

# Crown Prosecution Service

## Main Estimate 2021-22

### Memorandum

#### 1 Overview

##### 1.1 Objectives

The Crown Prosecution Service (CPS) prosecutes criminal cases that have been investigated by the police and other law enforcement agencies in England and Wales. The CPS is a non-ministerial department and makes decisions independently of the police and government.

The CPS has a duty to ensure that the right person is prosecuted for the right offence, and to bring offenders to justice wherever possible.

The CPS:

- 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 presents them at court
- Provide information, assistance and support to victims and prosecution witnesses

Prosecutors must be fair, objective, and independent. To charge someone with a criminal offence, prosecutors must be satisfied that there is sufficient evidence to provide a realistic prospect of conviction, and that prosecution is in the public interest.

##### 1.2 Spending controls

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

The spending totals 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 IT and Estates
- Annually Managed Expenditure ("**AME**"):- write-offs and changes in allowance for irrecoverable debts; provisions and other non-cash costs falling in AME

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 Comparison of net spending totals sought

The table below shows how the net spending totals sought for the CPS compares with last year:

Net Spending total		Difference (+/-)		Difference (+/-)	
		Compared to final budget last year		Compared to original budget last year	
		(Supplementary Estimate 2020-21)		(Main Estimate 2020-21)	
		£ m	%	£m	%
Resource DEL	£675.656m	£61.757m	10.1%	£44.300m	7.0%
Capital DEL	£6.205m	£3.405m	121.6%	£3.405m	121.6%

A breakdown of spending and income within the net total is shown in section 2.1.

### 1.4 Key drivers of spending changes since last year

The net Resource DEL has increased by £61.757m (10.1%) from last year, made up largely from the following items:-

- Budget exchange from 2020-21 reflecting the delay in cases heard in court during the early months of the Covid-19 pandemic which will now be heard in 2021-22 (£12.000m)
- Funding received from FCDO as part of the financial year 21/22 Conflict Security and Stability Fund allocations to CPS totalling £0.160m.
- Funding received from FCDO for Gulf posts £0.389m
- Funding received from HMRC for Illicit Excise Tobacco £6.430m
- Funding received from HMRC for Tax Crime Resourcing £3.210m
- Funding received from MoJ for the Emergency Workers Bill £1.322m

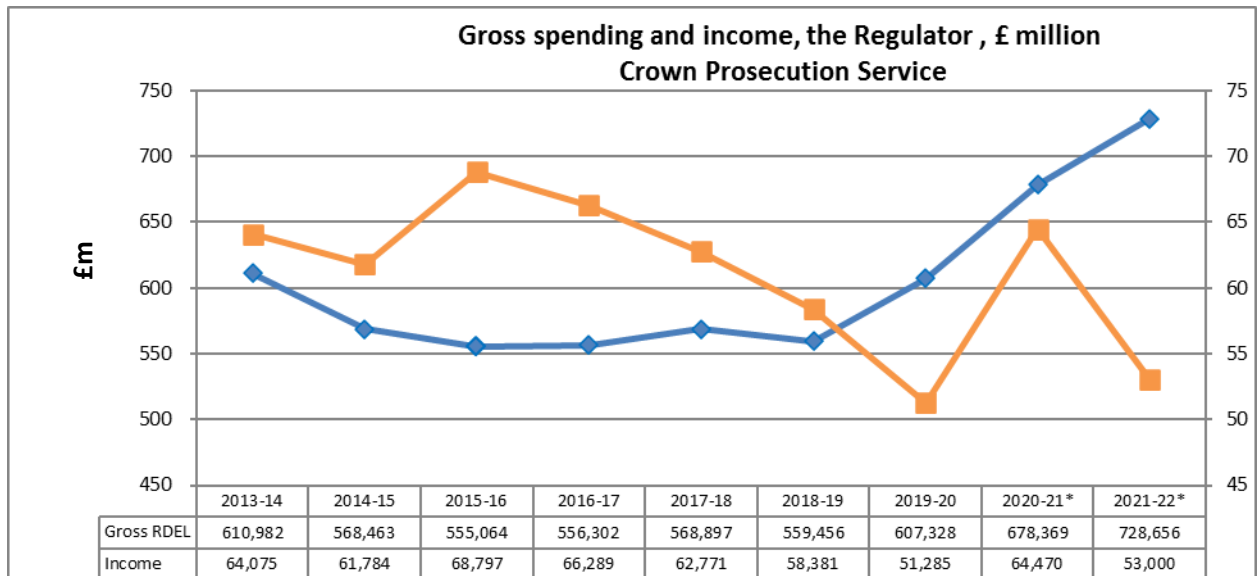
The net capital DEL budget has been increased by £3.405m. This reflects additional capital due to IFRS 16 adjustments.

### 1.5 New policies and programmes; ambit changes

The CPS has updated its Ambit to remove reference to our Governmental response to the UK leaving the EU.

### 1.6 Spending and income trends

The chart below shows overall Resource DEL spending since 2013-14, plans presented in Estimates for 2021-22, and current future spending plans.



\* Estimate figures

(2020-21 accounts currently under audit)

Increased Resource DEL in the Main Estimate for 2021-22 is detailed under section 1.4 above.

## 1.7 Administration costs and efficiency plans

Administration costs are set to increase by 10.8% in 2021-22 compared to last year's final budget.

<b>Spending total</b>		<b>Difference (+/-)</b>		<b>Difference (+/-)</b>	
		<b>Compared to final budget last year</b>		<b>Compared to original budget last year</b>	
<b>Amounts sought this year</b>		<b>(Supplementary Estimate 2020-21)</b>		<b>(Main Estimate 2020-21)</b>	
<b>(Main Estimate 2021-22)</b>		<b>£ m</b>	<b>%</b>	<b>£m</b>	<b>%</b>
Administration costs	£40.577m	+£3.949m	10.8%	+£3.415m	9.2%

The Crown Prosecution Service (CPS) has delivered significant savings in administrative costs over the past ten years through a structured cost reduction programme and rationalisation of its estate and back office functions, increasing the proportion of RDEL funding that is allocated to front line activities. Whilst there has been recent investment, particularly in digital services to support (a) efficiencies in front line operations and (b) increased home working during the COVID pandemic, administrative costs still represent a small percentage of overall RDEL (6%).

- There is a budget transfer from GPA (£0.177m)

## 1.8 Funding: Spending Review and Budgets

The CPS obtains its net funding requirement from HM Treasury through the Estimates. During 21/22, additional funding has been received which will enable the CPS to respond effectively to the

expected increase in caseload resulting from the recruitment of 20,000 additional police officers and backlog of court cases predominantly in the Crown court due to the ongoing Covid-19 pandemic; better meet disclosure obligations; work with investigators to pursue all reasonable lines of inquiry; and to deliver on the outcome of the review relating to external counsel fees. The CPS also receives income from several sources primarily from Costs awarded to CPS in court and the Recovered Assets Incentivisation Scheme.

## 1.9 Other funding announcements

Spending announcements made during the year not listed at Annex B relate to reallocated money within existing planned limits, rather than “new”, additional money.

## 2 Spending detail and income detail

### 2.1 Explanations of changes in spending and income

#### Resource DEL

The table below shows how spending plans for Resource DEL compare with last year.

		Resource DEL				
		2021-22 Main Estimate budget sought	2020-21 Supplementary Estimate budget approved	change from last year		is change significant?
Subhead		£m	£m	£m	%	see explanation, note number
A	Central Services	41.077	37.628	3.449	9.166%	
B	Legal Services	687.579	640.741	46.838	7.310%	1
	<b>Gross expenditure</b>	<b>728.656</b>	<b>678.369</b>	<b>50.287</b>	<b>7.413%</b>	
A/B	Income	-53.000	-64.470	11.470	-17.791%	
<b>A</b>	<b>Net expenditure</b>	<b>675.656</b>	<b>613.899</b>	<b>61.757</b>	<b>10.060%</b>	

Note 1: Legal Services increase mainly reflects £12.000m budget exchange from 20/21 due to the court case backlog caused by the ongoing Covid-19 pandemic.

#### Capital DEL

		Capital DEL				
		2021-22 Main Estimate budget sought	2020-21 Supplementary Estimate budget approved	change from last year		is change significant?
Subhead		£m	£m	£m	%	see explanation, note number
B	Legal Services	6.205	2.800	3.405	121.607%	
	<b>Gross expenditure</b>	<b>6.205</b>	<b>2.800</b>	<b>3.405</b>	<b>121.607%</b>	

## AME

AME						
		2021-22 Main Estimate budget sought	2020-21 Supplementary Estimate budget approved	change from last year		is change significant?
Subhead		£m	£m	£m	%	see explanation, note number
E	CPS Voted AME Charges	6.450	7.950	-1.500	-18.868%	2
	<b>Gross expenditure</b>	<b>6.450</b>	<b>7.950</b>	<b>-1.500</b>	<b>-18.868%</b>	

## 2.2 Restructuring

The CPS does not intend to carry out any restructuring in 21/22.

## 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.

### Resource DEL

Ring fenced budgets		Difference (+/-) Compared to final budget last year (Supplementary Estimate 2020-21)		Difference (+/-) Compared to original budget last year (Main Estimate 2020-21)	
Amounts sought this year (Main Estimate 2021-22)		£ m	%	£m	%
Depreciation	£17.380m	£11.249m	183.5%	£8.249m	90.3%

## 2.4 Changes to contingent liabilities

There is no change to Contingent Liabilities.

## 3 Priorities and performance

### 3.1 How spending relates to objectives

CPS's expenditure under subheads A, B and C in the Estimate is in support all the department's key objectives:

- Delivering high quality casework
- Improving public confidence
- Supporting the success of our people
- Developing strategic partnerships
- Improving digital capability

## 3.2 Measures of performance against each priority

As a non-ministerial department, the CPS is not covered by a single departmental plan. However, we do publish an annual business plan which sets out the department's focus against each of five strategic objectives: delivering high quality casework; improving public confidence; supporting the success of our people; developing strategic partnerships and improving digital capability. For each of these objectives, the CPS is continuing the work started in previous years in line with our published strategy.

Our Key Performance Priorities and means of achieving them are as follows:-

### **High Quality Casework**

The CPS aims to use legal expertise; casework quality and collaboration across the criminal justice system to keep the public safer by ensuring:

- The right person is prosecuted for the right offence
- Cases are progressed in a timely manner
- Cases are dealt with effectively
- The quality of our casework is enhanced through partnership working

### **Public Confidence**

The CPS aims to ensure we work with partners to serve victims and witnesses and uphold the rights of defendants in a way that is fair and understood by all communities by ensuring:

- Victims and witnesses have a fair experience interacting with us, regardless of outcome
- We understand how best to serve our diverse communities
- We are a leading voice in ensuring defendants are treated fairly by the CJS
- The public understand our value

### **Success of our People**

The CPS aims to support the success and wellbeing of our people and enable everyone is able to thrive by ensuring:

- All parts of our workforce are diverse and inclusive
- Our people have the skills and tools they need to succeed
- Our supportive culture promotes wellbeing
- Our people lead with our values

### **Strategic Partnerships**

The CPS aims to be a leading voice in cross-government strategies and international cooperation to transform the criminal justice system by ensuring:

- We lead on futures thinking to understand cross-CJS issues
- We influence cross-CJS change through trusted relationships
- We advise Parliamentarians and Ministers on the operational implications of law and policy
- We deliver justice across borders through effective international collaboration

## **Digital Capability**

The CPS aims to invest in digital capability to help us adapt to the rapidly changing nature of crime and improve the way justice is done by ensuring:

- We have confidence in the security of our systems
- We use data to drive change
- We innovate, including with emerging technology
- We are proactive in investing in our digital capability

## 4. [Other information](#)

### 4.1 [Additional specific information required by the select committee](#)

No additional information has been requested by the Select Committee

## 5. [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 memorandum has been approved by the additional Accounting Officer, Rebecca Lawrence and, Steve Buckingham, Chief Finance Officer.

Rebecca Lawrence

Additional Accounting Officer

Crown Prosecution Service

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# Crown Prosecution Service

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## Introduction

1. This Estimate provides for expenditure by the Crown Prosecution Service (CPS).
2. It covers the administrative, operational and capital costs incurred by the CPS in prosecuting criminal cases in England and Wales.
3. It provides information relating to a budget transfer from the Foreign, Commonwealth & Development Office Conflict Security and Stability funding to the CPS.
4. It provides information relating to a budget transfer from the Foreign, Commonwealth & Development Office for the platform charges to the CPS.
5. It provides information relating to a budget transfer from HMRC's Illicit Excise Tobacco Fund and from HMRC's Tax Crime Resourcing Fund to the CPS.
6. It provides information relating to a budget transfer to Cabinet Office for the Funding for Civil Service Live 2021 from the CPS.
7. It provides information relating to a budget exchange due to the court case backlog caused by the ongoing Covid-19 pandemic
8. The Crown Prosecution Service Annual Report and Accounts 2020-21 will contain further details.



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## Part I

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	Voted	Non-Voted	Total
<b>Departmental Expenditure Limit</b>			
Resource	675,656,000	-	675,656,000
Capital	6,205,000	-	6,205,000
<b>Annually Managed Expenditure</b>			
Resource	5,950,000	-	5,950,000
Capital	500,000	-	500,000
<b>Total Net Budget</b>			
Resource	681,606,000	-	681,606,000
Capital	6,705,000	-	6,705,000
<b>Non-Budget Expenditure</b>	-		
<b>Net cash requirement</b>	<b>664,481,000</b>		

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Amounts required in the year ending 31 March 2022 for expenditure by Crown Prosecution Service on:

### **Departmental Expenditure Limit:**

#### Expenditure arising from:

Administrative costs including the hire of agents; prosecution costs; costs of confiscating the proceeds of crime; capacity building in the Criminal Justice System; support of voluntary sector organisations within the Criminal Justice System; and associated depreciation and any non-cash costs falling in DEL.

Governmental response to the coronavirus Covid-19 pandemic.

#### Income arising from:

Costs awarded to CPS in court; the Recovered Assets Incentivisation Scheme; refund of costs for seconded staff; letting, disposal, vacation or occupation of property or accommodation; collaborative working with partner organisations; shared services; the Access to Work Scheme; and other administrative income.

### **Annually Managed Expenditure:**

#### Expenditure arising from:

Write-offs and changes in allowance for irrecoverable debts; provisions and other non-cash costs falling in AME.

**Crown Prosecution Service** will account for this Estimate.

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	<b>Voted Total</b>	<b>Allocated in Vote on Account</b>	<b>Balance to complete or surrender</b>
<b>Departmental Expenditure Limit</b>			
Resource	675,656,000	284,110,000	<b>391,546,000</b>
Capital	6,205,000	1,260,000	<b>4,945,000</b>
<b>Annually Managed Expenditure</b>			
Resource	5,950,000	2,678,000	<b>3,272,000</b>
Capital	500,000	-	<b>500,000</b>
<b>Non-Budget Expenditure</b>	-	-	-
<b>Net cash requirement</b>	<b>664,481,000</b>	<b>281,261,000</b>	<b>383,220,000</b>

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## Part II: Resource to cash reconciliation

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	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
<b>Net Resource Requirement</b>	<b>681,606</b>	<b>621,849</b>	<b>557,698</b>
<b>Net Capital Requirement</b>	<b>6,705</b>	<b>2,800</b>	<b>205</b>
<b>Accruals to cash adjustments</b>	<b>-23,830</b>	<b>-14,081</b>	<b>-6,972</b>
<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	-17,380	-6,131	-5,195
New provisions and adjustments to previous provisions	-6,450	-2,000	-655
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-	-5,950	-1,122
<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>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Of which:</i>			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
<b>Net Cash Requirement</b>	<b>664,481</b>	<b>610,568</b>	<b>550,931</b>

## Part III: Note A - Statement of Comprehensive Net Expenditure & Reconciliation Table

£'000

	2021-22 Plans	2020-21 Provisions	2019-20 Outturn
Gross Administration Costs	41,077	37,628	30,757
<i>Less:</i>			
Administration DEL Income	-500	-1,000	-1,055
<b>Net Administration Costs</b>	<b>40,577</b>	<b>36,628</b>	<b>29,702</b>
Gross Programme Costs	693,529	648,691	578,683
<i>Less:</i>			
Programme DEL Income	-52,500	-63,470	-50,687
Programme AME Income	-	-	-
Non-budget income	-	-	-
<b>Net Programme Costs</b>	<b>641,029</b>	<b>585,221</b>	<b>527,996</b>
<b>Total Net Operating Costs</b>	<b>681,606</b>	<b>621,849</b>	<b>557,698</b>
<i>Of which:</i>			
Resource DEL	675,656	613,899	556,042
Capital DEL	-	-	-
Resource AME	5,950	7,950	1,656
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	-	-	-
<b>Total Resource Budget</b>	<b>681,606</b>	<b>621,849</b>	<b>557,698</b>
<i>Of which:</i>			
Resource DEL	675,656	613,899	556,042
Resource AME	5,950	7,950	1,656
<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>	<b>681,606</b>	<b>621,849</b>	<b>557,698</b>

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## Part III: Note B - Analysis of Departmental Income

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	2021-22 Plans	2020-21 Provision	2019-20 Outturn
<b>Voted Resource DEL</b>	<b>-53,000</b>	<b>-64,470</b>	<b>-51,742</b>
<i>Of which:</i>			
Administration			
Other Income	-500	-1,000	-1,055
<i>Of which:</i>			
A Administration Costs in HQ and on Central Services	-500	-1,000	-1,055
Total Administration	-500	-1,000	-1,055
Programme			
Other Grants	-	-	-18,217
<i>Of which:</i>			
B Crown Prosecutions and Legal Services	-	-	-18,217
Other Income	-	-	-2,716
<i>Of which:</i>			
B Crown Prosecutions and Legal Services	-	-	-2,716
Taxation	-52,500	-63,470	-29,754
<i>Of which:</i>			
B Crown Prosecutions and Legal Services	-52,500	-63,470	-29,754
Total Programme	-52,500	-63,470	-50,687
<b>Total Voted Resource Income</b>	<b>-53,000</b>	<b>-64,470</b>	<b>-51,742</b>

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## **Part III: Note C - Analysis of Consolidated Fund Extra Receipts**

No CFER income or receipts are expected in 2021-22 or 2020-21. No CFER income or receipts were received in 2019-20.

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## Part III: Note D - Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The following individuals are responsible for the expenditure within this Estimate:

**Accounting Officer:** Max Hill

**Additional Accounting Officers:** Rebecca Lawrence for sections A, B and C

Max Hill has personal responsibility for the proper presentation of the department'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 (FRM), 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 safeguarding assets, are also set out in Chapter 3 of Managing Public Money.

In accordance with Managing Public Money requirements, the relationship between the Principal Accounting Officer and Additional Accounting Officer together with their respective responsibilities, is set out in writing.