



Vicky Fox
Chief Executive

Clerk to the Justice Committee
Committee Office
House of Commons
7 Millbank
LONDON SW1P 3JA

10 February 2025

ESTIMATES MEMORANDUM –SUPPLEMENTARY ESTIMATE 2024-25

Introduction

The administration of the UK Supreme Court (UKSC) is a non-Ministerial Government department created by the Constitutional Reform Act 2005.

The UKSC is the final court of appeal for all United Kingdom civil cases, and criminal cases from England, Wales, and Northern Ireland. The Court's purpose is to provide an environment which enables the Justices of the Supreme Court to perform their duties in an effective, visible, and accessible way, and which best develops the rule of law and the administration of justice, both in the UK and in the countries and overseas territories, which use the Judicial Committee of the Privy Council. Through this the Court serves the public, builds strong relationships nationally and internationally and enhances the reputation of the Court as a global legal centre.

The primary purpose of this Memorandum is to provide the Committee with an explanation for the changes proposed in the UK Supreme Court's 2024-25 Supplementary Estimate (SE), compared to the Main Estimate (ME) together with an overview of the associated impact on the Department's budgets and net cash requirement.

Ambit

No new functions have been added within this Estimate and therefore no changes are required to the Ambit.

Summary Net Changes

The Supplementary Estimate provides an increase to the Voted Resource DEL, Capital DEL and Net Cash Requirement. There is no change to Non-Voted Resource DEL or AME.

The UKSC does not require any budget transfer from other government departments or virements.

Table 1 – Net Changes Between Main and Supplementary Estimates, £m

2024-25	Main Estimate (ME)		Changes		Supplementary Estimate (SE)		Total
	Voted (£m)	Non Voted (£m)	Voted (£m)	Non Voted (£m)	Voted (£m)	Non Voted (£m)	
Resource	5.769	3.000	0.559	0.000	6.328	3.000	9.328
Capital	2.143	0.000	0.767	0.000	2.910	0.000	2.910
AME (Resource)	1.000	0.000	0.000	0.000	1.000	0.000	1.000
Net Cash Requirement	5.462	0.000	1.306	0.000	6.768	0.000	6.768

Detailed explanations and implications for budgets and cash.

Resource DEL

The Supplementary Estimate provides £525k for increases in Judicial pay and pensions, the rates for which bind but are not set by the Court. Additionally, it provides an extra £14k for the contractual indexation on building lease and £20k for the additional depreciation anticipated from the successful completion of the Court's three year Change Programme.

Capital DEL

The Supplementary Estimate gives effect to a £767k reserve claim for the capitalisation of future lease liabilities because of changing the discount rate.

Net Cash Requirement

The Net Cash Requirement is increased by £1,306k due to the above.

There are no changes required for Resource (Non-Voted) DEL and AME.

This memorandum has been prepared with reference to guidance in the Estimates Manual provided by HM Treasury and that found on the House of Commons Scrutiny Unit website. The information in this Memorandum has been approved by the Principal Accounting Officer.



Vicky Fox
Chief Executive and Principal Accounting Officer.

The UK Supreme Court, Parliament Square, London, SW1P 3BD
www.supremecourt.uk

United Kingdom Supreme Court

INTRODUCTION

This Supplementary Estimate is required for the following purposes:

			£
Changes in budgets, non-budget voted provision and cash	Increases	Reductions	Total
Other Changes			
Funding for pay and pension increases outside of Court's control	539,000		
Reserve Claims			
Increased depreciation to cover Change Programme going live	20,000		
Total change in Resource DEL (voted)	559,000		559,000
Reserve Claims			
Recalculation of lease charges due to change in discount rate capitalised under IFRS16	767,000		
Total change in Capital DEL (voted)	767,000		767,000
Revisions to the Net Cash Requirement reflect changes to resources and capital as set out above. Excludes depreciation.	1,306,000		
Total change in Net Cash Requirement	1,306,000		1,306,000

PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	559,000	-	559,000
Capital	767,000	-	767,000
Annually Managed Expenditure			
Resource	-	-	-
Capital	-	-	-
Total Net Budget			
Resource	559,000	-	559,000
Capital	767,000	-	767,000
Non-Budget Expenditure	-		
Net Cash Requirement	1,306,000		

Supplementary amounts required in the year ending 31 March 2025 for expenditure by United Kingdom Supreme Court on:

Departmental Expenditure Limit:

Expenditure arising from:

Operation of the UK Supreme Court (UKSC), Judicial Committee of the Privy Council (JCPC); costs associated with the United Kingdom's legal and constitutional system; education and outreach activities; wider market initiatives; cost of running selection commissions for the appointment of the Justices; and maintenance of links with apex courts in other countries. The modernisation of the UKSC and JCPC systems and processes to improve court users' experiences, increase transparency and public trust and bolster the UKSC's reputation as a world leading Court.

*Increased depreciation to cover Change Programme going live; funding for pay and pension increases outside of Court's control; recalculation of lease charges due to change in discount rate capitalised under IFRS16.

Income arising from:

Court fees and receipts; contributions from the UK jurisdictions, to contribute to the cost of the administration of justice in the UK Supreme Court (UKSC) and Judicial Committee of the Privy Council (JCPC); receipts of VAT refunds on contracted out services; receipts from wider market initiatives; recovery of staff costs for staff on loan or seconded to outside bodies; payments for information and publications; postal and bank charge recoveries; receipts from shop sales, and any other miscellaneous income.

Annually Managed Expenditure:

Expenditure arising from:

Diminution in value of assets.

United Kingdom Supreme Court 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			
	1	2	3	4	5	6	7	8	9
Departmental Expenditure Limit (DEL)									
Voted expenditure									
A United Kingdom Supreme Court	1,117	3,652	-267	826	850	4,478	2,143	767	2,910
Total voted DEL	1,117	3,652	-267	826	850	4,478	2,143	767	2,910
Total DEL			-267	826				767	
Voted expenditure			-267	826				767	
Non-voted expenditure			-	-				-	
Total for Estimate			-267	826				767	

£'000			
	Present Plans	Changes	Revised Plans
Net Cash Requirement	5,462	1,306	6,768

PART II: REVISED SUBHEAD DETAIL INCLUDING ADDITIONAL PROVISION

£'000

Revised Plans										
	Resources							Capital		
	Administration			Programme			Total	Gross	Income	Net
	Gross	Income	Net	Gross	Income	Net	Net			
	1	2	3	4	5	6	7	8	9	10
Departmental Expenditure Limit (DEL)										
Voted expenditure										
A United Kingdom Supreme Court	910	-60	850	12,078	-7,600	4,478	5,328	2,910	-	2,910
Total voted DEL	910	-60	850	12,078	-7,600	4,478	5,328	2,910	-	2,910
Non-voted expenditure										
B UK Supreme Court Non-Voted	-	-	-	3,000	-	3,000	3,000	-	-	-
Total non-voted DEL	-	-	-	3,000	-	3,000	3,000	-	-	-
Total DEL	910	-60	850	15,078	-7,600	7,478	8,328	2,910	-	2,910
Annually Managed Expenditure (AME)										
Voted expenditure										
C United Kingdom Supreme Court	-	-	-	1,000	-	1,000	1,000	-	-	-
Total voted AME	-	-	-	1,000	-	1,000	1,000	-	-	-
Total AME	-	-	-	1,000	-	1,000	1,000	-	-	-
Voted expenditure	910	-60	850	13,078	-7,600	5,478	6,328	2,910	-	2,910
Non-voted expenditure	-	-	-	3,000	-	3,000	3,000	-	-	-
Total for Estimate	910	-60	850	16,078	-7,600	8,478	9,328	2,910	-	2,910

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	Present Plans	Changes	Revised Plans
Net Resource Requirement	8,769	559	9,328
Net Capital Requirement	2,143	767	2,910
Accruals to cash adjustments	-2,450	-20	-2,470
<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	-2,450	-20	-2,470
New provisions and adjustments to previous provisions	-	-	-
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-	-
<i>Adjustments to reflect movements in working balances:</i>			
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	-3,000	-	-3,000
<i>Of which:</i>			
Consolidated Fund Standing Services	-3,000	-	-3,000
Other adjustments	-	-	-
Net Cash Requirement	5,462	1,306	6,768

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

	£'000
	Revised Plans
Gross Administration Costs	910
Less:	
Administration DEL Income	-60
Net Administration Costs	850
Gross Programme Costs	16,078
Less:	
Programme DEL Income	-7,600
Programme AME Income	-
Non-budget income	-
Net Programme Costs	8,478
Total Net Operating Costs	9,328
<i>Of which:</i>	
Resource DEL	8,328
Capital DEL	-
Resource AME	1,000
Capital AME	-
Non-budget	-
<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	-
Other adjustments	-
Total Resource Budget	9,328
<i>Of which:</i>	
Resource DEL	8,328
Resource AME	1,000
<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	-
Total Resource (Estimate)	9,328

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

Revised Plans

Voted Resource DEL

Administration

A United Kingdom Supreme Court

Sales of Goods and Services

-60

Total Sales of Goods and Services

-60

Total Administration

-60

Programme

A United Kingdom Supreme Court

Sales of Goods and Services

-7,600

Total Sales of Goods and Services

-7,600

Total Programme

-7,600

Total Voted Resource DEL

-7,660

Total Voted Resource Income

-7,660

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income or receipts are expected in 2024-25.

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other Statements and notes of Main Estimates 2024-25 for further details of Accounting Officer responsibilities.

Accounting Officer:

Vicky Fox