



The
Local Government
Boundary Commission
for England

ANNUAL REPORT & ACCOUNTS

2024-25

www.lgbce.org.uk

The Local Government Boundary Commission for England

ANNUAL REPORT AND ACCOUNTS 2024-25

Report presented to Parliament pursuant to Paragraph 17(1)
Schedule 1 to the Local Democracy, Economic Development and
Construction Act 2009.

Accounts presented to Parliament pursuant to Paragraph 15(2)(c) of
Schedule 1 to the Local Democracy, Economic Development and
Construction Act 2009.

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Annual Report and Accounts 2024-25

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1 Foreword

1.1 Chair's introduction

I am pleased to present the Local Government Boundary Commission for England's (LGBCE) annual report and accounts for 2024-25, a year in which we have continued to deliver our planned programme of reviews, albeit with some adjustments to accommodate both last summer's general election and, subsequently, the implications of the recent English Devolution White Paper.

Whilst, technically, we started 25 reviews as planned, having taken decisions on the council size for those local authorities, a number have not been progressed to the next stage at this time since they are located in areas that have been issued with a statutory invitation to submit proposals for unitary authorities. Nevertheless, we have completed 24 reviews during the year affecting the electoral arrangements for 7.6 million electors. We have also agreed seven related alterations to improve alignment between council and parish warding.

We have continued to keep our processes under review and have identified and implemented improvements to how we work. This has included working with local authorities to trial different approaches to engaging local people in our reviews as well as seeking feedback on our resources, and our website, to enhance how we communicate. These latter issues will continue to form a significant part of our work programme over the coming period.

We are highly dependent on the active engagement of local authorities, residents and organisations in our review process, and their views and insights are vital in helping to ensure that our recommendations are informed by local needs, views and circumstances. This is an opportunity to express our appreciation to all those who have participated in our reviews this year.

In addition to delivering our core business, we have continued to develop our organisational capacity and resilience by reviewing our structure and developing our people. We also successfully moved office premises in the summer, not only delivering a significant financial saving but also helping us to work more effectively.

During this year we developed and presented a new five-year corporate plan, which was approved by the Speaker's Committee in March 2025. We continue to appreciate the support and guidance that we receive from the Committee.

As well as continuing to deliver a programme of reviews to provide fair electoral and boundary arrangements for local government electors in England, our plan also sets out an ambitious improvement and innovation agenda. This focuses on making best use of technology to maximise our capacity and effectiveness, and on enhancing how we engage with local authorities and local communities to make it easier for people to understand and be involved with the review process.

Additionally, we anticipate that the Government's proposals for local government reorganisation are likely to have an impact on our work over the coming year and beyond. Whilst, at this stage, we cannot be certain what this will mean in detail for us and our work - either in terms of scale or pace - we are committed to providing our expertise and playing our part in supporting the implementation of agreed changes to the structure of local government.

I am grateful for the continued commitment and expertise of my fellow Commissioners and our staff team, and look forward to continuing to work with them and our partners in local and central government and local communities over the coming year.

Professor Colin Mellors

Chair, Local Government Boundary Commission for England

2 Performance report

2.1 Overview

This year we have continued to carry out a range of different types of reviews and have worked to develop our people and our systems to ensure we are best placed to deliver the remit given to us by Parliament.

We have demonstrated the flexibility in our rolling programme of reviews by being able to adjust our timetables to respond to the UK general election and to make more fundamental changes to address the impact of the Government's English Devolution White Paper.

We continue to depend upon insight from local stakeholders to ensure our reviews are well-evidenced and locally driven. To make it as straightforward as possible for people to express their views and ideas, we continually keep the ways that we engage with local councils, organisations, communities and residents under review.

In August 2024, we moved to new office premises, which has supported us with working in a way that meets the needs of our stakeholders and ensures effective delivery while also maintaining a strong, positive organisational culture.



2.1.1 Purpose, activities and risks

Who we are

We are an independent body accountable to Parliament

What we do

We recommend fair electoral and boundary arrangements for local authorities in England

We aim to

Make sure that, within an authority, each councillor represents a similar number of electors

Create boundaries that are appropriate, and reflect community ties and identities

Deliver reviews informed by local needs, views and circumstances

We are

Impartial – giving equal consideration to all views

Objective – making recommendations based on evidence

Responsive – listening to local opinion

Transparent – following clear and open processes

Professional – being reliable, efficient and helpful

How we work together and with others

We believe an inclusive culture enriches all we do

We value diversity and the benefits different perspectives and experiences bring to our work

We are committed to being inclusive in the way we work together and the way we engage with those contributing to our reviews

Our activities

We undertake the following forms of electoral review:

Periodic electoral reviews (PERs)

These are undertaken every three to four electoral cycles (12 to 16 years) to fulfil our statutory duty of reviewing all local authorities 'from time to time'.

Intervention electoral reviews

These are carried out where local authorities have poor levels of electoral equality, with councillors representing many more or many fewer electors than others in the same area.

Requested electoral reviews

We aim to be responsive to requests from local authorities and carry out reviews where asked and where we can support the delivery of effective and convenient local government.

New authorities

We want to support the establishment of new councils, as agreed by Government and Parliament, and help to ensure they have fair electoral and boundary arrangements.

Related alterations and consent cases

We make changes to parish electoral arrangements, ward or division boundaries following community governance reviews on request.

Principal Area Boundary Reviews (PABRs)

We consider carrying out the review of external boundaries between local authorities, such as where local authorities jointly request a change to the boundary between two areas.

Risk and our risk appetite

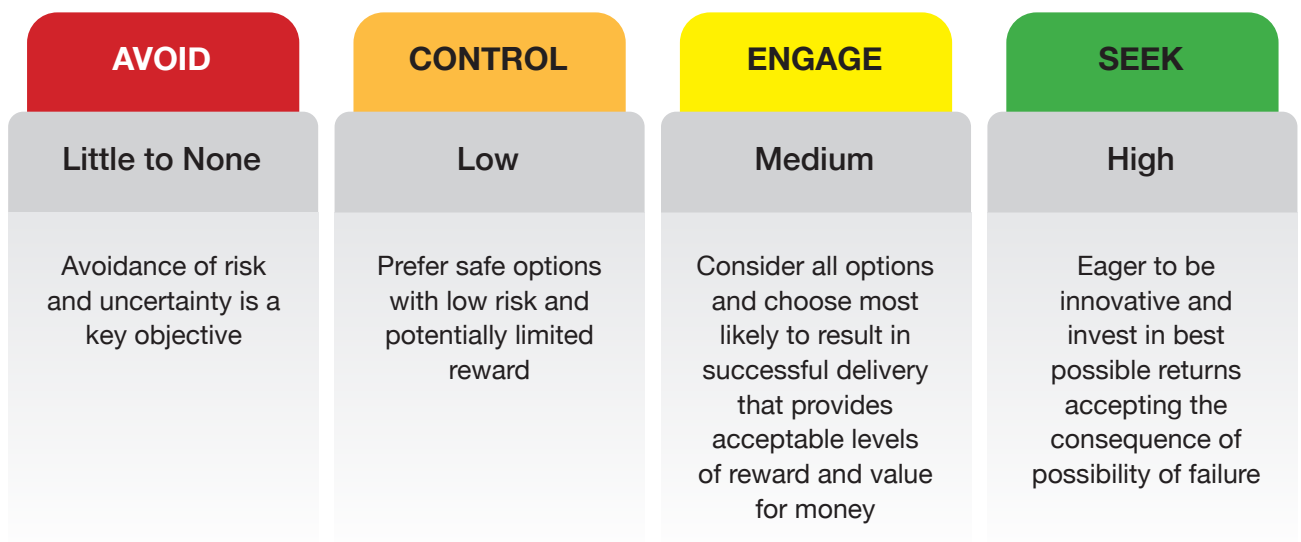
It is important to understand and manage our risks and to be aware of the extent of our influence and how the external environment impacts on our work.

We are all responsible for having regular risk conversations that:

- are open, straightforward and purposeful
- approach risk management to achieve set outcomes
- ensure risks are considered across the whole organisation
- provide results that enable effective, evidence-based decision-making

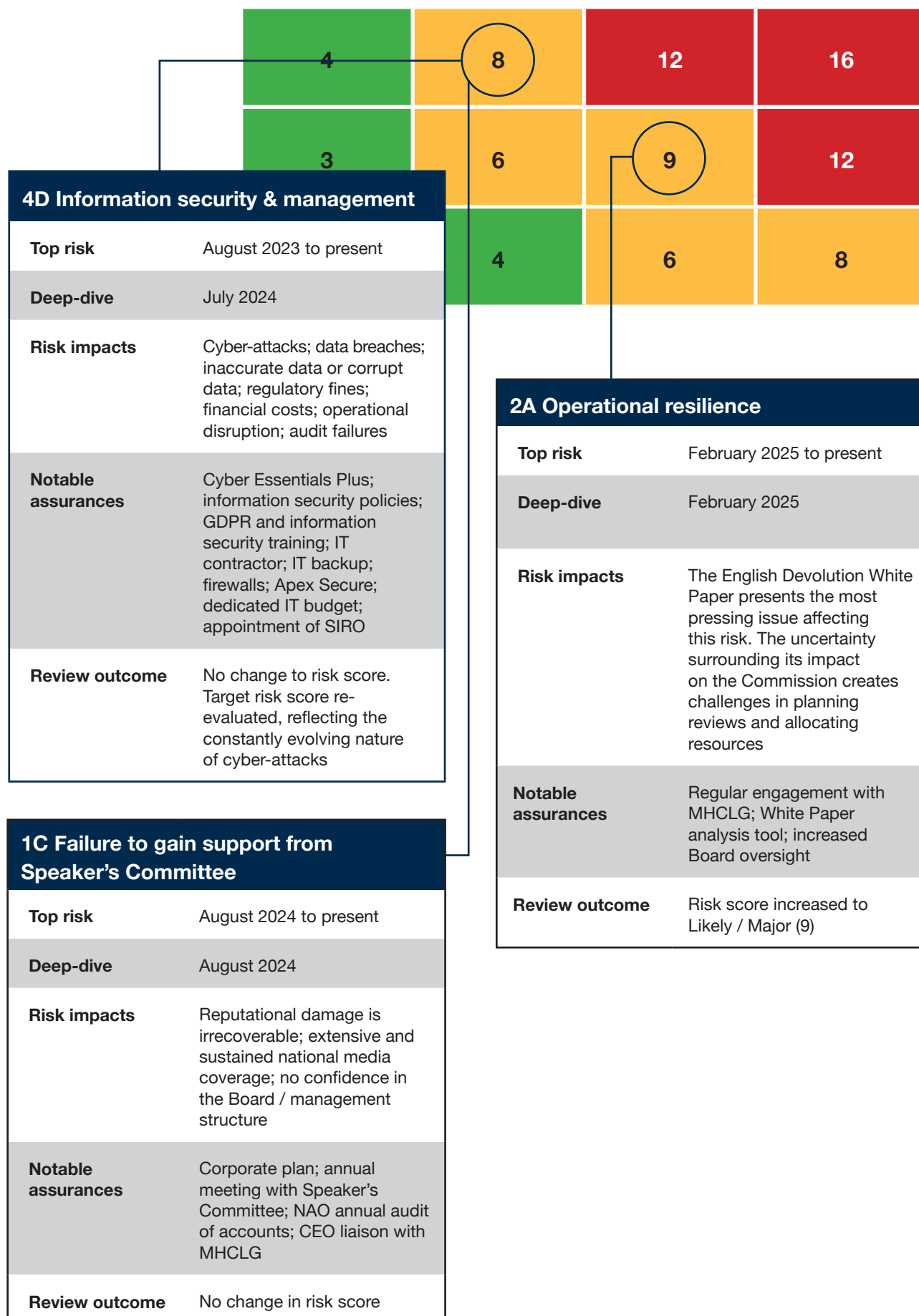
Our risk appetite shows where we are willing to engage with higher levels of risk for a greater benefit, for proportionality or to achieve our strategic objectives.

Risk appetite scale



Top risks

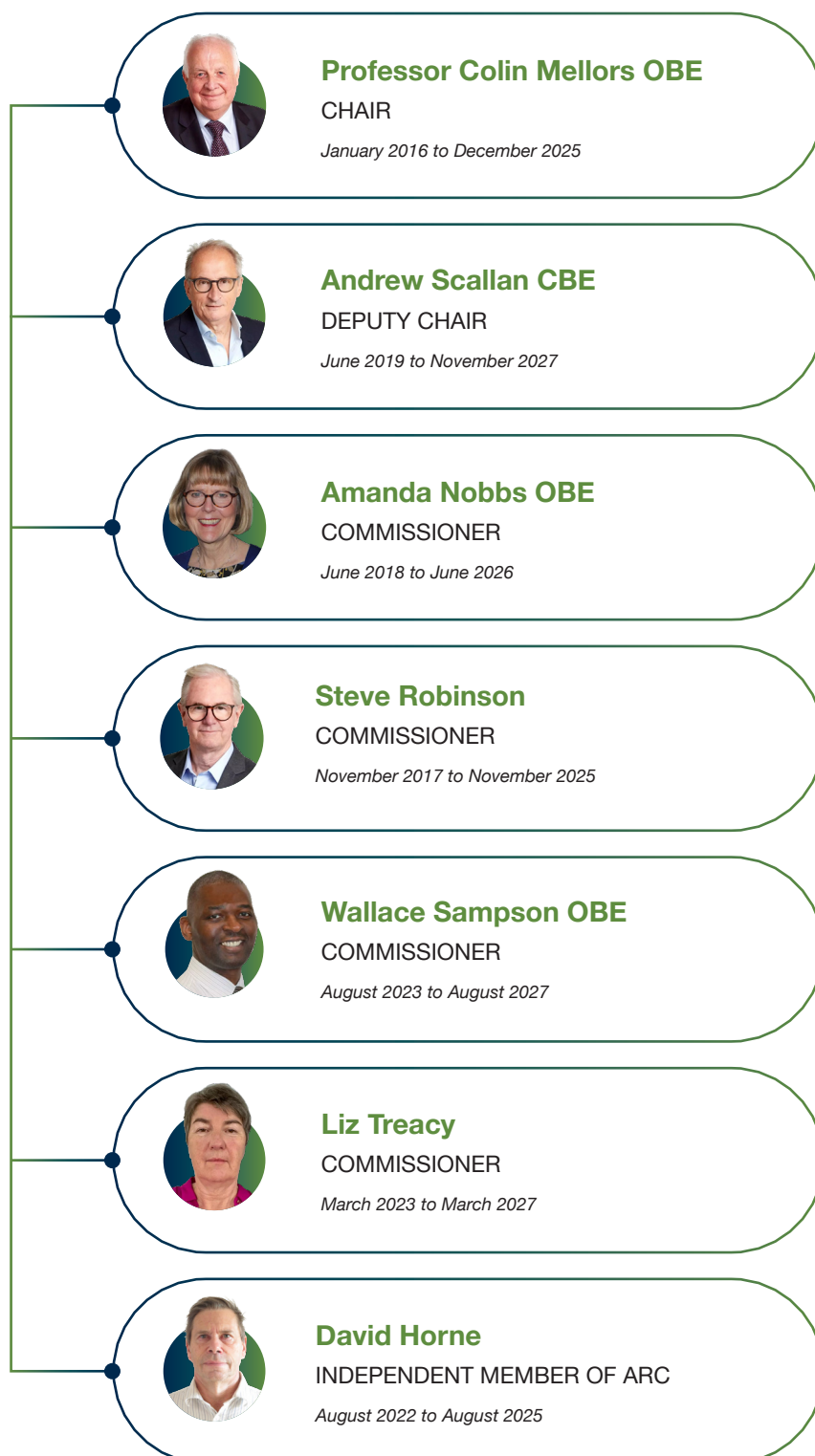
The following are the top risks as at 31 March 2025.



2.1.2 Commissioners and Independent Member

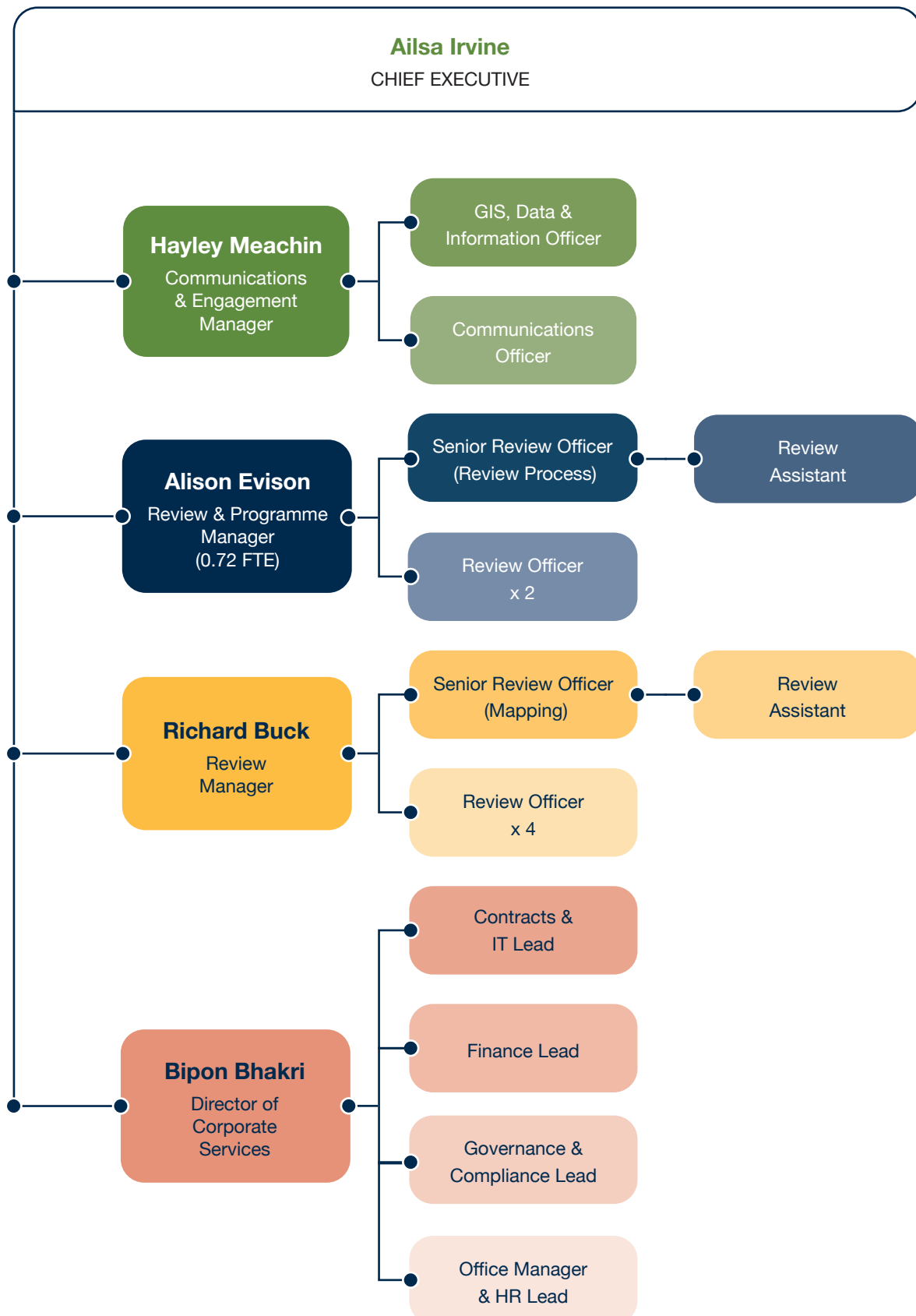
The Commission Board comprises six Commissioners. There is also an Independent Member on our Audit and Risk Committee (ARC).

Roles and functions are described in the accountability report (Section 3).



2.1.3 Organisational structure (as at 31 March 2025)

Our organisational structure to support the Commission Board in its work is set out below.



2.1.4 Performance summary

Each year we aim to start approximately 25 electoral reviews, and we started 25 during this year.

We have a duty to review every principal council in England ‘from time to time’ – too frequent and they can become a distraction; too infrequent and arrangements may no longer reflect the distribution of electors, communities and governance requirements. These PERs (periodic electoral reviews) formed the majority of our work programme this year.

Apart from the obvious advantages of organisational stability and a steady output, operating a rolling programme of reviews means that we can adjust the programme in order to undertake earlier reviews in those authorities where some councillors represent many more or many fewer electors than others in the same area. Accordingly, we monitor electoral registers each year and, where appropriate, undertake reviews (which we describe as intervention reviews) to address imbalances. We undertook five such intervention reviews this year.

This year, we also started reviews of four recently created local authorities: Cumberland, North Yorkshire, Somerset and Westmorland & Furness. We want to ensure that ward and division boundaries are consistent with other local community governance arrangements wherever possible, especially in respect of parish and town councils which we often use as the building blocks for our own boundaries. Accordingly, we will, when requested, realign ward and division boundaries so that they are aligned with revised parish boundaries that have been changed locally. We have made six related alterations orders to do this in 2024-25. We have also granted consent to six local authorities to change protected parish electoral arrangements.

Consultation is a crucial feature of our work, and we continually reassess the ways in which we engage with local residents and communities. This includes looking at the review process from start to finish, identifying opportunities to refine our approach to provide efficiencies while maintaining quality and making sure safeguards are in place to minimise the risk of errors. Above all, we want to facilitate the means by which local people submit their views to inform our electoral reviews.

In the past year, this has included:

- looking for opportunities to encourage and increase engagement and to support stakeholders in getting involved in the process
- working closely with council communications teams to better tailor our provision of information to meet the needs of local authorities
- trialling new approaches to supporting local authorities and engaging with local residents and organisations, including the re-development of press releases, the creation of a councillor toolkit and the establishment of a resident-focused community briefing
- undertaking a survey with users of our website and using the findings to make refinements to our web pages, to support users with engaging with us and our work
- developing our mapping tools and how we use them in our reviews, ensuring all review staff are able to make maximum use of Esri Sweet Boundary Editor, software which enhances quality and accuracy when mapping our recommendations
- completing work on a database of historical reviews, to ensure learning is captured and can be used to inform future activity

Once the Commission has agreed recommendations for changes to the electoral arrangements of an authority, a draft order is laid in Parliament to bring them into effect. A total of 21 electoral changes orders were laid in Parliament during the 2024-25 financial year. If objections are raised, the recommendations may be debated in committee or the Chamber in which they were raised. They cannot be altered, only accepted in full or referred back to the Commission. If objections are not raised, the changes are signed into law by the Chief Executive of the Commission. In the 2024-25 financial year, no reviews attracted objections.

Sharing good practice with, and learning from, others is ingrained in our way of working. To that end, although we are separate organisations and with different frameworks, we routinely maintain good informal relationships with our equivalent organisations in Scotland, Wales and Northern Ireland, as well as with the Boundary Commission for England (BCE), with whom we have in place a Memorandum of Understanding. This year, we hosted the annual meeting of the UK Boundary Commissions, providing an opportunity for us to share learning and experience, with a particular focus on how we engage with local people on our reviews and support them with providing their views to help shape our recommendations.

English Devolution White Paper

The Government published its English Devolution White Paper in December 2024, within which there was a focus on local government reorganisation. Subsequent to this, in February 2025, the Government issued a statutory invitation to submit unitary proposals to all two-tier authorities and to neighbouring small unitary authorities.

These proposed changes to local government structures have had a direct impact on our electoral review programme. In February 2025, we took the decision to pause all live reviews in those areas that had been issued with a statutory invitation. This meant that, while technically we started 25 reviews as planned in this financial year, having taken decisions on the council size for those areas, a number of those have not moved on to the next stage in the process at this time. In total, 40 of our live reviews have been impacted. This has included a delay to the publication of consultations on warding patterns in 18 areas and has resulted in us pausing or not starting preliminary engagement with 14 authorities that would otherwise have been undertaken in 2024-25.

This has also resulted in a gap in our review programme for 2025-26. As well as identifying other authorities that we can bring forward into 2025-26, we have also been engaging with the Ministry of Housing, Communities and Local Government to understand the scope and scale of any new activity that will support the implementation of local government reorganisation, to ensure that we are able to respond swiftly and effectively. In addition, we are bringing forward work on activity to refine our review and communication processes and have started to explore how we can maximise our capacity without compromising on quality and make it easier for people to understand and engage with the review process.



Our year in numbers



7.6M

electors in
authorities with
improved electoral
arrangements



25

electoral reviews
started



15

community
briefings held with
local organisations



11

in-person tours of
local areas to gain a
fuller understanding
of local boundaries



133

meetings with
local authority
leadership



21

orders laid in
Parliament to convert
our recommendations
to law



51

consultations
initiated with local
organisations and
residents



3,922

submissions
received from local
organisations and
residents

Supporting activity delivered in 2024-25

In support of the delivery of our core review functions, we delivered the following key activities:

Equality, diversity and inclusion (EDI)

Awareness

We have continued to promote EDI across the organisation, with the creation of an EDI awareness site on SharePoint, and the development of an events calendar. We held two training and information sessions which have helped to inform how we can remove barriers to participation in our work: a deaf awareness training programme, delivered by the RNID; and a workshop on supporting men's mental health, delivered by Andy's Man Club

Electoral reviews

We refreshed our approach to how we consider EDI in our reviews, refining our approach to working with local authorities in line with our shared public sector equality duties, and have updated our electoral review communication materials and our equalities statement accordingly. We have also sought to strengthen our engagement with communities, working with Colchester City Council to trial a new approach to producing individual communications plans effective for reaching their communities

Policies

We have updated our EDI policy, and also ensured that EDI informed the development of our new policies, including in relation to hybrid working and the menopause. We have undertaken equality impact assessments on new policies and updated our policies as a result

Monitoring and assessment

We completed an ENEI (Employers Network for Equality & Inclusion) assessment to evaluate our performance across eight key areas of the business. The results indicated that we perform well compared to both national and local government bodies. Using these findings, we developed an action plan to drive further improvements. Additionally, our staff survey highlighted positive staff engagement, and our workforce reflects our ongoing commitment to build a diverse and inclusive workforce



Governance

Internal audit tender

Our internal audit contract ended in March 2025. We went out to tender during the year, utilising the Crown Commercial Service framework, and successfully identified a new provider

Records management

We commenced a project with the objective of ensuring that our approach to records management enables us to comply with UK GDPR requirements and preparing our SharePoint for data to be transferred into an updated version, built on the Modern platform

Performance management and reporting

We developed our approach to planning, monitoring and reporting on our activity. We created a new performance report which gathers, analyses and presents information from across the organisation which has enabled us to make better, data-driven decisions

People

Behaviours charter

A cross-organisational working group developed and launched our first behaviours charter. The charter underpins how we work together and highlights the importance of trust, respect, openness and teamwork

Dignity at work policy

Following the development of our behaviours charter, we developed a new policy to ensure that all employees are able to recognise, challenge and, where necessary, report any issues should they arise

Hybrid working policy

To support our office move, we developed a new policy to formalise our approach to hybrid working, ensuring we are operating in a way which meets the needs of the business and our stakeholders and maximises our effectiveness, whilst giving some flexibility for employees in where they work

Staff survey

We carry this out annually to gather objective feedback, allowing us to make informed decisions to improve workplace culture and employee satisfaction

Information technology and cyber security

Cyber Essentials Plus

We achieved CE+ accreditation for the first time in April 2024. It is an annually renewable certification scheme aligned to the technical controls designed to prevent the most common internet-based cyber security threats. CE+ includes a technical audit of our IT systems to verify that the controls are in place

MFA implementation

Linked to the achievement of CE+, we have implemented multi-factor authentication on third-party software used in the business, where available, strengthening defence against password-related attacks and account takeover

SharePoint development

In order to ensure that the team have access to the right tools and resources for collaboration, and that our data can be accessed efficiently, we have commenced scoping work on a project to move our SharePoint from the Classic to the Modern platform. This will not only give resilience to our systems but will offers a more responsive and mobile-friendly design that makes it easier to create, share and manage content. It will also enable deeper integration with Microsoft 365 and other services



Processes and efficiency

Premier Inn Business Account

To facilitate the review team to be more efficient in review planning and booking accommodation associated with physical tours, we established a new business account

Review of software subscriptions

We carried out a review of our subscriptions to ensure that all our paid-for subscriptions are required, fully utilised and provide the right level of content

Relocation

Office move

In August, we moved to new office premises. The new premises has a reduced footprint and provides a combination of desks and collaborative working space which facilitate how we want to work together going forward. The move to new premises has also delivered a saving on the cost of our accommodation



2.2 Performance analysis

2.2.1 Performance review

This part of our annual report describes how we measure our performance.

Key Performance Indicators (KPIs)

We measure our performance against three key performance indicators

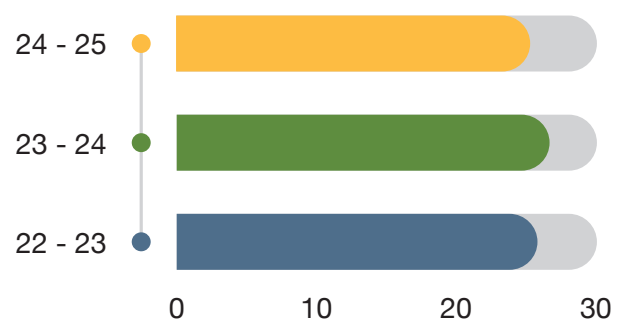
We assess the delivery of electoral reviews against our corporate plan. There is always a challenge in achieving these targets within our own available resources and against the other responsibilities of the local authorities being reviewed. We are dependent on active engagement with authorities, and work hard to develop constructive partnerships with those concerned

KPI 1A: Reviews started

Measure

Number of reviews for which the Board has formally considered the future size of the council.

KPI 1A: Reviews started



Analysis

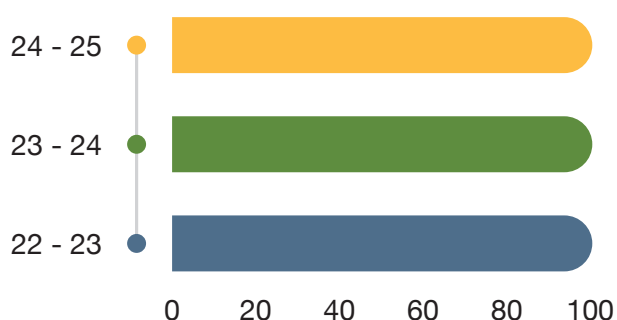
The Board formally considered the council size of 25 authorities this year, as planned. However, as a result of the issuing of a statutory invitation to submit unitary proposals, 17 of these have not progressed to the next stage of the review process at this time

KPI 1B: Reviews completed in time for election

Measure

Percentage of parliamentary orders laid in time for the effective election date identified at the start of the review process.

KPI 1B: Orders laid in time



Analysis

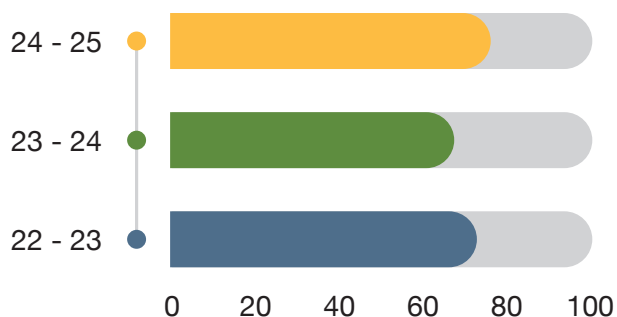
For each review completed in 2024-25, all Orders were made in time for the new electoral arrangements to be implemented at the election agreed at the start of the review

KPI 2A: Customer satisfaction

Measure

Percentage of people who have expressed a definite opinion about satisfaction and who were either highly satisfied or quite satisfied with their overall experience of dealing with the Commission.

KPI 2A: Customer satisfaction



Analysis

The overall satisfaction rate is broadly in line with previous years, albeit with a slight increase from 2023-24. Response levels to our satisfaction survey remain low, and we will be promoting a new survey in 2025-26 to try to increase engagement and build further our understanding of stakeholders' experience of dealing with the Commission

Review programme

Reviews completed in 2024-25

Barnsley	Kirklees	Sunderland
Bradford	Newcastle upon Tyne	Surrey
Calderdale	North West Leicestershire ¹	Swindon
Canterbury	Oxfordshire	Thurrock
Coventry	Sefton	Vale of White Horse ¹
Derbyshire	Solihull	Wakefield
Essex	South Tyneside	Walsall
Gateshead	Staffordshire	Worcestershire

Reviews started in 2024-25

Ongoing reviews	Reviews paused	
Cumberland	Cherwell	Plymouth
Dacorum	Cotswold	Portsmouth
East Riding of Yorkshire	Great Yarmouth	Sevenoaks
North Yorkshire	Hinckley and Bosworth	South Holland
Sandwell	Hyndburn	Southend on Sea
Somerset	Ipswich	Swale
Westmorland and Furness	Melton	Wealden
Wirral	North East Lincolnshire	West Oxfordshire
	Oadby and Wigston	

¹ Final recommendations stage completed; Order laying paused due to local authority being issued with a statutory invitation to submit unitary proposals.

Preliminary activity² for reviews due to start in 2025-26

Reviews continuing	Reviews paused	
Bristol	Adur	Peterborough
Knowsley	Arun	Rugby
Sheffield	Broadland	Spelthorne
Warrington	Burnley	Staffordshire Moorlands
	Chelmsford	Stroud
	Hastings	Tamworth
	Maldon	Worthing

Management information (MI)

To complement our KPIs, we have a range of management information that we also monitor, which gives further information on our performance against our objectives.

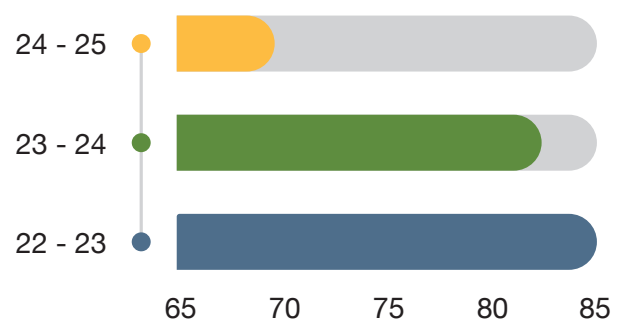
² Preliminary activity includes: LGBCE Chair and Chief Executive's initial meetings with local authority leaders and CEOs; briefings for leaders, members, officers and town and parish councils; production of information on local and community groups for consultation purposes; local authority time to develop proposals for councillor numbers and electorate forecasts; and initial gathering of statistics and information needed to run the review.

Forecasting accuracy

Measure

Percentage of wards that are within +/- 10% of the forecast electorate, five years after the forecast was made.

MI 1A: Forecasting accuracy



Analysis

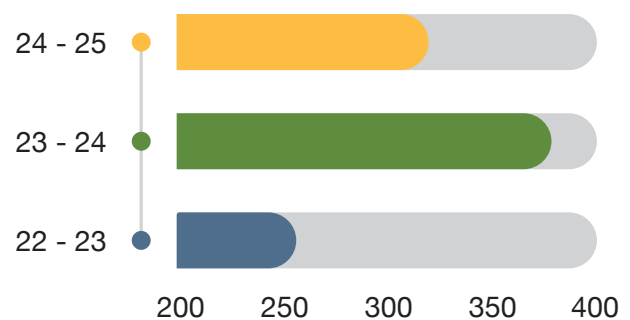
The levels of accuracy are lower than the average of 83% for the last three financial years. The relevant reviews were conducted during 2019-20 with the forecasting agreed prior to Covid when development across the country slowed significantly. In addition, we published fewer reviews in that year (also due to Covid), resulting in those with poorer forecasts having a greater impact proportionately

Engagement (website sessions)

Measure

Total number of visits to our website.

MI 2A: Engagement (thousands)



Analysis

Web sessions are lower in this year than the previous year. A contributing factor is the decrease in review activity both during the UK general election period and also as a result of the pausing of a number of reviews after those local authorities were issued with a statutory invitation to submit unitary proposals

Social media

We work in partnership with local authorities to spread awareness of our public consultations. We also publicise them through traditional media outlets. Our social media focus has been Facebook because of its broad demographic. We use targeted advertising to encourage participation in our consultations. We measure performance including engagement with our posts, which involves action other than simply viewing the post, such as liking or sharing.

The levels of engagement this year are lower than in the previous year, with a significant contributing factor being the decrease in review activity both during the UK general election period and also as a result of the pausing of a number of reviews after those local authorities were issued with a statutory invitation to submit unitary proposals.

	2024-25	2023-24
Facebook People who have seen a post	999,377	1,326,366
Facebook Actions taken	57,308	91,578
Facebook Conversion rate	6.04%	6.93%
Facebook Cost per engagement	£0.12	£0.18
X (Twitter) People who have seen a post	17,218	47,341

Correspondence

Most of our correspondence relates to ideas and opinions on our reviews and we make efforts to increase both the quantity and quality of these. Although we receive few complaints, we look into each one carefully and, where appropriate, ensure that we learn from them.

Type	Received		Target ³	Responded within the deadline			
	2024-25	2023-24		2024-25	2023-24	2024-25	2023-24
Submissions on review consultations	3,922	4,747	15	3,900	4,607	99%	97%
Complaints - stage 1	2	1	15	2	1	100%	100%
Complaints - stage 2	1	0	20	1	0	100%	n/a
Complaints - stage 3	1	0	20	1	0	100%	n/a
Freedom of Information requests	10	13	20	10	12	100%	92% ⁴

³ Working days.

⁴ One FOI was not responded to within the deadline as there was an error with the Contact Us section of the website which meant that the FOI was not received by FOI@lgbce.org.uk

Value for Money

Within the Government Efficiency Framework there are four drivers of efficiency that are relevant to us as an organisation. The activity that we have delivered is shown below against each driver and are a mix of cash- and non-cash-releasing efficiencies.

Organisation and workforce

Driver: cross training and an agile workforce

- Skills matrix for every role
 - Training matrix covering all roles, and individual learning and development plans for all staff
 - All review staff trained to use ArcGIS technology
 - Salary matrix for all roles
 - Documentation of core processes and identification of alternative postholders who can complete them, to ensure critical functions can be achieved
 - Hybrid-working policy
-

Service re-design and alternative delivery mechanisms

Driver: cloud technology, self-service for HR and finance processes, shared services, and reducing the reliance on highly customised systems

- HR self-service via Moorepay for the whole organisation
 - Aqilla finance system access to allow team self-service
 - Utilisation of corporate online procurement accounts such as Enterprise for car hire and Premier Inn for accommodation
 - Replaced VoIP solution with MS Office Teams Calls
 - Virtual Audit and Risk Committee and Board meetings
 - Website automates processing through the uploading and confirmation of submissions made by the public
-

Technology efficiencies

Driver: reusing technology solutions, and reducing reliance on legacy IT systems

- Standard IT packages delivered via the cloud
 - Consistent laptop configuration across the whole organisation
 - SharePoint support linked to our core IT support service provider
 - Moved away from desktop IT provision to mobile technology, allowing devices to be centrally managed and increasing information security and resilience
 - Moved to Azure AD instead of on-premises server capability
 - Use of a single website providing a single point of access, rather than using different systems for different purposes
 - Use of MS Teams webinars as a channel for engaging with local people on our electoral reviews
-

Digital transformation

Driver: substituting manual processes with digital solutions and automation, and reducing paper processing by using online communication

- Choosing the same multi-factor authentication (MFA) mechanism across different systems wherever possible
 - Embedding desk and room booking processes for new premises into existing MS Office products
 - Electronic receipt and processing of finance and payroll paperwork, creating a paperless option
 - Excel template upload into the finance system, streamlining the approach to the likes of Commissioner fees and expenses
 - Electronic meeting packs delivered via a SharePoint link
 - Recording of briefings held as part of our review consultation engagement, making them available on demand to allow wider access
 - Enhanced our GIS online technology, allowing more activity to be carried out in-house
-



The delivery of value for money is important to us.

The following outlines the key cash-releasing savings we made in 2024-25:

Estate rationalisation

The creation of a more efficiently operated estate can deliver operating cost savings through estate rationalisation and consolidation, leading to reduced running costs

- Reduced office footprint by 50% to 1,000 square feet
-

Technology efficiencies and digital transformation

Investing in online and digital services can lead to cost savings by delivering service outcomes at a lower cost compared to manual or offline processes. By embracing digital transformation and automating manual processes, public services can achieve greater efficiency

- Reduction in printing of materials for local authorities, by only printing what they require instead of a standard volume
 - Documents scanned and shredded to ensure we do not increase the cost of physical archiving
-

Procurement

Savings secured resulting from a review of planned expenditure

- Cessation of rail warrants registration account
- Multi-functional device contract
- Stopping the PO Box facility
- Cessation of digital mailroom facility
- Non-renewal of media access licence
- Non-renewal of media targeting software subscription
- Moving provider of image sourcing

We are continuing to embed a value for money approach into how we work, to enable us to keep identifying and realising efficiencies.

Sustainability

The Commission remains dedicated to protecting and creating a sustainable workplace. We recognise that delivering our activities has an impact on the environment and we continue to work towards minimising this impact.

We are committed to ethical and environmentally friendly practices. We are focused on reducing our carbon footprint, decreasing waste and improving sustainability.



During 2024 we moved to new office premises, with a landlord who is striving to become net zero.

We reduced our footprint by 50%, now occupying 1,000 square feet (which is 1% of the building).

We re-used as much furniture as possible, with the remainder being recycled.

Our new office premises has energy-efficient LED lighting and specialist heat reflective blinds.

We are consuming a reduced level of energy to power heating, cooling and lighting than we were in our previous premises.





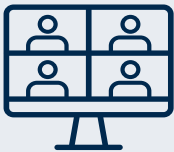
Waste management is a priority for the building landlord.

Recycling facilities are available for all categories of waste, including paper hand towels. General waste that is not able to be recycled is sent to a nearby energy-from-waste facility.

All obsolete IT hardware is recycled.

We now use wired mouse and keyboard combinations in the office to eliminate the need for batteries.

No single-use plastics are used when catering for meetings.



We operate a hybrid model of working, which reduces commuting emissions.

100% of our Audit and Risk Committee meetings and 66% of our Board meetings are held virtually.

Virtual review tours are undertaken when appropriate.



We no longer print A0 maps as part of the review process.

All meeting packs are only provided in an electronic format.

We no longer receive hard-copy finance and payroll documents.

We operate a paperless system and do not use any paper forms.



We do not lease or own any vehicles.

We encourage travel by public transport.

Where vehicles are hired to carry out review activity, these are hired at the closest possible point to where the review tour is being undertaken.



Sustainable materials were sought when sourcing items for our new office, including biodegradable building pass holders.

We continue to look for sustainable product options when buying goods, whilst also taking value for money into consideration.

Plant-based options are available when we hold catered events.

We will work with the building landlord and other occupants to monitor the environmental impact of our office footprint.

We will ensure that sustainability is considered as part of the development of our business plans each year and encourage our team to identify and take forward further ideas to improve sustainability on an ongoing basis.



2.2.2 Financial review

The Commission's funding is provided by Parliament under Schedule 1(11) of the Local Democracy, Economic Development and Construction Act 2009. Parliamentary approval for our spending plans is through a Main Supply Estimate (MSE), presented in the House of Commons by the Speaker, specifying estimated expenditure, and requesting a vote for the necessary funds.

The MSE for 2024-25 provided for a net resource requirement of £2,779k. This was made up of Department Expenditure Limit (DEL) net resource requirement of £2,769k, Annually Managed Expenditure (AME) net resource requirement of £10k and a DEL net capital requirement of £50k. This is set out in our corporate plan for the period to March 2025 and was approved by the Speaker's Committee in March 2024.

LGBCE did not seek or request any changes to its MSE during the financial year.

Use of resources

The Statement of Outturn against Parliamentary Supply shows outturn figures for resources, capital and cash set against the final Estimate. In 2024-25, the Commission used £2,601k of total net resources.

£000	MSE	Spend	Variation	Explanation
DEL Resource	2,769	2,552	217	Key factors contributing to the underspend include: <ul style="list-style-type: none">• Staffing savings, achieved through vacancy management• The impact of the English Devolution White Paper on the review programme, with a reduction in activity leading to a reduction in costs• Depreciation being less than budgeted for, which is linked to capital underspend• Risk and resilience budget not being required
AME Resource	10	(58)	68	Following confirmation from the GPA (Government Property Agency) that no dilapidation charges are due for Windsor House, we have released the provision
DEL Capital	50	39	11	Fit out of the new office space in Bunhill Row delivered at a lower cost than originally budgeted for
Total	2,829	2,533	296	–

Cash

The Statement of Cash Flows analyses the net cash outflow from operating activities, cash spent on capital expenditure and investment, and the funding and amounts drawn down from the Consolidated Fund during the year.

The Commission's cash requirement amounted to £2,533k in 2024-25 to finance its activities, which was £216k less than the sum of £2,749k approved by Parliament in the Main Supply Estimate.

Accounting Officer and auditors

In accordance with Schedule 1(16) of the Local Democracy, Economic Development and Construction Act 2009, the Speaker's Committee appointed Ailsa Irvine, the Chief Executive, as Accounting Officer from 1 January 2024. Responsibilities as Accounting Officer are set out in Section 3.1.1.

The Comptroller and Auditor General was appointed as the Commission's external auditor under Schedule 1(15) of the Local Democracy, Economic Development and Construction Act 2009. A non-cash cost of £37,180 (2023-24 £28,600) was incurred on external audit. Internal audit and other services were provided by The Internal Audit Association (TIAA) Ltd at a cost of £17,940 (2023-24 £14,040).

Payment practice

The Commission has a target of paying 90% of undisputed and valid invoices within 10 working days of receipt of goods or services, or within 10 working days of receipt of the invoice, whichever is later.

The Government's commitment is to pay 90% of undisputed and valid invoices for small- or medium-sized companies within 30 days (UK Prompt Payment Code).



	% paid within 30 days	% paid within 10 days
2024 - 25	100%	88%
2023 - 24	100%	93%

It takes us on average 5.3 working days to pay suppliers. We calculate this number using the number of payments run in a year and dividing this into our average value and number of daily purchases.

	Working days to pay suppliers
2024 - 25	5.3 days
2023 - 24	5.3 days

Interests, gifts and hospitality

Commissioners and staff abide by a code of conduct and register any gifts or hospitality that they have received or been offered. They list external interests through a register of interests for Commissioners and directors. This is updated annually and available on the Commission's website. The gifts and hospitality register is provided for review at each Audit and Risk Committee meeting. There were no gifts or hospitality received during 2024-25.

Ailsa Irvine, Chief Executive and Accounting Officer, 7 July 2025

3 Accountability report

This part of our annual report sets out how we meet our accountability requirements and comprises three sections.

The corporate governance report sets out how we governed LGBCE during 2024-25, including membership and organisation of our governance structures and how they support achievement of our objectives.

The remuneration and staff report sets out our pay policies and how they have been implemented for the period, including salary and pension information.

The parliamentary accountability and audit report brings together key information to support accountability to Parliament and includes the Certificate and Report of the Comptroller and Auditor General to the House of Commons.

3.1 Corporate governance report

3.1.1 Statement of Commissioners' and Accounting Officer's Responsibilities

Under the Local Democracy, Economic Development and Construction Act 2009, Commissioners are required to prepare resource accounts detailing the resources acquired, held or disposed of during the year, and the use of resources 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 Local Government Boundary Commission for England and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.



In preparing the accounts, the Commissioners and Accounting Officer are required to comply with the requirements of the Government Financial Reporting Manual (FReM), 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



Prepare the accounts on a going concern basis



State whether applicable accounting standards as set out in the FReM have been followed and disclose and explain any material departures in the accounts



Confirm that the annual report and accounts as a whole is fair, balanced and understandable and take personal responsibility for the annual report and accounts and the judgements required for determining that it is fair, balanced and understandable

The Speaker's Committee has appointed the Chief Executive as Accounting Officer of the LGBCE. The responsibilities of an Accounting Officer, including the 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 LGBCE's assets, are set out in Managing Public Money published by HM Treasury.

As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the Commission'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. The Accounting Officer and the Commissioners confirm that this annual report and accounts is fair, balanced and understandable. As Accounting Officer, I take personal responsibility for the annual report and accounts and the judgements required for determining that it is fair, balanced and understandable.

3.1.2 Governance statement

Scope of responsibility

The LGBCE was established as an independent public body under the Local Democracy, Economic Development and Construction Act 2009 on 1 April 2010. It previously formed part of the Electoral Commission as a separate Committee. We are accountable to Parliament directly through the Speaker's Committee, chaired by the Speaker of the House of Commons.

The Chief Executive/Accounting Officer is personally responsible to Parliament for the organisation and quality of management in the Commission, including our use of public money. In discharging our overall responsibility, the Commission Board is responsible for putting in place proper arrangements for the governance of our affairs and facilitating the effective exercise of our functions including arrangements for the management of risk.



This statement explains how the Commission complies with its governance framework and meets the governance requirements in Managing Public Money published by HM Treasury

The purpose of the governance statement

The Commission has a corporate governance framework, which sets out our purpose, aim and behaviours, how we are accountable, and how we conduct business. This is consistent with the principles of Corporate Governance in Central Government Departments: Code of good practice, published by HM Treasury and the Cabinet Office in April 2017, so far as is relevant.

The governance framework comprises the behaviours, aims, systems and processes by which the Commission is directed and controlled. It enables the Commission to monitor achievement of strategic objectives and to consider whether the objectives have led to the delivery of appropriate, cost-effective reviews.



Accounting Officer assurances feeding into the governance statement

We have used our governance assurance framework this year to support the Accounting Officer in considering the robustness of the governance arrangements in place. The assurance framework (developed during 2021-22) has been considered by the Accounting Officer and their leadership team continuously throughout the financial year and at each meeting of our Audit and Risk Committee. The consideration also seeks to highlight those areas where improvement is required.



Proportionality

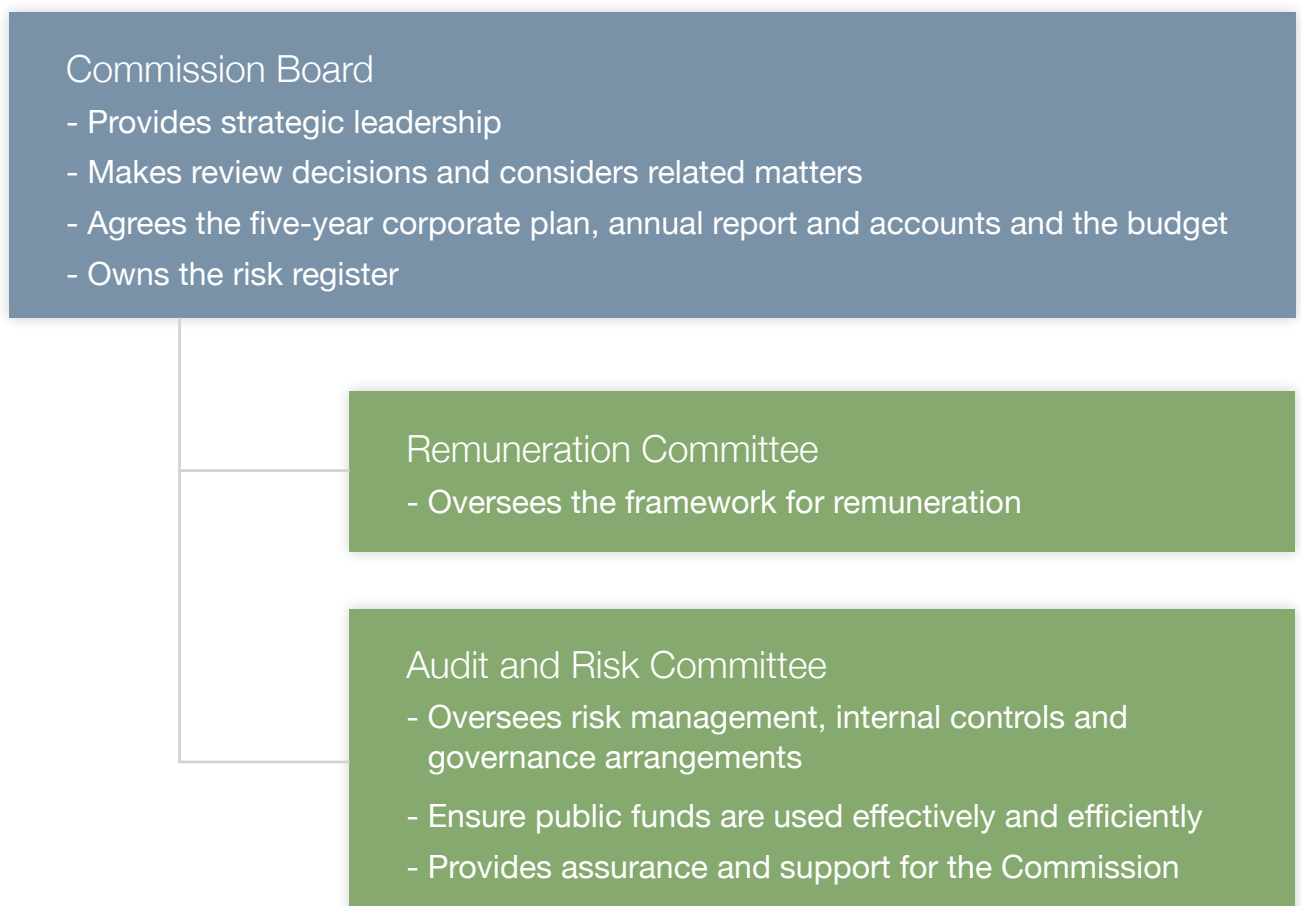
The Commission recognises and accepts the need to comply with legislation and regulations. We are also aware that as a small organisation we must carefully allocate our resources to strike an appropriate balance between meeting our governance responsibilities and delivering our operational programme. The Commission (specifically through delegation to the Audit and Risk Committee) continually assesses whether its application of governance arrangements and requirements are proportionate to an organisation of the Commission's size.

3.1.3 The governance structure

Mission and objectives

The Commission has set out who we are and what we do (see Section 2.1.1), reflecting our role in law and underpinned by our aims and behaviours. The Nolan Principles (the basis of ethical standards expected of public office holders) are adopted by Commissioners and, where relevant, all staff.

Our Board and Committees



Accountability

Commissioners, acting as a Board, are accountable to the Speaker's Committee and provide strategic leadership and decision-making on electoral reviews and related matters. They also agree the update to the five-year corporate plan, our annual report and accounts and our detailed budget, and own the Commission's risk register. The Commission Board sets the Commission's risk appetite each year.

The Speaker's Committee

The Speaker's Committee was established under Section 2(1) of the Political Parties, Elections and Referendums Act 2000. Its functions in relation to the LGBCE are set out in Schedule 1 to the Local Democracy, Economic Development and Construction Act 2009 and include:

Examining the annual financial estimates and laying them before the House of Commons, with or without modification – our Main Supply Estimate for 2024-25 was agreed by the Speaker's Committee on 6 March 2024 and laid before Parliament, initially on the 25 March 2024, before relaying on the 18 July 2024

Examining the five-year plan and forward resource estimates and laying them before Parliament, with or without modification – the fourth update to our corporate plan was agreed in March 2024

Receiving the annual report and accounts – our annual report and accounts for 2023-24 was laid in Parliament on 18 July 2024

Receiving reports from the Comptroller and Auditor General on the economy, efficiency and effectiveness of our use of resources each parliamentary term

Designating the Commission's Accounting Officer

Reporting to the House of Commons on how it has carried out its functions

Our Board and Committees

Commission Board

No. of meetings in the year	16 meetings	
Membership and attendance	Colin Mellors (Chair)	16/16
	Andrew Scallan (Deputy Chair)	16/16
	Amanda Nobbs	14/16
	Steve Robinson	13/16
	Wallace Sampson	15/16
	Liz Treacy	15/16

Audit and Risk Committee (ARC)

No. of meetings in the year	4 meetings	
Membership and attendance	Steve Robinson (Chair)	4/4
	Amanda Nobbs	4/4
	Liz Treacy	4/4
	David Horne (Independent Member)	3/4

Remuneration Committee

No. of meetings in the year	1 meeting	
Membership and attendance	All members of the Commission Board	1/1

During 2024-25, the work of the ARC was informed by its annual plan, and its annual report to the Commission is summarised below.

Audit and Risk Committee

Objective	ARC provides assurance to the Commission and supports the Accounting Officer by ensuring that the most efficient, effective and economic risk, control and governance processes are in place
How achieved?	ARC is clear and transparent ARC plans and reports on its annual activities ARC reviews and considers its own performance
Outcome	Plan for the year was achieved Reviewed the terms of reference for the Committee Reviewed the corporate governance framework Reviewed risk scores and scrutinised deep dives of risks

Annual report and accounts and external audit

Objective	ARC scrutinises the year-end processes and production of the Commission's annual report in advance of formal approval by the Commission Board
How achieved?	ARC meets with our auditors ARC reviews audit findings and outcomes ARC satisfies itself that the Commission's internal control framework and governance arrangements are robust
Outcome	Held an annual meeting with auditors without officers present Scrutinised draft and final versions of the annual report and accounts Welcomed new National Audit Office (NAO) director and team Discussed lessons learnt from the 2023-24 audit Discussed value for money update and preparations for reporting against the Government Efficiency Framework Discussed sustainability and the approach to reporting on activity in 2024-25 Reviewed the preliminary audit planning report from the NAO

Policy reviews and updates

Objective

ARC reviews and strengthens policies

How achieved?

ARC reviews the effectiveness of the Commission's policies
ARC receives reports on fraud, theft, whistleblowing, bribery, health and safety and information breaches as necessary
ARC considers business continuity arrangements

Outcome

Reviewed and strengthened policies over five areas in line with our annual plan
No breaches within the year

Internal audit

Objective

ARC works closely with our internal auditors who provide assurances on internal controls across the organisation

How achieved?

ARC agrees the risk-based internal audit strategy and annual plan
ARC considers the findings of reports and oversees delivery of recommendations
ARC monitors relevant internal audit performance indicators

Outcome

Reviewed the internal auditor's annual report
Held a private meeting with the internal auditors without officers present
Oversaw implementation of internal audit recommendations
Internal audit provided substantial assurances in two areas and reasonable assurance in two areas
Oversaw a tendering process to secure internal audit services for the next four years, and agreed to the award of a contract commencing in April 2025



Scrutiny of business activities

Objective	ARC scrutinises key areas of Commission activities, adding value and expertise to work strands
How achieved?	ARC considers business arrangements ARC considers the Commission's performance framework to help ensure value for money is achieved in our use of resources
Outcome	Received regular IT and health and safety reports Reviewed the NAO value for money short guide

Internal control questionnaires

Each year, questionnaires are issued to all staff, and the responses are used to identify areas where internal control weaknesses may exist and if any training or policy amendments are necessary.

In 2024-25, actions were completed to address the issues identified in the responses to the previous year's questionnaire. This included:

Area identified for action	Action taken
Operating within the Commission's records management policy	Staff awareness has been increased through active engagement in the Commission's records management project. As part of the project, the policy will be reviewed and issued as a mandatory read upon approval
Understanding of how risk management applies at the LGBCE	Staff received an update on risk management during a team meeting in February 2025
Knowledge of what to do in a BCP situation	A revised Business Continuity Policy was circulated as a mandatory read in March 2024. In February 2025, staff received a refresher on accessing and understanding the policy

The questionnaire for 2024-25 was completed by all staff, and the results discussed by the leadership team. The issues identified and proposed actions in response are reported below.

Question	Issue identified and action required
Do you know where to locate the finance manual?	<p>Fully 84% Partially 16%</p> <p>Contact colleagues that answered 'partially' and remind them where the finance manual is located on SharePoint</p>
Are you operating within the Commission's record management policy?	<p>Fully 84% Partially 16%</p> <p>The records management project is raising staff awareness. The policy will be revised in July 2025 to reflect changes to retention policies on SharePoint and to update guidance on file management across SharePoint, mailboxes, and OneDrive. The policy will be issued as a mandatory read, and this will be followed by an update at an all-staff team meeting</p>
Do you know what to do in a BCP situation?	<p>Fully 79% Partially 16% Not at all 5%</p> <p>Awareness has improved since 2023-24, with the recent all-staff meeting further improving understanding. As part of the annual review process, the revised BCP will be presented at an all-staff meeting and released as a mandatory read. The 21% of staff who did not answer 'fully' will also be contacted individually to enable further clarification to be provided</p>
Do you understand the procedure to follow when the building evacuation alarm sounds?	<p>Fully 79% Partially 21%</p> <p>The procedure has been issued as a mandatory read. However, only one fire drill has taken place since moving to the new office. Colleagues who answered 'partially' will be contacted to clarify the evacuation process. The procedure will be re-issued to all staff on an annual basis</p>

Standing orders/delegated powers and financial policies

These provide a procedural framework within which the Commission discharges its business.

Other policies and procedures

The Commission has agreed policies and procedures that underpin its governance and internal control arrangements. These sit across finance, governance, health and safety, people and information management. All policies and procedures are reviewed, and their effectiveness considered periodically.

Whistleblowing arrangements

Our whistleblowing policy has been in operation throughout the year. The policy sets out the steps staff should take to raise their concerns about behaviours and practices within the LGBCE. This is supported by detailed guidance on the procedures to follow when raising these concerns and has been made available to all staff. No issues were raised under the whistleblowing arrangements during 2024-25.

Risk management

During the year, the Commission Board has considered our risk appetite statement and risk policy and continued with a programme of 16 deep dives into our risks, assurances and control processes.

Assurance framework

The assurance framework serves to define the primary governance areas within the Commission. The framework is structured around specific governance objectives which are evaluated for their effectiveness by assessing the range of controls and assurances identified under the three lines of defence. The framework also invites scrutiny of our governance processes through regular reporting to the Audit and Risk Committee.

Nine targeted areas of our governance were evaluated during 2024-25 by the leadership team and the Audit and Risk Committee.

A review of the government assurance framework was undertaken by the internal auditors during the year.

Key to assurances

Substantial

Reasonable

Ineffective

Governance objective	No. of assurances			Key outcomes
Co-ordinate budget planning and management	19	1	0	The detailed processes outlined in the Commission's finance manual offer robust support in the achievement of this objective
LGBCE takes the health and wellbeing of its staff seriously	21	4	0	The Commission has developed rigorous policies to promote safe working conditions and support our hybrid model of working
The organisation has robust data protection processes	34	1	0	The Commission has comprehensive information management policies that cover various aspects of data security, IT infrastructure management and testing, and the acquisition, use and storage of personal data
Staff are appropriately trained, skilled and are professional	15	1	0	The Commission has a robust induction process and appraisal system in place, offers learning and development opportunities and has introduced a behaviours charter in-year
LGBCE has effective performance management processes in place that enable staff to reach their full potential	13	1	0	The objective is strongly supported by the range of policies implemented at the Commission, all of which have received a green rating
Processes are in place for staff to engage with Leadership Team and the Board on a variety of organisation-wide issues	12	0	0	LGBCE has established a range of processes that provide staff with opportunities to engage with the Leadership Team and the Board, as well as to raise individual or organisational issues through performance management processes. This includes performance management, internal communications, policies and consultations and workshops
Effective operations of Commission Board, Audit and Risk Committee and Remuneration Committee	24	0	0	The Commission has clear roles and responsibilities in place including the corporate governance framework, terms of reference and Commission Board structure. Planning is in place including agendas, workplans and a timetable of meetings
Identify, measure, control and monitor risks that impact the achievement of the Corporate Plan, ensuring staff awareness and adherence to risk management processes	19	2	0	LGBCE has a risk management framework consisting of the risk register, governance assurance framework, risk appetite statement and risk policy. Risk oversight and monitoring is undertaken across the Commission. LGBCE has an internal audit function that is supplied under an external contract
LGBCE has a complaints policy and procedure which is clear to follow and allow people to complain	7	0	0	A clear policy is available on the LGBCE website with step-by-step instructions. LGBCE has multiple complaint submission routes



Principal risks and uncertainties (set out in Section 2.1.1)

We regularly review and update our risks, risk scores, assurance framework and risk controls. Risk is considered at each Commission Board meeting, at each Audit and Risk Committee, at each leadership team meeting (where they act as the Risk Management Group) and in staff teams and staff meetings.

Internal audit

The Commission's internal auditors continued to be The Internal Audit Association (TIAA) Ltd. Internal audit reviews are compliant with the Public Sector Internal Audit Standards (PSIAS) 2017 and the Institute of Internal Auditors (IIA) International Professional Practice Framework (IPPF) 2013.

The risk-based programme of audits for the year was discussed and approved by the Audit and Risk Committee. For completed audits, the internal auditors provide reports identifying their key findings, an indication of the level of assurance that can be placed on our controls and recommendations for action. Internal audit reports are distributed to the leadership team, the Audit and Risk Committee and the Commission's external auditors, and implementation of recommendations is monitored by ARC.

Internal audits 2024-25		Recommendations			
Area	Rating	Urgent	Important	Routine	Operational
Boundary reviews	Substantial	0	0	0	1
Contract management	Substantial	0	0	0	1
Governance assurance framework	Reasonable	0	2	4	0
Value for money	Reasonable	0	0	0	1



Internal audit opinion

The Internal Audit Association (TIAA) Ltd is required to provide an annual internal audit opinion based on the work carried out throughout the year.

3.1.4 Overall internal audit opinion

TIAA is satisfied that, for the areas reviewed during the year, the Local Government Boundary Commission for England has reasonable and effective risk management, control and governance processes in place.

This opinion is based solely on the matters that came to the attention of TIAA during the course of the internal audit reviews carried out during the year and is not an opinion on all elements of the risk management, control and governance processes or the ongoing financial viability or your ability to meet financial obligations which must be obtained by the Local Government Boundary Commission for England from its various sources of assurance.

Personal data-related incidents

There were no significant breaches of information security that required reporting to the Information Commissioner's Office over the financial year.

All information security breaches (however minor) are considered by the Data Protection Officer, discussed by the leadership team, and reported to the Audit and Risk Committee.

UK Data Protection Act 2018 (including GDPR)

There were no policies in this area due for review in 2024-25.

All complaints and freedom of information requests were dealt with within our target timeframe.

Review of Commission Board's effectiveness

The Commission Board reviewed its effectiveness as part of the annual appraisal process for Commissioners and in a separate externally facilitated exercise in February 2025, in which it considered both its own role and its relationship and effectiveness throughout the organisation.

Examples of effective practice were considered alongside areas that could be improved and these have been taken forward and fed into workstreams as appropriate.



Reporting and quality of information used by the Board

Financial monitoring and budget information is reviewed quarterly by Commissioners. Risks, assurances and processes are reviewed at each Commission Board meeting, at each ARC meeting, and at each leadership team meeting. The effectiveness of policies and procedures is reviewed on a regular and scheduled basis and updated by both the ARC and the Commission.

The Commission Board finds the quality of the data used by the Commission to be acceptable. Any changes to information received are explained clearly and management information produced is summarised from detailed data that is available if required. The ARC is tasked with gaining assurance that the Commission can rely on the processes, procedures and information the Commission uses.

External audit

The National Audit Office (NAO) completed the statutory audit of the Commission's annual report and accounts and issued an unqualified opinion.

I am satisfied that there are no significant deficiencies in financial management, internal control, risk management or governance that affected the achievement of our key objectives.

Ailsa Irvine, Chief Executive and Accounting Officer, 7 July 2025

3.2 Remuneration and staff report

This part of our annual report sets out our remuneration policy and provides details on remuneration and staff that Parliament considers key to accountability.

3.2.1 Remuneration report

Commissioners

Commissioners are appointed by Royal Warrant to exercise the Commission's functions described in the Local Democracy, Economic Development and Construction Act 2009. Together, the Commissioners ensure that the Commission discharges its functions as set out in the Act and associated legislation. They monitor the Commission's performance and are responsible for ensuring that it acts within its statutory remit.

The Chair is appointed by HM The King on the recommendation of the House of Commons. Other Commissioners are appointed by His Majesty on the recommendation of the Secretary of State. The Secretary of State may designate a Commissioner to be Deputy Chair. The Chair is appointed for a period of five years with the possibility of reappointment. Commissioners are appointed for a period of four years with the possibility of reappointment. There is a statutory minimum of four Commissioners, excluding the Chair, with 11 as a maximum.

A Commissioner may cease to serve or be removed on the grounds set out in Schedule 1, paragraph 1 of the Act. Appointments will terminate at the end of the period specified for each Commissioner, unless the Commissioner is reappointed before the period expires. Appointments may also be terminated at the request of the Commissioner.

Commissioners were paid a daily fee of £404 (2023-24 £382) for each day worked during 2024-25. The Chair was paid a daily rate of £460 (2023-24 £432). Commissioners do not receive a salary and are not able to join LGBCE's government pension schemes. Commissioners' fees increase on 1 April each year informed by the percentage increase paid to High Court Judges as part of the Senior Salaries Review Body's work. In 2024-25 Commissioners received a 6% (2023-24 4.5%) fee increase.

The fees received by the Commissioners during the year are set out below. These amounts include fees earned during the period, but not yet paid.



Commissioner fees – subject to audit

Commissioner	2024-25	2023-24
Colin Mellors (Chair)	£30,199	£29,717
Andrew Scallan (Deputy Chair)	£20,443	£23,340
Susan Johnson (left September 2023)	–	£6,205
Amanda Nobbs	£21,698	£22,461
Steve Robinson	£19,222	£18,432
Wallace Sampson (started August 2023)	£15,428	£7,895
Liz Treacy (started March 2023)	£17,830	£16,038
Total Commissioners	£124,820	£124,088
Independent Member of ARC		
David Horne	£3,334	£3,692
Total Independent Member	£3,334	£3,692
Total fees	£128,154	£127,780

Staff

In setting remuneration, we have regard to the following considerations:

Needing to recruit, retain and motivate suitably able and qualified people

Our improvement plans, including the requirement to meet our output targets for the delivery of our service within available funds

Paragraph 7(6) of schedule 1 to the 2009 Act, which requires us to have regard to the desirability of keeping the remuneration and other terms or conditions of employment of our employees broadly in line with civil servants

Wider economic considerations and affordability of recommendations

Directors' salaries plus the pension entitlements are in the table below.

The information in the table is based on payments due relating to work undertaken during 2024-25.

Subject to audit £000	CEO Ailsa Irvine ¹		CEO Jolyon Jackson ²
	2024-25	2023-24	2023-24
Salary	120-125 FYE 120-125	25-30 FYE 115-120	90-95 FYE 120-125
Bonus payments	0	0	0
Pension benefits	75	65	Left pension scheme 2019
Total	195-200	90-95	90-95

¹ from 1 January 2023

² to 31 December 2023

Subject to audit £000	DCS Bipon Bhakri ³	DCS Kathryn Trower ⁴		DCS Lynn Ingram ⁵ (0.8FTE)
	2024-25	2024-25	2023-24	2023-24
Salary	5-10 FYE 80-85	140-145 FYE 140-145	90-95 FYE 100-105	5-10 FYE 65-70
Bonus payments	0	0	0	0
Pension benefits	3	n/a	n/a	28
Total	5-10	140-145	90-95	35-40

³ from 3 March 2025

⁴ the DCS role was filled in May 2023 by an interim, employed via an umbrella company arrangement

⁵ to 23 May 2023



Salary

'Salary' includes gross salary, non-consolidated award (exc. CEO) and overtime. No non-consolidated award, overtime payments or benefits-in-kind were paid in 2024-25 (2023-24 none).



Bonus payments

Bonuses are based on performance levels attained and are made throughout the year on a quarterly basis. Most bonuses relate to the performance in the year they become payable to the individual, but the final quarter of the year is paid in the following financial year.

Pay multiples – subject to audit

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the 25th percentile, median and 75th percentile remuneration of the organisation's workforce.

The banded remuneration of the highest-paid director in LGBCE in the financial year 2024-25 was £120k to £125k (2023-24 £115k to £120k). This is the highest band for this financial year. This did not include the DCS role that was filled on an interim basis via an umbrella company arrangement. This was 2.9 times (2023-24 3.0 times) the median remuneration of the workforce, 3.1 times the 25th percentile of the workforce (2023-24 3.0 times) and 2.5 times the 75th percentile of the workforce (2023-24 2.4 times).

In 2024-25, 0 (2023-24 0) employees received remuneration more than the highest-paid director. Remuneration ranged from £32k to £125k (2023-24 £30k to £120k).

Total remuneration includes salary, non-consolidated pay awards, performance-related pay and benefits-in-kind. It does not include severance, employer pension contributions and the cash equivalent transfer value of pensions.

Subject to audit	2024-25	2023-24
Band of highest-paid director	£120k - £125k	£115k - £120k
25th percentile of all staff pay	£39,320 Salary component (£39,320) Total remuneration (£39,320)	£38,948 Salary component (£37,448) Total remuneration (£38,948)
25th percentile pay ratio	3.1	3.0
Median of all staff pay	£42,075 Salary component (£42,075) Total remuneration (£42,075)	£39,701 Salary component (£38,201) Total remuneration (£39,701)
Median pay ratio	2.9	3.0
75th percentile of all staff pay	£48,818 Salary component (£48,818) Total remuneration (£48,818)	£47,993 Salary component (£46,493) Total remuneration (£47,993)
75th percentile pay ratio	2.5	2.4

Total remuneration figures in 2024-25 contain a cost-of-living increase for eligible staff of 5%

In 2024-25 the highest paid member of staff includes a cost-of-living increase of 5%

£120k-£125k is the highest band in this financial year

Reporting bodies are required to disclose the percentage change from the previous financial year in respect of the highest-paid director and the average percentage change from the previous financial year for employees of the entity taken as a whole.

	2024-25 ⁵	2023-24 ⁵	% Change
Band of highest-paid director	£120k-£125k	£115k-£120k	4%
All employees	£49,551	£46,791	6%
Commissioners	£18,308	£18,254	0.3%

Based on FTEs as at 31 March 2025

Cost-of-living award made in 2024-25, vacant posts filled and full-time DCS role now part of establishment

Commissioner fees reflect a cost-of-living award of 6% made in 2024-25 and an involvement in director-level appointments

⁵ The interim DCS is employed under an umbrella company arrangement and is excluded from these calculations



Civil Service Pensions

Pension benefits are provided through the Civil Service pension arrangements. Before 1 April 2015 was the Principal Civil Service Pension Scheme (PCSPS), which is divided into a few 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 pension scheme for civil servants was introduced - the Civil Service and Others Pension Scheme or alpha, which provides benefits on a career average basis. All newly appointed civil servants, and the majority of those in service, joined the new scheme.

The PCSPS and alpha are unfunded statutory schemes. Employees and employers make contributions (employee contributions range between 4.6% and 8.05%, depending on salary). 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 the 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 builds up at a rate of 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 shown in this report are the pension the member is entitled to receive when they reach normal pension age, or immediately on ceasing to be an active member of the scheme 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. The pension figures in this report show pension earned in PCSPS or alpha – as appropriate. Where a member has benefits in both 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.

When the Government introduced new public service pension schemes in 2015, there were transitional arrangements which treated existing scheme members differently based on their age. Older members of the PCSPS 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.

As a result, steps are being taken to remedy those 2015 reforms, making the pension scheme provisions fair to all members. The public service pensions remedy is made up of two parts. The first part closed the PCSPS on 31 March 2022, with all active members becoming members of alpha from 1 April 2022. The second part 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. This is known as "rollback".

For members who are in scope of the public service pension remedy, the calculation of their benefits for the purpose of calculating their Cash Equivalent Transfer Value and their single total figure of remuneration, as of 31 March 2023 and 31 March 2024, reflects the fact that membership between 1 April 2015 and 31 March 2022 has been rolled back into the PCSPS. Although members will in due course get an option to decide whether that period should count towards PCSPS or alpha benefits, the figures show the rolled back position i.e., PCSPS benefits for that period.

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



Further details about the Civil Service pension arrangements can be found at the website
www.civilservicepensionscheme.org.uk

The Cash Equivalent Transfer Value (CETV)

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

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost.

CETVs are 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.

The real increase in the value of the CETV

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

CETV figures are calculated using the guidance on discount rates for calculating unfunded public service pension contribution rates that was extant at 31 March 2025.

Subject to audit £000	Accrued pension at pension age as at 31/03/25	Real increase in pension and related lump sum at pension age	CETV at 31/03/25	CETV at 31/03/24	Real increase in CETV
Ailsa Irvine (from January 2024)	45-50	2.5-5	779	694	50
Bipon Bhakri (from March 2025)	0-5	0-2.5	2	0	2
Lynn Ingram (0.8 FTE) to May 2023	–	–	–	206	–

LGBCE contributions

The Principal Civil Service Pension Scheme (PCSPS) and the Civil Servant and Other Pension Scheme (CSOPS) – known as ‘alpha’ – are unfunded multi-employer defined benefit schemes, but the LGBCE is unable to identify its share of the underlying assets and liabilities. The Scheme Actuary valued the PCSPS as at 2020.

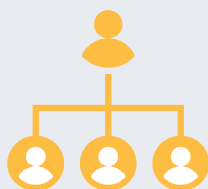


You can find details in the resource accounts of the
Cabinet Office: Civil Superannuation.

civilservicepensionscheme.org.uk/about-us/

For 2024-25, employers' contributions of £260k were payable to the PCSPS (2023-24 £212k) at a single rate of 28.97% of pensionable earnings, based on salary bands.

The Scheme Actuary reviews employer contributions usually every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2024-25 to be paid when the member retires and not the benefits paid during this period to existing pensioners.



Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £0 were paid to one or more of the panels of three appointed stakeholder pension providers. Employer contributions are age-related and would range from 8% to 14.75%.

Employers also match employee contributions up to 3% of pensionable earnings. In addition, employer contributions of £0, 0.5% of pensionable pay, were payable to the PCSPS to cover the cost of the future provision of lump sum benefits on death in service or ill health retirement of these employees.



Contributions due to the partnership pension providers at the balance sheet date were £0. Contributions prepaid at that date were £0.



3.2.2 Staff report

Staff, Commissioner and Independent Member related costs – subject to audit

£000	2024-25				2023-24
	Total	Employed staff	Other ⁶ (agency staff)	Commissioners & Independent Member	Total
Wages and salaries	1,120	921	199	–	1,047
Commissioners' fees	128	–	–	128	128
Social security costs	112	102	–	10	112
Other pension costs	260	260	–	–	212
Total net costs	1,620	1,283	199	138	1,499

⁶The interim DCS employed under an umbrella company arrangement.

Staff, Commissioner and Independent Member numbers – total subject to audit

£000	2024-25				2023-24
	Total	Employed staff	Other (agency staff)	Commissioners & Independent Member	Total
		Full-time equivalent (FTE)		Number	
Total	26.9	19.1	0.8	7.0	28.0
Female % Male % ⁷	Female 38% Male 62%	Female 38% Male 62%	Female 100% Male 0%	Female 29% Male 71%	
<p>FTE staff and a number of Commissioners and the Independent Member reflects the monthly average throughout 2024-25. The numbers as at 31 March 2025 were 6 Commissioners, 1 Independent Member and 20.7 staff FTEs (23-24 20.9 FTE).</p> <p>One 0.8 FTE was filled under an umbrella company arrangement.</p>					

Turnover

There was one staff leaver in 2024-25 (2023-24 7 staff and 1 Commissioner). The reason for leaving is categorised below.

Reason	Number	Female	Male
Fixed-term contract ended	1	1 = 100%	0 = 0%

Staff policies

The Commission’s human resources policies aim to achieve good performance, job satisfaction and motivation. Staff are encouraged to develop their experience, seek further training and contribute to decision-making.

⁷ Based on year-end headcount position.

Disabled persons

The Commission gives full and fair consideration to applications for employment made by disabled persons. The Commission is a Disability Confident Employer, which we promote on the recruitment page of our website.

The Disability Confident scheme is a government scheme designed to encourage employers to recruit and retain disabled people and those with health conditions. To qualify for the scheme, the Commission commits to undertaking specific activities when recruiting staff and in the way it supports staff during their time with us. Such activities range from offering an interview to a disabled person who meets the minimum criteria, to supporting an employee with reasonable adjustments to enable them to carry out their role.

Off-payroll disclosures

One postholder was appointed via an agency in May 2023 under an umbrella company arrangement. They are subject to off-payroll legislation and determined as in-scope of IR35.

This engagement was necessary to provide the skills and experience needed by the organisation further to the departure of the Director of Corporate Services, while providing the incoming Chief Executive with the opportunity to consider how to replace these skills in a permanent way and to then make an appointment accordingly.

	Day rate fees	Agency fees (based on day rate)	2024-25	2023-24
Engagement (as at 31 March 2025)	£625	£23k	£199k	£130k

Sickness data

	2024-25	2023-24
Days lost to sickness	30	16
Average per person	1.4	0.8

Consultancy spend

	2024-25	2023-24
Business	£1,350	–
HR and payroll	£1,888	£2,860
IT	£29,040	£9,840
Total	£32,278	£12,700

People survey

We undertook our annual people survey in November 2024. We compared our results with the latest reported Annual Civil Service People Survey (CSPS). Once again, we performed well, demonstrating the work we have undertaken on training and development, values, behaviours and culture, and in embedding these throughout our work and processes.

	LGCBE 2024	Civil Service 2023
Employee engagement index	70%	61%
My work	90%	75%
Organisational objectives and purpose	97%	82%
My manager	90%	76%
My team	98%	82%
Learning and development	63%	57%
Inclusion and fair treatment	95%	79%
Resources and workload	91%	73%
Pay and benefits	54%	32%
Leadership and managing change	81%	48%





Trade union membership

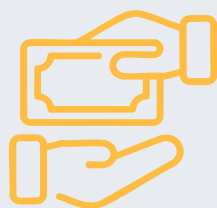
A proportion of our staff belong to the Public and Commercial Services Union (PCS). We have a staff representative who can use work time for official duties, and union meetings take place in office time.

Health and safety

Our health and safety policy is reviewed every year and is available to all our staff and Commissioners. We have established procedures, guidance and risk assessments covering our core activities, overseen by our health and safety officer, who provides quarterly reports to our leadership team.



We inspect our physical working environment each month to ascertain the suitability of our current health and safety arrangements and advise the leadership team on any improvements that should be made. Over the past year, we have made fewer physical inspections of our office accommodation but have provided staff with guidance on setting up workstations, scheduled Portable Appliance Testing (PAT), made use of an organisation dedicated health and safety Teams chat and co-ordinated visual inspections for equipment when working at home.



Reporting of Civil Service and other compensation schemes – exit packages – subject to audit

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

There were no departures for 2024-25 with special payments (2023-24 none).

Diversity information

Our work on equalities, diversities and inclusion (EDI) has continued throughout the year.

We believe an inclusive culture enriches all we do.

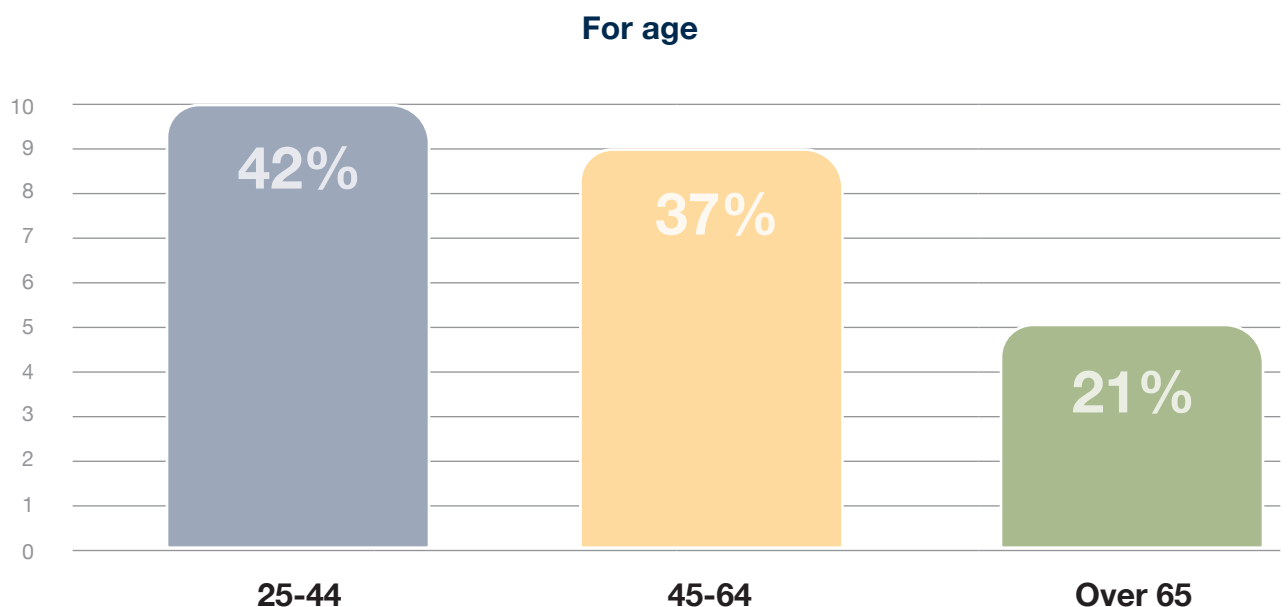
We value diversity and the benefits different perspectives and experiences bring to all our work.

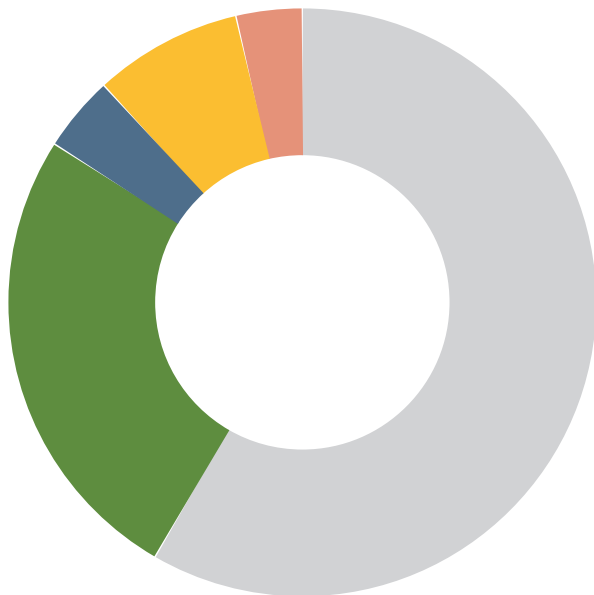
We are committed to being inclusive in the ways we work together and the way we engage with those contributing to our reviews.

We have an EDI and equal pay policy to promote equality for staff, Commissioners and customers, the impacts of which are regularly reviewed.

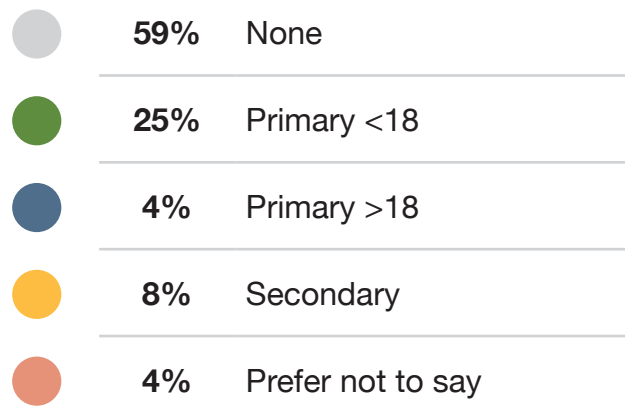
Our EDI compliance is overseen by the leadership team, ARC, our EDI working group, staff champion and Commissioner champion.

The following are a summary of the diversity data captured for 2024-25, based on the 86% of employees and Commissioners who shared their data.

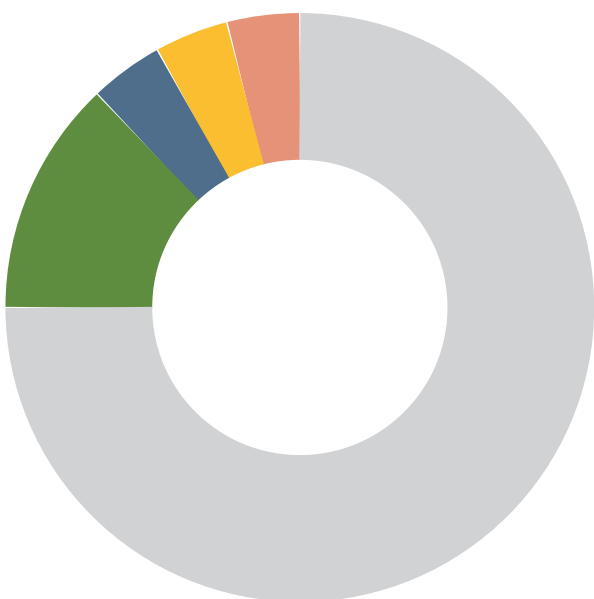
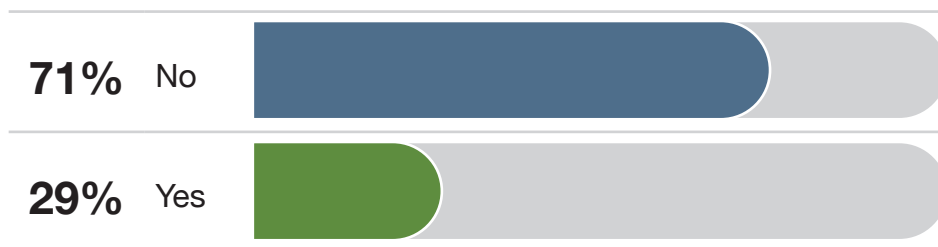




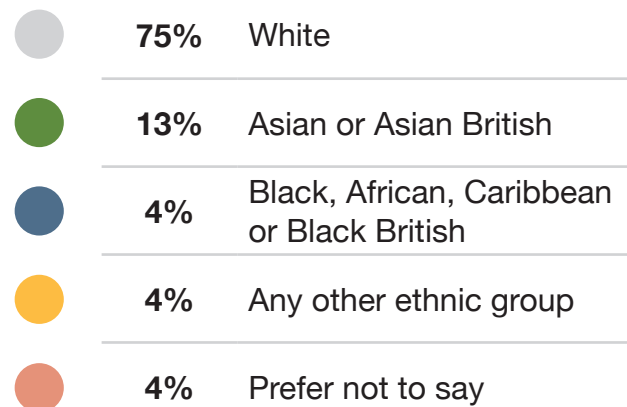
For caring responsibilities



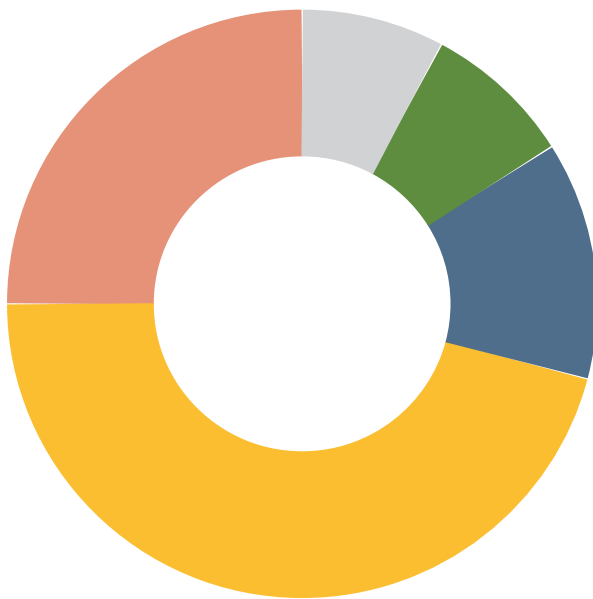
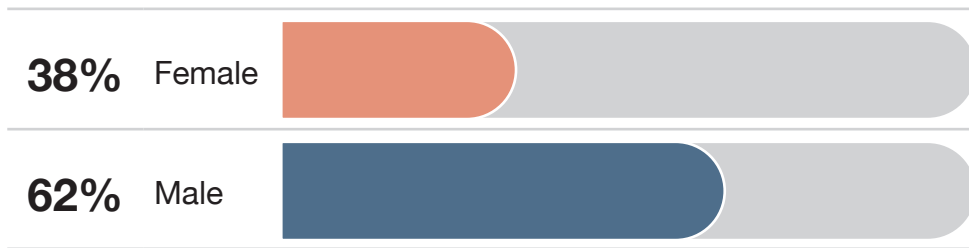
For disability



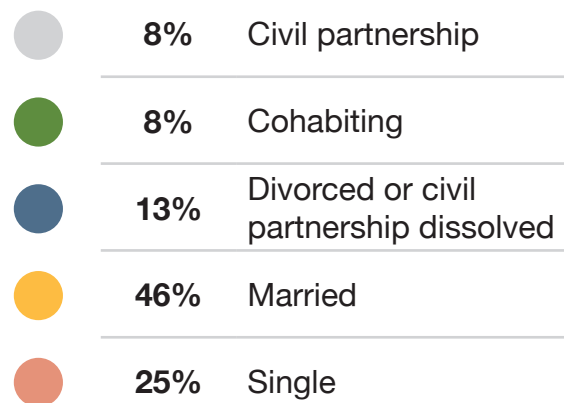
For ethnicity



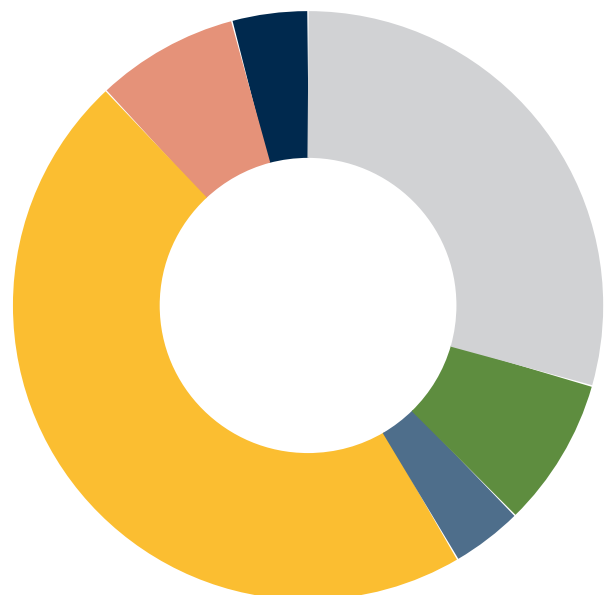
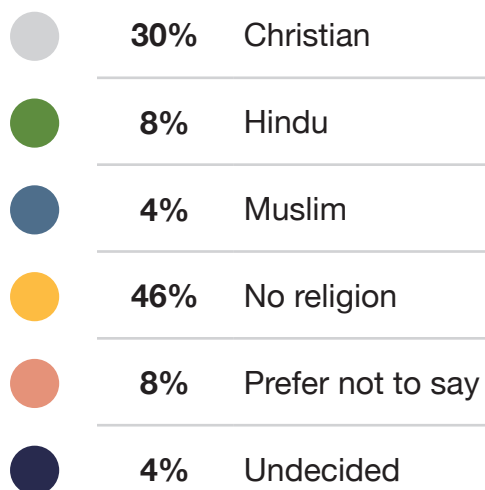
For gender



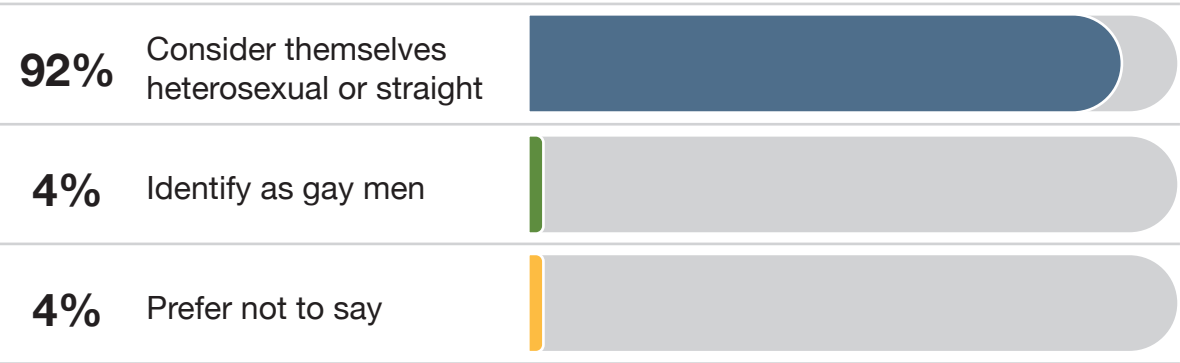
For relationship status



For religion



For sexual orientation



3.3 Parliamentary Accountability and Audit Report

Statement of Outturn against Parliamentary Supply (SOPS)

In addition to the primary statements prepared under International Financial Reporting Standards (IFRS), the Government Financial Reporting Manual (FReM) requires LGBCE to prepare a Statement of Outturn against Parliamentary Supply (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 Houses of Parliament.

The SOPS is a key accountability statement that shows, in detail, 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 our monetary provision and is voted on by Parliament at the start of the financial year.

Should an entity exceed the limits set by their Supply Estimate, called control limits, their accounts will receive a qualified opinion.

The SOPS and Estimates are compiled against the budgeting framework, which is similar to, but different to, IFRS. An understanding of our budgeting framework and an explanation of key terms is provided in the financial review section of the performance report. Further information on the Public Spending Framework and the reasons why budgeting rules are different to IFRS can also be found in chapter 1 of the Consolidated Budgeting Guidance available on gov.uk.

The supporting notes detail the following: Outturn by Estimate line, providing a more detailed breakdown (note 1) and a reconciliation of outturn to net cash requirement (note 3).

The format of the SOPS mirrors the Supply Estimate, published on gov.uk, to enable comparability between what Parliament approves and the final outturn.

The SOPS contains a summary table, detailing performance against the control limits that Parliament have voted on, cash spent (budgets are compiled on an accruals basis and so outturn will not exactly tie to cash spent) and administration.

The SOPS provides a detailed view of financial performance, in a form that is voted on and recognised by Parliament. The financial review (Section 2.2.2) in the performance report provides a summarised discussion of outturn against estimate and functions as an introduction to the SOPS disclosures.



Statement of Outturn against Parliamentary Supply

Summary Table £000

Type of spend	SOPS note	Outturn		Estimate		Outturn v Estimate saving / (excess)		Outturn 2023-24
		Voted ⁸	Total	Voted	Total	Voted	Total	Total
Departmental Expenditure Limit								
Resource	1.1	2,552	2,552	2,769	2,769	217	217	2,438
Capital	1.2	39	39	50	50	11	11	33
Total		2,591	2,591	2,819	2,819	228	228	2,471
Annually Managed Expenditure								
Resource	1.1	(58)	(58)	10	10	68	68	10
Capital		–	–	–	–	–	–	–
Total		(58)	(58)	10	10	68	68	10
Total Budget								
Total resource		2,494	2,494	2,779	2,779	285	285	2,448
Total capital		39	39	50	50	11	11	33
Total budget expenditure		2,533	2,533	2,829	2,829	296	296	2,481
Non-budget expenditure		–	–	–	–	–	–	–
Total budget and non-budget expenditure		2,533	2,533	2,829	2,829	296	296	2,481

All expenditure is designated as programme costs and therefore there are no administration costs. The DEL resource underspend of £217k is due to managing expenditure tightly, being able to release the risk and resilience budget and an underspend on depreciation linked to the capital underspend.

⁸ The voted column covers the control limits voted by Parliament. Refer to the Supply Estimate guidance manual available on gov.uk for detail on the control limits voted by Parliament.

Net cash requirement¹ £000

Item	SOPS note	Outturn	Estimate	Outturn v Estimate saving / (excess)	Outturn 2023-24
Net cash requirement	3	2,533	2,749	216	2,413

¹ As noted in the introduction to the SOPS, Outturn and Estimate are compiled against the budgeting framework, not on a cash basis. This reconciliation bridges the resource and capital outturn to the net cash requirement.

Notes to the Statement of Outturn against Parliamentary Supply (SOPS)

SOPS 1 Outturn detail, by Estimate line

SOPS 1.1 Analysis of resource outturn by Estimate line – subject to audit

£000

Type of spend (resource)	Resource Outturn Programme			Estimate		Outturn v Estimate saving / (excess) ⁹	Outturn 2023-24
	Gross	Net	Total	Total	Total incl. Virements ¹⁰	Total	Total
Spending in Department Expenditure Limit (DEL)							
Voted expenditure							
A - LGBCE	2,552	2,552	2,552	2,769	2,769	217	2,438
Total voted DEL	2,552	2,552	2,552	2,769	2,769	217	2,438
Non-voted expenditure							
Total non-voted DEL	-	-	-	-	-	-	-
Total spending in DEL	2,552	2,552	2,552	2,769	2,769	217	2,438

⁹ The outturn v estimate column is based on the total including virements. The estimate total before any virements have been made is included so that users can tie the estimate back to the Estimates laid before Parliament.

¹⁰ 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 is provided in the Supply Estimate Manual, available on gov.uk.

£000

Type of spend (resource)	Resource Outturn Programme			Estimate		Outturn v Estimate saving / (excess)	Outturn 2023-24
	Gross	Net	Total	Total	Total incl. Virements	Total	Total
Spending in Annually Managed Expenditure							
A - LGBCE	(58)	(58)	(58)	10	10	68	10
Total voted AME	(58)	(58)	(58)	10	10	68	10
Non-voted expenditure							
Total non- voted AME	-	-	-	-	-	-	-
Total spending in AME	(58)	(58)	(58)	10	10	68	10

SOPS 1.2 Analysis of capital outturn by Estimate line – subject to audit

	Outturn		Estimate		Outturn v Estimate saving / (estimate)	Outturn 2023-24
	Gross	Net	Total	Total incl. Virements	Total	Total
Spending in Department Expenditure Limit (DEL)						
Voted expenditure						
A - LGBCE	39	39	50	50	11	33
Total voted DEL	39	39	50	50	11	33
Non-voted expenditure						
Total non-voted DEL	-	-	-	-	-	-
Total spending in DEL	39	39	50	50	11	33
Total Capital	39	39	50	50	11	33

SOPS 2 Reconciliation of resource outturn to net operating expenditure – subject to audit

Total resource outturn in the SOPS is the same as net operating expenditure in the Statement of Comprehensive Net Expenditure (SoCNE) so no reconciliation is required.

SOPS 3

Reconciliation of net resource outturn to net cash requirement – subject to audit

£000	SOPS note	Outturn	Estimate	Outturn v Estimate saving / (excess)
Total resource outturn	1.1	2,494	2,779	285
Total capital outturn	1.2	39	50	11
Adjustments to remove non-cash items				
Depreciation		(44)	(56)	(12)
Right of use asset depreciation		(63)	(71)	(8)
Gain on lease		3	–	(3)
Interest under lease		(1)	–	1
Lease liability		63	–	(63)
New provisions and adjustments to previous provisions		58	–	(58)
External audit fee		(37)	(25)	12
Adjustments to reflect movements in working balances				
Increase / (decrease) in receivables		25	–	(25)
(Increase) / decrease in payables		(4)	72	76
Total		–	(80)	(80)
Net cash requirement		2,533	2,749	216

Parliamentary Accountability Disclosures

Regularity of expenditure – *subject to audit*

The Accounting Officer is able to identify any material irregular or improper use of funds. To the date of this statement, there have been no instances of irregularity, impropriety or non-compliance discovered during the financial year.

Remote contingent liabilities – *subject to audit*

There are no remote contingent liabilities to report.

Other payments – *subject to audit*

There are no other significant payments to report.

Losses and special payments – *subject to audit*

There are no losses or special payments to report.

Fees and charges – *subject to audit*

The Commission is unable to charge for services so there are no fees and charges to report.



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

Opinion on financial statements

I certify that I have audited the financial statements of the Local Government Boundary Commission for England (the Commission) for the year ended 31 March 2025 under the Local Democracy, Economic Development and Construction Act 2009.

The financial statements comprise the Commission's:

- Statement of Financial Position as at 31 March 2025;
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity for the year then ended; and
- the related notes including the significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and UK adopted international accounting standards.

In my opinion, the financial statements:

- give a true and fair view of the state of the Commission's affairs as at 31 March 2025 and its net operating cost for the year then ended; and
- have been properly prepared in accordance with the Local Democracy, Economic Development and Construction Act 2009 and HM Treasury directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects:

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

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs UK), applicable law and Practice Note 10 *Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom (2022)*. 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 2019. I am independent of the Commission 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 Commission'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 Commission'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 Commission 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 Local Democracy, Economic Development and Construction Act 2009;
- 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 Commission and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance and Accountability Reports.

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept by the Commission 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 Commissioners and Accounting Officer for the financial statements

As explained more fully in the Statement of Commissioners' and 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;
- 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 Local Democracy, Economic Development and Construction Act 2009;
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with HM Treasury directions issued under the Local Democracy, Economic Development and Construction Act 2009; and
- assessing the Commission'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 Commission 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 Local Democracy, Economic Development and Construction Act 2009.

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

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



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

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

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

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

- considered the nature of the sector, control environment and operational performance including the design of the Commission's accounting policies.
- inquired of management, Commission's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Commission'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 Commission's controls relating to the Commission's compliance with the Local Democracy, Economic Development and Construction Act 2009, and Managing Public Money.
- inquired of management, Commission'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 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 Commission for fraud and identified the greatest potential for fraud in the following areas: 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 Commission's framework of authority and other legal and regulatory frameworks in which the Commission 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 Commission. The key laws and regulations I considered in this context included the Local Democracy, Economic Development and Construction Act 2009, Managing Public Money, Supply and Appropriation (Main Estimates) Act 2023, employment law 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 concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance and the Board; and internal audit reports; and
- I addressed the risk of fraud through management override of controls, by testing the appropriateness of journal entries and other adjustments; assessed whether the judgements on estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

I communicated relevant identified laws and regulations and potential risks of fraud to all engagement team members and remain 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) 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, Comptroller and Auditor General, 8 July 2025

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

4 Financial Statements

Statement of Comprehensive Net Expenditure for the year ended 31 March 2025

£000	Note	2024-25	2023-24
Programme expenditure			
Staff costs	2	1,620	1,499
Other costs	2	935	939
Provision (release) / expense	9	(58)	10
Gain on lease	2	(3)	–
Net operating cost for the year		2,494	2,448
Total expenditure for the year		2,494	2,448

All expenditure relates to continuing operations.

The notes from page 91 to page 104 form part of these accounts.



Statement of Financial Position as at 31 March 2025

	£000	Note	2024-25	2023-24
Net current assets	Property, plant and equipment	3	47	23
	Intangible assets	4	81	110
	Right of use accomodation asset	10	–	63
	Total non-current assets		128	196
Current assets	Other current assets	6	90	65
	Cash and cash equivalents	7	59	62
	Total current assets		149	127
	Total assets		277	323
Current liabilities	Trade and other payables	8	(92)	(90)
	Accruals and earned leave liability	8	(92)	(93)
	Lease liability	11	–	(66)
	Total current liabilities		(184)	(249)
	Total assets less current liabilities		93	74
Non-current liabilities	Provisions	9	–	(58)
	Lease liability	11	–	–
	Total non-current liabilities		–	(58)
	Total assets less liabilities		93	16
Taxpayers' equity	General fund		93	16
	Total taxpayers' equity		93	16

The notes from page 91 to page 104 form part of these accounts.

Ailsa Irvine, Chief Executive and Accounting Officer, 7 July 2025

Statement of Cash Flows for the year ended 31 March 2025

£000	Note	2024-25	2023-24
Cash flows from operating activities			
Net operating cost		(2,494)	(2,448)
Adjustment for non-cash transactions (including lease interest)	2	84	217
(Increase) / decrease in trade, other receivables, and other current assets	6	(25)	5
(Increase) / decrease in trade, other payables, and other liabilities	8	1	(27)
Less movement in payables not passing through the SoCNE	8	3	6
Net cash (outflow) from operating activities		(2,431)	(2,247)
Cash flows from investing activities			
Purchase of property, plant and equipment	3	(39)	(11)
Purchase of intangible assets	4	–	(21)
Net cash (outflow) from investing activities		(39)	(32)
Cash flows from financing activities			
Capital repayments of lease liabilities		(63)	(133)
Interest expense in respect of lease liabilities	11	(1)	(2)
From the Consolidated Fund (Supply) – current year		2,531	2,408
Net financing		2,467	2,273
Net (decrease) / increase in cash and cash equivalents in the period before adjustments for payments to the Consolidated Fund		(3)	(6)
Net (decrease) / increase in cash and cash equivalents in the period before adjustments for payments to the Consolidated Fund	7	(3)	(6)
Cash and cash equivalents at the beginning of the period	7	62	67
Cash and cash equivalents at the end of the period	7	59	62¹¹

The notes from page 91 to page 104 form part of these accounts.

¹¹ Due to rounding this shows a movement of £5k not £6k.

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2025

£000	Note	General Fund
Balance as at 31 March 2023		22
Net Parliamentary funding – deemed		67
Net Parliamentary funding – drawn down		2,408
Supply (payable) / receivable adjustment	8	(62)
Comprehensive Net Expenditure for the year		(2,448)
Non-cash adjustments		
Non-cash charges – external auditor remuneration	2	29
Balance as at 31 March 2024		16
Net Parliamentary funding – deemed		62
Net Parliamentary funding – drawn down		2,531
Supply (payable) / receivable adjustment	8	(59)
Comprehensive Net Expenditure for the year		(2,494)
Non-cash adjustments		
Non-cash charges - external auditor remuneration	2	37
Balance as at 31 March 2025		93

The notes from page 91 to page 104 form part of these accounts.

4.1 Notes to the accounts

Statement of Accounting Policies

1.1 Introduction

These financial statements have been prepared in a form consistent with the accounts direction issued by HMT in accordance with Paragraph 14 of Schedule 1 of the Local Democracy, Economic Development and Construction Act 2009, and in accordance with the 2023-24 Government Financial Reporting Manual (FReM) issued by HMT. The accounting policies contained in the FReM apply International Accounting Standards as adopted or interpreted for the public sector.

Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the circumstances of the Commission for the purpose of giving a true and fair view has been selected. The policies adopted are described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

In addition to the primary statements prepared under IFRS, the FReM also requires us to prepare a Statement of Outturn against Parliamentary Supply and supporting notes, showing outturn against Estimate in terms of the net resource requirement and the net cash requirement. This statement is included under Section 3.3 of the annual report (Parliamentary Accountability).

1.2 Accounting convention

These accounts have been prepared under the historical cost convention modified to account for any material revaluation of property, plant and equipment, and intangible assets.

1.3 Newly issued accounting standards implemented/due to be implemented

New or amended standards are implemented in line with their adoption by the FReM. IFRS 17 Insurance contracts replaces IFRS 4 Insurance contracts and is expected to become effective for public sector bodies in 2025-26. Our assessment is that this will have no impact on our financial statements because we do not enter into insurance contracts.

The 2025-26 FReM will include new guidance on accounting for social benefits. The FReM will define social benefits as 'current transfers received by households (including individuals) intended to provide for the needs that arise from certain events or circumstances, for example, sickness, unemployment, retirement, housing, education or family circumstances'.



The FReM clarifies that expenditure in respect of social benefit payments should be recognised at the point at which the social benefit claimant meets the eligibility requirements to receive the benefit. Only the expenditure for the period of entitlement that falls within the accounting year should be recognised.

No standards have been adopted early.

1.4 Property, plant, and equipment

Presented at carrying value. On initial recognition assets are valued at cost including any costs such as installation directly attributable to bringing them into working condition. The minimum level of capitalisation of an individual tangible non-current asset is £5,000. Items below the capitalisation threshold individually acquired in each asset class or pool are not capitalised. All non-property operational assets are deemed to be short-life or low-value assets and are therefore valued based on depreciated historical cost as an approximation of fair value.



We undertake an annual review of assets and their remaining life to assess their carrying amount against the value on our balance sheet.

1.5 Intangible assets

Purchased computer software licences, costs associated with website enhancement and the associated costs of implementation are capitalised as intangible assets where expenditure of £5,000 or more is incurred. The valuation of our website and developed software is based on expenditure on these items less any accumulated amortisation. The valuation is used as a proxy for current value in existing use as they are one-off products with no value on the open market.



We undertake an annual review of assets and their remaining life to assess their carrying amount against the value on our balance sheet.

1.6 Depreciation / amortisation

Depreciation / amortisation is provided at rates calculated to write assets down to estimated residual value on a straight-line basis over their estimated useful lives. Assets during construction are not depreciated. Lives are normally in the following ranges, but the useful lives of assets will be assessed during development.

Software and technology assets	3 years
Websites and developed software	Up to 6 years
Equipment	Up to 10 years
Software licences	Life of the licence

1.7 Operating income

We have no income and rely solely on Parliamentary Supply.

1.8 Expenditure (note 2)

Activity is accounted for in the year in which it takes place and is recognised in the financial statements on an accrual basis. Expenditure in relation to services received (including services provided by employees) is recognised at the point that the services are received rather than when payments are made. Where expenditure has been recognised but cash has not been paid, a payable for the relevant amount is recorded in our statement of financial position.

1.9 Pensions

Past and present employees are covered by the provisions of the Civil Service pension scheme arrangements which are described in the remuneration report (Section 3.2.1). In respect of the employers' contribution to the scheme, the Commission recognises the contributions payable for the year. The Principal Civil Service Pension Scheme (PCSPS) is an unfunded multi-employer defined benefit scheme, but we are unable to determine our share of the underlying assets and liabilities. Further details about the Civil Service pension arrangements can be found on the Civil Service pensions website www.civilservicepensionscheme.org.uk/

A partnership pension scheme is available for staff members to join as an alternative to the PCSPS. There are currently no staff in a partnership pension scheme.

1.10 Leases

LGBCE as a lessee - In accordance with IFRS 16 Leases, contracts, or parts of contracts that convey the right to control the use of an asset for a period of time are accounted for as leases, unless they meet the exemption under IFRS 16 for short-term (lease than 12 months) or low-value leases.

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

Measurement

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

After initial recognition, the lease liability is adjusted for accrual of interest, repayments, reassessments and modifications. Reassessments are reappraisals of the probability of options given by the existing lease contract, while modifications are changes to the lease contract. Reassessments and modifications are accounted for by discounting the revised cash flows: using a revised discount rate where the LGBCE becomes or ceases to be reasonably certain to exercise or not exercise an extension or termination option, or the lease is modified to amend the non-cancellable period, change the term of the lease, change the consideration or the scope, or at the existing discount rate where there is movement in an index or rate that will alter the cash flows.

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

LGBCE vacated Windsor House at the end of the lease term in September 2024, which had been accounted for in accordance with IFRS 16 and moved into space in Bunhill Row on the 1 August 2024, under a Licence to Occupy agreement that runs to the 25 July 2025.

The Licence to Occupy agreement is deemed to meet the criteria to be managed under IFRS 16. However, as the agreement meets the exemption criteria under IFRS 16 (definition as a short-term lease), this is expensed over the term of the agreement. See note 2.

1.11 Value added tax

Our activities are outside the scope of VAT and, in general, output tax does not apply and input tax on purchases is not recoverable. Irrecoverable VAT is charged to the relevant expenditure category. Expenditure is reported inclusive of VAT.

1.12 Operating segments

We are considered to provide a single function, undertaking electoral reviews, and in terms of IFRS 8, LGBCE is a single operating segment. Management reporting and decision-making is carried out based on a single segment and therefore it is not considered that any further segmental analysis is necessary to meet the requirements of IFRS 8.

1.13 Going concern

We are financed by amounts drawn from the Consolidated Fund, approved annually by Parliament to meet our net cash requirement for the year. The Statement of Financial Position as at 31 March 2025 shows taxpayers' equity of £25k. This reflects liabilities accounted for but not yet drawn down from the fund. As with other statutory bodies, the ongoing financing of our activities and related liabilities is met by future drawdowns from the Consolidated Fund approved annually by Parliament. Such approval for amounts required for 2025-26 has already been given, and it is therefore considered appropriate to adopt a going concern basis in the preparation of these financial statements.

1.14 Accounting estimates and judgements

Amortisation and depreciation estimates are included within the accounts and calculated based on our accounting policies. Accruals are included at actual values (if known or invoice received after 31 March) or estimated values if not.



2 Expenditure

£000	2024-25	2023-24
Wages and salaries	1,120	1,047
Commissioners' fees	128	128
Social security costs	112	112
Other pension costs	260	212
Staff costs¹²	1,620	1,499
Depreciation	14	13 ¹³
Amortisation	30	29
Depreciation on right-of-use asset	63	134
Gain on lease	(3)	–
Interest under accommodation operating lease (lease ceased in September 2024)	1	2
Auditor remuneration ¹⁴	37	29
(Decrease) / increase in provisions	(58)	10
Non-cash items	84	217
Printing and mapping	152	196
Business costs and contracts for services ¹⁵	452	348
Stakeholder engagement	33	30
Legal and professional fees	28	27
Travel, subsistence, and hospitality	20	21
Other staff costs	86	95
Internal audit	18	14
Bank charges	1	1
Other expenditure	790	732
Total	2,494	2,448
Total non-cash transaction as above	84	217
Non-cash items included in the reconciliation of net resources outturn to net Cash requirements	84	217

¹² Staff costs are further analysed in the remuneration and staff report in Section 3.2.

¹³ Due to rounding depreciation shows as £43k in SOPS 3, which is in line with note 3 and 4.

¹⁴ The external auditors (the National Audit Office) provided no non-audit services.

¹⁵ Includes the cost relating to the office move and the rent for Bunhill Row of £42k

3 Property, plant, and equipment

£000	Total
Cost or valuation	
As at 1 April 2024	93
Additions	39
Disposals	(76) ¹⁶
As at 31 March 2025	56
Depreciation	
As at 1 April 2024	70
Charged in year	14
Disposals	(75)
As at 31 March 2025	9
Net book value as at 31 March 2025	47
Net book value as at 31 March 2024	23
Cost or valuation	
As at 1 April 2023	82
Additions	11
Disposals	–
As at 31 March 2024	93
Depreciation	
As at 1 April 2023	56
Charged in year	14
Disposals	–
As at 31 March 2024	70
Net book value as at 31 March 2024	23
Net book value as at 31 March 2023	25

All assets included in the note above related to equipment owned by the LGBCE. As at the 31 March 2025 there were no fully depreciated assets still in use (2023-24 £0k).

¹⁶ Rounded up to eliminate historical rounding issues and leave the cost balance aligned to the actual position.



4 Intangible assets

£000 - Website and software	Total
Cost or valuation	
As at 1 April 2024	186
Additions	–
Disposals	(10) ¹⁷
As at 31 March 2025	177
Amortisation	
As at 1 April 2024	77
Charged in year	30
Disposals	(11)
As at 31 March 2025	96
Net book value as at 31 March 2025	81
Net book value as at 31 March 2024	110
Cost or valuation	
As at 1 April 2023	180
Additions	21
Disposals	(15)
As at 31 March 2024	186
Amortisation	
As at 1 April 2023	63
Charged in year	29
Disposals	(15)
As at 31 March 2024	77
Net book value as at 31 March 2024¹⁸	110
Net book value as at 31 March 2023	117

As at 31 March 2025 there was one fully amortised asset still in use, relating to SharePoint, which had an original cost of £43k (2023-24 £0k).

Material asset - Website

Remaining value £61,564

End of life 31.03.2029

¹⁷ Rounded down to eliminate historical rounding issues and leave the cost balance aligned to the actual position.

¹⁸ Due to rounding the cast of the net book value is £109k but the net book value is £110k.

5 Financial instruments

All cash requirements are met through the Estimates process and are drawn down from the Consolidated Fund, and financial instruments play a limited role in creating risk. Most financial instruments relate to contracts for non-financial items in line with the Commission's expected purchases and usage requirements and the Commission is therefore not exposed to significant credit, liquidity, or market risk.

6 Trade, other receivables and other current assets

£000	2024-25	2023-24
Amounts falling due within one year		
Prepayments and accrued income	90	65
Total receivables	90	65

7 Cash and cash equivalents

£000	2024-25	2023-24
Balance at 1 April	62	67
Net change in cash and cash equivalent balances	(3)	(6)
Balance at 31 March	59	62
The following balances at 31 March were held at Government Banking Service accounts	59	62
Balance at 31 March	59	62

8 Trade payables and other liabilities

£000	2024-25	2023-24
Amounts falling due within one year		
Trade payables	33	29
Accruals and deferred income	71	76
Short-term staff benefits (earned leave liability)	21	17
Amounts issued from the Consolidated Fund for supply not spent at YE	59	62
Total payables	184	184¹⁹

¹⁹ On the SoFP due to rounding this shows as £183k instead of £184k and on the SoCF the movement shows as £27k instead of £26k

9 Provisions for liabilities and charges

We have one provision relating to dilapidations on our accommodation leased from the Government Property Agency (GPA).

We have set aside a provision of £68k. We have assessed this figure as being the best and most reliable estimate, based on the level of communication from the landlord and our knowledge of the changes made to the floor space in our office.

There is a certain degree of inherent uncertainty in estimating future costs of reinstating the property.

The GPA has successfully negotiated a zero dilapidations position with the landlord, so the provision has been released.

£000	2024-25	2023-24
Balance at 1 April	58	48
Provided in year	–	10
Provision not required written back	(58)	–
Balance at 31 March	–	58

10 Right of use leased assets

£000	Building	Total
Cost or valuation		
As at 1 April 2024	330	330
Disposal	(330)	(330)
As at 31 March 2025	–	–
Depreciation		
As at 1 April 2024	(267)	(267)
Charged in year	(63)	(63)
Disposal	330	330
As at 31 March 2025	–	–
Net book value at 31 March 2025	–	–
Net book value at 31 March 2024	63	63
Cost or valuation		
As at 1 April 2023	330	330
As at 31 March 2024	330	330
Depreciation		
As at 1 April 2023	(133)	(133)
Charged in year	(134)	(134)
As at 31 March 2024	(267)	(267)
Net book value at 31 March 2024	63	63
Net book value at 31 March 2023	197	197

The lease relates to one property (Windsor House) that was used as office accommodation.

The lease term ended in September 2024.



11 Lease liabilities

£000	2024-25	2023-24
Obligations under leases		
Not later than one year	–	65
Later than one year and not later than five years	–	–
	–	65
Interest element	–	1
Present value of obligations	–	66
Present value of obligations under leases		
Not later than one year	–	66
Later than one year and not later than five years	–	–
	–	66
Amounts recognised in the statement of comprehensive net expenditure		
Depreciation	63	134
Gain on lease	(3)	–
Interest expense	1	2
	61	136
Amounts recognised in the statement of cash flows		
Gain on lease (non-cash adjustment)	(3)	–
Repayment of lease liabilities	64	135
	61	135

12 Capital and contractual commitments

The total undiscounted future minimum payments to which we are committed, analysed by the period during which the payments will be made, are shown below:

£000	Capital		Contractual		
	2024-25	2023-24	2024-25	2023-24	
Not later than one year	–	–	52	60	IT service contract and internal audit contract
Later than one year and not more than five years	–	–	97	76	IT service contract and internal audit contract
Later than five years	–	–	–	–	
Total	–	–	149	136	

13 Related party transactions

The Commission is an independent statutory body, overseen and monitored by the Speaker's Committee. The Speaker's Committee acts in lieu of a Government Department as the body to which the Commission reports. It also approves the Commission's rolling five-year Corporate Plan and budget annually. The Chair of the Commission, the Chief Executive and the Director of Corporate Services attend the Speaker's Committee once a year to answer any questions Committee members might have on the Commission's Corporate Plan and Annual Report.

The Chief Executive is appointed by the Commission. None of the Commissioners, Leadership Team, staff or other related parties has undertaken any material transactions with the Commission during the year except for remuneration which is reported in the remuneration and staff report (Section 3.2.1).

In addition to the Speaker's Committee, the Commission had transactions with other government departments including the Ministry of Housing, Communities and Local Government (MHCLG), HM Revenue and Customs, HM Treasury, Department for Work and Pensions and the Government Legal Department; and with bodies including the National Audit Office and Ordnance Survey.



14 Events after the reporting date

In accordance with the requirements of IAS 10, events after the reporting period are considered up to the date on which the accounts are authorised for issue which is the date of the audit certificate. As of the date of the Comptroller & Auditor General's certificate, there are no events which impact upon our financial statements for the year ended 31 March 2025 that are not disclosed.

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