CCRC

Criminal Cases Review Commission

# **ANNUAL REPORT** AND ACCOUNTS 2025 to 2026

HC 448

# Criminal Cases Review Commission
# Annual Report and Accounts 2025 to 2026

## For the period 1 April 2025 to 31 March 2026

Report presented to Parliament pursuant to paragraph 8(3) of Schedule 1 to the Criminal Appeal Act 1995.

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# Contents

# 1 Performance report

The performance report of the Criminal Cases Review Commission (CCRC) is divided into two parts.

Part 1 provides an overview of our performance between 1 April 2025 and 31 March 2026, outlining our progress finding, investigating and referring to the appellate courts potential miscarriages of justice in England, Wales and Northern Ireland.

Part 2 of the report is an in-depth analysis of our performance against key performance indicators (KPIs) and financial statements, as well as a list of all referrals and court decisions related to CCRC referrals.

# Overview

## Chair's foreword

The work of the CCRC has continued to grow. With 1800 applications this year, it has referred more cases to the appeal courts, not quite its highest number ever, but a strong effort. We have developed a thematic approach to some casework. There is a Special Progress Group to accelerate work on Imprisonment for Public Protection (IPP) sentence cases and ongoing work on joint enterprise cases. We are liaising with the Grooming Gangs Inquiry and with multiple police investigations to ease the path to the Commission for victims who received convictions whilst being exploited by men from whom they should have been protected. As well as referring individual cases to the courts, the CCRC must point out when its work suggests that serial injustices are being caused, so that government and the courts can consider whether law or procedure needs to change.

We are led by our expert Commissioners who both participate in our governance and take all the casework decisions. During the year, four Commissioners joined the Board to replace three who had given long-service. Six new Commissioners have been inducted into casework, and I expect one of them to join the Board soon.

We welcomed our new Independent Non-Executive Director (INED), Jackie Mann, in February to join Mark Oldham, our only other current INED. The two play a brilliant role as independent critical supporters.

It has been a year of change in the senior leadership team, as Amanda Pearce our casework director became Chief Executive for almost a year, before handing that role on to Tracey Calleia, our new interim Chief Executive. Tracey has made a powerful start in the new role and Amanda is owed great gratitude for the way in which she combined two jobs for many months, managing each of them exceptionally well.

A working group has rewritten all the template letters, so that they have a friendlier tone and are clearly written. Earlier ones had a dismissive edge, which poorly represented the Commission's commitment. Work has started too on similar improvements to template Statements of Reason (SORs).

We have reached out to the charities working in the miscarriage of justice field, all of whom seem keen to work with us and most of whom have joined a stakeholder group. It can be an exceptionally powerful combination when the CCRC works on an applicant's case with a charity. We are regular invitees to the All-Party Parliamentary Group on Miscarriages of Justice. A senior Case Review Manager (CRM) has attended once to discuss IPPs, his area of expertise. I have presented on the current outlook for the Commission, and the Group has arranged to visit us in Birmingham in the autumn.

We ran an event, featuring a number of successful case stories, to show the police officers, who attended from many of our police forces, and who handle our applications for information, how speedier responses can help to get people's freedom.

The CCRC does outreach of a different kind, visiting prisons to explain our services to those who are likeliest to need them. I went with the team to Styal Women's Prison. The data suggests, and the grapevine is sure, that women (particularly ones on short sentences) are less likely to appeal. However, unjust convictions can have lifelong effects. We explain our role as the place of last resort and point them to materials that might help them to appeal on their own, if they wish to take that first step. We also advertise on Prison Radio and in Inside Time, the prison newspaper.

The last leadership changed the CCRC's contracts into ones for total home working. Many of our staff have told me that they would like more face-to-face contact with colleagues. Since I arrived, I have been concerned that our caseworkers deal with serious sexual abuse, grooming and gangland violence, alone at home, with no co-worker to talk to, or with whom to download their stress. Our staff do talk on Microsoft Teams, but newer employees have said that it is hard to ask for advice from someone they have never met in person. We have doubled the number of staff days, when everyone comes to the Birmingham Office. Tracey Calleia, our new interim CEO, works there more or less fulltime, and the Senior Leadership Team meets there in person and welcomes staff to join it. We have set up one regional hub, in Manchester, with others planned nationwide. Tracey, Amanda and I brought all the staff in the Manchester area in to meet us and each other, and to appreciate how easy it would be to work there from time to time, if they want to do so. We have commissioned alterations to the current office space, to provide a presentation area so that we can have more live training and update events in-house, rather than online.

We were pleased to welcome Lord Justice Andrew Edis, Vice President of the Court of Appeal Criminal Division, and the Registrar of Criminal Appeals, Alix Beldam, for a visit to the office to meet some of our staff and hear about the typical work that we do on appeal cases. Our then Minister Alex Davies-Jones also came to Birmingham on a staff day, when she was able to meet a host of our staff. Our two longest-serving members of staff thoroughly enjoyed attending a Royal Garden Party at Buckingham Palace in June.

I was required by the Lord Chancellor, on my appointment, to undertake a comprehensive review of the CCRC and began the process almost at once. Where I required specific expertise, the Ministry of Justice family lent me the right people to ensure that every department sustained high quality scrutiny. I have worked on questions of Governance and the Commissioner role, and I have benefitted from the input of the current, and many former Commissioners and most of the CCRC's earlier Chairs, as well as the current staff. There is a considerable literature on the CCRC, particularly its early stages, and I believe I have read it all.

At the heart of the CCRC is, of course, its casework. It has no other purpose. I was surprised to find that no inspection had ever been carried out of the CCRC's applicant casework. It has existed for very nearly 30 years and no external eyes have ever been cast over how the casework is organised, to what standards it is done, what are the skills available from the staff, how strong is the management, what assurance is incorporated into its methodologies, and what are the processes used. Every other criminal justice agency (except HMCTS) is – rightly – regularly and rigorously inspected.

The errors in the Andrew Malkinson case made an urgent deep dive into that casework function imperative.

What was required was an established criminal justice inspectorate with a mature casework methodology. As Solicitor General I had superintendence of the Crown Prosecution Service Inspectorate – though not of its current personnel – and I knew that it was meticulous yet had an approach of 'inspecting to improve.' I approached the Chief Inspector last August and he agreed to inspect the CCRC's casework on a fully fee paid basis during January 2026. The team has just reported.

I am pleased to say that in all 60 sample cases examined, the inspectors found that our casework teams had reached sound conclusions in their recommendations to Commissioners about whether the case should be referred or not.

The Inspectors also found staff at every level committed to the organisation's work.

**'A commitment to doing the right thing and leaving no stone unturned is tangible when engaging with staff across the organisation.'**

However, they made clear that the CCRC needs to harness this commitment by urgently improving quality assurance, which they found to be inconsistent and lacking structure.

The Chief Executive and I have met with casework staff in recent weeks, as the results of the inspection began to emerge, and together we have developed a 'Plan for Change' which will capture this serious issue of improving assurance. It will also tackle the six major recommendations, which the inspectors believe should be achievable within the next year. The Commission's intention is that all of those recommendations should be done in the time suggested and that all 34 will be implemented. The Report is available on HMCPSI's website, and the Plan for Action is available on the CCRC's site.

This inspectorate report is at the core of my Review, but there is more on which to reflect. I hope to send my report to the Lord Chancellor by the summer recess.

Meanwhile, let me underline how right HMCPSI were to find that everyone they met at the CCRC was fully committed to its purpose. Every member of our staff and every Commissioner shares commitment to the rigorous investigation of miscarriages of justice. I want to thank every one of them for their hard work and resilience over this last year.

**Dame Vera Baird**,
Chair
08 July 2026

# Chief Executive's introduction

The year 2025 to 2026 was an exceptionally busy year for the CCRC. We received our highest application intake ever, 300 more cases than last year, and made our third highest number of referrals, a 45% increase on last year.

We welcomed a new interim chair, Dame Vera Baird KC, whose strong leadership has initiated positive changes that have strengthened the CCRC's impact. We also welcomed, a new independent non-executive director, 15 new members of staff including 4 new casework administrators, 2 new case review managers, 3 interns, a new head of investigations, a new forensic science and expert evidence adviser, and we prepared for the arrival of six new commissioners who joined us in April 2026. I took over as interim CEO in July 2025, retaining at the same time my role as Casework Operations Director. I was delighted, therefore, to welcome our new Interim CEO, Tracey Calleia, in March 2026.

Above all, we have continued to pursue our fundamental purpose of finding, investigating and referring potential miscarriages of justice. Our Thematic Opportunities Programme, which we initiated in March 2024, led to a considerable programme of work in relation to sentences of IPP (you can read more on page 23). Our work in relation to victims of trafficking has continued, and we have been liaising with the Ministry of Justice (MOJ) in relation to recommendation 3[1] of Baroness Casey's National Audit on Group-based Child Sexual Exploitation. You can find out more about our thematic work, including our Forensic Opportunities Programme, on our website [https://ccrc.gov.uk/special-projects/](https://ccrc.gov.uk/special-projects/).

Our work on Post Office cases has also continued, with three pre-Horizon cases referred to the Court of Appeal.

In October 2025, we ran an awareness event for law enforcement, aimed at improving the speed of responses to our section 17 notices (where we use our statutory power to request information from a public body) and sharing lessons from our casework. We plan to build on this in the coming year by improving our section 17 escalation process and by identifying an effective mechanism for circulating good practice and lessons learned from our reviews to law enforcement and other CJS agencies to prevent future miscarriages of justice.

1 Recommendation 3: Review the criminal convictions of victims of child sexual exploitation. Quash any convictions where the government finds victims were criminalised instead of protected.

We have continued to develop a programme of continuing professional development for our casework staff. This will be underpinned by a training needs analysis in 2026, which builds on the development of our competency framework. Our casework administration team have monthly training sessions, and our case review managers have benefited from sessions on topics ranging from forensic science and DNA to statistics, legal updates and victim trauma, with external speakers including Professor David Spiegelhalter and Zoe Lodrick. We also ran the first cohort of our new four-day CCRC review manager course developed in collaboration with the College of Policing.

The first ever inspection of the CCRC's casework commenced in January. HMCPSI published their report on 2 July 2026. I welcome their conclusion that we reached the right outcome in all the cases that they looked at, and their recommendations to help us assure the quality of our casework and ensure that we reach those outcomes by the most direct route, without delay. I am pleased that HMCPSI recognised the enthusiasm, commitment, and dedication of everyone at the CCRC. Those qualities will help us to meet the challenge of implementing the necessary changes, at a time of increased demand for our services, so that we can best serve those who need our help.

I wish to thank all my colleagues at the CCRC for their determination, their hard work, their resilience, and their passion for finding potential miscarriages of justice.

**Amanda Pearce**
Interim CEO
1 July 2025 to 16 March 2026

# Addendum to Chief Executive's Introduction

Having taken up the position of Interim Chief Executive on 16 March 2026, I want to formally acknowledge the dedication and hard work demonstrated by all staff across the CCRC during what has been an exceptionally busy and demanding year. I would also like to extend my sincere thanks to Amanda Pearce for her leadership in covering this role prior to my arrival, particularly during a period of significant organisational change.

I look forward to working closely and collaboratively with colleagues at every level, and with the Chair, Dame Vera Baird, and the Commissioners, as we build on the progress achieved to date. Together, we will shape the next phase of the Commission's development and continue strengthening our impact and effectiveness.

**Tracey Calleia**
Interim Chief Executive

# The CCRC in 2025 to 2026

## Applications

**1,841** applications received, up from **1,541** the year before, a **19.5%** increase

**1,463** cases completed, compared to **1,480** in 2024 to 2025

**1,011** passed for full investigation, up from **808** the previous year

## Referrals

**45** Cases referred for Appeal

up from **31** referrals, a **45%** increase on the number we referred last year

## Appeals Heard

**28**

**22** appeals allowed

**6** appeals dismissed

**1,516** cases being worked on up from **1,137** at the end of March 2025

## Our people

**128** total staff, up from **124** in March 2025

**17.2%** Staff from ethnic minority Backgrounds up from **16.9%** in March 2025

Declared as Male **49**

Declared as Female **79**

## Applicants

**1,075** applicants in custody, up from **926** the year before

**105** applicants under the age of 25, down from **116** in 2024 to 2025

**381** applicants from ethnic minority (previously BAME)

# Introduction to the CCRC: who we are and what we do

## Our powers and investigations

We are the only public body, in England, Wales and Northern Ireland, with statutory responsibility for investigating alleged miscarriages of justice, after all appeals have failed.

We were established under section 8 of the Criminal Appeal Act 1995 to investigate cases where someone still maintains they were wrongly convicted or incorrectly sentenced after they have exhausted their normal rights of appeal. We CANNOT investigate cases until all appeal rights have been used up, since we must not usurp the role of the Courts. It is very rarely possible but only if there are very unusual exceptional circumstances for us to do so. (Despite this 40% of all our applications have come from people who could, and should, appeal directly to the courts, causing a huge burden of work for our staff to deal with, which is outside our working remit.)

We have the power to refer a case back to an appeal court if we consider that there is a real possibility the court will quash the conviction or reduce the sentence. If a case is referred, it is for the appeal court to make the decision whether to quash the conviction or reduce the sentence. We usually receive around 1,500 applications for review, each year, but in 2025 to 2026 we received 1,841 applications, 300 more than the year before and over 200 more applications than we have ever received in a single year before.

**Table 1** CCRC powers in the Criminal Appeal Act 1995

| Section | What the CCRC has the power to do |
|---|---|
| **9–13** | Refer a conviction or sentence if there is a real possibility it would not be upheld were the reference to be made |
| **14** | Certify a question to the Court of Appeal |
| **16** | Recommend or help in an application for the royal prerogative of mercy |
| **17** | Obtain any material from any public body |
| **18A** | Apply to court for any material held by a private body |
| **19** | Require the appointment of an investigating officer |
| **21** | Take any steps we consider appropriate to help us in exercising our functions, including undertaking inquiries and obtaining statements, opinions and reports |

## Strategic risks

Our major threats include maintaining the quality of our casework decision-making under sustained workload and staffing pressures (including the risk of serious casework error), having sufficient casework capacity and capability through successful recruitment and retention, and protecting our systems and information from cyber incidents, data leakage or physical loss. We also recognise the reputational impact that can arise from high-profile and complex casework and from delivery risks in key programmes. We will be judged on our delivery against the recommendations of the HMCPSI review (see pages 24 -26 for further detail).

We manage these and other risks through a formal risk management process operated across the organisation. This includes the regular updating and monitoring of our risk register, and the oversight provided by our Audit and Risk Assurance Committee, which meets quarterly, chaired by one of our independent non-executive directors.

## Going concern

We are an independent, non-departmental public body funded by way of a grant-in-aid (a cash grant) from the MOJ. The grant-in-aid funding allows us to maintain our independence from the government and other parts of the criminal justice system, including the courts, the police and the prosecution.

In common with other public bodies, the CCRC's liabilities are expected to be met by future funding from MOJ, out of supply and income approved annually by Parliament. There is no indication that future sponsorship by MOJ will not be forthcoming, and as a result it is deemed appropriate to adopt the going concern basis for the preparation of these financial statements.

## Financial review

In 2025 to 2026, the net expenditure for the year was £10.574 million (compared to £9.020 million in 2024 to 2025). The statement of financial position on 31 March 2026 showed a total negative taxpayers' equity of £3.369 million (compared to £3.546 million in 2024 to 2025).

This reflects the inclusion of liabilities falling due in future years which, to the extent that they are not to be met from other sources of income, may only be met by future grants-in-aid from the MOJ. This is because, under the normal conventions, such grants cannot be issued in advance of need.

## Governance framework

Parliament

Ministry of Justice

Framework agreement

Body corporate

CCRC board

Sub-committees

More detail on the governance of the organisation can be found in the governance section – pages 45 to 56.

The CCRC board is supported in delivering its objectives by the Audit and Risk Assurance Committee, the Long-Running Cases Review Committee, and the Remuneration Committee. Any matters escalated by sub-committees would be discussed at the next available board meeting. The chief executive, two directors and other senior members of staff form our senior leadership team, which meets at least monthly to ensure operational effectiveness and monitor performance. We consider that, given the size of the organisation and its core purpose, this number of committees provides for good governance arrangements. However, we are intending to review the focus of the Long Running Cases Committee, with greater emphasis on the scrutiny of fewer cases. Ad-hoc committees are established as required.

## Strategic priorities and outlook

The CCRC Corporate Plan 2023 to 2026, agreed by the board in March 2023, is built around three strategic priorities:

- **People** – being an employer of choice
- **Communication** – enhanced engagement with applicants and stakeholders
- **Excellence** – continuously improving how we work

These priorities have remained appropriate throughout the year and continue to provide a clear framework for delivering the CCRC's statutory purpose, supporting performance delivery, and contributing to the MOJ's objective of providing swift access to justice. During the coming year we will have a strong focus on delivering the HMCPSI recommendation, where the focus remains on continually improving how we work.

## People

Ensuring sufficient skilled resource remains one of the most significant challenges for the CCRC, particularly in the context of sustained increases in application volumes. During the year, there has been substantial progress in strengthening casework capacity. By January 2026, overall casework capacity had increased by more than a quarter compared with the start of the corporate plan period in April 2023.

Recruitment of Commissioners has taken longer than anticipated, reflecting the complexity of the appointments process, but new Commissioners took up post in April 2026. Until this capacity is fully in place and new staff are operating at full effectiveness, workforce resource will remain a key organisational risk.

## Communication

Improving awareness and understanding of the CCRC's role continues to be central to ensuring access to justice. During the year, the CCRC further strengthened its engagement with people in custody through prison visits, staff training, printed materials and digital content via prison intranets. Applications from people in custody continued to increase, and engagement covered a wide range of establishments.

While awareness of the CCRC continues to rise, the proportion of applications that do not meet the statutory test for referral has remained broadly unchanged. Improving the quality, accessibility and effectiveness of communication with applicants therefore remains an important area for further development.

## Excellence

The excellence priority has focused on embedding continuous improvement across both casework processes and corporate services. During the year, the CCRC continued to develop and embed its Quality Management System, expanding the range of documented processes and strengthening internal assurance activity. During the next reporting year, we will also be strengthening our approach to casework quality assurance as a result of the findings in the HMCPSI inspection. This will transition us from a system primarily focused on procedural compliance to one that provides a more rigorous and forensic assessment of the quality of reasoning and decision-making.

The Knowledge Management Platform, identified as a key enabler in the corporate plan, was implemented and rolled out to casework teams. This has improved access to specialist knowledge and supported collaboration, with ongoing work to understand usage and realise further benefits. Building on this progress ,we will undertake a comprehensive training needs analysis for all casework staff to identify and address any gaps in knowledge and skills. This will continue to equip our casework teams with the skills and knowledge required to consider the applications that we receive.

The CCRC also continued to strengthen its use of management information, supported by enhancements to the Case Management System and the wider development of operational performance indicators. This has improved visibility of demand, performance and operational constraints, supporting more informed decision making.

## Outlook

As the current corporate plan concludes, the CCRC is operating in a period of transition. Application volumes remain high, a comprehensive organisational review is underway, and wider external developments – including the Law Commission's work on criminal appeals – are expected to shape the future operating environment.

In light of this, the board has agreed that it would not be appropriate to finalise a new multiyear corporate plan until the outcomes of the Chair's review are known.

Key areas of focus in the coming year include embedding new casework and commissioner capacity, completing the delivery of improvement activity arising from external reviews, responding to reform proposals, and further strengthening quality assurance, governance and performance management arrangements. This approach will enable the CCRC to remain focused on its statutory role and strategic priorities, while ensuring that future plans are informed by evidence, learning and a clear assessment of the challenges ahead.

# Performance analysis

This section represents an analysis of our performance against KPIs, and discussion of our casework during the year.

We discuss a selection of our work and the developments we have delivered during the year.

The tables on pages 107 to 112 of this report detail all the cases we referred and all of the references that the courts decided in the last year.

Detailed tables showing our performance against our KPIs over the past three years can be found at the end of the report on pages 113 to 122.

**In 2025 to 2026, we received:**

| | |
|---|---|
| **367** | applications from people convicted in the magistrates' court in England and Wales |
| **1,385** | applications from people convicted in the Crown Court in England and Wales |
| **45** | applications from people convicted in Northern Ireland |
| **1** | application from people convicted in the Court Martial |
| **0** | directions from the Court of Appeal to carry out investigations on their behalf |
| **0** | requests from the Secretary of State for Justice in relation to the Royal Prerogative of Mercy |
| **43** | with insufficient data |

# Performance through the year

## Applications received

Between 2012 and 2023, our average annual intake was just over 1,400 applications. Our average over the last three years was 1,670 applications.

This year, we received 1,841 applications. This is more than we have ever received in a single year since starting work in April 1997.

The rising number of applications has had an impact on the pace of our reviews because our staffing levels have not increased as quickly as our intake.

## No appeal cases

41.2% of applicants in 2025 to 2026 had not exhausted the normal appeal process. We call these no-appeal cases and we can only refer them to the courts if there are, very rarely found, exceptional circumstances which justify doing so.

We triage no-appeal applications to identify those where there might be exceptional circumstances. In 2025 to 2026, 267 no-appeal cases, of which 189 were guilty pleas in the Magistrates' Court where no appeal is possible, had potential exceptional circumstances and were subject to a more detailed review. 435 were completed at the triage stage.

The HMCPSI report has identified the need to produce specific timeliness data for no appeal applications to ensure that cases taking longer than 30 days are addressed. This work will form a part of our action plan.

## Cases completed

During the year, we completed our review and investigation of 1,463 cases (798 at the triage stage, 665 following a detailed review). This is marginally less than the previous year, when we completed 1,480 cases.

## Cases referred

This year we made 45 references to the Court of Appeal and Crown Court. This is a 45% increase on the previous year when we referred 31 cases and, since starting work in 1997, we have only referred more cases on two occasions. 6.8% of all closed review cases were referred to the appeal courts.

# Key performance indicators

## KPI 1a: Proportion of all cases closed within 12 months

This KPI measures the time from receiving an application to issuing a final decision. We aim to complete 85% of all cases within 12 months of receiving an application.

In 2025 to 2026 we completed 76.2% of all cases within 12 months (80.6% custody, 70.4% liberty). This is lower than last year (where 81% of cases were completed within 12 months) and reflects our increasing workload.

If we separate out the 96 Long-Running Cases that we completed in 2025 to 2026, we completed 81.6% of the remaining cases within 12 months.

## KPI 1b: Proportion of review cases closed within 12 months

We also measure the proportion of review cases which are completed within 12 months of receipt. Review cases are those which are allocated to a case review manager for a full investigation.

We aim to complete 70% of review cases within 12 months of receipt. In 2025 to 2026 we completed 49.4% of review cases within 12 months (53.8% custody, 44.8% liberty). This is lower than last year (61.5% in 2024 to 25) and reflects our increasing workload.

## KPI 1c: Proportion of triage cases closed within four months

Triage cases are either no-appeal cases where there are no exceptional circumstances, or reapplication cases where nothing has changed and there is nothing that requires further investigation. Our target is to complete 80% of triage cases within four months of receipt.

In 2025 to 2026, we completed 69.9% of triage cases within four months (74.2% custody, 63.0% liberty). This is lower than last year (77.7% in 2024 to 25) and reflects our increasing workload.

## KPI 2: Average duration of a review

The duration of a review relates to the amount of time from a review case being allocated to a case review manager to a decision being made.

In 2025 to 2026, reviews lasted an average of 46.3 weeks (47.3 weeks custody, 45.0 weeks liberty).

This is longer than last year when it took 44.4 weeks to complete a review case.

## KPI 3: Long-running cases

A long-running case is one which has been under review for two years or more. Our aim is to have no more than 40 long-running cases. At the end of March 2026, we had 101 long-running cases under review, 12 less than at the end of March 2025. Although the number of long-running cases is higher than our target, this year fewer cases have gone into the long-running time frame and we have fully completed more formerly long-running cases.

Cases may be long-running for a number of reasons, often relating to legal complexity, detailed investigations, or expert and forensic evidence. Our long-running cases committee monitors progress and aims to intervene where delay is caused by our own processes or performance.

We are reviewing the effectiveness of the Long Running Cases Committee who have oversight of this performance measure. A revised approach will be implemented and reviewed. The Commission seeks to adopt a more targeted, risk-based approach to these cases.

### Steps we are taking to improve timeliness

In April 2026, six new commissioners joined the CCRC. This will help to reduce the amount of time that cases wait for a decision maker.

We are also recruiting additional case review managers. This will help to reduce the number of cases for which each case review manager is responsible, helping them to work more frequently on each case.

We are also piloting a new approach to no-appeal cases. Instead of distributing them to all the case review managers, we have created a small, dedicated team to triage our no-appeal cases. This will help to alleviate the pressure on case review managers' portfolios.

In addition, we are trialling a paralegal role to support case review managers.

In 2025 to 2026, less than 7% of applicants to the CCRC were legally represented. In our early engagement pilot, we aim to have a conversation with unrepresented applicants at an early stage of our review. This could be a telephone conversation, a video call or, where necessary, an in-person visit.

This will give us our best chance of fully understanding our applicant's cases at the earliest stage.

## KPI 4: Cases re-opened in the last 12 months

Cases may be re-opened as a result of complaints, pre-action correspondence and claims for judicial review, internal quality assurance, and post-closure correspondence.

In 2025 to 2026 we re-opened five cases, compared to the 4 cases that we reopened in 2024 to 2025.

### Judicial reviews 2025 to 2026

A decision taken by the CCRC may be judicially reviewed in the Administrative Court but though there was correspondence exchanged in 25 cases last year, it was the sixth year on the run in which the court did not grant consent for any of them. Four claims exist and await decision.

During the year 2025 to 2026, correspondence was exchanged under the pre-action protocol for judicial review in 25 cases. Two cases were reopened at this stage. In the same period, we were the subject of seven claims in the Administrative Court. In two cases, claimants did not follow the pre-action protocol. As of 31 March 2026, two of the seven claims had been determined in the CCRC's favour, one claim was withdrawn by consent and four are awaiting decision.

## KPI 5: Complaints upheld

**Table 2**

| | |
|---|---|
| Complaints received | 67* |
| Average working days to triage and acknowledge | 4 |
| Complaints closed | 56† |
| Average working days to provide a substantive response | 47 |
| Complaints upheld (including partially) | 5 |
| Upheld percentage rate | 9% |

*This represents a 29% increase from 2024 to 2025, when 52 were received, and a 56% increase from 2023 to 2024.
†This represents a 10% increase from 2024 to 2025 when 51 were closed.
‡This represents a decrease from 2024 to 2025 when 17.5% of incoming complaints were upheld, and is below the KPI target of 12.5%.

## Delivering the Henley Review recommendations

We have made further progress this year in embedding the changes we have made in response to the recommendations.

a. That all cases with the possibility of DNA opportunities should be looked at again.

Our Forensic Opportunities Programme (FOP) is currently looking at all cases where the applicant was convicted of rape or murder (or inchoate versions of those offences) before 1 January 2016 and where the identity of the offender is disputed. Completing this phase (rape or murder cases) is dependent on funding until 2030 and the decision to widen the scope will be reassessed closer to then if the programme remains funded and on track.

We originally identified 5,467 cases from our case management system. That number increased to 5,695 following work to improve the quality of data retained on some of our earliest cases. 55% of those cases were excluded on the basis that there was no challenge to the identity of the alleged offender. The excluded cases involved defences such as self-defence or diminished responsibility in murder cases, and consent in rape cases.

2,553 cases were passed to phase 2 of the programme, where our FOP team examine each case to identify potential forensic opportunities. By the end of 2025 to 2026 the team completed their review of 728 cases. 69 assessments resulted in inquiries, ranging from seeking further material to initiating forensic testing. So far, three cases have produced new forensic evidence. In these cases, some of the results do not assist the applicant, and the new evidence lends support to the original conviction. If it might support the applicant, the case will be reopened so that the new evidence can be assessed alongside the rest of the evidence in the case.

At 31 March 2026, there were 1827 phase 2 assessments outstanding. We aim to complete 400-600 per year over the next four business years.

b. That the CCRC should compile for independent scrutiny, a list of all the cases that were identified as part of the internal review process following the Nealon case, setting out in sufficient detail the further investigation steps taken and decisions made in relation to these cases.

As we reported last year, the Nealon case was an earlier DNA case referred by the CCRC to the Court of Appeal following two reapplications. We have found no record of an internal review of cases following the Nealon decision. We have concluded that no such work was undertaken. Our response to recommendation 'a', above. will, however, encompass cases that might have been captured by an internal review post-Nealon.

c. That all CCRC staff should be provided, annually, with comprehensive training on how to interpret DNA evidence, including partial profiles, and limited DNA components in the context of other results.

In 2025 to 2026, we recruited a new forensic science and expert evidence adviser. We also delivered mandatory DNA training for all casework staff, building on the DNA training delivered in the previous year. Annual DNA training is now part of our programme of continuous professional development, and is monitored by the Casework Training Group, which has a record of all training sessions delivered. The organisational development partner (ODP) monitors attendance and ensures that mandatory training is completed by all relevant staff.

d. That training is provided to all CCRC staff to ensure that the test that should be applied to cases, particularly involving DNA evidence, is properly understood.

During 2025 to 2026 we delivered further mandatory training on the real possibility test.[2] Regular training on analysis and real possibility is part of our annual programme and is monitored in the same way as the DNA training referenced above. We are currently undertaking a training needs assessment to ensure all caseworkers are at their best.

2 The real possibility test is the test that should be applied by the CCRC in deciding whether a case should be referred, as laid out in Section 13 of the Criminal Appeal Act 1995.

e. That if it is decided not to obtain the police file, a full written justification for the reasons not to obtain it is set out on the case record document, both when the decision is first made but also at the end of consideration of the application if the decision is made not to refer the case.

We reported last year that we had updated our template documents to require case review managers and commissioners to record an explicit decision regarding the police file.

Since then, we have also updated our internal guidance on police material, and the first two cohorts of case review managers have completed the four-day CCRC review manager training programme that we developed in collaboration with the College of Policing. A third cohort is booked for 4 December 2026, with further cohorts in Spring 2027 and Autumn 2027. This will be repeated when needed for new staff.

f. That in future, following any decision not to refer a case, consideration should be given to whether any recommendations can be made for future work which might result in a different decision being made.

We reported last year that we had updated our case management system to require case review managers to identify cases which may benefit from being revisited.

This year we have worked with the Forensic Information National Database Service to make changes to the National DNA Database, which will allow us to flag our interest in unidentified crime scene profiles, even where they are not CCRC-generated profiles. This will ensure that any future automated matches are notified to the CCRC as well as the original investigating force.

We are now working with the Home Office to secure direct access to the Police National Database so that we can flag cases where we are carrying out a review. This will ensure that we are notified of any relevant information which comes to light during or after we have completed our review.

g. The CCRC should always aim to be as collaborative as possible with the representatives of applicants.

To respond to this recommendation, we have updated our policies in relation to the case review process, communicating with applicants and further submissions. We have updated our casework guidance and standard operating procedures in relation to managing relationships with applicants and their representatives, provisional statements of reasons and further submissions, and case narratives and other case records.

We have updated our guidance to provide that we will always look at whether we should take responsibility for lines of investigation which applicants or their representatives ask for time to pursue. Compliance with this updated guidance is monitored as part of our quality assurance programme to ensure that the changes have been embedded in casework practice.

h. Group leaders should hold regular review meetings with their case review managers to ensure that progress is being made and to provide support and effective oversight of their work.

Casework oversight is a key part of the group leader role and the requirement for 1:1 meetings, as well as ensuring 10-month case scrutiny is laid out in our processes. These processes have been in place for a number of years.

Since the publication of the review, a sixth casework group has been introduced to enable better oversight of work. Alongside this, performance in this area forms a key part of the reporting at the quarterly performance meetings that monitor operational performance.

The need for a review of these arrangements formed a key part of the recommendations of the HMCPSI inspection into casework quality. The work to address these recommendations is underway.

i. The CCRC should be provided with more resources by government.

A bid for an additional £1 million for FOP setup was successful, with continued funding of £750,000 confirmed for 2026 to 2027. The CCRC's indicative budget for 2026 to 2027 includes an additional £1 million to support casework.

## Imprisonment for Public Protection

Imprisonment for Public Protection (IPP) and Detention for Public Protection (DPP) sentences were created by the Criminal Justice Act 2003, and were first used in 2005. Despite being abolished in 2012, there are a significant number of offenders who received an IPP or DPP sentence who are still in prison today.

If an offender was sentenced to IPP or DPP, the CCRC cannot refer the sentence to the appeal court just because they have subsequently been abolished. This is because they were lawful sentences at the time they were used.

In August 2025, however, we announced a project to consider applications for review of sentences of IPP and DPP.

The project was developed by our Thematic Opportunities Group following a series of Court of Appeal decisions to quash IPP sentences. In Williams [2024] EWCA Crim 6868, Hilling [2024] EWCA Crim 1729 and Sillitto [2025] EWCA Crim 868, the Court quashed IPP/DPP sentences because the sentencing judge had failed to attach the necessary importance to the age and maturity of the offender before passing sentence. The cases emphasise the importance also of considering the nature of any offences relied upon to establish a pattern of offending, and the requirement to consider alternative disposals which may be available, including extended sentences.

Between 1 September 2025 and 31 March 2026 we received almost 150 applications for review of IPP/DPP sentences. We are also revisiting previously closed applications for review of IPP/DPP sentences. Learning from our approach to the Post Office cases, we have established a specialist progress group, and a standing committee, to help to review and decide these cases as quickly and effectively as possible.

In January 2026, we referred the first five IPP/DPP sentences to the appeal courts – three to the Court of Appeal and two to the Crown Court. The Court of Appeal heard the three CCRC cases alongside another three IPP appeals in April 2026 and amended sentences R v Davis & Others [2026] EWCA Crim 743.

## HM Crown Prosecution Service Inspectorate – Inspection by Invitation

An independent inspection by HM Crown Prosecution Service Inspectorate (HMCPSI) reported on 2nd July 2026. HMCPSI was selected because of its established expertise in inspecting complex decision making bodies within the criminal justice system and its independence from the CCRC and its sponsor department.

The inspection took place against a backdrop of sustained demand, increasing case complexity and ongoing systemwide pressures. The scope of the inspection included the CCRC's end-to-end casework processes, with a focus on quality, consistency and timeliness. It examined how cases are assessed against the statutory test, how evidence and risk are analysed and recorded, and how clearly decisions and their rationale are communicated.

In addition, the inspection considered the organisational arrangements that underpin performance, including governance, leadership oversight, workforce capability and the use of management information. The outcome of the inspection will help shape the Chair's review and will inform the CCRC's ongoing improvement activity.

## Overall findings of the Inspection

The CCRC fulfils a vital constitutional role within the criminal justice system, with staff demonstrating strong commitment, integrity and awareness of the human impact of their work. It continues to produce high quality Statements of Reasons and to refer cases with a strong likelihood of success on appeal.

However, it found that case review processes are often slower and more resource intensive than necessary. The group leader (GL) role is not yet embedded as an effective first line assurance mechanism, and there is no coherent, end to end framework for assessing and improving casework quality.

## Strategic conclusions

The CCRC identifies appropriate cases for referral but does not consistently review cases in the most proportionate or timely way. Addressing increasing demand will require a shift in assurance towards substantive case quality, full embedding of the GL role, and more streamlined, earlier decision making to reduce delay without compromising rigour.

# Summary of recommendations

The inspection makes 34 recommendations, grouped around four priority areas:

## Casework quality

- Introduce fast-track processes where outcomes are clear at screening
- Standardise case review structures and strategies
- Strengthen oversight of draft Statements of Reasons
- Improve use of management information
- Actively escalate stalled cases.

## Learning and Development

- Introduce thematic and skills-based analysis
- Develop Casework Administration operations manual

## Assurance

- Redesign first- and second-line assurance to test quality, not just compliance
- Strengthen assurance over legal advice and specialist input
- Reform approach to long running cases
- Review the critical friend process
- Ensure group leaders have oversight of the Statement of Reasons

## Governance

- Clarify and strengthen the group leader role
- Define the contribution of Senior CRMs and Nominated Decision Makers
- Improve oversight of No Appeal and Re-application cases

The CCRC accepts the recommendations and has established a comprehensive action plan with a dedicated Project Board, committed to delivering the changes within the twelve-month timeframe indicated by the Inspectorate.

Central to this will be strengthening our approach to casework quality assurance, ensuring that all of the work completed adds value with a strong focus on efficiency and quality. An assurance framework will support this with defined stage by stage ownership and accountability.

A key element will be the redefinition of the group leader (GL) role as the primary first-line assurance function, with greater emphasis on early case direction, structured case planning, active portfolio oversight, and proportionate quality assurance of key casework stages, including draft Statements of Reasons.

That change will require corresponding changes to the wider operating model in order to ensure that sufficient capacity is available We are already piloting revised approaches to triage and will look to revise the case work process to include fast-track mechanisms at the screening stage, both in cases where there is sufficient material to support referral and where there is not.

We are undertaking a comprehensive end-to-end review of our casework processes, with input from the Casework Administration Team and have already changed the Long-Running Cases Committee, recognising that its previous model was not sustainable given the increase in caseload.

In parallel, we will strengthen our audit and assurance functions so that they provide better insight into casework quality. The Quality Assurance Programme will be expanded to capture all case types and ensure that thematic learning is identified.

The CCRC recognises the importance of clear governance and accountability in supporting these changes.

Workforce capability remains a critical enabler of sustained improvement. Building on progress since April 2023 in expanding and professionalising the casework workforce, we will undertake a training needs analysis for all casework staff.

Finally, we will reinforce the need for the consistent use of our case management system, as the authoritative and comprehensive record of all case activity.

These measures represent a coherent and substantial programme of reform, designed not only to address the Inspectorate's recommendations, but to establish a more robust, transparent and resilient operating model to meet the increasing demands placed upon the Commission.


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# Resources

## Staff resource

We have continued to modernise and streamline the candidate and hiring manager experience through the use of new technology, introducing bespoke online psychometric testing and new onboarding and induction processes, resulting in successful campaigns to fill key casework vacancies.

Following the introduction of a sixth casework group in September 2024, we have continued to develop the six new case review managers and four trainees. To further increase our capacity, we have also recruited four further casework administrators to support our casework teams. We have continued to offer internships recruiting two under the Kalisher Scheme and a further one. We have also introduced a pilot paralegal role to further assist with the casework levels and will develop this over the coming year.

A recruitment exercise for six new commissioners was successfully completed, and all appointments commenced during April. A further campaign was undertaken to recruit two new independent non-executive directors, following the conclusion of tenure for Andre Katz and Martin Spencer. Jacqueline Mann joined the CCRC in February. Work is currently underway to recruit the second independent non-executive director and to extend Mark Oldham's tenure.

The level of cases received over the last year has increased with a result that portfolio sizes remain high despite us bringing in new staff and so increasing our casework staff numbers and their development remains a key area of risk.

## Staff development and wellbeing

A casework training group focuses on what training our casework staff need and takes those actions forward, this included the development of a residential course in collaboration with the College of Policing for all case review managers. Following the HMCPSI inspection we will undertake a training needs assessment for all casework staff to identify skills and knowledge gaps. This will be used to inform the work of the training group.

In the latest People Survey, there was a 54% overall engagement score for CCRC staff, lower than the 65% score for the Civil Service as a whole.

## People

As a small organisation, we are acutely aware of the important role that every person who works in the CCRC fulfils. To make sure we can deliver the excellent outcomes that we want, we must be able to retain and attract excellent people and support them in their development. The link between excellent people and excellent outcomes for the CCRC is clear, which is why our people continue to be at the top of our strategic priorities.

Our people strategy is supported by five interconnecting plans related to recruitment, learning and development, wellbeing, equality, diversity and inclusion, and supporting our people with a first-class HR service.

The arrivals, reappointments and departures of commissioners and independent non-executive directors is detailed in the director's report on pages 39 to 40 of this report.

## Remuneration Committee

The Remuneration Committee keeps under review the salaries of the senior staff who are not placed on the CCRC's normal salary scales, to support the chief executive.

## Effectiveness of whistleblowing policy

Our whistleblowing policy was reviewed and revised during 2025 to 2026 to incorporate sexual harassment becoming a qualifying disclosure and to further simplify and clarify the process. In 2025 to 2026, there were no occasions when staff raised a concern under the whistleblowing policy.

## Systems

During 2025 to 2026, the Digital and Change Team provided increased assurance over the delivery and governance of digital and emerging technology initiatives, progressing a number of projects from discovery into early delivery. Cyber security assurance was strengthened through proactive engagement with independent testing, enabling clearer articulation of key risks, prioritisation of remediation activity, and the consistent embedding of enhanced security controls across digital services and supplier engagement. An organisational AI Governance Policy was delivered, aligning the CCRC's approach with emerging central government expectations and establishing a robust framework to support the safe, responsible and transparent use of AI and automation. Further assurance was provided through improvements in data and digital capability, including enhanced management information and reporting to support effective operational oversight and strategic decision making. Progress was made on the automation and digitisation of the application processes, aiming to reduce reliance on manual handling and improved process resilience through application scanning and system integration initiatives.

## Financial resources and performance

We are funded by means of a cash grant, called a grant-in-aid, from the MOJ. Financial control is exercised by means of delegated budgets, which are divided into three categories. The resource departmental expenditure limit (RDEL) covers most cash expenditure but also includes depreciation.

Resource annually managed expenditure (RAME) covers movements in provisions and interest on pension liability. The capital departmental expenditure limit (CDEL) is for expenditure on non-current assets that are capitalised. Financial performance is measured against each of these budget control totals.

The MOJ also funds our liabilities with respect to the by-analogy pensions for former commissioners. The use of provisions and the cash payments arising do not form part of the RDEL or RAME control totals. For 2025 to 2026, we received a delegated RDEL budget, excluding notional costs, of £10.107 million and a CDEL budget of £0.217 million. We have received a firm budget for 2026 to 2027, of £11.328 million (RDEL) and £0.217 million (CDEL).

Table 3 shows a comparison of budget figures for the current year, the previous year and the following year.

The cash grant-in-aid received from the MOJ is drawn in accordance with government accounting rules. It is to be drawn only when needed, and we forecast our cash requirement monthly. The cash balance at the end of the year was £508,000 (compared to £0.492 million at the end of 2024 to 2025).

Financial performance as measured by expenditure against budget is one of our KPIs. The targets for KPI 7 are for both RDEL and CDEL expenditure to not exceed budget or fall below budget by more than 2.5%.

In 2025 to 2026, our actual expenditure against the fiscal RDEL total was £9.576 million and £0.031 million less than the budget allocation of £9.607 million. The non-cash RDEL £0.130 million underspend related to depreciation charges due to capital expenditure underspend.

**Table 3** Delegated budget over three years

| | 2024/25 £000 | 2025/26 £000 | 2026/27 £000 |
|---|---|---|---|
| Fiscal RDEL | 8,768 | 9,607 | 10,878 |
| Non-cash RDEL | 500 | 500 | 450 |
| **RDEL total** | **9,268** | **10,107** | **11,328** |
| RAME | 300 | 301 | 301 |
| CDEL | 417 | 217 | 217 |
| **Total** | **9,985** | **10,625** | **11,846** |

**Table 4** Total expenditure excluding notional costs

| | 2025/26 | | | 2024/25 | | |
|---|---|---|---|---|---|---|
| | Actual £000 | Budget £000 | (Under) /Over £000 | Actual £000 | Budget £000 | (Under) /Over £000 |
| Fiscal RDEL | 9,576 | 9,607 | (31) | 7,931 | 8,768 | (837) |
| Non-cash RDEL | 370 | 500 | (130) | 414 | 500 | (86) |
| **RDEL total** | **9,946** | **10,107** | **(161)** | **8,345** | **9,268** | **(923)** |
| RAME | 214 | 301 | (87) | 233 | 300 | (67) |
| CDEL | 128 | 217 | (89) | 421 | 417 | 4 |
| **Total** | **10,288** | **10,625** | **(337)** | **8,999** | **9,985** | **(986)** |

Expenditure shown above excludes notional costs. Notional expenditure is included to ensure that the financial statements show the true cost of our operations. It is expenditure neither scored against our budgets nor actually incurred by us. Notional costs relate to the cost of office accommodation, which is borne by the sponsor department on our behalf.

The notional costs of £0.414 million, a decrease of £0.028 million on the previous year are included in the statement of comprehensive net expenditure, in accordance with the Government Financial Reporting Manual. There is an equivalent reversing entry in the statement of changes in taxpayers' equity.

Full details are given in notes 1 and 21 to the accounts. The following table reconciles to net expenditure after interest, as shown in the statement of comprehensive net expenditure on page 77.

The full accounts for the year ended 31 March 2026 are set out on pages 77 to 103.

**Table 5** RDEL including notional costs

| | 2025/26 £000 | 2024/25 £000 |
|---|---|---|
| Resource DEL | 9,946 | 8,345 |
| Resource AME | 214 | 233 |
| **Total resource expenditure** | **10,160** | **8,578** |
| Notional expenditure (note 18) | 414 | 442 |
| **Net expenditure after interest** | **10,574** | **9,020** |

The statement of net comprehensive expenditure on page 77 shows total net comprehensive expenditure for the year of £10.484 million (2024 to 2025: £8.710 million).

Net comprehensive expenditure increased by £1.774 million in 2025 to 2026 compared with 2024 to 2025 (from £8.710 million to £10.484 million). However, expenditure in 2024 to 2025 was reduced by a £0.609 million provision release. On a like-for-like basis (i.e., excluding this one-off provision release), the underlying increase in 2025 to 2026 was £1.165 million.

The increase was mainly driven by higher staff costs of £0.831 million, including £0.550 million spent on the Forensics Opportunity Programme following receipt of additional funding from the MOJ. In addition, gains on pension valuations decreased from £0.310 million in 2024 to 2025 to £0.090 million in 2025 to 2026, a reduction of £0.220 million.

The most significant balance in the statement of financial position is the pension liability, reflecting our obligations to former commissioners under the by analogy pension arrangement. For eligible former commissioners, the liability is updated each year for the passage of time (interest) and for movements arising from actuarial revaluations. The provision reduces over time as pension benefits are paid.

Since 2019, commissioners have been, and continue to be, appointed without a pension or salary, but instead they are paid a day rate for the services they provide. This meant that as those commissioners entitled to pension benefits reached the end of their respective terms, the current service cost reduced.

2016 to 2017 was the final year in which any service cost needed to be recognised, because the final three commissioners who were entitled to pension benefits retired part-way through that year. The service cost in 2025 to 2026 was therefore £0. The interest (unwinding of the discount) contributed to an increase in the liability but was more than offset by benefits paid. The liability was decreased by an actuarial gain of £0.090 million (compared to a gain of £0.310 million in 2024 to 2025). Overall, the liability decreased by £0.193 million in the current year.

The statement of financial position on page 78 now shows overall net liabilities of £3.369 million (compared to £3.546 million in 2024 to 2025). The net liabilities fall due in future years and will be funded as necessary from future grants-in-aid provided by the MOJ.

As a result, it has been considered appropriate to continue to adopt the going concern basis for the preparation of the accounts. This is covered further in the accounting policies note on pages 81 to 87.

No interest was paid under the Late Payment of Commercial Debts (Interest) Act 1998.

## Compliance with public sector payment rules

The CCRC follows the principles of the Better Payment Practice Code. The CCRC aims to pay suppliers wherever possible within 10 days. Where this is not possible, the CCRC works to targets to pay suppliers in accordance with either the payment terms negotiated with them or with suppliers' standard terms (if specific terms have not been negotiated). The average terms are approximately 30 days, and performance against this target is shown in the following table.

**Table 6** Net comprehensive expenditure invoice payment statistics

| | 2025/26 | | 2024/25 | |
|---|---|---|---|---|
| | **£000** | **Number** | **£000** | **Number** |
| Total invoices paid in year | **2,177** | **1,355** | 2,731 | 1,166 |
| Total invoices paid within target | **2,127** | **1,347** | 2,663 | 1,154 |
| Percentage of invoices paid within target | **97.70%** | **99.41%** | 97.50% | 99.00% |

# Sustainability report

## Environmental sustainability measure reporting

Our progress against the 2020 Greening Government Commitments is outlined below. This data is supplied to us by the Government Property Agency and covers our use of the 23 Stephenson Street office space, which is part of the Government Property Agency estate.

As a remote-first organisation, the majority of staff continue to work digitally, helping to reduce the use of resources from the head office, paper consumption and waste. However, official business travel increased during 2025/26 and this is reflected in the reported emissions figures.

The CCRC's office is in a government-run building, and figures for energy, water consumption and waste are not specific to the CCRC, but are apportioned from the building total based on floor area occupied. Some 2025/26 estate data is not yet available and will be included in the final annual report once confirmed.

Official business travel emissions increased from 10.79 tCO2e in 2024/25 to 19.67 tCO2e in 2025/26. This was mainly driven by an increase in rail travel, which rose from 83 thousand km to 258 thousand km. Motor vehicle travel also increased slightly, from 20 thousand km to 22 thousand km, and flights increased from 15 thousand km to 25 thousand km. Overall travel emissions rose from 7.98 tCO2e to 16.72 tCO2e.

A number of factors appear to have contributed to this increase. There were more staff days at 23 Stephenson Street during the year. There was a slight increase in headcount. In-person senior leadership team meetings increased, with related spend rising to £4.8k compared with £1.3k in 2024/25. In addition, 2025/26 is the first full year of travel associated with FOP work following the Henley report. This activity only began in January 2025, and there is no directly comparable historic project travel.

There was also an increase in case applications to the CCRC during the year. Some associated activity, including letters to applicants in prison, still requires hard-copy correspondence. At the same time, other areas appear to have seen reduced activity based on spend, including outreach and some casework travel, both office-based and off-site.

A revised methodology was trialled for calculating London Underground distances in 2025/26, but this added only around 580 km and did not materially affect the overall position. As in previous years, some figures continue to be based on estimates and reasonable assumptions.

Paper purchased increased slightly to 221 reams in 2025/26, compared with 202 reams in 2024/25

### Greenhouse gas emissions from buildings and travel

| | | 2025/26 | 2024/25 |
|---|---|---|---|
| Non-financial indictators ($tCO_2e$) | Gas – Scope 1 non-renewable energy | 0 | 0 |
| | Electricity – Scope 2 non-renewable energy | 28.72 | 30 |
| | Electricity – Scope 2 renewable energy | | 0 |
| | Official business travel emissions – Scope 3 | 19.67 | 10.79 |
| | **Total emissions** | **48.39** | **40.79** |
| Non-financial indictators (Mwh) | Gas – Scope 1 non-renewable energy | 0 | 0 |
| | Electricity – Scope 2 non-renewable energy | 127,631 | 132,229 |
| | Electricity – Scope 2 renewable energy | 0 | 0 |
| | **Total energy consumption** | **127,631** | **132,229** |

### Travel output information for each year

| | | 2025/26 | 2024/25 |
|---|---|---|---|
| Output information (km 000) | Motor vehicle | 22 | 20 |
| | Rail | 258 | 83 |
| | Flight | 25 | 15 |
| | **Total** | **305** | **118** |
| Output information ($tCO_2e$) | Motor vehicle | 3.61 | 3.30 |
| | Rail | 9.15 | 2.93 |
| | Flight | 3.96 | 1.75 |
| | **Total** | **16.72** | **7.98** |

## Water consumption and supply costs

| | | 2025/26 | 2024/25 |
|---|---|---|---|
| Non-financial information (cubic metres) | Total water consumption | 238 | 143 |

## Quantity of paper purchased

| | | 2025/26 | 2024/25 |
|---|---|---|---|
| Non-financial information (A4 reams) | Paper purchased | 221 | 202 |

## Waste disposal

| | | 2025/26 | 2024/25 |
|---|---|---|---|
| Non-financial information | Waste sent to landfill | | 0 |
| | Waste incinerated for energy recovery | 439 | 552 |
| | Waste composted | | 0 |
| | Waste recycled/reused | 4,124 | 4,744 |
| | **Total** | **4,563** | **5,296** |

**Tracey Calleia**
Interim Chief Executive and
Accounting Officer
08 July 2026

# 2 Accountability report

# Corporate governance report

The purpose of the corporate governance report is to explain the composition and organisation of the CCRC's governance structures and how they support the achievement of our objectives.

## The directors report

Our board is made up of the chair, four (previously seven until May 2026) commissioners in their capacity as non-independent non-executive directors, the chief executive, the director of casework operations, the finance and corporate services director, and three (currently two, with one vacancy) independent non-executive directors.

## Commissioners

Our commissioners are appointed by the monarch on the recommendation of the Prime Minister. Each commissioner is appointed for either 3 or 5 years and can serve for an absolute maximum of 10 years.

At the end of March 2026 there were ten commissioners in post.

Our commissioners were:

Dame Vera Baird DBE KC (interim chair) (appointed 3 June 2025)
Miss Zahra Ahmed
Mr David Brown QFSM
Ms Nicola Cockburn
Mr Ian Comfort
Miss Rachel Ellis
Miss Joanne Fazakerley
Mrs Johanna Higgins
Mrs Linda Lee
Mr Robert Ward CBE KC

## Interim chair

Dame Vera Baird was appointed as interim Chair on 3 June 2025 originally for an 18-month period, and began work on 9 June 2025. Independent Non-Executive Director Andre Katz chaired board meetings pending the appointment of an interim chair and to ensure good governance, Mr Katz stepped back temporarily from his role as chair of the Audit and Risk Assurance Committee over the same period. Independent Non-Executive Director Mark Oldham took on the role of chair of the Audit and Risk Assurance Committee.

## Independent non-executive directors

During the year, the CCRC's independent non-executive directors were Mr Andre Katz (until the end of his term on 30 June 2025), Mr Martin Spencer (until the end of his term on 31 August 2025) and Mr Mark Oldham.

## The chief executive and directors

During 2025 to 2026, responsibility for the day-to-day running of the CCRC fell first to Miss Karen Kneller, Chief Executive and Accounting Officer, until her resignation on 1 July 2025; then to Mrs Amanda Pearce, who served as interim Chief Executive and Accounting Officer from 1 July 2025 to 16 March 2026 while remaining Casework Operations Director throughout; then to Mrs Tracey Calleia, who was appointed interim Chief Executive and Accounting Officer on an 18-month secondment from 16 March 2026.

We adopted a code of best practice for commissioners at the very first meeting in January 1997. This code was revised in 2012, considering the Cabinet Office's code of conduct for board members of public bodies. This code was relaunched in February 2025 as the Code of Conduct for Commissioners and Independent Non-Executive Directors, and sets out the standards of personal and professional behaviour expected. The code is based on the 'Seven Principles of Public Life', also known as the Nolan Principles.

## The body corporate

As set out in the board's terms of reference, a smaller board has responsibility for governance of the CCRC. The body corporate consists of all commissioners, including the chair. It continued with its role assuring commissioners that the board is operating appropriately, and that the obligations placed on them as commissioners and on the board to ensure governance are being discharged by the board in accordance with their statutory responsibilities.

The terms of reference for the body corporate set out its responsibilities, including ratifying the strategy on recommendation from the board and scrutinising reviews of board effectiveness. The body corporate meets at least twice a year, and was chaired by Linda Lee until the appointment of the interim chair.

## The board

The board members are the chair and four (seven until May 2026) commissioners (non-executive directors), three (currently two with one vacancy) independent non-executive directors, the chief executive and directors.

The board is responsible jointly and severally for the performance of the 'total enterprise'. The board sets the CCRC's strategy, gaining sign-off from the body corporate and ensuring this is implemented. The board is also responsible for holding to account the executive.

## Managing conflicts of interest

All executive and non-executive board members and commissioners participate in an annual declaration of any directorships held and other significant interests which may conflict with their role or the conduct of the CCRC. A register of interests is held, and no conflicts were noted during the financial year. The register of interest is published on the CCRC website: https://ccrc.gov.uk/register-of-interests-ccrc-board/.

## Audit and Risk Assurance Committee

The Audit and Risk Assurance Committee ensures high standards of financial reporting and proper systems of internal control and risk management. It reviews internal and external audit reports on our behalf.

## External audit and internal audit

Arrangements for external audit are provided under paragraph 9 of schedule 1 to the Criminal Appeal Act 1995, which requires that the Comptroller and Auditor General examine, certify and report on the statement of accounts. The report, together with the accounts, is laid before each House of Parliament. No remuneration was paid to the external auditor for non-audit work during the year.

Internal audit services are provided by the Government Internal Audit Agency, which provides an independent and objective opinion to the accounting officer on the adequacy and effectiveness of the organisation's risk management, control and governance arrangements through a dedicated internal audit service to the CCRC. Internal audit attends the CCRC Audit and Risk Committee, which provides oversight on governance and risk management. GIAA provided an overall limited assurance opinion on the framework of governance, risk management and control within the CCRC for the year ended 31 March 2026. In arriving at their opinion GIAA noted.

"We recognise the efforts to strengthen CCRC's leadership and the significant work which has been taken forward to support the root and branch review of CCRC and we can see that activity has taken place to start to address some of the key weaknesses highlighted. However, the CCRC is still at the beginning of this process, and many of the issues we reflected on in our 2024-25 annual opinion have still been present during 2025-26. Consequently, a Limited Assurance remains appropriate for 2025-26. We will continue to review this position throughout the year in 2026-27 as changes start to take effect and impact the organisation."

## Information governance

The data we handle is of critical importance to the CCRC. Ensuring it is protected and processed lawfully remains a core organisational priority. Our Information Governance Framework provides the primary mechanism through which we ensure information is managed appropriately and securely. It supports effective processing, robust safeguards for our people and systems, and compliance with our legal and statutory responsibilities. Over the past year, the Information Governance Group has provided oversight of the framework's continued effectiveness, including the implementation of policy updates and cyber security enhancements, while ensuring the organisation remains able to operate effectively and meet its regulatory obligations.

Over the past 12 months, there have been no incidents that required notification to the Information Commissioner.

**Tracey Calleia**
Interim Chief Executive and Accounting Officer
08 July 2026

# Statement of accounting officer's responsibilities

The statement of accounting officer's responsibilities explains the responsibilities of the accounting officer or chief executive of the CCRC and reportable activity covered by the requirements for preparing the financial statements.

Under the Criminal Appeal Act 1995, the Secretary of State for Justice (with the consent of HM Treasury) has directed the CCRC to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the CCRC's state of affairs and of its net expenditure, financial position and cash flows for the financial year.

In preparing the accounts, the accounting officer is required to comply with the requirements of the Government Financial Reporting Manual and to:

- observe the Accounts Direction issued by the Secretary of State (with the consent of HM Treasury), including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- make judgements and estimates on a reasonable basis
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed
- disclose and explain any material departures in the accounts
- prepare the accounts on a going concern basis
- confirm that the annual report and accounts as a whole is fair, balanced and understandable, and take personal responsibility for the annual report and accounts and the judgements required for determining that it is fair, balanced and understandable

The accounting officer of the MOJ has designated the chief executive as accounting officer of our organisation. The responsibilities of an accounting officer, including responsibility for the propriety and regularity of the public finances for which the accounting officer is answerable, keeping proper records and safeguarding the CCRC's assets, are set out in Managing Public Money published by HM Treasury.

As Accounting Officer of the CCRC, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that our auditors are aware of that information. As far as I am aware, there is no relevant audit information of which the auditors are unaware.

**Tracey Calleia**
Interim Chief Executive and
Accounting Officer
08 July 2026

# Governance statement

This governance statement sets out details of our corporate governance, assurance, risk management and other internal processes designed to manage and control the resources we use in accordance with responsibilities outlined in Managing Public Money.

During 2025 to 2026, there were changes in the Accounting Officer role. Karen Kneller resigned in July 2025. Amanda Pearce acted as Accounting Officer following her resignation, and I was appointed Accounting Officer on 16 March 2026. As the current Accounting Officer, I am responsible for the governance statement covering the whole of the financial year. My assessment therefore draws on assurances, records and advice from the period before my appointment, including reports from the board, the Audit and Risk Assurance Committee, internal and external audit, and senior management.

As Accounting Officer, I am responsible for ensuring that there is an effective system of internal control to manage and mitigate the risks to the achievement of the CCRC's objectives and for safeguarding public resources. This system is designed to manage risk rather than eliminate it and can therefore provide only reasonable, and not absolute, assurance of effectiveness. I am also responsible for ensuring that appropriate contingency plans are in place should identified risks materialise.

My review is informed by the work of executive managers who are responsible for developing and maintaining the system of internal control, the work of the Government Internal Audit Agency, the independent scrutiny provided by the Audit and Risk Assurance Committee, and the views of external audit. The Audit and Risk Assurance Committee provided robust challenge during the year, reflecting the level of risk and scrutiny facing the organisation. It played a central role in advising the board and Accounting Officer on the adequacy of governance, risk management and internal control arrangements, and in monitoring the management's response to audit findings and agreed actions.

## Governance framework

The Criminal Appeal Act 1995, which founded the CCRC, describes the broad structure and function of the CCRC. The diagram below illustrates how, in 2025 to 2026, we related to our sponsor department, the MOJ, and are held to account from time to time by Parliament in the form of the Justice Select Committee.

During the year, Dame Vera Baird DBE KC was appointed as Interim Chair of the Criminal Cases Review Commission, following an announcement by the Lord Chancellor. As part of her appointment, she was asked to undertake a review of the Commission's governance, leadership and organisational effectiveness. This review forms part of the board's ongoing consideration of the effectiveness of the Commission's governance arrangements.

Our framework agreement with the MOJ establishes certain aspects of governance and accountability for the CCRC, but the structure of the board and its sub-committees is largely a decision for the CCRC.

Parliament

Ministry of Justice

Framework agreement

Body corporate

CCRC board

Sub-committees

At its meeting in July, the board considered the constitution of the board and agreed that a further four commissioners would be added to the board to better reflect the views of Body Corporate in board meetings. The proposed board terms of reference have been adjusted to reflect this. Our board was made up of 14 members: the chair, the chief executive, two executive directors, seven commissioners who are non-executive members, and three independent non-executive directors. The board has assessed its revised composition against the principles of 'Corporate governance in central government departments: code of good practice'. The code is principles based and allows flexibility in board size and structure. The board is satisfied that the current composition was balanced, effective and consistent with the code.

## Quality of information

We ensure that the board and sub-committees receive good quality management information, analysis and sound advice to facilitate informed decisions. The board secretariat works closely with the senior leadership team to ensure the information provided is consistent and meets the board's requirement. They provide a template for papers, structured to highlight risks and resources implications, and to ensure sufficient engagement and challenge during discussions.

## Board and sub-committees

### Board performance

During 2025 to 2026, the board met eight times. Two meetings were chaired by the Senior Independent Non Executive Director pending the arrival of the Interim Chair in June 2025. The board focused on delivery of the Commission's strategic priorities, governance and leadership arrangements, financial and strategic planning, cyber and information risk, business performance, and oversight of progress in implementing recommendations arising from the Henley KC review, risk management and external stakeholder engagement.

In addition to the calendar of board meetings, the board meets on an ad-hoc basis to deal with emerging issues.

The board maintains a number of processes and systems to ensure that it can operate effectively. Recruitment by the sponsor department of new commissioners is conducted in accordance with the Governance Code for Public Appointments, as applied by the MOJ. New members receive induction appropriate for their experience and knowledge of the public sector and the criminal justice system. Board members are subject to periodic personal appraisal by the chair with an annual appraisal supplemented by regular reviews.

Meeting agendas and papers are made available to members a week before board meetings. Papers provide sufficient information and evidence for sound decision making. At each meeting, the board receives a comprehensive management information pack detailing progress against KPIs, performance statistics for our casework, financial expenditure against budget, and information on our people, information systems performance and communications. Feedback on the contents of the pack is routinely sought to ensure it continues to meet the needs of the board. Agendas are planned to examine all areas of the board's responsibilities during the year. When necessary, changes are made to the management information being supplied to the board to present information in a way which best helps the board to make timely and robust decisions.

The board is supported in delivering its objectives by the Audit and Risk Assurance Committee, the Long-Running Cases Review Committee and the Remuneration Committee. The board discusses the key issues of the sub-committees where practicable at the next available board meeting. The chief executive, two directors and other senior members of staff form our senior leadership team, which meets at least monthly to ensure operational effectiveness and monitor performance. We consider that, given the size of the organisation and its core purpose, this number of committees provides for good governance arrangements. Ad-hoc committees are established as required.

**Audit and Risk Assurance Committee**

The Audit and Risk Assurance Committee (ARAC) supports the board and the accounting officer by reviewing the comprehensiveness and reliability of assurances on governance, risk management, the control environment and the integrity of the financial statement. Through a risk and assurance lens, it also routinely reviews operational performance and progress towards the achievement of KPIs, supporting the identification and management of risks. Membership of the committee is made up of the three independent non-executive directors, aligning with recommended best practice. The meetings are attended by the accounting officer, a commissioner, the finance and corporate services director, the casework operations director, representatives of internal audit and external audit, and a representative of the MOJ arm's length body centre of expertise. The committee meets quarterly and reviews the CCRC's major risks and the plans for their mitigation at each of those meetings.

Two independent non-executive directors (INEDs) completed their terms of office in June and August, leaving one INED on the board and ARAC. At the September board meeting, it was agreed that two commissioners would be appointed to ARAC on an interim basis to ensure the Committee remains quorate, pending the recruitment and appointment of new INEDs.

Key issues discussed in the Audit and Risk Assurance Committee during 2025 to 2026 included:

- quality assurance reporting
- information governance reporting
- cyber/information security
- risk management
- reviewing internal and external auditors reports
- deep dive reports
- Henley recommendations
- potential legal action relating to employment matters
- reputational risk
- approving accounts for sign off

Members of ARAC complete a self-assessment questionnaire each year, which is discussed at the first meeting in the new financial year.

### Long-Running Cases Review Committee

The Long-Running Cases Review Committee, chaired by the chief executive, scrutinises those cases that have been under review for two years or more. These long-running cases are often complex. They may be old cases where material is difficult to obtain, or conversely cases where the material is voluminous.

Many are cases which involve expert scientific or medical evidence. Sometimes delays are experienced when identifying necessary experts and obtaining their opinions, while on occasion our initial investigations leave a nagging doubt, which may lead to further inquiry.

Others are due to connected live court proceedings or criminal investigations, over which we have little or no control. Notwithstanding that, the applicants expect progress of their cases, and it is our ambition to deliver good-quality reviews in shorter timescales. We recognise the importance of timely intervention if and when case reviews face challenges. Since its inception, the committee has recommended several improvements to case review procedure. In 2025 to 2026, the committee has increased its monitoring of cases which have been under review for 18 months, in an effort to identify possible interventions before cases reach the two-year mark.

The CCRC is reviewing the effectiveness of the Long Running Cases Committee. A revised approach will be implemented as the CCRC seeks to adopt a more targeted, risk-based approach to these cases.

### Remuneration Committee

The Remuneration Committee keeps under review the salaries of the senior staff who are not placed on the CCRC's normal salary scales, to support the chief executive.

### Sub-committees

In addition to the board sub-committees, there are a number of other committees and groups that contribute to the wider governance of the CCRC. These include the Research Committee, the Information Governance

Group, the Diversity and Inclusion Group, and various ad-hoc groups formed to discharge specific functions.

Memberships of the main committees and the attendance record of members are shown in the table below:

| Member | Role | Board | Audit and Risk Committee | Long Running Cases Reviews | Remuneration Committee |
|---|---|---|---|---|---|
| Dame V Baird (joined 3 June 2025) | Chair | 6/8 | | 2/10 | 1/2 |
| K Kneller (resigned 1 July 2025) | Former Chief Executive | 3/8 | 2/4 | 3/10 | |
| A Pearce* | Director / Former Interim Chief Executive | 8/8 | 4/4 | 10/10 | |
| T Calleia (joined 16 March 2026)† | Interim Chief Executive | 1/8 | 0/4 | 1/10 | |
| P Ryan | Director | 8/8 | 4/4 | | |
| D Brown (ARAC member from 25 September) | Commissioner | 8/8 | 2/4 | | |
| R Ward | Commissioner | 6/8 | | | |
| L Lee | Commissioner | 6/8 | | | |
| I Comfort (ARAC member from 25 September 2025)‡ | Commissioner | 3/8 | 2/4 | | |
| J Higgins‡ | Commissioner | 4/8 | | | |
| R Ellis‡ | Commissioner | 4/8 | | | |
| N Cockburn‡ | Commissioner | 2/8 | | | |
| M Spencer (term ended 31 August 2025) | Non-Executive Director | 2/8 | 2/4 | | |
| A Katz (term ended 30 June 2025) | Non-Executive Director | 3/8 | 2/4 | | 1/2 |
| M Oldham | Non-Executive Director | 6/8 | 4/4 | 10/10 | 2/2 |
| J Mann (joined 18 Feb 2026)# | Non-Executive Director | 1/8 | 0/4 | | 0/2 |

*Amanda Pearce's interim CEO role ended on 16 March 2026, when Tracey Calleia joined.

†T Calleia (in post from 16 March 2026; attended all meetings held thereafter).

‡Joined Board 25 September 2025.

#J Mann (in post from 18 Feb 2026; attended all meetings held thereafter).

## Internal audit

The CCRC engages the Government Internal Audit Agency (GIAA) to deliver independent assurance over its governance, risk management, and internal controls. GIAA follows the Public Sector Internal Audit Standards and develops its annual audit plan based on a risk assessment and consultation with the Senior Leadership Team. This plan is reviewed and endorsed by ARAC, then formally approved by the Chief Executive.

Throughout the year, GIAA conducts audits in areas identified as significant to the Commission's operations. Each audit concludes with an assurance rating, as defined in the table below. ARAC oversees the implementation of recommendations arising from these audits to ensure improvements are made.

GIAA provided an overall limited assurance opinion on the framework of governance, risk management and control within the CCRC for the year ended 31 March 2026.

| Assurance rating | Definition |
|---|---|
| Substantial | The framework of governance, risk management and control is adequate and effective. |
| Moderate | Some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control. |
| Limited | There are significant weaknesses in the framework of governance, risk management and control such that it could be or could become inadequate and ineffective. |
| Unsatisfactory | There are fundamental weaknesses in the framework of governance, risk management and control such that it is inadequate and ineffective or is likely to fail. |

The commissioned and completed audits for 2025 to 2026 are tabled below, alongside the GIAA's assurance rating.

| Audit Undertaken | Assurance rating |
|---|---|
| Risk Management | Moderate |
| Forensics Opportunities Programme | Limited |
| Complaints Handling | Moderate |
| Long running cases | Moderate |

## Risk management framework

| CCRC board | Audit and Risk Assurance Committee | Senior leadership team | Risk owners |
|---|---|---|---|
| • Ensures that the strategic risks to achieving corporate objectives are identified and understood and are being managed appropriately.<br>• Determines the CCRC's risk appetite.<br>• Establishes a culture of openness and learning. | • Reviews risk management approach.<br>• Agrees Internal audit programme, focused on key risks, reviewing results and implementation of recommendations.<br>• Supports board on risk management.<br>• Reviews the annual report.<br>• Agrees external audit planning and reviews the subsequent completion report. | • Establishes the risk framework.<br>• Sponsors individual, complex risks and issues.<br>• Promotes risk awareness culture, and communication. | • Actively identifies risks in their professional area, evaluates, understands and escalates risks and recommends mitigation.<br>• Ensures organisational capability. |

## HM Treasury's corporate governance code

We aim to ensure that our governance arrangements follow best practice set out in HM Treasury's corporate governance code to the extent that it is relevant and meaningful. Although we have three rather than four independent non-executive directors, one third of the board comprises commissioners who, while not independent, do sit on the board as non-executives. We have not considered it necessary at this stage to have a nominations committee and will continue to keep committee structure under review as part of good governance.

### Risk management

Risk management is embedded in the Commission's governance and delivery arrangements and supports the Accounting Officer in safeguarding public resources and achieving the Commission's objectives. The Commission's approach reflects the principles set out in Managing Public Money and is informed by good practice in HM Treasury's Orange Book. Risks are recorded in the Corporate Risk Register and are reviewed routinely by risk owners and senior management, with oversight and challenge provided through the Senior Leadership Team (SLT), ARAC and the board. During the year, we have continued to strengthen our risk management arrangements. Internal audit work identified that, while governance structures and the overall framework are effective, there are opportunities to further enhance aspects of risk identification, assurance mapping and documentation. These improvements are being progressed and form part of our ongoing development of the framework.

## Risk governance and ownership

The Accounting Officer has overall responsibility for ensuring that effective arrangements are in place to identify, assess and manage risk. Risk owners are accountable for monitoring and managing risks within their areas, ensuring that controls remain effective and that additional actions are implemented where required. Corporate risks are reviewed regularly and escalated where risk tolerance is exceeded, where risk exposure worsens, or where emerging issues require board or Committee attention. ARAC provides independent challenge on the adequacy of risk management and internal controls, including scrutiny of risk trends, mitigations and delivery of agreed actions.

## Risk appetite and assessment approach

The Commission adopts a minimal to cautious risk appetite, especially in areas such as:

1. delivering high-quality casework and sound decision-making
2. safeguarding sensitive information
3. maintaining and demonstrating its independence

Risks are evaluated using a structured methodology that considers both likelihood and impact. Where risk exposure exceeds the Commission's tolerance, additional controls and mitigation measures are implemented, and risks may be escalated for further review by senior management or the board. This approach ensures that risks are managed proactively and in line with best practice, supporting the achievement of the Commission's objectives.

## Year-end risk profile and movement

At year-end the corporate risk register showed 3 risks rated Major, 13 Moderate, and 1 Low. This represents an improvement compared to February (5 Major, 10 Moderate and 1 Low). The movement reflects targeted management action, enhanced mitigation planning in key areas, and continued scrutiny through SLT, ARAC and Board reporting.

## HMCPSI Inspection

The independent inspection into our casework conducted by the HMCPSI identified risk control weaknesses to be addressed. The review identified 34 recommendations for improvement. The CCRC has accepted the recommendations, and action is underway or planned on these areas. The findings and our actions are detailed on pages 24- 26.

**Table 7** Principal risks

| Principal risk | Key controls and mitigations | RAG |
|---|---|---|
| **Risk:**<br>Difficulty attracting high quality candidates to casework (CRM) roles.<br>**Context:**<br>Recruitment remains challenging despite funded vacancies, with market competition and clearance timelines impacting capacity.<br>**Year-end summary:**<br>Recruitment pipeline strengthened, but vacancies persist. Productivity pilots underway to mitigate operational pressure. | Funded recruitment plan in place with ongoing campaigns. Workforce planning and performance monitoring are used to manage demand while vacancies persist. HR led review of role profiles, pay benchmarking and recruitment channels is underway. Mitigations focus on improving attraction, shortening recruitment timelines, expanding sourcing routes and reducing pressure through productivity initiatives. | Red (20) |
| **Risk:**<br>Serious casework error leading to wrongful outcomes, legal challenge and reputational damage.<br>**Context:**<br>Sustained workload and staffing pressures heighten risk of quality failures, legal challenge and reputational impact.<br>**Year-end summary:**<br>Quality assurance strengthened, external review actions tracked, workload prioritisation and training improved. | Quality Management System and casework guidance are in place, supported by supervision, case sampling and escalation routes. Development of casework quality assurance will be taking place over coming year to implement recommendations of HMCPSI review on strengthening this area. Workload is monitored and prioritised. Mitigations focus on strengthening targeted quality assurance, implementing learning from external reviews, improving capability through training and reducing operational pressure. | Red (20) |

| Principal risk | Key controls and mitigations | RAG |
|---|---|---|
| **Risk:**<br>Cyber incident impacting data, systems or service delivery.<br>**Context:**<br>Evolving threat landscape requires robust technical and administrative controls to protect sensitive data and maintain service.<br>**Year-end summary:**<br>Cyber controls remain strong, disaster recovery and ethical hacking exercises planned to further test resilience. | Layered cyber security controls are in place, including firewalls, endpoint protection, encryption, access controls and staff training, supported by Cyber Essentials Plus accreditation. Mitigations include disaster recovery testing and ethical hacking to identify and address further vulnerabilities. | Red (15) |
| **Risk:**<br>Inaccurate or incomplete data within the case management system.<br>**Context:**<br>Data accuracy is critical for reporting and decision-making, manual processes and system limitations present ongoing risks.<br>**Year-end summary:**<br>Data validation and assurance processes improved, automation and exception reporting being developed. | Validation checks, audits, peer review and quality sampling support data accuracy, with management oversight through performance reporting and dashboards. Mitigations focus on improving system controls, integration, staff training and automated exception reporting. | Amber (12) |
| **Risk:**<br>Loss of public confidence if the Forensic Opportunities Programme (FOP) is not delivered effectively<br>**Context:**<br>Delivery of FOP is high-profile, delays or quality issues could impact stakeholder trust and organisational reputation.<br>**Year-end summary:**<br>Funding secured for 2026 to 2027, performance monitoring enhanced, comms strategy in development. | Funding is secured for 2026 to 2027, with resources and leadership in place and enhanced performance monitoring through KPIs and dashboards. Mitigations focus on managing funding risk, addressing potential criticism and ensuring a clear communications approach with applicants and stakeholders. | Amber (12) |

## Information assurance, freedom of information and data security

Information governance and information security risks are managed through the Information Governance Group which was established in 2023 replacing the Management Information Security Forum. A new Information Governance Framework was approved by the board in 2023. This framework updates the Data Protection Framework and incorporates the Cyber Security Framework. The CCRC security information responsible officer, the finance and corporate services director, is a member of the Information Governance Group and issues are escalated to ARAC or the board as appropriate. Two incidents and near misses were reported by staff during the year, relating to information that was misdirected in the post, lost or damaged. All were minor in nature, and none required notification to the Information Commissioner's Office.

Security management is supported by a regular sequence of audits. All staff were briefed about our policy to report security incidents as part of the programme of security awareness training, and we take our obligations seriously under the Data Protection Act 2018. We were re-accredited for Cyber Essentials Plus accreditation in 2026 and we continue to look for ways to improve IT security within the CCRC.

## Assurance

The framework within the CCRC that provides assurance is based on HM Treasury's 'three lines of defence' model.

The conceptual model of three lines of defence is derived from:

- **first line**: management assurance from frontline or business operational areas
- **second line**: oversight of management activity, separate from those responsible for delivery, but not independent of the organisation's management chain
- **third line**: independent and more objective assurance, including the role of internal audit and from external bodies (e.g. accreditation and Gateway reviews)

Assurance activities include coverage over financial and commercial processes, human resources, key business processes, management information, information security, fraud and error, whistleblowing, and occupational health and safety.

## Effectiveness of whistleblowing policy

Our whistleblowing policy was reviewed and revised during 2025 to 2026 to ensure best practice was reflected. In 2025 to 2026, no concerns were raised by staff under the whistleblowing policy.

**Prescribed body for whistleblowing**

The CCRC is also a prescribed body under the legislation dealing with public interest disclosures (whistleblowing related to potential miscarriages of justice). This means that, quite apart from our statutory responsibility to deal with the applications we receive, we are the body to which individuals can report concerns of this nature.

As Chief Executive of the CCRC, I am the prescribed person within the meaning of section 43F of the Public Interest Disclosure Act 1998 to whom individuals with such concerns can make protected disclosures. The Prescribed Persons (Reports on Disclosures of Information) Regulations 2017 require the CCRC to report annually on any such disclosures made to us, how they were handled and what actions were taken. During 2025 to 2026, we received one disclosure.

The CCRC conducted an interview, concluded that the concern did not fall within whistleblowing legislation and provided guidance on how the matter should be progressed.

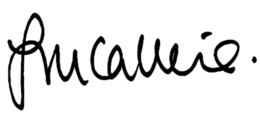
## Government Functional Standards

Over the last year, the organisation has continued to strengthen its compliance with the Government Functional Standards, with progress monitored against the targets agreed in the previous reporting period. Performance has been reviewed on a regular basis, enabling early identification of areas requiring further maturity and ensuring sustained focus on priority standards. In addition, departmental plans have been implemented to support delivery, setting clear objectives that are aligned to the organisation's wider strategic plans. These plans have provided greater clarity of accountability and reinforced a consistent, structured approach to embedding the standards across the organisation. During 2025 to 2026, the Planning and Performance Team further embedded GFS10 (Analysis) principles into routine activity. This included peer review, triangulation of data sources, improved transparency on data limitations, and monitoring of analysis requests and outputs. Continued automation through Power BI has improved consistency and access to analysis.

## Accounting officer's assessment

Taking account of all sources of assurance, I conclude that while the CCRC's governance framework is broadly sound and operates as designed, the effectiveness of the system of internal control during the year was constrained by organisational and leadership challenges. These issues were recognised and escalated, and plans are in place to address them.

I am satisfied that all material risks have been identified and are being actively managed, and that a credible programme of work is underway to strengthen governance, assurance and internal control. On this basis, I consider that the CCRC has a clear plan for improving the effectiveness of its governance arrangements and for ensuring continuous improvement in the year ahead.



**Tracey Calleia**
Interim Chief Executive and
Accounting Officer
08 July 2026

# Remuneration and staff report

The remuneration and staff report sets out the CCRC's remuneration policy for directors, reports on how that policy has been implemented and sets out the amounts awarded to directors. In addition, the report provides details on remuneration and staff that Parliament and other users see as key to accountability.

## Remuneration policy

The remuneration of commissioners is set by the Secretary of State for Justice.

Commissioners are appointed on a variety of time commitments for fixed term periods. Additional days may be worked above the minimum subject to business need and approval in advance by the chief executive.

Salaries of the chief executive and directors are set by the Remuneration Committee within MOJ constraints.

Membership comprises the chair of the CCRC and the independent non-executive directors. The committee considers HM Treasury pay growth limits, affordability and performance in determining annual salary increases.

## Service contracts

Commissioners are appointed by the monarch on the recommendation of the Prime Minister. One is appointed by the monarch as chair.

Arrangements for appointment and reappointment are set out in the Governance Code for Public Appointments, which was published in December 2016.

Non-executive directors are office holders appointed for a fixed term of up to three years, which may be renewed. The posts are non-pensionable.

The chief executive and directors are employed on permanent contracts of employment with a notice period of three months. Normal pensionable age under the Principal Civil Service Pension Scheme is 60 for classic and premium members, and the normal state retirement age for members of nuvos and alpha (or 65 if higher). Further details of the pension schemes are provided later in this report and in note 4 to the accounts. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

## Remuneration (salary, benefits in kind and pensions)

The following sections provide details of the remuneration and pension interests of board members – that is, commissioners, the chief executive, directors and independent non-executive directors. The table below contains details for commissioners during the currency of their board membership only. These details have been subject to audit. Remuneration includes salary. The monetary value of benefits in kind covers any benefits provided by the CCRC and is treated by HMRC as a taxable payment. There are no benefits in kind or allowances.

**Table 8** Salaries (audited)

| 2025/26 | Salary/Fees £000 | Bonus £000 | Pension benefits (to nearest £1,000) | Total £000 |
|---|---|---|---|---|
| **Commissioners** | | | | |
| Dame Vera Baird (from 9 June 2025) | 55-60 | - | - | 55-60 |
| Miss Zahra Ahmed | 25-30 | - | - | 25-30 |
| Mr David Brown | 50-55 | - | - | 50-55 |
| Ms Nicola Cockburn | 45-50 | - | - | 45-50 |
| Mr Ian Comfort | 25-30 | - | - | 25-30 |
| Miss Rachel Ellis | 50-55 | - | - | 50-55 |
| Miss Joanne Fazakerley | 45-50 | - | - | 45-50 |
| Mrs Johanna Higgins | 80-85 | - | - | 80-85 |
| Mrs Linda Lee | 25-30 | - | - | 25-30 |
| Mr Robert Ward | 45-50 | - | - | 45-50 |
| **Non-executive directors** | | | | |
| Mr Andre Katz (until 30 June 2025) | 0-5 | - | - | 0-5 |
| Ms Jackie Mann (from 18 February 2026) | 0-5 | - | - | 0-5 |
| Mr Mark Oldham | 5-10 | - | - | 5-10 |
| Mr Martin Spencer (until 31 August 2025) | 0-5 | - | - | 0-5 |
| **Directors** | | | | |
| Mrs Tracey Calleia (from 16 March 2026) | 0-5 | - | 1 | 5-10 |
| Miss Karen Kneller (until 1 July 2025) | 65-70 | - | 3 | 70-75 |
| Mrs Amanda Pearce | 125-130 | - | 106 | 230-235 |
| Mr Peter Ryan | 100-105 | | 44 | 145-150 |

1. Dame Vera Baird's full year equivalent salary/fees for 2025 to 2026 is £130,000.
2. Mrs Tracey Calleia is seconded from the HMCTS, her full year equivalent salary/fees for 2025 to 2026 is £116,000.
3. Miss Karen Kneller full year equivalent salary/fees for 2025 to 2026 is £127,239.
4. Full year equivalents for Mr Andre Katz, Ms Jacqueline Mann and Mr Martin Spencer are in the £5,000 - £10,000 band.

**Table 8** continued

| 2024/25 | Salary/Fees £000 | Bonus £000 | Pension benefits (to nearest £1,000) | Total £000 |
|---|---|---|---|---|
| **Commissioners** | | | | |
| Mrs Helen Pitcher (Chair until 14 January 2025) | 60-65 | - | - | 60-65 |
| Miss Zahra Ahmed | 30-35 | - | - | 30-35 |
| Mr David Brown | 65-70 | - | - | 65-70 |
| Ms Nicola Cockburn | 40-45 | - | - | 40-45 |
| Mr Ian Comfort | 20-25 | - | - | 20-25 |
| Miss Rachel Ellis | 40-45 | - | - | 40-45 |
| Miss Joanne Fazakerley | 40-45 | - | - | 40-45 |
| Mrs Johanna Higgins | 80-85 | - | - | 80-85 |
| Mrs Linda Lee | 20-25 | - | - | 20-25 |
| Mr Robert Ward | 35-40 | - | - | 35-40 |
| **Non-executive directors** | | | | |
| Mr Andre Katz | 5–10 | - | - | 5–10 |
| Mr Mark Oldham | 0–5 | - | - | 0–5 |
| Mr Martin Spencer | 5-10 | - | - | 5-10 |
| **Directors** | | | | |
| Miss Karen Kneller | 125-130 | - | 77 | 200-205 |
| Mrs Amanda Pearce | 110-115 | - | 56 | 165-170 |
| Mr Peter Ryan | 95-100 | - | 39 | 135-140 |

Mrs Helen Pitcher’s full year salary/fees for 2024 to 2025 is £130,000.

In addition to the above, costs are reimbursed to commissioners and the non-executive directors or incurred on their behalf free of tax and National Insurance. The amounts disclosed above include the income tax and National Insurance contributions which are paid for by us. The total net costs actually incurred on behalf of the commissioners and the non-executive directors or reimbursed to them in the year was £12,240 (2024 to 2025: £5,273).

## Fair pay disclosure (audited)

### Table 9 (a)

| Year | 25th percentile pay ratio | Median pay ratio | 75th percentile pay ratio |
|---|---|---|---|
| 2025/26 | 4.2:1 | 3.1:1 | 2.4:1 |
| 2024/25 | 4.4:1 | 3.2:1 | 2.5:1 |

### Table 9 (b)

| Year | 25th percentile pay amount | Median pay amount | 75th percentile pay amount |
|---|---|---|---|
| 2025/26 | £30,934 | £41,478 | £53,717 |
| 2024/25 | £29,086 | £40,005 | £52,026 |

The figures in Table 9 (b) include salary. There are no benefits payable.

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the median remuneration of the organisation's workforce. Actual remuneration ranged from £8,000 to £127,239 (2024 to 2025: £6,000 to £127,239).

The median total remuneration ratio (see Table 9) has changed from 3.2:1 in 2024 to 2025, to 3.1:1 in 2025 to 2026 (see Tables 9a and 9b). There has been an increase in staff numbers from 124 (2024 to 2025) to 130 (2025 to 2026).

Total remuneration includes salary, but does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions.

### Table 10 (a)

| | 2025/26 000s | 2024/25 000s |
|---|---|---|
| Band of highest paid board member's total annualised remuneration (£000) | 125-130 | 125-130 |
| Median total remuneration | £41,478 | £40,005 |
| Ratio | 3.1 | 3.2 |

These details have been subject to audit.

**Table 10 (b)** Annual percentage change from the previous year in total salary and bonus of highest paid director and employees

| | 2025/26 | | | 2024/25 | | |
|---|---|---|---|---|---|---|
| | Total amount of salary and fees % | All taxable benefits (to nearest £100) % | Bonus payments % | Total amount of salary and fees % | All taxable benefits (to nearest £100) % | Bonus payments % |
| Employees | 5 | - | - | 0 | - | - |
| Highest paid director | 0 | - | 0 | 0 | - | (100) |

The increase in median remuneration reflects the annual pay award, incremental progression, and changes in workforce composition during the year.

## Bonus payments

Bonuses are based on performance levels and are made as part of the regular appraisal process. Bonuses are entirely discretionary and were not awarded in the current year.

## Pension arrangements

Commissioners appointed before 2012 to 2013 were entitled to a pension and may choose pension arrangements broadly by analogy with the Principal Civil Service Pension Scheme (PCSPS).

They were entitled to receive such benefits from their date of appointment.

There are no longer any active commissioners in the scheme.

Commissioners' pension arrangements are unfunded, and we are responsible for paying retirement benefits as they fall due. Contributions were paid by commissioners at the rate of 7.35% of pensionable earnings.

Pension benefits for the chief executive and directors are provided through the Civil Service pension arrangements.

From 1 April 2015, a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme, or alpha, which provides benefits on a career average basis with a normal pension age equal to the member's state pension age (or 65 if higher). From that date, all newly appointed civil servants and the majority of those already in service joined alpha.

Before that date, civil servants participated in the PCSPS. The PCSPS has four sections: three providing benefits on a final salary basis (classic, premium or classic plus) with a normal pension age of 60, and one providing benefits on a whole-career basis (nuvos) with a normal pension age of 65.

These statutory arrangements are unfunded, with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, classic plus, nuvos and alpha are increased annually in line with pensions increase legislation. Existing members of the PCSPS who were within 10 years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between 10 and 13 years and five months from their normal pension age on 1 April 2012 will have switched to alpha sometime between 1 June 2015 and 1 February 2022. All members who switch into alpha have their PCSPS benefits 'banked', with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave alpha. (The pension figures quoted in this report show pension earned in PCSPS or alpha – as appropriate. Where the individual has benefits in both the PCSPS and alpha, the figure quoted is the combined value of their benefits in the two schemes.) Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a 'money purchase' stakeholder pension with an employer contribution (partnership pension account).

Employee contributions are salary related and range between 4.6% and 8.05% of pensionable earnings for members of classic, classic plus, premium, nuvos and all other members of alpha. This includes members of alpha who were members of classic immediately before joining alpha.

Benefits in classic accrue at the rate of one-eightieth of final pensionable earnings for each year of service.

In addition, a lump sum equivalent to three years' initial pension is payable on retirement for members of classic. For premium, benefits accrue at the rate of one-sixtieth of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum. Classic plus is a hybrid with benefits for service before 1 October 2002 calculated broadly as per classic, and benefits for service from October 2002 worked out as in premium. In nuvos, a member builds up a pension based on his or her pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March), the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year, and the accrued pension is uprated in line with pensions increase legislation. Benefits in alpha build up in a similar way to nuvos, except that the accrual rate is 2.32%. In all cases, members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

The partnership pension account is a stakeholder pension agreement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into an appointed stakeholder provider, Legal and General.

The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally provided risk benefit cover (death in service and ill-health retirement).

The accrued pension quoted is the pension that the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of classic, premium and classic plus, 65 for members of nuvos, and the higher of 65 or state pension age for members of alpha. (The pension figures quoted for individuals show pension earned in PCSPS or alpha – as appropriate. Where the individual has benefits in both the PCSPS and alpha, the figure quoted is the combined value of their benefits in the two schemes, but part of that pension may be payable from different ages.)

Further details about the Civil Service pension arrangements can be found at the website:
www.civilservicepensionscheme.org.uk

## Cash equivalent transfer values

A cash equivalent transfer value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time.

The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme.

The pension figures shown relate to membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

CETVs are calculated in accordance with the Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from lifetime allowance tax which may be due when pension benefits are taken.

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member because of their purchasing of additional pension or years of pension service in the scheme at their own cost.

## Real increase in CETV

This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation or contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement), and it uses common market valuation factors for the start and end of the period.

## Pension Benefits (audited)

**Table 11**

| | Accrued pension at normal retirement age at 31/3/26 and related lump sum £'000 | Real increase in pension and related lump sum at normal retirement age £'000 | CETV at 31/3/26 £'000 | CETV at 31/3/25 £'000 | Real increase / (decrease) in CETV £'000 |
|---|---|---|---|---|---|
| Miss Karen Kneller – Chief Executive (until 1 July 2025) | 70-75 plus a lump sum of 125-130 | 0-2.5 plus a lump sum of 0 | 1572 | 1565 | (1) |
| Mrs Tracey Calleia – Chief Executive (from 16 March 2026) | 30-35 | 0-2.5 | 681 | 679 | 0 |
| Mrs Amanda Pearce – Casework Operations Director (Interim Chief Executive from 1 July 2025 to 16 March 2026) | 40-45 plus a lump sum of 90-95 | 5-7.5 plus a lump sum of 5-7.5 | 906 | 767 | 91 |
| Mr Peter Ryan – Finance and Corporate Services Director | 15-20 | 2.5-5 | 263 | 210 | 38 |

### Notes

1. The non-executive directors are not entitled to pension benefits.
2. Commissioners appointed after 2012 to 2013 are not entitled to pension benefits.
3. Total accrued pensions may include benefits arising from transfers in from other schemes and may also be augmented by additional voluntary contributions paid by the individual.
4. CETVs are calculated using common market valuation factors for the start and end of the period, which may be different from the factors used in the previous year. Consequently, the CETV at 31 March 2025 shown in the table above may differ from the CETV at 31 March 2025 as disclosed in the 2024 to 2025 remuneration report.
5. CETV figures are calculated using the guidance on discount rates for calculating unfunded public service pension contribution rates that was extant at 31 March 2026. HM Treasury published updated guidance on 27 April 2023, which will be used in the calculation of 2026 to 2027 CETV figures.

## Staff report

Our staff numbers (audited information) have increased during 2025 to 2026. Turnover was 8.79% in 2025 to 2026 and 13.41% in 2024 to 2025.

As of 31 March 2026, there were 128 (124 in 2024 to 2025) members of staff, making up an average full-time equivalent of 117.07 (110.07 in 2024 to 2025).

Within the staff cohort, the chief executive and two directors are evaluated at the Senior Civil Service staff band equivalent of SCS2 and SCS1 respectively.

At the end of 2025 to 2026, there were ten commissioners, including the chair (an average full-time equivalent of 2.26). There were 9 in 2024 to 2025 (full-time equivalent of 1.80).

We have continued to support our staff and managers with regular communication, training, and advice. Our Employee Engagement Index score for the 2025 staff survey was 54%, a decrease on the 64% score for 2024. This is a reflection of the challenges faced by the CCRC over the past 18 months. The Interim Chief Executive has launched a staff engagement exercise to probe this further. For comparison, the score for the wider Civil Service was 65%.

We continue to recognise and work with the Public and Commercial Services Union.

## Staff composition

On 31 March 2026, we had 79 female and 49 male staff, three male and seven female commissioners (including the chair), and one female and one male non-executive director. At the end of March 2026, 17.20% of our employees (including commissioners and non-executive directors) identified themselves as being from an ethnic minority group (16.18% on 31 March 2025).

## Reward and recognition awards

The CCRC believes in the importance of recognising and rewarding staff (individuals or teams) who make an exceptional contribution. This could be for carrying out a highly valued piece of work very well, a short-term operational challenge or a sustained contribution that furthers the aims and values of the CCRC. The scheme covers staff at all grades below senior leadership team level. HR monitors the level of awards to ensure fairness, consistency, and the principles of diversity and inclusion, reporting quarterly to the senior leadership team and wider leadership team. Awards are paid as one-off lump sum payments, which are not consolidated into basic pay. These financial awards may be of any value up to an annual maximum of £2,500 for an individual in total across the financial year. There is no requirement that the size of an award should be related directly to salary or grade.

Where a team award is made, there is no specific financial limit for the team, though the award to any particular individual in the team should not cause an individual to receive in excess of £2,500 gross in one financial year.

**Table 12** Staff costs (audited information)

| | 2025/26 £000s | 2024/25 £000s |
|---|---|---|
| **Commissioners** | | |
| Salaries and emoluments | **501** | **468** |
| Social security contributions | **67** | **52** |
| **Total commissioners' cost** | **568** | **520** |
| | | |
| **Non-executive directors** | | |
| Salaries and emoluments | **14** | **16** |
| Social security contributions | **2** | **1** |
| **Total non-executive directors' cost** | **16** | **17** |
| | | |
| **Staff** | | |
| Staff with permanent employment contracts | | |
| Salaries and emoluments | **5,236** | **4,744** |
| Social security contributions | **679** | **511** |
| Pension costs | **1,392** | **1,266** |
| **Total staff cost** | **7,307** | **6,521** |

## Sickness absence data

In 2025 to 2026, there was an average 9.41 days sick per staff member. We aim for sickness absence to be less than 7.5 days per person (full-time equivalent) per year (see KPI 6 on page 119). The average in 2024 to 2025 was 8.82. As the CCRC has relatively few staff, even a few long-term absences can have a significant impact on our sickness average.

## People policies

We have a full suite of HR policies, which are regularly reviewed and updated to ensure legal compliance, continued support for operational performance, and embedding of equality, diversity and inclusion policies to ensure a supportive environment that encourages everyone to be their best. We continue to make health and wellbeing (physical, mental and financial) a particular focus to support our people.

We will continue to develop our family friendly policies to facilitate a healthy work-life balance and enable our people to perform at their best. During 2025 to 2026 the HR team added or updated 19 policies, 11 standard operating procedures, 4 supporting documents and 22 forms.

We are proud to be a Disability Confident employer and are committed to creating an inclusive candidate experience for all. To this end, we participate in the Disability Confident Scheme for applicants. We ask all candidates to provide an anonymous application and offer an interview to a proportionate number of disabled candidates who meet the minimum criteria for the advertised role. We take visible and non-visible disabilities into consideration throughout our recruitment process and offer reasonable adjustments to support candidates to perform their best at every stage. We are also participating in the Veterans' Scheme, which aims to help those previously in the armed services into employment. It operates on a similar basis to the Disability Confident Scheme.

All new employees undergo a comprehensive and structured induction period, which includes familiarisation sessions on our people policies, signposting to available help and support, and training in areas such as diversity and inclusion, information handling, cyber security, and health and safety. Additional training and resources are provided throughout the year to supplement this annual, mandatory training.

We have a range of mechanisms and measures in place to support our people:

- mental health first aiders
- a domestic abuse hub, two safeguarding leads and six domestic abuse champions
- HR specialists
- employee assistance programme
- occupational health
- stress risk assessments and workplace adjustment passports (detailing reasonable adjustments)
- carer's passport

## Staff recruitment and development

We have continued developing career pathways for our employees involved in casework, with the introduction of case review manager competencies to allow progression to the more senior roles of specialist and senior case review manager, in addition to offering trainee and internship opportunities. We are delighted to continue our partnership with the Kalisher Trust which seeks to improve diversity at the criminal bar by encouraging and inspiring young people of ability, commitment and ambition to achieve their potential. We aim to support two Kalisher interns a year.

## KPI 6 – Staff absence

**Purpose:** The measure provides an indication of the loss of productivity due to staff sickness.

**Definition:** Average working days lost per full-time equivalent staff.

**Calculation:** Days lost due to sickness divided by the total number of full-time equivalent staff.

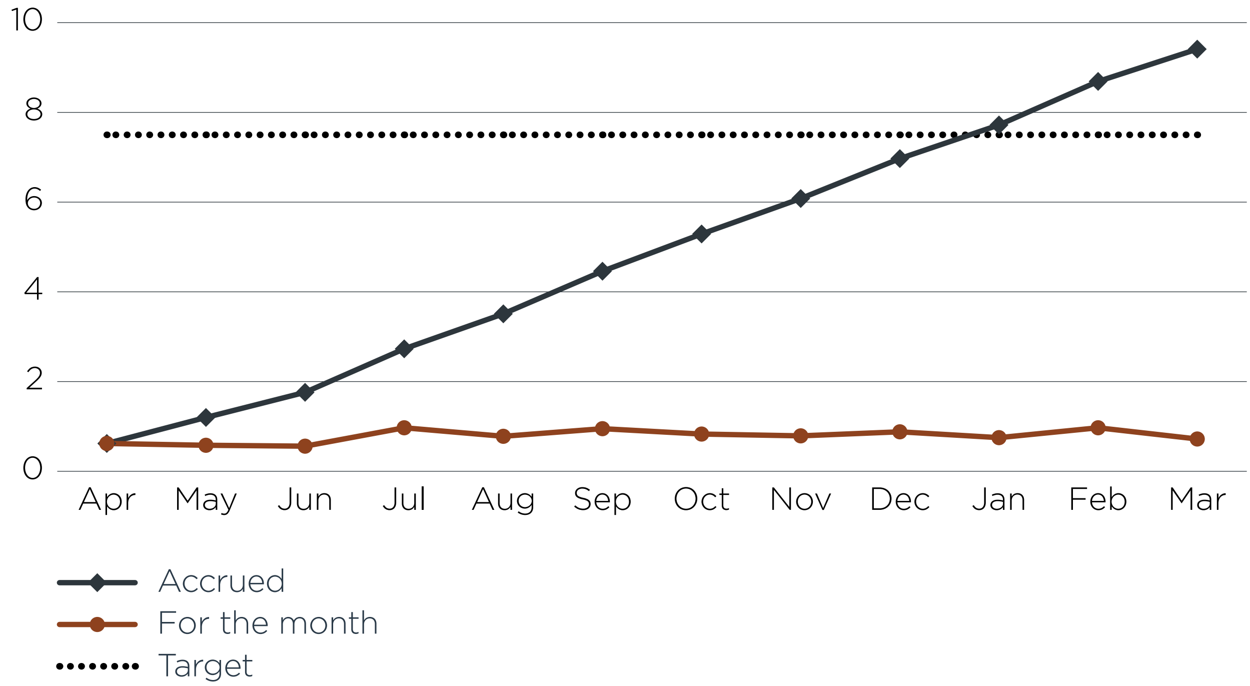
**Frequency:** Monthly.

**Data source:** HR statistics.

**Target:** Less than an average of 7.5 days per year.

**Actual:** Sickness absence: 9.41 days per year per full-time equivalent staff.

**Figure 1** Working days lost per full-time equivalent staff per month and an accrued total, from April 2025 to March 2026



# Parliamentary accountability and audit report

The parliamentary accountability and audit report brings together the key parliamentary accountability documents within the annual report and accounts.

## Regularity of expenditure

We operate within a framework agreement between the sponsor department and the CCRC, which sets out the financial transaction limits to which we may operate without further referral to the MOJ. We also operate to the standards set out in HM Treasury's Managing Public Money and can confirm no irregularity with any of the provisions contained therein.

This has been subject to audit.

## Remote contingent liabilities

International Accounting Standard 37 (IAS 37) sets out the requirements for provisions, contingent liabilities and contingent assets. Parliamentary reporting also requires that organisations disclose remote contingent liabilities. The CCRC has no remote contingent liabilities.

This has been subject to audit.

## Losses and special payments

We did not incur any losses or make any special payments in 2025 to 2026 or 2024 to 2025.

This has been subject to audit.

## Gifts

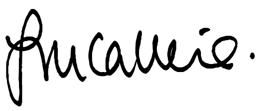
We neither received nor were given any gifts above a trivial value during 2025 to 2026 or 2024 to 2025. This has been subject to audit.

## Fees and charges

We did not levy any fees or charges in 2025 to 2026 or 2024 to 2025. This has been subject to audit.

## Long-term expenditure trends

As part of the Spending Review in 2015, the MOJ agreed a long-term settlement of resource and capital budgets for the period up to 2025 to 2026. We work with the MOJ to agree budgets on an annual basis.



**Tracey Calleia**
Interim Chief Executive and
Accounting Officer
08 July 2026

# The certificate and report of the Comptroller and Auditor General to the Houses of Parliament

## Opinion on financial statements

I certify that I have audited the financial statements of the Criminal Cases Review Commission for the year ended 31 March 2026 under the Criminal Appeal Act 1995.

The financial statements comprise the Criminal Cases Review Commission's:

- Statement of Financial Position as at 31 March 2026;
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity for the year then ended; and
- the related notes including the significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and UK adopted International Accounting Standards.

In my opinion, the financial statements:

- give a true and fair view of the state of the Criminal Cases Review Commission's affairs as at 31 March 2026 and its net expenditure for the year then ended; and
- have been properly prepared in accordance with the Criminal Appeal Act 1995 and directions issued by the Secretary of State thereunder.

## Opinion on regularity

In my opinion, in all material respects, the income and expenditure recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

## Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs UK), applicable law and Practice Note 10 'Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom (2024)'. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of my certificate.

Those standards require me and my staff to comply with the Financial

Reporting Council's 'Revised Ethical Standard 2024'. I am independent of the Criminal Cases Review Commission in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

## Conclusions relating to going concern

In auditing the financial statements, I have concluded that the Criminal Cases Review Commission's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Criminal Cases Review Commission's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the accounting officer with respect to going concern are described in the relevant sections of this certificate.

The going concern basis of accounting for the Criminal Cases Review Commission is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which requires entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

## Other information

The other information comprises information included in the annual report, but does not include the financial statements and my auditor's certificate thereon. The accounting officer is responsible for the other information.

My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my certificate, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

## Opinion on other matters

In my opinion the part of the remuneration and staff report to be audited has been properly prepared in accordance with the Secretary of State's directions issued under the Criminal Appeal Act 1995.

In my opinion, based on the work undertaken in the course of the audit:

- the parts of the accountability report subject to audit have been properly prepared in accordance with the Criminal Appeal Act 1995 and the Secretary of State's directions issued thereunder; and
- the information given in the performance and accountability reports for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.

## Matters on which I report by exception

In the light of the knowledge and understanding of the Criminal Cases Review Commission and its environment obtained in the course of the audit, I have not identified material misstatements in the performance and accountability reports.

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept by the Criminal Cases Review Commission or returns adequate for my audit have not been received from branches not visited by my staff; or
- I have not received all of the information and explanations I require for my audit; or
- the financial statements and the parts of the performance and accountability report subject to audit are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual have not been made or parts of the remuneration and staff report to be audited is not in agreement with the accounting records and returns; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

## Responsibilities of the accounting officer for the financial statements

As explained more fully in the statement of accounting officer's responsibilities, the accounting officer is responsible for:

- maintaining proper accounting records;
- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- providing the C&AG with additional information and explanations needed for his audit;
- providing the C&AG with unrestricted access to persons within the Criminal Cases Review Commission from whom the auditor

determines it necessary to obtain audit evidence;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- preparing financial statements which give a true and fair view and are prepared in accordance with the Secretary of State's directions issued under the Criminal Appeal Act 1995;
- preparing the annual report, which includes the remuneration and staff report, in accordance with Secretary of State's directions issued under the Criminal Appeal Act 1995; and
- assessing the Criminal Cases Review Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the accounting officer anticipates that the services provided by the Criminal Cases Review Commission will not continue to be provided in the future.

## Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Criminal Appeal Act 1995.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a certificate that includes my opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

### Extent to which the audit was considered capable of detecting non-compliance with laws and regulations, including fraud

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulations, including fraud. The extent to which my procedures are capable of detecting non-compliance with laws and regulations, including fraud, is detailed below.

### Identifying and assessing potential risks related to non-compliance with laws and regulations, including fraud

In identifying and assessing risks of material misstatement in respect of non-compliance with laws and regulations, including fraud, I:

- considered the nature of the sector, control environment and operational performance including the design of the Criminal Cases Review Commission's accounting policies.

- inquired of management, the Criminal Cases Review Commission's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Criminal Cases Review Commission's policies and procedures on:

  — identifying, evaluating and complying with laws and regulations;
  — detecting and responding to the risks of fraud; and
  — the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the Criminal Cases Review Commission's controls relating to the Criminal Cases Review Commission's compliance with the Criminal Appeal Act 1995 and Managing Public Money.

- inquired of management, the Criminal Cases Review Commission's head of internal audit and those charged with governance whether:

  — they were aware of any instances of non-compliance with laws and regulations;
  — they had knowledge of any actual, suspected, or alleged fraud.

- discussed with the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, I considered the opportunities and incentives that may exist within the Criminal Cases Review Commission for fraud and identified the greatest potential for fraud in the following areas: valuation of pension, posting of unusual journals and accounting estimates. In common with all audits under ISAs (UK), I am required to perform specific procedures to respond to the risk of management override of controls.

I obtained an understanding of the Criminal Cases Review Commission's framework of authority as well as other legal and regulatory frameworks in which the Criminal Cases Review Commission operates, focusing on those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements or that had a fundamental effect on the operations of the Criminal Cases Review Commission. The key laws and regulations I considered in this context included the Criminal Appeal Act 1995, Managing Public Money and employment law.

#### Audit response to identified risk

To respond to the identified risks resulting from the above procedures:

- I reviewed the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;
- I enquired of management, the Audit and Risk Committee and in-house legal counsel concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance and the board and internal audit reports; and
- I addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments, assessing whether the judgements on estimates are indicative of a potential bias, and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities.

This description forms part of my certificate.

#### Other auditor's responsibilities

I am required to obtain sufficient appropriate audit evidence to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

## Report

I have no observations to make on these financial statements.

Gareth Davies
Comptroller and Auditor General
09 July 2026
National Audit Office
157–197 Buckingham Palace Road
Victoria
London SW1W 9SP

# 3 Financial statements

# Statement of comprehensive net expenditure

## For the year ended 31 March 2026

| | Note | 2025/26 £000 | 2024/25 £000 |
|---|---|---|---|
| **Expenditure** | | | |
| Staff costs | 3 | **7,891** | 7,058 |
| Depreciation and amortisation | 9, 10 | **370** | 409 |
| Other expenditure | 5 | **2,085** | 1,304 |
| Total operating expenditure | | **10,346** | 8,771 |
| **Income** | | | |
| Income from activities | 7 | **(6)** | (6) |
| Net operating expenditure | | **10,340** | 8,765 |
| Finance expense | 6 | **234** | 255 |
| Net expenditure for the year | | **10,574** | 9,020 |
| **Other comprehensive net expenditure** | | | |
| Item which will not be reclassified to net operating expenditure: | | | |
| Pensions: actuarial gains | 4 | **(90)** | (310) |
| **Comprehensive net expenditure for the year** | | **10,484** | 8,710 |

The notes on pages 81 to 103 form part of these accounts.

# Statement of financial position

## As at 31 March 2026

| | Note | 31 March 2026 £000 | 31 March 2025 £000 |
|---|---|---|---|
| **Non-current assets** | | | |
| Property, plant and equipment, and right-of-use assets | 9 | **2,571** | 2,780 |
| Intangible assets | 10 | **333** | 365 |
| Prepayments and other receivables | 11 | **4** | 0 |
| **Total non-current assets** | | **2,908** | 3,145 |
| **Current assets** | | | |
| Prepayments and other receivables | 11 | **177** | 137 |
| Cash and cash equivalents | 12 | **508** | 492 |
| **Total current assets** | | **685** | 629 |
| **Total assets** | | **3,593** | 3,774 |
| **Current liabilities** | | | |
| Trade payables and other current liabilities | **13** | **(718)** | (676) |
| Lease liabilities | 17 | **(209)** | (207) |
| **Total assets less current liabilities** | | **2,666** | 2,891 |
| **Non-current liabilities** | | | |
| Lease liability – right of use | 17 | **(1,899)** | (2,107) |
| Provisions | 14 | **(27)** | (27) |
| Pension liabilities | 4 | **(4,109)** | (4,303) |
| **Total non-current liabilities** | | **(6,035)** | (6,437) |
| **Net liabilities** | | **(3,369)** | (3,546) |
| **Taxpayers' equity** | | | |
| General reserve | | **(3,369)** | (3,546) |
| **Total taxpayers' equity** | | **(3,369)** | (3,546) |

The notes on pages 81 to 103 form part of these accounts. The financial statements on pages 77 to 80 were approved by the board on 06 July 2026, and were signed on behalf of the Criminal Cases Review Commission by:

**Tracey Calleia**
Interim Chief Executive and Accounting Officer
08 July 2026

# Statement of cash flows

## As at 31 March 2026

| | Note | 2025/26 £000 | 2024/25 £000 |
|---|---|---|---|
| **Cash flows from operating activities** | | | |
| **Net cash outflow from operating activities** | 15 | **(9,893)** | (9,334) |
| **Cash flows from investing activities** | | | |
| Purchase of property, plant and equipment | 9 | **(79)** | (7) |
| Purchase of intangible assets | 10 | **(52)** | (321) |
| **Total cash outflow from investing activities** | | **(131)** | (328) |
| **Cash flows from financing activities** | | | |
| Capital grant-in-aid | 2 | **128** | 421 |
| Revenue grant-in-aid | 2 | **9,912** | 9,444 |
| **Total cash inflow from financing activities** | | **10,040** | 9,865 |
| **Net increase in cash and cash equivalents** | 12 | **16** | 203 |
| **Cash and cash equivalents at beginning of year** | 12 | **492** | 289 |
| **Cash and cash equivalents at end of year** | 12 | **508** | 492 |

The notes on pages 81 to 103 form part of these accounts.

# Statement of changes in taxpayers’ equity

## For the year ended 31 March 2026

| | Note | General reserve £000 |
|---|---|---|
| **Balance at 1 April 2024** | | (5,348) |
| **Changes in taxpayers’ equity for 2024/25** | | |
| Comprehensive net expenditure for 2024/25 | | **(8,710)** |
| Grant from sponsor department | 2 | **9,865** |
| Reversal of notional transactions: | 18 | **647** |
| **Balance at 31 March 2025** | | **(3,546)** |
| **Changes in taxpayers’ equity for 2025/26** | | |
| Comprehensive net expenditure for 2025/26 | | **(10,484)** |
| Grant from sponsor department | 2 | **10,040** |
| Reversal of notional transactions: | 18 | **621** |
| **Balance at 31 March 2026** | | **(3,369)** |

The notes on pages 81 to 103 form part of these accounts.

# Notes to the accounts

## 1. Accounting policies

### Basis of accounts

These financial statements have been prepared in accordance with the Accounts Direction given by the Secretary of State for Justice with the consent of the Treasury in accordance with paragraph 9(2) of Schedule 1 to the Criminal Appeal Act 1995.

The Accounts Direction requires the financial statements to be prepared in accordance with the 2025 to 2026 Government Financial Reporting Manual (FReM) issued by HM Treasury. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstances of the Commission for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Commission are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

These accounts have been prepared on an accruals basis under the historical cost convention.

### Going concern

The Statement of Financial Position at 31 March 2026 shows negative total taxpayers' equity of £3,369,000. This reflects the inclusion of liabilities falling due in future years which, to the extent that they are not to be met from the Commission's other sources of income, may only be met by future Grants-in-Aid from the Commission's sponsoring department, the MOJ. This is because, under the normal conventions applying to parliamentary control over income and expenditure, such grants may not be issued in advance of need.

Grant in Aid for 2025 to 2026, taking into account the amounts required to meet the Commission's liabilities falling due in that year, has already been included in the sponsor department's main estimates for that year. There is no indication that future sponsorship by the MOJ will not be forthcoming, and as a result it is deemed appropriate to adopt the going concern basis for the preparation of these financial statements.

### Grant-in-aid

Grant-in-aid received is credited direct to the general reserve in accordance with the FReM.

### Notional expenditure

Accommodation costs are borne by the MOJ on Commission's behalf. To enable the accounts to show a true and fair view, and to comply with the FReM, such expenditure is included in the statement of comprehensive net expenditure as notional expenditure under the appropriate expense headings, with a full analysis shown in note 18 to the accounts. An equivalent credit entry to finance the notional expenditure is recognised in the statement of changes in taxpayers' equity.

### Taxation

The CCRC is not registered for VAT and all costs are shown inclusive of VAT. The CCRC is registered with HM Revenue and Customs for corporation tax. There was no taxable income in the year ended 31 March 2026.

### Impairment

At each reporting date, Commission reviews the carrying amounts of its property, plant and equipment and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss.

Impairment is required to ensure that assets are carried at no more than their recoverable amount. An asset is carried at more than its recoverable amount if its carrying amount exceeds the amount to be recovered through the use or sale of the assets. An impairment reflects a permanent diminution in the value of an asset and is charged directly to the statement of comprehensive net expenditure.

### Cash and cash equivalents

Cash and cash equivalents recorded in the statement of financial position and the statement of cash flows includes cash in hand and deposits held on call with banks. The CCRC does not currently hold any items that meet the definition of cash equivalents such as short term highly liquid investments.

### Property, plant and equipment

The CCRC recognises property, plant and equipment under International Accounting Standard (IAS) 16 as adapted by the FReM and writes off in the year of acquisition any individual expenditure of less than £500 on capital equipment and furnishings. Capital assets with a purchase cost of at least £500 are depreciated to their residual value over their useful economic life in equal monthly instalments.

## Intangible assets

An intangible asset, as specified in IAS 38 Intangible Assets, is an identifiable asset without physical substance. Intangible assets are capitalised if it is probable that future service potential attributable to them will flow to the CCRC and if their cost can be measured reliably.

The intangible asset associated with the development of the current digital platform comprises internally developed software for internal use and software developed by third parties. Development costs that are directly attributable to the design and testing of this identifiable and unique software product controlled by the CCRC are capitalised when they meet the criteria specified in the FReM, which has been adapted from IAS 38 'Intangible Assets'. Development expenditure that does not meet these criteria is recognised as an expense as incurred. Development costs previously recognised as an expense are not recognised as an asset in a subsequent period.

## Leases

### Scope and exclusions

In accordance with IFRS 16 (Leases), contracts or parts of contracts that convey the right to control the use of an asset for a period of time are accounted for as leases.

As adapted by the FReM, IFRS 16 has been applied to arrangements for accommodation between government departments.

Contracts for services are evaluated to determine whether they convey the right to control the use of an identified asset, incorporating both the right to obtain substantially all the economic benefits from the asset and to direct its use. If so, the relevant part of the contract is treated as a lease.

When making these assessments, the CCRC excludes two types of leases. Firstly, it excludes those relating to low value items, which it considers as those where the underlying asset would have a cost of less than £500 when new, provided those items are not highly dependent on or integrated with other items. Secondly, it excludes contracts whose term (comprising the non-cancellable period together with any extension options the CCRC is reasonably certain to exercise and any termination options the CCRC is reasonably certain not to exercise) is less than 12 months.

### Initial recognition

At the commencement of a lease, the CCRC recognises a right-of-use asset and a lease liability.

The lease liability is measured at the value of the remaining lease payments, discounted either by the interest rate implicit in the lease, or where this is not readily determinable, the CCRC's incremental rate of borrowing. This rate is advised annually by HM Treasury (4.81% for leases recognised in 2025, and 5.32% for those in 2026). Where the lease includes extension or termination options, the lease payments will be for the non-cancellable period together with any extension options the CCRC is reasonably certain to exercise and any termination options the CCRC is reasonably certain not to exercise.

The measurement of lease payments excludes any VAT payable, and irrecoverable VAT is expensed at the point it falls due in line with IFRIC 21 (Levies). Where the Government Property Agency passes on the cost of VAT payable to a head landlord, but has not opted to tax the property, the VAT cost passed on is not expensed: it is included in the lease liability and right-of-use asset value.

The right-of-use asset is measured at the value of the lease liability, adjusted for:

- any lease payments made before the commencement date
- any lease incentives received
- any incremental costs of obtaining the lease
- any costs of removing the asset and restoring the site at the end of the lease

**Subsequent measurement**

The lease liability will be adjusted for the accrual of interest, repayments, reassessments and modifications. Reassessments are reappraisals of the probability of the options given by the existing lease contract – for example, where we no longer expect to exercise an extension option. Modifications are changes to the lease contract. Reassessments and modifications are accounted for by discounting the revised cash flows: using a revised discount rate where the CCRC becomes or ceases to be reasonably certain to exercise or not exercise an extension or termination option, or the lease is modified to amend the non cancellable period, change the term of the lease, change the consideration or the scope, or at the existing discount rate where there is a movement in an index or rate that will alter the cash flows, or the amount payable under a residual value guarantee changes.

After initial recognition, the right-of-use asset will be measured using the fair value model. The CCRC considers that the cost model (measurement by reference to the lease liability) is a reasonable proxy for fair value.

The value of the asset will be adjusted for subsequent amortisation and impairment, and for reassessments and modifications of the lease liability as described above. Where the amount of a reduction to the asset exceeds the carrying value of the asset, the excess amount is recognised in expenditure.

Expenditure for each financial year includes interest on the lease liability and a straight-line amortisation charge on the right-of-use asset over the life of the lease, together with any impairment of the right-of-use asset and any change in variable lease payments, that was not included in the measurement of the lease payments during the period in which the triggering event occurred. Rental payments in respect of leases of low value items, or with a term under 12 months, are also expensed.

**Judgements**

Judgements are the decisions made by management in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements, excluding those involving estimation uncertainty.

The CCRC's material judgements relate principally to leases, including the assessment of lease terms where extension or termination options exist, and the judgement that the cost model is an appropriate proxy for fair value for right-of-use assets in most cases.

**Estimates**

Estimates are assumptions and other sources of estimation uncertainty affecting amounts recognised in the financial statements. Actual results may differ from those estimates.

The CCRC's material estimates include the actuarial measurement of commissioners' pension liabilities, the employee leave accrual, the dilapidations provision, and the useful economic lives used in calculating depreciation and amortisation.

**Depreciation and amortisation**

Depreciation or amortisation is provided on all non-current assets on a straight-line basis to write off the cost or valuation evenly over the asset's estimated useful life as follows:

| | |
|---|---|
| IT hardware or development | 4 years |
| Software systems and licences | 4 years |
| Furniture and fittings | 10 years |
| Office equipment | 10 years |
| Refurbishment costs | Over the remaining term of the lease |
| Right of use | Over the remaining term of the lease |
| Assets under development | No depreciation as assets are not yet in use |

## Employee benefits

### Employee leave accrual

CCRC accrues for the expected cost of the annual leave entitlement of its employees in accordance with IAS 19 Employee Benefits.

### Pensions

I. Staff pensions

Pension benefits are provided through the Civil Service pension arrangements. From 1 April 2015 a new pension scheme for civil servants was introduced - the Civil Servants and Others Pension Scheme, or alpha, which provides benefits on a career average basis with a normal pension age equal to the member's state pension age (or 65 if higher). From that date all newly appointed civil servants and the majority of those already in service joined alpha. Prior to that date, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS). The pension arrangements are managed independently from the Commission as part of a multi-employer defined benefit scheme, i.e. one where the benefits are based on an employee's earnings, rather than on contributions made by them and the employer. The scheme is unfunded, but underwritten by Government, and the Commission is unable to identify its share of the underlying liabilities. In accordance with IAS 19 (Employee Benefits), the Statement of Comprehensive Net Expenditure is charged with contributions made in the year.

The expected cost of the future pension liabilities is expensed on a systematic and rational basis over the period during which it benefits from employees' services by payment of charges calculated on an accruing basis. Liability for payment of future benefits is a charge on the scheme.

II. Commissioners' pensions

Commissioners appointed before 2012/13 were provided with individual defined benefit schemes which are broadly by analogy with the PCSPS. These schemes are unfunded, and the Commission is liable for the future payment of pensions. The last commissioner entitled to this benefit left the Commission in 2016/17. The increase in the present value of the schemes' liabilities arising from the passage of time is charged as interest payable to the Statement of Comprehensive Net Expenditure after operating expenditure. Actuarial gains and losses are recognised as Other Comprehensive Expenditure in the Statement of Comprehensive Net Expenditure.

The Statement of Financial Position includes the actuarially calculated scheme liabilities, discounted at the pensions discount rate as prescribed by HM Treasury to reflect expected long term returns (see Note 4).

## Provisions

Provisions are recognised when the CCRC has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will be required to settle the obligation, and for which a reliable estimate can be made for the amount of the obligation.

Provisions are made for all known claims where legal advice indicates that it is more likely than not that the claim will be successful, and the amount of the claim can be reliably estimated. The figures represent the best estimate of the amount payable.

Provision is made for the estimated costs of returning the office premises occupied under a Memorandum of Terms of Occupation to an appropriate condition. The estimated amount is adjusted to take account of actual inflation to date when the cash flow is expected to occur (i.e. the end of the period of occupation) and then discounted to the present value. The rates used are the short- and medium-term official inflation and nominal discount rates for general provisions advised by HM Treasury.

In previous years some small building alterations have been made which gave access to future economic benefits. Therefore, a non-current asset has also been created corresponding to the amount of the provision, in accordance with IAS 37 (Provisions, Contingent Assets and Contingent Liabilities). This non-current asset is amortised over the period of the Memorandum of Terms of Occupation on a straight-line basis, and the amortisation charged to the Statement of Comprehensive Net Expenditure. The interest cost arising from the unwinding of the discount is also charged each year as a finance expense to the Statement of Comprehensive Net Expenditure.

## 2. Grant-in-aid

| | **2025/26 £000** | 2024/25 £000 |
|---|---|---|
| Received for revenue expenditure | **9,912** | 9,444 |
| Received for capital expenditure | **128** | 421 |
| Total | **10,040** | 9,865 |

Grant-in-aid has been received in accordance with the MOJ main estimate part 3 note E as adjusted by the supplementary estimate.

## 3. Staff costs

| | **2025/26 £000** | 2024/25 £000 |
|---|---|---|
| **Commissioners** | | |
| Salaries and emoluments | **501** | 468 |
| Social security contributions | **67** | 52 |
| Total commissioners' cost | **568** | 520 |
| **Non-executive directors** | | |
| Salaries and emoluments | **14** | 16 |
| Social security contributions | **2** | 1 |
| Total non-executive directors cost | **16** | 17 |
| **Staff** | | |
| **Staff with permanent employment contracts** | | |
| Salaries and emoluments | **5,022** | 4,494 |
| Social security contributions | **655** | 484 |
| Pension costs | **1,337** | 1,209 |
| **IT project change – staff with permanent employment contracts** | | |
| Salaries and emoluments | **214** | 250 |
| Social security contributions | **24** | 27 |
| Pension costs | **55** | 57 |
| Total staff cost | **7,307** | 6,521 |
| **Total** | **7,891** | 7,058 |

There were no exit packages in 2025 to 2026 (2024 to 2025: nil).

## 4. Pensions

### I. Staff

Pension benefits are provided through the Civil Service pension arrangements. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme, or alpha – which provides benefits on a career average basis with a normal pension age equal to the member's state pension age (or 65 if higher). From that date all newly appointed civil servants and the majority of those already in service joined alpha. Before that date, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS). Existing members of the PCSPS who were within 10 years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between 10 years and 13 years and 5 months from their normal pension age on 1 April 2012 switched into alpha sometime between 1 June 2015 and 1 February 2022.

These statutory arrangements are part of an unfunded multi-employer defined benefit scheme, but the CCRC is unable to identify its share of the underlying liabilities. The last formal actuarial valuation undertaken for the PCSPS was as at 31 March 2020. Details can be found in the Government Actuary's Department report by the scheme actuary: 'PCSPS: Actuarial valuation as at 31 March 2020' (www.civilservicepensionscheme.org.uk).

The cost of the CCRC's pension contributions to the PCSPS is included in employment costs. For 2025 to 2026, employers' contributions of £1,354,000 (2024 to 2025 £1,226,000) were payable to the PCSPS at one of four rates in the range 26.6% to 30.3% (2024 to 2025 26.6% to 30.3%) of pensionable pay, based on salary bands. The scheme actuary reviews employer contributions usually every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2025 to 2026 to be paid when the member retires and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £37,000 (2024 to 2025: £36,000) were paid to one or more of the panel of two appointed stakeholder pension providers. Employer contributions are age-related and ranged from 8% to 14.75% from 1 October 2015. Employers also match employee contributions up to 3% of pensionable pay. In addition, employers also contribute a further 0.5% of pensionable salary from 1 October 2015 to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement) amounting to contributions of £2,000 (2024 to 2025: £1,000).

There were no outstanding contributions due to the partnership pension providers at the statement of financial position date, nor any prepaid amounts.

## II. Commissioners

Commissioners appointed before November 2012 were offered pension arrangements broadly by analogy with the PCSPS from their date of appointment.

Commissioners' pension arrangements are unfunded, and the CCRC is responsible for paying retirement benefits as they fall due. Contributions were paid by commissioners at the rate of 7.35% of pensionable earnings.

The value of the scheme liabilities for the current and four previous years are as follows:

| | **2025/26 £000** | 2024/25 £000 | 2023/24 £000 | 2022/23 £000 | 2021/22 £000 |
|---|---|---|---|---|---|
| Liability in respect of: | | | | | |
| Active members | **0** | 0 | 0 | 0 | 0 |
| Deferred pensioners | **266** | 250 | 233 | 506 | 496 |
| Current pensioners | **3,843** | 4,053 | 4,516 | 4,762 | 6,387 |
| Total present value of scheme liabilities | **4,109** | 4,303 | 4,749 | 5,268 | 6,883 |

The scheme liabilities have been valued by the Government Actuary's Department using the Projected Unit Method. The main actuarial assumptions are as follows:

| | **2025/26** | 2024/25 | 2023/24 | 2022/23 | 2021/22 |
|---|---|---|---|---|---|
| Discount rate | **5.60%** | 5.15% | 5.10% | 4.15% | 1.55% |
| Rate of increase in salaries | **0.00%** | 0.00% | 0.00% | 0.00% | 0.00% |
| Price inflation | **2.55%** | 2.65% | 2.55% | 2.40% | 2.90% |
| Rate of increase in pensions (deferred and in payment) | **2.55%** | 2.65% | 2.55% | 2.40% | 2.90% |

The mortality assumptions use the 2020 PCSPS valuation assumptions with the Office for National Statistics' 2020-based UK principal population projections, which give the following life expectancies at retirement:

| | **31 March 2026** | | 31 March 2025 | |
|---|---|---|---|---|
| | **Men** | **Women** | Men | Women |
| **Current pensioners** | | | | |
| At age 60 | **26.6** | **28.6** | 26.5 | 28.5 |
| At age 65 | **22.0** | **23.7** | 21.9 | 23.6 |

The CCRC adopts the financial and demographic assumptions in line with the sponsoring body, the MOJ, usually after receiving actuarial advice. The proportion married assumption to male/female members changed from 100% to 85%/75% for the valuations as at 31 March 2025.

The main financial assumptions are as prescribed by HM Treasury. The principal assumptions adopted by the CCRC relate to earnings inflation and mortality, and the sensitivity of the valuation of the liability to these assumptions is set out below.

An increase of 0.5% in the discount rate would decrease the present value of the scheme liability by approximately 4% or £158,000.

An increase of 0.5% in the rate of increase in the Consumer Price Index would decrease the scheme liability by approximately 4% or £159,000.

An increase of one year in the life expectancies would increase the present value of the scheme liability by approximately 3% or £114,000.

The assumptions for the discount rate and pension increases are specified by HM Treasury in the PES (2025) 09, dated 4 December 2025, and remain unchanged for these disclosures. The PES assumptions reflect market conditions at the previous 30 November and are typically not amended for any changes between November and the accounting date.

The following amounts have been recognised in the statement of comprehensive net expenditure for the year:

| | **2025/26 £000** | 2024/25 £000 |
|---|---|---|
| Interest on pension scheme liabilities | **214** | 233 |
| Total charge to finance expense | **214** | 233 |

The estimated current service cost for the next year is £0, following the retirement from the CCRC of the final three commissioners entitled to pension benefits during 2016 to 2017.

The movement in scheme liabilities is analysed as follows:

| | **2025/26 £000** | 2024/25 £000 |
|---|---|---|
| Present value of scheme liabilities at start of year | **4,303** | 4,749 |
| Interest cost | **214** | 233 |
| Actuarial (gains) | **(90)** | (310) |
| Benefits paid | **(318)** | (369) |
| Present value of scheme liabilities at end of year | **4,109** | 4,303 |

Cumulative actuarial gains and losses recognised in taxpayers' equity are as follows:

| | **2025/26 £000** | 2024/25 £000 |
|---|---|---|
| Loss at start of year | **1,134** | 1,444 |
| Net actuarial (gains) recognised in the year | **(90)** | (310) |
| Loss at end of year | **1,044** | 1,134 |

Actuarial gains and losses recognised in the statement of comprehensive net expenditure for the year and the previous four years are set out below, shown as an amount and as a percentage of the present value of the scheme liabilities at the statement of financial position date:

| | | **2025/26** | 2024/25 | 2023/24 | 2022/23 | 2021/22 |
|---|---|---|---|---|---|---|
| Experience losses/(gains) pension liabilities | £000 | **123** | (308) | 10 | 622 | 91 |
| | | **(3.0%)** | 7.2% | (0.2%) | (11.8%) | (1.3%) |
| Changes in demographic and financial assumptions | £000 | **(213)** | (2) | (391) | (2,024) | 282 |
| | | **5.2%** | 0.0% | 8.2% | 38.4% | (4.1%) |
| Net actuarial losses/(gains) | £000 | **(90)** | (310) | (381) | (1,402) | 373 |

The pension contribution for 2026 to 2027 are estimated at £1,598,000 (2025 to 2026: £1,449,000).

## 5. Other expenditure

| | **2025/26 £000** | 2024/25 £000 |
|---|---|---|
| IT costs | **661** | 617 |
| Accommodation | **394** | 420 |
| Travel, subsistence and external case-related costs | **310** | 171 |
| Training and other HR | **229** | 193 |
| Information and publications | **112** | 142 |
| Records management | **78** | 79 |
| Audit fee – internal | **50** | 39 |
| Telephones | **47** | 48 |
| Recruitment | **46** | 61 |
| Audit fee – external | **46** | 51 |
| Legal and professional costs | **33** | 33 |
| Office supplies | **21** | 2 |
| Case storage | **20** | 16 |
| Payroll and pension costs | **16** | 6 |
| Office services | **11** | 17 |
| Library and reference materials | **7** | 6 |
| Health and safety | **2** | 2 |
| Bank charges | **2** | 2 |
| Loss on disposal of non-current assets | **-** | 5 |
| Outreach | **-** | 3 |
| Other provision expenses | **-** | (609) |
| Total | **2,085** | 1,304 |

Other expenditure includes notional expenditure – details are given in notes 1 and 18.

## 6. Finance expense

| | **2025/26 £000** | 2024/25 £000 |
|---|---|---|
| Interest on pension scheme liabilities | **214** | 233 |
| Interest on lease | **20** | 22 |
| Total | **234** | 255 |

## 7. Income from activities

| | **2025/26 £000** | 2024/25 £000 |
|---|---|---|
| Kalisher Trust internships | **6** | 6 |
| Total | **6** | 6 |

## 8. Analysis of net expenditure by programme and administration budget

| | | | **2025/26** | | | **2024/25** |
|---|---|---|---|---|---|---|
| | **Programme £000** | **Administration £000** | **Total £000** | **Programme £000** | **Administration £000** | **Total £000** |
| Expenditure | | | | | | |
| Staff costs | 7,194 | 697 | **7,891** | 6,384 | 674 | **7,058** |
| Depreciation and amortisation | 370 | - | **370** | 409 | - | **409** |
| Other expenditure | 1,759 | 326 | **2,085** | 1,004 | 300 | **1,304** |
| Total expenditure | 9,323 | 1,023 | **10,346** | 7,797 | 974 | **8,771** |
| Income | | | | | | |
| Income from activities | (6) | - | **(6)** | (6) | - | **(6)** |
| Net expenditure | 9,317 | 1,023 | **10,340** | 7,791 | 974 | **8,765** |
| Finance expense | 234 | - | **234** | 255 | - | **255** |
| Net expenditure after interest | 9,551 | 1,023 | **10,574** | 8,046 | 974 | **9,020** |

## 9. Property, plant and equipment, and right-of-use assets

| | Right-of-use asset £000 | Refurbishment costs £000 | Plant and equipment £000 | Furniture and fittings £000 | IT hardware £000 | Total £000 |
|---|---|---|---|---|---|---|
| Cost/valuation at 1 April 2025 | 3,049 | 455 | 10 | 35 | 313 | **3,862** |
| Additions | - | 10 | - | - | 80 | **90** |
| Disposals | | - | - | - | (32) | **(32)** |
| Cost/valuation at 31 March 2026 | **3,049** | **465** | **10** | **35** | **361** | **3,920** |
| Depreciation at 1 April 2025 | 772 | 90 | 5 | 19 | 196 | **1,082** |
| Charged during the year | 212 | 34 | 1 | 3 | 49 | **299** |
| Depreciation on disposals | | - | - | - | (32) | **(32)** |
| Depreciation at 31 March 2026 | **984** | **124** | **6** | **22** | **213** | **1,349** |
| Carrying amount at 31 March 2026 | **2,065** | **341** | **4** | **13** | **148** | **2,571** |
| Cost/valuation at 1 April 2024 | 3,049 | 361 | 10 | 29 | 397 | **3,846** |
| Additions | - | 94 | - | 6 | - | **100** |
| Disposals | | - | - | - | (84) | **(84)** |
| Cost/valuation at 31 March 2025 | 3,049 | 455 | 10 | 35 | 313 | **3,862** |
| Depreciation at 1 April 2024 | 560 | 65 | 4 | 17 | 211 | **857** |
| Charged during the year | 212 | 25 | 1 | 2 | 64 | **304** |
| Depreciation on disposals | | - | - | - | (79) | **(79)** |
| Depreciation at 31 March 2025 | 772 | 90 | 5 | 19 | 196 | **1,082** |
| Carrying amount at 31 March 2025 | 2,277 | 365 | 5 | 16 | 117 | **2,780** |
| Carrying amount at 31 March 2024 | 2,489 | 296 | 6 | 12 | 186 | **2,989** |

All assets are owned by the CCRC with the exception of the right-of-use assets which is the CCRC office on a 15 year lease term (see note 17).

## 10. Intangible assets

| | Assets under development £000 | Software licences £000 | **Total £000** |
|---|---|---|---|
| Cost/valuation at 1 April 2025 | (1) | 880 | **879** |
| Additions | 1 | 38 | **39** |
| Cost/valuation at 31 March 2026 | - | 918 | **918** |
| Amortisation at 1 April 2025 | - | 514 | **514** |
| Charged during the year | - | 71 | **71** |
| Amortisation at 31 March 2026 | - | 585 | **585** |
| **Carrying amount at 31 March 2026** | - | 333 | **333** |
| Carrying amount at 31 March 2025 | (1) | 366 | **365** |
| Cost/valuation at 1 April 2024 | 16 | 595 | **611** |
| Additions | 321 | - | **321** |
| Disposals | - | (53) | **(53)** |
| Reclassification | (338) | 338 | **-** |
| Cost/valuation at 31 March 2025 | (1) | 880 | **879** |
| Amortisation at 1 April 2024 | - | 462 | **462** |
| Charged during the year | - | 105 | **105** |
| Amortisation on disposals | - | (53) | **(53)** |
| Amortisation at 31 March 2025 | - | 514 | **514** |
| Carrying amount at 31 March 2025 | (1) | 366 | **365** |
| Carrying amount at 31 March 2024 | 16 | 133 | **149** |

All assets are owned by the CCRC.

## 11. Other receivables

| | **31 March 2026 £000** | 31 March 2025 £000 |
|---|---|---|
| **Amounts falling due within one year** | | |
| Travel loans to staff | **1** | 2 |
| Prepayments | **176** | 135 |
| Total | **177** | 137 |
| **Amounts falling due after more than one year** | | |
| Prepayments | **4** | - |
| Total | **4** | - |

## 12. Cash and cash equivalents

| | **2025/26 £000** | 2024/25 £000 |
|---|---|---|
| Balance at 1 April | **492** | 289 |
| Net change in cash balances | **16** | 203 |
| Balance at 31 March | **508** | 492 |

The following balances at 31 March 2026 were held at:

| | | |
|---|---|---|
| Government Banking Service | **508** | 492 |
| Balance at 31 March | **508** | 492 |

No cash equivalents were held at any time.

There are no liabilities arising from financing activities in the current year or previous year.

## 13. Trade payables and other liabilities

| | **31 March 2026 £000** | 31 March 2025 £000 |
|---|---|---|
| **Amounts falling due within one year** | | |
| Intra-government balances: | | |
| UK taxation and social security | **166** | 153 |
| Total | **166** | 153 |
| Trade payables | **33** | 22 |
| Capital payables | **104** | 107 |
| Accruals | **415** | 394 |
| Total | **718** | 676 |

## 14. Provisions

The movements in the provisions are analysed as follows:

| | **2025/26 Dilapidations £000** | **2025/26 Total £000** | 2024/25 Total £000 |
|---|---|---|---|
| Balance at 1 April | **27** | **27** | 1,022 |
| Provision utilised | **-** | **-** | (386) |
| Unwinding of discount | **-** | **-** | (609) |
| Balance at 31 March | **27** | **27** | 27 |

The expected timing of discounted cash flows is as follows:

| | **31 March 2026 £000** | 31 March 2025 £000 |
|---|---|---|
| Dilapidations: | | |
| Later than five years | **27** | 27 |
| Balance at 31 March | **27** | 27 |

## 15. Reconciliation of net expenditure to net cash outflow from operating activities

| | Note | **2025/26 £000** | 2024/25 £000 |
|---|---|---|---|
| Net expenditure | | **(10,574)** | (9,020) |
| Finance expense | 6 | **234** | 255 |
| Depreciation and amortisation | 9,10 | **370** | 409 |
| Loss on disposal of non-current assets | 5 | **-** | 5 |
| (Increase) in receivables | 11 | **(44)** | (23) |
| Increase/(decrease) in payables | 13 | **45** | (16) |
| (Decrease) in provisions | 14 | **(20)** | (1,017) |
| Pension provision: | | | |
| Benefits paid | 4 | **(318)** | (369) |
| Notional expenditure | 18 | **414** | 442 |
| Net cash outflow from operating activities | | **(9,893)** | (9,334) |

## 16. Capital commitments

Capital commitments contracted for at 31 March 2026 were £nil (2025: £nil).

## 17. Lease liabilities

The lease liabilities refer to the CCRC offices which are occupied under a Memorandum of Terms of Occupation issued in accordance with the Department Estate Occupancy Agreement for Crown Bodies. The Memorandum of Terms of Occupation is between the MOJ on behalf of the CCRC and the Ministry of Housing, Communities and Local Government. The costs of occupation are payable by the MOJ but are included in the CCRC's accounts as notional expenditure.

| | **31 March 2026 £000** | 31 March 2025 £000 |
|---|---|---|
| Lease liabilities movements: | | |
| Value of discounted future cash flows on right-of-use assets at implementation | 2,314 | 2,519 |
| Payments during the year | (227) | (227) |
| Interest expense on lease liabilities | 20 | 22 |
| Total lease liabilities | **2,107** | **2,314** |
| Lease liabilities: | | |
| Not later than one year | 209 | 207 |
| Later than one year and not later than five years | 854 | 847 |
| Later than five years | 1,044 | 1,260 |
| Total buildings | **2,107** | **2,314** |

See note 18 for the costs included in the statement of comprehensive net expenditure. There are no cash-related transactions related to the lease liability as these are paid by the MOJ.

## 18. Notional expenditure

| | **2025/26 £000** | 2024/25 £000 |
|---|---|---|
| **Notional expenditure** | | |
| Other expenditure – incurred by MOJ: | | |
| Accommodation | 621 | 647 |
| Lease liability payments during the year | (227) | (227) |
| Interest expense on lease liabilities | 20 | 22 |
| Total notional other expenditure | **414** | 442 |
| Total notional expenditure | **414** | 442 |

Items shown as notional expenditure are items of expenditure which would otherwise have been recognised in the financial statements in the current year if they had been incurred by the CCRC. The 2025 to 2026 expenditure of £621,000 includes capital and interest payments in respect of the new offices under IFRS16 of £227,000 and £20,000 respectively.

## 19. Related party transactions

The MOJ is a related party to the CCRC. During the period 1 April 2025 to 31 March 2026, the MOJ provided the CCRC with grant-in-aid and made certain payments on behalf of the CCRC disclosed in these financial statements and notes as notional expenditure.

In addition, the CCRC has had a small number of transactions with other government departments and other central government bodies.

During the period 1 April 2025 to 31 March 2026, none of the commissioners, key managerial staff or other related parties undertook any related party transactions.

## 20. Financial instruments

IFRS 7 (Financial Instruments: Disclosures) requires disclosure of the significance of financial instruments for the entity's financial position and performance, and the nature and extent of risks arising from financial instruments to which the entity is exposed, and how the entity manages those risks. Because of the largely non-trading nature of its activities and the way it is financed, the CCRC is not exposed to the degree of financial risk faced by business entities. Moreover, financial instruments play a much more limited role in creating or changing risk than would be typical of the listed companies to which IAS 32 (Financial Instruments: Presentation) and IFRS 9 (Financial Instruments), which replaced IAS39 and IFRS 7, mainly apply. The CCRC has limited powers to borrow or invest funds and financial assets and liabilities are generated by day-to-day operational activities and are not held to change the risks facing the CCRC in undertaking its activities.

Therefore, the CCRC is not exposed to significant liquidity risks, interest rate risk or foreign currency risk.

## 21. Events after the reporting period

In accordance with the requirements of IAS 10 (Events After the Reporting Period), events after the reporting period are considered up to the date the accounts are authorised for issue. This is interpreted as the date of the audit certificate of the Comptroller and Auditor General.

There were no post-reporting period events.

4

# Tables

# CCRC referrals to the appeal courts during 2025 to 2026

| Name<br>Custody (C)<br>Liberty (L) | Ref | Referral date | Offence | Sentence only |
|---|---|---|---|---|
| Mr GQ (L)[1] | 00409/2023 | 07-Apr-25 | Possession of class A drugs with intent to supply on 23.05.2016 x2<br>Possession of class A drugs with intent to supply on 08.06.2016 x2 | |
| Mr HG (L)[1] | 00912/2023 | 22-Apr-25 | Producing a controlled drug of class B | |
| Mr GS (L)[1] | 00575/2024 | 23-Apr-25 | Indecency with a child (x4) | |
| O'NEILL, Patrick (L) | 00611/2019 | 25-Apr-25 | Possessing ammunition with intent<br>Possessing ammunition without a certificate<br>Possessing explosives with intent to endanger life | |
| Mr GX (L)[1] | 01299/2023 | 13-May-25 | Rape | |
| Ms Z (C)[1] | 00353/2023 | 20-May-25 | Cruelty to persons under 16, contrary to section 1 of the Children and Young Persons Act 1933 (x 7) | Sentence |
| WRIGHT, Melanie (C) | 00783/2021 | 23-Jun-25 | Murder | |
| ROSS, Rupert (C) | 01285/2017 | 09-Jul-25 | Murder | |
| DE ST AUBIN, Leon (C) | 01286/2017 | 09-Jul-25 | Murder | |
| Ms Y (L)[1] | 00775/2022 | 17-Jul-25 | Using a false instrument | |
| FREEMAN, Clive (C) | 00956/2023 | 11-Aug-25 | Murder and arson | |
| Mr HJ (L)[1] | 00468/2022 | 18-Aug-25 | Possession of a bladed article in a public place (s.139 Criminal Justice Act 1988) | |
| FIELD, Benjamin (C) | 00865/2022 | 28-Aug-25 | Murder | |
| AHMED, Shabaz (L) | 00284/2023 | 10-Sep-25 | Assault by beating | |
| OWEN, Patricia (deceased) (L) | 00167/2024 | 15-Oct-25 | Theft x 5 | |
| DOWN, Paul (L) | 01526/2024 | 17-Oct-25 | Driving without due care and attention | |

| Name<br>Custody (C)<br>Liberty (L) | Ref | Referral date | Offence | Sentence only |
|---|---|---|---|---|
| NWANKWO-EKEH, Hugo (C) | 00062/2021 | 06-Nov-25 | Murder<br>Violent disorder | |
| Mr HN (C)[1] | 00886/2022 | 10-Nov-25 | 4 x Sexual assault of a child under 13; 2 x assault of a child under 13 by Penetration; 2 x rape of a child under 13; 6 x sexual activity with a child;<br>6 x rape | |
| GOODALL, Durrell (C) | 00652/2023 | 19-Nov-25 | Murder | |
| WILSON, Trey (C) | 00896/2023 | 19-Nov-25 | Murder | |
| WALTERS, Reano (C) | 00653/2023 | 19-Nov-25 | Murder | |
| Mr HR (L)[1] | 00934/2021 | 24-Nov-25 | Drug trafficking | |
| SNOW, Gareth (L) | 00327/2023 | 26-Nov-25 | 3x false accounting | |
| Mr HU (L)[1] | 01186/2022 | 26-Nov-25 | Producing class B (cannabis) | |
| Mr HV (C)[1] | 00763/2022 | 05-Dec-25 | Inciting child under age of 13 and indecent exposure | |
| O'RAWE, Henry (Deceased) (L) | 01229/2023 | 09-Dec-25 | Escape lawful custody | |
| KNAPP, Robert (C) | 00161/2020 | 16-Dec-25 | Murder | |
| SHAHAN Karim (C) | 01288/2024 | 16-Dec-25 | Cause GBH with intent to do GBH.<br>Violent disorder | Sentence Only |
| MR HY (C)[1] | 00109/2025 | 19-Jan-26 | Assault occasioning actual bodily harm (x 2)<br>Threatening with an offensive weapon in a private place<br>Controlling or coercive behaviour in an intimate or family relationship<br>Rape | |

| Name Custody (C) Liberty (L) | Ref | Referral date | Offence | Sentence only |
|---|---|---|---|---|
| BETTS, Matthew (L) | 01062/2021 | 20-Jan-26 | Count 1: assault by beating contrary to section 39 of the Criminal Justice Act 1988, on 12 January 2019<br>Count 2: assault by beating contrary to section 39 of the Criminal Justice Act 1988, on 28 February 2019 | |
| Mr HS (L)[1] | 00178/2023 | 21-Jan-26 | Sexual assault of a child under 13 x 4<br>Causing or inciting a child under 13 to engage in sexual activity x 4<br>Attempted rape of a child under 13 x 3 | |
| WARD, James (C) | 00513/2025 | 27-Jan-26 | Arson | Sentence Only |
| HIBBERT, Benjamin (C) | 00651/2025 | 27-Jan-26 | 1 x sexual assault; 2 x sexual assault on a child under 13 | Sentence Only |
| O'NEILL, Stuart (C) | 00313/2024 | 27-Jan-26 | Rape<br>Count 1 – theft<br>Count 2 – taking conveyance without authority<br>Count 3 – theft<br>Counts 4 and 5 – Fraud x 2 | Sentence Only |
| INGS, Luke (C) | 00112/2024 | 27-Jan-26 | Robbery (x2), battery (x2) (plus robbery x3, attempted robbery x2 and assault occasioning actual bodily harm taken into consideration) | Sentence Only |
| DAVIS, Jay (C) | 00207/2024 | 27-Jan-26 | Possessing a firearm with intent to cause fear of violence | Sentence Only |
| PABON, Alex (L) | 01019/2025 | 29-Jan-26 | Conspiracy to defraud | |
| MERCHANT, Vijay (L) | 01070/2025 | 29-Jan-26 | Conspiracy to defraud | |
| MATHEW, Jonathan (C) | 01071/2025 | 29-Jan-26 | Conspiracy to defraud | |
| MORYOUSSEF, Philippe (L) | 01072/2025 | 29-Jan-26 | Conspiracy to defraud | |
| BERMINGHAM, Colin (L) | 01097/2025 | 29-Jan-26 | Conspiracy to defraud | |

| Name<br>Custody (C)<br>Liberty (L) | Ref | Referral date | Offence | Sentence only |
|---|---|---|---|---|
| POULTER, Christopher (L) | 01486/2025 | 27-Feb-26 | Theft | |
| Mr HX (C)[1] | 01509/2024 | 12-Mar-26 | Affray<br>Possession with intent to supply class A drugs (heroin)<br>Possession with intent to supply class A drugs (cocaine) | |
| Mr HZ (C)[1] | 00406/2021 | 17-Mar-26 | Conspiracy to commit robbery (count 1)<br>Applying a corrosive fluid with intent (counts 2 and 3) | |
| MARSTON, Stephen (L) | 01440/2024 | 23-Mar-26 | 1 x count of theft<br>3 x counts of false accounting<br>1 x count of concealing valuable securities | |

1. Case is anonymised.

# CCRC referrals decided by appeal courts during 2025 to 2026

| Name<br>Custody (C)<br>Liberty (L) | Ref | Offence | Sentence only | Outcome quashed (Q)<br>Upheld (U)<br>Abandoned (A) | Appeal decision |
|---|---|---|---|---|---|
| Mr GG (C)[1] | 00661/2022 | Assault occasioning actual bodily harm (s.47 Offences Against the Person Act 1861)<br>Rape (s.1 Sexual Offences Act 2003)<br>Unlawful Wounding (s.20 Offences Against the Person Act 1861)<br>Rape of a child U13 (s.5 Sexual Offences Act 2003)<br>Inciting a child to engage in sexual activity (s.10 Sexual Offences Act 2003) | Sentence only | Q | 07-May-25 |
| ASEMOTA, Franca (C) | 00081/2024 | Conspiracy to traffic persons for sexual exploitation (x8)<br>Trafficking out of the UK of another person for sexual exploitation (x2)<br>Assisting unlawful immigration to a member state (x2) | Sentence only | Q | 07-May-25 |
| SULLIVAN, Peter (C) | 00306/2021 | Murder | | Q | 13-May-25 |
| Mr HG (L)[1] | 00912/2023 | Producing a controlled drug of class B | | Q | 14-May-25 |

| Name Custody (C) Liberty (L) | Ref | Offence | Sentence only | Outcome quashed (Q) Upheld (U) Abandoned (A) | Appeal decision |
|---|---|---|---|---|---|
| Mr AW (L)[1] | 00627/2020 | Assault by penetration rape | | U | 16-May-25 |
| CAMPBELL, Colin (C) | 00722/2011 | Murder x4, Attempted murder x1 | | U | 26-Jun-25 |
| Mr HL (C)[1] | 00512/2023 | Murder, attempted murder, manslaughter, inflicting grievous bodily harm, assault occasioning actual bodily harm, dangerous driving | | Q | 03-Jul-25 |
| DE SOUZA, Ronald (L) | 01476/2024 | Attempted robbery | | Q | 17-Jul-25 |
| CAMPBELL, Errol (L) | 01059/2024 | Conspiracy to steal and theft | | Q | 17-Jul-25 |
| Mr GR (C)[1] | 00187/2021 | 1. False imprisonment<br>2. Rape<br>3. Rape | | U | 30-Jul-25 |
| Mr GO (L)[1] | 00540/2021 | 1. Possession of a bladed article<br>2. Possession of diamorphine, a controlled drug of class A, with intent to supply<br>3. Possession of crack cocaine, a controlled drug of class A, with intent to supply | | Q | 15-Aug-25 |
| Ms Y (L)[1] | 00775/2022 | Using a false instrument | | Q | 08-Sep-25 |
| MURPHY, Declan (L) | 00155/2016 | Possession of explosives belonging to a proscribed organisation | | Q | 17-Sep-25 |

| Name Custody (C) Liberty (L) | Ref | Offence | Sentence only | Outcome quashed (Q) Upheld (U) Abandoned (A) | Appeal decision |
|---|---|---|---|---|---|
| MOEN, Declan (L) | 00813/2017 | Possession of explosives with intent | | Q | 17-Sep-25 |
| GILMORE, Conor (L) | 00815/2017 | Possession of explosives with intent | | Q | 17-Sep-25 |
| Mr GM (L)[1] | 00363/2024 | 1. Possessing a firearm with intent to endanger life<br>2. Possessing ammunition<br>3. Possessing crack cocaine with intent to supply<br>4. Possessing diamorphine with intent to supply<br>5. Possessing ammunition | Sentence only | Q | 26-Sep-25 |
| Ms Z (C)[1] | 00353/2023 | Cruelty to persons under 16, contrary to section 1 of the Children and Young Persons Act 1933 (x 7) | Sentence only | U | 30-Sep-25 |
| Mr GX (L)[1] | 01299/2023 | Rape | | Q | 07-Oct-25 |
| OMAR, Anas (C) | 00621/2022 | Two counts of possession with intent to supply class A drugs (cocaine and heroin) | | Q | 27-Nov-25 |
| DOWN, Paul (L) | 01526/2024 | Driving without due care and attention | | Q | 01-Dec-25 |
| Mr GS (L)[1] | 00575/2024 | Indecency with a child (x4) | | U | 02-Dec-25 |
| Mr GP (C)[1] | 00618/2020 | Robbery, contrary to s.8(1) Theft Act 1968. | Sentence only | Q | 18-Dec-25 |
| BOYE, Lerone (C) | 01412/2024 | Murder and violent disorder | Sentence only | Q | 10-Feb-26 |

| Name Custody (C) Liberty (L) | Ref | Offence | Sentence only | Outcome quashed (Q) Upheld (U) Abandoned (A) | Appeal decision |
|---|---|---|---|---|---|
| DAMALI, Roger (C) | 01415/2024 | Murder and violent disorder | Sentence only | Q | 10-Feb-26 |
| WILLIAMS, Dale (C) | 01413/2024 | Murder and violent disorder | Sentence only | Q | 10-Feb-26 |
| THOMAS, Nicole (C) | 00697/2016 | Murder | | U | 19-Feb-26 |
| O'NEILL, Patrick (L) | 00611/2019 | Possessing ammunition with intent<br>Possessing ammunition without a certificate<br>Possessing explosives with intent to endanger life | | Q | 25-Feb-26 |
| Mr HR (L)[1] | 00934/2021 | Drug trafficking | | Q | 27-Feb-26 |

1. Case is anonymised.

# Key performance indicators

## KPI 1a, b and c – the percentage of cases closed within 12 months

**Purpose:** the measure provides an indication of the timeliness with which we complete our cases, taken as a whole, from the point of an application being received.

**Definition:** a case is complete when a final decision has been sent (or, where a provisional decision was sent and no further submissions have been made in response within the time allowed).

**Calculation:** the number of cases (including all case types, review cases only and triage cases only) completed within 12 months of the application being made as a proportion of all cases completed within the past 12 months (split into custody and liberty and total).

**Frequency:** monthly.

**Data source:** case statistics compiled from the case management system.

**Target:** 1a: More than 85% of all cases closed within 12 months
1b: More than 70% of review cases closed within 12 months
1c: More than 80% of triage cases closed within 4 months

**Figure 2** KPI 1a – all cases (more than 85%)

Percentage of cases closed within 12 months of application (all applications):

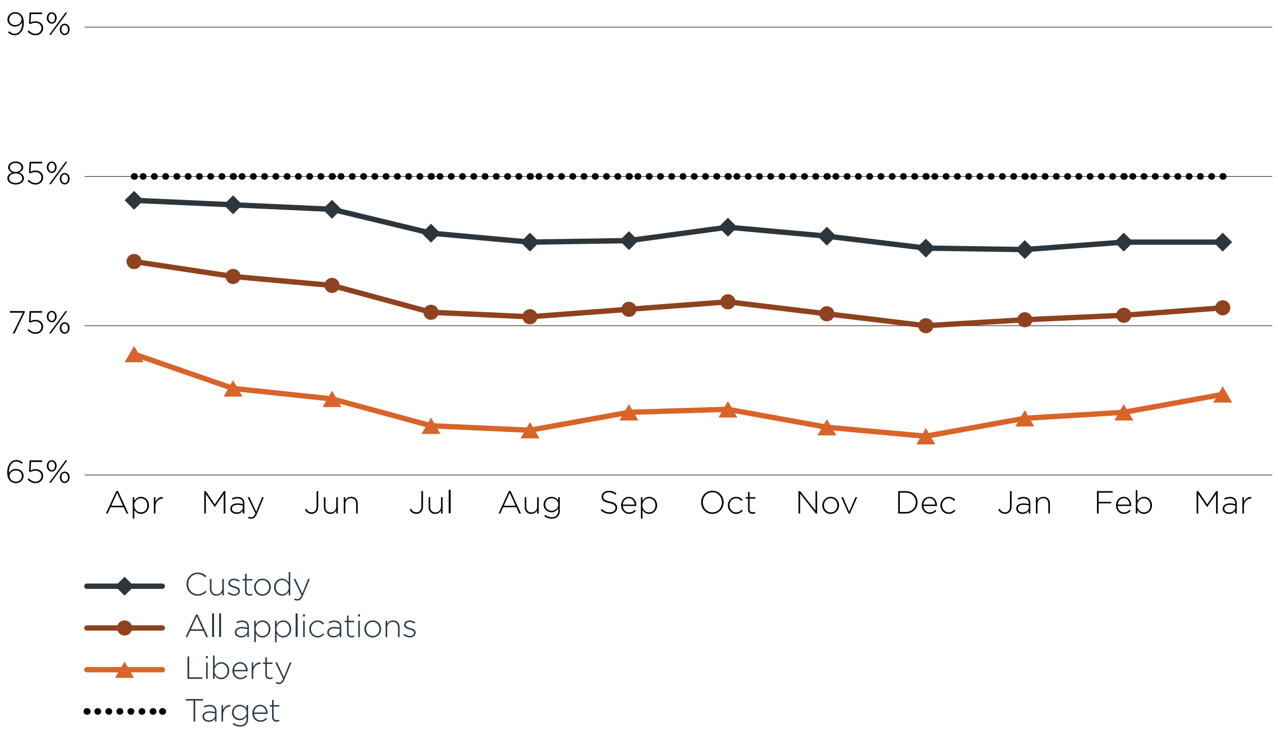


**Figure 3** KPI 1b – review cases (more than 70%)

Percent of review cases closed within 12 months of application (all applications):

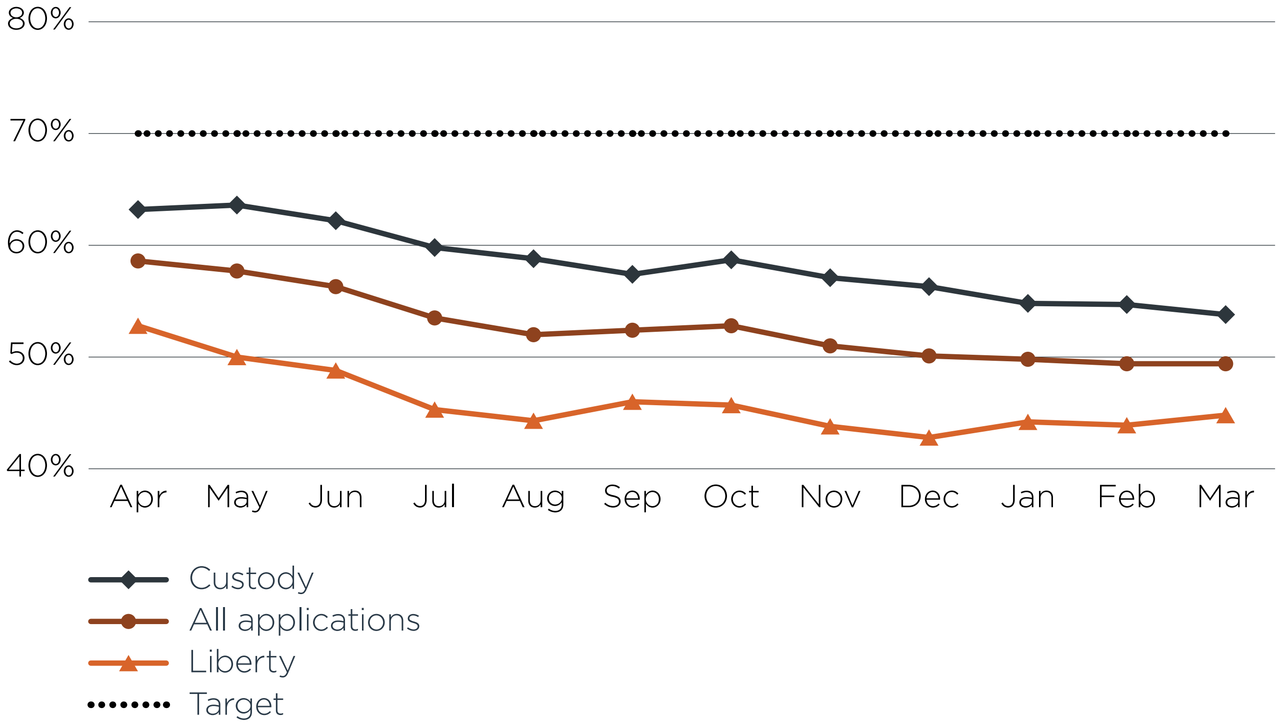
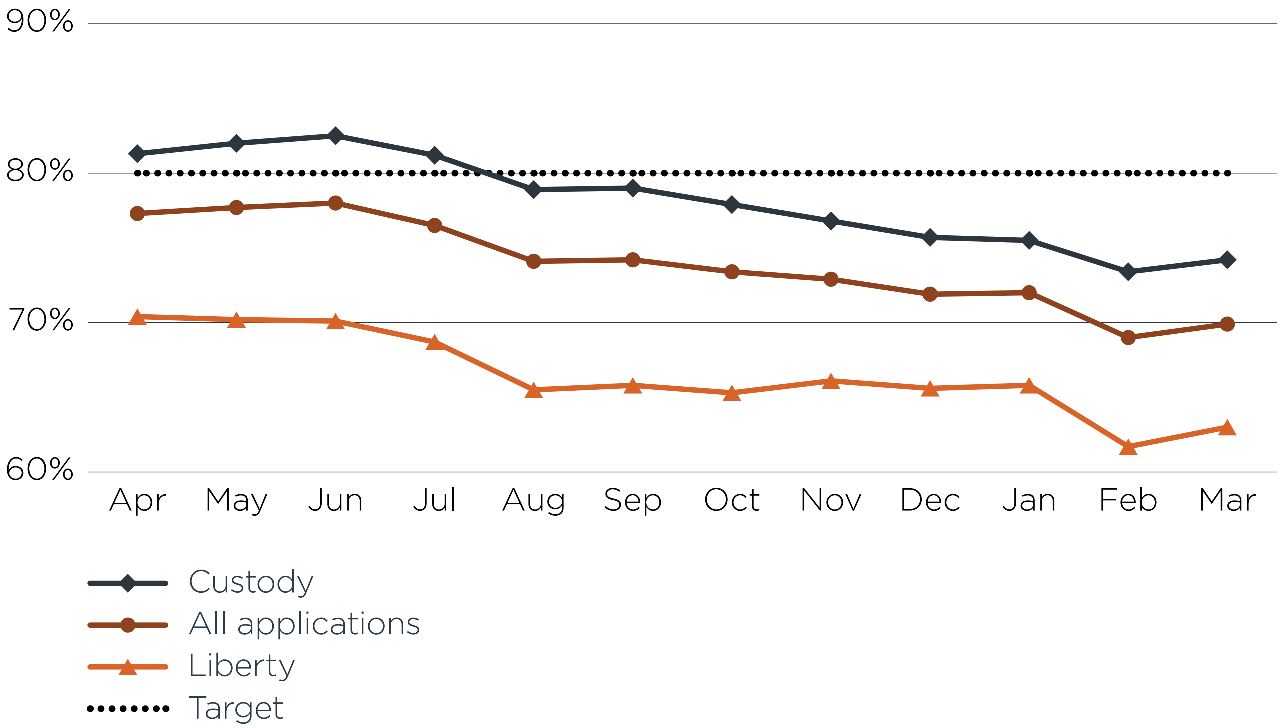



**Figure 4** KPI 1c – triage cases (more than 80%)

Percent of triage cases closed within 4 months of application (all applications):



## KPI 2 – Time to decision from allocation (provisional statement of reasons where one is issued)

**Purpose:** the measure provides an indication of the timeliness with which we complete our review cases (those which progress through the screening stage to require full analysis).

**Definition:** the time from the date of allocation of the application to a case review manager to the issue of an initial decision, averaged for all review applications in the reporting period for which an initial decision has been made.

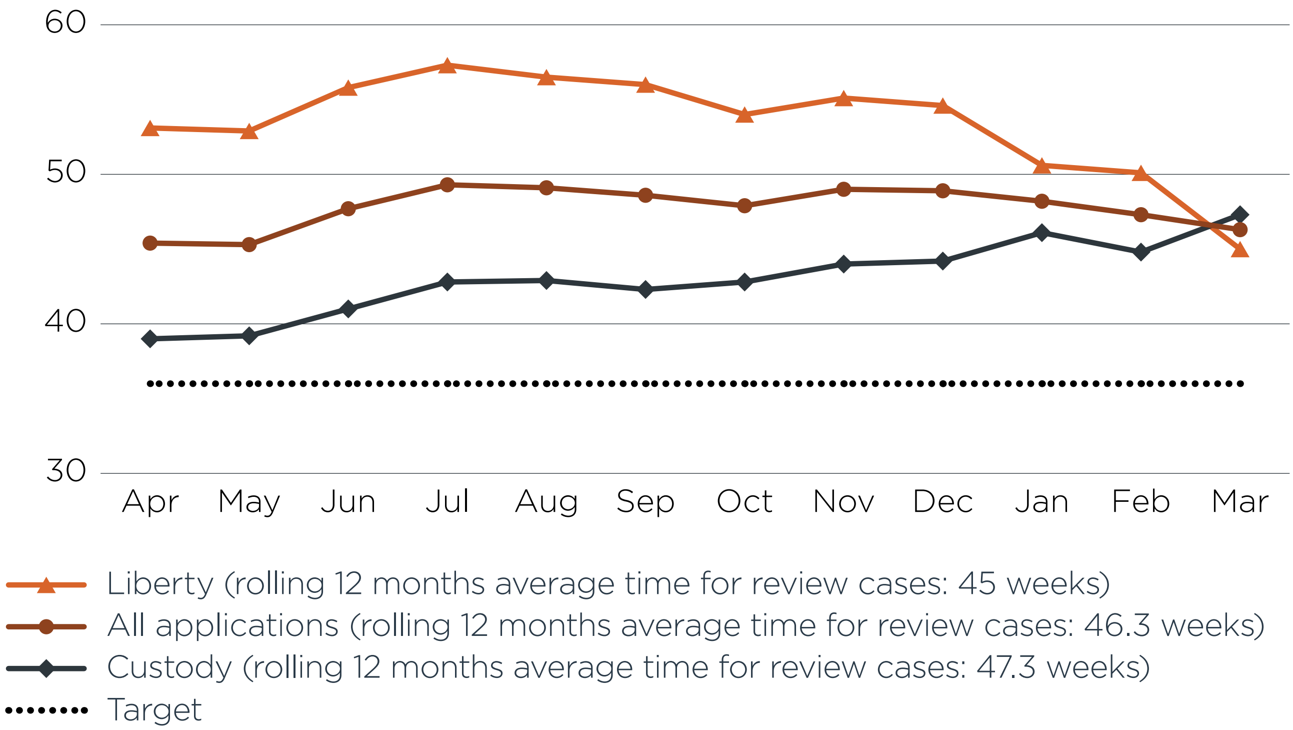
**Calculation:** taking the review cases closed within the past 12 months record the average time taken to complete the review from allocation to a case review manager to issuing a decision.

**Frequency:** monthly.

**Data source:** case statistics compiled from the case management system.

**Target:** Average duration of review less than 36 weeks.

**Figure 5** Actual monthly average time for review cases in weeks (all applications)



## KPI 3 – Long-running cases

**Purpose:** the measure provides an indication of the timeliness with which we complete our reviews.

**Definition:** a case is counted if two years or more has elapsed since the date of allocation for review to the present and a final decision has not been issued.

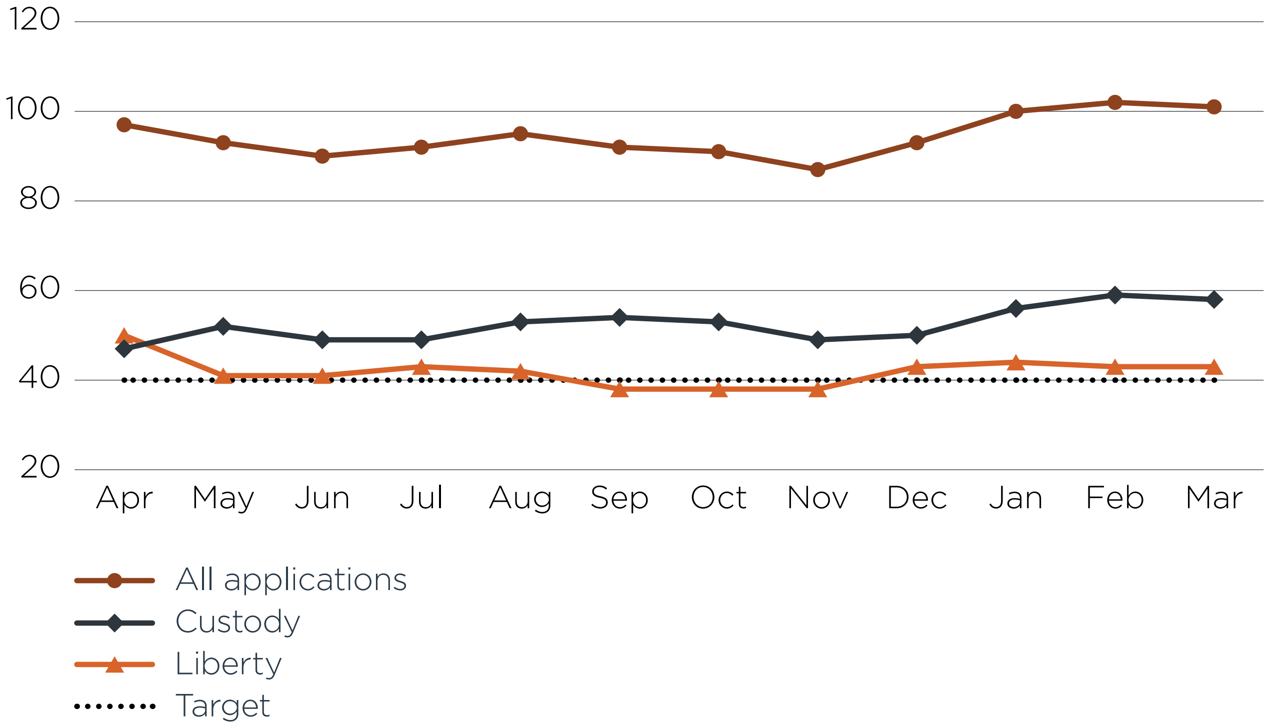
**Calculation:** taking the cases under review, to identify those two years or more since allocation to a case review manager (split into custody and liberty and total) as an absolute number.

**Frequency:** monthly.

**Data source:** case statistics compiled from the case management system.

**Target:** less than 40 cases

**Figure 6** Number of cases under review for 2 years or more (all applications)



## KPI 4 – Cases reopened

**Purpose:** the measure provides an indication of the quality of our reviews.

**Definition:** the number of cases in which QA, JR or Complaint action or post closure correspondence leads to a case being reopened in the last 12 months.

**Calculation:** the number of cases reopened in the last 12 months due to JR, QA, Complaint or Post Closure Correspondence.

**Frequency:** bi-monthly.

**Data source:** case statistics compiled from the case management system, selected by start date.

**Target:** no target was set for 2025 to 2026.

**Table 13**

| | Apr 25 | May 25 | Jun 25 | Jul 25 | Aug 25 | Sep 25 | Oct 25 | Nov 25 | Dec 25 | Jan 26 | Feb 26 | Mar 26 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Quality assurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Judicial review | 1 | 2 | 2 | 1 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Post-closure correspondence | 1 | 1 | 2 | 2 | 2 | 3 | 3 | 3 | 2 | 3 | 3 | 3 |
| Complaints | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 0 |
| **KPI: Total cases reopened in the last 12 months** | **4** | **5** | **6** | **5** | **6** | **7** | **7** | **7** | **6** | **7** | **6** | **5** |

## KPI 5 – Complaints upheld

**Purpose:** the measure provides an indication of the quality of our reviews.

**Definition:** the number of complaints upheld as a proportion of all complaints resolved over the last 12 months.

**Calculation:** the number of complaints upheld as a proportion of the total number of complaints resolved over the last 12 months.

**Frequency:** bi-monthly.

**Data source:** records of official complaints held by the Customer Services Officer.

**Target:** Less than 12.5% of complaints upheld or less than 1 in 8.

**Table 14**

| | Apr 25 | May 25 | Jun 25 | Jul 25 | Aug 25 | Sep 25 | Oct 25 | Nov 25 | Dec 25 | Jan 26 | Feb 26 | Mar 26 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Complaints upheld (last 12 months – rolling data) | 9 | 10 | 12 | 13 | 13 | 13 | 12 | 11 | 9 | 8 | 7 | 5 |
| Complaints resolved (last 12 months – rolling data) | 49 | 50 | 49 | 52 | 53 | 50 | 49 | 52 | 53 | 52 | 52 | 56 |
| **KPI: Proportion of complaints upheld (%)** | **18.4** | **20.0** | **24.5** | **25.0** | **24.5** | **26.0** | **24.5** | **21.2** | **17.0** | **15.4** | **13.5** | **8.9** |

## KPI 6 – Staff absence

**Purpose:** the measure provides an indication of the loss of productivity due to staff sickness.

**Definition:** average working days lost per full-time equivalent staff (FTE).

**Calculation:** days lost due to sickness divided by the total number of FTE staff.

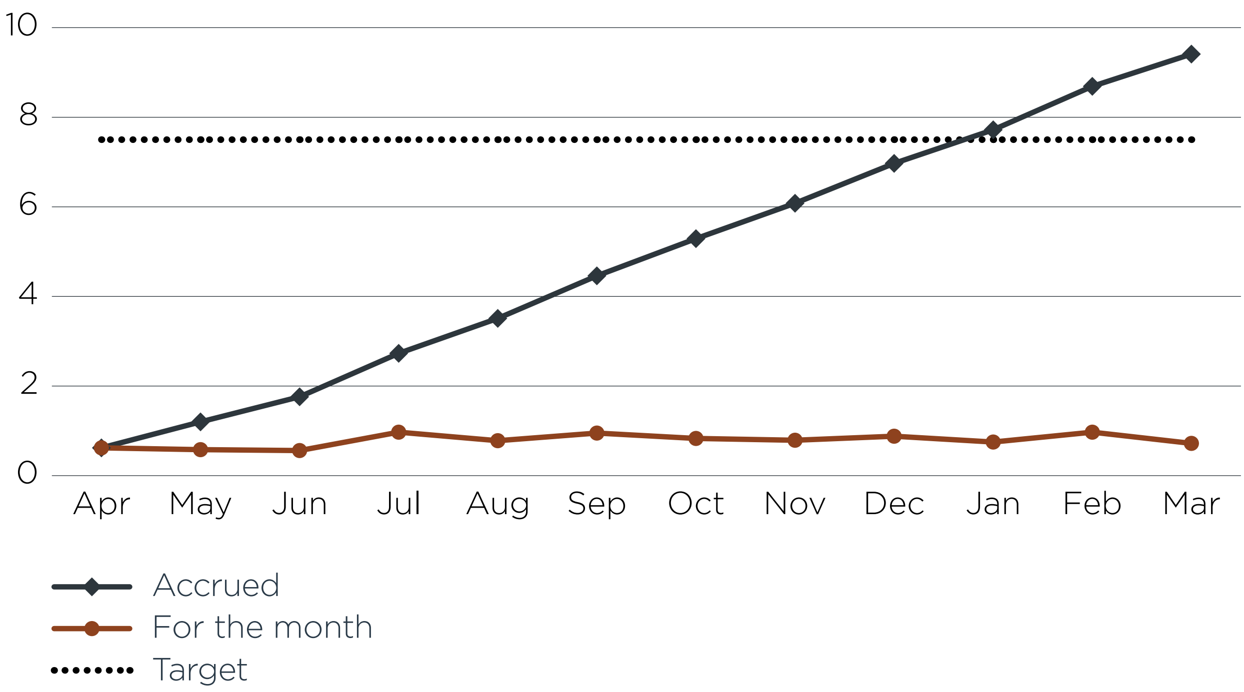
**Frequency:** monthly.

**Data source:** HR statistics.

**Target:** less than an average of 7.5 days per year.

**Actual:** sickness absence: 9.41 days per annum per FTE.

**Figure 7** Working days lost per FTE (for the month)



## KPI 7 – Expenditure against budget

**Purpose:** the measure provides an indication of our effective use of our budget over the year.

**Definition:** total expenditure RDEL and CDEL against budget.

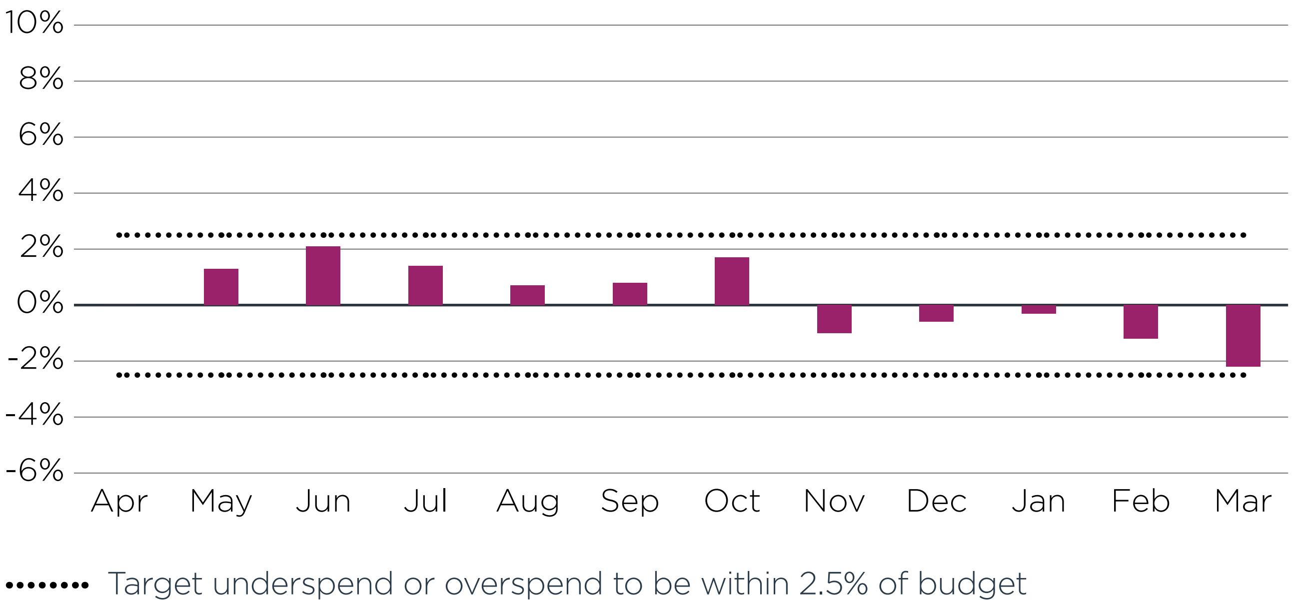
**Calculation:** actual overspend or underspend as a percentage of the year-to-date budget.

**Frequency:** monthly.

**Data source:** financial records.

**Target:** underspend or overspend to be within 2.5% of budget.

**Figure 8** Year to date expenditure against budget



## KPI 8 – Internal audit actions completed on time

**Purpose:** measure the response to audit recommendations.

**Definition:** number of internal audit actions in each financial year.

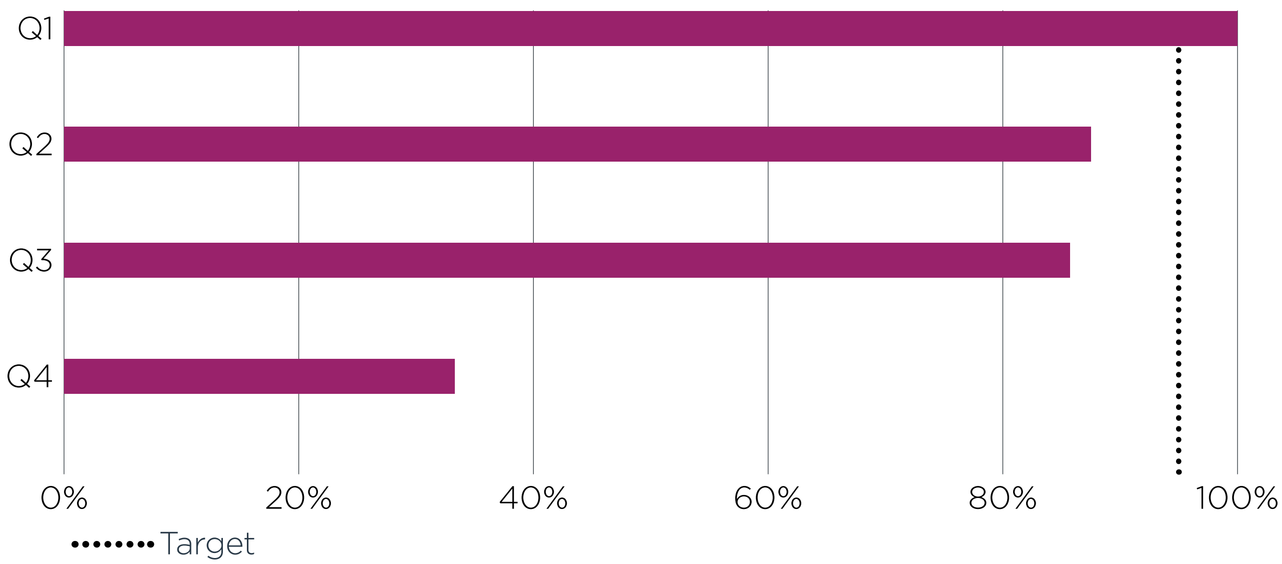
**Calculation:** number of actions completed on time against the total number of actions in each financial year.

**Frequency:** quarterly.

**Data source:** Audit and Risk Assurance Committee records.

**Target:** 95% actions completed on time.

**Figure 9** Internal audit actions completed on time




2025 to 2026 Total: 82.8% (29 actions completed, 24 on time)

| Measure | Description | Target | 2023/24 | 2024/25 | 2025/26 |
|---|---|---|---|---|---|
| KPI 1a: Timeliness of review | 85% of cases closed within 12 months | >85 | 86.26% | 81.01% | 76.23% |
| KPI 1b: Timeliness of review | 70% of Review cases closed within 12 months | >70% | 67.61% | 61.48% | 49.40% |
| KPI 1c: Timeliness of review | 80% of Triage cases closed within 4 months | >80% | 81.24% | 77.65% | 69.62% |
| KPI 2: Timeliness of review | 12-month average duration of review is <36 weeks | < 36wks | 35.07wks | 44.38wks | 46.26wks |
| KPI 3: Timeliness of review | < 40 Cases under review for 2 years or more | <40 | 97 cases | 113 cases | 101 cases |
| KPI 4: Customer service | Number of cases reopened over the last 12 months | No target | 5 cases | 4 cases | 5 cases |
| KPI 5: Customer service | Complaints upheld in last 12m (as a proportion of resolved complaints) | <12.5% | 20.8% | 17.6% | 8.9% |
| KPI 6: Staff absence | Days lost per month per FTE | 7.5 days | 8.7 days | 8.9 days | 9.4 days |
| KPI 7: Finance | Expenditure against budget year to date | > 2.5% +/- | -0.3% | -2.8% | -2.2% |
| KPI 8: Internal audit | Internal audit actions completed on time | 95% | 100% | 83.3% | 82.8% |

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