Crown Prosecution Service

Main Estimate 2026-27: Memorandum

April 2026

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1. Overview

1.1. Objectives

The Crown Prosecution Service is at the heart of the criminal justice system in England and Wales, working with our partners to deliver justice through independent, fair and effective public prosecutions. This year we will do this by increasing capability, increasing casework quality, reducing delays and increasing trust.

Fundamentally, the role of the CPS is to:

- Decide which cases should be prosecuted – every charging decision is based on the same two-stage test in the Code for Crown Prosecutors;
- Determine the appropriate charges in more serious or complex cases and advise the police during the early stages of investigations;
- Prepare cases and present them at court; and
- Provide information, assistance and support to victims and prosecution witnesses.

We do not investigate crime or choose which cases to consider; our prosecutors must review every case referred to us by the police or other investigators. We provide expert legal advice early in investigations to help build strong cases or identify where a suspect should not be charged.

We make our decisions independently of the police and of government. We must always be fair, objective and impartial to secure justice for victims, witnesses, defendants, and the public. Our job is to make sure that every case which satisfies the Code test goes before the courts.

CPS' spending is designed to support its objectives. Detail of which spending programmes relate to which objectives is given at Section 3.1.

1.2. Spending controls

The CPS' net spending is broken down into several different spending control totals, for which Parliament's approval is sought.

The spending totals on which Parliament votes are:

- Resource Departmental Expenditure Limit ("Resource DEL"): - a net limit comprising of day-to-day running costs including prosecution costs, costs of confiscating proceeds of crime and capacity building in the Criminal Justice System less income received primarily from costs awarded to CPS in court and the Recovered Assets Incentivisation Scheme;
- Capital Departmental Expenditure Limit ("Capital DEL"): - investment in capital equipment primarily for information technology and estates;

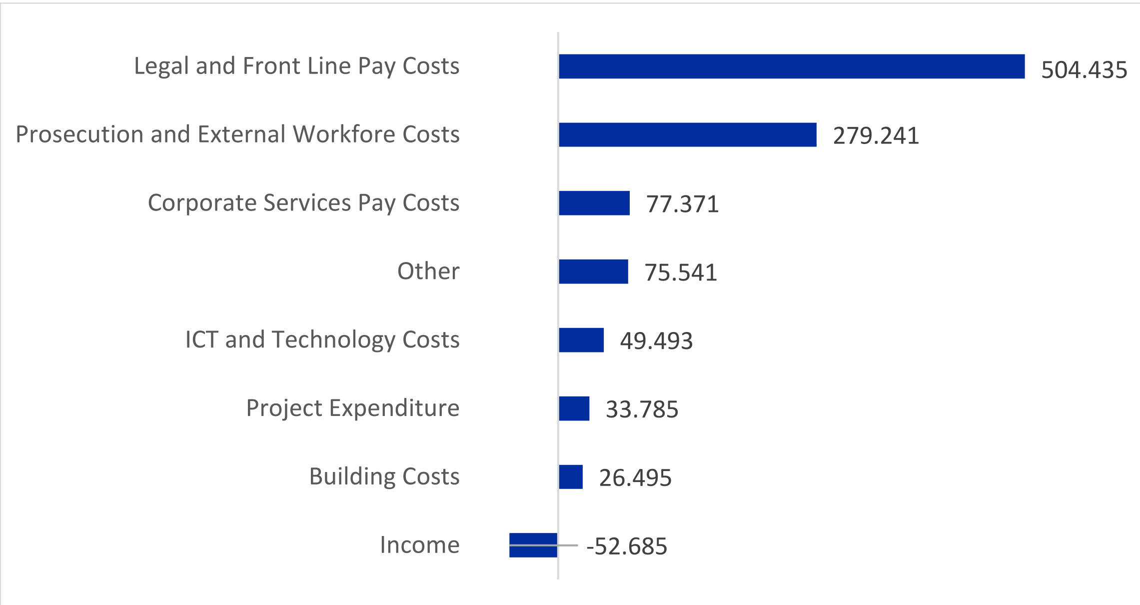
- Resource Annually Managed Expenditure ("Resource AME"): less predictable day-to-day spending. For CPS this mainly comprises of write-offs and changes in allowance for irrecoverable debts, and movements in provisions. From 2026-27 onwards this also includes depreciation (which was previously classed as Resource DEL); and
- Capital Annually Managed Expenditure ("Capital AME"): less predictable investment spending. For CPS this is primarily capitalised dilapidation provisions for right-of use assets.

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

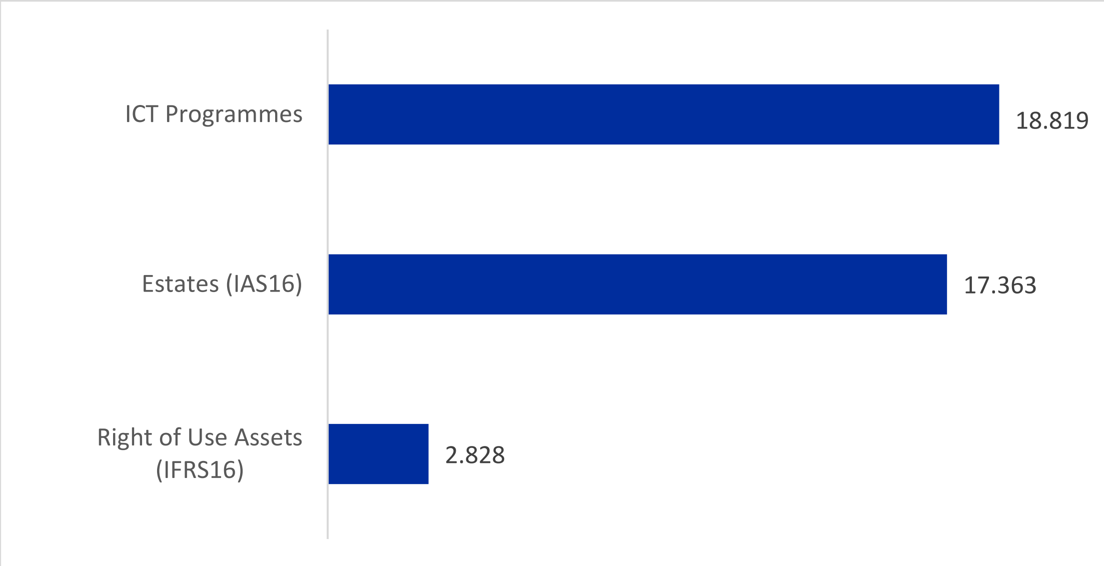
1.3. Main areas of spending

The graphic below shows the main components of CPS' latest budget, included in the Main Estimate, and the proportions of funds spent on its main activities.

Resource DEL by spending area in 2026-27 (£ million)
(Total budget £993.676 million)



Capital DEL by spending area in 2026-27 (£ million)
(Total budget £39.010 million)



1.4. Comparison of spending totals sought

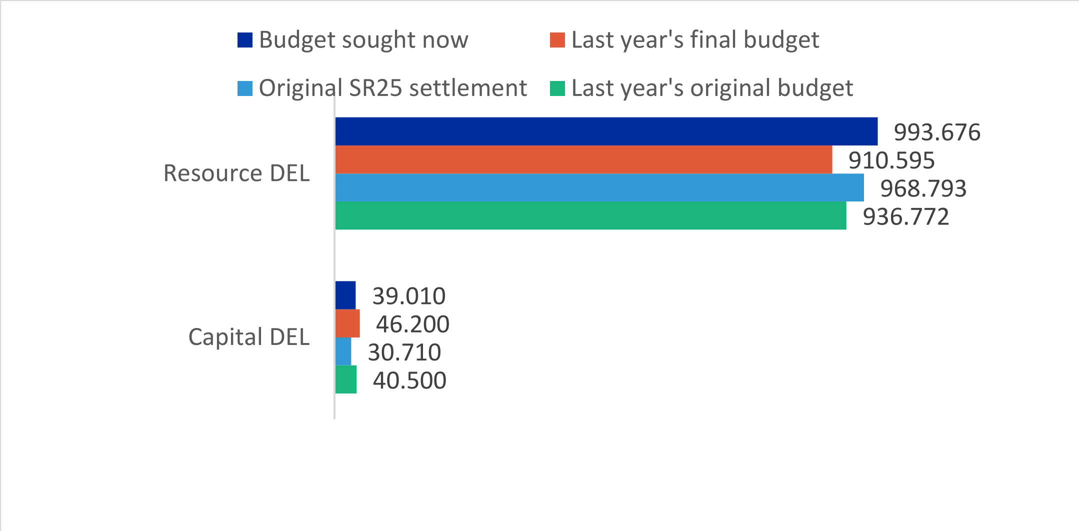
The table and graphic below show how the totals sought for the CPS in its Main Estimate compared with last year's Supplementary Estimate and Main Estimate, and the latest Spending Review settlement:

Amounts sought this year		Difference (+/-), compared to final budget last year		Difference (+/-), compared to original budget last year		Difference (+/-), compared to SR Settlement for 2026-27	
(Main Estimate 2026-27)		(Supplementary Estimate 2025-26)		(Main Estimate 2025-26)		(SR25)	
	£ million	£ million	%	£ million	%	£ million	%
Resource DEL	993.676	+83.081	+9.1%	+56.904	+6.1%	-24.883	2.6%
Capital DEL	39.010	-7.190	-15.6%	-1.490	-3.7%	+8.300	27.0%
Resource AME	32.562	-2.925	+9.9%	+7.019	+27.5%	-	-
Capital AME	3.200	+0.341	11.9%	+0.341	+11.9%	-	-

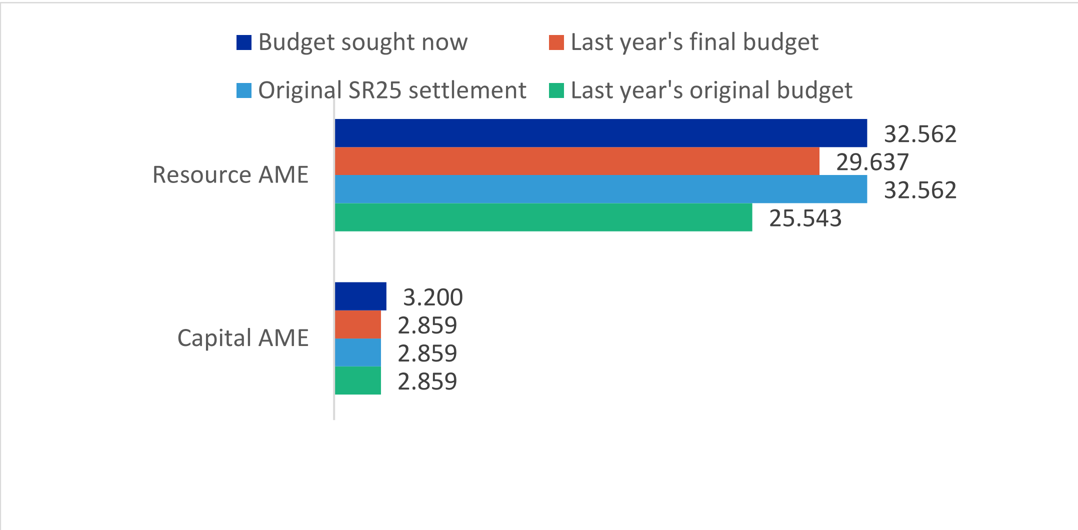
Outturn 2023-24, Outturn 2024-25 and Supplementary Estimate 2025-26 figures have been restated from previous published documents to reclassify depreciation from Resource DEL to Resource AME to ensure comparability.

CPS budget comparison for Main Estimate 2026-27

DEL budgets (£ million)



AME budgets (£ million)



Outturn 2023-24, Outturn 2024-25 and Supplementary Estimate 2025-26 figures have been restated from previous published documents to reclassify depreciation from Resource DEL to Resource AME to ensure comparability.

1.5. Key drivers of spending changes since last year

The Resource DEL has increased by £83.081m (9.1%) since the Supplementary Estimate. This reflects both underlying funding increases in 2026-27 and one-off changes that affected the 2025-26 Supplementary Estimate baseline.

Underlying drivers of the increase in the 2026-27 Main Estimate Resource DEL baseline (£52.214m):

- £32.021m incremental funding allocated at Spending Review to meet rising demand and caseloads, rising pay and workforce costs, and increasing prosecution and external advocacy costs;
- £19.000m RDEL Budget Exchange which moved funding from 2025-26 into 2026-27 to cover prosecution costs anticipated to fall into this year;
- £2.000m additional funding from Home Office for victims of domestic violence; and
- -£0.807M transfer to Cabinet Office for Civil Service Skills Funding (£0.797m) and Civil Service Live (£0.010m).

Underlying drivers of the decrease in the 2025-26 Supplementary Estimate Resource DEL baseline (£30.867m):

- £19.000m RDEL Budget Exchange which moved budget out of 2025-26;
- £14.000m RDEL to CDEL budget switch in 2025-26; and
- -£2.133m budget transfer received from Home Office for Border Security Command.

Capital DEL has decreased by £7.100m (15.6%) compared with the 2025-26 Supplementary Estimate. This reflects a combination of lower baseline funding at Spending Review, changes in the timing of capital expenditure, and budget switches agreed at 2025-26 Supplementary Estimate:

Underlying drivers of the decrease in the 2026-27 Main Estimate Capital DEL baseline (-£1.400m):

- -£9.700m reduction in Spending Review funding as compared to 2025-26, driven by the timing of fit out works and lease costs across Corporate Estates; and
- £8.300m CDEL Budget Exchange which moved budget from 2025-26 to 2026-27 due to property fit out costs moving into this year.

Underlying drivers of the decrease in the 2025-26 Supplementary Estimate Capital DEL baseline (-£5.700m):

- -£8.300m CDEL Budget Exchange which moved budget out of 2025-26; and
- £14.000m budget was switched from RDEL to CDEL at Supplementary Estimate for digital projects to ensure the budget matched the accounting treatment for system development costs.

1.6. Key drivers of change since the Spending Review

Available Resource DEL funding has increased by £24.883m since the Spending Review, driven by the following changes:

- £19.000m additional funding from an RDEL Budget Exchange, moving funding from 2025-26 into 2026-27 to cover prosecution costs anticipated to fall into this year;
- £4.690m additional funding from Home Office for Duty to Meet (Victim Transformation Programme);
- £2.000m additional funding from Home Office for victims of domestic violence; and
- -£0.807m reduction in funding following a transfer to the Cabinet Office for Civil Service Skills funding and Civil Service Live.

Available Capital DEL funding has increased by £8.300m since the Spending Review, reflecting:

- An £8.300m additional funding from a CDEL Budget Exchange, moving funding from 2025-26 into 2026-27 to reflect the timing of new property lease costs falling in the current year.

Taken together, DEL funding has increased by £33.183m since the Spending Review.

1.7. Reserve claims and spending pressures

Not applicable at Main Estimate 26-27.

1.8. Funding and other spending announcements

£2.000m additional funding from Home Office for victims of domestic violence.

1.9. New policies and programmes; ambit changes

There are no new programmes or changes to the ambit at Main Estimate 26-27.

1.10. Administration costs and efficiency plans

Amounts sought this year		Difference (+/-), compared to final budget last year		Difference (+/-), compared to original budget last year		Difference (+/-), compared to SR Settlement for 2026-27	
(Main Estimate 2026-27)		(Supplementary Estimate 2025-26)		(Main Estimate 2025-26)		(SR25)	
	£m	£ m	%	£m	%	£m	%
Administration costs	56.323	+3.554	+6.7%	+3.554	+6.7%	-0.807m	-1.4

The admin budget increased in FY27 because the SR settlement profiled a higher level of admin funding at the start of the SR period, ahead of a planned reduction in later years to meet the HMT admin spending control target by FY30.

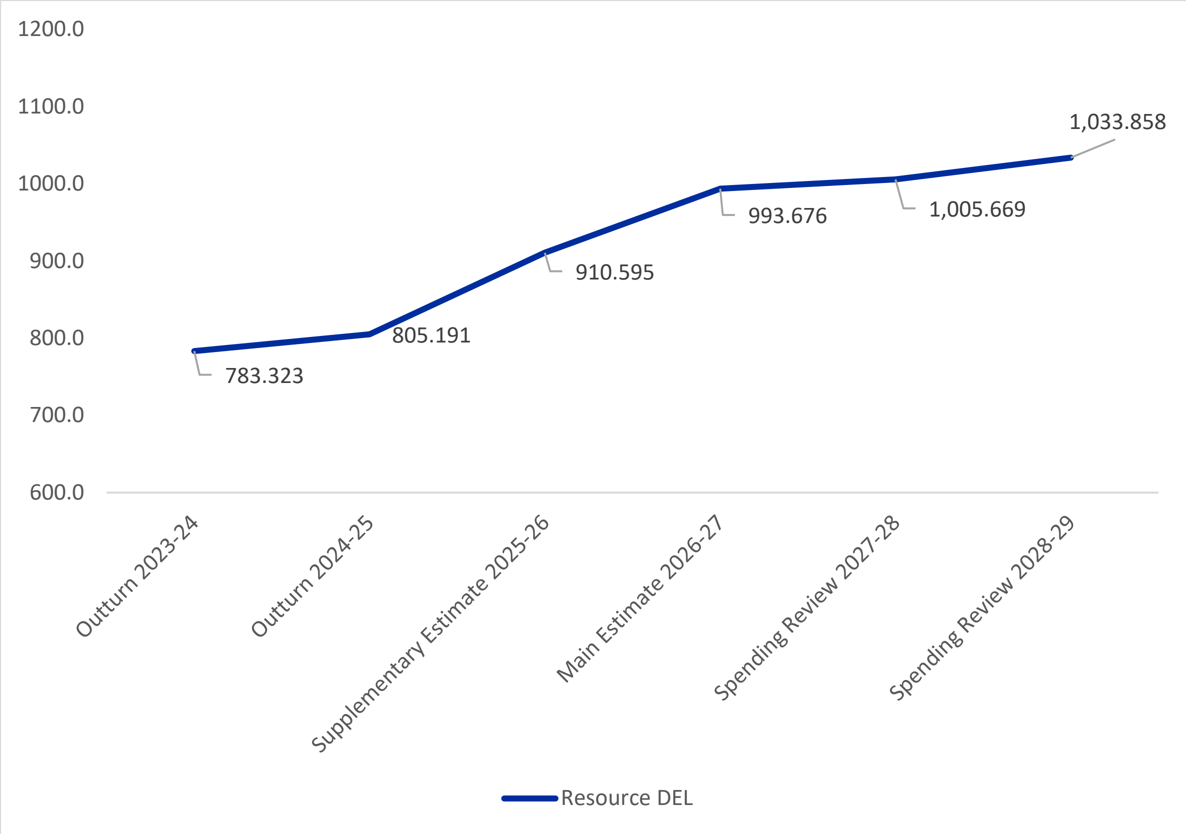
The uplift reflects HMT's recognition that up-front investment is required to deliver transformation and efficiencies, such as spend to save initiatives, that would facilitate CPS in meeting future target levels of spend.

1.11. Spending trends

The charts below show overall spending trends for the last five years, plans presented in Main Estimate for 2026-27, and the remaining years of the current spending review.

CPS spending trends

Resource DEL expenditure (£ million)

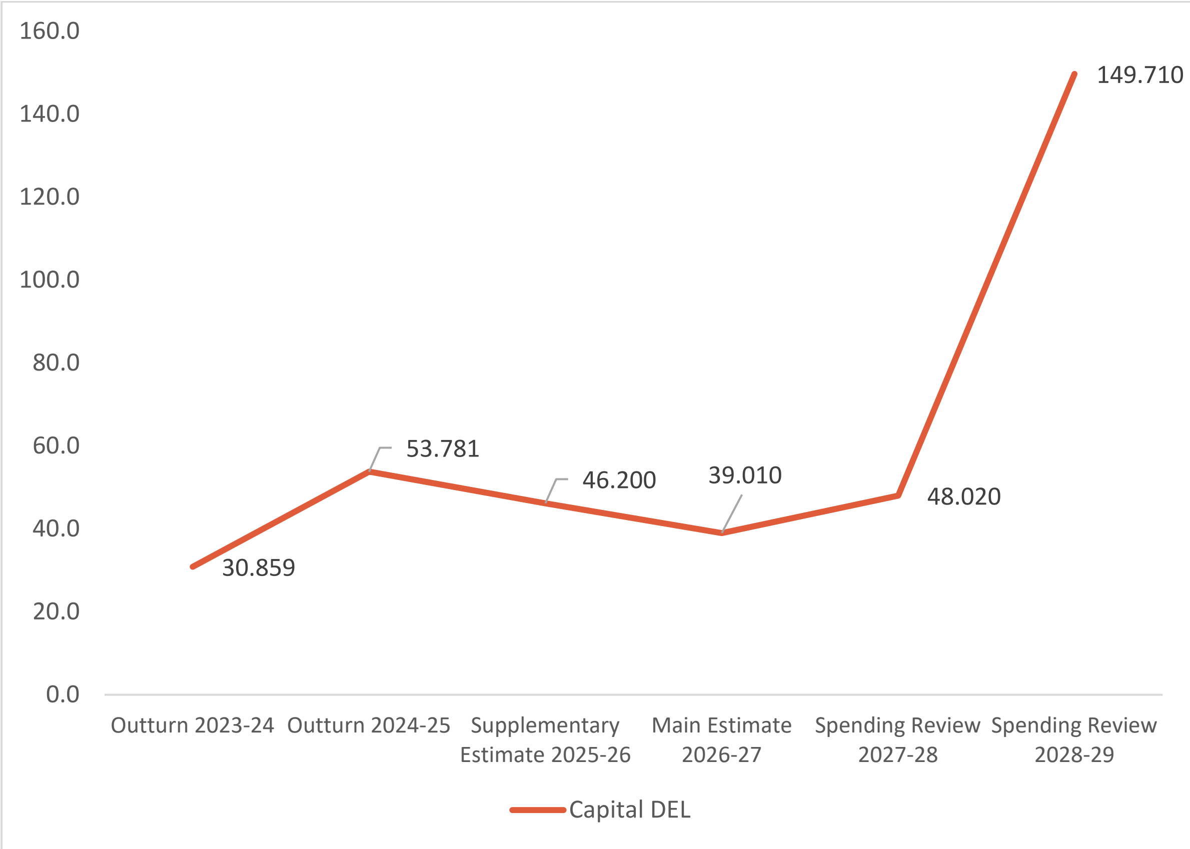


Outturn 2023-24, Outturn 2024-25 and Supplementary Estimate 2025-26 figures have been restated from previous published documents to reclassify depreciation from Resource DEL to Resource AME to ensure comparability.

Resource DEL has increased steadily over the last five years, driven by a combination of inflation, and growing demand for CPS services, as reflected in rising receipts and caseloads, which in turn has increased staffing requirements, external prosecution costs and spending on goods and services.

Over the next three financial years, the CPS anticipates continued growth in receipts and caseloads, alongside ongoing cost inflation, which is expected to drive further increases in Resource DEL. Initiatives such as the AI Strategy are exploring how AI can be implemented to improve efficiency resulting in resource-saving measures in some areas of our work.

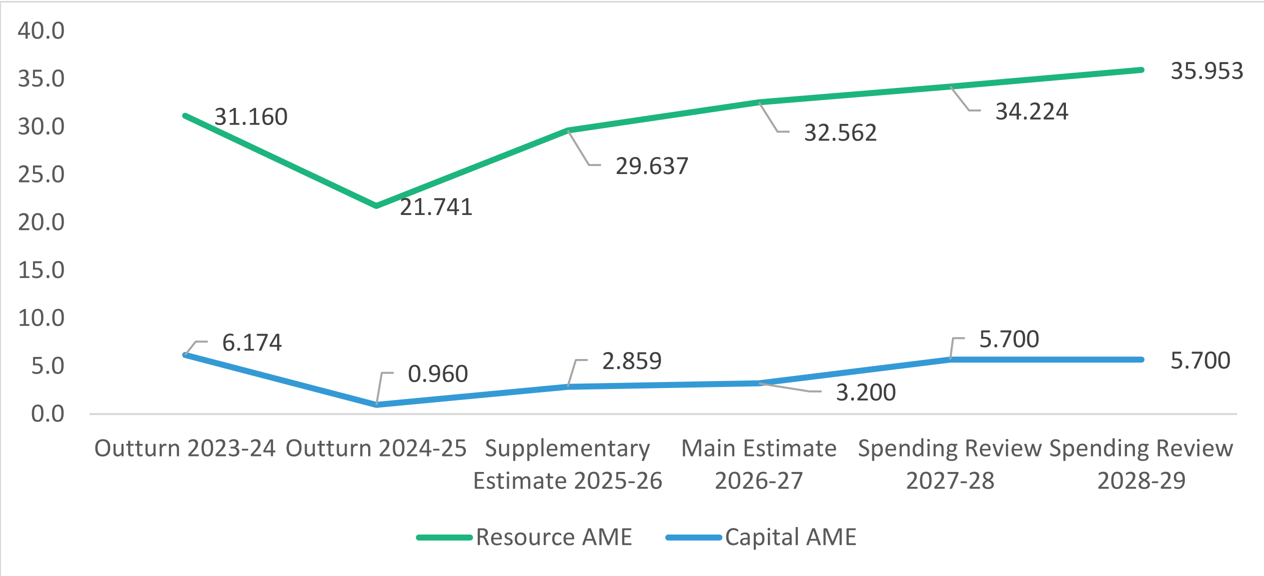
Capital DEL expenditure (£ million)



Capital DEL has increased in recent years, largely reflecting the introduction of IFRS 16 Right-of-Use leases and investment in ICT projects to modernise services and improve efficiency.

Fluctuations in Capital DEL over the Spending Review period are primarily driven by the timing of new lease commitments and fit-out works. The increase in 2028-29 is mainly attributable to the recognition of new leases and associated fit-out works surrounding the CPS's London headquarters.

AME expenditure (£ million)



Outturn 2023-24, Outturn 2024-25 and Supplementary Estimate 2025-26 have been restated from previous published documents to reclassify depreciation from Resource DEL to Resource AME to ensure comparability.

Resource AME saw an increase in 2023-24 due to a one-off impairment of £10.4m as a result of a revision of the scope of the interface between the CPS' Case Management System and HMCTS' Common Platform System. Resource AME budget is increasing over the spending review period due to increased capital assets increasing depreciation costs.

Capital AME is an estimate of any dilapidations liabilities required to be capitalised as part of the corresponding right-of-use asset value. Capital AME budget is increasing over the spending review period due to anticipated dilapidations arising from new leases.

2. Spending detail

2.1. Explanations of changes in spending

Resource DEL

The table below shows how CPS' spending plans for Resource DEL compare with last year. Explanations for increases in Resource DEL are provided in sections 1.5 and 1.11 above.

Resource DEL

Subheads	Description	Resource DEL				Note number
		This year (2026-27 Main Estimate budget bought)	Last year (2025-26 Supplementary Estimate budget approved)	Change from last year		
		£ million			%	
A	Central Services	56.898	53.322	+3.576	+6.7%	
B	Legal Services	989.463	906.128	+83.335	+9.2%	
		1,046.361	959.450	+86.911	+9.1%	
A/B	Income	-52.685	-48.855	-3.830	+7.8%	
	Total voted and non-voted	993.676	910.595	-83.081	+9.1%	

Capital DEL

The table below shows how spending plans for Capital DEL compare with the Supplementary Estimate.

Subheads	Description	Capital DEL				Note number
		This year (2026-27 Main Estimate budget bought)	Last year (2025-26 Supplementary Estimate budget approved)	Change from last year		
		£ million			%	
B	Legal Services	39.010	46.200	-7.190	-15.6%	
	Total voted and non-voted	39.010	46.200	-7.190	-15.6%	

Resource AME

The table below shows how spending plans for Resource AME compare with the Main Estimate.

Subheads	Description	Resource AME				Note number
		This year (2026-27 Main Estimate budget bought)	Last year (2025-26 Supplementary Estimate budget approved)	Change from last year		
		£ million			%	
E	CPS Voted AME Charges	32.562	29.637	+2.925	+9.9%	
	Total voted and non-voted	32.562	29.637	+2.925	+9.9%	

Capital AME

The table below shows how spending plans for Capital AME compare with the Supplementary Estimate.

Subheads	Description	Capital AME				Note number
		This year (2026-27 Main Estimate budget bought)	Last year (2025-26 Supplementary Estimate budget approved)	Change from last year		
		£ million			%	
E	CPS Voted AME Charges	3.200	2.859	+0.341	+11.9%	
	Total voted and non-voted	3.200	2.859	+0.341	+11.9%	

2.2. Restructuring

There are no machinery of government changes, changes to Estimates subheads or any other similar changes to report at Main Estimate 2026-27.

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.

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)	
	£ million	£ million	%	£ million	%
Depreciation	24.612	+2.925	+13.5%	+7.019	39.9%

2.4. Changes to contingent liabilities

There are no changes to contingent liabilities.

3. Priorities and performance

3.1. How spending relates to objectives

CPS expenditure is closely aligned with our strategic priorities (objectives), ensuring that every financial decision reinforces organisational goals.

The CPS objectives, as set out in the FY26-27 CPS Business Plan, are to:

- Increase capability across the CPS;
- Increase casework quality;
- Reduce delays in the criminal justice system (CJS); and
- Increase trust in the CPS

The table below shows estimated spend from the Change portfolio only, aligned to the four CPS objectives. Each project has been assigned to a single primary objective for reporting purposes; however, many projects deliver outputs that contribute to more than one objective. The figures should therefore be treated as indicative.

Spend associated with Business-as-Usual activity has not been quantified and is not included in the below table.

Spending by objective (£ million)

Objective	We increase capability across the CPS	We increase casework quality	We reduce delays in the CJS	We increase trust in the CPS
A Central Services	x	x	x	x
B Legal Services	7.500	0.500	38.700*	20.500

An ‘x’ indicates where spending in a subhead group supports an objective, but specific funding information is not available.

*The AI Strategy budget is included under this theme in line with previous narrative with HMT

3.2. Measures of performance against each priority outcome

CPS' Business Plan 2026-27 sets out the following high-level objectives and measures of performance for the department in financial year 2026-27.

We have developed a suite of key performance indicators to measure progress against our strategic priorities. These measures enable us to see the impact of our work to ensure we are delivering on our priorities and are scrutinised routinely by senior leaders.

Priority	2026-27 key performance indicators
We increase our capability	• We will grow our Government Digital and Data (GDAD) Profession to 3.5% of the workforce by 31st March 2027, so we have the capacity and capability to drive efficiencies and improvements through digital transformation. For the people joining us we will make sure the period from acceptance of an employment offer to a signed contract does not exceed an average of 32 working days, to ensure we are driving our growth so we can tackle demand and reduce delays. The rate at which our people leave CPS and are replaced (our employee turnover) is 7% or less, to maintain our capacity to tackle demand, ensure our people feel valued and supported, and we minimise time and effort spent on additional recruitment. • The average number of working days employees are absent due to sickness is 8 days or less, to ensure our people are supported and we maintain our capacity to tackle demand and thereby reduce delays.
We increase casework quality	• Of those who plead guilty in the magistrates’ court, at least 76% will do so at first hearing. Of those who plead guilty in the Crown Court, at least 38% will do so at First Hearing.

	• Of those cases dropped in the magistrates' court, at most 25% will be dropped at the third or subsequent hearing.
We reduce delays in the CJS	• At least 75% of our green charging reviews or decisions are completed within 28 days, as part of our ongoing efforts to enhance performance. • At least 87% of our red charging reviews or decisions are completed within 3 hours, as part of our ongoing efforts to enhance performance. • At least 84% of initial disclosures will be served before the plea and trial preparation hearing or in compliance with a Crown Court direction Our core Digital Case Management System will be available for our people at least 99.9% of planned uptime. This will measure our operational digital performance as the system is vital to our people being able to deliver timely casework and avoid unnecessary delays.
We increase trust in the CPS	• We will maintain or increase the proportion of people that are confident that the CPS prosecute the right person for the right offence (2025: 53%), ensuring we are listening to the public and testing whether we are effectively communicating our purpose, performance, and priorities. • At least 97.5% of approved invoices and witness expense claims will be settled within 10 days of receipt, measuring whether we are prompt in meeting our obligations to the public, ensuring that supporting the system to deliver justice doesn't cause a financial burden. • At least 76% of our letters to vulnerable and/or intimidated victims will be sent within the timeliness standards of 24 hours, so victims can trust we will contact them in good time, and so we drive performance towards achieving our statutory commitment of 100% timeliness. • At least 90% of our letters to all other victims will be sent within the timeliness standards of five days, so victims can trust we will contact them in good time, and so we drive performance towards achieving our statutory commitment of 100% timeliness.

To support the delivery of our 2026-27 priorities, we are also focusing on our key strategic enablers, which we rely upon to deliver successful change. These include:

- Our people - The CPS recognises that our employees are our greatest asset, and every employee contributes to delivering justice through effective and fair prosecutions;
- Our partnerships - The CPS sits at the centre of the Criminal Justice System in England and Wales, and close partnership working with other criminal justice agencies is essential;

- Our technology - To be fit for the future, CPS must continue investing in its digital capability;
- Our communications - High-quality, insight-driven, creative, and bold communications are vital to support key programs; and
- Our sustainability – The CPS is committed to meeting its UK Government sustainability obligations.

3.3. Commentary on steps being taken to address performance issues

Our 2026-27 business plan sets out how we will continue to focus on improving our service and performance through delivering our strategic priorities. Section 3.1 sets out the indicative funding for our programmes which will increase our capability, increase casework quality, reduce delays and increase public confidence.

3.4. Major projects

There are no major projects in the Government Major Projects Portfolio planned for 2026-27.

4. Other information

4.1. Research & development expenditure

The following is provided as contextual information on research and development expenditure at the request of the Science, Innovation and 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.

Estimated expenditure (Main Estimate 2026-27)	Difference (+/-), compared to final budget last year	Difference (+/-), compared to final outturn last year	Difference (+/-), compared to Capital allocated at	Note number

		(Supplementary Estimate 2025-26)		(Final Outturn 2025-26)		Spending Review (SR25)		
	£ million	£ million	%	£ million	%	£ million	%	
Research and development expenditure	18.820	+5.909	45.8%	+3.236	+20.8%	18.820	100.0%	1

1. Since submitting the Spending review, CPS has identified that there will be research and development expenditure on internally generated software assets. Investment in internally developed software assets has increased to deliver key digital programmes that enhance CPS' productivity, efficiency, and the quality of services.

Crown Prosecution Service

Crown Prosecution Service

INTRODUCTION

1. The Crown Prosecution Service (CPS) prosecutes criminal cases that have been investigated by the police and other investigative organisations in England and Wales. CPS decides which cases should be prosecuted based on the Code for Crown Prosecutors, provides information, assistance and support to victims and prosecution witnesses, prepares cases and presents them at court and determines the appropriate charges in more serious or complex cases and advises the police during the early stages of investigations.

2. Information on the strategic priorities for CPS can be found in the published 2026-27 business plan.

3. This Estimate covers the administrative, operational and capital costs incurred by the CPS incurred by CPS including prosecuting criminal cases in England and Wales including costs of staff, fees to counsel, witness expenses and other prosecution costs, use of information technology and costs associated with accommodation.

PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**993,676,000**	-	993,676,000
Capital	**39,010,000**	-	39,010,000
Annually Managed Expenditure			
Resource	**32,562,000**	-	32,562,000
Capital	**3,200,000**	-	3,200,000
Total Net Budget			
Resource	**1,026,238,000**	-	1,026,238,000
Capital	**42,210,000**	-	42,210,000
Non-Budget Expenditure	**-**		
Net Cash Requirement	**1,033,261,000**		

Amounts required in the year ending 31 March 2027 for expenditure by Crown Prosecution Service on:

Departmental Expenditure Limit:

Expenditure arising from:

Administrative, operational, and capital costs incurred by the Crown Prosecution Service (CPS) on prosecuting criminal cases in England and Wales. These costs include prosecution costs, costs of confiscating the proceeds of crime and capacity building in the Criminal Justice System, along with staff costs, the hire of agents, support of voluntary sector organisations within the Criminal Justice System.

Income arising from:

The CPS has two main sources of income: Costs awarded to CPS in court and receipts from any asset recovery schemes or deferred prosecution agreements. Additional to this the CPS receives income from the following sources: revenue from contracts with customers, refund of expenditure for seconded staff, collaborative working with partner organisations and other administrative income.

Annually Managed Expenditure:

Expenditure arising from:

Write-offs and changes in allowances, including for irrecoverable debts, provisions and other non-cash costs falling in AME, including depreciation.

Crown Prosecution Service will account for this Estimate.

PART I: EXPENDITURE AND AMBIT (continued)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	993,676,000	421,547,000	**572,129,000**
Capital	39,010,000	18,225,000	**20,785,000**
Annually Managed Expenditure			
Resource	32,562,000	11,495,000	**21,067,000**
Capital	3,200,000	1,287,000	**1,913,000**
Non-Budget Expenditure	-	-	**-**
Net Cash Requirement	1,033,261,000	439,772,000	**593,489,000**

PART II: SUBHEAD DETAIL

£'000

	2026-27 Plans										2025-26 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Administration Costs in HQ and on Central Services	56,898	-575	56,323	-	-	-	56,323	-	-	-	52,769	-
B Crown Prosecutions and Legal Services	-	-	-	989,463	-52,110	937,353	937,353	39,010	-	39,010	857,826	46,200
Total voted DEL	**56,898**	**-575**	**56,323**	**989,463**	**-52,110**	**937,353**	**993,676**	**39,010**	**-**	**39,010**	**910,595**	**46,200**
Total DEL	**56,898**	**-575**	**56,323**	**989,463**	**-52,110**	**937,353**	**993,676**	**39,010**	**-**	**39,010**	**910,595**	**46,200**
Annually Managed Expenditure (AME)												
Voted expenditure												
C CPS voted AME charges	-	-	-	32,562	-	32,562	32,562	3,200	-	3,200	29,637	2,859
Total voted AME	**-**	**-**	**-**	**32,562**	**-**	**32,562**	**32,562**	**3,200**	**-**	**3,200**	**29,637**	**2,859**
Total AME	**-**	**-**	**-**	**32,562**	**-**	**32,562**	**32,562**	**3,200**	**-**	**3,200**	**29,637**	**2,859**
Voted expenditure	**56,898**	**-575**	**56,323**	**1,022,025**	**-52,110**	**969,915**	**1,026,238**	**42,210**	**-**	**42,210**	**940,232**	**49,059**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**56,898**	**-575**	**56,323**	**1,022,025**	**-52,110**	**969,915**	**1,026,238**	**42,210**	**-**	**42,210**	**940,232**	**49,059**

PART II: RESOURCE TO CASH RECONCILIATION

			£'000
	2026-27 Plans	**2025-26 Plans**	**2024-25 Outturn**
Net Resource Requirement	**1,026,238**	**940,232**	**826,935**
Net Capital Requirement	**42,210**	**49,059**	**54,741**
Accruals to cash adjustments	**-35,187**	**-32,496**	**-22,465**
Of which:	-	-	-
Adjustment for ALBs:	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
Adjustments to remove non-cash items:	-	-	-
Depreciation	-24,612	-21,687	-20,033
New provisions and adjustments to previous provisions	-11,150	-10,809	506
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	575	-	-2,938
Adjustments to reflect movements in working balances:	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	-
Increase (-) / Decrease (+) in creditors	-	-	-
Use of provisions	-	-	-
Removal of non-voted budget items	**-**	**-**	**-**
Of which:	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**1,033,261**	**956,795**	**859,211**

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

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Gross Administration Costs	56,898	53,322	45,234
Less:			
Administration DEL Income	-575	-553	-677
Net Administration Costs	**56,323**	**52,769**	**44,557**
Gross Programme Costs	1,022,025	935,765	836,090
Less:			
Programme DEL Income	-52,110	-48,302	-51,085
Programme AME Income	-	-	-
Non-budget income	-	-	-
Net Programme Costs	**969,915**	**887,463**	**785,005**
Total Net Operating Costs	**1,026,238**	**940,232**	**829,562**
Of which:			
Resource DEL	993,676	910,595	804,405
Capital DEL	-	-	3,416
Resource AME	32,562	29,637	21,741
Capital AME	-	-	-
Non-budget	-	-	-
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-	-	-3,416
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	-	-
Other adjustments	-	-	789
Total Resource Budget	**1,026,238**	**940,232**	**826,935**
Of which:			
Resource DEL	993,676	910,595	805,194
Resource AME	32,562	29,637	21,741
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	**1,026,238**	**940,232**	**826,935**

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2026-27 Plans	2025-26 Plans	2024-25 Outturn
Voted Resource DEL			
Administration			
A Administration Costs in HQ and on Central Services			
Other Income	-575	-553	-677
Total Other Income	**-575**	**-553**	**-677**
Total Administration	**-575**	**-553**	**-677**
Programme			
B Crown Prosecutions and Legal Services			
Other Grants	-6,414	-6,159	-23,058
Other Income	-2,091	-275	-1,217
Taxation	-43,605	-41,868	-26,810
Total Other Grants	**-6,414**	**-6,159**	**-23,058**
Total Other Income	**-2,091**	**-275**	**-1,217**
Total Taxation	**-43,605**	**-41,868**	**-26,810**
Total Programme	**-52,110**	**-48,302**	**-51,085**
Total Voted Resource DEL	**-52,685**	**-48,855**	**-51,762**
Total Voted Resource Income	**-52,685**	**-48,855**	**-51,762**

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

No CFER income or receipts are expected in 2026-27 or 2025-26. No CFER income or receipts were received 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 for further details of Accounting Officer responsibilities.

Accounting Officer:	Stephen Parkinson
Additional Accounting Officers:	Julie Lennard for sections A, B and C