

**The Local Government Boundary  
Commission for England**

# **Supplementary Estimate 2025-26**

For the year ending 31 March 2026

## **Supply Estimate**

HC 1587



# **The Local Government Boundary Commission for England**

## **Supplementary Estimate 2025-26**

For the year ending 31 March 2026

### **Supply Estimate**

Presented to the House of Commons pursuant to Paragraph 11(5) of Schedule 1 to the Local Democracy, Economic Development and Construction Act 2009

Ordered by the House of Commons to be printed on 05 February 2026

HC 1587



© The Local Government Boundary Commission for England 2026

This publication is licensed under the terms of the Open Government Licence v3.0 except where otherwise stated. To view this licence, visit [nationalarchives.gov.uk/doc/open-government-licence/version/3](https://nationalarchives.gov.uk/doc/open-government-licence/version/3).

Where we have identified any third-party copyright information you will need to obtain permission from the copyright holders concerned.

This publication is available at [www.gov.uk/official-documents](https://www.gov.uk/official-documents).

Any enquiries regarding this publication should be sent to us at 7th Floor, 3 Bunhill Row, London, EC1Y 8YZ.

Tel: 0330 500 1263  
[finance@lgbce.org.uk](mailto:finance@lgbce.org.uk)

ISBN 978-1-5286-6172-0

E03526524 02/26

Printed on paper containing 40% recycled fibre content minimum

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

# **The Local Government Boundary Commission for England**

## **SUPPLEMENTARY ESTIMATE 2025-26**

### **CONTENTS**

- Page 6-7      Notes to the Supplementary Estimate
- Page 8      INTRODUCTION
- Page 9      PART I: EXPENDITURE AND AMBIT
- Page 10      PART II: CHANGES PROPOSED
- Page 11      PART II: REVISED SUBHEAD DETAIL
- Page 12      PART II: RESOURCE TO CASH RECONCILIATION
- Page 13      PART III: NOTE A – STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE
- Page 14      PART III: NOTE B – ANALYSIS OF DEPARTMENTAL INCOME
- Page 15      PART III: NOTE C – ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS
- Page 16      PART III: NOTE D – Explanation of Accounting Officer responsibilities

**HOUSE OF COMMONS**  
**05 February 2026**

*Presented by the Speaker of the House of Commons*

# The Local Government Boundary Commission for England

## NOTES

**Supplementary The Estimate is structured as follows:**  
**Estimate**

**INTRODUCTION** The Introduction explains why changes to the existing provision are being sought.

**PART I** **Part I EXPENDITURE AND AMBIT** - contains:

- the Main Supply Estimate net provision sought (i.e., the amount of expenditure in resource and capital terms by budgetary category and the net cash requirement) for the coming financial year
- a formal description of the services to be financed from each budget boundary
- any income to be retained (known as AMBIT)
- who will account for the Estimate

**PART II** **Part II CHANGES PROPOSED** – contains

- the details of the current provision for net resources and capital by budgetary category and the net cash requirement for the financial year
- the changes being proposed to resources and capital and the movement in cash
- the revised net provision for resource and capital and the net cash requirement

**Part II REVISED SUBHEAD DETAIL** – contains

- the revised detail of the net resources and capital required

**Part II RESOURCE TO CASH RECONCILIATION** – contains

- the detailed reconciliation between the net resource total and the net cash requirement (NCR)

### PART III

NOTE A – shows the Comprehensive net expenditure & reconciliation table, any income received to offset against gross spending, any extra income and receipts payable to the Consolidated Fund.

NOTE B – shows the sources of all types of income both resource and capital. The Commission does not expect to receive any income.

NOTE C – shows the income payable to the Consolidated Fund.

NOTE D – Explains the Accounting Officer responsibilities

Ailsa Irvine has personal responsibility for the proper presentation of the Local Government Boundary Commission for England's resource accounts and their transmission to the Comptroller & Auditor General and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis
- making judgements and estimates on a reasonable basis
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FReM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and for safeguarding assets, are also set out in Chapter 3 of *Managing Public Money*.

# The Local Government Boundary Commission for England

## INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
<b>Other Changes</b>			
Surrender of unused funding for Local Government Reorganisation activity		-500,000	
<b>Total Change in Resource DEL (voted)</b>		<b>-500,000</b>	<b>-500,000</b>
Associated change in Net Cash Requirement		-500,000	
<b>Total change in Net Cash Requirement</b>		<b>-500,000</b>	<b>-500,000</b>

## PART I: EXPENDITURE AND AMBIT

			£
	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	<b>-500,000</b>	-	-500,000
Capital	-	-	-
<b>Total Net Budget</b>			
Resource	<b>-500,000</b>	-	-500,000
Capital	-	-	-
<b>Non-Budget Expenditure</b>	-		
<b>Net Cash Requirement</b>	<b>-500,000</b>		

Supplementary amounts required in the year ending 31 March 2026 for expenditure by The Local Government Boundary Commission for England on:

### Departmental Expenditure Limit:

#### Expenditure arising from:

Administration and operational cost and associated non-cash items, planning for and carrying out the functions and duties imposed on it by, or by virtue of, the Local Government and Public Involvement in Health Act 2007, the Local Democracy, Economic Development and Construction Act 2009 and the Greater London Authority Act 1999.

These functions and duties include: undertaking electoral reviews of local authorities in England and implementing any changes by Order; undertaking reviews of the administrative boundaries of local authorities in England and making recommendations to the Secretary of State for any changes; providing advice, at their request, to the Secretary of State on any proposals they receive from local authorities for a change to unitary status; undertaking reviews of the constituencies of the Greater London Assembly and implementing any changes by Order; altering the boundaries of district council or London borough wards and county council divisions as a consequence of the outcome of community governance reviews conducted by local authorities in England; and making Orders to implement proposals from local authorities wishing to move to elections by thirds or by halves.

**The Local Government Boundary Commission for England** will account for this Estimate.

## PART II: CHANGES PROPOSED

							£'000		
Net Resources							Net Capital		
Present		Changes		Revised		Present	Changes	Revised	
Admin	Prog	Admin	Prog	Admin	Prog	Present	Changes	Revised	
1	2	3	4	5	6	8	9	10	
<b>Departmental Expenditure Limit (DEL)</b>	-	-	-	-	-	-	-	-	
<b>Voted expenditure</b>	-	-	-	-	-	-	-	-	
A Local Government Boundary Commission for England	-	3,668	-	-500	-	3,168	50	-	50
<b>Total voted DEL</b>	-	<b>3,668</b>	-	<b>-500</b>	-	<b>3,168</b>	<b>50</b>	-	<b>50</b>
<b>Total DEL</b>			-	<b>-500</b>				-	
<b>Voted expenditure</b>	-	<b>3,668</b>	-	<b>-500</b>	-	-	<b>50</b>	-	<b>50</b>
<b>Non-voted expenditure</b>	-	-	-	-	-	-	-	-	-
<b>Total for Estimate</b>	-	<b>3,668</b>	-	<b>-500</b>	-	<b>3,168</b>	<b>50</b>	-	<b>50</b>

	Present Plans	Changes	Revised Plans
<b>Net Cash Requirement</b>	<b>3,626</b>	<b>-500</b>	<b>3,126</b>

## PART II: REVISED SUBHEAD DETAIL

										£'000			
Revised Plans													
Resources										Capital			
Administration							Programme			Total			
	Gross	Income	Net		Gross	Income	Net		Net		Gross	Income	Net
	1	2	3		4	5	6		7		8	9	10
<b>Departmental Expenditure Limit (DEL)</b>													
<b>Voted expenditure</b>													
A Local Government Boundary Commission for England	-	-	-		3,168	-	3,168	3,168		50	-	50	
<b>Total voted DEL</b>	-	-	-		<b>3,168</b>	-	<b>3,168</b>	<b>3,168</b>		<b>50</b>	-	<b>50</b>	
<b>Total DEL</b>	-	-	-		<b>3,168</b>	-	<b>3,168</b>	<b>3,168</b>		<b>50</b>	-	<b>50</b>	
<b>Voted expenditure</b>	-	-	-		<b>3,168</b>	-	<b>3,168</b>	<b>3,168</b>		<b>50</b>	-	<b>50</b>	
<b>Non-voted expenditure</b>	-	-	-		-	-	-	-		-	-	-	
<b>Total for Estimate</b>	-	-	-		<b>3,168</b>	-	<b>3,168</b>	<b>3,168</b>		<b>50</b>	-	<b>50</b>	

## PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present	Changes	Revised
	Plans	Plans	Plans
<b>Net Resource Requirement</b>	3,668	-500	3,168
<b>Net Capital Requirement</b>	50		50
<b>Accruals to cash adjustments</b>	-92	-	-92
<i>Of which:</i>			
<i>Adjustment for ALBs:</i>			
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>			
Depreciation	-44	-	-44
New provisions and adjustments to previous provisions	-	-	-
Lease liabilities	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-48	-	-48
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
<b>Removal of non-voted budget items</b>	-	-	-
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	3,626	-500	3,126

## PART III: NOTE A – STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000
	Revised Plans
Gross Administration Costs	-
<i>Less:</i>	
Administration DEL Income	-
<b>Net Administration Costs</b>	-
Gross Programme Costs	3,168
<i>Less:</i>	
Programme DEL Income	-
Programme AME Income	-
Non-budget income	-44
<b>Net Programme Costs</b>	3,124
<b>Total Net Operating Costs</b>	3,124
<i>Of which:</i>	
Resource DEL	3,168
Capital DEL	-
Resource AME	-
Capital AME	-
Non-budget	-44
<i>Adjustments to include:</i>	
Departmental Unallocated Provision (resource)	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-
<i>Adjustments to remove:</i>	
Capital in the SoCNE	-
Grants to devolved administrations	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	44
Other adjustments	-
<b>Total Resource Budget</b>	3,168
<i>Of which:</i>	
Resource DEL	3,168
Resource AME	-
<i>Adjustments to include:</i>	
Grants to devolved administrations	-
Prior period adjustments	-
<i>Adjustments to remove:</i>	
Consolidated Fund Extra Receipts in the resource budget	-
Other adjustments	-
<b>Total Resource (Estimate)</b>	3,168

## **PART III: NOTE B – ANALYSIS OF DEPARTMENTAL INCOME**

No income is expected in 2025-26.

## PART III: NOTE C – ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-44	-44	-44	-44
<b>Total</b>	-	-	<b>-44</b>	<b>-44</b>	<b>-44</b>	<b>-44</b>

### DETAILED DESCRIPTION OF CFER SOURCES

£'000

	Present Plans		Changes		Revised Plans	
	Income	Receipts	Income	Receipts	Income	Receipts
<b>Non-Budget</b>						
2024-25 Property Service Charges Refund - Government Property Agency	-	-	-44	-44	-44	-44
<b>Total</b>	-	-	<b>-44</b>	<b>-44</b>	<b>-44</b>	<b>-44</b>

## **PART III: NOTE D – Explanation of Accounting Officer responsibilities**

The Accounting Officer prepares resource accounts for each financial year.

**The Speaker's Committee has appointed Ailsa Irvine, the Chief Executive, as Accounting Officer of the Local Government Boundary Commission for England.**

See NOTES at the beginning of the document for details of Accounting Officer responsibilities.

ISBN 978-1-5286-6172-0

E03526524