The Local Government Boundary Commission for England

Memorandum

Main Supply Estimate 2026–27

1. Overview

1.1. Objectives

The Local Government Boundary Commission for England ('the Commission') is an independent statutory body, accountable to Parliament through the Speaker's Committee.

We conduct electoral reviews of local authorities in England and make recommendations for local boundary arrangements.

In carrying out reviews, 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.

1.2. Spending controls

Spending is broken down into several different spending totals, for which approval is sought.

Resource Departmental Expenditure Limit (Resource DEL) – comprising day-to-day running costs. In the Commission's case, these costs mainly relate to salaries.

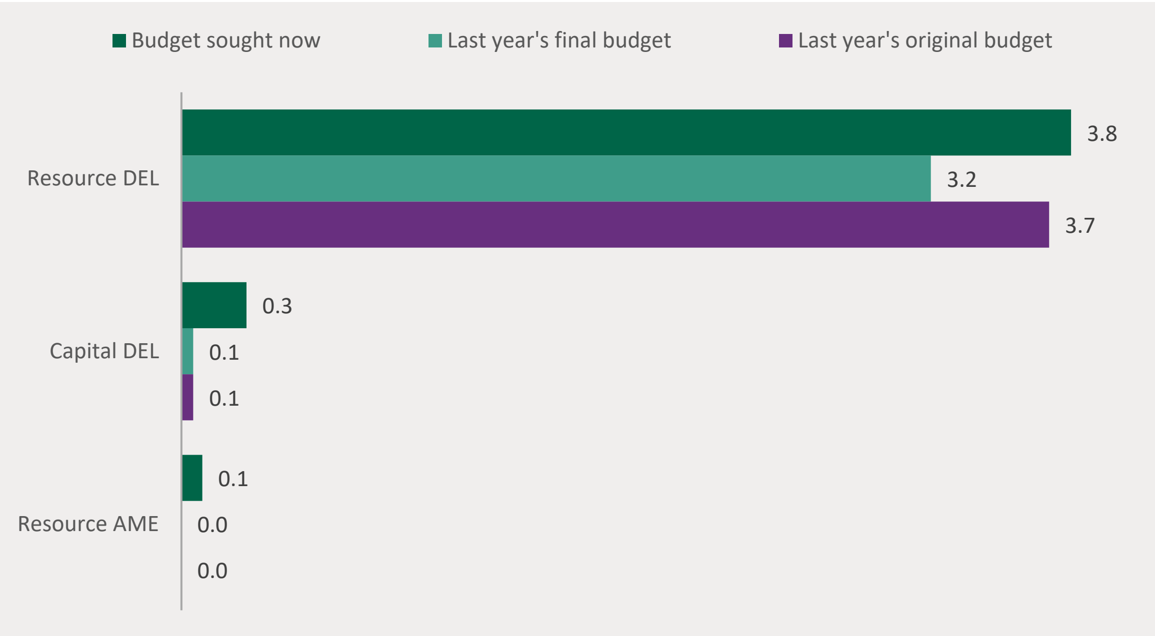
Capital Departmental Expenditure Limit (Capital DEL) – for investment in capital equipment, both tangible and intangible in nature. In 2026–27 this is predominantly associated with work on redeveloping our website.

1.3. Comparison of net spending total sought

The table below shows how the spending totals sought by us compare with last year:

Amounts sought this year (Main Estimate 2026–27)		Difference (+/-), compared to final budget last year. (Supplementary Estimate 2025–26)		Difference (+/-), compared to original budget last year (Main Estimate 2025–26)	
	£ m	£ m	%	£m	%
Resource DEL	3.8	+0.6	+19%	+0.1	+3%
Capital DEL	0.3	+0.2	+450%	+0.2	+450%
Resource AME	0.1	+0.1	+0%	+0.1	+0%

Commission budget comparison for Main Estimate 2026–27 (in £'m)



1.4. Key drivers of spending changes since last year

The net Resource DEL has increased against the 2025–26 final budget. Expenditure costs are expected to rise from £3.1m to £3.8m (+19%).

This is a result of: developing and delivering updates to our communications approaches and resources, in line with the communications strategy developed in 2025–26 and to reflect the findings from stakeholder research undertaken in early 2026; investing in technology and skills, in line with the digital strategy developed in 2025–26, including preparing for the redevelopment of the Commission website; and continued investment in maintaining and strengthening our core IT and cyber security arrangements.

The net Capital DEL proposed is an increase from last year, driven by work to redevelop our website.

1.5. New policies and programmes, ambit changes

There are no new policies or programmes, with the Commission continuing to deliver its core programme of electoral reviews, alongside work to support local government reorganisation.

1.6. Administration costs and efficiency plans

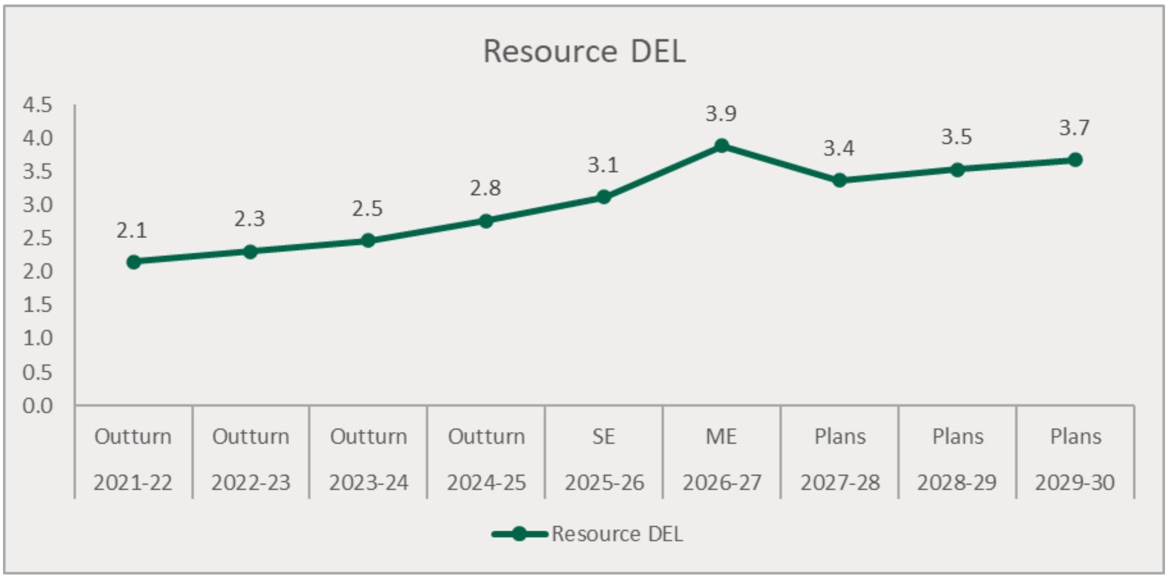
All expenditure is designated as programme costs and therefore there are no administration costs.

As part of our ongoing drive to minimise costs and increase efficiency, we keep our processes and ways of working under continuous review.

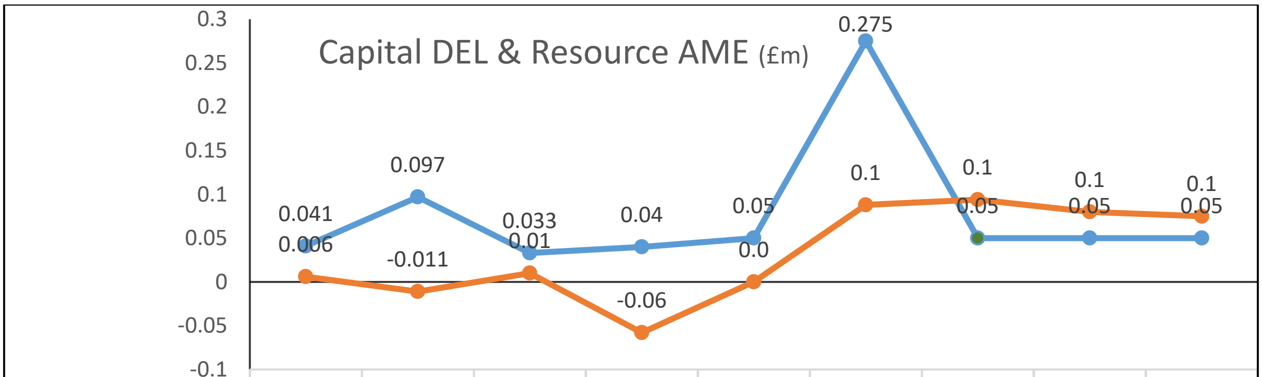
1.7. Spending trends

The chart below shows overall spending trends for the last four years, plans presented in the Main Supply Estimate for 2026–27, and the forthcoming years outlined in the corporate plan.

Commission Resource DEL expenditure trends (£m)



Commission Capital and AME spending trends



	Outturn 2021-22	Outturn 2022-23	Outturn 2023-24	Outturn 2024-25	SE 2025-26	ME 2026-27	Plans 2027-28	Plans 2028-29	Plans 2029-30
Capital DEL	0.041	0.097	0.033	0.04	0.05	0.275	0.05	0.05	0.05
Resource AME	0.006	-0.011	0.01	-0.06	0.0	0.1	0.1	0.1	0.1

2. Spending detail

2.1. Explanations of changes in spending

Resource DEL

The table below shows how the Commission's spending plans for Resource DEL compare with last year.

Subhead	Description	Resource DEL				Is change significant?
		This year (Main Estimate 2026–27)	Last year (Supplementary Estimate 2025–26)	Change from last year		
		£ m		£ m	%	See note
A	**Net expenditure**	**3.8**	**3.2**	**0.6**	**19**	**1**

Note 1. Additional costs are primarily associated with investments in communications and stakeholder engagement (£0.1m), and digital (£0.2m) and core IT and cyber security (£0.2m). Local Government reorganisation specialist legal advice (£0.1m).

Capital DEL

The table below shows how the Commission's spending plans for Capital DEL compare with last year.

Subhead	Description	Capital DEL				Is change significant?
		This year (Main Estimate 2026–27)	Last year (Supplementary Estimate 2025–26)	Change from last year		
		£ m		£ m	%	See note
A	**Total voted and non-voted**	**0.3**	**0.1**	**0.2**	**450**	**2**

Note 2. The increase in Capital DEL is due to the redevelopment of the Commission's website (£0.2m).

Resource AME

The table below shows how the Commission's spending plans for Resource AME compare with last year.

Subhead	Description	Resource AME				Is change significant?
		This year (Main Estimate 2026–27)	Last year (Supplementary Estimate 2025–26)	Change from last year		
		£ m		£ m	%	See note
B	**Total voted and non-voted**	**0.1**	**0.1**	**0.0**	**0**	**3**

Note 3. The increase in Resource AME relates to expected depreciation costs of our new website.

2.2. Ring fenced budgets

As in 2025–26, we have included a risk and resilience provision of 4% of our Resource DEL budget which will be ring-fenced and used for such exceptional and unforeseen items that would normally necessitate a small Supplementary Estimate to be sought.

We recognise the value for money implications of convening a Speaker's Committee to approve a small amount of expenditure and have built in this provision to try to avoid this.

Resource DEL

Amounts sought this year (Main Estimate 2026–27) £m		**Difference (+/-), compared to final budget last year. (Supplementary Estimate 2025–26)**		**Difference(+/-),compared to original budget last year (Main Estimate 2025–26)**	
		£ m	**%**	**£m**	**%**
Risk and resilience	0.1	+0.0	+5%	+0.0	+5%

2.3. Changes to contingent liabilities

We do not have any contingent liabilities.

3. Priorities and performance

3.1. How spending relates to objectives

The Commission's main focus, and the majority of its spend, is on the delivery of its core statutory function of delivering electoral reviews, which will be carried out alongside providing expertise to support local authorities and Government with the process of local government reorganisation. All this activity is aligned to our strategic objective of delivering high-quality electoral reviews that are fair and take account of local communities and needs.

Investments in improving communications approaches and resources are directly related to supporting the achievement of our strategic objective of working collaboratively with local authorities and communities to make it easier for people to understand and engage with the review process.

Investments in digital skills and technology, as well as in IT and cyber security, support our objective of continuing to improve our efficiencies, ensuring we have the resources and processes we need in place and are using them effectively.

3.2. Measures of performance against each priority

The Commission's corporate plan establishes the following high-level objectives and measures of performance.

We will deliver high-quality electoral reviews that are fair and take account of local communities and needs
• Number of reviews started each year • Orders in place in time for the implementation of the new electoral arrangements at the scheduled election • Improving levels of confidence in the review process • Increasing levels of positive feedback from local authorities on the review process
We will work collaboratively with local authorities and local communities to make it easier for people to understand and engage with the review process
• Maintained or improved levels of engagement with our consultations • Increasing percentage of people feeling they have the information they need to be able to participate in the review process
We will continue to improve our efficiency, ensuring we have the resources and processes we need in place and are using them effectively
• Continued identification of efficiencies, both cashable savings and non-cashable benefits • Maintaining high levels of staff engagement

3.3. Major projects

In 2026–27 the Commission will be investing in a new website which will support people to understand and engage with the review process. The new website will be user-led and accessible, in line with good practice and industry standards, and will be informed by the feedback received from a website survey conducted between June 2024 and June 2025, as well as our recent stakeholder research.

Other information

3.4. Additional specific information required by the select committee

No additional information has been requested by the Speaker's Committee.

4. Accounting Officer Approval

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

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

Ailsa Irvine

Accounting Officer

Local Government Boundary Commission for England

11 February 2026