Supplementary Estimates memorandum (2025-26) for Department for Culture, Media and Sport

1 Overview

1.1 Objectives

The Department for Culture, Media and Sport supports culture, arts, media, sport, tourism and civil society across every part of England — recognising the UK's world-leading position in these areas and the importance of these sectors in contributing so much to our economy, way of life and our reputation around the world. The department champions sport for all at every level, supports our world-leading cultural and creative industries, and enhances the cohesiveness of our communities. We do this through the following Departmental priority objectives:

- Priority objective 1: Drive growth and good jobs in every place
- Priority objective 2: Richer lives with opportunities for all
- Priority objective 3: A more socially cohesive country with an inclusive national story

1.2 Spending controls

DCMS spending is broken down into several different spending totals, for which Parliament's approval is sought.

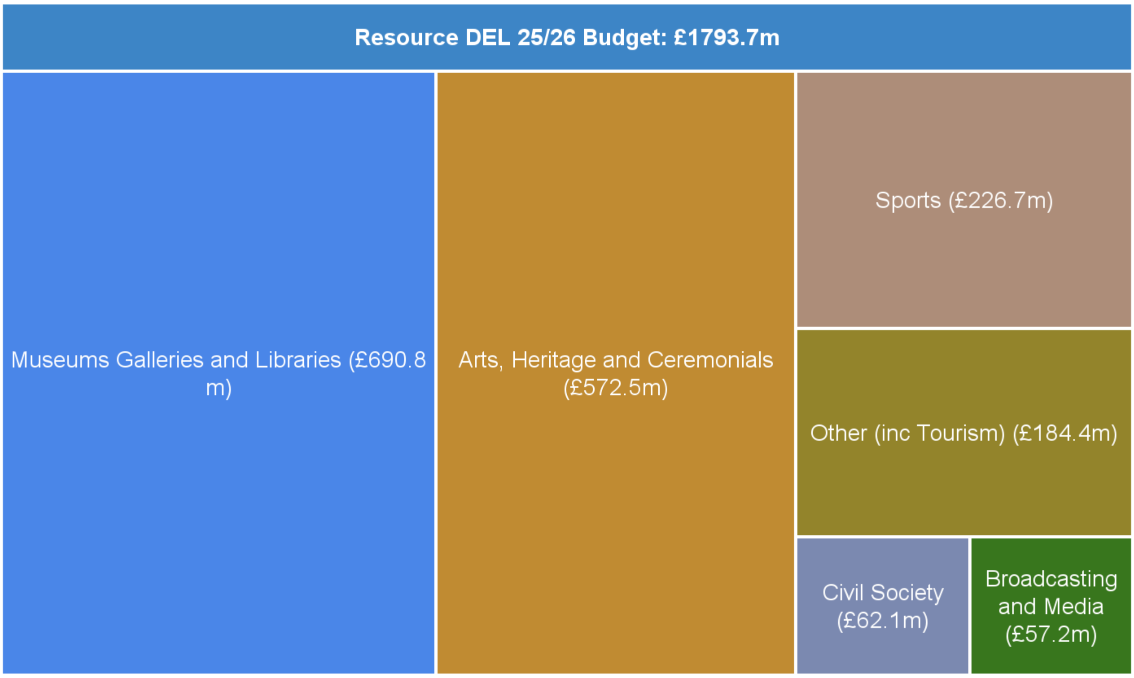
The spending totals which Parliament votes are:

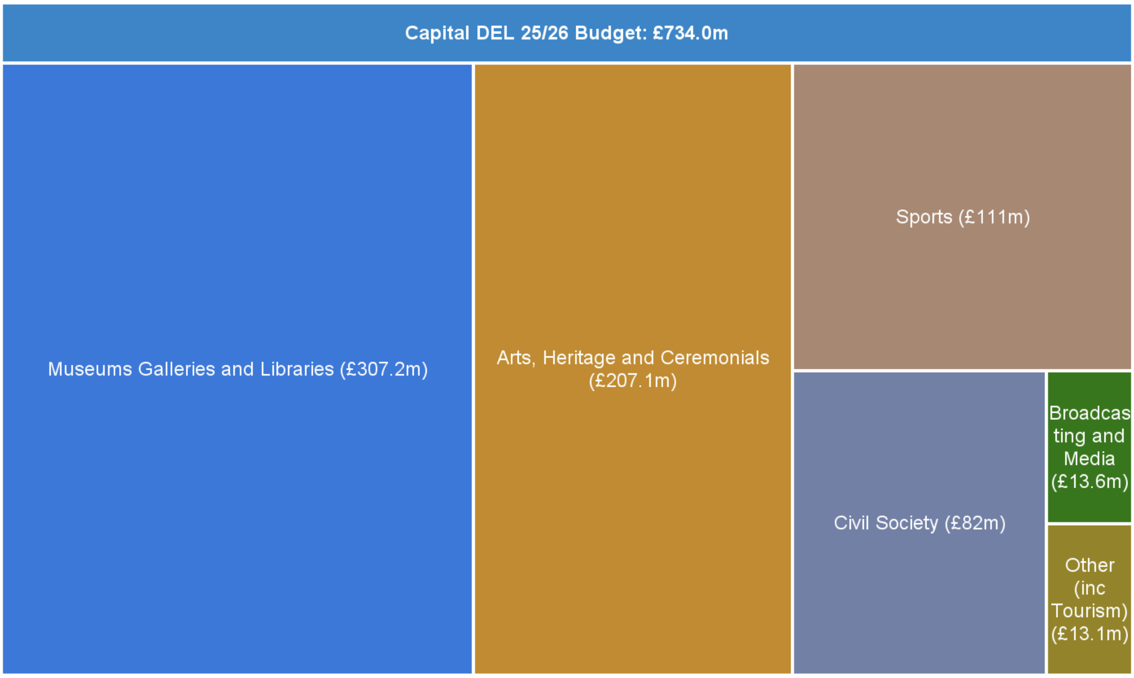
- Resource Departmental Expenditure Limit ("**Resource DEL**"): day to day running costs;
- Capital Departmental Expenditure Limit ("**Capital DEL**"): investment in infrastructure;
- Resource Annually Managed Expenditure ("**Re**
- **source AME**"): less predictable day to day spending: in DCMS' case, expenditure incurred primarily via BBC licence fees; and
- Capital Annually Managed Expenditure ("**Capital AME**"): in DCMS' case, capital expenditure incurred primarily via BBC licence fees.

In addition, Parliament votes on a net cash requirement, designed to cover the elements of the above budgets which require DCMS to pay out cash in-year.

1.3 Main areas of spending

The graphic below shows the main components of DCMS's proposed budget for the current year, after taking account of the latest Supplementary Estimate, and the proportions of funds spent on its main activities.

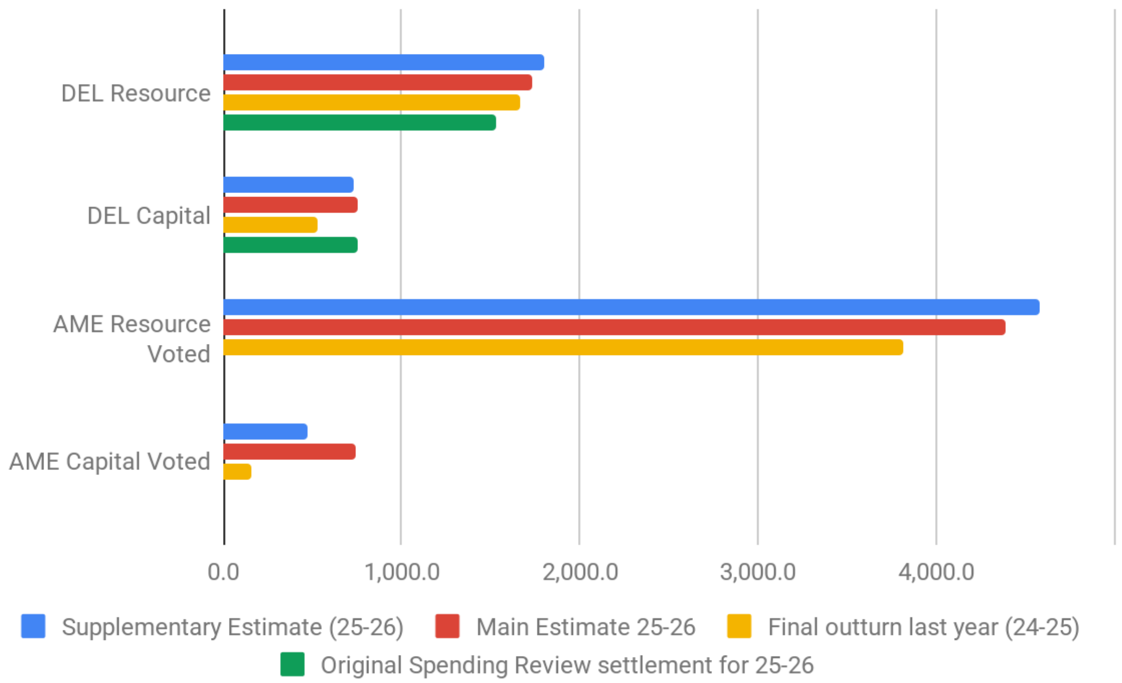

Resource DEL 25/26 Budget: £1793.7m
Museums Galleries and Libraries (£690.8m)
Arts, Heritage and Ceremonials (£572.5m)
Sports (£226.7m)
Other (inc Tourism) (£184.4m)
Civil Society (£62.1m)
Broadcasting and Media (£57.2m)


Capital DEL 25/26 Budget: £734.0m
Museums Galleries and Libraries (£307.2m)
Arts, Heritage and Ceremonials (£207.1m)
Sports (£111m)
Civil Society (£82m)
Broadcasting and Media (£13.6m)
Other (inc Tourism) (£13.1m)

1.4 Comparison of spending totals sought

The table and graphic below show how the totals sought for DCMS compared with, the 25-26 Main Estimate, last year's final outturn and our original Spending Review settlement.

Spending Total	**Supplementary Estimate (25-26)**	**Difference compared to original budget this year (Main Estimate 25-26) (+/-)**		**Difference compared to final outturn last year (24-25) (+/-)**		**Difference compared to original Spending Review settlement for 25-26 (+/-)**	
	£m	Var £m	Var %	Var £m	Var %	Var £m	Var %
DEL Resource	1,793.8	+61.1	3.53%	+124.2	7.4%	+263.6	15.6%
DEL Capital	734.0	-18.7	-2.48%	+207.8	39.5%	-15.7	-2.5%
AME Resource Voted	4,581.9	+191.7	4.37%	+764.1	20.0%		
AME Capital Voted	476.5	-261.9	-35.47%	+321.6	207.6%		



1.5 Key drivers of spending changes since last year

The main causes of the changes in Resource DEL compared to the prior year outturn are:

- **Increase**: In 2024-25, the British Library underspent by £56m mostly driven by a £47.6m profit on disposal of the British Library St Pancras lease and a £6.6m budgeting adjustment for Boston Spa Building provisions. These were one-off accounting driven adjustments.

- **Increase**: In 2024-25, Museums and Galleries underspent by £64.5m due to unutilised non-cash budget cover for use of historical reserves to fund expenditure and higher than expected income driven by improved visitor numbers towards the end of last year.

The main causes of the changes in Capital DEL compared to the prior year outturn are:

- **Increase:** In 2024-25, the British Library underspent by £111.1m. This was mostly driven by a net book value lease adjustment relating to the British Library's St Pancras Transformed development. This was a one-off adjustment for last year's outturn.
- **Increase**: In 2024-25, Museums and Galleries underspent by £67.8m due to unutilised non-cash budget cover for use of historical reserves to fund expenditure and higher than expected restricted donations which were received following completion of the 2024-25 Supplementary Estimate.

The main cause of changes in AME compared to the prior year outturn are:

- **Increase:** Budget cover for the BBC and Channel 4 is revised each year based on revised forecasts, and in particular changes to borrowing assumptions and other technical movements. The nature of AME spend is volatile and difficult to predict. Adequate budget cover was provided at the Supplementary Estimate based on best estimates.

1.6 Key drivers of change since the Spending Review

The main causes of the changes in Resource DEL compared to the original SR25 settlement are:

- **Increase**: £216.7m of additional depreciation funding has been provided to DCMS and its Arm's Length Bodies. This was agreed subsequent to completion of the SR25 exercise;
- **Increase**: £36.4m of additional funding was provided through the 2025-26 Supplementary Estimates relating predominantly to ALB planned expenditure of historical reserves (non cash budget cover);
- **Increase:** £14.8m was provided at the 2025-26 Main Estimate relating to additional funding for the National Insurance Contributions and the Creative Careers Programme;
- **Increase**: DCMS received a £25.1m net increase in funding via Budget Cover Transfers and Machinery of Government transfers from other departments across the Main and Supplementary Estimates;
- **Decrease:** £13.6m of Resource DEL funding was agreed to be budget exchanged into 2026-27, in line with flexibilities set out in the Consolidated Budgeting Guidance;
- **Decrease:** £15.8m of Resource DEL ringfenced funding was surrendered to HMT through the Supplementary Estimates.

The main causes of the changes in Capital DEL compared to the original SR25 settlement are:

- **Increase**: £20.6m of additional non cash budget cover was provided through the 2025-26 Supplementary Estimates relating predominantly to ALB planned expenditure of historical reserves.

- **Decrease:** £14.4m of Capital DEL funding was agreed to be budget exchanged into 2026-27, in line with flexibilities set out in the Consolidated Budgeting Guidance.
- **Decrease:** A reduction of £15.7m of Capital DEL funding relating to the net reserve claims and ringfenced funding surrenders agreed through the 2025-26 Supplementary Estimates

1.7 Reserve claims and spending pressures

Description	Spend category (RDEL, CDEL)	Budget sub-head	£m	Reason for reserve claim (explain why not foreseen at Spending Review)	Was this spending pressure identified at the Main Estimate?
ALB non cash budget cover for planned drawdown of reserves and Sport Ground Safety Authority License fee adjustment. This is netted off against ringfenced funding surrenders.	RDEL	B,C,M,I,P	£36.4m	The claim was foreseen at the SR but estimates were not able to be determined at that point in time.	Yes
ALB non cash budget cover for planned drawdown of reserves. This is netted off against ringfenced funding surrenders.	CDEL	B,C,M,I,P	£18.8m	The claim was foreseen at the SR but estimates were not able to be determined at that point in time.	Yes

1.8 New policies and programmes; ambit changes

Amendments to the ambit have been made to ensure that it accurately covers the activities undertaken by the Department. The memorandum will be updated to specifically include the following:

- The Statutory Gambling Levy
- UK Town of Culture programme
- Support for public service media

1.9 Administration costs and efficiency plans

The Supplementary Estimate budget provides a £0.8m increase compared to the Main Estimates at the start of the year.

Spending Total	Supplementary Estimate (25-26)	Difference compared to original budget this year (Main Estimate 25-26) (+/-)		Difference compared to final outturn last year (24-25) (+/-)		Difference compared to original Spending Review settlement for 25-26 (+/-)	
	£m	Var £m	Var %	Var £m	Var %	Var £m	Var %
Administration Costs	238.5	+0.8	0.3%	+35.2	17.3%	+26	12.2%

The main driver of the increase since the SR25 settlement is an additional £20.4m provided for admin depreciation funding which was outside of the scope of the SR25 process. Additionally the department was provided with £5.1m to cover required National Insurance contribution increases.

Administration funding for 2025-26 shows a variance of +£35.2m compared to the final outturn for 2024-25. This increase does not represent a commensurate expansion in the department's operating costs but is driven by two distinct factors: a structural update to the cost base agreed through the 2025 Spending Review and the restoration of the admin baseline following significant underspends in 2024-25 as set out below:

Approximately £10m of the variance represents actual growth in the cost base. This funding is allocated to:

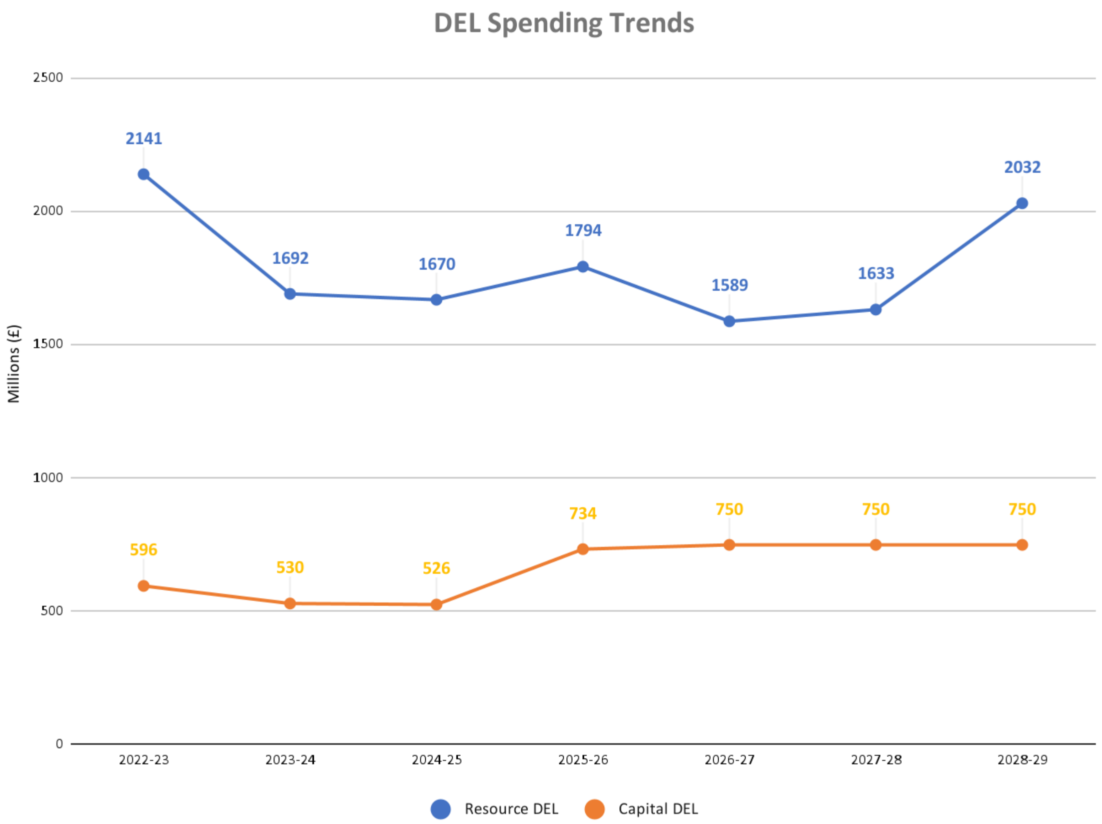
- Inflationary Pressures: Essential uplifts for agreed pay awards and the increase in employer National Insurance Contributions.
- Expanded Responsibilities: FTE growth required to deliver new government priorities, specifically the establishment of the Independent Football Regulator and the delivery of new capital programmes such as Creative Foundations.

The remaining variance arises because the 2024-25 outturn was lower than the Supplementary Estimate. This variance consists of:

- Strategic Reprioritisation: In 2024-25, the department used flexibility within the RDEL Control Total to offset pressures against programme delivery with administrative savings (£10.6m) and is planning on the same basis for the 25-26 Financial Year. This is not expected to endure beyond 25-26.
- Technical & Depreciation Adjustments: The 2024-25 outturn included significant technical variances, including £9.2m in ALB underspends and a £3m underspend in Core depreciation. As depreciation is a non-cash budget line, this variance reflects accounting adjustments rather than a change in operational spending.

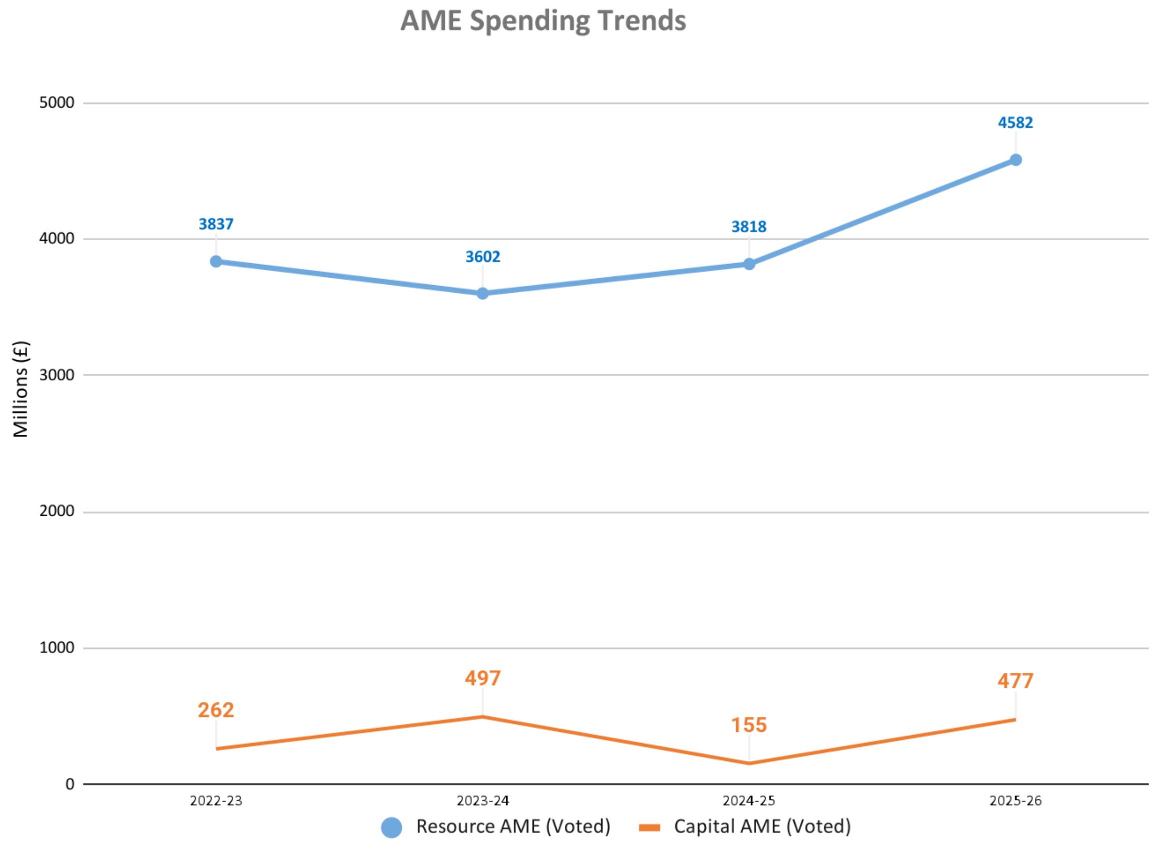
1.10 Spending trends

The charts below show overall spending trends (outturn) for the last three years and plans presented in Estimates for 2025-26 and over the SR25 period.



Resource DEL: 2022-23 funding remains higher than the longer term trend due to significant additional funding for major events such as the 2022 Commonwealth Games, Unboxed: Creativity in the UK, the Platinum Jubilee and HM The Queen's Funeral. 2023-24 funding reduces significantly following these one-off events despite the inclusion of funding for HM The King's Coronation. Funding increased in 2024-25 due to additional funding provided for a range of programmes including the Lionesses Fund, Creative Industries and the Commonwealth Games Legacy Fund, however overall outturn was lower than expected due to technical accounting driven changes relating to profit on disposal of the British Library St Pancras lease and an underspend on Freedoms ALBs Reserves budget cover provided through the Supplementary Estimate. After accounting for these outturn adjustments the 2025-26 Supplementary Estimate is broadly flat relative to 2024-25. The reduction from 2025-26 to future SR years (2026-27 and 2027-28) is mostly due to the SR25 RDEL settlement not including depreciation funding or Freedoms Reserves budget cover which is agreed through the Estimates process. The increase in Resource DEL funding in 2028-29 relates predominantly to additional funding for 2028 Euros.

Capital DEL: Historical CDEL outturn has remained significantly lower than the Estimate. In 2024-25, the main driver of this was a net book value lease adjustment relating to the British Library's St Pancras Transformed development resulting in a £111m underspend against the Libraries sponsored ALBs subhead. The increase in Capital DEL funding from 2025-26 relative to previous years relates to significant new funding allocations provided for programmes including: the Creative Foundations Fund, the Public Bodies Infrastructure Fund, Natural History Museum Unlocked and the Youth Capital Portfolio. Capital DEL funding over future SR years are expected to be broadly in line with current year funding levels.



Resource AME (Voted): This predominantly reflects BBC Licence Fee expenditure. In 2024-25, the increase mostly related to increased expenditure reflecting a significant sports year due to events such as the 2024 Paris Olympic Games and 2024 Men's UEFA Euros. In 2025-26, the increase relates to changes in borrowing assumptions, and other technical movements. The adjustments are technical in nature, driven by the latest economic data and borrowing assumptions, and do not reflect a change in discretionary spending or policy.

Capital AME (Voted): Figures reflect adjustments to required budgetary cover for BBC and Channel 4 borrowing and other capital investments. The adjustments are technical in nature, driven by the latest economic data and borrowing assumptions, and do not reflect a change in discretionary spending or policy.

2. Spending detail

2.1 Explanations of changes in spending

Resource DEL

The table below shows how DCMS' net spending plans for Resource DEL compare with earlier this year:

Subheads	Grouping	Resource DEL	
		£ million	%

		This year (Supplementary Estimate 25-26 sought)	This year (Main Estimate 25-26 approved)	Change from Main Estimate	
A,B,C	Museums Galleries and Libraries	690.8	634.0	56.8	9.0%
D,E,H,I	Arts, Heritage and Ceremonials	572.5	580.0	-7.5	-1.3%
F,G	Sports	226.7	210.4	16.3	7.7%
L,M	Broadcasting and Media	57.2	56.5	0.7	1.2%
Q,R	Civil Society	62.1	73.8	-11.7	-15.9%
J,K,N,O,P	Other (inc Tourism)	184.4	178.0	6.4	3.6%
	Total Voted	**1,793.7**	**1,732.7**	**61.0**	**3.5%**

Further detail of spending within these totals is given in the Table at Annex A.

Museums, Galleries and Libraries

Resource DEL budget under these subheads is £56.8m (9.0%) higher than the Main Estimate.

This is mostly driven by:

- An additional £34.4m provided at the 2025-26 Supplementary Estimate allowing Museums, Galleries and the British Library to utilise historic reserves under the Freedoms Scheme;
- An £28.7m increase in depreciation requirements for Museums, Galleries and the British Library.

Civil Society

Resource DEL budget under these subheads is £11.7m (-15.9%) lower than the Main Estimate. This is mostly driven by an underspend on the One Million Hours Fund (£4m) and a budget exchange of Youth funding (£4.6m) into 2026-27.

Capital DEL

The table below shows how net spending plans for Capital DEL compare with the Main Estimate:

Subheads	**Grouping**	**Capital DEL**			
		£ million			**%**
DEL Capital		This year (Supplementary Estimate	This year (Main Estimate 25-	Change from Main Estimate	

		25-26 sought)	26 approved)		
A,B,C	Museums Galleries and Libraries	307.2	260.8	46.4	17.8%
D,E,H,I	Arts, Heritage and Ceremonials	207.1	194.7	12.4	6.4%
F,G	Sports	111.0	129.2	-18.2	-14.1%
L,M	Broadcasting and Media	13.6	16.1	-2.5	-15.5%
Q,R	Civil Society	82.0	95.1	-13.1	-13.8%
J,K,N,O,P	Other (inc Tourism)	13.1	56.7	-43.6	-76.9%
	Total Voted	**734.0**	**752.7**	**-18.6**	**-2.5%**

Key differences are explained below:

Museums, Galleries and Libraries

Capital DEL budget under these subheads is increased by £46.4m (17.8%). This is mostly driven by an additional £50.2m provided at the 2025-26 Supplementary Estimate allowing museums to utilise self-generated reserves under the Freedoms Scheme.

Sports

Capital DEL budget is decreased by £18.2m (11.0%). This is mostly driven by:

- £14.4m reduction relating to Sports Survival Package and Rugby Football league covid loans technical adjustments;
- £5.4m reduction in the IFRS 16 lease capitalisation forecast by UK Sport relative to the Main Estimate.

Civil Society

Capital DEL budget is decreased by £13.1m (-13.8%). This is mostly driven by:

- £9.3m reduction due to an approved budget exchange of Youth Capital Portfolio funding into 2026-27;
- £4.1m underspend relating to the Voluntary, Community, and Social Enterprise (VCSE) Energy Efficiency programme.

Other (including Tourism)

Capital DEL budget is decreased by £43.6m (-76.9%). This is predominantly driven by a £41.4m surrender to HMT of unrequired IFRS 16 funding for lease capitalisation costs.

Resource AME

The table below shows how net spending plans for Resource AME compare with the Main Estimates:

Subheads	**Grouping**	**Resource AME**			
		£ million			**%**
AME Resource Voted		This year (Supplementary Estimate 25-26 sought)	This year (Main Estimate 25-26 approved)	Change from Main Estimate	
S	British Broadcasting Corporation	4,450.9	4,267.8	183.1	4.3%
W	S4C	1.6	0.0	1.6	n/a
U	Provisions, Impairments and other AME spend	60.6	60.6	0.0	-0.1%
V	Levy Bodies	0.0	0.0	0.0	n/a
X	Provisions, Impairments and other AME spend (ALB)	68.8	61.9	6.9	11.2%
	Total Voted	**4,581.9**	**4,390.2**	**191.6**	**4.4%**

The BBC’s Resource AME budget cover is increased by £183.1m mostly due to the BBC's dividend policy and required timing of payments.

Capital AME

The table below shows how spending plans for Capital AME compare with the Main Estimates:

Subheads	**Grouping**	**Capital AME**			
		£ million			**%**
AME Capital Voted		This year (Supplementary Estimate 25-26 sought)	This year (Main Estimate 25-26 approved)	Change from Main Estimate	

S	British Broadcasting Corporation	326.5	538.4	-211.9	-39.4%
T	Channel Four Television Corporation	150.0	200.0	-50.0	-25.0%
W	S4C	0.1	0.0	0.1	n/a
U	Provisions, Impairments and other AME spend	0.0	0.0	0.0	n/a
	Total Voted	**476.5**	**738.4**	**-261.9**	**-35.5%**

BBC and Channel 4 Capital AME budget cover is proposed to decrease by £261.9m driven by a revised forecast, in particular changes to borrowing assumptions and other technical movements.

2.2 Restructuring

Policy and operational responsibility for Young Futures Hubs transferred from the Department for Education on 1 September 2025. Within the overall changes sought in this Estimate, the specific changes relating to this Machinery of Government change are an increase in the Resource DEL budget of £1.7m in 2025-26.

2.3 Ring fenced budgets

Within the totals, the following elements are ring fenced (i.e. savings in these budgets may not be used to fund pressures on other budgets without specific agreement from the Chief Secretary to the Treasury).

Resource DEL

Ringfenced budgets	**Amounts sought through Supplementary Estimate 2025-26**	**Compared to original budget this year (Main Estimate 2025-26)**			**Compared to final budget last year (Supplementary Estimate 2024-25)**		
	£m	£m	Var £m	Var %	£m	Var £m	Var %
Official Development Assistance	10.9	11.1	-0.2	-1.8%	10.8	0.1	0.9%
Youth Capital Portfolio	21.2	29.8	-8.6	-28.9%	35.0	-13.8	-39.4%
Major Sporting Events	6.1	8.1	-2.0	-24.7%	11.2	-5.1	-45.5%
VCSE Support Package	0.6	0.6	0.0	0.0%	4.4	-3.8	-86.4%

Project Nectarine	1.5	1.5	0.0	0.0%	0.0	1.5	-
National Theatre	0.2	0.2	0.0	0.0%	0.2	0.0	0.0%
Loan Book Management	4.5	4.5	0.0	0.0%	4.4	0.1	2.3%
Cultural Investment Fund	1.3	1.3	0.0	0.0%	4.9	-3.6	-73.5%
Edinburgh Festivals Funding	0.6	0.6	0.0	0.0%	1.6	-1.0	-62.5%
Creative Industries	10.1	10.1	0.0	0.0%	10.0	0.1	1.0%

Capital DEL

Ringfenced budgets	**Amounts sought through Supplementary Estimate 2025-26**	**Compared to original budget this year (Main Estimate 2025-26)**			**Compared to final budget last year (Supplementary Estimate 2024-25)**		
	£m	£m	Var £m	Var %	£m	Var £m	Var %
Research and Development	16.2	16.2	0.0	0.0%	15.2	1.0	6.6%
Youth	80.4	89.8	-9.3	-10.4%	149	-68.6	-46.0%
Grassroots Facilities	80	80	0.0	0.0%	80	0.0	0.0%
British Library Boston Spa	19.7	19.7	0.0	0.0%	31	-11.3	-36.5%
Public Bodies Infrastructure Fund	119.6	119.6	0.0	0.0%	113.1	6.5	5.7%
IFRS16	7.1	48.5	-41.4	-85.4%	19.7	-12.6	-64.0%
VCSE Support Package	2.8	6.9	-4.1	-59.4%	20	-17.2	-86.0%
NHM Research Facility	49.6	46.9	2.7	5.8%	23.9	25.7	107.5%
National Theatre	20.7	20.7	0.0	0.0%	5.5	15.2	276.4%
Cultural Investment Fund	30.5	30.5	0.0	0.0%	41.5	-11.0	-26.5%
Edinburgh Festivals Funding	4.3	4.1	0.2	4.9%	4	0.3	7.5%
British Museum Energy Centre	20.8	24	-3.2	-13.3%	0	20.8	

2.4 Changes to contingent liabilities

Changes to existing Liabilities:

- The Government Indemnity Scheme (GIS) indemnifies lenders to museums, galleries and other institutions in the UK when mounting exhibitions or taking long-term loans for either study or display. It is a statutory liability totalling £7.3bn (31 March 2024: £7.0bn). The change in contingent liabilities arising from these indemnity schemes is driven by the number and value of the works of art on loan and those on long term loan, which changes from year to year.

- The contingent liability relating to future grant payments by the Lottery Distribution Bodies (LDB) has increased by £132m to £670m. This change relates to the reassessment of grant awards satisfying the criteria of being treated as a liability.
- The contingent liability relating to Artworks on loan from the Royal Collection has decreased by £36m to £382.9m.
- The contingent liability relating to the National Lottery Community Fund dormant accounts has decreased by £0.5m to £4.5m.

New Contingent Liabilities:

- A new contingent liability of £125m has been recognised for the BBC Pension Scheme Deficit Recovery. This relates to an agreement to pay into the BBC's defined benefit pension scheme at the earliest of July 2027 or the date of the 2026 valuation completion.
- A new unquantifiable contingent liability has been recognised for BBC Media Action, relating to a written assurance of support to fund operational improvements.
- A new contingent liability is recognised by the Horserace Betting Levy Board in relation to the Great British Bonus Scheme. The net contingent liability for these registrations is recognised at £1.7m.

More detail on these items can be found in the DCMS 2024-25 annual report & accounts.

3. Priorities and Performance

3.1 How spending relates to objectives

Expenditure in these Estimates is directed towards the delivery of the Department's Strategic Plan. These objectives, agreed by the Departmental Board, have replaced the previous Outcome Delivery Plan framework to align closely with the Government's national missions on Growth and Opportunity.

The three priority objectives are:

1. **Drive growth and good jobs in every place**
2. **Richer lives with opportunities for all**
3. **A more socially cohesive country with an inclusive national story**

The Department's sectors are inherently interdependent, with the majority of spending lines delivering benefits across multiple objectives simultaneously. For instance, investment in National Museums (Subhead A and B) drives tourism (Objective 1), expands educational access (Objective 2), and preserves national heritage (Objective 3). Similarly, the Arts and Sports sectors are critical drivers of both local economic growth and social opportunity.

Given this cross-cutting nature, spending is presented in the Estimates by Sector to ensure the clearest line of accountability. In broad terms:

- **Objective 1 (Growth)** is primarily supported by expenditure on the Creative Industries, Digital, Broadcasting, and the Visitor Economy.

- **Objective 2 (Opportunity)** is driven by investment in Arts, Sports, and cultural access programmes across the Department's Arm's Length Bodies.
- **Objective 3 (Cohesion)** is supported by funding for Heritage, Civil Society, Youth services, and Ceremonials.

Administration and corporate costs (Subhead Group N) enable the delivery of the Department's entire portfolio and therefore support all three objectives.

3.2 Major Projects

The Department manages a portfolio of major projects focused on cultural infrastructure, youth services, and major events.

Data below is sourced from the **NISTA Annual Report 2024-25** (published August 2025), which provides the most recent verified snapshot of the Government Major Projects Portfolio (GMPP) as of 31 March 2025.

Funding and Implementation Projects are funded through a mix of Capital DEL (for infrastructure and construction) and Resource DEL (for program delivery and events). The portfolio currently includes significant investment in museum infrastructure and youth facilities.

Project Name	Intended Benefits	Funding (Whole Life Cost)	Current Timescales	Delivery Confidence (NISTA Rating)
British Museum Energy Centre (ECP)	To deliver a site-wide infrastructure overhaul and a new energy centre, reducing carbon emissions to Net Zero and mitigating critical risks to the collection and buildings.	**£209m**	**Completion: c. 2029**	**Green**
Natural History Museum Unlocked	Construction of a new science and digitisation centre at Thames Valley Science Park to house 28 million specimens, enabling global research and freeing	**£221m**	**Completion: c. 2031**	**Amber**

	up space at South Kensington.			
Youth Investment Fund	To create, expand, and improve up to 300 youth facilities in deprived areas, leveling up access to youth services and improving health and skills outcomes for young people.	**£310m**	**Completion: March 2026**	**Amber**
4th National Lottery Licence	To transition to the 4th National Lottery Licence (Allwyn), ensuring continued funds for Good Causes and enhanced player protection.	**£154.8m**	**Completion: Dec 2025**	**Red**
Euro 2028 Hosting	Delivery of UEFA EURO 2028 across the UK and Ireland to drive economic growth and sport participation.	*Developing*	**Delivery: Summer 2028**	**Amber**

Major Projects Assessments For full details on the Department's project portfolio, please refer to the annual assessments published by the National Infrastructure and Service Transformation Authority.

4 Other Information

4.1 Research & Development Expenditure

The following is provided as contextual information on R&D expenditure at the request of the Science, Innovation & Technology Committee. In contrast to the spending outlined in previous sections, it does not represent a firm spending commitment as part of the estimates process.

Spending Plans this year		Difference (+/-), compared to previous Estimate		Difference (+/-), compared to final budget last year		Difference (+/-), compared to Spending Review	
25-26 Supplementary Estimate		25-26 Main Estimate		24-25 Supplementary Estimate		SR25	
£m		£m	%	£m	%	£m	%
R&D	67.3	+2.8	4.3%	+20.4	43.6%	+4.2	6.7%

The increase from 2024-25 to 2025-26 is mainly driven by the profile of R&D expenditure for the Natural History Museum Unlocked programme.

5. Accounting Officer Approval

This memorandum has been prepared according to the requirements and guidance set out by the House of Commons Scrutiny Unit, available on the Scrutiny Unit website.

The information in this Estimates Memorandum has been approved by myself as Departmental Accounting Officer.

Susannah Storey

Accounting Officer

Permanent Secretary

Department for Culture, Media and Sport

4 February 2026