal slaughter and distribution of smokies was ordered to pay £31k, with a 12-month custodial sentence if they fail to repay.
- Supported counter-fraud operation targeting businesses suspected of laundering proceeds from payment diversion fraud, resulting in four arrests, two cease and desist notices and identification of payment flows ranging from £100k to £13 million.
- An investigation into the impersonation of legitimate UK food businesses resulted in a 2.5 year custodial sentence for handling stolen food worth £500k, and a seven-year director disqualification.
- Delivered 23 presentations on food crime prevention to food businesses, industry associations and universities.
- Issued three Food Crime Alerts to industry to raise awareness of serious fraud risks.

Use of additional NFCU PACE powers

Additional powers (introduced May 2025) for authorised food crime officers in England and Wales were used across five operations, improving operational autonomy, efficiency and reduced reliance on police and LAs. A complaints procedure was established with the Independent Office for Police Conduct, with no complaints received. A voluntary interim inspection arrangement with His Majesty's Inspectorate of Constabulary and Fire & Rescue Services was established while options for full inspection are explored.

Enhancing our prevention approach

We enhanced our prevention capabilities, increasing our visibility to small and medium enterprises by working through industry associations, third party auditing schemes and attendance at trade shows to achieve the following results:

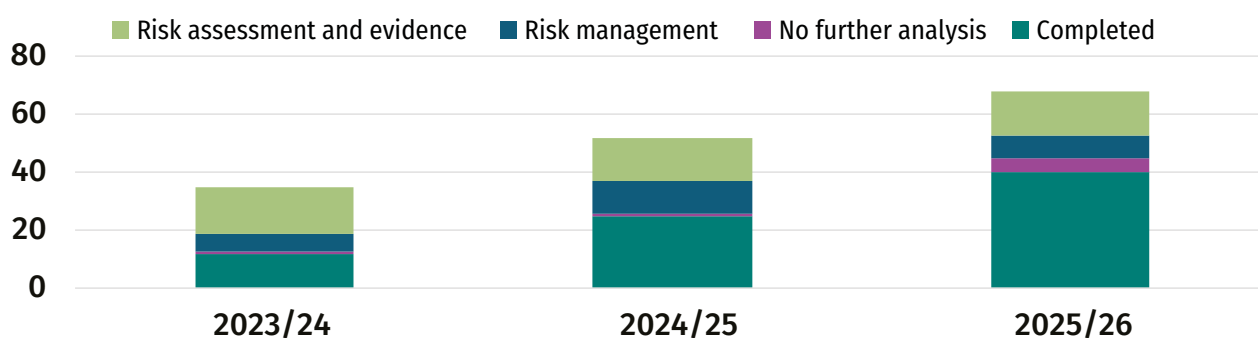
- Delivered food crime prevention exercises including 10 in-person sessions to 151 industry partners to increase food crime resilience.
- Delivered in-person training for third party food safety auditors, including three sessions to 48 auditors to increase understand of food crime and how to report.

E. Risk Analysis Process and Market Authorisations Service

Risk analysis process

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

Fig.9: Status of risk analysis issues on the issues register (England, Wales and Scotland)



Our cross-government structures align three and four-country working and contribute to effective partnerships between FSS and other key government departments. No formal dispute resolution was triggered on any individual risk analysis issue during 2025/26.

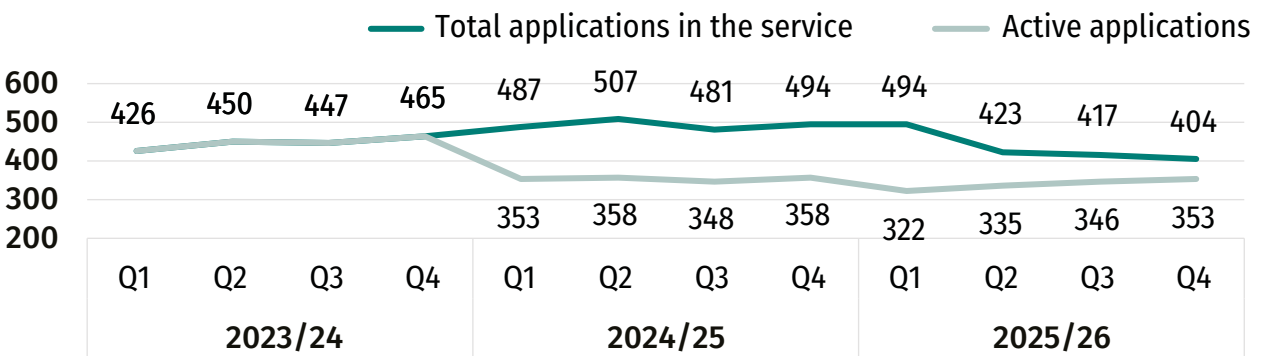
Issues that reach risk assessment were published on a public register in line with our openness policy. 68 issues were recorded (+16 from 2024/25) as risk assessments were commissioned to inform risk management advice. 40 issues were complete (+15 from 2024/25). Since March 2025, there were 16 new additions to the register; 15 issues have progressed to completion, and 4 issues required no further risk analysis. This included:

	Assessment of the listeriosis risk from enoki mushrooms for UK consumers informing the publication of consumer advice.
	Assessment of emerging marine biotoxins in UK waters , with no change to advice or monitoring due to insufficient data, using a Committee on Toxicity statement.
	Reviewed advice on the safety of Titanium Dioxide (E 171) as a food additive.
	Published consultation on proposals to ban bisphenol A (BPA), other bisphenols and bisphenol derivatives in food contact materials .
	Publication of a rapid risk assessment and updated industry and consumer guidance for glycerol in slushed ice drink products .
	Published guidance following the Joint Expert Group for Food Contact Materials' final position on the safety of ocean-bound plastic in food contact materials .

Market Authorisation Service for regulated products

Regulated products are food / feed products that require authorisation to ensure safety before being placed on the GB market. In 2025/26, we received 81 applications and, as of 31 March 2026, 404 applications remain in the service. We progressed 59 applications through risk assessment to risk management.

Fig.10: Total vs active applications in the service



Incomplete applications received since the service launched (Jan 2021) remain low, supported by improved applicant guidance and Case Management System application portal functionality. 84% of contacts progressed to applications (90% in 2024/25).

Alongside reforms to the Market Authorisations regime, we adapted our approach in response to the proposed UK-EU SPS Agreement and its potential implications for future authorisations. Further detail on reforms to the regime is in the **'Policy Maker'** section. Details of the proposed SPS Agreement are subject to negotiation, once any agreement is in place, it is expected that the GB authorisation process will no longer operate (subject to any exceptions agreed). Meanwhile, we continue to operate the Market Authorisation Service. However, the anticipated timeline of implementation means that a substantial number of applications would be unlikely to reach the point of ministerial decision before the proposed Agreement comes into effect.

To ensure we prepare for a smooth transition to the proposed new system

under an SPS Agreement, principles for prioritisation of applications currently in the system were agreed by the FSA and FSS Boards and Ministers. We continue to put consumer safety first, prioritising work where there is a potential food or feed safety risk, work on applications within government priority sectors for innovation and growth and products near the end of the process, particularly those on which we have consulted publicly. These principles are kept under review as negotiations progress. We wrote to applicants in March 2026 to explain the possible impacts of the Agreement and prioritisation to help them better understand the potential implications for their applications, so they can plan and prepare in light of the potential regulatory change.

As of 31 March 2026, of the 404 applications in the service, 51 are paused awaiting further information from applicants or clarifying regulatory status. We are progressing around 85 applications in accordance with the prioritisation principles.

Recommendations to Ministers

On our recommendations, Ministers authorised 16 applications and the service rejected 1 application in 2025/26. These related to:



*four of which were precision fermentation.

In 2025/26, 65 applications exited the service through invalidation (37) and withdrawal by the applicant (28). Since the service went live:



108 applications have been **authorised**



200 applications were **invalidated**



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



195 applications were withdrawn by the applicant



84 renewal applications have been **closed** following April 2025 reforms

F. Food Standards and Hygiene Delivery Models

In 2025/26 we continued to support LAs with the implementation of the new delivery model for food standards Official Controls. Intelligence from 2025/26 data indicates that of 154 LAs across England and NI responsible for food standards delivery, 88% have successfully implemented the new Food Standards Model in its entirety, while data from the remaining 12% demonstrates that they were delayed in implementing the new model as they were unable to provide the appropriate performance return, or their return was based upon the previous model.

This confirms that implementation of the new model has been challenging, most notably due to variation in third-party MIS contracted by LAs and the different versions of software in use. We worked with LAs and MIS providers to enable the required updates to IT systems to be implemented. However, this is a commercial matter between the two parties and our ability to directly influence these arrangements is limited.

G. Develop a sustainable Official Controls model

In the November 2025 budget, we were given government funding to develop proposals for a consistent, national approach to regulating large food businesses in England. This builds on earlier trials with large retailers and gives us a clear opportunity to review how the regulatory system needs to evolve more broadly.

Following extensive engagement, the FSA Board formally commissioned a programme of work with the vision to deliver an effective, resilient and trusted regulatory system that is fit for the future. We aim to deliver, subject to FSA Board approval, a consultation on a proposed approach to national regulation for large businesses in 2027.

We have committed to a consultative and collaborative approach to policy design, which reflects various stakeholder views on the proposed concept of national regulation. We used feedback to shape early thinking and will commence another period of engagement with sector stakeholders to

test and build upon this thinking. Our intention is to develop initial proposals and to iterate policy design choices. We will undertake a mapping exercise to understand the legislative landscape and identify a way to move forward with proposed reforms. We aim to bring an options appraisal to the FSA Board in March 2027 with a view to formally consulting on proposals later in 2027.

H. Recycled plastics

During 2025/26, we established an Official Control auditing scheme so UK recyclers of food grade recycled plastic can demonstrate compliance with Commission Regulation (EU) 2022/1616 and can continue or begin supplying to the EU market. Official Controls audits by the national competent authority should be completed within one year of an operator producing recycled plastic for food contact, and the European Commission should be notified of audit outcomes within one year.

Ministerial delegation of the relevant Official Controls function (cross-referenced to Regulation 2017/625) was acquired, allowing us to undertake audits. A dedicated training package was delivered covering audit approach, documentation expectations and risk-based repeat audit concepts.

Limited Commission guidance on the interpretation of the EU regulation, how to deliver audits or what audit reports should contain presented delivery risks. We mitigated this by carrying out an extensive review of the regulation and built scheme documentation to create a workable, repeatable system, based on established internal audit models.

All milestones agreed with Central Government have been achieved, which included undertaking the first Official Control audit by end November 2025 and submitting the audit outcome report to the European Commission by end January 2026. At end March 2026, four Official Control audits for recycled plastics had been carried out.

Policy Maker



Introduction

The FSA plays a key role in setting food system rules. We do this directly in our decision-making and Ministerial advice about actions needed to maintain food safety and standards and we deliver technical advice to enforcement authorities, Food Business Operators and third parties on the application of food and feed regulation advice to support Official

Controls delivery. We do this indirectly to advise other decision-making bodies. Regulatory divergence exists across trading nations; our remit across England, Wales and NI operates under three common frameworks which detail how the nations work together in devolved policy areas. Our work is underpinned by legislation which we regularly review, seeking opportunities to make our work more efficient and impactful.

Key deliverables to ensure we achieve our objectives for 2025/26

Objective 3: Support decision makers on rules relating to food		Objective 4: Create an effective approach to regulation	
<p>A. Assess and make recommendations on market access requests and provide technical input on ‘Sanitary and Phytosanitary’ and issues in trade agreements.</p> <p>B. Manage divergence, meet our common framework obligations and ensure consistency for consumers and businesses across the UK.</p>		<p>C. Develop a new regulatory regime for precision bred food and feed.</p> <p>D. Explore targeted reforms to the market authorisations regime.</p> <p>E. Explore options to improve the provision of allergen information for people with a food hypersensitivity.</p> <p>F. Input into Sanitary and Phytosanitary agreement negotiations.</p> <p>G. Establish a regulatory cell-cultivated products sandbox.</p>	

Achievements delivered and challenges overcome in 2025/26

A. Market access and input for issues with trade agreements

Imports market access

We are working with Defra’s UK Office for Sanitary and Phytosanitary Trade Assurance

on finalising outstanding audits ahead of the potential SPS Agreement with the EU.

We have carried out a range of audits covering public health and pesticide controls across multiple trading partners have been completed. The resulting recommendations are under review or are in

the process of being finalised. These audits span key risk areas including poultry production, Salmonella controls, aquaculture and fish and fishery products. Alongside audit delivery, engagement with international partners is ongoing to address specific market access issues and queries.

We continue to strengthen our audit and assurance protocols to support our responsibilities for ensuring food safety. This generates important insights, informing UK contributions to EU working groups on foods of non-animal origin.

Exports market access

We play an important role in advancing the government’s objectives for trade expansion and economic growth by enabling and expanding UK exports. By enabling compliance with importing countries’ regulations, we help maintain access to high-value markets and open opportunities into new ones. In 2025/26, we supported five inward audits, outlined below, aimed at maintaining access to existing export markets and facilitating entry into new ones:

 EU	Jun 2025	Live Bivalve Mollusc	 South Korea	Sept 2025	Pork and Poultry	 EU	Oct 2025	Fishery
 EU	Dec 2025	Poultry meat	 EU	Jan 2026	Beef			

We also coordinated an equivalence exercise requested by Canada to assess whether the UK’s control programme aligns with Canadian standards. We also led the FSA’s response to a questionnaire on milk and dairy products for Brazil, providing information to support the assessment of the UK’s inspection systems and facilitate exports.

The completed audits demonstrate the UK’s high regulatory standards and strong compliance framework, reinforcing our reputation as a trusted and reliable trading partner and strengthening our position in both established and emerging markets.

Access to safe imported food

We continued work to review and adjust controls on imported food, working with

Port Health Authorities to drive the targeting of controls towards commodities that pose a risk to public health. This saw increased border notifications raised to 1,008 (from 694 in 2024/25) when consignments of non-compliant food were intercepted and rejected at the border before they reached the UK market. This included food contaminated with microorganisms, mycotoxins, or pesticides residue beyond maximum permitted limits. Documentary failures were a common cause of consignment rejections, indicating administrative weaknesses in exporting countries and gaps understanding import requirements, rather than underlying safety issues. We are addressing this by providing advice through our Imported Food mailbox service and website, and by engaging directly with national authorities.

B. Managing divergence

Common frameworks

We worked closely with FSS on a UK-wide, Cabinet Office led programme to update and seek Health Minister clearance of the Food and Feed Safety and Hygiene Common Framework, operating provisionally since 2022. A selected list of provisional common frameworks was agreed for sign off in all four nations but those under our responsibility were excluded due to their interaction with the UK Internal Market Act.

Divergence

We monitor UK and EU regulatory divergence including maintaining awareness and engaging on cross-cutting EU initiatives on simplification and improving competitiveness. This will continue to identify issues early to support engagement and the UK's role in decision shaping under an SPS Agreement.

New FSA work that could lead to intra-UK divergence has largely stopped, in line with our Board recommendations with remaining areas tracked. This includes imports where the GB list of higher risk food and feed commodities differ in some areas from the EU.

C. Precision bred food and feed

In 2025/26 we focused on establishing the new precision breeding (PB) regulatory regime for food and feed. Precision breeding is a developing area of science, and the new regulations provide a route for products to be assessed and authorised for sale where they meet food safety standards. Our goal has been to implement a system that protects the public, supports responsible innovation, and gives businesses certainty about how and when they can bring products to market.

The PB regulations were made May 2025 and entered into force November 2025. We put the necessary processes, digital systems and guidance in place so applications can be received and assessed. We are ready to begin processing the first PB applications having established governance and support arrangements to oversee delivery and help applicants understand the new requirements. This marks an important step in moving from legislation to practical operation, ensuring PB foods are assessed safely and transparently before they reach the market.

D. Targeted reform to the market authorisations regime

The Food and Feed (Regulated Products) (Amendment, Revocation, Consequential and Transitional Provision Regulations 2025 brought our first two legislative reforms to the market authorisations process into force April 2025. We presented a paper on further proposals to our Board June 2025 to streamline the Market Authorisation Service. The Board were fully supportive of the proposals in principle and reaffirmed their strong commitment to reforming the Market Authorisation Service. However, in light of the uncertainty introduced by the SPS Agreement negotiations, the Board agreed we should wait for more clarity on the form that dynamic alignment may take and the likely timeframe before progressing.

E. Food hypersensitivity

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

Our Board agreed (December 2023) that non-prepacked food businesses should provide allergen information in writing and verbally and recommended that the provision of written information should be a legal requirement. Pending legislative change, we published best practice guidance for businesses (March 2025). During 2026, we are evaluating the impact of this guidance to understand how the best practice is being applied by food businesses and consumers, and any implications for future updates.

In December 2025, our Board endorsed Codex proposals for a standardised international Precautionary Allergen Labelling approach, noting that Codex standards are voluntary and do not change UK requirements.

Our free allergen e-learning (launched 2020) has been completed by over one million users. It has been accessed by various groups including food businesses, LAs, manufacturing, education, healthcare and social care, and the voluntary sector.

F. Sanitary and Phytosanitary agreement (SPS)

In 2025/26 We have continued work to support Government objectives to deliver an SPS Agreement with the EU. This includes understanding, and promoting, the implications of realignment with EU law for food and feed safety and consumer interests. We have advised Ministers on critical decisions and issues that would impact our ability to maintain food and feed safety and have worked with other departments and Devolved Governments to

develop the UK's negotiating position. We maintained adherence to the UK Government timelines, for the Agreement to be negotiated and implemented, helping to realise benefits for UK business and consumers as soon as feasible.

We provided expertise to the live negotiating sessions with the EU, advising in relation to food and feed safety and consumers' interests, ensuring consumer protections are appropriately maintained. We also started preparing for the implementation of any agreement, ensuring we successfully reintegrate FSA work such as risk analysis processes, systems and services with EU food safety agencies, systems and databases and governance arrangements. We supported cross-government effort to deliver primary and secondary legislation needed to enact the agreement and own 80 pieces of secondary legislation that may need amending. We support business readiness, working with Defra and others to ensure stakeholders are informed and prepared for alignment.

G. Cell-cultivated products

We run the cell-cultivated products (CCP) sandbox, alongside FSS and sponsored by the Department of Science, Innovation and Technology. The two-year programme aims to facilitate extensive dialogue with industry to gather learning about CCPs that we can use to inform regulatory actions proportionate to the risks of these products, without lowering standards. Since its launch (March 2025) the following has been achieved:



Validation for two applications for market authorisation, confirming they contain all required information for detailed scientific safety assessment to commence



Launched a business support service to provide tailored support to help with robust applications for market authorisation. We support applicants throughout the life of the application, offering both pre- and post-submission support



Conducted a series of workshops with CCP business, trade bodies and experts from academia to better understand the production techniques used to make cell cultivated products, and explore areas where regulatory clarity is required



Established network of international food safety regulators to share learning, knowledge and approaches regarding proportionate regulation of CCPs



Used learning from discussions with external stakeholders to inform our position on CCP regulatory policy requirements and to define how businesses wishing to bring CCPs to market need to demonstrate how they manage risks



Production and publication of guidance for industry covering novel foods taste trials; classification of CCPs as Products of Animal Origin; and scientific hazard management for allergens and nutrition



Held events with industry to keep them updated on progress and seek their feedback on FSA guidance published to date



Conducted surveys of businesses and investors to establish the impact we are having on their understanding of how to comply with regulatory requirements and their confidence to invest in CCP businesses

Innovation Research Programme (IRP)

During 2025/26, the IRP delivered targeted scientific, regulatory and innovation research to strengthen our readiness to regulate innovative food technologies, with a focus on precision fermentation. We generated new evidence, guidance, tools and engagement mechanisms to improve regulatory efficiency and future preparedness, with the goal of expediting precision fermented applications through the market authorisation process.

Significant progress was achieved across all programme objectives, with the IRP delivering its full planned scope and exceeding several operational targets. We strengthened the evidence base for regulatory decisions, improved clarity and predictability for industry. Key achievements included the following:



6 validation checks for 12 precision fermentation applications



4 safety assessments for 10 precision fermentation applications



2 draft Terms of Authorisation



2 ministerial submissions with 4 recommendations submitted for precision fermented novel foods, all approved by Ministers



Publishing four nation policy positions and precision fermentation specific guidance



Launched innovation guidance hub and business support service 1,118 views (35% more than other pages in the same period)

Evidence Generator

Introduction

The FSA produces and publishes scientific evidence and analysis, drawing on expert input and stakeholder scrutiny to assess risks and opportunities. This underpins targeted surveillance, responses to emerging food risks and decision making, supporting a strong global reputation for high-quality, transparent research.

Key deliverables to ensure we achieve our objectives for 2025/26

Objective 5: Ensure decisions, are informed by science and evidence	G	Objective 6: Build evidence, through science and research	G
A. Ensure risk analysis decisions and priority ‘core and change’ work are informed by timely and robust science and evidence.		B. Develop a labs and sampling regime that is fit for purpose and resilient to the future to assure food safety and authenticity. C. Identify and test technical and scientific innovations to enhance ours and partners’ capabilities through the National Food Surveillance Programme. D. Maintain and build our evidence base on the public interest in food.	

Achievements delivered and challenges overcome in 2025/26

A. Science, evidence and research

We regulate certain new food and feed through the risk analysis process, detail provided in ‘objective 1’. We delivered the following for 2025/26:

 Core risk assessments 15 (-4 from 2024/25) Enables evidence based action on our key priorities	 Incident risk assessments 170 (-20 from 2024/25) Supports incident response such as the infant formula recall	 Market authorisations 83 (vs target of 100) Lower than planned due to available resources
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We published three supplementary guidance documents for precision fermentation applicants and the first technical guidance for cell cultivated product applicants.

When reviewing the evidence for timeliness, quality assurance and fit for purpose, we achieved an annual score of 96%, the same as last year. Evidence included:

Fish caught from Lough Neagh: Based on sampling of fish from the Lough to understand the levels of cyanotoxins within the fish during all phases of the seasonal bloom of blue green algae, we delivered an updated risk assessment which confirmed that fish from Lough Neagh remain safe to eat.

Review of Campylobacter reduction interventions:

This provides a cross-chain review of interventions to reduce Campylobacter contamination in UK chicken production, spanning farms, slaughterhouses, processing plants, retail, and domestic and commercial kitchens, alongside survey data from FBOs. The findings will inform plans to reduce consumer exposure via chicken, contributing to our wider work to identify appropriate actions and interventions on foodborne disease.

B. Laboratory and sampling regime

Sampling is critical for understanding risk and compliance across the food system. In 2025/26, we delivered an extensive sampling programme with total expenditure of £5.4 million. These activities were delivered across four different types of sampling - science and research, regulatory monitoring, targeted surveillance, and Official Controls (enforcement). Key outcomes from this programme included:

- Delivered the Annual Retail Surveillance Sampling (RSS) programme, enabling targeted monitoring of areas of emerging and evolving risk.
- Generated data to support risk assessments, including data on specific commodity risks in relation to chemical contaminants and antimicrobial resistance.
- Fulfilled statutory food and feed safety monitoring responsibilities, including regulatory sampling of shellfish and associated waters, plus radiological monitoring.
- Coordinated reactive sampling and analysis in response to international food safety incidents, such as the cereulide contamination incident affecting infant formula.

Since 2020 a significant investment has been made in GB laboratory infrastructure, to counter well documented challenges to the system. In 2025/26 this included:

- £1.25 million in grants to Official Labs. This support capability building, equipment, staffing, method development and accreditation.
- £1.4 million on National Reference Labs. This supports Official Labs in incident response, knowledge transfer of analytical methods and non-routine testing.
- £426k to increase the number of laboratory scientists undertaking Public Analyst (PA) training, including a new collaboration with The Royal Society of Chemistry to further enhance the MChemA qualification, which is required to become a PA.

C. Foodborne disease and National Food Surveillance Programme

Foodborne disease

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

- responding to contamination incidents in food and feed and foodborne disease outbreaks, using findings from investigations to prevent incidents in future.
- monitoring industry adherence to food and feed safety standards.
- identifying and promoting effective interventions to reduce food contamination.
- assessing surveillance data, response and management of contamination incidents in food and feed and related foodborne disease outbreaks.
- commissioning research and horizon scanning to identify sources of foodborne disease-related infections.
- engaging with government and industry stakeholders to gain insight, share intelligence, and stay informed on emerging food safety risks and trends.

Trends of gastrointestinal (GI) pathogen reporting

We monitor four major bacterial GI pathogens against thresholds below which rates are considered within the expected range. A threshold breach signals the need for investigation and, if required, action. The thresholds are reviewed at least every five years to ensure they are based on the latest evidence and were last reviewed March 2025. The graphs below show trends in UK laboratory confirmed cases per 100,000 population of these pathogens provided by UK Public Health Agencies*. This includes all laboratory confirmed reports, in some cases infection may have been acquired by routes other than foodborne transmission.

Fig.11: Campylobacter

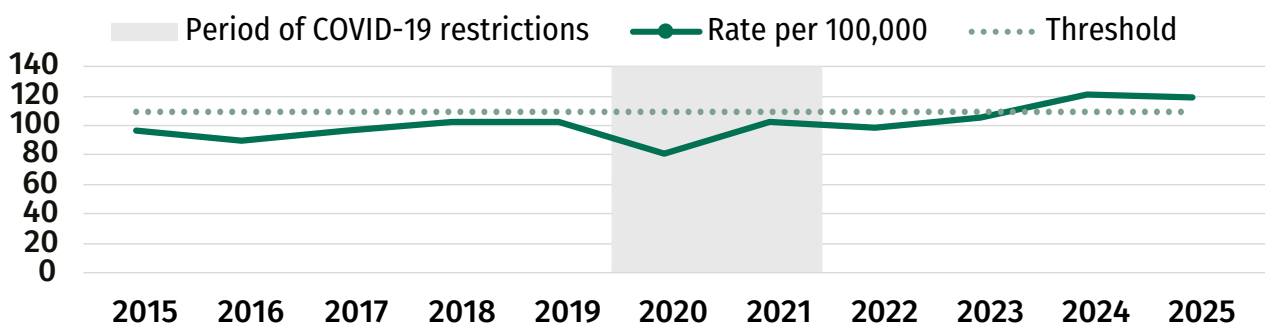
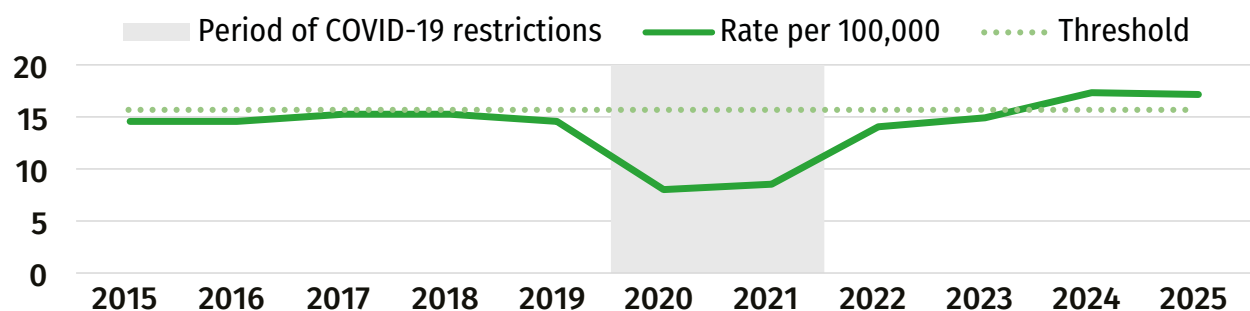
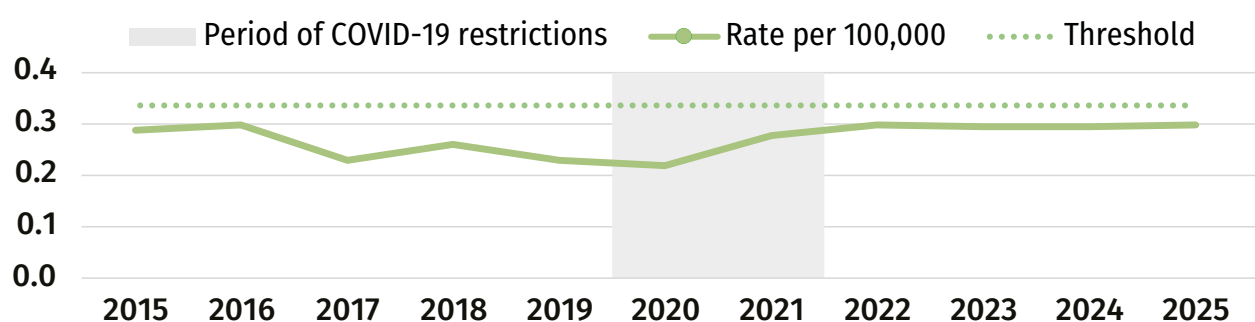
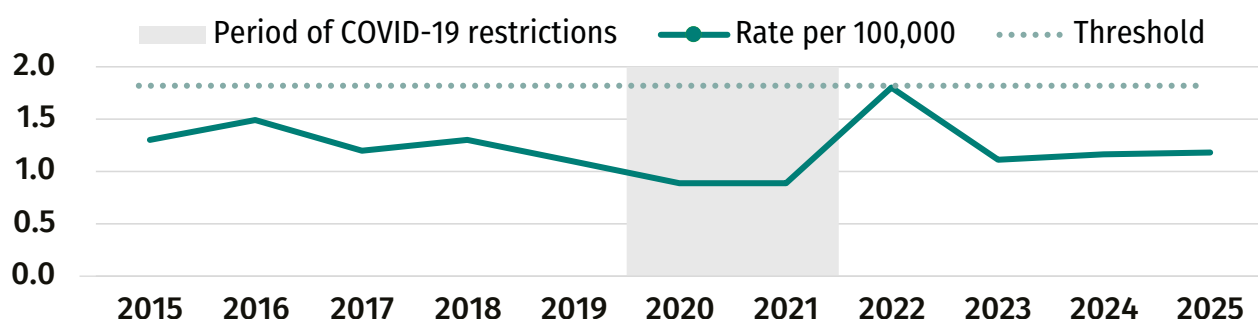


Fig.12: Non-typhoidal Salmonella**Fig.13: Listeria monocytogenes****Fig.14: Shiga toxin-producing E.coli (STEC) O157**

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

The 2025 rates of UK laboratory confirmed reports for all four pathogens were similar to 2024 rates. Rates of *Campylobacter* was stable between 2015 and 2019, fell during the COVID-19 period, and increased to levels above the threshold in 2024 and 2025. Rates of non-typhoidal *Salmonella* showed

reductions during the COVID-19 period before returning to, and then exceeding, pre-pandemic levels in 2024 and 2025. The rates of *Listeria monocytogenes* declined slightly during the COVID-19 period but returned to levels broadly consistent with the pre-pandemic range and below the

threshold. STEC O157 fluctuated at low levels, with a temporary increase in 2022 when two large national outbreaks were identified but remained below its threshold. We worked with the UK Public Health Agencies to investigate reasons for the rates for *Campylobacter* and non-typhoidal *Salmonella*, which were presented to our Board ([March 2026](#)). No hypothesis was able to account for the observed trends and were likely multifactorial in nature.

National Food Surveillance Programme (NFSP)

Detecting and identifying pathogens early and accurately tracing foodborne disease (FBD) outbreaks at source is critical to protect public health and reduce associated economic costs. The first year of the NFSP was successfully delivered, building on the strong cross-government biosurveillance partnership established through PATH-SAFE. Operating across sectors, the programme delivered innovative science, while strengthening our convenor role:

- Key capabilities progressed towards operational readiness, including piloting the Genomic Data Sharing Platform and advancing machine-learning models for *E. coli* source attribution.
- Explored novel approaches to surveillance and onsite diagnostics, including the use of AI and proof-of-concept studies were completed.
- Our One Health Connections event hosted March 2026 brought together biosecurity and biosurveillance colleagues from across government, academia and industry.

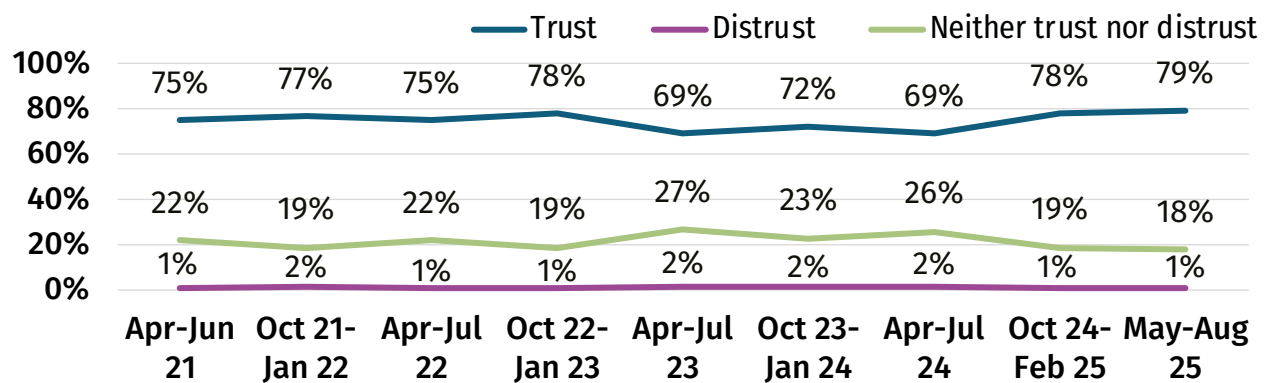
Impacts from PATH-SAFE were observed, including nine new peer-reviewed papers published. A technical review of scientific work conducted under PATH-SAFE was completed in 2025/26.

Like PATH-SAFE, the NFSP is aligned with and actively contributes to the Detect Pillar ambitions of the [UK Biological Security Strategy](#) by strengthening prevention-focused biosurveillance, with both programmes featured in its 2025 [Implementation Report](#).

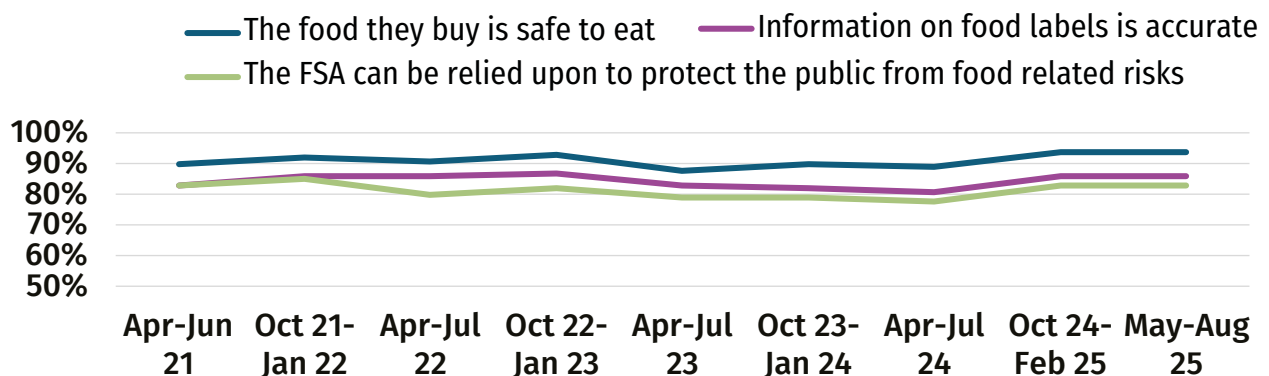
D. Maintain our evidence base on the public interest in food

To monitor progress against our mission and inform decision making, we conduct consumer research across England, Wales and NI. Our core consumer research includes [Food and You 2](#) – Our official statistic survey, conducted annually, monitoring key topics over time. [Consumer Insights Tracker](#) – A monthly online survey including topics such as concerns about food, novel foods and other emerging issues. These data sources inform key policy areas, research and communications activity across the FSA, providing evidence to support policy development, consumer engagement and risk assessment.

Food and You 2 provides ongoing monitoring of progress against our strategy, through measures of consumer trust in the FSA and the food system; central to our mission of 'Food you can trust'. Latest results from Food and You 2 (published March 2026, data collected May-August 2025) indicate awareness of the FSA is high, with 89% of respondents reporting they had heard of us. This has remained broadly stable since tracking began. Most respondents with some knowledge of the FSA, trust us to do our job, to ensure food is safe and what it says it is (79%); this remains high and stable. Distrust has remained low and stable, since tracking began in 2020 (1-2%).

Fig.15: Consumer trust in the FSA by Food and You 2 survey fieldwork date

Consumer confidence in food safety, food authenticity and confidence in the food supply chain also remains high, with 94% of respondents confident that food is safe to eat, 86% confident that the information on food labels is accurate and 83% confident that the FSA can be relied upon to protect the public from food-related risks.

Fig.16: Confidence in food safety and label accuracy by Food and You 2 fieldwork date

Watchdog



Introduction

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

Key deliverables to ensure we achieve our objectives for 2025/26

Objective 7: Speak out publicly about areas of consumer interest	
<p>A. Produce advice and comment publicly on human health statutory protections in trade deals to protect consumer interests in relation to food.</p> <p>B. Monitor the standard of UK food and regularly review the state of national food standards (concerning safety and authenticity).</p>	

Achievements delivered and challenges overcome in 2025/26

A. Impact of trade deals

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

In 2025/26, we provided advice to support scrutiny of the UK–India Comprehensive Economic and Trade Agreement, which was laid before Parliament November 2025.

We assisted Defra and DBT in several other ongoing negotiations. The UK and the Republic of Korea concluded negotiations and reached an agreement in principle December 2025. We expect to be commissioned to provide advice for the

DBT-led Section 42 report following the agreement’s formal signature. We supported ongoing negotiations with Switzerland, the Gulf Cooperation Council, Greenland and Turkey.

B. Monitoring national food standards and the food regulatory system

In June 2025 the FSA and FSS published [Our Food 2024](#), the fourth annual review of food standards across the UK. Our Food uses a range of data to highlight key trends in food safety standards across the four nations. Analysis of the available data found that while standards remained broadly stable, challenges persist in the wider food chain and regulatory landscape. Following the publication of Our Food 2024, we, alongside FSS, decided to pause publication to reflect with our partners on our plans for reporting food system data, and will not be publishing an Our Food in 2026.

Convenor and Collaborator



Introduction

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

Key deliverables to ensure we achieve our objectives for 2025/26

Objective 8: Work in partnerships across the food system



- A. Work with other UK governments, to ensure we contribute to the delivery of key cross-government priorities.
- B. Build our international reputation and influence as a food safety and regulation leader.

Achievements delivered and challenges overcome in 2025/26

A. Working with UK Governments on cross-government priorities

Our ability to protect consumers depends on effective cross-government collaboration. While we set and assure food standards, responsibility for improving the food system is shared across Government departments and devolved administrations. Delivering our mission therefore depends on close engagement on shared priorities, providing timely expert advice and developing coordinated approaches where our remits intersect.

In 2025/26, we worked cross-government to support delivery of priorities on food, public health and nutrition, maintaining effective four-nation working, supporting policy development and implementation and providing assurance and technical expertise.

This included work with on proposals for healthier food targets and reporting, food data transparency, the [Food Strategy for England](#), the [Regulatory Action Plan](#), [Food Matters: Wales](#), the [Community Food Strategy](#) in Wales and the [Northern Ireland Food Strategy](#). The following sets out our progress with our partners in delivering these priorities:

Regulation for Growth and Defra's Food Strategy

We supported the delivery of the government's missions by contributing to the [new approach to ensuring regulation supports economic growth and innovation](#) alongside maintaining high levels of public health and consumer protection. Our central focus was how food regulation can enable growth without compromising safety and consumer confidence. We successfully delivered four commitments as part of the government's Regulatory Action Plan, published March 2025:

- Implemented new approaches to LA food standards and food hygiene regulations to make inspections more risk-based and proportionate.
- Became designated as competent authority for recycled plastics (**'Objective 2'**).
- Supporting inward trade audits (**'Objective 3'**).
- Published the UK's first safety guidance for cell cultivated products (**'Objective 4'**).

We also engaged with the Department for Business and Trade (DBT) on work under the growth mission, including government commitment to reduce the administrative burden of regulation on businesses. As part of this, we modernised our regulatory processes through reforms made to the market authorisation process (see **'Objective 1'**).

We supported the design of Defra's policy paper, A UK government food strategy for England, considering the wider food system. We highlighted links between regulation, food affordability, health outcomes and consumer trust.

Healthy Food Targets and Reporting (HFTR)

In 2025/26, we supported the Department of Health and Social Care (DHSC) to develop HFTR, a proposed initiative for large food businesses to report on the healthiness of their food sales and set improvement targets. We provided expert advice and support to DHSC to shape early policy development, helping ensure emerging proposals are proportionate, workable and enforceable.

In December 2025, the DHSC Minister identified us as a potential future regulator for HFTR, subject to consultation and Ministerial decision. In March 2026, our Board endorsed continued engagement with DHSC and early consideration of the

design, delivery and resource requirements that a potential future regulatory role would entail.

Food Data Transparency Partnership

We continued to collaborate with government departments, academia and industry to strengthen the data infrastructure and standards needed for consistent, accurate and accessible environmental impact data across the agri-food system. In 2025/26, the partnership refined its focus exclusively on environmental impact measures, with company-level health metrics reporting moving to the HFTR programme. We transitioned from co-chairing a separate data and technical working group, to membership of a merged eco working group, ensuring our technical expertise is better integrated into proposals for eco metrics and data infrastructure.

Food Matters and the community food strategy in Wales

We worked closely with Welsh Government to help develop and implement policies aimed at improving public health and protecting consumers, including support for restrictions on the promotion and placement of foods high in fat, salt and sugar, and measures to encourage healthy eating in schools. In addition, we supported delivery of the Welsh Government's Community Food Strategy by helping community food initiatives and small producers meet food safety and regulatory requirements.

Nutrition Northern Ireland (NI)

In NI, we share responsibility for developing, delivering and evaluating dietary health policy and nutrition surveillance, aiming to improve health outcomes by increasing the availability of healthier food and understanding of nutrition, delivered through:

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

The Department of Health published its obesity strategy '[Healthy Futures](#)' (Nov 2025) setting various actions to create a healthier food environment. We have responsibility for delivering several of these outcomes. We published research (Jan 2026) assessing the number of NI food retail and out-of-home businesses that may be impacted if legislation to restrict the promotion of food high in fat, sugar and salt, currently in place in England, was applied in NI. This research supports delivery of the strategy, providing an evidence base to inform policy development aimed at improving food environments.

Progress the Making Food Better Programme and its workstreams:

In 2025/26, MenuCal had 1,178 users, 1,674 logins and 6,102 recipes entered. Compared with 2024/25, there was a decrease in all metrics. Despite this, MenuCal continued to be accessed and used consistently across the reporting period.

Fig.17: MenuCal users per quarter

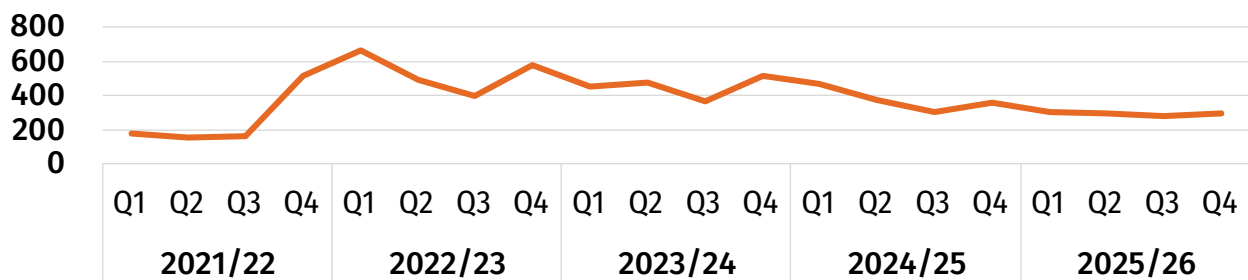


Fig.18: MenuCal Logins per quarter

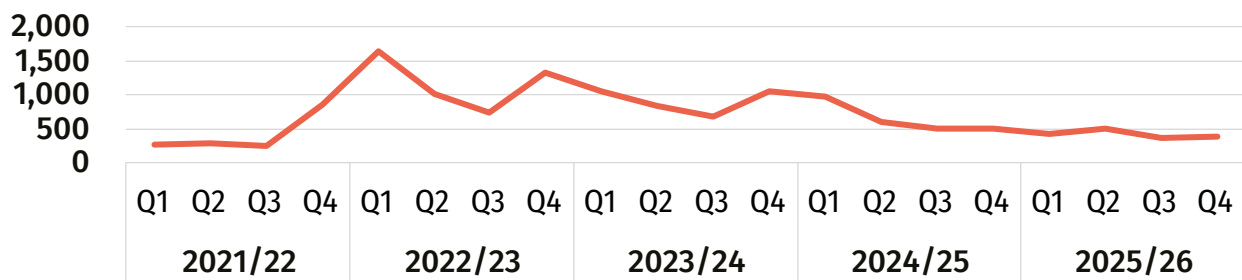
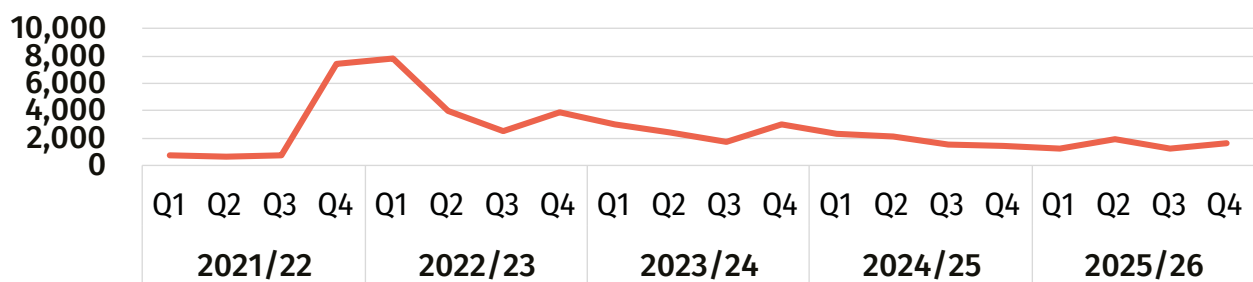


Fig.19: Recipes inputted into MenuCal per quarter



Progress implementation of the nutritional standards in Health and Social Care (HSC) and council settings

We continue implementing nutritional standards across the NI public sector. Revised nutritional standards for HSC settings were launched (Sept 2025), alongside a public sector workshop with NI government departments. We published a report evaluating pilot implementation of nutritional standards for vending. Research demonstrated that vending nutritional standards can be applied successfully when there is careful product selection (ensuring that lower calorie/sugar products are similar in type and appeal to the original offering) and vending machine operators are engaged early and throughout the process. Continued engagement has resulted in three local councils and two public sector venues now committing to implementing vending nutritional standards.

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

We published a literature review exploring strategies that could help improve children’s menu offerings (Dec 2025). We hosted a cookery demonstration and expert panel discussion (Feb 2026) to promote our healthier catering guide for children’s menus at IFEX, NI’s flagship hospitality and foodservice trade event.

B. Building our international reputation

We build our international reputation by proactivity seeking opportunities, being receptive to incoming requests and prioritising international business. Key engagement included the following:

 Italy	Apr 2025	Developed a memorandum of understanding with Italy’s Department of Central Inspectorate for fraud repression and quality and protection of agri-food products (ICQRF).
 Chile	Apr 2025	Our CEO attended and gave a well-received presentation on Harnessing Data to Transform Food Safety Regulation at the International Heads of Food Agencies Forum (IHFAF).
 Association of South East Asian Nations	Sept 2025	We welcomed an inward delegation from the Association of South East Asian Nations (ASEAN). Under the newly launched UK-ASEAN Health Security Partnership, led by the Foreign Commonwealth and Development Office, the delegation met UK peers in counterpart agencies to conduct a structured exchange and take relevant learning back to their home countries.

Other targeted engagement activity included progressing updates to our memorandum of understanding with Health Canada; the Chair meeting key partners in Poland and Denmark and contributing to key global forums such as the Global Food Safety Initiative and Strategic Food Safety Dialogue. We hosted and participated in multilateral groups, including the North Sea Subgroup (UK, Ireland, Belgium, Netherlands, France, Germany) and QUADS (USA, Canada, Australia and New Zealand), and continued engagement with other EU Member States to support SPS objectives. These activities supported collaboration on shared priorities such as food safety preparedness, veterinary capacity, innovation, and tackling food crime.

Enabler



Introduction

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

Key deliverables to ensure we achieve our objectives for 2025/26

Objective 9: Provide the right people, resources and processes



- A. Attract, retain, and support our people, identifying current skills and needs and delivering and implementing the People Plan.
- B. Reshape the FSA to continue delivering our role effectively and sustainably in a rapidly changing environment.
- C. Deliver and develop data and digital services for internal and public users.
- D. Ensure efficient and effective performance by our enabling functions that allow our organisation to operate.

A. Deliver and implement the People Plan

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



Excellent employee experience



Maximising capability



An enabling organisation

In 2025/26, we continued to support our staff in delivering our priorities and strategy.

Employee experience

We continued to strengthen our employee experience through targeted improvements to reward, wellbeing and culture. Awareness and use of our benefits offer increased, however, satisfaction with the total package declined, particularly for frontline colleagues, highlighting a need to refine reward allocation. Our values remain well embedded, with strong pride in working for the FSA and clarity on how roles contribute to our objectives. We have refreshed guidance and resources supporting safe working across all contract types. While health, wellbeing, fair treatment and inclusion scores remain above Civil Service benchmarks, falling fair treatment scores and higher reporting of bullying and harassment indicates areas for improvement. The culture enquiry planned as part of our strategic workforce planning for 2026 will provide deeper insight to inform next steps.

Maximising capability

We strengthened leadership, management and organisational capability through the rollout of a management training package, improved performance management and delivery of the corporate development plan. Completion rates for extended check-ins have improved (96.9% for Grade 6 and 7) and a talent management pilot was launched to support more consistent development and progression. While learning and development scores remain above Civil Service benchmarks, perceptions of career opportunity have declined, particularly for frontline colleagues, highlighting the need for clearer pathways and succession planning across Civil Service professions. Inclusion remains a strength, with accreditation milestones achieved and consistent 2025 People Survey scores across different demographics, though targeted action is needed to address emerging disparities around 'Speaking Up' and line manager support.

An enabling organisation

We strengthened the foundations of an enabling organisation through improved systems, planning and estates. Our finance and HR system is embedded, enhancing access to real-time people data and supporting performance management, with further functionality planned. Corporate planning and prioritisation have matured through a multi-year approach, clearer governance and enhanced manager toolkits, contributing to strong scores on organisational purpose, workload and work-life balance. Confidence in change management has declined, particularly among frontline colleagues and a refreshed 'Fit for Change' toolkit will be embedded to help address this.

B. FSA Ready

FSA Ready is a multi-year change programme focused on how we work, how we are structured and the capabilities we need for the future. Through a coordinated series of projects, the programme aims to reshape the FSA to make the most efficient and effective use of our resources, embrace new technology, grow our ability to use data and intelligence to respond to risks in an increasingly complex food system, and strengthen our partnerships across the food system to deliver our mission. Since programme launch (April 2025), several projects have been initiated to enable long-term transformation. Key progress during 2025/26 includes:

- Establishing a project to explore how our enabling functions are delivered, resulting in a series of recommendations to deliver these more effectively and efficiently.
- Launching a project to design and implement two new directorates, ensuring we are structured to meet future strategic and operational demands.
- Initiating a project to create a single 'risk and intelligence hub' to establish a unified risk framework and enhance intelligence sharing through a single data platform for a more data-led approach to identifying and responding to food system risks.
- Integrating a Technology Transformation Strategy into the programme to improve our use of data and technology.
- Creating a project to establish an Operational Policy Function to provide policy leadership across our operational responsibilities to enable more systematic sharing and implementation of best practice.

Collectively these activities represent important building blocks for the programme and have focused deliberately on creating the conditions for sustainable change. Given the programme's early stage, quantitative benefits realisation is limited but more substantive metrics will be developed as projects move into the implementation phase.

C. Deliver and develop data and digital services

We maintained stable, secure, and effective IT services supporting colleagues to work productively across office and home-enabled environments. Investment was directed towards strengthening cyber security, improving resilience, and ensuring our technology infrastructure meets our evolving needs. We worked within government standards and frameworks, delivering value for money while maintaining the reliability of systems that underpin our regulatory and scientific functions.

During 2025/26, we progressed our website modernisation programme, with a move to the government platform marking a significant milestone. This delivers a more accessible, trusted experience for consumers, businesses and stakeholders. It brings us in line with the wider government digital estate, offers lower running costs and improved security through government-grade hosting. Work will continue in 2026/27 to further develop our presence on the platform in line with our digital strategy.

D. Other significant contributions to the enabling function

Complaints to the Parliamentary ombudsman

We are committed to handling complaints fairly, promptly and transparently, using them to put things right where necessary and improve our services. Complaints are managed in line with our internal procedure, with oversight to ensure appropriate escalation, learning and assurance where wider issues arise. During 2025/26, no complaints were accepted for full investigation by the Parliamentary and Health Service Ombudsman (PHSO). The PHSO conducted preliminary examination of two complaints previously investigated by us but to date neither has progressed into a formal investigation. There were no investigation outcomes reported on by the PHSO in relation to the FSA. There were no previously referred cases concluded, and therefore no outcomes arising from earlier investigations to report.

Although no Ombudsman findings were issued during 2025/26, we focused on learning from complaints more broadly. Feedback from complaints is reviewed to identify themes, systemic issues, control weaknesses, and ensure that required improvements to processes, guidance or communication are identified and acted upon. Where learning is identified, it is shared with relevant teams to support continuous improvement. We continue to engage constructively with the PHSO and will report outcomes of investigations, in future reports once findings have been issued.

Performance in correspondence with public and MPs including Parliamentary Questions

We do not centrally record all incoming and outgoing correspondence and contact with the public. Our contact details are available on our website for the public and food businesses to contact directly. Due to a change in call system in 2025/26, we are unable to provide data on incoming calls, however, we handled 6,144 cases from the public via our online form (+513 from 2024/25).

During 2025/26, the Chair and Chief Executive responded to 78 items of correspondence, including items sent by members of the public to members of Parliament, replying to 97% within target. We drafted answers for 68 written parliamentary questions, returning 90% on time to the Department of Health and Social Care to answer via their Ministers.

Details in respect of any significant issues

No significant events have occurred during or since the end of 2025/26 that materially impact our operations. We remain alert to external factors, including developments in the Middle East, which may pose potential risks to the food system. We continue to monitor the situation closely and work across government to assess and understand any potential implications for food supply, resilience and consumer protection.

Principal risks and uncertainties

To protect public health and consumer interests in relation to food, we have identified five principal risks, each mapped to their impact on our nine strategic objectives, as noted below. These are owned by appropriate senior leaders at Director level, with timebound mitigations and reviewed quarterly, with additional reviews as required. Complete risk elimination is not always possible or cost-effective. We actively monitor and manage risk in line with our risk policy and appetite and provide assurance to our Audit and Risk Assurance Committee. Key mitigations are summarised below.

Strategic objective key:

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

Principal risk trends and key mitigating activities

Residual risk rating key:

R **Severe:** rapid action needed

A **Disruptive:** additional mitigation needed

G **Controlled:** active monitoring

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

Residual risk rating	Trend this year	Link to strategic objective
A	Stable	1 3 4 5 6

Context: Keeping people safe by reducing food risk is our core purpose. This risk relates to failures in governance, systems, skills and resources to reduce avoidable harm and consequences to trust in the food system.

To mitigate this risk we have:

- Ensured an effective risk analysis process, taking safety concerns through risk assessment and risk management including updating advice to businesses on ocean bound plastics in food contact materials following a safety assessment.
- Developed a robust system for authorising the sale of precision bred products, supporting a clear route to market while maintaining high safety standards.
- Undertaken scientific research to keep technical systems and test methods current.
- Applied horizon scanning to identify unknown or re-emerging risks.

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

Residual risk rating	Trend this year	Link to strategic objective
A	Improving	1 2 6

Context: We protect UK consumers by managing and coordinating responses to food and feed safety incidents. Over time, external pressures such as global events could increase the risk to supply chain disruption. There is a risk that insufficient capability or capacity could limit our response and impact consumer confidence in the food sector.

To mitigate this risk we have:

- Embedded contingency and resilience arrangements to major incident response.
- Maintained surge capacity and delivered incident management training to develop and strengthen skills, coordination and cross-government engagement.
- Delivered a Risk, Crisis and Management programme designed to strengthen resilience for major incident management and enhance cross-government working.

Risk 3: An inability to support LAs in delivering Official Controls that could reduce food safety risk to consumers and maintain confidence by trading partners and consumers

Risk exposure rating	Trend this year	Link to strategic objective
A	Stable	1 2 8

Context: Local and Port health authorities are responsible for delivering statutory food and feed Official Controls. As central competent authority for food safety, we oversee and assure the effectiveness of this system, working closely with LAs and PHAs to protect consumers.

To mitigate this risk we have:

- Strengthened LA performance monitoring through redesigned reporting requirements and targeted action on underperformance including analysis on workforce risk.
- Issued updated approaches to food hygiene Official Controls through the Food Law Code of Practice (England) to help LAs triage businesses at the point of registration and prioritise high-risk premises. This includes flexibility to use broader methods including remote Official Controls and recognising new qualifications.
- Embedded the LA resourcing tool for food hygiene to support effective delivery of Official Controls through the FLCOP (England).
- Initiated the Future of Food Regulation Programme. Informed by stakeholders, this has been created to look at a wide set of reforms to the existing food system.

Risk 4: An inability to maintain confidence and trust from consumers, businesses, government and / or other stakeholders and protect our reputation. This could affect our ability to deliver our strategic objectives to protect consumers

Risk exposure rating	Trend this year	Link to strategic objective
A	Improving	6 7

Context: Effective stakeholder engagement is critical to ensure we put consumers first. Stakeholder trust and confidence are central to a positive reputation, delivering priorities and maintaining trust in the food system.

To mitigate this risk we have:

- Delivered targeted engagement to support reform using events and briefings to gather feedback, build shared understanding and confidence in food regulation.
- Maintained regular engagement with key food system and government stakeholders to understand concerns, respond to issues and provide timely reassurance.
- Strengthened communications planning and support across reform programmes to ensure clear and consistent messaging on what the impacts of reform.

Risk 5: Cyber attack exploits a control weakness to compromise FSA systems or data, affecting delivery of our consumer protection role

Residual risk rating	Trend this year	Link to strategic objective
R	New	1 9

Context: Protecting consumers depends on secure, reliable operation of our information, digital services and technology. An evolving cyber threat landscape increases the risk of disruption from targeted attacks, phishing or ransomware. This could disrupt critical services, impair our incident response and damage confidence in the FSA and the food system.

To mitigate this risk we have:

- Identified and phased out unsupported software that creates vulnerabilities, alongside developing a new policy to improve control over software installation.
- Strengthened mobile device security to prevent unauthorised access to FSA devices.
- Implemented a robust disaster recovery approach to reduce the impact of large-scale attacks. This sets out recovery scenarios, the process to restore critical applications and supports compliance with government security standards.
- Established oversight group in line with the new government security standard to mitigate identified insider risks and review specific cases and threats.

Emerging risks

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

	Governmental factors: We monitor changes in the UK policy environment and engage with government on the implications for our regulatory role and food system resilience. Changes in policies and priorities create uncertainty around the pace and sequencing of key reforms (SPS, Future Food Regulation and those linked to the 10-year health plan and the National Food Strategy). This could impact our ability to plan and maintain the capacity and capability needed to deliver.	1
	Global and economic factors: Volatility in global markets, including logistics disruptions, commodity price fluctuations and shifting US tariff measures, added complexity to our mitigation planning and delivery. Changes in global trade may heighten risks to supply chains and food price, with knock-on impacts such as increased food crime and reduced collaboration across the food system.	8
	Regulatory innovation: Technological advances and demand for more sustainable protein sources are accelerating new product development, placing demands on the food system and regulation. If regulation does not keep pace with innovation, this could increase risks to food safety, authenticity and public confidence.	2 6
	Climate and environmental events: Severe weather events and <u>rising global temperatures</u> could affect food production, supply and distribution. Localised events can have wider consequences on supply chain disruption.	5

Fraud and error analysis

The focus remains on maintaining proportionate and effective arrangements to prevent, detect and respond to fraud, bribery and corruption (FBC) in line with the Counter Fraud Functional Standard. Activity is targeted at understanding risk, strengthening controls and raising staff awareness in higher-risk areas through targeted learning sessions and participation in regular wider organisational meetings.

In 2025/26, our fraud risk assessment process was refined, maintaining an effective control framework. Existing FBC risk assessments were reviewed, updated and additional assessments were completed for newly identified risk areas. These confirmed that existing controls are appropriate there were zero fraud cases of monetary loss during 2025/26 and therefore fraud risk remains low as reported in 2024/25.

Targeted FBC awareness training was developed and delivered to staff working in areas assessed as having higher inherent risk. This was complemented by wider awareness sessions covering the Civil Service Code, regulatory capture and fraud in payment systems. These activities were designed to strengthen understanding of expected standards of behaviour and improve awareness of fraud risks and reporting routes.

The 2024/25 biennial National Fraud Initiative (NFI) exercise was completed with zero cases of fraud or error identified. We are preparing for the 2026/27 NFI exercise with dataset expected to be uploaded at the beginning of Q3 2026/27. No cases of fraud involving a loss of public money were reported during 2025/26. Additional fraud risk assessments were completed, with all existing risk scores remaining unchanged. Trend data demonstrates low fraud risk with no confirmed fraud losses identified in 2025/26.

We manage several significant income streams (as detailed the financial

statements), however, there is a robust control framework that ensures that there is a minimal risk of fraud and error. Fraud risk remains well understood in areas where overall financial exposure is low and undertake focused awareness activity, ensuring controls remain proportionate and staff are clear about expectations, risks and reporting mechanisms.

Environmental protection and anti-corruptions / bribery matters

Anti-corruption / bribery matters: We have zero tolerance to FBC and are committed to preventing it through maintaining effective controls. We have established FBC response plans maintaining procedures for assessing risk in the event of FBC being discovered or suspected and having appropriate escalation procedures to our senior leaders and the Public Sector Fraud Authority (PSFA) where appropriate. We subscribe to the Cabinet Office Internal Fraud Database which captures any case of a member of staff who may have been dismissed for FBC.

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

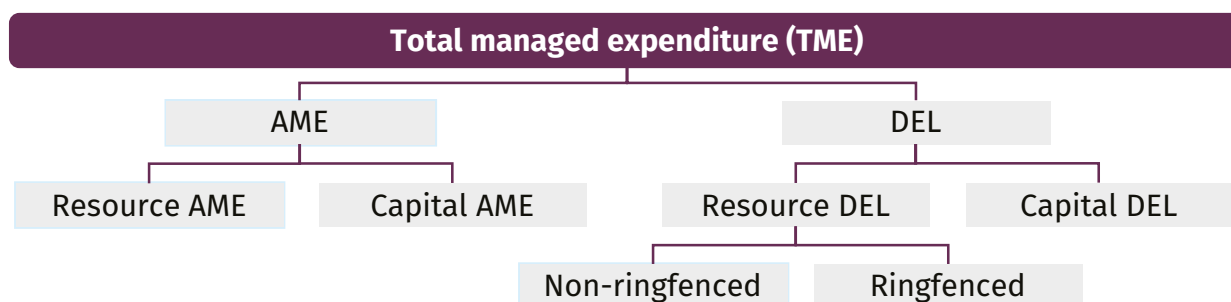
- **Integration** into policy making.
- **Prevention** of environmental damage by seeking policy design options.
- **Rectification** of environmental damage at its to remedy its effects later.
- **Polluter pays** the costs of pollution wherever possible.
- **Precautionary** approach to make a reasonable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

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

Financial review

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

Budgeting framework



The FSA is financed through the annual Supply Estimates process managed by HM Treasury. We generate income from services provided to external and public sector customers. We are accountable to HM Treasury, Parliament and the public for how we use public funds. In this section, and the SOPS, to support parliamentary accountability we set out and explain the differences between actual and estimated parliamentary accountability numbers. The **‘Reconciliation of net resource expenditure between estimates, budgets and accounts’** and **‘Core tables’** sections provide more detail. We publish our financial performance based on the Government’s accounting framework in the Statement of Comprehensive Net Expenditure, found in the **‘Accounts’** section.

Budgetary performance

Performance against budgetary control totals for 2025/26 is set in the table below:

Type of spend	Budget £000	Outturn £000	Underspend / (overspend) £000
Total managed expenditure	149,801	135,280	14,521
Total Departmental Expenditure Limit	139,948	137,194	2,754
Resource DEL	123,277	121,531	1,746
Non-ringfenced	118,969	117,699	1,270
Ringfenced	4,308	3,832	476
Capital DEL	16,671	15,663	1,008
General capital	16,671	15,663	1,008
Annually manage expenditure	9,853	(1,914)	11,767
AME resource	9,603	(2,124)	11,727
AME capital	250	210	40

Explanation of variances

The outturn for each type of spend falls within relevant budget limits. Our RDEL outturn was £121.5 million against a £123.3 million budget, representing a £1.7 million (1.4%) net underspend. This was driven by funding held to manage in-year risks, lower than anticipated staff costs due to higher levels of internal recruitment into vacant posts, and lower industry hour requirements reducing operational expenditure. Programme expenditure was lower than budgeted as some planned activity was reprofiled to align with resource availability and procurement requirements. We retained small contingency to manage unforeseen financial pressures, aligned with best practice.

Our CDEL outturn was £15.7million against a £16.7million budget, representing a £1.0 million (6.0%) net underspend. This was driven primarily by a reduction in the level of planned spend classified as research and development, lower investment in the estate and IT systems and a small contingency held to manage unexpected financial pressures.

Fig.20: Westminster RDEL departmental spending trend analysis (£000s)

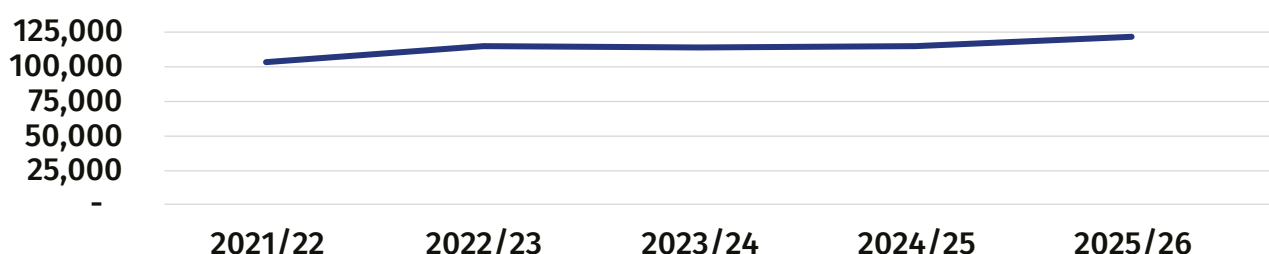


Fig.21: Westminster CDEL, RAME and CAME departmental spending trend analysis (£000s)

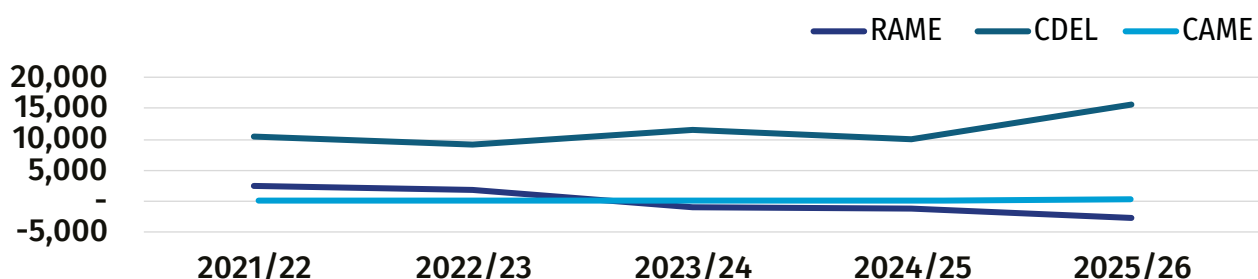
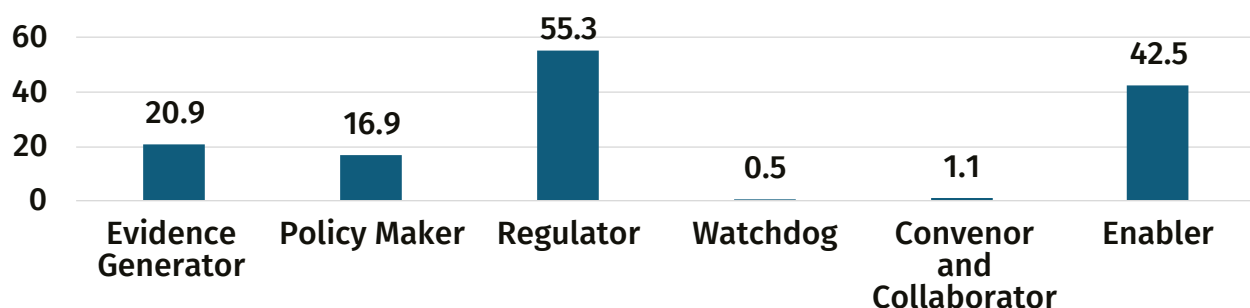


Fig.22: FSA total outturn 2025/26 by strategic role (£ millions)



Statement of financial position

Our financial position remains broadly stable compared with last year. The main change relates to the pension scheme managed by the London Pensions Fund Authority. The value of the pension asset decreased significantly, from £43.6 million at 31 March 2025 to £0.7 million at 31 March 2026 (see the **'Financial statements'** section). This change affects only the Westminster and Consolidated accounts.

The reduction does not reflect a deterioration in the underlying pension scheme. Instead, it is largely the result of a change in the valuation methodology used in 2025, which affects the amount of pension surplus that can be recognised in the accounts. As a result, a much smaller pension asset is reported this year. The reported asset is in recognition of the application of IFRIC14, and specifically the surplus fund figure. IFRIC14 requires an asset ceiling to be applied when there is a surplus and this is the present value of any economic benefit available in the form of refunds or reduced future employer contributions. Following the recent triennial valuation, there was no calculated surplus due as a refund on cessation, therefore the recognised pension asset is a reflection of the expected future benefit in the form of reduced employer contributions.

Further information about the pension scheme and the valuation can be found in notes 1.10 and 15 of the **Accounts** section.

Sustainability report

Climate change adaptation

Under the Climate Change Act 2008, every five years a UK Climate Change Risk Assessment is undertaken. In its 2022 assessment, the Climate Change Committee identified an information gap relating to the food system. Our first Climate Adaptation Report (Jan 2025) outlined our contribution to climate adaptation. While we do not hold a delivery role in system-wide adaptation, the report set out three key areas aligned with our strategic ambition to grow our contribution to food that is more sustainable.

We contribute to, and own several actions under, the National Adaptation Programme (NAP) in England and its progress is reported regularly. We contribute to the Northern Ireland Climate Change Adaptation Programme (NICCAP). NAP and NICCAP address the risks identified through the national Climate Change Risk Assessment, with specific departments and bodies responsible for taking relevant actions. Our actions under the NAP are highlighted in the forward-looking commitments section.

Organisational actions

Our Environmental Sustainability Strategy describes our priorities and actions to improve our environmental sustainability through policies, business practices and where we seek to influence stakeholders to do the same. It aligns with the existing Greening Government Commitments and sustainability requirements in support of achieving Net Zero by 2050. We update the Board annually, through our Audit and Risk Assurance Committee (ARAC), on our performance and progress in meeting our targets.

More sustainable food

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

Regulatory sandbox (details in **'objective 4'**): Alongside FSS, we launched a regulatory sandbox to explore cell-cultivated products (CCP), part of a UK Government strategy to tackle future food security and sustainability challenges. While it is early days for the CCP industry, there are studies that indicate the potential for reduced greenhouse gas, land use, and environmental pollution when compared to traditional meat production.

Food Data Transparency Partnership (FDTP) (details in **'objective 8'**): The Defra-led Eco Working Group focuses on delivering accurate environmental impact data and involves various stakeholders in challenging and informing policy development.

Research publications: We carry out research into food system impacts of climate change with a focus on our remit. Our Food System Strategic Assessment (2024) included a section focused on trends and issues impacted by climate change. We contribute to cross-government work on climate change impacts including participation in the SALIENT programme which tests approaches to encourage healthy and sustainable diets.

Processes, governance and performance

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

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

Forward looking commitments

We continue to deliver the three actions we are responsible for under the NAP:

- Identify and understand the effects of climate change on UK food safety through the [NAP3 period](#), including through horizon scanning activity and expert workshops.
- The Advisory Committee on the Microbiological Safety of Food held a workshop involving key external stakeholders to consider risks to food safety from factors including climate change. A report from the workshop will be published in 2026/27.
- Communicate evidence on climate impacts on food safety. We contributed to Defra's 2024 UK Food Security Report, the next report is due by December 2027, and we plan to publish our next Food System Strategic Assessment in 2026/27.
- Support businesses and consumers adapt to climate-related changes in supply chains and distribution networks by producing or revising guidance. In 2026/27, we will start developing guidance on droughts.

Taskforce on climate-related financial disclosure (TCFD) requirements

We have reported climate-related financial disclosures consistent with HM Treasury's TCFD-aligned disclosure application guidance which interprets and adapts the framework for the UK public sector. We complied with TCFD requirements for Phase 1 and 2, risk management and metrics and targets disclosures. In line with Phase 3, we do not consider climate change a principal risk and, as such, recommended disclosures relating to identification of climate-related risks and opportunities, and their impact on operations, strategy and financial planning, are not applicable. Notwithstanding this, we have provided a proportionate statement on the resilience of our strategy to climate change. We will keep our assessment under review and enhance alignment with recommendations where material in future reporting.

Phase 1 - Governance for climate-related risks

Climate-related risks and issues are managed through our existing governance and risk management arrangements, set out in the **'Governance statement'**. Climate and environmental events were identified during 2025/26 as potential emerging concerns but did not materialise into risks. These are under review and subject to ongoing monitoring. Responsibility sits with the Director for Corporate Services.

Phase 2 – Managing climate-related risks

We do not consider climate and environmental events to be a standalone principal risk, as they do not immediately impact our ability to deliver our aims and objectives. Climate and environmental considerations are embedded within our risk management approach. This includes:

- Periodic assessments and reporting to ARAC on climate-related risks and issues;
- Identifying climate-related factors that influence our principal risks, including interdependencies with other risks;
- Assessing climate-related and environmental factors that may affect new and existing policies and informing senior leaders of associated risks and opportunities;
- Providing assurance to the Accounting Officer that appropriate controls are in place to mitigate climate-related risks.

Failure to effectively identify and manage climate-related risks could impair decision making by limiting insight into future risks and reducing our ability to plan and build resilience. This could affect our ability to meet the Greening Government Commitments and fulfil requirements to report under TCFD. Climate-related risks are identified and assessed in line with our risk management policy and HM Treasury's Orange Book.

Further information on our principal risks and our overall approach to risk management is set out in the **'Performance report'** and **'Governance statement'** respectively.

Phase 2 - Metrics and targets for climate-related risks

We use metrics to assess climate-related risks in line with our Sustainability Strategy and Greening Government Commitments (GGC). The 2025–30 GGCs have yet to be published; in the interim, we operate under the existing framework, with current targets rolled forward, and will update our strategy to align with the new commitments once issued. Greenhouse gas emissions data has been prepared in line with the GGC reporting framework. Data is obtained from landlords and the Government Property Agency (GPA) where applicable. Reporting

boundaries and any limitations arising from unavailable utility data are explained within the relevant disclosures. Our performance against these metrics, targets and scope 1 (emissions from sources we own) and 3 emissions (other indirect emissions in the value chain) are detailed in the GGC section. For scope 2, indirect emissions from purchased energy, we are unable to provide complete utilities data across our estate as information for our London office provided by the GPA is unavailable for 2025/26. Disclosures are limited to our Wales and NI estate and are not directly comparable with prior years or targets set in our Sustainability Strategy and GGCs. We are working with the GPA to provide this information for future reporting years.

Phase 3 – strategy

Climate-related considerations are incorporated into our horizon scanning activities and inform our understanding of how the food system may evolve over time. We have conducted a futures thinking scenario workshop which included climate change. This scenario is not a prediction of the future, but an illustration of events and trends that might plausibly occur. It was designed to explore how our plans and assumptions could be affected by different future conditions, assess the resilience of our strategy and policies, and consider how we may need to intervene and adapt. We use the outputs to inform our decisions. For example, anticipating future challenges and increased volatility across the food system has been a key driver of FSA Ready (**Objective 9**), helping strengthen our capability to continue delivering our statutory role in a changing environment. We made the key assumptions that we still exist in our current format, and there have been no existential UK or world crises.

These scenarios, set mid-century, include various elements of climate change impacts such as extreme weather events, rising

temperatures and shifting biohazard risks, leading to disruptions to food supply. They also incorporated elements of adaptation activity, and new means of production and novel food types such as precision fermentation and cultivated protein.

We recognise climate change has the potential to influence our risk landscape over the long-term. Climate change is likely to be a key driver of volatility, reshaping global and domestic food production. This includes indirect, system wide risk such as changes in environmental conditions affecting the prevalence of foodborne disease, increased supply chain disruption and greater demand for innovation in food production and regulation. It may increase pressure to balance safety, public health and sustainability outcomes affecting the environment in which we discharge our statutory functions.

Across these potential risks, our core mission of food you can trust remains unchanged. While the food system and focus of regulatory activity may evolve, our statutory role in protecting public health and consumers’ interests in relation to food remains relevant. Future adaptation may be required in areas such as scientific capability, horizon scanning, evidence generation and regulation of emerging food technologies, but these changes do not fundamentally alter our mission. Despite the potential volatility and uncertainty associated with climate change, we consider our strategy to be resilient to plausible climate-related changes over the long term.

Potential climate-related impacts are considered through our existing risk management approach and we will continue to refine our assessment over time as evidence, data and scenario analysis methodologies develop.

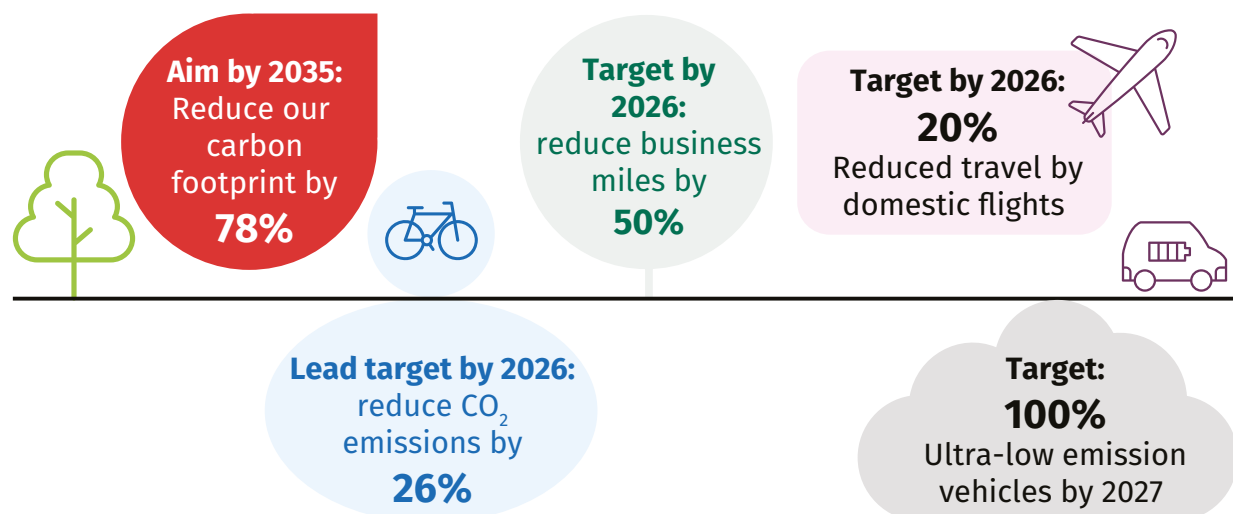
Greening Government Commitments (GGCs)

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

	Reducing our carbon footprint
	Conserving natural resources
	Prioritising sustainable procurement

Data is obtained from landlords and the GPA where applicable. Reporting boundaries and limitations from unavailable utility data are explained in the relevant disclosures.

Reducing our carbon footprint



Mitigating climate change: working towards net zero by 2050

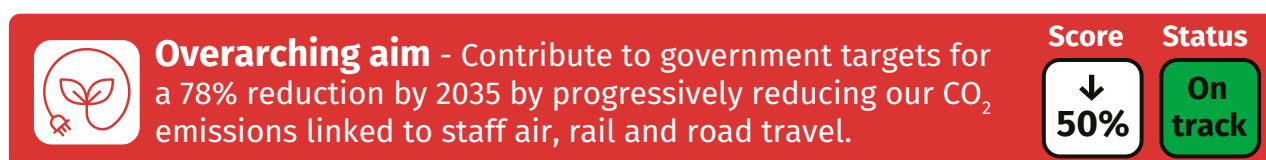
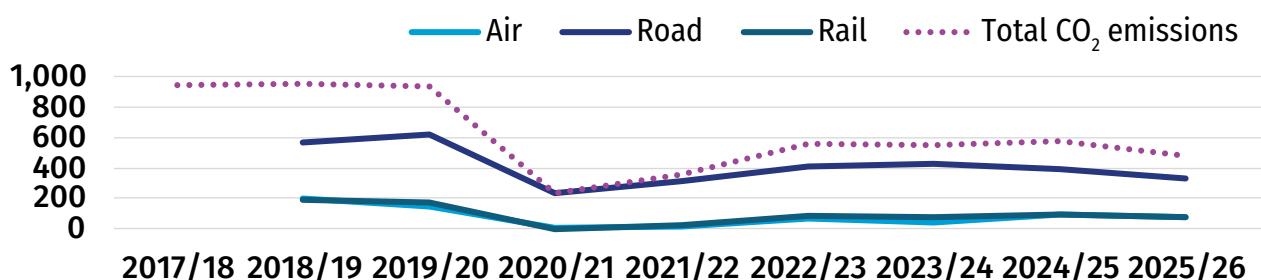
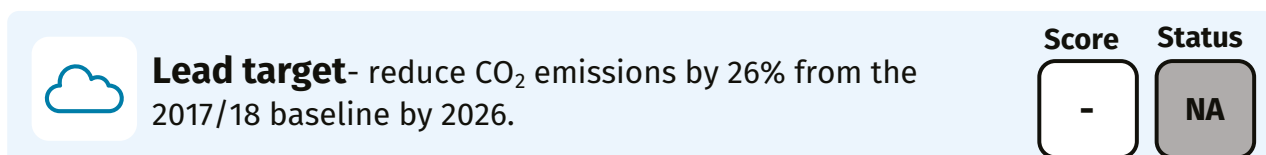


Fig.23: CO₂ emissions by air, road and rail (tonnes) - Scope 3 (indirect)



Total CO₂ emissions generated in 2025/26 linked to business travel was 477 tonnes, a decrease of 99 tonnes (18%) from 2024/25. Total emissions decreased by 50% from our 2017/18 baseline, ensuring we are on track to achieve our overarching aim by 2035.



We are unable to determine total building and business travel emissions as we are unable to provide complete utilities data across our estate as information for our London office, provided by the Government Property Agency, is unavailable for 2025/26.

Business travel - Scope 3 (indirect)



Supporting target- reduce business miles travelled by 50% from a 2017/18 baseline by 2026.

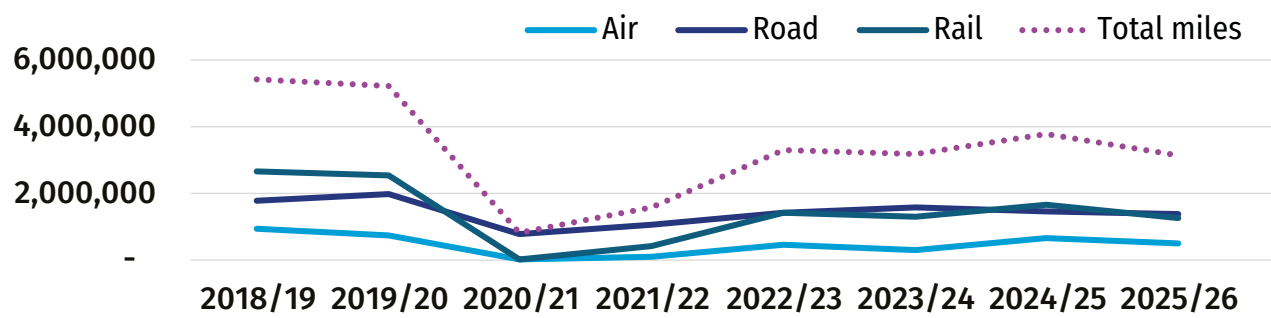
Score

↓
41%

Status

Near miss

Fig.24: Business miles travelled by air, road and rail



Total miles travelled decreased by 639k miles from 2024/25. Miles travelled are now 41% lower than our 2017/18 baseline. Whilst this is below our supporting target, it represents strong progress given changes in our operating environment since the target was set. A variety of travel is required to ensure we meet our objective to build our reputation as a trusted, invested collaborator with international and domestic partners by undertaking several senior level engagements (detail provided in **objective 8**).



Supporting target - reduce distance travelled by domestic flights by 20% from a 2017/18 baseline by 2026.

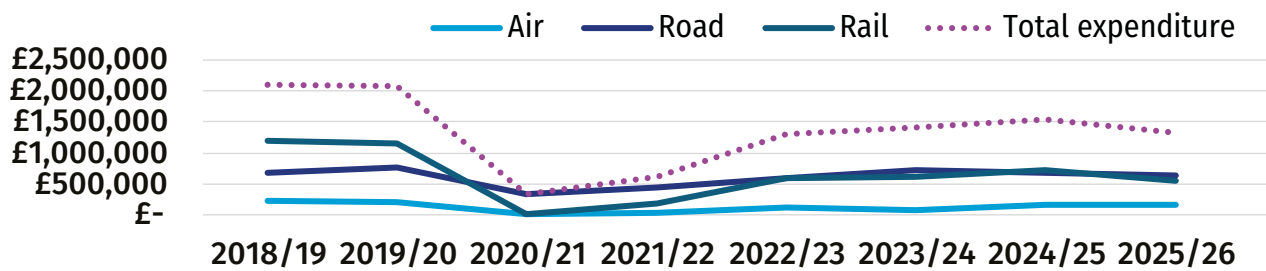
Score

↓
3%

Status

Not met

Miles travelled by domestic flights decreased by 23k miles from 2024/25 to 332k miles, a 3% decrease on our 2017/18 baseline. Whilst below our supporting target, it reflects the need to maintain effective engagement across a geographically dispersed agency, which spans multiple UK nations with a largely home-based workforce, to support delivery of our objectives. We promote sustainable travel choices, where practicable, our targets will be reviewed as part of the new environmental sustainability strategy to align with the GGC framework, once issued, and our evolving business landscape. Miles travelled by international flights decreased by 128k miles from 2024/25 to 170k. CO2 emissions for domestic flights decreased by 20 tonnes (20%) from 2024/25.

Fig.25: Cost by air, road and rail

Total expenditure of business travel decreased by £231k from 2024/25 to £1.32 million.

Fig.26: Building consumption - Gas and electricity (kWh)* - Scope 2 (indirect)

For scope 2, indirect emissions from purchased energy, we are unable to provide complete utilities data across our estate as information for our London office provided by the Government Property Agency, is unavailable for 2025/26. Disclosures are limited to our Wales and NI estate and are not directly comparable with long term trend data or targets set in our Sustainability Strategy or GGCs. Data for our York office is accounted for by Defra. Food Business Operators / client sites are out of scope as we service on an official capacity only.

Gas usage (Wales and NI only)



Our gas usage **decreased** by **644 kWh** from 2024/25



Electricity usage (Wales and NI only)



Our electricity usage **decreased** by **3,690 kWh** from 2024/25



Total energy consumption in kilowatt hours decreased from 156k to 152k (-3% from 2024/25). Our estate in England is managed by the GPA and Welsh Government in Wales. We, through the Northern Ireland Department of Finance, are responsible for maintenance and overseeing utility usage in our Belfast office. Our estates in England and Wales are apportioned costs based on footprint size and unable to influence utility usage. We no longer receive energy costs data so unable to provide for 2025/26.

Greenhouse gas emissions – Scope 1 (direct)



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

Score

100%

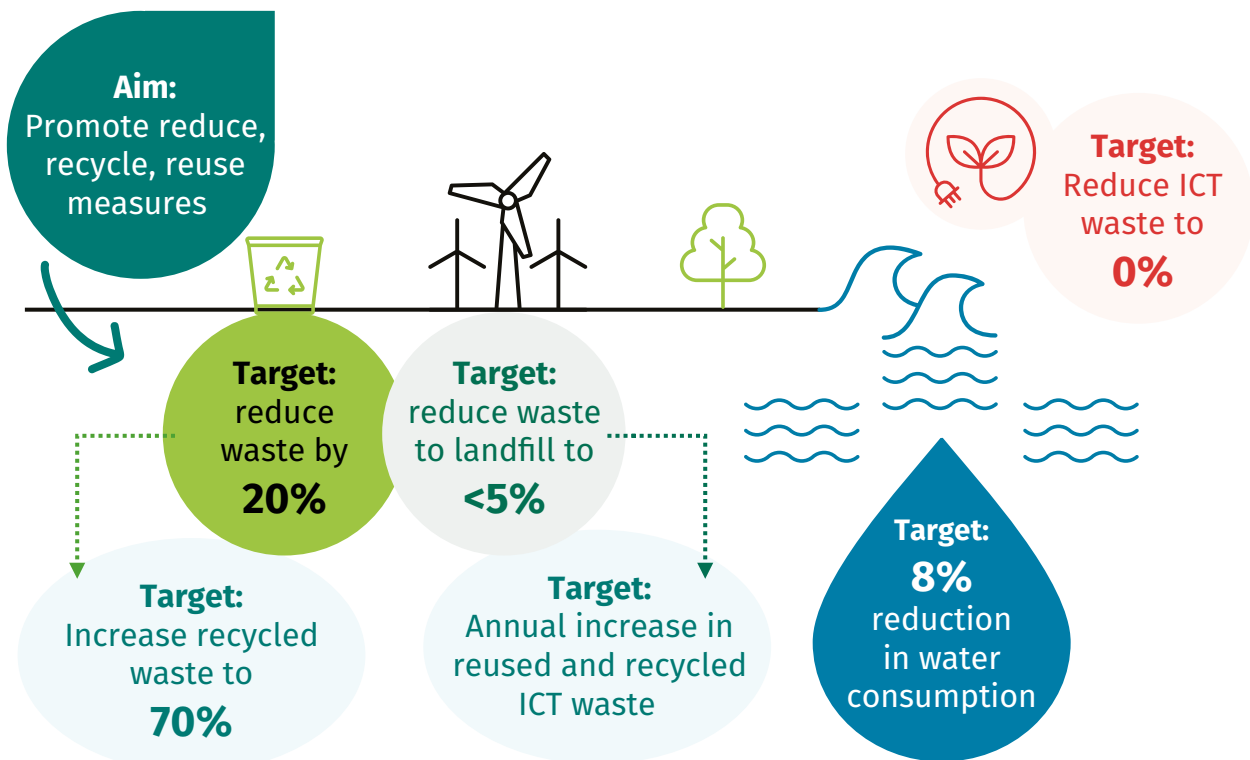
Status

Met

We continued to build on our achievements relating to the Government Fleet Commitment target of ultra-low emissions vehicles for lease cars. In 2025/26 we have achieved 100% of the target, ahead of the 2027 deadline.

We contributed to the refresh of the GGC reporting cycle 2026-30. We worked with policy officials and strategy experts across Government in reviewing the GGCs, specifically relating to travel, where we generate most of our greenhouse gas emissions and where we aim to make the biggest impact in setting refreshed targets and aim to align our future environmental sustainability strategy with the new GGC framework once it has been issued. We regularly review our office footprint in alignment with our estates strategy and in support of the goal for achieving net zero by 2050. During 2025/26 this played into our decision making in the relocation of our London office. In support of our Sustainability Strategy, we are location agnostic, with most staff working remotely.

Conserving natural resources



Waste management

We only generate municipal waste, with no waste streams classified as major mineral or other waste. However, we are unable to provide data across our estate for general waste management as data from our landlords is unavailable for 2025/26. Disclosures are limited to ICT waste and are not directly comparable with prior years or targets set in our Sustainability Strategy due to new ways of measuring the information.

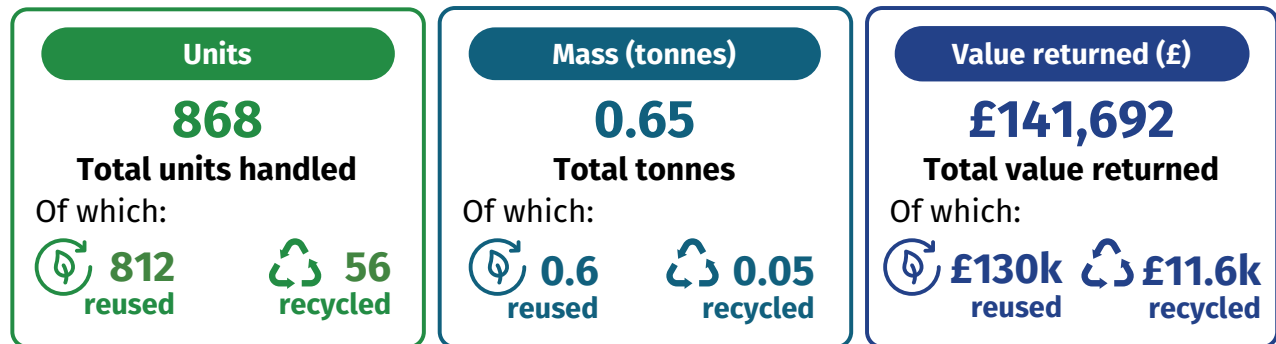


Overarching aim - Protect natural resources and minimise waste across our estate by actively pursuing and promoting measures to reduce, reuse and recycle.

Status

NA

ICT waste*



*During 2025/26 there was no ICT waste sent to landfill or incinerated with or without energy recovery.

We strive to prevent, reuse and recycle wherever possible. We have an ICT recycle and reuse scheme, liaising with organisations that work with charities to support homeless people, young carers, domestic abuse sufferers, bereaved children, armed forces veterans, schools and hospices, providing them with electronic equipment.

Water consumption (Wales only)



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

Score

-

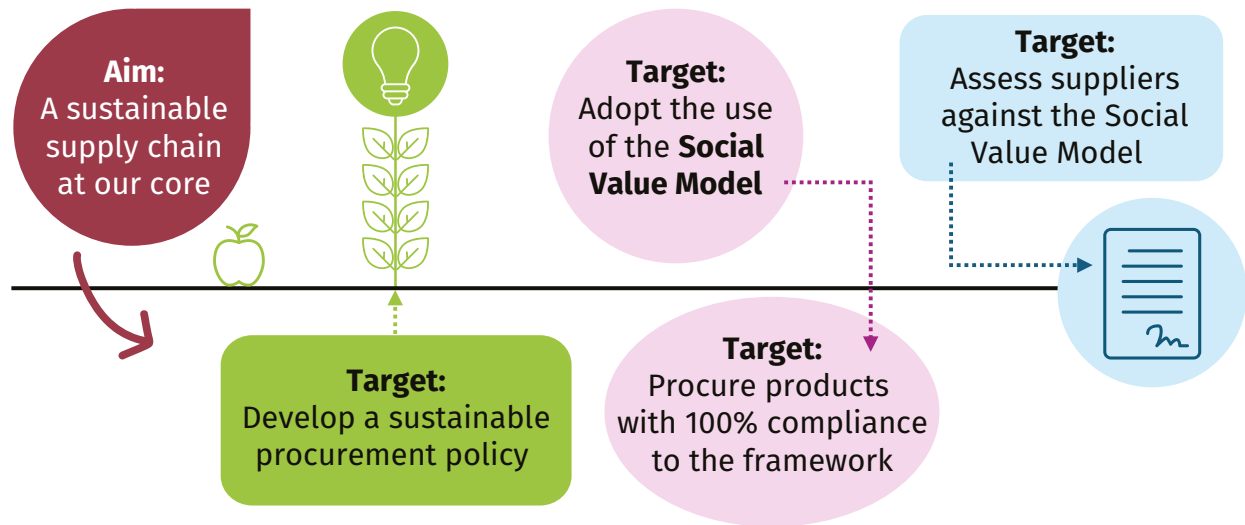
Status

NA

We are unable to provide data across our England and NI estate for water consumption as data from our landlords, is unavailable for 2025/26.



Sustainable supply chain



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

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

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



Target - Procuring products and services with 100% compliance to the Social Value Framework for contracts over £213,477 (inclusive of VAT) by 2026.

Score

100%

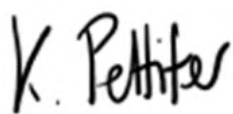
Status

Met

UN Sustainable Development Goals (SDGs)

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

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



Katie Pettifer

Chief Executive and Accounting Officer
23 October 2026

Accountability report

The Accountability report contains the following three sections:

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



Corporate governance report

Directors' report

The FSA as a non-ministerial department, has a sponsor department, the Department for Health and Social Care, and sits within the remit of the Parliamentary Under-Secretary of State for Public Health and Prevention. This was Minister Ashley Dalton's responsibility (Feb 2025 - Mar 2026). Minister Sharon Hodgson was appointed (Mar 2026). Katie Pettifer is the FSA's Chief Executive. Detail on governance structures and coverage of our leadership's responsibilities can be found in the **'Governance statement'**.

Details and membership of the Board and Directors

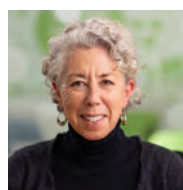
The FSA Board



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



Timothy Riley PhD, FRASE (Deputy Chair)
Deputy Chair (Jan 2024)



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



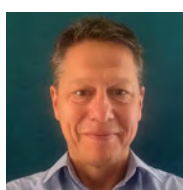
Anthony Harbinson
Board member (Sept 2022 – reappointed Sept 2025)



Dr Rhian Hayward MBE
Board member (Sept 2023 – Reappointed Mar 2026)



Louise Hoste
Board member (Aug 2025)



Steve Ruddy
Board member (Aug 2025)



Professor Sir Frank Atherton
Board member (Aug 2025)



Alison Austin
Board member (Nov 2025)



Clare Evans
Board member (Aug 2025)



Dr Sue Paterson
Board member (Aug 2025)

Margaret Gilmore
Board member
(Nov 2019 - Nov 2025)

Mark Rolfe
Board member
(Nov 2019 - Nov 2025)

Our Directors



Katie Pettifer
Chief Executive



Ian Gibson
Director of Corporate
Services (Oct 2025)



Julie Kettell (aka Pierce)
Director of Information
and Science



Rebecca Sudworth
Director of Policy



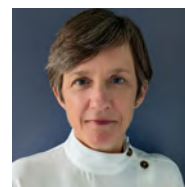
Emily Antcliffe
Director of Strategy, Trade
and Food System Policy
(Apr 2026)



Junior Johnson OBE
Director of Operations

Anjali Juneja

Director of UK and International Affairs
(until Dec 2025)



Clare Dinnis
Director of System
resilience (Sept 2026)

Rachel Cooper

Joint Director of Strategy
and Regulatory Compliance
(until Mar 2026)

Beth Chaudhary

Joint Director of Strategy
and Regulatory Compliance
(until Mar 2026)

Ruth Nolan

Director of People and Resources (until
Jul 2025)

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

FSA Northern Ireland Food Advisory Committee

Anthony Harbinson Chair	Judith Hanvey Member until Mar 2027
David Torrens Member until Mar 2028	Dr Michael Johnston MBE Member until Mar 2027
Ciaran McCartan Member reappointed until July 2027	Dr Janice McConnell Member until Mar 2027
Cathal McDonnell Member reappointed until Mar 2027	Dr Lynne McMullan Member reappointed until Mar 2027

FSA Wales Food Advisory Committee

Dr Rhian Hayward MBE Chair (appointed Sept 2023)	Lindsay Horth Member until Nov 2028
Georgia Taylor Member reappointed until Mar 2027	Dave Holland Member reappointed until Sep 2026
Helen Taylor Member reappointed until July 2027	John Richards Member until Jun 2028
Dr John Williams Member reappointed until Mar 2027	Dr Ifan Lloyd Member until Jun 2028

Business Committee

Timothy Riley PhD, FRASE Chair	Professor Susan Jebb OBE, PhD, FRCP (Hon), FMedSci Deputy Chair
Alison Austin Member	Dr Rhian Hayward MBE Member
Fiona Gately Member	Louise Hoste Member
Steve Ruddy Member	

Audit and Risk Assurance Committee

Anthony Harbinson Chair	Professor Sir Frank Atheron Member
Timothy Riley PhD, FRASE Member	Clare Evans Member
Dr Sue Paterson Member	

Personal data related incidents

There were no incidents that required reporting to the Information Commissioner's Office (ICO) in 2025/26 (no incidents were reported to the ICO in 2024/25).

Other disclosures

Preparation of the accounts

The Westminster Resource Accounts have been prepared in accordance with the direction given by HM Treasury. They are presented to the House of Commons pursuant to Section 6(4) of the Government Resources and Accounts Act 2000.

Statement of Accounting Officer responsibilities

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

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

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

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

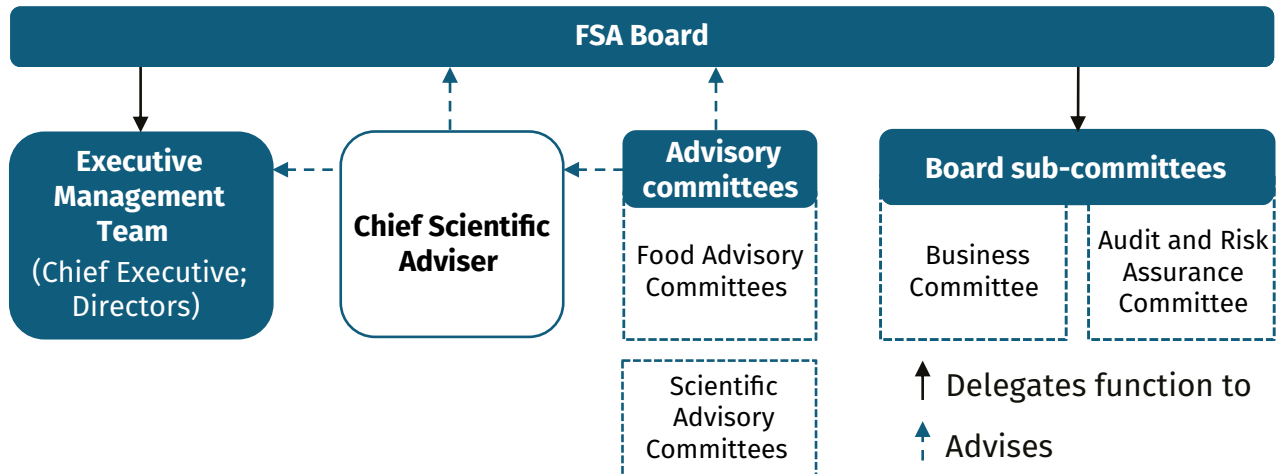
As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the FSA's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

Governance statement

This Governance Statement is prepared in accordance with the Financial Reporting Manual and Managing Public Money. It explains our governance, risk management and internal control arrangements for 2025/26 and up to the date of approval.

Our governance framework

Fig.27: Board and Committee structure



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

The FSA Board

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

The Board set our strategic direction, ensuring we fulfil legal obligations taking

account of scientific advice, consumers' interests and other relevant factors. Meetings are usually held publicly, with papers and recordings published online. The Chair determines Board agendas, but Board members may request items to be considered for inclusion. The Board is supported by two sub-Committees (Business Committee and Audit and Risk Assurance Committee), which comprise a selection of Board members including those for Wales and NI. The Board is required by statute to take account of advice from advisory committees, including those established for Wales and NI.

The FSA's day-to-day management is delegated to officials via the Chief Executive, our Accounting Officer, who attends all Board meetings and chairs the Executive Management Team (EMT). Accounting Officer responsibilities are outlined in the **'Statement of Accounting Officer responsibilities'** section.

Business Committee

Business Committee provides oversight of operational matters, including performance and use of financial and human resources and holds the EMT to account on delivery of plans and policies. It provides the Board with a written report after each Business Committee meeting. In 2025/26, the Committee met quarterly, and reviewed outcome measures to track delivery of our strategy and the annual business plan. The Committee agreed our 2026/27 priorities and high-level budget in [March 2026](#).

Audit and Risk Assurance Committee (ARAC)

ARAC is responsible for reviewing the reliability of assurance on governance, risks and the control environment and assures the integrity of the Annual Report and Accounts (ARA). In 2025/26, ARAC met four times and considered various issues including corporate risks; the ARA 2024/25; the National Audit Office's (NAO) Audit Completion Report; the Head of Internal Audit's annual opinion; and 2026/27 internal and regulatory audit plans. Members had bilateral meetings with NAO representatives and the Head of Internal Audit to discuss expectations and issues. ARAC's 2025/26 annual report concluded it received sufficient and comprehensive internal and external assurance to assess the effectiveness of FSA risk management, control and governance arrangements.

Executive Management Team

EMT are responsible for corporate leadership, delivering our strategy, directing day-to-day business and supporting the Chief Executive in ensuring effective governance. During 2025/26, EMT meetings were held weekly or fortnightly. Up to the date of approval, the EMT membership comprised seven core members (the Chief Executive and six Directors) and three

attending members (the Chief Scientific Adviser, the General Counsel and the Communications Director). Aligned with best practice, the Corporate Services Director, the official responsible for finance, is a qualified accountant.

Food Advisory Committees

The Welsh and NI Food Advisory Committees are chaired by Wales and NI Board members, respectively. They act as independent advisory bodies advising on food safety and standards issues across the respective nations with reports provided to the Board.

Chief Scientific Adviser

The Chief Scientific Adviser, Professor Robin May (to Sept 2025), covered on an interim basis (Sept 2025 – Mar 2026) and Professor Ian Young (from Mar 2026), provides scientific oversight and independent challenge on the use of science and evidence, reporting to the Board and works closely with EMT. He works with a cross-government network of Chief Scientific Advisers and help communicate our science to the public.

Science Advisory Committees (SACs)

We have several [Science Advisory Councils](#) (SACs) that met regularly throughout 2025/26 and ensure our advice is based on the best and most recent scientific evidence. They report to the Board or the Chair, either directly or via the Chief Scientific Adviser.

[From January 2026](#), the Committee on Toxicity of Chemicals in Food, Consumer Products and the Environment (COT), the Advisory Committee on the Microbiological Safety of Food (ACMSF), the Advisory Committee on Novel Foods and Processes (ACNFP) and the Advisory Committee on Animal Feedingstuffs (ACAF) were reclassified from non-statutory Advisory

Non-departmental Public Bodies to Departmental Expert Committees (DECs), aligning them with the Science Council and the Advisory Committee for Social Science.

Select Committees

In May 2025, we submitted written evidence to the Environmental Audit Committee in the House of Commons for their inquiry on addressing the risks from perfluoroalkyl and polyfluoroalkyl substances (PFAS).

In Oct 2025, the Chief Executives of the FSA and Food Standards Scotland gave oral evidence, regarding animal and plant health and the forthcoming SPS Agreement, to the

Environment, Food and Rural Affairs Committee in the House of Commons.

In Jan 2026, we submitted written evidence to the Industry and Regulators Committee in the House of Lords for how we, as a regulator, support economic growth. Our Chief Executive gave oral evidence, addressing topics such as regulators' approach to risk and the challenges and opportunities of new technology such as Artificial Intelligence.

In Apr 2026, we submitted written evidence regarding food and weight management to the Health and Social Care Select Committee in the House of Lords.

Board and sub-committee meetings attendance record

Board Member	Board	Business Committee	ARAC
Professor Susan Jebb OBE, PhD, FRCP (Hon), FMedSci	4/4	4/4	NA
Dr Timothy Riley PhD, FRASE	4/4	4/4	4/4
Mark Rolfe	2/2	2/2	2/2
Margaret Gilmore	2/2	NA	2/2
Fiona Gately	4/4	1/1	3/3
Anthony Harbinson	4/4	NA	4/4
Dr Rhian Hayward MBE	4/4	3/4	NA
Alison Austin	2/2	2/2	NA
Dr Sue Paterson	2/3	NA	2/3
Louise Hoste	3/3	3/3	NA
Steve Ruddy	3/3	3/3	NA
Professor Sir Frank Atherton	3/3	NA	3/3
Clare Evans	3/3	NA	3/3

Board and sub-committee effectiveness

Our Board reviews its effectiveness annually, with independent input every three years. In 2025, the Government Internal Audit Agency carried out the external review; its [final report](#) went to the March 2026 Board and concluded that the evidence gathered supports very positive conclusions about our Board effectiveness. ARAC members and standing attendees completed a self-assessment on ARAC effectiveness in line with HM Treasury guidance and concluded that ARAC meets the effectiveness standards.

Compliance with the corporate governance code and Orange Book

As a non-ministerial department, we are encouraged to adopt the practices set out in the [Corporate Governance in Central Government Departments: Code of Good Practice](#) (the Code) wherever relevant and practicable. Our April 2026 assessment of compliance with the Code found that nine requirements were not applicable to the FSA, and we complied with all but seven of 106 applicable requirements, of which:

- **Four relate to a Nominations Committee:** We do not have one as all Board appointments are Non-Executive Directors and made via public appointment teams and Ministers in accordance with Commissioner for Public Appointments guidance.
- **Two relate to Arm's Length Bodies:** The SACs do not have an overarching framework. Each has their own code of practice outlining roles, purpose and expectations. They have the same Finance Director and Accounting Officer as the FSA.
- **One relates to our Board Operating Framework:** After careful consideration,

the Chair decided not to include Board areas of responsibility in the Framework to allow for flexibility in the allocation of areas which are reviewed annually.

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

Management of outside interests

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

Our 'conflicts of interest (COI) policy' for declaration and management of outside interests, aligns with model policy issued by central Government and is compliant with the requirements of the Code and section 4.3 of the Civil Service Management Code. FSA, agency or contract staff, must consider their personal interests upon joining the FSA, and if business or personal circumstances change. Individuals must declare any interests when they arise, so their management chain can decide whether further action is required. We reinforce the COI requirements twice yearly and failure to comply or act on conflict of interests may invoke our disciplinary policy. Our Human Resources department maintain a central COI report and register, which is reviewed annually.

For Senior Civil Service staff, details of remunerated outside employment agreed through the management of outside interests process is published on the [Government website](#) annually, and a report is subsequently submitted to the ARAC. We had no special advisers in 2025/26, therefore, there are no relevant interests to be published.

Quality of data used by the Board

We ensure the quality of Board data through several processes. Following the Macpherson review into the quality assurance of analytical models and data that inform policy, we maintain a register of [business-critical models](#) and quality assure their inputs, methodology and outputs. We complete a biannual self-assessment against the UK Government functional standard for Analysis to support well informed decision making to deliver better outcomes (see '**Functional standards**' section for further detail). The Chief Executive meets officials ahead of Board sessions to confirm information accuracy and alongside the Chair help shape Board papers to ensure quality.

Business Appointment Rules

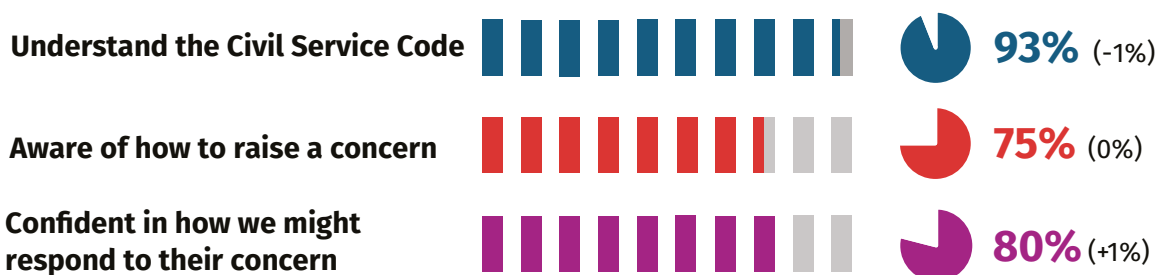
Employees who intend to leave the FSA are reminded of their obligations under business appointment rules. We provide data in an annual paper to ARAC to support their oversight role to monitor our application of the rules. The table below sets out relevant information for 2025/26. In complying with the rules, we are transparent in the advice given to individual applications for senior staff. Advice regarding specific business appointments has been published on the [Government website](#).

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

*One SCS2 submitted two separate applications for different roles they had been offered. Both were approved without the need for conditions to be set.

Whistleblowing

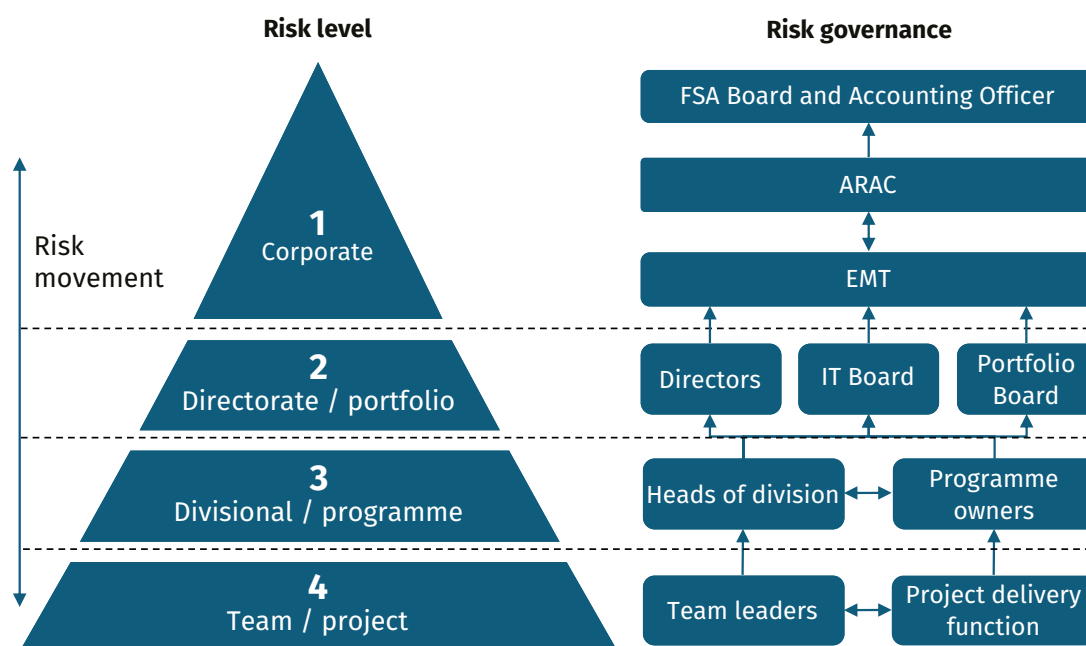
We uphold high standards of behaviour in delivering all our functions including having effective and trusted whistleblowing arrangements where all workers can raise concerns under the Public Interest Disclosure Act 1998. We participate in the annual Civil Service 'Speak Up' campaign raising awareness of the policy and process and empowering people to raise concerns. Annually, a whistleblowing report is presented to EMT and the Board. The 2025 People Survey results show the following (% point difference from 2024):



All indicators were above or met the Civil Service benchmark and we continue to review and refresh our approach.

Risk management and internal control

Fig.28: FSA risk management framework



We have well-established risk management principles to provide assurance to the Board, ARAC and Chief Executive that risks to achieving our objectives are effectively identified and managed, and that staff understand their roles and responsibilities. These are underpinned by a risk management strategy which is aligned with government best practice and the principles set in the Orange Book. We manage several principal risks, which could materially alter or damage our ability to operate and achieve strategic outcomes and cannot be managed at a lower level within the FSA.

We are a risk-based organisation with the main objective of protecting public health and the interests of consumers in relation to food. The Board agrees our risk appetite annually, and ARAC review principal risks quarterly. The Board and EMT considered our principal risks in January 2026 including a new principal risk related to a 'cyber threat'. Further detail is in the '**Principal risks**' section of the Performance report.

The Accounting Officer is responsible for risk management, internal controls and reviewing their effectiveness. Each principal risk has an executive 'owner' and treatment plan. EMT regularly discusses risk, supported by structured risk management across the organisation and an established network of risk advisers who share best practice from across government to ensure good risk management practice and processes are consistently embedded across the organisation.

Director assurance statements and in-year reviews

The Accounting Officer delegates a budget to each Director to deliver agreed priorities set in annual business plans. In 2025/26 we ensured we were on track to deliver our priorities within budget through our quarterly in-year review process, supported by performance measures, insights and data derived from financial forecasting, and risk management. This allows us to monitor progress and identify potential areas in need of extra support.

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

of assurance provision across the organisation.

Assurance mapping and functional standards

We have progressed our assurance map in line with the Risk Control Framework in compliance with the Orange Book. The map brings together assurances from across the FSA and external sources and links them to a principal risk. It provides evidence to assess the level of control over risk, identify weaknesses and opportunities for improvement and demonstrates assurance over our control framework to non-executives and executives which ARAC review annually. Assurances are subject to proportionate verification in line with our risk appetite.

We identify improvement areas, through self-assessments against government functional standards, which set expectations for the management of the functional model and work across government. This promotes consistent, improved processes and underpins assurance mapping, risk management and Internal Audit planning.

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

Accountability of grants

We have a limited role in the distribution of grants, which is largely confined to our sampling programmes. Through these we provide funding to support local authorities (LAs) in delivering effective Official Controls. Funding enables the procurement and analysis of samples, supporting action to bring non-compliant businesses and

products into compliance and testing or validating intelligence related to emerging risks.

We gain assurance over the probity and value for money of grants distributed to LAs through an intelligence-led and controlled funding approach. Sampling priorities are identified through stakeholder engagement and intelligence, ratified via a cross-FSA sampling prioritisation process, with funding opportunities allocated competitively or directly, targeted at areas of highest risk. Value for money is ensured through formal sampling agreements that outline scope, protocols and funding. Funding is only released on receipt of evidence that sampling has been undertaken. Further assurance is obtained through certificates of analysis and confirmation of action taken by LAs to address any non-compliance.

In line with the Grants functional standard, we aim to continually, proportionately improve our controls through clear central accountability and oversight. Implementing this will require us to undertake a self-assessment against the functional standard; we aim to complete this and align with the central government approach from Q2 2026/27.

Significant lapses of protective security

There were no significant security incidents in 2025/26 (no change from 2024/25).

Head of Internal Audit opinion

The 2025/26 internal audit plan, agreed by ARAC, was informed by several considerations including the FSA's objectives, organisational changes and key risks. The Head of Internal Audit consulted and informed ARAC about changes to the audit plan and resource, taking account of a dynamic risk landscape. For 2025/26, a **'Moderate'** opinion was provided, identifying some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control.

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

Fig.29: Internal Audit reports by rating

Rating	Number of audits by rating
Substantial	1
Moderate	7
Limited	0
Unsatisfactory	0
Not applicable*	2

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

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

Regulatory audit

Regulatory Audit teams across England, Wales and NI have carried out planned audit programmes across LAs and the FSA where it is responsible for delivering Official Controls, as well as the Department of Agriculture, Environment and Rural Affairs in NI. Key audit themes are agreed through a risk based annual planning process carried out by each country separately.

In England, the LA audit programme for 2025/26 was completed, with one programme extending into 2026/27 due to findings. Individual audit reports, time bound action plans and summary reports are issued at the end of each programme to highlight key issues and any good practice. The audit plan covering FSA Operations was completed.

Accounting Officer's review of effectiveness

As Accounting Officer, I am personally responsible and accountable to Parliament for the FSA as an organisation, including its management and use of resources. To ensure value for money, I delivered a prioritisation exercise through the Executive Management Team, which set the annual plan and budget allocation recommended to the Board for 2025/26. Through robust discussion and

mutual challenge of our priorities and available resources at EMT, I made recommendations to the Board, balancing delivery of various priorities and making best use of limited resources.

My review of the effectiveness of risk management and internal controls was informed by assurance provided by Directors, advice from ARAC, independent work from internal auditors and external assurance reviews. I can confirm the systems set out in this Governance statement were in place for 2025/26 and up to the date of approval of this Annual Report and Accounts.

I can report there were no significant weaknesses in the FSA's systems of internal controls in 2025/26, which affected the achievement of key strategic outcomes, objectives and policies. I can confirm there have been no Ministerial directions given during the year.



Remuneration and Staff report

Remuneration report

Remuneration policy

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

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

It takes account of wider economic considerations and affordability. Detail is on their [website](#). Unless otherwise indicated, disclosures in the remuneration report reflect the combined FSA expenditure. All Board and EMT remuneration is funded by Westminster.

Service contracts

Unless otherwise stated, the officials covered by this report hold appointments which are open-ended. Early termination, other than misconduct, would result in the individual receiving compensation as set in the Civil Service Compensation Scheme. This report has been prepared in accordance with guidance EPN 746. The tables in the remuneration report, except for the off-payroll engagements, are subject to audit. Board members may serve a maximum of two terms, and length of term may vary. Service contracts for Board members are listed below:

Name	1st term appointment	1st term duration	2nd term appointment	2nd term duration
Professor Susan Jebb OBE, PhD, FRCP (Hon), FMedSci - Chair	1 Jul 2021	3 years 6 months	1 Jan 2025	3 years
Timothy Riley PhD, FRASE - Deputy Chair	1 Jan 2024	3 years		
Timothy Riley PhD, FRASE	18 Nov 2019	3 years	18 Nov 2022	1 year 1 month
Margaret Gilmore ¹	18 Nov 2019	3 years	18 Nov 2022	3 years
Mark Rolfe ¹	18 Nov 2019	3 years	18 Nov 2022	3 years
Fiona Gately	1 Jun 2021	3 years	1 Jun 2024	3 years
Anthony Harbinson	1 Sept 2022	3 years	1 Sept 2025	3 years
Dr Rhian Hayward MBE	1 Sept 2023	3 years		
Alison Austin	18 Nov 2025	3 years		
Louise Hoste	1 Aug 2025	4 years		
Clare Evans	1 Aug 2025	3 years		
Professor Sir Francis Atherton	1 Aug 2025	3 years		
Steve Ruddy	1 Aug 2025	4 years		
Dr Susan Paterson	1 Aug 2025	4 years		

1. Margaret Gilmore and Mark Rolfe left 17 November 2025 at the end of their second appointment term.

Remuneration (including salary) and pension entitlements

These sections set out remuneration and pension interests of senior leaders (EMT and Board). EMT members' annual remuneration increase aligns with recommendations by the Senior Salaries Review Body while SCS salaries are uplifted in line with Cabinet Office SCS performance-based pay system. Full details are subject to audit.

a) Remuneration

Executive Management Team remuneration

EMT members are permanent staff members except Robin May who was seconded from Birmingham University and Ian Young, on secondment from Queens University Belfast.

Executive Management Team single total figure of remuneration – Audited

Name	Salary (£000)		Bonus payments (£000)		Pension benefits (to nearest £1,000) ¹		Total (£000)	
	2025/26	2024/25	2025/26	2024/25	2025/26	2024/25	2025/26	2024/25
Katie Pettifer (Chief Executive from 26/08/2024) ³	140-145	130-135	5-10	5-10	73	102	220-225	240-245
Julie Kettell (aka Pierce) (Director of Information and Science)	130-135	130-135	-	-	103	51	235-240	180-185
Rebecca Sudworth (Director of Policy)	125-130	120-125	-	-	49	71	170-175	190-195
Junior Johnson OBE (Director of Operations)	110-115	105-110	-	-	38	77	145-150	180-185
Anjali Juneja (Director of UK and International Affairs to 04/01/26)	80-85 ²	105-110	5-10	5-10	30	65	120-125	175-180
Ruth Nolan (Director of People and Resources to 27/07/25)	35-40 ²	105-110	5-10	5-10	14	46	55-60	155-160
Ian Gibson (Director of Corporate Services from 13/10/25)	55-60 ²	-	-	-	21	-	75-80	-
Rachel Cooper (Director of Strategy from 03/03/2025)	90-95 ²	5-10 ²	-	-	35	3 ⁷	125-130	30-35

Name	Salary (£000)		Bonus payments (£000)		Pension benefits (to nearest £1,000) ¹		Total (£000)	
	2025/26	2024/25	2025/26	2024/25	2025/26	2024/25	2025/26	2024/25
Beth Chaudhary (Director of Strategy from 03/03/2025)	90-95 ²	5-10 ²	-	-	32	4	120-125	10-15
Professor Robin May ⁴ (Chief Scientific Adviser to 21/09/25)	40-45 ²	75-80	-	-	-	-	40-45	75-80
Professor Ian Young ⁵ (Chief Scientific Adviser from 16/03/26)	5-10 ²	-	-	-	-	-	5-10	-

1. The pension benefits value accrued is calculated as the real increase in pension multiplied by 20, less contributions made by the individual. The real increase excludes increases due to inflation or due to a pension rights transfer.
2. Where individuals served for part of the year only their actual pay and benefits during the role period is reported. Full year equivalents are: 2025/26 Ian Gibson £115-120k, Anjali Juneja £105-110k, Ruth Nolan £105-110k. Robin May £75-80k, Ian Young £125-130k. 2024/25 and 2025/26 Beth Chaudhary and Rachel Cooper Full Time Equivalent £125-130k.
3. Katie Pettifer was interim CEO from 26/08/2024 to 31/01/2025 before being appointed permanent CEO 01/02/2025.
4. Professor Robin May was Chief Scientific Adviser from 06/07/2020 to 21/09/2025 on secondment from the University of Birmingham. We have been recharged salary costs.
5. Professor Ian Young joined as Chief Scientific Adviser from 16/03/2026 on secondment from Queens University Belfast. Salary costs will be recharged.
6. No EMT members received 'Benefits in Kind' during 2024/25 or 2025/26.
7. See pensions table for note regarding the 2024/25 pensions figure restatement.

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

Our Board remuneration – Audited

Name	Salary (£000)		Total (£000)	
	2025/26	2024/25	2025/26	2024/25
Professor Susan Jebb OBE, PhD, FRCP (Hon), FMedSci - Chair	70-75	70-75	70-75	70-75
Timothy Riley PhD, FRASE - Deputy Chair	10-15	10-15	10-15	10-15
Margaret Gilmore	5-10	5-10	5-10	5-10
Mark Rolfe	5-10	5-10	5-10	5-10
Fiona Gately	5-10	5-10	5-10	5-10
Anthony Harbinson	10-15	10-15	10-15	10-15
Dr Rhian Hayward MBE	10-15	10-15	10-15	10-15
Alison Austin	0-5	-	0-5	-
Louise Hoste	5-10	-	5-10	-
Clare Evans	5-10	-	5-10	-
Professor Sir Francis Atherton	5-10	-	5-10	-
Steve Ruddy	5-10	-	5-10	-
Dr Susan Paterson	5-10	-	5-10	-

1. No Board members are in a pension scheme contributed to by the FSA, hence no pension costs to report.
2. No Board members received 'Benefits in Kind' during 2024/25 or 2025/26.
3. All starter and leaver salaries are shown for their actual period of employment. The corresponding full year equivalents are: 2025/26 Margaret Gilmore, Mark Rolfe, Louise Hoste, Clare Evans, Professor Sir Francis Atherton, Steve Ruddy, Dr Susan Paterson and Alison Austin £5k-£10k.

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

Salary

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

Bonuses

A Pay Committee annually reviews pay awards and bonuses in line with Cabinet Office guidance. The Chief Executive's pay and bonus are decided by a committee comprising the Chair, a Non-Executive Director and the People Director. SCS pay and bonuses are decided by a committee comprising the Chief Executive, People Director, and a Non-Executive Director. Other staff receive in-year awards through a reward and recognition scheme. Pay recommendations are based on consistent assessment of individual performance against objectives. Bonuses are based on performance levels in the year they become payable to the individual and are made through the appraisal process. Bonuses reported in the 2025/26 EMT remuneration table relate to performance in 2024/25 and those paid in 2024/25 relate to performance in 2023/24.

(b) Pension benefits – Audited

Executive Management Team - 2025/26

Name (role)	Accrued pension at pension age as at 31/03/26 and related lump sum £5,000 (£000)	Real increase in pension and related lump sum at pension age £2,500 (£000)	CETV at 31/03/26 (£000)	CETV at 31/03/25 (£000)	Real increase in CETV (£000)
Katie Pettifer (Chief Executive)	45-50 plus 70-75 lump sum	2.5-5 plus 0-2.5 lump sum	797	707	46
Julie Kettell (aka Pierce) (Director of Information and Science)	65-70	5-7.5	1,263	1,177	94
Rebecca Sudworth (Director of Policy)	20-25	2.5-5	332	276	37
Junior Johnson OBE (Director of Operations)	50-55 plus 130 -135 lump sum	0-2.5 plus 0 lump sum	1,221	1,129	25
Anjali Juneja (Director of UK and International Affairs to 04/01/26)	40-45	0-2.5	685	636	16

Name (role)	Accrued pension at pension age as at 31/03/26 and related lump sum £5,000 (£000)	Real increase in pension and related lump sum at pension age £2,500 (£000)	CETV at 31/03/26 (£000)	CETV at 31/03/25 (£000)	Real increase in CETV (£000)
Ruth Nolan (Director of People and Resources to 27/07/25)	35-40	0-2.5	448	436	7
Ian Gibson (Director of Corporate Services from 13/10/25)	50-55 plus 115-120 lump sum	0-2.5 plus 0 lump sum	1,133	1,077	15
Rachel Cooper (Director of Strategy)	25-30	0-2.5	379	342 ¹	19
Beth Chaudhary (Director of Strategy)	35-40	0-2.5	662	608	17

1. Comparative pension disclosures have been amended following a recalculation of pension benefits by the scheme administrator. The revised figures replace those reported in the prior year and ensure the remuneration disclosures reflect the latest certified pension information available.

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

Civil Service pensions

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

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

In **alpha**, pension build at 2.32% of pensionable earnings each year, and the total amount accrued is adjusted annually in line with a rate set by HM Treasury. Members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004. All members who switched to **alpha** from the PCSPS had their PCSPS benefits ‘banked’, with

those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave **alpha**.

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

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

Steps are being taken to remedy those 2015 reforms, making the pension scheme provisions fair to all members. The public service pensions remedy is in two parts. The first closed the PCSPS (31 March 2022), with active members becoming **alpha** members from 1 April 2022. The second removes the age discrimination for the remedy period, between 1 April 2015 and 31 March 2022, by moving the membership of eligible members during this period back into the PCSPS on 1 October 2023.

The **partnership** pension account is an occupational defined contribution pension arrangement which is part of the Legal & General Mastertrust. The employer makes a basic contribution of between 8% and 14.75% (depending on member age). The employee does not have to contribute but, where they do, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer’s basic contribution). Employers contribute a further 0.5% of pensionable salary to cover the cost of centrally provided risk benefit cover (death in service and ill health retirement). Details about Civil Service pension arrangements can be found at the [website](#).

The Cash Equivalent Transfer Value (CETV) - Audited

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

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

Real Increase in CETV - Audited

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

Food Standards Agency Board

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

c) Fair pay – Audited

Fair pay disclosure - Pay multiples – FSA Westminster - Audited

Subject	25th percentile		Median		75th percentile	
	2025/26	2024/25	2025/26	2024/25	2025/26	2024/25
Total remuneration	36,377	35,164	43,470	42,004	49,781	47,869
Pay ratio	4.05:1	4.05:1	3.39:1	3.39:1	2.96:1	2.98:1
Salary component	35,477	34,302	42,945	41,592	49,480	45,838

The total remuneration range 2025/26 is £26k-£147.5k (2024/25 was £24k-£142.5k).

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

Our senior management team is EMT and so it's the midpoint of the highest paid EMT member used in the above calculations. In 2025/26, no employees received remuneration in excess of the highest paid EMT member (2024/25, nil).

Fair pay calculations exclude Non-Executive Directors. 2024/25 comparators have been restated on this basis for consistency. Total remuneration includes salary, non-consolidated performance-related pay, and benefits in kind. It excludes severance payments, employer pension contributions and cash equivalent transfer value of pensions. Figures are disclosed on a consolidated basis and by individual entity.

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

Westminster disclosures 2025/26 - Audited

The banded remuneration of the highest paid EMT member was £145k-£150k (2024/25, £140k-£145k), 4.05 times (2024/25, 4.05:1) the 25th percentile remuneration of the workforce at £36,377 (2024/25 £35,164). The salary component for the 25th percentile was £35,477 (2024/25, £34,302).

The midpoint of the banded remuneration of the highest paid EMT member was 3.39 times the median remuneration (2024/25, 3.39:1) at £43,470 (2024/25, £42,004). The salary component of the median staff member was £42,945 (2024/25, £41,592).

The midpoint of the banded remuneration of the highest paid EMT member was 2.96 times the 75th percentile remuneration (2024/25, 2.98:1) at £49,781 (2024/25, £47,869). The salary component of the 75th percentile staff member was £49,480 (2024/25, £45,838).

Pay ratios for the 25th percentile and median have stayed the same and 75th percentile decreased, between 2.98 and 2.96, reflecting a balanced application of our pay award.

Fair pay disclosure - Percentage change in remuneration – Audited

We must disclose the percentage change from 2024/25 in the 'salary and allowances' and performance pay and bonuses' of the highest paid Director and their employees. To note, calculations for the highest paid Director is based on the midpoint of the band within which their remuneration fell in each year.

Percentage change – FSA Westminster

Percentage change for	2025/26 vs 2024/25	2024/25 vs 2023/24
Average employee salary and allowance	3.8%	2.3%
Highest paid Director's salary and allowances	3.6%	0.0%
Average employee performance pay and bonuses	6.4%	20.0%
Highest paid Director's performance pay and bonuses	0%	200%

*Highest paid Director bonuses are calculated on the midpoint of the relevant band (£2.5k for 2023/24 and £7.5k for 2024/25). This is the driver for the percentage changing being 200%.

Off payroll engagements

The following information relates to data on our highly paid and/or senior off-payroll engagements for 2025/26 up to 31 March 2026.

Fig.30: Highly paid off-payroll worker engagements, earning £245 per day or greater

	FSA
Existing engagements as of 31 March 2025	7
Of which, those that existed:	
less than 1 year	6
For between 1 and 2 years	1
For between 2 and 3 years	0
For between 3 and 4 years	0
For 4 or more years	0

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

Fig.31: Highly paid off-payroll workers engaged at any point during the year, earning £245 per day or greater

	FSA
Temporary off-payroll workers engaged as of 31 March 2026	17
Of which	
Not subject to off-payroll legislation	0
Subject to off-payroll legislation and determined in-scope of IR35	17
Subject to off-payroll legislation and determined out of scope of IR35	0
Engagements reassessed for compliance or assurance purposes	0
Engagements that saw a change to IR35 status following review	0

Fig.32: Off-payroll engagements of Board members, and/or senior officials with significant financial responsibility

	FSA
Off-payroll engagements of Board members, and/or senior officials with significant financial responsibility	0
Individuals on payroll and off-payroll that deemed “Board members, and/or senior officials with significant financial responsibility”	13

Spending on consultancy and temporary staff

Consultancy spend in 2025/26 was £209k (2024/25 £274k), spend for short term and temporary staff can be found in the ‘**Staff costs**’ section of the ‘**Staff report**’.

Staff report

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

Staff costs (subject to audit)

	£000	£000	2025/26 £000	2024/25* £000
	Staff	Board	Total	Total
Wages and salaries	62,813	151	62,964	60,638
Social security costs	8,670	20	8,690	6,884
Pension costs	15,640	-	15,640	16,207
Permanent staff total	87,123	171	87,294	83,729
Short term and temporary staff	3,375	-	3,375	2,735
Other staff total	3,375	-	3,375	2,735
Less recoveries in respect of outward secondments	(129)	-	(129)	(172)
Total net staff costs	90,369	171	90,540	86,292

*2024/25 figures represented in line with expenditure note (note 2) of accounts

Average number of persons employed - Audited

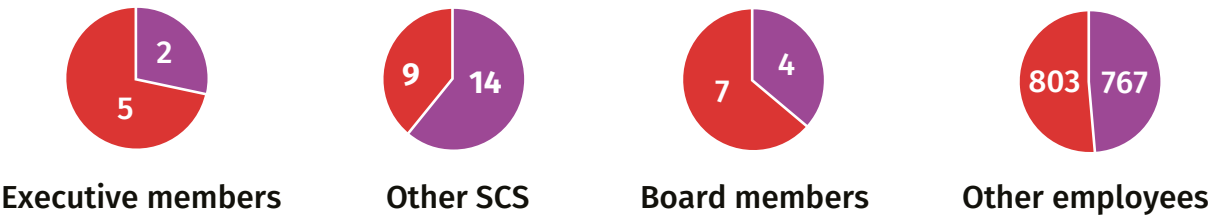
Permanent staff	2025/26	2024/25*
Westminster	1,412	1,403
Permanent staff total	1,412	1,403

Other staff	2025/26	2024/25
Westminster**	36	49
Other staff total	36	49

*2024/25 represented to reflect expenditure reported as staff costs in line with expenditure note (note 2) of accounts.

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

Number of persons of each sex (male and female)



Number of SCS by band

SCS3 1	SCS2 6	SCS1 23
--------	--------	---------

Sickness absence

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

	2025/26	2024/25	2023/24	2022/23	2022/21
Westminster	7.63	7.08	7.07	6.29	6.5
Civil Service benchmark	8.20	8.10	7.80	8.30	7.90

Staff turnover

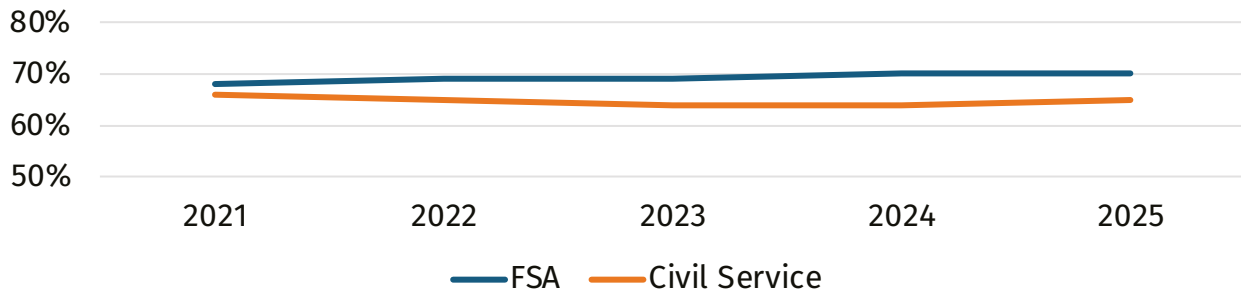
Our staff turnover figures are calculated in line with [Cabinet Office guidance](#).

	2025/26	2024/25
Westminster	8.4%	10.1%

A deep dive into HR metrics was undertaken in 2025 to enhance organisational performance including recruitment and retention. We are undertaking discovery work to review long-term workforce needs ensuring the people, resources and processes are in place to deliver our priorities.

Staff engagement

The Civil Service People Survey (CSPS) tracks staff experiences of working for us. In 2025, 78% took part, -1% point from 2024 and 18% points above the Civil Service. Our engagement score remained strong (70%), exceeding the CS benchmark and most core themes. Findings were used to inform delivery of our People Plan rather than drive separate activity.

Fig.33: FSA CSPA score vs Civil Service Employee' and Engagement Index (EEI)

Staff policies for people with disabilities

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

Recruitment

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

Our work to attract and recruit people with disabilities includes:

- Advertising roles on [Civil Service Jobs](#), an accessible site. Anyone needing assistance when applying for our roles can seek support from our in-house resourcing team.
- Providing information on our website about recruitment schemes and highlighting that we are a 'Disability Confident Leader' employer. Our 'Disability confident' logo is displayed on all job specifications for all roles.
- Using the [Civil Service Careers website](#) to promote what it's like to work for us. We promote our culture, values, engagement, inclusion and staff networks.
- Our People Plan outlines our priorities (2023-2026), one is disability confidence.
- Including an 'equality and inclusion' section in all candidate packs.
- Offer an interview scheme where if disabled applicants meet minimum selection criteria in the job specification, they are guaranteed an interview.
- Outline our approach to flexible working in candidate packs. We are location agnostic; most staff in non-frontline roles choose to be home enabled or hybrid.
- Participate in the 'Autism Exchange Internship Programme', supporting young people (up to degree level). This offers a three-week paid placement to provide workplace exposure and up-skilling and welcomed two interns to the FSA in 2025/26.

Training and career development

We are committed to providing support to employees with a disability or health condition. We support individuals and line managers in implementing our Workplace Adjustment policy, guidance and e-learning. Adjustments are considered on a case-by-case basis and aim to identify an individual's specific challenges and strategies to overcome these. They are identified at offer-stage to enable implementation from day one, where possible. Support is provided throughout the process to individuals and line managers with sessions available to help best support colleagues with disabilities.

We encourage staff to use a Workplace Adjustment passport to support reasonable adjustment discussions, record agreed adjustments and enable regular reviews to ensure they remain effective. The passport can be taken to future Civil Service roles.

Individuals who have received a workplace adjustment are invited to complete a confidential satisfaction survey. Responses are restricted to the Workplace Adjustments team, reviewed in full and used to address concerns and drive continuous improvement.

We offer ringfenced places on the Civil Service Beyond Boundaries programme for people with disabilities, a cross-Government 12-month development programme for grades AA-SEO. Nine places were allocated in 2025/26.

We participate in the Civil Service Summer diversity internship programme, a cross-government scheme offering undergraduates insight into Civil Service careers whilst building skills, confidence and networks. We prioritised regional and STEM roles in line with the Places for Growth agenda. Two internships were supported in summer 2025.

Employment and occupation

Health and safety reporting

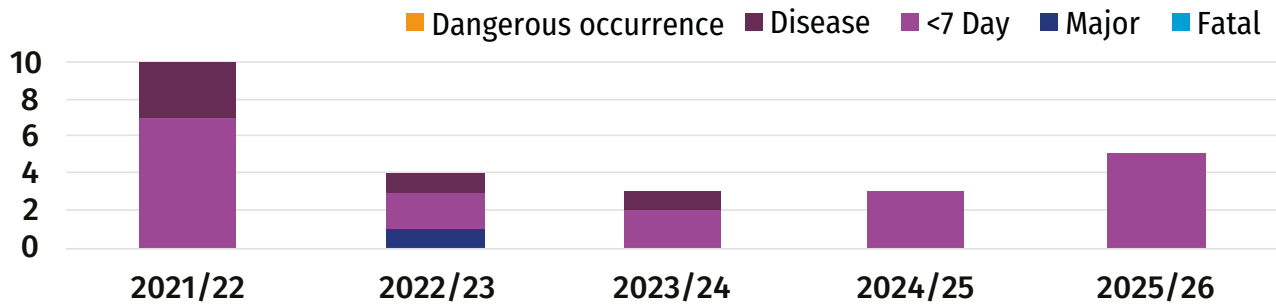
Our National Health and Safety Committee enables consultation with Trade Unions, creating a collaborative environment alongside our Service Delivery Partners.

We routinely reviewed health and safety performance data to identify emerging trends and take timely action. This included analysis of reports submitted through our incident reporting system, alongside audit findings assessing compliance with our safety policies.

Supporting employee mental health was a priority. We updated our work-related stress resources and delivered awareness events highlighting the support available. We helped managers identify and manage factors that may contribute to work-related stress.

We supported the move to a new London office through risk assessments and close coordination with building management and other tenants to ensure manage risks effectively. We refreshed our Display Screen Equipment self-assessment process and promoted good workstation set-up to reduce the risk of musculoskeletal issues.

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

Fig.34: RIDDOR reporting to the Health and Safety Executive (HSE)

Recruitment practice

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

Pay policy

The remuneration of senior civil servants (SCS) is set by the Prime Minister following independent advice from the Senior Salaries Review Body (SSRB). The Government's response to the recommendations of the SSRB is communicated to departments by the Cabinet Office through annual SCS pay guidance, which set out parameters for base pay and non-consolidated pay for the relevant financial year. Our pay committees take decisions on the remuneration of our SCS, in line with this central guidance.

Exit packages in line with Civil Service Compensation Scheme

During 2024/25 and 2025/26, there were no exit packages provided, this includes compulsory redundancies and/or other departures agreed.

There were four early retirements on ill health grounds in 2025/26 at a total cost of £42,244 (2024/25 three totalling £24,273).

Diversity and inclusion

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

- **Eliminate discrimination, harassment, victimisation and other conduct prohibited by or under the Equality Act 2010** – We conduct Equality Impact Assessments early in policy, programme and service development to identify impacts on protected groups. We run ‘Speak up’ campaigns annually, encouraging communication about workplace concerns. This year’s theme, “Fair Treatment for All,” focused on barriers to raising concerns, recognising unacceptable behaviour and how to speak up.
- **Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not** – We addressed this through Civil Service development programmes e.g. Beyond Boundaries, Catapult, Autism Exchange Internship Programme and Summer Diversity Internship Programme. We ringfenced places to people with protected characteristics and have an in-house programme for under-represented groups and offer a reverse mentoring scheme.
- **Foster good relations between persons who share a relevant protected characteristic and persons who do not** – Delivered through a partnership between staff networks and community groups, we ran campaigns throughout 2025/26 e.g. International Day of Persons with Disabilities, Black History Month, South Asian Heritage Month, International Women’s Day, Social Mobility Day.

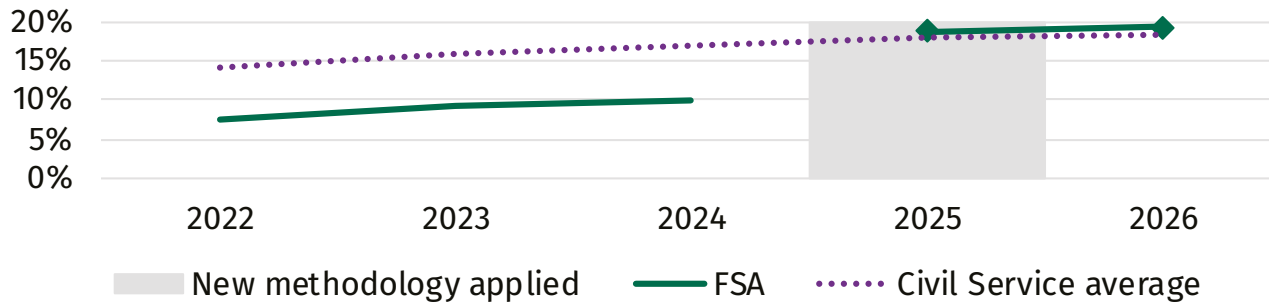
Wider diversity and inclusion policies

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

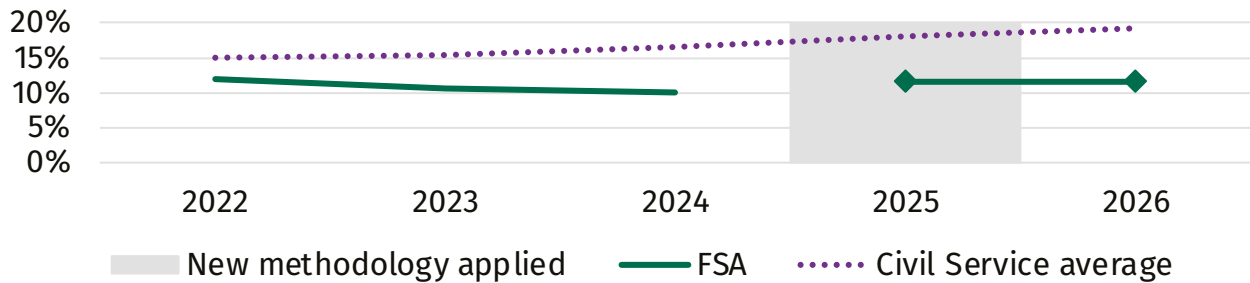
Our People Plan inclusion actions focused on building the evidence base to identify barriers and inform priorities in the next People Plan. In 2025, we established a comprehensive dataset, providing an overview of diversity data throughout the employee lifecycle (recruitment, progression, People Survey and exit data). This informed a targeted focus on ethnicity representation and the experiences of disabled and LGB+ employees. Other protected characteristics align with the Civil Service representation average with overall employee experience positive. The evidence base includes data on armed forces veterans / reservists, neurodivergence, menopause, socio-economic background, and nationality.

Workforce representation

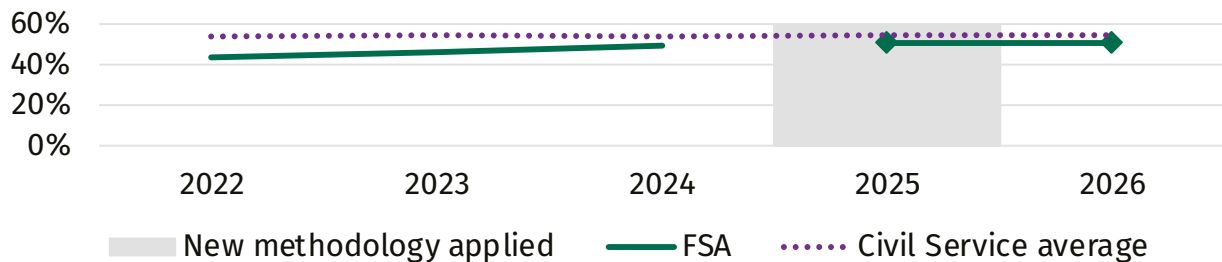
In 2025, we changed our methodology when calculating representation. Previously we looked at total population of the protected characteristics, compared to total FSA population. We now align with the Civil Service methodology and compare the total population of the protected characteristic, to the total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

Fig.35: Disability

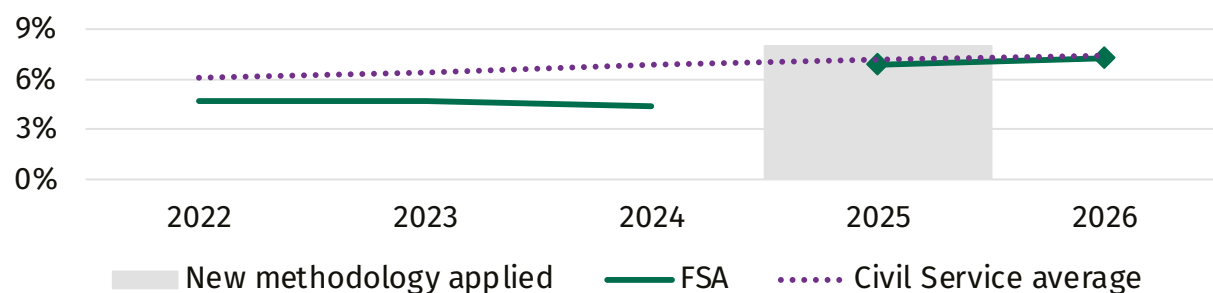
Our workforce disability representation exceeds the Civil Service benchmark (18.4%), reflecting prioritisation in the Civil Service Diversity and Inclusion Strategy and the National Disability Strategy.

Fig.36: Ethnicity

Representation remains steady (11.5%), below the Civil Service benchmark (19.2%). We are addressing this with several actions such as running active interview skills training.

Fig.37: Sex (women)

Our representation remains at 51%, just below the civil service benchmark (54.7%).

Fig.38: Sexual orientation



Parliamentary accountability and audit report

Unless otherwise indicated, disclosures in this report reflects FSA expenditure funded from Westminster (for Westminster ARA)/the devolved authority (for Wales and NI ARAs).

Remote contingent liabilities - Audited

In addition to contingent liabilities reported within the meaning of IAS 37 (Note 17), the department also reports liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of a contingent liability. As of 31 March 2026 there are twenty seven remote contingent liabilities concerning potential legal cases against the FSA (2024/25 eighteen).

Losses and special payments - Audited

We had no reportable losses or special payments in 2025/26 and one special payment totalling £8k in 2024/25.

Fees and charges - Audited

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

Name	2025/26 (£000)			2024/25 (£000)		
	Income	Full cost	Surplus/ (deficit)	Income	Full cost	Surplus/ (deficit)
Meat Hygiene Inspection	42,161	57,871	(15,710)	37,145	53,292	(16,147)
Other Government Departments	5,218	5,248	(30)	4,229	4,561	(332)
Assessments and consultations on radioactive discharges	1,321	1,561	(240)	1,197	1,541	(344)
Total	48,700	64,680	(15,980)	42,571	59,394	(16,823)

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

Our financial objective is to recover costs fully. There remains a shortfall between the chargeable costs for the FSA of delivering meat Official Controls and the income received from Food Business Operators (FBOs). This is effectively a subsidy of £15.7 million from the FSA Westminster to the meat Industry.

It should be noted that not all the costs incurred by the FSA in the delivery of official meat controls are chargeable to Industry. The above Industry costs represent the full cost of delivering Official Controls to Industry (FBOs) deemed chargeable in accordance with the relevant legislation. This full cost is discounted, as per the subsidy referenced above. In 2025/26 the FSA incurred circa £7.9 million costs which were not chargeable to Industry. An element of these additional costs were charged to Government customers following the principles of managing public money.

In 2025/26, the Home Office further increased the minimum salary requirements for Skilled Worker Visas, which alongside unanticipated cost increases on Official Controls managed service contracts increased the cost to the FSA of managed service veterinarians and meat hygiene inspectors by £1.3 million - the FSA elected not to re-open meat charging mid-year and so this additional cost forms part of the subsidy.

Government functional standards

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

Public sector bodies outside the departmental accounting boundary

We did not have lead policy responsibility during 2025/26 for any public sector bodies outside the departmental accounting boundary. Please see '**Note 21**' of the Accounts for entities within the departmental boundary.

Auditors' remuneration - Audited

The accounts have been audited by the Comptroller and Auditor General in accordance with the Food Standards Act 1999 (Schedule 4). The 2025/26 audit fee for our accounts was £132k (2024/25 £125k), disclosed with other non-cash items in '**Note 2**'. Non-cash audit fees are charged by the National Audit Office but no cash is transferred. I have taken all necessary steps to make myself aware of relevant audit information and to ensure that information is made available to the auditors. No payments have been paid to the Comptroller and Auditor General for non-audit work in 2025/26 (2024/25 £nil).

Statement of Outturn against Parliamentary Supply (SOPS) - Audited

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

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

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

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

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

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

Summary tables – mirrors part 1 of the Estimates

Summary table, 2025/26, all figures presented in £000s

Type of spend	SOPS Note	Outturn		Estimate		Outturn vs Estimate, saving/(excess)		Prior year outturn 2024/25
		Voted	Non-voted	Voted	Non-voted	Voted	Total	Total
Departmental Expenditure Limit								
Resource	1.1	121,531	-	123,277	-	1,746	1,746	115,036
Capital	1.2	15,663	-	16,671	-	1,008	1,008	10,014
Total		137,194	-	139,948	-	2,754	2,754	125,050
Annually Managed Expenditure								
Resource	1.1	(2,124)	-	9,603	-	11,727	11,727	(1,257)
Capital	1.2	210	-	250	-	40	40	-
Total		(1,914)	-	9,853	-	11,767	11,767	(1,257)
Total Budget								
Resource	1.1	119,407	-	132,880	-	13,473	13,473	113,779
Capital	1.2	15,873	-	16,921	-	1,048	1,048	10,014
Total Budget Expenditure		135,280	-	149,801	-	14,521	14,521	123,793
Total Non-Budget Expenditure	1.1	-	-	-	-	-	-	-
Total Budget and Non-Budget		135,280	-	149,801	-	14,521	14,521	123,793

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

Net Cash requirement, 2025/26, all figures presented in £000s

Item	SOPS Note	Outturn	Estimate	Outturn vs Estimate, saving/(excess)	Prior year outturn 2024/25
Net Cash requirement	3	130,051	138,014	7,963	123,405

Administration costs, 2025/26, all figures presented in £000s

Item	SOPS Note	Outturn	Estimate	Outturn vs Estimate, saving/(excess)	Prior year outturn 2024/25
Administration costs	1.1	121,531	123,277	1,746	115,036

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

Notes to the Statement of Outturn against Parliamentary Supply, 2025/26 (£000s)

SOPS 1. Outturn detail, by Estimate line

SOPS 1.1 Analysis of resource outturn by Estimate line

Type of spend (Resource)	Resource outturn					Estimate		Outturn vs Estimate, saving/ (excess)	Prior year outturn 2024/25
	Administration		Programme			Total	Virements		
	Gross	Income	Net	Gross	Income	Net	Total inc. virements		
Spending in Departmental Expenditure Limits (DEL) Voted expenditure									
A: FSA Westminster (DEL)	170,845	(49,314)	121,531	-	-	-	123,277	-	115,036
Total voted DEL	170,845	(49,314)	121,531	-	-	-	123,277	-	115,036
Total Spending in DEL	170,845	(49,314)	121,531	-	-	-	123,277	1,746	115,036
Spending in Annually Managed Expenditure (AME) Voted expenditure									
A: FSA Westminster (AME)	-	-	-	(2,124)	-	(2,124)	9,603	-	(1,257)
Total voted AME	-	-	-	(2,124)	-	(2,124)	9,603	-	(1,257)
Total Spending in AME	-	-	-	(2,124)	-	(2,124)	9,603	-	(1,257)
Total resource	170,845	(49,314)	121,531	(2,124)	-	(2,124)	132,880	-	113,779

SOPS 1.2 Analysis of capital outturn by Estimate line

Type of spend (Capital)	Outturn		Estimate		Outturn vs Estimate, saving/(excess)	Prior year outturn 2024/25
	Gross	Income	Net	Total	Virements*	Total inc. virements
Spending in Departmental Expenditure Limits (DEL)						
Voted expenditure						
A: FSA Westminster (DEL)	15,669	(6)	15,663	16,671	-	16,671
Total voted DEL	15,669	(6)	15,663	16,671	-	16,671
Total Spending in DEL	15,669	(6)	15,663	16,671	-	16,671
Spending in Annually Managed Expenditure (AME)						
Voted expenditure						
A: FSA Westminster (AME)	210	-	210	250	-	250
Total voted AME	210	-	210	250	-	250
Total Spending in AME	210	-	210	250	-	250
Total capital	15,879	(6)	15,873	16,921	-	16,921

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

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

SOPS 2. Reconciliation of outturn to net operating expenditure

Income	Reference	Outturn total	Prior year outturn 2024/25
Total resource outturn	SOPS 1.1	119,407	113,779
Add: Research costs classified as capital DEL in the SOPS under ESA 10, but treated as operating costs in the SoCNE		11,306	8,157
Net Expenditure in Statement of Comprehensive Net Expenditure	SOCNE	130,713	121,936

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

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

Item	Reference	Outturn total	Estimate	Outturn vs Estimate, saving/(excess)
Total Resource outturn	SOPS 1.1	119,407	132,880	13,473
Total Capital outturn	SOPS 1.2	15,873	16,921	1,048
Adjustments to remove non-cash items:				
Depreciation and amortisation	2	(3,832)	(4,308)	(476)
New provisions and adjustments to previous provisions	14-15	(1,894)	(10,356)	(8,462)
Other non-cash items	2,5,9 & 14	(964)	(126)	838
Adjustments to reflect movements in working balances:				
Increase/(decrease) in receivables	11	1,750	1,250	(500)
(Increase)/decrease in payables	12	(3,047)	1,250	4,297
Use of provisions	14, 15	1,506	503	(1,003)
Capital payments against leases	10.1	1,252	-	(1,252)
Net cash requirement		130,051	138,014	7,963

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

Please see page 62 for explanations on the variances between Estimate and outturn.

SOPS 4. Amounts of income to the Consolidated Fund

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



Katie Pettifer

Chief Executive and Accounting Officer
23 October 2026



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

Opinion on financial statements

I certify that I have audited the financial statements of the Food Standards Agency (Westminster) for the year ended 31 March 2026 under the Government Resources and Accounts Act 2000.

The financial statements comprise the Food Standards Agency (Westminster)'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 Food Standards Agency (Westminster)'s affairs as at 31 March 2026 and its net expenditure for the year then ended; and
- have been properly prepared in accordance with the Government Resources and Accounts Act 2000 and HM Treasury directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects:

- the Statement of Outturn against Parliamentary Supply properly presents the outturn against voted Parliamentary control totals for the year ended 31 March 2026 and shows that those totals have not been exceeded; and
- the income and expenditure recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

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

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

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

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the Food Standards Agency (Westminster)'s use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Food Standards Agency (Westminster)'s ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

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

Other information

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

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

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

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

I have nothing to report in this regard.

Opinion on other matters

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

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

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

Matters on which I report by exception

In the light of the knowledge and understanding of the Food Standards Agency (Westminster) and its environment

obtained in the course of the audit, I have not identified material misstatements in the Performance and Accountability 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 Food Standards Agency (Westminster) or returns adequate for my audit have not been received from branches not visited by my staff; or
- I have not received all of the information and explanations I require for my audit; or
- the financial statements and the parts of the Accountability Report subject to audit are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual have not been made or parts of the Remuneration and Staff Report to be audited is not in agreement with the accounting records and returns; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Responsibilities of the Accounting Officer for the financial statements

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

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

access to persons within the Food Standards Agency (Westminster) from whom the auditor determines it necessary to obtain audit evidence;

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

Extent to which the audit was considered capable of detecting non-compliance with laws and regulations, including fraud¹

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

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

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

- considered the nature of the sector, control environment and operational performance including the design of the Food Standards Agency (Westminster)'s accounting policies.
- inquired of management, Food Standards Agency (Westminster)'s head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Food Standards Agency (Westminster)'s policies and procedures on:
 - identifying, evaluating and complying with laws and regulations;
 - detecting and responding to the risks of fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the Food Standards Agency

(Westminster)'s controls relating to the Food Standards Agency (Westminster)'s compliance with the Government Resources and Accounts Act 2000, Managing Public Money;

- inquired of management, the Food Standards Agency (Westminster)'s head of internal audit and those charged with governance whether:
 - they were aware of any instances of non-compliance with laws and regulations;
 - they had knowledge of any actual, suspected, or alleged fraud,
- discussed with the engagement team and the relevant specialists, including pension experts, regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

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

I obtained an understanding of the Food Standards Agency (Westminster)'s framework of authority and other legal and regulatory frameworks in which the Food Standards Agency (Westminster) operates. I focused on those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements or that had a fundamental effect on the operations of the Food Standards Agency (Westminster). The key laws and regulations I considered in this context included Government Resources and Accounts Act 2000, Managing Public Money, Supply and Appropriation (Main Estimates) Act 2025, employment law and pensions legislation and tax legislation.

Audit response to identified risk

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

- I reviewed the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;
- I enquired of management, the Audit and Risk Assurance Committee and in-house legal counsel concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance and the Board; and internal audit reports;
- I addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements on estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business; and
- In addressing the risk of fraud in revenue recognition, I tested the revenue transactions to verify them in line with Managing Public Money.

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

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

Other auditor's responsibilities

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

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

26 October 2026

Comptroller and Auditor General

National Audit Office

157-197 Buckingham Palace Road

Victoria

London

SW1W 9SP

Accounts

Financial statements

Statement of Comprehensive Net Expenditure

This account summarises the expenditure and income generated and consumed on an accruals basis.

For the year ended 31 March	Note	2026 £000	*Re-presented 2025 £000
Revenue from contracts with customers	3.1	(48,720)	(42,590)
Other operating income	3.2	(594)	(537)
Total operating income		(49,314)	(43,127)
Staff costs	2	90,669	86,464
Purchase of goods and services	2	85,412	74,427
Other operating expenditure	2	626	1,049
Depreciation and amortisation	2	3,838	4,177
Provision expense	2	1,894	70
Total operating expenditure		182,439	166,187
Net operating expenditure		133,125	123,060
Finance income	9	(2,545)	(1,177)
Finance expense	9	133	53
Net expenditure for the year		130,713	121,936
Actuarial loss/(gain) on liabilities	15	45,405	(19,119)
Comprehensive net expenditure for the year		176,118	102,817

The notes on pages 130 to 157 form part of these accounts.

*2024/25 has been re-presented to better align with the Food Standards Agency's internal management reporting providing greater clarity on the Agency's expenditure. See note 2 for further details of expenditure re-presentation. Prior year comparatives have been re-presented to reflect the 2025/26 reporting structure

Statement of financial position

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

As at 31 March	Note	2026 £000	2025 £000
Plant and equipment	4	1,286	1,299
Right of use assets	5	3,149	1,348
Intangible assets	6	3,703	4,920
LPFA pension asset	15	705	43,553
Non-current assets		8,843	51,120
Trade and other receivables	11	6,122	4,936
Other current assets	11	6,572	6,008
Cash and cash equivalents	10	2,003	1,884
Current assets		14,697	12,828
Total assets		23,540	63,948
Trade and other payables	12	(1,641)	(1,768)
Lease liabilities	13	(1,093)	(1,208)
Provisions	14	(748)	(285)
Other liabilities	12	(16,201)	(12,908)
Current liabilities		(19,683)	(16,169)
Total assets less current liabilities		3,857	47,779
Provisions	14	(288)	(76)
Lease liabilities	13	(2,268)	(436)
Board pension liability	15	(626)	(657)
Non-current liabilities		(3,182)	(1,169)
Total assets less total liabilities		675	46,610
Taxpayers' equity and other reserves			
General fund		675	46,610
Total equity		675	46,610



Katie Pettifer

Chief Executive and Accounting Officer
23 October 2026

The notes on pages 130 to 157 form part of these accounts.

Statement of cash flows

The Statement of Cash Flows shows the changes in cash and cash equivalents of the Food Standards Agency during the reporting period. The statement shows how the department generates and uses cash and cash equivalents by classifying cash flows as operating, investing, and financing activities. The amount of net cash flows arising from operating activities is a key indicator of service costs and the extent to which these operations are funded by way of income from the recipients of services provided by the department.

Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to the Food Standards Agency's future public service delivery.

For the year ended 31 March	Note	2026 £000	2025 £000
Cash flows from operating activities			
Net operating expenditure for the year	SoCNE	(133,125)	(123,060)
Adjustment for non-cash transactions	2.1	6,117	5,924
(Increase)/decrease in trade and other receivables	11	(1,750)	(483)
Increase/(decrease) in trade and other payables	12	3,166	(1,077)
less movements relating to items not passing through the Statement of Comprehensive Net Expenditure	12	(119)	(257)
Use of provisions	14, 15	(1,506)	(1,702)
Provisions not required written back	14	(253)	(32)
Net cash outflow from operating activities		(127,470)	(120,687)
Cash flows from investing activities			
Purchase of property, plant and equipment	4	(931)	(569)
Purchase of intangible assets	6	(398)	(1,306)
Disposal proceeds from the sale of property, plant and equipment		-	21
Net cash outflow from investing activities		(1,329)	(1,854)
Cash flows from financing activities			
Financing from the Consolidated Fund (Supply)		130,170	123,662
Payments of lease liabilities*	10.1	(1,252)	(864)
Net cash outflow from financing activities		128,918	122,798
Net increase/(decrease) in cash and cash equivalents in the year		119	257
Cash and cash equivalents brought forward	10	1,884	1,627
Cash and cash equivalents carried forward	11	2,003	1,884

*Payments of lease liabilities includes £100k of interest as detailed in note 9.

The notes on pages 130 to 157 form part of these accounts.

Statement of Changes in Taxpayers' Equity

This statement shows the movement in the year on the General Fund held by the Food Standards Agency.

For the year ended 31 March	Note	2026 £000	2025 £000
Balance brought forward		46,610	25,897
Net parliamentary funding		130,051	123,405
Net expenditure for the year	SoCNE	(130,713)	(121,936)
Auditors' remuneration	2	132	125
Actuarial gain/(loss)	15	(45,405)	19,119
Balance carried forward		675	46,610

The notes on pages 130 to 157 form part of these accounts.

Notes to the Departmental Resource Accounts

1. Statement of accounting policies

1.1 Basis of preparation

These financial statements have been prepared in accordance with the Government Financial Reporting Manual (FReM) and the Accounts Direction issued by HM Treasury. The FReM applies International Financial Reporting Standards (IFRS) as adapted for the public sector context. Accounting policies have been applied consistently in dealing with material items.

In addition to the primary financial statements, the FReM requires the preparation of the Statement of Outturn against Parliamentary Supply (SOPS) and supporting notes.

1.2 Accounting convention and going concern

The financial statements have been prepared on a going concern basis under the historical cost convention, modified for the revaluation of certain non-current assets where material.

The Food Standards Agency is funded by Parliamentary Supply and expects to continue its operations for the foreseeable future. It is therefore appropriate to adopt the going concern basis.

1.3 Significant accounting policies and estimates

The preparation of financial statements requires management to make judgements and estimates that affect the reported amounts. Key areas are:

IAS 19 – Pensions: - Valuation of defined benefit obligations and application of the asset ceiling under IFRIC 14.

IAS 37 Provisions - Estimation of liabilities based on best estimate of settlement costs.

IFRS 16 Leases – Determination of lease term, including the exercise of break clauses.

Estimates are reviewed regularly and reflected in the financial statements where appropriate.

1.4 Non-current assets

Assets are capitalised where the cost is £5,000 or more (including irrecoverable VAT where applicable) and the useful life exceeds one year. Groups of similar assets may be capitalised where they are functionally interdependent.

1.5 Property, plant and equipment and intangible assets

Property, plant and equipment and intangible assets are carried at depreciated historic cost as a proxy for fair value, as assets are typically short-lived and revaluation differences are not material.

Assets under construction are not depreciated or amortised until they are brought into use.

Expenditure on externally facing websites that do not generate future economic benefits is expensed as incurred.

Property, plant and equipment are detailed in note 4 and intangible assets in note 6.

1.6 Depreciation and amortisation

Depreciation and amortisation are charged on a straight-line basis from the month following the asset being available for use, over the estimated useful life of the asset.

Typical useful lives are:

- Computer equipment: 2–10 years
- Furniture and fittings: 3–10 years
- Software: 2–11 years
- Software licences: 2–7 years
- Right-of-use assets: over lease term (typically 1–6 years)

Useful lives are reviewed annually and revised where necessary. Asset lives disclosed above are indicative ranges and may be extended or shorted where the assessed useful economic life of an individual asset differs from the standard policy.

1.7 Leases

Leases are recognised in accordance with IFRS 16 as adapted by the FReM.

Right-of-use assets and lease liabilities are recognised for leases with a term exceeding 12 months, except for low-value assets, which are expensed as incurred.

Lease liabilities are measured at the present value of future lease payments, discounted using HM Treasury rates.

Leases starting in	2022	2023	2024	2025	2026
Nominal rate	0.95%	3.51%	4.72%	4.81%	5.32%

Right-of-use assets are measured at cost and depreciated over the shorter of the lease term and useful life.

Right-of-use assets are detailed in note 5 and leases are detailed primarily in notes 8 and 13

1.8 Research and Development expenditure

Research expenditure is expensed as incurred.

Development expenditure is capitalised only where it meets the recognition criteria of IAS 38. Where projects do not meet these criteria, expenditure is recognised in the Statement of Comprehensive Net Expenditure.

1.9 Revenue and other income

Revenue from contracts with customers is recognised in accordance with IFRS 15 when performance obligations are satisfied.

The Agency's main revenue streams include:

- Official controls and inspection services
- Work performed for other government bodies
- Regulatory and assessment services

Other operating income, including secondments and non-contractual services, is recognised as earned.

Details about FSA's revenue and other income can be found in note 3.

1.10 Pensions

Employees are covered by the Civil Service pension arrangements ("alpha"), which are defined benefit schemes accounted for as defined contribution schemes. Contributions are recognised as they become payable. Staff also have the option to participate in a partnership pension scheme where FSA pays set contributions into a separate fund with benefits paid dependent on the performance of the fund.

The Agency also participates in the Local Government Pension Scheme (LGPS), a defined benefit scheme. Pension assets and liabilities are recognised in accordance with IAS 19, based on actuarial valuations. Changes in the net pension position are recognised in the appropriate financial statements.

The Board Pension Scheme is also accounted for as a defined benefit scheme, with valuations undertaken annually.

Further details relating to alpha and partnership pensions are provided in the remuneration report and about the LGPS and board pensions in note 15.

1.11 Value Added Tax

VAT is accounted for and partially recovered in accordance with the legislation relating to the Contracted Out Services (COS) scheme and HMRC.

Irrecoverable VAT is charged to expenditure or capitalised as appropriate.

FSA charges output VAT on services provided outside of statute. The majority of FSA invoices are for services provided outside the scope of VAT. Where VAT is charged the income recorded at note 3 is net of VAT. The FSA VAT position is recorded in note 11.

1.12 Provisions and contingent liabilities

Provisions are recognised in accordance with IAS 37 where there is a present obligation and a reliable estimate can be made. Details of the FSA's provisions can be found at note 14. Provisions have been inflated at 2.5% for the first year and 2.0% for subsequent years and discounted at 3.64% in the short term.

Contingent liabilities are disclosed at note 16 where required by the FReM.

1.13 Financial instruments

Financial assets and liabilities are recognised and measured in accordance with IFRS 9. Further details are at note 7.

1.14 New and amended standards

The Agency has not early adopted any standards.

IFRS 17

IFRS 17 (Insurance Contracts), effective from 1 April 2025 under the FReM, has been assessed by management. Assessment

found no assets or liabilities that need to be recognised as insurance contracts therefore the standard has no impact on the financial statements.

Non-investment asset valuations

In December 2023 HM Treasury released an exposure draft on potential changes to make to valuing and accounting for non-investment assets (e.g. PPE, intangible assets). The following changes to the valuation and accounting of non-investment assets are applicable to the 2025-26 financial statements.

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

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

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

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

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

The revised FReM/IAS 16 revaluation requirements do not give rise to a significant accounting impact for the FSA because its asset base is predominantly comprised of short-life operational assets rather than long-lived property assets. The rapid depreciation and replacement cycle of these assets means that carrying values remain a reasonable approximation of current value throughout their lives.

IFRS 18

IFRS 18 will replace IAS 1 Presentation of Financial Statements and is effective for annual reporting periods beginning on or after the 1 January 2027 in the private sector. The impact of IFRS 18 on the Public Sector is still being assessed, and a decision has not yet been taken on an implementation date.

IFRS 19

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.

Other forthcoming FReM changes are not expected to significantly affect the Agency's accounting policies.

Social benefits

As we do not issue payments of social benefits other than statutory benefits relating to sickness, maternity etc., there is no impact on these financial statements.

2. Expenditure

For the year ended 31 March	2026 £000	Re-presented 2025* £000
Wages and salaries	62,964	60,638
Social security costs	8,690	6,884
Pension costs	15,640	16,207
Other staff costs	3,375	2,735
Staff costs	90,669	86,464
Contract inspectors and veterinary costs	51,291	40,850
Information technology	9,775	7,434
Operational costs	8,025	7,995
Research and development	4,912	4,753
Science and research	2,626	3,533
Travel, subsistence, hospitality and conferences	2,432	3,040
Accommodation and associated costs	1,777	2,141
Professional services	1,686	1,341
Training and staff welfare	1,102	1,385
Communications	716	575
Other	817	1,127
Lease expenditure not within IFRS 16	70	49
Non-cash: Auditors' remuneration and expenses	132	125
Non-cash: Apprentice levy utilization	51	79
Purchase of goods and services	85,412	74,427
Grants	626	1,049
Other operating expenditure	626	1,049
Pension provision expense	1,398	102
General provision expense	496	(32)
Provision expense	1,894	70
Depreciation of plant and equipment	969	1,317
Depreciation of right of use assets	1,278	1,407
Amortisation of intangible assets	1,585	1,439
Loss on disposal of non-current assets	6	14
Depreciation and amortisation charges	3,838	4,177
Total operating expenditure	182,439	166,187

*The Department has refined its expenditure classification methodology following enhancements to internal management information and reporting processes. Comparative figures have therefore been re-presented to provide a more detailed and representative allocation of expenditure categories. The revised presentation improves consistency with cross-government reporting practices and strengthens alignment with the disclosure objectives and classification principles set out in the Government Financial Reporting Manual (FReM). The re-presentation does not affect total expenditure or the Department's reported financial position.

As part of this re-presentation, Meat Hygiene Inspector and Official Veterinarian costs previously reported within Staff Costs have been reclassified to Purchase of Goods and Services reflecting the outsourced and contractual nature of the services received. In addition expenditure, excluding grants, previously reported within Other Operating Expenditure has been reclassified to Purchase of Goods and Services, with the Purchase of Goods and Services category disaggregated into Operational Costs, Science and Research and others as detailed.

2.1 Reconciliation of Non-Cash items within net operating expenditure

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

For the year ended 31 March	2026 £000	2025 £000
Non-cash items within net operating expenditure		
Auditors' remuneration and expenses	132	125
Apprentice levy notional expenditure	51	79
Depreciation of plant and equipment	969	1,317
Depreciation of right of use assets	1,278	1,407
Amortisation of intangible assets	1,585	1,439
Loss on disposal of non-current assets	6	14
Apprentice levy notional income	(51)	(79)
Provided in year*	748	-
Borrowing on provisions (unwinding)*	1	7
Service and administration costs on pensions	1,398	1,615
	6,117	5,924

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

3. Income

3.1 Revenue from contracts with customers

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

For the year ended 31 March	2026 £000	2025 £000
Income for official controls charged to industry	42,161	37,145
Income for meat hygiene work charges to other government departments	5,218	4,229
Assessments and consultations on radioactive discharges	1,321	1,197
Milk and dairy hygiene sampling	20	19
Total income from contracts with customers	48,720	42,590

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

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

There is no variable element to the transaction price. The transaction price is the cost of staff time carrying out services using an hourly rate for the grade of staff supplied/ service provided. We do not accept non-cash consideration for payment nor does it offset consideration due to a customer against that due from the same party. Invoices are due on receipt and there is no time value of money or financing offered.

Payment terms are immediate on receipt of the FSA invoice as all invoices are issued in arrears for services carried out in the month or quarter before. There is no separation of price invoiced against performance obligation as the obligation has already occurred. Invoices are calculated on a time basis less discount as described in the Fees and Charges Note on page 111.

In accordance with IFRS 15, revenue is recognised when services are provided to customers and the related performance obligations are satisfied. Revenue earned but not yet invoiced at the reporting date is recognised through an accrual. The FSA does not invoice customers in advance of service delivery.

3.2 Other operating income

For the year ended 31 March	2026 £000	2025 £000
Secondment income	129	141
Other income	117	245
Income from sales of goods and services	297	72
Notional income – Apprentice levy grant	51	79
Total other operating income	594	537

4. Plant and Equipment

As at 31 March 2026	Fixtures and fittings £000	Computer equipment £000	Total £000
Cost or valuation			
Cost at 1 April 2025	1,727	3,596	5,323
Additions	21	965	986
Reclassification	-	(55)	(55)
Disposals	(1,375)	(1,265)	(2,640)
At 31 March 2026	373	3,241	3,614
Depreciation			
As at 1 April 2025	1,502	2,522	4,024
Charged in year	135	834	969
Eliminated on reclassification	-	(25)	(25)
Eliminated on disposal	(1,375)	(1,265)	(2,640)
At 31 March 2026	262	2,066	2,328
Carrying amount as at 31 March 2026	111	1,175	1,286
Carrying amount as at 31 March 2025	225	1,074	1,299
Asset financing			
Owned	111	1,175	1,286
Carrying amount as at 31 March 2026	111	1,175	1,286

As at 31 March 2025	Fixtures and fittings £000	Computer equipment £000	Total £000
Cost or valuation			
Cost at 1 April 2024	2,110	4,066	6,176
Additions	78	491	569
Disposals	(461)	(961)	(1,422)
At 31 March 2025	1,727	3,596	5,323
Depreciation			
As at 1 April 2024	1,700	2,395	4,095
Charged in year	263	1,054	1,317
Eliminated on disposal	(461)	(927)	(1,388)
At 31 March 2025	1,502	2,522	4,024
Carrying amount as at 31 March 2025	225	1,074	1,299
Carrying amount as at 31 March 2024	410	1,671	2,081
Asset financing			
Owned	225	1,074	1,299
Carrying amount as at 31 March 2025	225	1,074	1,299

5. Right of use assets

Right of use assets represent the right to direct the use of an underlying asset arising as a result of a lease. We do not own the underlying asset but recognised the value of the right of use in accordance with IFRS 16.

As at 31 March 2026	Land and buildings £000	Plant and machinery £000	Transport £000	Total £000
Cost or valuation				
At 1 April 2025	5,271	12	299	5,582
Additions	2,905	-	129	3,034
Revaluation	45	-	-	45
Disposals	(3,948)	-	-	(3,948)
At 31 March 2026	4,273	12	428	4,713
Depreciation				
At 1 April 2025	4,055	6	173	4,234
Charge for the year	1,179	4	95	1,278
Eliminated on disposal	(3,948)	-	-	(3,948)
At 31 March 2026	1,286	10	268	1,564
Carrying amount as at 31 March 2026	2,987	2	160	3,149
Carrying amount as at 31 March 2025	1,216	6	126	1,348

As at 31 March 2025	Land and buildings £000	Plant and machinery £000	Transport £000	Total £000
Cost or valuation				
At 1 April 2024	5,286	12	282	5,580
Additions	-	-	17	17
Revaluation	(8)	-	-	(8)
Disposals	(7)	-	-	(7)
At 31 March 2025	5,271	12	299	5,582
Depreciation				
At 1 April 2024	2,731	2	101	2,834
Charge for the year	1,331	4	72	1,407
Eliminated on disposal	(7)	-	-	(7)
At 31 March 2025	4,055	6	173	4,234
Carrying amount as at 31 March 2025	1,216	6	126	1,348
Carrying amount as at 31 March 2024	2,555	10	181	2,746

6. Intangible assets

Intangible assets comprise computer software and software licences.

As at 31 March 2026	Computer software and software licences £000	Total £000
Cost or valuation		
Cost at 1 April 2025	10,107	10,107
Additions	343	343
Reclassification	55	55
Disposals	(40)	(40)
At 31 March 2026	10,465	10,465
Amortisation		
Cost at 1 April 2025	5,187	5,187
Charged in year	1,585	1,585
Reclassification	25	25
Eliminated on disposal	(35)	(35)
At 31 March 2026	6,762	6,762
Carrying amount as at 31 March 2026	3,703	3,703
Carrying amount as at 31 March 2025	4,920	4,920
Asset financing		
Owned	3,703	3,703
Carrying amount as at 31 March 2026	3,703	3,703

As at 31 March 2025	Computer software and software licences	Total
	£000	£000
Cost or valuation		
Cost at 1 April 2024	10,125	10,125
Additions	1,306	1,306
Disposals	(1,324)	(1,324)
Reclassification	-	-
At 31 March 2025	10,107	10,107
Amortisation		
Cost at 1 April 2024	5,072	5,072
Charged in year	1,439	1,439
Eliminated on disposal	(1,324)	(1,324)
At 31 March 2025	5,187	5,187
Carrying amount as at 31 March 2025	4,920	4,920
Carrying amount as at 31 March 2024	5,053	5,053
Asset financing		
Owned	4,920	4,920
Carrying amount as at 31 March 2025	4,920	4,920

7. Financial Instruments

As the net cash requirements of the department are met through the Supply Estimates process, financial instruments place a more limited role in creating and managing risk than would apply to a non-public sector body of a similar size. We have non-complex financial instruments – such as cash, receivables and payables – that are not subject to significant credit risk.

Credit risk – We charge fees for meat Official Controls work to non-government industry customers for which there are some circumstances of payment default on amounts due. We actively manage any default amounts and consider this not to be a material credit risk. The trade receivables figure presented in these accounts is recognised at fair value following an adjustment for the associated default risk. Other charges, which are predominantly government customers, present little or no credit risk.

Liquidity risk – We have no significant exposure to liquidity risk as our net revenue resource requirements and capital expenditure are financed by resources voted annually by Parliament.

Market risk – We have no significant foreign currency risk as we do not maintain any foreign currency assets or liabilities.

We have no borrowings. We rely primarily on parliamentary funding for our cash requirements and we are therefore not exposed to liquidity risks. We also have no material deposits. All material assets and liabilities are in sterling, so we are not exposed to significant interest rate risk or currency risk.

8. Leases

For the year ended 31 March	2026 £000	2025 £000
Variable lease payments not included in measurement of lease liabilities	21	20
Expenses relating to short term leases	20	17
Other lease expenditure	41	37
Total cash payments in respect of leases	1,252	901

Our leases are those relating to our rented accommodation space, leased cars for staff and multi-function devices in office accommodation.

All contractual payments included within our leases are included in the disclosures in note 13. There are no other future cash flows which we are exposed to that are excluded from the recognised lease liabilities. No variable payments other than VAT, no extension or termination options. No leases include residual value guarantees or sale and leaseback transactions; there are also no restrictions or covenants imposed.

9. Finance expense/(income)

For the year ended 31 March	2026 £000	2025 £000
Interest expense for board pension	33	32
Interest income for LPFA pension	(2,545)	(1,177)
Interest expense for leasing arrangements	100	21
Total interest expense/(income)	(2,412)	(1,124)

10. Cash and cash equivalents

For the year ended 31 March	2026 £000	2025 £000
Balance at 1 April	1,884	1,627
Net changes in cash and cash equivalents	119	257
Balance at 31 March	2,003	1,884
The following balance at 31 March were held at:		
Government Banking Service	2,003	1,884
Balance at 31 March	2,003	1,884

10.1 Reconciliation of liabilities arising from financing activities

	2024/25	Cashflows	Non-cash Changes	2025/26
	£000	£000	£000	£000
Supply	1,884	119	-	2,003
Lease Liabilities	1,644	(1,252)	2,969	3,361
Total liabilities from financing activities	3,528	(1,133)	2,969	5,364

	2023/24	Cashflows	Non-cash Changes	2024/25
	£000	£000	£000	£000
Supply	1,627	257	-	1,884
Lease Liabilities	2,477	(864)	31	1,644
Total liabilities from financing activities	4,104	(607)	31	3,528

Non-cash changes comprise of new leases taken out in the year, lease interest and revaluations for changes in lease terms or early termination.

11. Current receivables

For the year ended 31 March	2026	2025
	£000	£000
Amounts falling due within one year:		
Trade receivables	2,485	1,688
VAT recoverable	3,606	3,215
Other receivables	31	33
	6,122	4,936
Other current assets:		
Prepayments	1,451	1,668
Accrued income	5,121	4,340
	6,572	6,008
Total	12,694	10,944

12. Current payables

For the year ended 31 March	2026 £000	2025 £000
Amounts falling due within one year:		
Trade payables	1,563	1,671
Other payables	78	97
	1,641	1,768
Other current liabilities:		
Accruals	7,407	5,389
Contract inspectors and veterinary costs accruals	3,823	3,057
Employee accruals	2,968	2,578
Amounts issued from the Consolidated fund for supply but not spent in year	2,003	1,884
	16,201	12,908
Total	17,842	14,676

While we are jointly funded by revenue from customers and the taxpayer, most funding received is from the taxpayer with Industry Customers receiving a subsidy, as discussed in the Parliamentary Accountability Disclosures. Therefore, any funds held at year end are acknowledged as due to the Consolidated Fund as industry customers are not meeting the full cost of the services provided to them by the agency and so cannot be considered due any of the funds.

13. Lease liabilities

For the year ended 31 March	2026 £000	2025 £000
Amounts falling due within one year:		
Lease liabilities	1,093	1,208
	1,093	1,208
Amounts falling due after more than one year but within five years:		
Lease liabilities	2,268	436
	2,268	436

13.1 Timing of non-discounted cashflows for Lease liabilities

Lease liabilities reported in note 13 are discounted, at the rates referred to in Note 1.11. The committed non-discounted cashflows as at 31 March 2026 are:

Amounts payable within one year	1,203
Amounts payable after more than one year but within five years	2,423
Total payable	3,626
Interest element	(265)
Present Value of Obligations	3,361

14. Provisions

For the year ended 31 March	2026 £000		2025 £000	
	Legal claims	Dilapidations	Legal claims	Dilapidations
Balance at 1 April	-	361	-	386
Provided in the year	748	210	-	-
Provisions not required written back	-	(253)	-	(32)
Provisions utilised in the year	-	(32)	-	-
Borrowing costs (unwinding of discount)	-	2	-	7
Balance at 31 March	748	288	-	361

Analysis of expected timing of discounted flows

For the year ended 31 March	2026 £000		
	Legal claims	Dilapidations	Total
Within one year	748	-	748
Total current provisions liability	748	-	748
Between one and five years	-	78	78
Between five and ten years	-	210	210
Thereafter	-	-	-
Total non-current provisions liability	-	288	288
Provisions balance at 31 March	748	288	1,036

14.1 Legal claims

During 2025/26, the Food Standards Agency recognised a provision of £748k in relation to ongoing legal proceedings.

The provision represents management's best estimate of the expenditure required to settle obligations arising from the matter as at 31 March 2026, taking into account all information available at the reporting date, including external legal advice. The timing and amount of any future outflow remain uncertain and will depend on the outcome of the proceedings and any associated legal processes, including appeal.

In accordance with IAS 37, the Agency has not disclosed further information regarding the nature of the claim, the assumptions underpinning the estimate, or the range of possible outcomes because such disclosure could be expected to seriously prejudice the Agency's position in the proceedings. Management has concluded that this limited disclosure provides sufficient information to enable users of the financial statements to understand the general nature of the obligation while avoiding prejudice to the Agency's interests.

The valuation of the provision requires management judgement regarding the likelihood of success of the claim and the estimated level of associated costs and settlement. Actual outcomes may differ from these estimates.

14.2 Dilapidations

A provision has been created in respect of estimated dilapidation costs for our offices, which are based on an independent survey carried out by a third party. All provisions have been inflated and discounted by the HM Treasury rates, which are 3.64% for short-term provisions, and 4.22% for medium-term provisions.

The liability crystallises when the relevant lease ends and the Agency's obligations are assessed. The timing of the associated cash outflows is therefore uncertain and dependent on the expiry dates of individual leases and the completion of discussions with landlords regarding the required remedial works.

Due to the nature of dilapidations claims, the final settlement value is subject to negotiation and may differ from the amount provided. The Agency expects that the final liability will be agreed through commercial discussions with landlords following lease expiry.

No reimbursement asset has been recognised as at 31 March 2026. Any reduction in the Agency's liability arising from negotiations with landlords will only be recognised when recovery becomes virtually certain.

15. Pensions

Year ended 31 March	2026 £000			2025 £000		
	Board pension	LGPS pension	Total	Board pension	LGPS pension	Total
Net pension (liability)/ asset at 1 April	(657)	43,553	42,896	(657)	23,202	22,545
Total service and interest costs	(33)	1,147	1,114	(32)	(438)	(470)
Employer contributions	42	1,432	1,474	41	1,661	1,702
Actuarial gain/(loss)	22	(45,427)	(45,405)	(9)	19,128	19,119
Net pension (liability)/ asset at 31 March	(626)	705	79	(657)	43,553	42,896

15.1 FSA Board pension provision

Our Board pension provision relates to the by-analogy pension scheme with the Civil Service Pension Scheme that applies to former Board members' pension arrangements. 2 members are by-analogy of the Civil Service Pension Classic Scheme and 4 members are by-analogy of the Premium Scheme. The pension arrangements are unfunded with benefits being paid as they fall due and are guaranteed by the FSA. There is no fund and therefore no surplus or deficit. The payments are inflation-linked and are expected to be made over the remaining lifetimes of the current scheme members. The methodology and results of the assessment were undertaken by the Government Actuary's Department (GAD) and is in accordance with IAS19 and the FreM governing UK Accounting for Departments/NDPBs.

The capitalised value of the pension benefits payable by our Pension Schemes as at 31 March 2026 is £626,000 (2024/25 £657,000).

The scheme is closed and therefore likely that current scheme liabilities will gradually decrease over time, as the expected pension payments are made to the scheme members.

In the short-term, changes to the scheme liability may be primarily driven by the assumptions used for future assessments (particularly the financial assumptions prescribed by HM Treasury).

Financial assumptions

Liabilities are valued on an actuarial basis using the Projected Unit Method. The main actuarial assumptions are as follows:

	31/03/2026	31/03/2025
Discount rate	5.60%	5.15%
Rate of increase in pensions in payment	2.55%	2.65%
CPI inflation assumption	2.55%	2.65%

Mortality

Life expectancy is based on the actuarial PA92-10 tables. Based on these assumptions, the average life expectancies at age 65 are summarised below.

	31/03/2026		31/03/2025	
	Males	Females	Males	Females
Current pensioners	22.0 years	23.7 years	21.9 years	23.6 years

Present value of scheme liabilities

	Value at 31/3/2026	Value at 31/3/2025	Value at 31/3/2024	Value at 31/3/2023	Value at 31/3/2022
	£000	£000	£000	£000	£000
Liability in respect of					
Deferred pensioners	(170)	(177)	(175)	(183)	(245)
Current pensioners	(456)	(480)	(482)	(509)	(651)
	(626)	(657)	(657)	(692)	(896)

Analysis of movement in scheme (liability)/asset

	2025/26 £000	2024/25 £000
Scheme (liability)/asset at 1 April	(657)	(657)
Movement in the year:		
Interest cost	(33)	(32)
Actuarial (Loss)/Gain	22	(9)
Benefits paid	42	41
Net pension (liability)/asset at 31 March	(626)	(657)

Analysis of amount charged to operating profit/(loss)

	2025/26 £000	2024/25 £000
Interest cost	(33)	(32)
	(33)	(32)

Analysis of amounts to be recognized in Statement of Changes in Taxpayers' Equity

	2025/26 £000	2024/25 £000
Experience (losses)/gains arising on the scheme liabilities	(8)	4
Changes in financial assumptions underlying the present value of scheme liabilities	30	(13)
Net total actuarial (loss)/gain recognized in the statement of changes in taxpayers' equity	22	(9)

History of experience gains and (losses)

Experience (losses)/gains on scheme liabilities:	2025/26	2024/25	2023/24	2022/23
Amount (£000)	(8)	4	(27)	(64)
Percentage of scheme liabilities	(1.28%)	0.61%	(4.11%)	(9.25%)

15.2 Provision for Local Government Pension Scheme (liability)/asset

The Local Government Pension Scheme is a defined benefit scheme which is administered by Local Pensions Partnership and governed by the Local Government Pension Scheme Regulations 1995. On 1 April 2000, when the Meat Hygiene Service (MHS) became part of the FSA, all MHS staff were part of LGPS and FSA staff were part of PCSPS. The FSA Admission Agreement (AA) limits the staff who can join LGPS to those originally employed by the MHS, therefore no new scheme members are admitted and there is no option for new staff to join. For the year ended 31 March 2026, contributions of £1.4 million (2024/25 £1.7 million) were paid to the fund at the rate determined by the Actuary appointed to the fund. For the period ended 31 March 2026, this rate was 19.1% (2024/25 19.1%) of pensionable remuneration.

On the basis of the full actuarial valuation the FSA Fund surplus was £31.4 million as at March 2025 (March 2022 surplus £37.9 million). During 2025/26 we made no additional deficit reduction payments and will pay none in 2026/27.

The next full actuarial review of the scheme will show the position at 31 March 2028. This triennial valuation process will be carried out in the summer of 2028 and will determine our employer contribution rate for a three-year period starting 1 April 2029. The valuation considers the scheme closed and has been since 1 April 2000, where the option to join was removed and thus has remained that way. The rate for employer contributions also considers the FSA being the highest category possible for the purpose of funding, which positively impacts any future contribution rates set as part of the triennial valuation. This covenant work to assign a funding category falls within the LPFA's Employer Risk Management Framework and works to mitigate the risk to the FSA of any funding issues with other members of the pension fund.

An updated valuation, under IAS19 criteria, resulted in a calculated surplus of £0.7 million as at 31 March 2026 compared with a surplus of £43.6 million as at 31 March 2025. The projected unit method of valuation was used to calculate the service cost under IAS19.

The actuary has estimated the employer's contributions for 2026/27 to be £1.1 million.

We are exposed to risk in relation to the fund's movement in assets and liabilities. We manage a close relationship with LPFA regarding its investment strategy and meet regularly to ensure full understanding of the market performance and LPFA strategy for the fund. We are awarded the highest category in relation to its going concern and financial stability, thus reducing the risk of fluctuating employer costs.

If we were to exit the Fund, with no further support for our remaining Fund liabilities on exit, the actuaries would establish the funding position on a "minimum risk" basis. This is similar to adopting a basis used to secure the liabilities from an insurance company. In practice there is no scope for the liabilities to be bought out via such an arrangement but it represents one measure of the cost of funding the liabilities while minimising the risk of further costs having to be met by other employers in the future.

If we ever wished to leave the scheme whilst in surplus, the administering authority is obliged to consider whether a repayment should be made. The Local Government Pension Scheme (Amendment) Regulations 2020 (which apply to England and Wales) allow pension funds to determine how, and in what circumstances, exit repayments (sometimes referred to as exit credits) should be made, taking account of any considerations specified in the regulations as well as local policies.

Associated risks of participating in a defined benefit scheme

In general, participating in a defined benefit pension scheme means that we are exposed to a number of risks:

Risk	Comment
Investment	The fund may hold investment in asset classes, such as equities, which have volatile market values and while these assets are expected to provide real returns over the long-term, short-term volatility can cause additional funding to be required if a deficit emerges.
Interest rate	The fund's liabilities are assessed using market yields on high quality corporate bonds to discount future liability cashflows. As the Fund holds assets such as equities the value of the assets and liabilities may not move in the same way.
Inflation	All of the benefits under the fund are linked to inflation and so deficits may emerge to the extent that the assets are not linked to inflation.
Longevity	In the event that the members live longer than assumed a deficit will emerge in the fund. This may be mitigated by a longevity insurance contract if held by the fund. There are also other demographic risks.

Risk	Comment
Climate	Climate risk can be grouped into two categories; Physical and Transitional risks. Physical risks are direct risks associated with an increased global temperature such as heatwaves and rising sea levels. Transitional risks are the costs of transitioning to a low carbon economy. These risks will manifest themselves in many of the other risks detailed above which the fund is exposed to, for example investment returns may be affected.
Regulatory	Regulatory uncertainties could result in benefit changes to past or future benefits which could result in additional costs.
Orphan	As many unrelated employers participate in each fund, there is an orphan liability risk where employers leave the fund but with insufficient assets to cover their pension obligations so that the difference may fall on the remaining employers in that fund.

Past service costs

Past service costs arise if member benefits are introduced, withdrawn or changed. For example, an award of additional discretionary benefits such as added years by a member would be considered a past service cost. We are not aware of any additional benefits which were granted over the year ending 31 March 2026.

Curtailments

The capitalised cost of the additional benefits on IAS19 compliant assumptions is calculated at £0 and is included in the service cost in the statement of profit and loss.

Financial assumptions

The major financial assumptions used by the actuary when providing the assessment of accrued liabilities as at the following dates for the Resource Accounting assessments were:

	2025/26	2024/25
Discount rate	6.00%	5.75%
Pension increases (CPI)	2.85%	2.90%
RPI inflation	3.30%	3.25%
Salary increases	3.85%	3.90%

Mortality

The post-retirement mortality is based on the Club Vita mortality analysis then projected using the Continuous Mortality Investigation (CMI) model. The impact of the coronavirus pandemic had a disproportionate impact on this weighting therefore the 2020 model has been updated with a weight parameter of 15%. Based on these assumptions, the average life expectancies at age 65 are summarised below.

	31/03/2026		31/03/2025	
	Males	Females	Males	Females
Retiring today	20.9	24.2	20.0	22.7
Retiring in 20 years	22.0	26.2	21.2	25.4

Virgin Media vs NTL Pension Trustees II Limited

On 18 September 2025, the government published proposed amendments to the Pension Schemes Bill that would allow retrospective actuarial validation to confirm whether historic changes to contracted-out benefits complied with statutory requirements. The new clauses within the Pensions Schemes Bill state that it is applicable to public service schemes, so the proposal is that it will apply to the LGPS. The bill received Royal Assent in April 2026.

On 23 January 2026 the FRC published technical guidance for scheme actuaries to help them apply the retrospective-validation process under the Pension Schemes Bill.

For the LGPS, the Scheme Actuary is the Government Actuary's Department (GAD). It is understood that GAD is reviewing historic amendments to the LGPS in this context and the Scheme Advisory Board were liaising with GAD on whether the relevant certificates were available for past scheme changes.

Whilst GAD's review is yet to be completed, it is expected that there will be no increase in scheme liabilities, as any required actuarial confirmations can be obtained retrospectively if needed.

Movement in liabilities

	2025/26 £000	2024/25 £000
Opening Defined Benefit Obligation	(163,986)	(184,969)
Current service cost	(1,203)	(1,551)
Interest cost	(9,138)	(8,818)
Change in financial assumptions	5,588	20,302
Change in demographic assumptions	(4,336)	420
Experience (loss)/gain on defined benefit obligation	(6,378)	468
Estimated benefits paid net of transfers in	10,560	10,503
Past service costs, including curtailments	-	-
Contributions by Scheme participants	(436)	(486)
Unfunded pension payments	151	145
Closing Defined Benefit Obligation	(169,178)	(163,986)

The main in liabilities in 2025/26 is in relation to the experience (loss)/gain which reflects how experience over the intervaluation period has differed from that assumed as part of the roll forward approach.

Movement in assets

	2025/26 £000	2024/25 £000
Opening Fair Value of Employer's Assets	209,813	211,909
Interest on assets	11,814	10,178
Return on assets less interest	(3,230)	(3,709)
Other actuarial gains/(losses)	(3,537)	-
Administration expenses	(195)	(64)
Contributions by Employer including unfunded	1,432	1,661
Contributions by Scheme participants	436	486
Estimated benefits paid plus unfunded net of transfers in	(10,711)	(10,648)
Closing Fair Value of Employer Assets	205,822	209,813

Reconciliation of asset ceiling

	2025/26 £000	2024/25 £000
Opening impact of asset ceiling	(2,274)	(3,738)
Interest on impact of asset ceiling	(131)	(183)
Actuarial (loss)/gain	(33,534)	1,647
Closing Impact of asset ceiling	(35,939)	(2,274)

The Fund was in a surplus position at 31 March 2026. However, IFRIC 14 limits the recognised pension asset to the economic benefits available to the employer, either through a refund from the Fund or reductions in future employer contributions.

The assessment of those available economic benefits at 31 March 2026 is based on the results of the Fund's 2025 triennial valuation. As part of that valuation, the actuary adopted a revised methodology for assessing the cessation position, linking the calculation more closely to the Fund's strategic asset allocation and long-term expected returns, with an explicit allowance for prudence. Under this revised approach, the cessation position moved from a refundable surplus to an exit debt position.

Consequently, at 31 March 2026 no economic benefit was considered available through a refund on cessation. The recognised pension asset of £0.7 million therefore reflects only the economic benefit expected to arise through reductions in future employer contributions.

In the prior year, the IFRIC 14 assessment included an economic benefit available through a refund on cessation. The change in methodology introduced as part of the 2025 triennial valuation removed that refund benefit, reducing the economic benefit available under IFRIC 14 by £33.5 million and resulting in a corresponding actuarial loss.

The assets in the scheme and the expected rate of return were:

	Value at 31/03/2026				Value at 31/03/2025			
	Quoted		Unquoted		Quoted		Unquoted	
	%	£000	%	£000	%	£000	%	£000
Equities	47.44%	97,641	-	-	52.45%	110,046	-	-
Fixed income and fees	-	-	-	-	0.08%	168	-	-
Trade cash/pending	0.55%	1,132	-	-	0.72%	1,511	-	-
Private equity	-	-	5.42%	11,156	-	-	5.73%	12,022
Fixed income	3.84%	7,904	-	-	3.79%	7,952	-	-
Investment/hedge funds and unit trusts	-	-	-	-	0.02%	42	-	-
Credit	-	-	17.23%	35,463	-	-	14.36%	30,129
Infrastructure	-	-	11.75%	24,184	-	-	11.41%	23,940
Real estate	-	-	10.31%	21,220	-	-	9.11%	19,114
Environmental opportunities	-	-	0.09%	185	-	-	-	-
Cash	3.24%	6,669	-	-	2.29%	4,805	-	-
Currency hedge (forward contracts)	-	-	0.13%	268	-	-	0.04%	84
Market value of assets	55.07%	113,346	44.93%	92,476	59.35%	124,524	40.65%	85,289

The asset values above are notional, reflecting the FSA's percentage share of the total assets within the whole fund.

15.2.2 Movement in (deficit)/surplus during the year

	2025/26 £000	2024/25 £000
Scheme (liability)/asset at 1 April	43,553	23,202
Service cost	(1,203)	(1,551)
Administration expenses	(195)	(64)
Employer contributions	1,432	1,661
Payment of deficit	-	-
Past service cost	-	-
Other finance net interest charged (note 15.2.3)	2,545	1,177
Actuarial (loss)/gain (note 15.2.4)	(45,427)	19,128
Net pension (liability)/asset	705	43,553

15.2.3 Analysis of the amount charged to (deficit)/surplus

	2025/26 £000	2024/25 £000
Service cost	(1,203)	(1,551)
Administration expenses	(195)	(64)
Employer contributions to be set off	-	1,513
Pension provision expense (Note 2)	(1,398)	(102)
Net interest on the defined (liability)/asset	2,545	1,177
Amount credited/(charged) to cost	1,147	1,075

15.2.4 Analysis of amount recognized in Statement of Changes in Taxpayers' Equity

	2025/26 £000	2024/25 £000
Return on Fund assets in excess of interest	(3,230)	(3,709)
Other actuarial gains/(losses) on assets	(3,537)	-
Changes in financial assumptions	5,588	20,302
Change in demographic assumptions	(4,336)	420
Experience gain/(loss) on defined benefit obligation	(6,378)	468
Changes in effect of asset ceiling	(33,534)	1,647
Actuarial gain/(loss) recognised in the Statement of Changes in Taxpayers' Equity	(45,427)	19,128

15.2.5 Sensitivity analysis

	£000	£000	£000	£000	£000
Adjustment to discount rate	+0.5%	+0.1%	0.0%	-0.1%	-0.5%
Present value of total obligation	(160,276)	(167,333)	(169,178)	(171,058)	(178,937)
Projected service cost	(1,042)	(1,125)	(1,147)	(1,169)	(1,264)
Adjustment to long-term salary increase	+0.5%	+0.1%	0.0%	-0.1%	-0.5%
Present value of total obligation	(169,767)	(169,295)	(169,178)	(169,062)	(168,603)
Projected service cost	(1,147)	(1,147)	(1,147)	(1,147)	(1,147)
Adjustment to pension increases and deferred valuation	+0.5%	+0.1%	0.0%	-0.1%	-0.5%
Present value of total obligation	(177,994)	(171,053)	(169,178)	(167,776)	(161,579)
Projected service cost	(1,274)	(1,171)	(1,147)	(1,123)	(1,032)
Adjustment to life expectancy assumptions		+1 year	None	-1 year	
Present value of total obligation		(175,293)	(169,178)	(163,294)	
Projected service cost		(1,184)	(1,147)	(1,111)	

16. Contingent liabilities

The FSA has the following contingent liabilities:

An unquantified contingent liability relating to a staff benefits dispute. The nature of our work can mean that it may be subject to various claims and legal actions in the ordinary course of its activities with the position being uncertain and unquantifiable.

The FSA is involved in ongoing legal cases involving Food Business Operators and, separately, in cases with FSA staff. A provision has been recognised for amounts where an outflow is considered probable. Further material amounts may become payable, although these are currently considered possible rather than probable. The outcome, timing and potential financial effect remain uncertain. Further details have not been disclosed as they could seriously prejudice the FSA's position in the ongoing legal proceedings.

17. Other financial commitments

Other financial commitments are defined as non-cancellable contracts not recognised on the Statement of Financial Position and which are not leases, PFI contracts, or other service concession arrangements.

The FSA enters into contracts for goods and services in the ordinary course of business. All such contracts include early termination provisions, allowing the FSA to cancel for any reason. Consequently, the FSA has no non-cancellable contract commitments. Any costs arising from early termination would be dependant on and subject to negotiation at the time of termination.

18. Capital commitments

As at 31 March 2026, there were no commitments for the purchase of capital items (31 March 2025 £nil).

19. Related party transactions

None of the Board members, key managerial staff or related parties have undertaken any material transactions with the FSA during the year.

We had several significant transactions with other Government Departments and other central Government bodies including Defra and its agencies, Department of Health and Social Care, Cabinet Office and its public bodies.

Details of remuneration provided to Senior Civil Servants and Board members are provided in the '**Remuneration report**'.

20. General information

We are a non-ministerial government department of the Government of the United Kingdom. The principal place of business is 64 Victoria Street, London, SW1E 6QP.

21. Entities within the Departmental Boundary

We have the following entities within the Departmental Boundary:

- Advisory Committee for Social Science
- Advisory Committee on Animal Feeding Stuffs
- Advisory Committee on the Microbiological Safety of Food
- Advisory Committee on Novel Foods and Processes
- Committee on Toxicity of Chemicals in Food, Consumer Products and the Environment
- FSA Science Council
- Joint Expert Group on Additives, Enzymes and other Regulated Products
- Joint Expert Group for Food Contact Materials

22. Events after the reporting period

In accordance with the requirements of IAS10, events after the reporting period are considered up to the date on which the accounts are authorised for issue. This is interpreted as the date of the Certificate and Report of the Comptroller and Auditor General. There are no reportable events after the reporting period.

Annex A: Accounts direction

1. This direction applies to those government departments and pension schemes listed in the attached appendix.
2. These departments and pension schemes shall prepare resource accounts for the year ended 31 March 2026 in compliance with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual issued by HM Treasury ("the FReM") 2025-26.
3. If the Treasury has made an order for the year under section 4A(3) and (4) of the Government Resources and Accounts Act 2000, a department must detail the same information for each body designated in the Order under its name. This means that the department must also detail in its accounts the resources acquired, held or disposed of during the year by each of its designated bodies, and each such body's use of resources during the year.
4. The Treasury made the following designation order for financial year 2025-26: The Government Resources and Accounts Act 2000 (Estimates and Accounts) Order 2025 (S.I. 2025/268). The list of bodies designated in the Schedule to that Order are amended by the Government Resources and Accounts Act 2000 (Estimates and Accounts) (Amendment) Order 2025 SI (2025/1336). The amendments will designate additional bodies, change the names of some designated bodies, remove some bodies from designation and make changes for machinery of government purposes.
5. The accounts of Government departments, with the details outlined above (for itself and its designated bodies) shall be prepared so as to:
 - (a) give a true and fair view of the state of affairs as at 31 March 2026 and of the net resource outturn, the application of resources, changes in taxpayers' equity and cash flows for the financial year then ended;
 - (b) provide disclosure of any material expenditure or income that has not been applied to the purposes intended by Parliament or material transactions that have not conformed to the authorities which govern them.
6. The accounts for pension schemes shall be prepared so as to:
 - (a) give a true and fair view of the state of affairs at 31 March 2026 and of the net resource outturn, changes in taxpayers' equity and cash flows for the financial year then ended;
 - (b) provide disclosure of any material expenditure or income that has not been applied to the purposes intended by Parliament or material transactions that have not conformed to the authorities which govern them; and
 - (c) demonstrate that the contributions payable to the Scheme during the year have been paid in accordance with the Scheme rules and the recommendations of the Actuary.

7. Compliance with the requirements of the FReM will, in all but exceptional circumstances, be necessary for the accounts to give a true and fair view. If, in these exceptional circumstances, compliance with the requirements of the FReM is inconsistent with the requirement to give a true and fair view, the requirements of the FReM should be departed from only to the extent necessary to give a true and fair view. In such cases, informed and unbiased judgement should be used to devise an appropriate alternative treatment which should be consistent with both the economic characteristics of the circumstances concerned and the spirit of the FReM. Any material departure from the FReM should be discussed in the first instance with HM Treasury.

Charlotte Goodrich

Deputy Director, Government Financial Reporting

HM Treasury

18 December 2025

Annex B: Core tables

The Core Tables provide a summary of the FSA Westminster's net expenditure for 2021/22 to 2025/26 outturn, along with planned expenditure for 2026/27 to 2029/30 (2029/30 for CDEL only)

To note in March 2026 depreciation has retrospectively been reclassified as RAME in OSCAR reporting. Depreciation is still classified as RDEL in the ARA for 2025/26 and due to be reclassified from 2026/27. Therefore depreciation reports an offsetting difference between RDEL and RAME.

The outturn figures for 2025/26 are consistent with those reporting in SOPS Note 1 with the exception of the depreciation reclassification.

Total departmental spending

Resource Departmental Expenditure Limit (DEL)

[illegible]

Resource Annual Managed Expenditure (AME)

	2021/22 outturn	2022/23 outturn	2023/24 outturn	2024/25 outturn	2025/26 outturn	2026/27 plans	2027/28 plans	2028/29 plans	2029/30 plans
FSA Westminster (AME)	4,846	6,623	3,240	2,906	1,708	13,281	13,491	13,149	0
Total Resource AME	4,846	6,623	3,240	2,906	1,708	13,281	13,491	13,149	0
Of which:									
Depreciation	2,362	4,779	4,290	4,163	3,832	3,678	3,888	3,546	0
Release of provision	(1,661)	(1,665)	(793)	(181)	(219)	(300)	(300)	(300)	0
Take up of provisions	4,145	3,509	(257)	(1,076)	(1,905)	9,903	9,903	9,903	0

Total resource budget

[illegible]

Capital DEL

	2021/22 outturn	2022/23 outturn	2023/24 outturn	2024/25 outturn	2025/26 outturn	2026/27 plans	2027/28 plans	2028/29 plans	2029/30 plans
FSA Westminster (DEL)	10,378	9,036	11,574	10,014	15,663	12,399	16,998	11,680	12,353
Total Capital DEL	10,378	9,036	11,574	10,014	15,663	12,399	16,998	11,680	12,353
Of which:									
Income from sales of assets	0	0	0	(35)	(6)	(300)	(300)	(300)	(300)
Purchase of assets	2,633	2,176	3,385	1,892	4,363	2,540	8,308	2,780	3,003
Purchase of goods and services	5,012	4,367	5,528	4,751	5,681	5,105	4,518	4,623	4,849
Staff costs	2,733	2,493	2,661	3,406	5,625	5,054	4,472	4,577	4,801
Unallocated funds- capital	0	0	0	0	0	0	0	0	0

Capital AME

	2021/22 outturn	2022/23 outturn	2023/24 outturn	2024/25 outturn	2025/26 outturn	2026/27 plans	2027/28 plans	2028/29 plans	2029/30 plans
FSA Westminster (AME)	0	0	16	0	210	50	50	50	0
Total Capital AME	0	0	16	0	210	50	50	50	0
Of which:									
Take up of provisions	0	0	16	0	210	50	50	50	0

Total capital budget

	2021/22 outturn	2022/23 outturn	2023/24 outturn	2024/25 outturn	2025/26 outturn	2026/27 plans	2027/28 plans	2028/29 plans	2029/30 plans
Total Capital Budget	10,378	9,036	11,590	10,014	15,873	12,449	17,048	11,730	12,353
Of which:									
Income from sales of assets	0	0	0	(35)	(6)	(300)	(300)	(300)	(300)
Purchase of assets	2,633	2,176	3,385	1,892	4,363	2,540	8,308	2,780	3,003
Purchase of goods and services	5,012	4,367	5,528	4,751	5,681	5,105	4,518	4,623	4,849
Staff costs	2,733	2,493	2,661	3,406	5,625	5,054	4,472	4,577	4,801
Take up of provisions	0	0	16	0	210	50	50	50	0
Unallocated funds- capital	0	0	0	0	0	0	0	0	0

Total DEL and AME

	2021/22 outturn	2022/23 outturn	2023/24 outturn	2024/25 outturn	2025/26 outturn	2026/27 plans	2027/28 plans	2028/29 plans	2029/30 plans
Total Departmental Spending (excl. depreciation)	113,945	121,296	120,069	119,630	131,448	146,437	146,357	140,583	12,353
Total DEL (excl. depreciation)	111,461	119,452	121,103	120,885	133,362	136,784	136,704	130,930	12,353
Total AME (excl. depreciation)	2,484	1,844	(1,034)	(1,257)	(1,914)	9,653	9,653	9,653	0

Resource DEL

Expenditure has increased steadily over the reported period. The increases can be attributed to increased staff costs, mainly to deal with additional responsibilities, but also due to pay inflation; increased contractor costs mainly due to labour market pressures; and project investment in surveillance, regulatory delivery and resource and evidence programmes. RDEL income (derived mainly from the delivery of meat official controls) increases broadly in line with the associated employed staff and meat contractor costs, because most of these costs are recharged to customers.

The FSA was awarded a flat cash settlement in the 2025 Spending review, with additional funding allocated in 2026/27 mainly relating to the Future of Food Regulation and Sanitary and Phytosanitary (SPS) agreement.

Resource AME

Expenditure fluctuates over the period due to the volatile nature of provisions particularly the Local Government Pension Scheme pension liability which is reported in accordance with actuarial valuations under the accounting standard IAS19 and the recognition of pension liabilities. Plans period 2026/27 onwards allows significant funding.

Capital DEL

The significant increase in 2025/26 is mainly due to costs associated with a new London office lease and increased research and development funding to further strengthen the FSA scientific evidence base that will underpin policy or advice.

Administration budget

Resource Departmental Expenditure Limit (DEL)

	2021/22 outturn	2022/23 outturn	2023/24 outturn	2024/25 outturn	2025/26 outturn	2026/27 plans	2027/28 plans	2028/29 plans
FSA Westminster (DEL)	101,083	110,416	109,529	110,871	117,699	124,385	119,706	119,250
Total Administration Budget	101,083	110,416	109,529	110,871	117,699	124,385	119,706	119,250
Of which:								
Depreciation	0	0	0	0	0	0	0	0
Income from sales of goods and services	(34,424)	(37,820)	(39,409)	(43,127)	(49,445)	(61,497)	(53,626)	(55,798)
Other resource	734	191	810	415	507	465	474	484
Purchase of goods and services	69,013	73,421	67,391	70,515	81,555	93,845	80,295	80,060
Rentals	1,203	84	132	49	38	0	0	0
Staff costs	64,557	74,540	80,605	83,021	85,044	91,572	92,563	94,504
Unallocated funds- resource	0	0	0	0	0	0	0	0

In 2021/22 the FSA's expenditure was reclassified as 100% Admin.

