Crown
Prosecution
Service

Crown Prosecution Service

Annual Report and Accounts

2025-2026

HC 461

Crown Prosecution Service

Crown Prosecution Service
Annual Report and Accounts 2025-2026

Report presented to the Parliament pursuant to Section 9(2) of the Prosecution of Offences Act 1985

Accounts presented to the House of Commons pursuant to Section 6(4) of the Government Resources and Accounts Act 2000

Accounts presented to the House of Lords by Command of His Majesty

Ordered by the House of Commons to be printed 14 July 2026

HC 461

This is part of a series of departmental publications which, along with the Main Estimates 2025-26 and the document Public Expenditure: Statistically Analyses 2025, present the government's outturn for 2025-26 and planned expenditure for 2026-27.

This publication is available at www.gov.uk/official-documents.

Any enquiries regarding this publication should be sent to us at

The Crown Prosecution Services, 102 Petty France, Westminster, London, SW1H 9EA.

ISBN 978-1-5286-6424-0

E03588209 07/26

Printed on paper containing 40% recycled fibre content minimum

Printed in the UK by HH Associates Ltd. on behalf of the Controller of His Majesty's Stationery Office.

Contents

Our year in numbers

In our first year of reporting against our CPS 2030 strategy objectives, **we have...**

...prosecuted over

485,000 cases,

with **four in five** leading to a quilty plea or verdicts

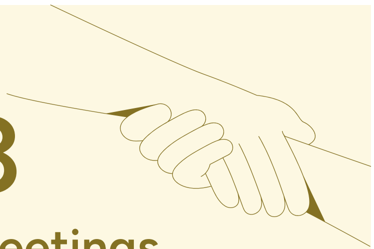
...saved

3.4 million hours

through new digital tools

that streamline operational processes and save time

...held



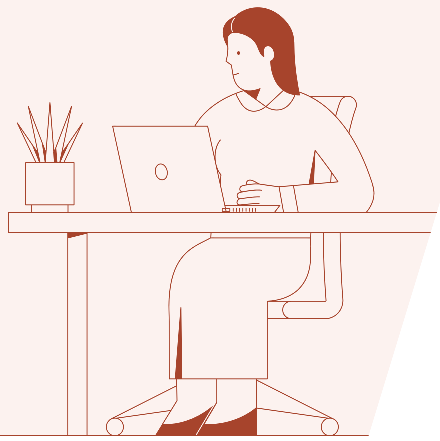
1,873

pre-trial meetings

with victims of rape and serious sexual offences, **putting their personal support needs at the heart of the process**

196 **employees training**

to become prosecutors, **growing our own talent** to strengthen our capacity to deliver justice into the future



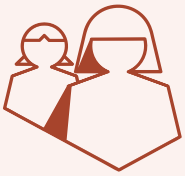
...reduced overall emissions by

35%

in line with government goals to **reach Net Zero by 2050**

...charged

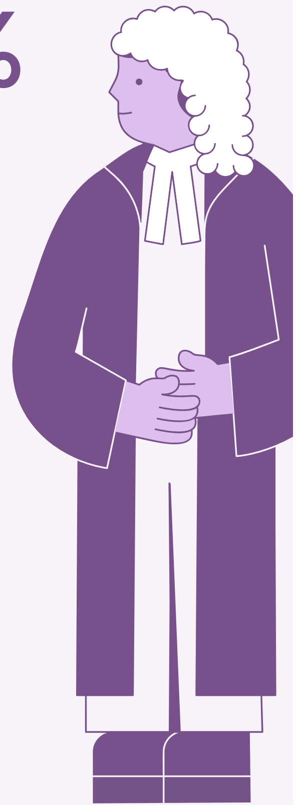
79%



of the **rape-flagged cases** that we reviewed, delivering justice for victims

...grown our Crown Advocate workforce by

more than **10%**



to help **reduce Crown Court delays**

...completed

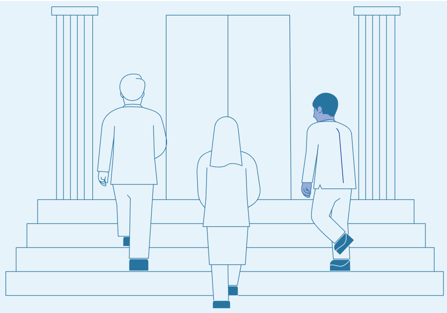
70.8%

of charging reviews or decisions

within **28 days**

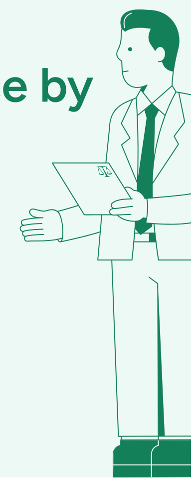
...brought 23 solicitors and barristers back into prosecution work

through our **'Go Prosecute' initiative,** developing their expertise with the CPS



...increased our paralegal workforce by

20%



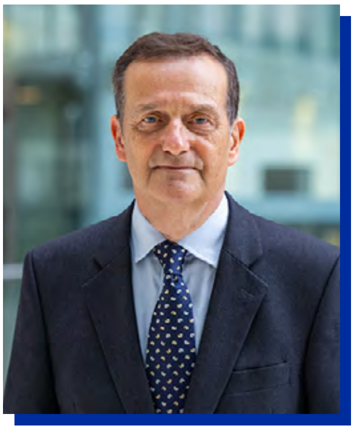
driving **improvements in case progression** for quicker delivery of justice

And much more...

Behind every case and every statistic are our people - committed to delivering justice for victims.

Foreword

From Director of Public Prosecutions



This year's Annual Report and Accounts is being published at a time of profound challenge and change for the criminal justice system. As Director of Public Prosecutions, and my overriding ambition remains clear: to leave the Crown Prosecution Service in a stronger position than when I joined, better equipped to deliver swift, fair justice for victims, defendants, witnesses and the public.

Every day, our people work in roles where their decisions and professionalism make an extraordinary difference to lives, often at moments of acute vulnerability. I am immensely proud of their commitment. Despite unprecedented pressures, our staff continue to demonstrate a strong sense of purpose and alignment with our mission, even as demand in the system has risen significantly and pressures on prosecutors have intensified. This dedication is the foundation on which all progress rests.

In October, we published our five-year strategy, CPS 2030, which sets out our vision for change. Victims remain at the heart of everything we do. This year has seen further progress in strengthening support, particularly for victims of rape and serious sexual offences and domestic abuse. Initiatives such as pre-trial meetings, enhanced victim communication, closer joint working with the police through Op Soteria and the Domestic Abuse Joint Justice Plan, and greater consistency in charging decisions are beginning to make a tangible difference. While we are clear-eyed about the work still to do, our direction of travel is firmly towards a more victim-focused, responsive prosecution service which is both independent and fair.

Alongside this, the system as a whole is at a critical juncture. Backlogs, rising attrition and long delays undermine confidence and risk denying justice altogether. Incremental change will no longer be enough. I believe we have a once in a generation opportunity to modernise the criminal justice system end to end; aligning police, prosecutors and courts to reduce duplication, incentivise early resolution of cases where appropriate, and ensure that cases are heard in the right forum.

As the gateway to the system, the CPS plays a unique role in the criminal justice system. We are a central link that connects the police and courts together. As such, we can be a catalyst in shaping reform; helping to find the solutions and innovating to realise the benefits of wider court and policing reform.

This Annual Report and Accounts sets out the progress we have made, the challenges we face, and the work still ahead. Above all, it reflects the professionalism, resilience and dedication of our people. I am grateful to every member of staff, and to our partners across the system, for their continued commitment to delivering justice in the public interest.

Stephen Parkinson
Director of Public Prosecutions

“I believe we have a once-in-a-generation opportunity to modernise the criminal justice system”

Stephen Parkinson
Director of Public Prosecutions

Foreword

From Lead Non-Executive Board Member (NEBM)

This is my first report as Lead NEBM having taken up the role in September 2025. I would like to thank my predecessor, Monica Burch, for the contributions she made on improving the CPS and supporting and providing constructive challenge of senior leaders over the eight years that she held the NEBM role at the CPS.

This has been a year of transition for the board with a number of further changes. In November 2025, I was delighted to welcome Rachel King and Manny Lewis to the Board. Rachel also chairs the Remuneration Committee and Manny sits on Audit, Risk and Assurance Committee (ARAC). Rachel brings experience in senior executive roles in a range of sectors. Manny has a wealth of public sector, governance and stakeholder management experience. Both Rachel and Manny have already made excellent contributions to the work of the CPS.

I was also pleased that in October 2025, Dr Subo Shanmuganathan agreed to serve a further term. As the longest serving NEBM she provides an invaluable insight into what has gone on before. I am also grateful for Dr Peter Kane's continued work as Chair of ARAC.

For many of the NEBMs (including me) this year has been about getting to know and understand the department (including the role of the board in a non-ministerial department). My first impressions have been excellent, and I look forward to working with the NEBMs and the DPP and his senior team in the coming years.

I was pleased to see the launch of the CPS new five-year Strategy "CPS 2030" in October 2025. The Board provided insight and advice on the development on this and I am pleased with the direction it sets for the department. The Board was also engaged in developing the 2026/27 Business Plan, ensuring it built on last year's improvements to set clear objectives and strengthen accountability

In 2026/27, the Board will focus on the CPS's delivery of the priorities in the Business Plan including recruitment and staff well-being. The Board will also focus on the potential impact on the CPS of the possible changes arising from Parts one and two of the Leveson review. Finally, the Board will ensure that there is appropriate challenge, scrutiny and support of the executive to ensure that victims and witnesses remain a priority.

Caroline Corby
Lead Non-Executive Board Member

"The Board continues to challenge the CPS to focus on improving staff experiences and improving leadership at all levels."

Caroline Corby
Lead Non-Executive Board Member

1

Performance report

This report comprises two sections: a performance overview and a performance analysis.

The overview section provides a summary of the Crown Prosecution Service (CPS) and our purpose, objectives and performance during the year. It sets out at a high level the key risks and issues we have faced and how we have managed them.

The performance analysis section contains further details on our performance.

Contents

Who we are and what we do

At the Crown Prosecution Service we prosecute criminal cases.

We review the evidence that the police or other investigative agencies have collected and decide whether someone can be charged with a criminal offence.

We don't investigate crimes and we can't review a case if it isn't sent to us by the police or another investigative agency.

In some serious cases, we can offer investigators 'early advice' - this means that we advise them on what evidence to look for to help them build the case. Working together helps us to build strong cases as quickly and effectively as possible.

We make all our decisions in a fair and objective way by following the legal test set out in our Code for Crown Prosecutors.

We ask two questions:

- Is there enough evidence in this case to realistically get a conviction?
- Is it in the public interest to prosecute this person?

If a case passes our two-stage test then the suspect will be charged with a criminal offence and if it doesn't, they won't. We can't prosecute a case that doesn't pass our test no matter how serious or sensitive it may be.

At the CPS, it's not our role to decide whether someone is guilty or not and our test is different to the test applied at trial.

When a case gets to trial the magistrates, judge or jury apply the evidence to a higher test which says that they must be sure that a defendant is guilty in order to convict them.

Our prosecution teams work closely with the police to prepare cases for court. We also share our case with the defence – including the evidence we're using and any additional relevant material. These processes help us to make sure that the trial is fair for everyone involved.

We work with all our partners to make sure that victims, witnesses and defendants get the information and support that they need throughout the process.

When we prosecute a case we present the evidence and ask a court to find the defendant guilty.

We're independent, we're fair and we treat everyone with respect. It's our job to protect the public by prosecuting the right person for the right offence and bringing offenders to justice wherever possible.

Our vision

We are a trusted partner in transforming a criminal justice system that **makes the public safer.**

Our purpose

We prosecute criminal cases that have been investigated by the police and other investigative organisations in England and Wales.

- We decide which cases should be prosecuted based on the Code for Crown Prosecutors.
- We provide information, assistance and support to victims and prosecution witnesses.
- We prepare cases and present them at court
- We determine the appropriate charges in more serious or complex cases and advise the police during the early stages of investigations.

Our values

Treat everyone with respect

We will respect each other, our colleagues and the public we serve, recognising that there are people behind every case.

Be honest and open

We will explain our decisions, set clear standards about the service the public can expect from us and be honest if we make a mistake.

Be independent and fair

We will prosecute independently, without bias and will seek to deliver justice in every case.

Behave professionally and strive for excellence

We will work as one team, always seeking new and better ways to deliver the best possible service for the public. We will be efficient and responsible with taxpayers' money.

Our work

Last year we prosecuted over 485,000 cases, with four in every five leading to a guilty plea or verdict. However, our success is not measured by the conviction rate alone. A fair trial, properly brought, may lead to a guilty or not guilty verdict. Our job is not to seek an ever-higher proportion of guilty verdicts, but to make sure that every case which satisfies the legal test set out in the Code for Crown Prosecutors goes before the courts and is prosecuted independently and fairly.

Because we review every case sent to us, our work is extremely varied and can be complex in nature. We prosecute offences ranging from burglary and terrorism to domestic abuse and multi-million-pound fraud cases. What these cases all have in common is that they can have a devastating impact on victims.

Our people

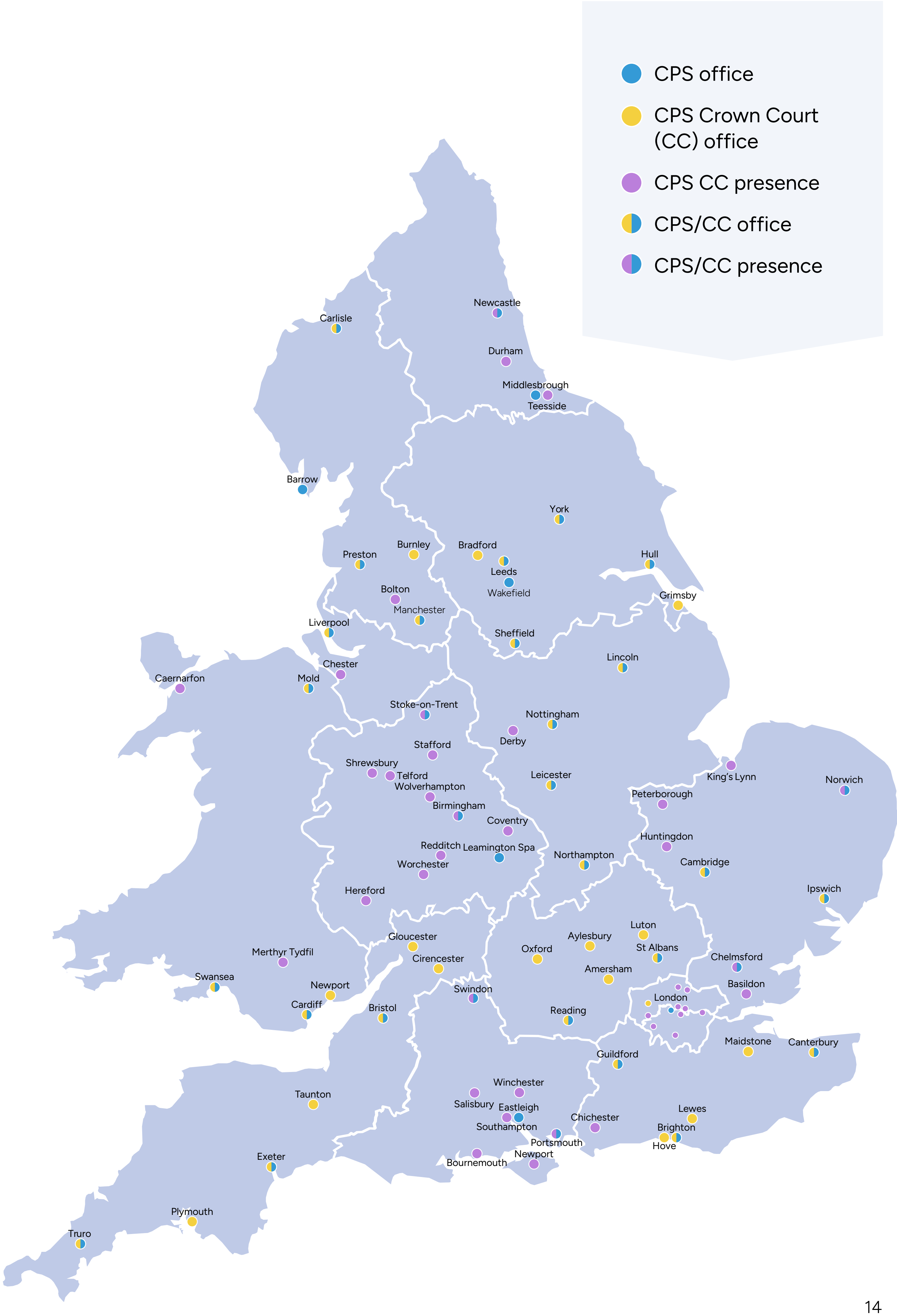
We have more than 8,000 highly trained staff across England and Wales. Our duty is to make sure the right person is prosecuted for the right offence, that victims are supported and that trials are fair so that offenders are brought to justice whenever possible.

Our open recruitment process enables us to bring in diverse talent from a range of backgrounds and we support our people to thrive and develop across all our CPS professions.

Our funding

We receive the majority of our resources in the form of parliamentary funding through the supply estimate process. We also receive a smaller amount of income from court-ordered payments made by convicted defendants and from recovered criminal assets, through the Asset Recovery Incentivisation Scheme. We are accountable to Parliament for how we spend our funding, and we must work within the control totals that Parliament sets. Our net funding for 2025-26, as voted by Parliament, was £940 million.

We operate within the control framework set by HM Government and set out in Managing Public Money. You can find a more detailed breakdown of the control framework and our expenditure in the financial review on page 44.


CPS office
CPS Crown Court (CC) office
CPS CC presence
CPS/CC office
CPS/CC presence
Newcastle
Carlisle
Durham
Middlesbrough
Teesside
Barrow
York
Burnley
Bradford
Preston
Leeds
Hull
Bolton
Wakefield
Grimsby
Manchester
Liverpool
Sheffield
Lincoln
Chester
Caernarfon
Mold
Stoke-on-Trent
Nottingham
Derby
Stafford
Shrewsbury
Telford
Wolverhampton
Leicester
King's Lynn
Norwich
Peterborough
Birmingham
Coventry
Huntingdon
Redditch
Leamington Spa
Northampton
Cambridge
Worchester
Hereford
Ipswich
Luton
Gloucester
Aylesbury
Merthyr Tydfil
Oxford
St Albans
Chelmsford
Cirencester
Amersham
Swansea
Newport
Swindon
Basildon
London
Cardiff
Bristol
Reading
Guildford
Maidstone
Canterbury
Winchester
Taunton
Salisbury
Eastleigh
Lewes
Chichester
Southampton
Brighton
Hove
Portsmouth
Newport
Bournemouth
Exeter
Plymouth
Truro

Our reach in London: Delivering justice across the capital

- CPS office
- CPS Crown Court office

What we’re proud of

How DNA innovation brought justice for Victoria Hall, more than 25 years on

Case study from East of England

Samantha Woolley

Specialist Prosecutor

Complex Casework Unit

“I worked on one of the most high-profile murder cases in the East of England for six years from early 2020. The 1999 murder of Victoria Hall had remained unsolved for more than two decades until a pioneering tool in DNA analysis pinned serial killer Steve Wright to the murder.

“After a failed attempt to kidnap a 22-year-old woman on 18 September 1999, Wright kidnapped and murdered 17-year-old Victoria the following day.

“I knew this case was significant from day one. We prosecuted for Victoria and her family, her life mattered and they deserved justice.

“Our case was bolstered by critical DNA evidence made possible because of pioneering new forensic techniques which along with extensive circumstantial evidence and a successful bad character application gave Wright little choice but to plead guilty.

“I did my own research to fully understand the forensic techniques, and to make sure I could understand any defence expert report which may challenge this critical evidence.

“When Wright finally pleaded guilty to a murder committed over 25 years ago, it was a remarkable moment - particularly as he’d never admitted his guilt for the five murders he was already serving a whole life sentence for.

“Wright was sentenced to life imprisonment for Victoria’s murder in February 2026, with a minimum term of 40 years.”

Case study

What we're proud of

Going beyond the role: training lawyers to support victims of serious sexual offences

Case study from North West

Cath Moss

Paralegal Business Manager

North West RASSO Unit

"Thirty-nine years at the CPS has taught me many things, but perhaps the most important is that knowledge counts the most when you share it.

"My role as a Paralegal Business Manager in the North West is mainly focused on supporting Paralegal Officers, but last year I saw an opportunity to do more. Newly appointed lawyers prosecuting Rape and Serious Sexual Offences (RASSO) cases were navigating complex casework systems and processes, and I knew my experience could help them do that work more efficiently and confidently.

"In the past year, I delivered a series of practical training sessions covering how to progress cases through our case management system (CMS) after charge, how to manage workloads effectively, and how to handle sensitive areas like pre-recorded cross-examination hearings and special measures for vulnerable witnesses. These are provisions that help protect victims during court proceedings.

"The feedback was overwhelmingly positive. Knowing that my training has helped lawyers support victims of serious sexual offences more effectively is something I am extremely proud of.

"I believe strongly in looking beyond the boundaries of my formal role. In December 2025, I was honoured to receive a Director's Commendation recognising this work, but for me, the real reward is seeing colleagues grow in confidence and knowing that, somewhere down the line, that makes a difference to victims."

Our place in the criminal justice system

We work closely with a range of partners from across the criminal justice system. From the police and courts to specialist agencies and government departments, these relationships are essential to how we build cases, support victims, and deliver justice.

Governmental Departments	Operational Partners	
Home Office	Police	
	Other investigative agencies	
Attorney General’s Office	Crown Prosecution Service	HM Crown Prosecution Service Inspectorate
Ministry of Justice	HM Courts and Tribunals Service	
	Judiciary	
	HM Prison and Probation Service	

Our strategy

The CPS sits at the heart of the criminal justice system – working with the police and courts to bring criminals to justice, support victims and witnesses, and make our communities safer.

Our aim is to deliver these outcomes through independent, fair and effective prosecutions.

In October 2025 we published our new strategy CPS 2030, which explains how we will do this by increasing our capability, increasing our casework quality, reducing delays in the system and working to earn trust.

Our strategic aim:

We deliver justice through independent, fair and effective public prosecutions

Benefits	Outcomes
We increase capability across the Crown Prosecution Service	- We have the talent we need to succeed. - Our people feel valued. - Our people are productive and professional.
We increase casework quality	- Our people are enabled to work effectively. - Our people apply high legal standards.
We reduce delays in the criminal justice system	- We progress cases on time. - We promote and support a criminal justice system that is collaborative.
We increase trust in the Crown Prosecution Service	- Victims and witnesses experience a supportive service. - We are fair in how we approach our work. - The public understand what we do.

Case study

What we're proud of

How we prosecuted Europe's biggest crypto money laundering case

Joanna Ingle | Specialist Prosecutor

Serious Economic Organised Crime and International Directorate (SEOCID)

Case study from SEOCID

"I successfully prosecuted Europe's largest cryptocurrency money laundering case in November 2025. Over 128,000 people in China fell victim to Zhimin Qian's Ponzi-style fraud, suffering losses of around £600 million. Many were left destitute, unable to afford medical care or pay their mortgages.

"When Chinese law enforcement started investigating, Qian converted £20 million of the proceeds to Bitcoin and fled to the UK on a St Kitts and Nevis passport.

"Police were alerted when she tried to buy a multimillion-pound house in London. They raided her home and seized multiple electronic devices, revealing her crypto wallets.

"Specialist Prosecutors from our Serious Economic Organised Crime and International Directorate, including our Liaison Prosecutors based abroad, worked closely with UK law enforcement agencies and Chinese authorities.

"Victim video testimonies, obtained with the help of Chinese law enforcement, provided invaluable evidence to build a compelling case.

"Qian's assistant Jian Wen was convicted of money laundering in March 2024 and sentenced to six years and eight months.

"When a dormant cryptocurrency wallet made a sudden £1.5 million transaction, police traced it to a York address where they arrested Qian. In November 2025, she pleaded guilty and was sentenced to eleven years and eight months imprisonment. A further individual Seng Hok Ling, who assisted Qian, received four years and 11 months.

"The case secured the largest ever cryptocurrency seizure in the UK. The 61,000 Bitcoin recovered (worth £300 million at the time of seizure) is currently subject to Civil Recovery proceedings in the High Court.

"This is a powerful example of the complex cases our Serious Economic, Organised Crime and International Directorate deal with."

Our challenges

This year, we worked in a criminal justice system under sustained strain. The whole system faces high caseloads, long waits for court hearings and the increasing complexity of crime continue to affect victims and test public confidence. At the same time, the government is beginning a wide-ranging programme of criminal justice reform, from changes to sentencing and bail to reforms across the courts and policing, with the intent to reduce backlogs, resolve cases earlier and modernise how the system works.

These pressures limit capacity across the system and mean that delays are too often the reality, with unacceptable consequences for victims, defendants and witnesses. We are determined to change that.

There are strong reasons to be optimistic. Every day, people across the CPS, our prosecutors, casework assistants and victim liaison officers, supported by dedicated teams in our headquarters, are making a real difference. They deliver justice in the here and now, while working relentlessly to build a criminal justice system that is faster, fairer and more resilient for the future.

Building our capability

The Crown Prosecution Service is operating in a challenging national environment, with rising and increasingly complex caseloads, sustained pressure from backlogs across the criminal justice system, and continued demands to move cases faster without compromising fairness or quality. These pressures mean we are determined to recruit, retain and support skilled staff, modernise ageing technology, and adapt to a fast pace of change across the justice system, while maintaining public confidence.

Performance and pressure on our people

These pressures have a real impact on both performance and our people. High and rising caseloads, delays elsewhere in the criminal justice system and the increasing complexity of cases have made it harder to progress work at pace, particularly in the most serious and sensitive cases, while holding the high standards the public rightly expects. At the same time, sustained workloads, fast-paced reform and ongoing uncertainty have placed additional strain on our people, affecting capacity, wellbeing and resilience. To tackle this, we are supporting our people and continuing to improve productivity and quality so we can improve performance and deliver justice for victims and communities.

Working with our partners to reduce delays

Ongoing delays across the criminal justice system continue to have a significant impact on both on us and the public. Court backlogs and congestion in the system mean cases often take longer to reach trial and conclusion, increasing the risk of witnesses disengaging, placing extended strain on victims, and undermining public confidence in justice being delivered swiftly and fairly.

For us, these delays make it harder to manage demand and progress cases efficiently, as work must be revisited, evidence refreshed and decisions revisited over longer periods, adding pressure to already stretched teams. We will continue to do everything we can to streamline our work and tackle delays with our partners which is critical both to improving outcomes for victims and witnesses and to ensuring we can deliver justice effectively and sustainably.

Earning public trust

Public trust is fundamental to our ability to deliver justice and support victims and communities. Confidence in us depends on people believing that prosecutions are fair, independent and effective, and that victims are treated with respect and clarity throughout the process.

We know that pressures across the criminal justice system are undermining confidence, so we are continuing to prioritise transparency, fairness and engagement with the public, including improved communication with victims and action to address disproportionality. We are working to maintain and strengthen public trust which is essential to ensuring victims are willing to support prosecutions and that justice is seen to be done.

Our performance this year

We publish our business plan at the start of the year. It sets out how we'll achieve our strategy and how we'll measure our performance. Our 2025-2026 business plan included ambitious targets to measure our performance. It also set out specific actions we would take to improve how we deliver justice.

We've made significant progress this year, but there is still more work to do. We delivered the majority of what we committed to in our business plan and showed year-on-year improvements in nine of our eleven key performance indicators (KPIs). For more detail on our performance this year, go to the performance analysis section on page 32.

How we've increased our capability this year		
We achieved the majority of what we said we would do in our business plan, including growing our in-house Crown Advocate team.		
Key Performance Indicator[1]	**24-25**	**25-26**
We will grow our government Digital, Data and Technology profession to 3.5% of the workforce by 31 March 2026.	N/A	2.1%[2]
For people joining us we will make sure the period from acceptance of an employment offer to a signed contract does not exceed an average of 32 working days.	43	31
75% of our Level 1 Crown Advocates achieve promotion to Level 2 within 1 year.	N/A	75%

How we've increased casework quality		
We achieved the majority of what we said we would do in our business plan, including improving how we review and assure all our casework.		
Key Performance Indicator	**24-25**	**25-26**
Of those who plead guilty in the Magistrates' Court, at least 76% will do so at First Hearing.	77%	76%
Of those who plead guilty in the Crown Court, at least 38% will do so at First Hearing.	37%	37%[3]

What we're proud of

Working 24/7

Case study from CPS Direct

"In 2025-26, across England and Wales, more than 290 legal and operational colleagues at CPS Direct (CPSD) – the Crown Prosecution Service's specialist unit providing charging decisions around the clock – came together in extraordinary ways, responding to over 87,000 cases day and night, weekends and bank holidays and making charging decisions whenever they were needed.

"Even when working in isolation through the night, out-of-hours colleagues remained connected, collaborating virtually to deliver justice and support one another.

"A key strength of CPSD has been its ability to collaborate across Areas. The Central Prosecution Team provided flexible support during surges in demand, while the out-of-hours team ensured timely charging decisions on complex cases. Together, they tackled urgent and sensitive cases with skill, adaptability and care.

"When new offences emerged under the Border Security, Asylum and Immigration Act 2025, the team adapted quickly – making the first charging decisions in the early hours, within hours of the legislation coming into force at midnight.

"These results stand as a testament to a team united by expertise, resilience and unwavering focus on supporting the victims and communities that the CPS serves."

290+

colleagues across England and Wales...

...working 24 hours a day, 7 days a week making charging decisions and collaborating across specialist teams, day and night, weekends and bank holidays...

...on more than

87,000

cases involving urgent, complex and sensitive matters for victims and communities...

...**365** days a year,

even when legislation changes overnight.

How we've reduced delays in the criminal justice system

This year we focused on tackling delays. While we didn't achieve everything we wanted to in the business plan, it is encouraging that our pre-charge timeliness is better than the previous three years.

Key Performance Indicator	24-25	25-26
At least 75% of our charging reviews or decisions will be made within 28 days.	67%	71%[4]
At least 95% of initial disclosures of prosecution cases will be serviced within five days of the first hearing in Magistrates Court.	91%	96%
At least 80% of initial disclosures will be served before the Plea and Trial Preparation Hearing or in compliance with a Crown Court direction.	81%	84%
Our core Digital Case Management System will be available for our people at least 99.9% of planned uptime.	99.6%	99.98%

How we've increased trust in the CPS

We delivered most of our business plan commitments, including introducing pre-trial meetings to better support victims of rape.

Key Performance Indicator	24-25	25-26
At least 87% of our letters to victims will be sent within the timeliness standards.	80%	82%[5]
At least 97% of approved invoices and witness expense claims will be settled within 10 days of receipt.	97%	97%
We will increase the proportion of people that are confident that the CPS prosecute the right person for the right offence (2024: 58%).	58%	53%[6]

[1]The operational KPIs presented in this table reflect performance across the 14 geographic CPS Areas, including CPS Direct. Other performance data included in this report may be presented at a national level and is therefore not directly comparable.

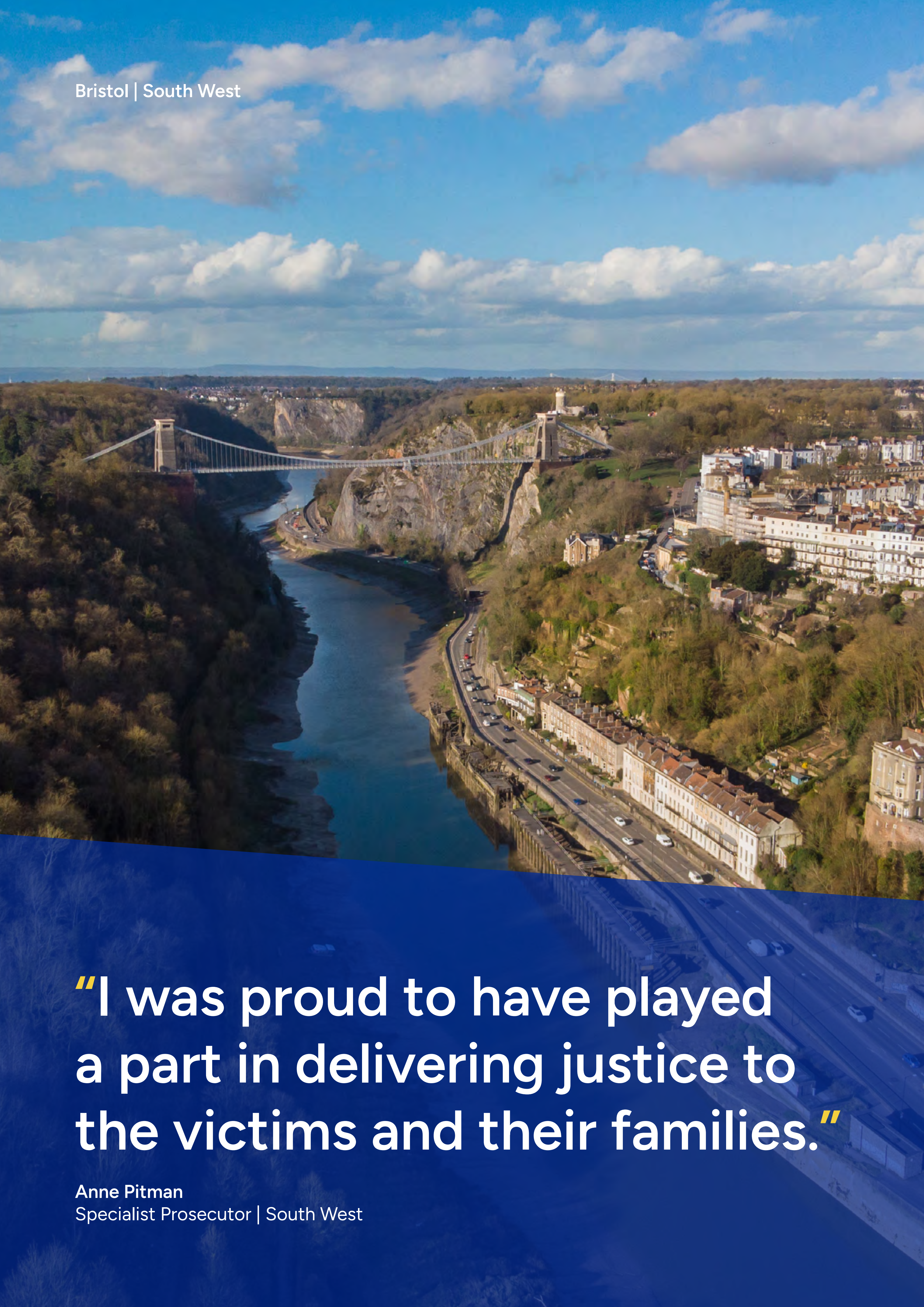
[2]This footnote relates to the Digital, Data and Technology workforce KPI (target: 3.5%, actual: 2.1%). The target was not achieved due to wider workforce growth and recruitment challenges. This KPI has been retained for 2026-27.

[3]This footnote relates to the Crown Court guilty plea at first hearing KPI (target: 38%, actual: 37%). Performance was below target, with external factors such as Crown Court backlogs and delays in trial listing likely contributing to fewer early guilty pleas.

[4]This footnote relates to the charging timeliness KPI (target: 75%, actual: 71%). Performance has improved compared with prior years but remains below target. For 2026-27, this measure will be refined to separately track urgent ('Red') and non-urgent ('Green') charging decisions.

[5]This footnote relates to the victim communications KPI (target: 87%, actual: 82%). The target was not achieved, and performance will be monitored through revised KPIs in 2026-27, including separate measures for vulnerable and non-vulnerable victims.

[6]This footnote relates to the public confidence KPI (target: increase from 58% in 2024, actual: 53%). The decrease reflects a return to baseline following a peak in 2024 and should be considered in the wider context of public confidence in the criminal justice system.



Bristol | South West

“I was proud to have played a part in delivering justice to the victims and their families.”

Anne Pitman
Specialist Prosecutor | South West

What we're proud of

Two cases, one truth: how joining investigations and circumstantial evidence caught the killers

Case study from South West

"I worked on the prosecution of Eddie Kinuthia's murderers following a fatal stabbing in Bristol - a case that presented serious challenges from the outset.

"Although the attack was captured on CCTV, identifying the perpetrators was extremely difficult. It was dark, they wore face coverings and all-black clothing, and they arrived and left on an e-bike. The police CCTV team's work was crucial: by tracking the e-bike's movements before and after the attack, they established it had come from an address linked to one of the defendants' cousins. Further footage showed a van disposing of the bike at the same address shortly afterwards.

"Working with the police before any charges were brought, I helped build a case from circumstantial evidence - telecommunications data, evidence of gang links, the seizure of knives (none of which were forensically linked to the murder), and evidence connecting the two defendants to each other, which taken together was capable of ruling out any innocent explanations for their involvement.

"During this stage, a second investigation emerged involving the same two men - an alleged attempted murder of Nathan Williams using a knife approximately six months later. Recognising that both offences followed a similar pattern of premeditated violence, a decision was made to bring the two cases together. This allowed evidence from each case to be used in the other, which proved pivotal to securing convictions in both.

"Eddie's murderer was found guilty in November 2025.

"Joining the cases together brought a number of significant challenges, and I was proud to have played a part in delivering justice to the victims and their families."

Anne Pitman | Specialist Prosecutor

Complex Casework Unit

Our risks

Our risk management framework combines our risk strategy and practical guidance on managing risks at all levels in the organisation, so we can anticipate challenges we may face in implementing our plans and preparing for them effectively. Our Executive Group review, update and discuss risks on a quarterly basis, with a focus on both short/medium-term and long-term risks that are captured and discussed separately.

The risk of cyber-attacks remains a key focus. This reflects the current heightened global tensions and heightened risk levels across government. We are pleased to be making progress in reducing the risk that the CPS becomes unable to meet demand for its services, and the scoring of this risk is trending downwards.

Our principal risks:

Our principal risks during the year 2025-26:

Risk	Mitigations	Direction	Category
The CPS fails to meet expectations for Casework Quality	Quality is strengthened through ongoing thematic assurance reviews, inspections, and specialist monitoring schemes. Casework is supported by the Casework App and enhanced legal guidance, while high-risk cases are closely overseen through monthly reporting to the Director of Legal Services Team, who actively work with areas to manage associated risks.	Risk is stable	Legal
The CPS does not progress cases effectively and is therefore unable to meet demand for its services	The CPS is improving its ability to meet demand by using national resourcing and forecasting, strengthening partnerships with HM Courts & Tribunals Service and other justice partners, implementing new court resourcing models, and deploying the Central Casework Team for resilience. It is also addressing skills gaps through strategic workforce planning and increasing capacity through engagement with Criminal Bar leaders.	Level of risk is reducing	Legal and Strategy
Delays to justice occur as a result of failure to keep pace with technological development	The CPS is strengthening its technological capability through further recruitment and responsible adoption of new technologies through clear AI governance frameworks, an ongoing CMS replacement programme, and a shift to cloud services that enable automatic updates and security patching.	Risk is stable	Technology

Risk	Mitigations	Direction	Category
The CPS is insufficiently prepared to discharge its obligations in the event of external event/s that impact its activities	The CPS has documented business continuity management plans that enable prompt local responses in the event of external events. These are supported by a robust security baseline and governance framework that includes supplier assurance, secure-by-design principles, threat intelligence, and enhanced colleague training.	Level of risk is increasing ↑	Security, Technology and Estates

Performance analysis

This section provides an analysis of the CPS' performance this year against our business plan which is aligned to the CPS 2030 strategic aims and outcomes. It sets out the priorities in our business plan for 2025-26, showing how they relate to our corporate risk register alongside what we achieved during the year. Our full casework statistics are available at Annex B.

Contents

Increasing our capacity

We have worked to increase capability across CPS

We will ensure: We have the talent we need to succeed, our people feel valued, and our people are productive and professional.

Our progress:

Over the past year, we have continued to strengthen the capability of our people and our organisation. This is important because we must have the capability and capacity as an organisation to deliver independent, fair and effective public prosecutions across England and Wales.

We have made strong progress against our business plan commitments, with ongoing investment in our people, and growing the frontline teams who deliver justice every day. A Crown Advocate is a CPS lawyer who presents cases in court. Through our renewed approach, we are seeing successful recruitment and clear progression through the Crown Advocate levels, with our advocates building experience, confidence and professional expertise. We have continued to grow our own talent which is reflected in the continued expansion of our Legal Trainee Scheme, with 120 trainees due to join the CPS throughout 2026.

This year we wanted to grow our number of digital, data and technology professionals to ensure we have the skills and capacity to maximise the opportunities digital innovation presents. While we did not achieve our ambitious target, we did see significant growth over the year. We are confident that we can achieve this, and it remains a key performance measure for 2026-27.

Alongside this, we have maintained a strong focus on continuous improvement. This year, our Continuous Improvement team began their visits to CPS Areas following a successful pilot in London North. These visits support frontline teams to identify and address what slows work down, making processes clearer, quicker and more consistent through small, practical changes led by the people doing the job. The result is less rework, fewer unnecessary steps, and more time focused on what matters, delivering justice.

This is reflected in our People Survey 2025 results. Scores improved across all nine core themes compared with 2024, with our highest-scoring theme remaining Organisational Objectives and Purpose at 91%. This consistently high-scoring field is a testament to our peoples' belief in the work of the CPS and the role we play in delivering fair and impartial justice. Our Employee Engagement Index, an overall engagement score measuring pride, advocacy, attachment, inspiration and motivation, increased three percentage points to 68% and above the Civil Service average of 65%. While there is more to do, a refreshed planning and reporting approach for People Survey actions will support a continuous cycle of learning and improvement, ensuring we build on progress and deliver meaningful, lasting change for our people.

The CPS has become a highly competitive and attractive organisation to join. We had 2600 applications for 120 lawyer training posts – that is over 20 applications per post.	In our recent survey of all people, 91% said that they were strongly aligned with our organisational objectives and purpose.	A third of all future criminal barristers are trained in the CPS.
Key Performance Indicators		
KPI: We will grow our Digital, Data and Technology profession to 3.5% of workforce 31 March 2026. 2.13% - target missed	KPI: For the people joining us we will make sure that the period from acceptance of an employment offer to a signed contract does not exceed an average of 32 working days. 30.88 days - target exceeded	KPI: 75% of our Level 1 Crown Advocates achieve promotion to Level 2 within one year. 75% - target achieved

Increasing our casework quality

We have worked to increase our casework quality

We will ensure: Our people are enabled to work effectively, and our people apply high legal standards.

Our progress:

Given the difficult operational context this year, we have worked hard to make progress in improving case quality, with a focus on getting cases right first time and supporting timely, fair outcomes. Performance in the Magistrates' Courts remained consistently strong, with the proportion of guilty pleas at the first hearing meeting national targets throughout the year.

However, performance in the Crown Court remains challenging. We can see that the backlog and long delays before trials are listed are acting as a disincentive for defendants to plead guilty at an early stage. Defendants understand that their case may not be heard for three years or more by which time witnesses may have disengaged or their personal circumstances may have changed. This leads to fewer early guilty pleas, meaning the case must be listed for trial, which in turn adds further delay to the system. We must ensure we are doing everything we can to improve our performance alongside playing our part in making a success of wider reform.

We continue to focus on improving the quality and consistency of how we prosecute. Following the report by HMCPSI in early 2025 on our approach to assessing and improving our casework quality, we committed to implementing a new approach to first line assurance of our legal decision making and we have done so. This year we have replaced the Individual Quality Assessment with a new Case Strategy Assessment regime. This approach places our case strategy principles at the heart of every decision, with a refreshed question set design to reflect these principles and promote deeper discussion and learning. This matters because strong legal decisions, made consistently and at the right time, help cases progress faster, treat victims and defendants fairly and ensure justice is done. While it is early days for this new approach, we hope to see it support our people to continue to improve.

We are delivering a new Rape Action Plan to strengthen legal decision-making, improve case strategy, prioritise victim safety and increase public confidence. The action plan focuses on enhanced assurance of legal decision-making, supporting and upskilling prosecutors, and building stronger public confidence in how rape cases are handled.

Together, these improvements aim to embed higher standards of case handling across the CPS, support fairness for defendants, improve experiences for victims and witnesses, and drive greater confidence in the justice system.

We have a team of specialist prosecutors who lead on complex cases involving children under 18 and are dedicated to tackling youth crime.

Any youth or knife crime cases requiring additional complexity, sensitivity or expertise are dealt with by the complex casework units in each CPS Area or by specialist central casework divisions.

In mid-September we started a year-long assurance intervention to support and upskill our RASSO prosecutors with enhanced feedback on live rape cases.

We continued to work more closely with police forces to improve the quality of case files, supporting better decisions, fewer delays and stronger cases in court.

Key Performance Indicators

KPI: Of those who plead guilty in the magistrates' court, at least 76% will do so at the first hearing. 76.3% - Target exceeded	KPI: Of those who plead guilty in the Crown Court, at least 38% will do so at the first hearing. 36.9% - Target missed

North Downs | Surrey

Case study from the South East

Libby Clark

Specialist Prosecutor

South East Complex Casework Unit

Susie Egan

Unit Head

Appeals and Review Unit

What we're proud of

Prosecuting a complex and unique double jeopardy case

"This year, we secured a conviction in a complex double jeopardy case. In England and Wales, a person acquitted of a crime cannot normally be tried again for the same crime. But the law makes a rare exception - where new and compelling evidence comes to light, it is possible to reopen the case and apply for a retrial. These cases are known as double jeopardy and this is what happened in the case of Robert Rhodes.

"In 2017, a jury found Rhodes not guilty of murdering his wife Dawn after he successfully argued that he acted in self-defence. That changed when new evidence came to light, provided by a witness who was a child at the time of the crime, showing Rhodes had carefully planned the murder.

"We provided detailed advice to the police on their re-investigation ensuring all relevant lines of enquiry were explored to build the strongest possible case. We met personally with the child witness and their family to support them through this difficult process.

"I was proud that we were able to get justice for Dawn and for the child at the centre of this case. As a result of their evidence, everyone now knows the truth."

Libby Clark | South East

"Before we could prosecute Robert Rhodes again, we had to take the case to the Court of Appeal and argue that the case should be retried. Double jeopardy cases are extremely rare. Applying to quash an acquittal is a serious step that only happens because new and compelling evidence has come to light. The Director of Public Prosecutions has to review each request and give his personal permission to take a case to the Court of Appeal.

"It is never easy to prosecute these cases. Everyone involved took a careful and detailed approach to examine all the new evidence and build the case.

"This was a unique case because most of our double jeopardy cases involve scientific evidence or developments in forensics that shine a light on the truth. In this case, unusually it was a new and compelling witness that changed the picture."

"In January, Rhodes was convicted of Dawn's murder, two charges of perjury, one charge of perverting the course of justice and one charge of child cruelty. He was sentenced to life imprisonment, with a minimum term of 27 years and 321 days.

Susie Egan | Special Crime and Counter Terrorism Division

Reducing delays in the criminal justice system

We have worked to reduce delays in the criminal justice system

We will ensure: We progress cases on time, and we promote and support a criminal justice system that is collaborative.

Our progress:

This year we continued to focus on reducing delays across the criminal justice system, recognising the impact long waits have on victims, witnesses and defendants. Our work has prioritised making decisions faster, improving the flow of cases through the system and reducing avoidable disruption. This has been achieved through clearer national approaches to decision-making, improved operational processes and closer collaboration with criminal justice partners, particularly the police and the courts.

While we set the key business plan objectives, a small number of complex digital projects took longer than expected to put in place. This was because new systems needed more testing and coordination with partners including the police, which slowed delivery but helped ensure the solutions are robust and work well in practice. More widely, we are seeing the benefits of our dedication to digital innovation and automation pay off. The casework app, including improvements to the app to help prosecutors make charging decisions, has saved more than 450,000 hours of legal and operational time since it was introduced, including saving 235,000 hours this year. Our email automation service has handled more than 3.2 million emails this year and 5.5 million emails in total since its launch, reducing manual effort to free up valuable time. The work management app gives our frontline teams a clear, daily view of tasks, replacing manual spreadsheets and helping teams prioritise, saving 4,600 hours of our people's time this year and 6,500 hours since launch.

We have also continued to improve timeliness in core prosecution processes. While we did not achieve our target of 75% in our charging reviews or decisions being made on time, it is the highest it has been for over three years demonstrating an improving picture given the increasing workload in that time. We are maintaining this as a key priority in 2026-27 and will have two KPIs, one will focus on ensuring we are making 'red' charging reviews or decisions within three hours for the most urgent of cases.

Performance reporting shows our hard work has resulted in sustained progress in disclosure compliance and consistent system availability, supporting smoother case progression once matters reach court. This is important to ensure progression of cases at the earliest opportunity. While wider pressures remain across the criminal justice system, these improvements are helping to reduce avoidable delays and support more timely access to justice.

We've introduced a new National Charging Model that speeds up our decision-making by ensuring prosecutors deal with priority remand and bail cases within strict deadlines.	We are actively piloting AI in a number of areas. We want to explore the use of AI to help us deliver justice – working within tight safeguards.	In adult rape cases, decisions are now being made much faster before charge. The typical waiting time has fallen from 31 days in 2022-23 to just six days in 2025-26.

Key Performance Indicators

KPI: Of those who plead guilty in the magistrates' court, at least 76% will do so at the first hearing. 70.7% - Target missed	KPI: At least 95% of initial disclosures of prosecution cases will be serviced within five days of the first magistrates' court. 95.8% - Target exceeded
KPI: At least 80% of initial disclosures will be served before the plea and trial preparation hearing or in compliance with a Crown Court direction. 83.7% - Target exceeded	KPI: Our core Digital Case Management System will be available for our people at least 99.9% of planned uptime. 99.98% - Target exceeded

Increasing trust in the CPS

We have worked to increase trust in the CPS

We will ensure: Victims and witnesses experience a supportive service, we are fair in how we approach our work, and that the public understand what we do.

Our progress:

This year, we focused on earning trust by improving how we handle some of the most serious and sensitive cases, and by being clearer and more consistent in the way we work with victims. We know that for many people, contact with the criminal justice system comes at a time of trauma and uncertainty, and how we respond matters.

A key step forward was publishing our Violence Against Women and Girls (VAWG) Strategy, alongside updated prosecution guidance and a national Stalking Action Plan. Together, these set out how the CPS and the police will work more closely to identify, investigate and prosecute these cases effectively, while treating victims with care and respect. Our aim is to give victims greater confidence that their cases are taken seriously and handled sensitively.

We know that trust is built through people's experiences of our work, and this year we did not meet our ambitious trust-related KPIs, meaning some victims did not hear from us on time. While we did better than last year, we recognise that we must go further to ensure victims hear from us at the right time, and in the way they deserve, in line with our statutory responsibilities. In 2026-27, we will focus more sharply on making sure victims, especially those who are considered vulnerable, receive timely and clear information and feel supported throughout their case. This will be tracked through two new key performance indicators.

For victims of domestic abuse, we have worked more closely with the police to make sure decisions are made earlier, cases are built more carefully from the start, and problems are identified sooner. This is done through the Domestic Abuse Joint Justice Plan, which has been implemented across all CPS Areas, supported by new guidance. This helps cases progress more smoothly and reduces the risk of unnecessary delays later on. Alongside this, we evaluated charging pilots designed to improve joint working with the police and deliver more consistent case building. Since the launch of the plan in November 2024, there has been a referral increase from 18,614 cases in Q2 24/25 to 20,752 in Q4 25/26 equating to 11.5%, meaning more cases have been referred to us for a decision on charging. This gives us reason to be confident that these cases are being taken seriously and handled properly by everyone.

Over recent years, we have also taken steps to improve how hate crime cases are handled. Measures introduced include training, assurance schemes, operational instructions and detailed guidance, all designed to support a consistent and effective approach to every case. This year, the hate crime sentence uplift rate reached 81.3%, higher than in previous years. This shows our strong performance in evidencing the extra harm these offences cause, ensuring that seriousness is reflected in the sentence imposed by the court.

Alongside this work, we continued to improve fairness and transparency in our decision-making. Progress was made on the Disproportionality Action Plan, including training to help prosecutors recognise potential bias and better analysis to understand patterns across cases. We invested in helping our people communicate with empathy, understanding the impact that trauma can have and responding to victims with care and respect, including training on trauma-aware practice.

We recognise that justice must not only be done, but must be seen to be done. During the year we have strengthened our communications to make our work more visible, transparent and accessible to the public.

We focused on explaining our role and decision-making in plain, accessible language so the public better understand how prosecutions work and why decisions are made.

We are improving how we communicate directly with the public through our social media channels. We gained 2,376 social media followers on average each month, reaching more than 400,000 followers in total, with strong engagement on posts explaining casework and how we operate.

In October, we launched a redesigned website shaped by user research, making it easier for visitors to find the information they need through improved accessibility, clearer navigation and a digital assistant ‘chatbot’.

Alongside this, we maintained a consistent and proactive media presence, working closely with national and regional media to ensure accurate, timely reporting of case outcomes We issued almost 500 press releases across the year and delivered dozens of broadcast media opportunities.

The criminal justice system relies on the participation of members of the public, often at a very difficult time. That’s why these improvements are important to help more people to see how justice is delivered, supporting our wider aim to build confidence that we act independently, treat everyone with fairness and respect, and pursue justice in the public interest.

We held our first national scrutiny panel on 'honour'-based abuse, and our annual conference in February and published updated prosecution guidance. As well as including new offences, the guidance reflects real challenges seen in our casework and incorporates learning from our first scrutiny panel on the topic.	Real Time Case Conversations for certain Domestic Abuse cases are now live in 12 Areas, ensuring early conversations between police and prosecutors.	We are piloting an enhanced service to domestic abuse victims, involving direct communication of charging decisions and support from a CPS Victim Liaison Officer in the run up to trial.
Key Performance Indicators		
KPI: At least 87% of our letters to victims will be sent within the timeliness standards. 82.3% - Target missed	KPI: At least 97% of approved invoices and witness expense claims will be settled within 10 days of receipt. 97% - Target hit	KPI: We will increase the proportion of people that are confident that the CPS prosecute the right person for the right offence (2024: 58%). 53% - Target missed

Financial review

We operate within a financial framework set by HM Treasury which categorises public spending into two principal types:

Departmental expenditure limits (DEL)

DEL budgets are set for each department over a multi-year period at Spending Reviews, with adjustments each year as set out in the Estimates voted by Parliament. They cover relatively predictable and controllable spending areas, and split further into:

Resource DEL (RDEL)

This includes day-to-day operational costs, such as staff salaries, work undertaken on behalf of the CPS by the external Bar and supporting victims and witnesses attending court.

RDEL costs are split between administration costs (administrative functions and other overheads) and programme costs (expenditure that relates directly to delivery of departmental objectives and front-line services). In order to maximise spending on front-line services, departments are set limits on administration expenditure.

Capital DEL (CDEL)

This includes long-term investment in infrastructure and assets, including purchase of IT equipment and investment in digital transformation and IT systems.

Annually managed expenditure (AME)

AME budgets are used for spending that is more volatile, demand-led, or otherwise difficult to forecast accurately. In CPS, they mainly allow for non-cash items such as impairments and provisions for future costs. These are split further into:

Resource AME (RAME)

This includes the accounting cost of annually revaluing our property assets, along with provisions for potential future costs such as legal liabilities, which can fluctuate significantly from year to year.

Capital AME (CAME)

In CPS this is used exclusively for provisions relating to leased assets.

This framework enables us to plan and manage its resources effectively and efficiently, while maintaining flexibility to respond to changing demands and financial pressures.

Each of the above spend categories represents an expenditure limit (parliamentary control total) that we must operate within. These limits are set on a net basis with no separate controls for income and expenditure. Subject to HM Treasury approvals on the retention of income, additional income can be offset against additional expenditure.

Budgets for depreciation and impairment of assets are ring-fenced and may not be used for other spending without HM Treasury approval, although this ring-fence is not a parliamentary control total.

Departments are also subject to a Net Cash Requirement which represents the maximum amount of parliamentary funding that we can draw down; breaching this limit results in an Excess Vote. It reflects the cash funding requirement arising from Resource and Capital budgets, together with planned movements in working capital.

Spending review

Phase One of the Spending Review 2025 settlement established the budget for the financial year 2025-26 and set the strategic direction for CPS for the remainder of the Spending Review period. The Phase Two settlement was announced in the Spending Review Statement in June 2025 and set budgets from 2026-27 to 2028-29 for RDEL, and up to 2029-30 for CDEL.

Across Phase One and Phase Two, the CPS will receive a budget increase of 10% towards additional day-to-day funding, supporting work to reduce delays through strengthening workforce capacity and improving the prosecution experience for victims and witnesses.

In addition to the increase in day-to-day funding set out above, the settlement also provided up to £241.1 million of net investment in programmes, supporting delivery of CPS 2030 objectives through modernised systems, improved efficiency, and greater consistency and quality in service delivery. This includes planned growth in in-house advocacy roles, strengthening internal capacity and supporting improved value for money through reduced reliance on external advocates over time.

Case study

What we're proud of

Plot foiled: How collaboration brought terror suspects to justice

Frank Ferguson | Chief Crown Prosecutor

Special Crime and Counter Terrorism Division

Case study from Special Crime and Counter Terrorism Division

"In November 2023, the CPS became involved in one of the most significant counter-terrorism cases in recent years. Had the terrorists succeeded, it would have been one of the deadliest attacks on the UK's Jewish community.

"From the beginning, we had a strong partnership with the police. An undercover officer built up a relationship with the primary terrorist, Walid Saadaoui, to gather vital evidence. His work was critical. He made sure the plot failed and secured compelling evidence directly from the terrorists on their long-held beliefs, ISIS credentials and intention to destroy lives.

"We faced an early dilemma. The police could have arrested Saadaoui on his social media activity alone, but those charges would not have reflected the true scale of the threat. The police had to manage the risk on a daily basis, whilst we advised on the strength of the evidence as events unfolded. As a result, a decision was taken that the investigation had to continue.

"The case involved three defendants. Walid Saadaoui was the primary instigator. Amar Hussein was recruited for his military experience. Saadaoui's brother Bilel was charged with failing to disclose information about the plot.

"Success in cases like this comes from a collective effort. We had the support of colleagues throughout the 12-week trial and the expertise of counsel.

"The victims were central to everything we did, and we worked hard to build trust with the Jewish community, standing alongside them throughout.

"The two main terrorists were sentenced to life imprisonment in February 2026, with Bilel Saadaoui receiving six years. This was a significant counter-terrorism prosecution and I'm immensely proud of every colleague who played a part. "

Financial performance

A detailed breakdown of the approved budgets, actual outturn for the current financial year, and variances is presented in the table below. This information corresponds directly with the audited Statement of Outturn against Parliamentary Supply on page 119.

	Estimate £000	Outturn £000	Variance £000	Explanation of significant variances between Estimate and outturn
Resource DEL (excluding depreciation)	910,595	853,520	57,075	Following the reset of our funding by HM Treasury and subsequent Parliamentary approval via the Supplementary Estimate 2025-26, our final outturn reflects a 6.4% underspend against the Resource Departmental Expenditure Limit (RDEL). This variance was driven by several contributing factors as below: Prosecution costs were lower due to a decrease in the average cost per case. While finalisation rates per court sitting remain consistent with prior year trends, the cost reduction is primarily attributed to a strategic focus on cases that can be finalised quickly to ensure an efficient reduction of the case backlog. Pay costs were also lower driven by lower than forecast recruitment for vacant positions. Depreciation was slightly lower due to slippage in capitalising assets.
Depreciation	21,687	18,944	2,743	
Resource DEL	**932,282**	**872,464**	**59,818**	
Of which administration:	52,769	47,543	5,226	
Resource AME	**7,950**	**5,450**	**2,500**	The AME estimate was set conservatively to provide sufficient year-end headroom for unpredictable, irregular costs. The main cost was an addition to the yearend cost award impairment.
Capital DEL	**46,200**	**41,715**	**4,485**	The underspend relative to the capital estimate was primarily driven by timing differences and the slippage of capital projects into the subsequent period.

Capital AME	**2,859**	**4**	**2,855**	The underspend against capital AME was due to the movement in dilapidations provisions for IFRS 16 properties not being as large as anticipated.
Net cash requirement	**956,795**	**907,238**	**49,557**	The variance between the net cash requirement estimate and outturn is largely the result of variances outlined above.

Assets and liabilities

As at 31 March 2026, the balance sheet reflects a strong net asset position of £14.2 million. This represents a significant financial turnaround from the previous year, where the position stood at a net liability of £3.7 million as at 31 March 2025. This has been driven by an increase in net parliamentary funding to enable the CPS to fund investments into internally generated intangible assets. Another contributory factor was the decrease in non-current liabilities as a result of the reduction in long term provisions and lease liabilities.

Where we spent our money

Our total resource budget (DEL and AME) for 2025-26 was £940.2 million and total capital budget (DEL and AME) for 2025-26 was £49.1 million. We are an operational delivery 'downstream' department, and therefore subject to demand pressures not fully within our control, including court sitting days.

Resource

The CPS is an operational department with the majority of our resource budget spent on prosecuting crimes, confiscating proceeds of crime, building capacity in the criminal justice system and supporting victims and witnesses attending court. The table below shows where our money was spent in 2025-26:

Expenditure category	Amount (£000)	% of total spend
Staff costs	546,820	57.8
Prosecution costs	249,074	26.3
IT costs	64,911	6.9
Estate costs	23,149	2.4
Depreciation and amortisation	18,943	2.0
Other goods and services	22,866	2.4
Other expenditure	20,101	2.1

Capital

Our capital budget provides funding for property leases to provide offices for staff to work in, digital transformation and technology to develop digital assets, office fit outs and equipment. In 2025-26 we focused on investing in developing digital assets to help modernise the criminal justice system and improve our operational productivity. The table below shows where our capital budget was spent in 2025-26:

Expenditure category	Amount (£000)	% of total spend
Property leases	5,320	12.8
Digital transformation and technology	32,420	77.6
Office fit-outs	3,113	7.5
Equipment	867	2.1

What we're proud of

Piloting new digital approaches

Case study from Cymru-Wales

Tess Treharne

Paralegal Business Manager

"This year, Swansea Crown Court tested digital jury bundles where jurors are presented with the evidence digitally. We were the first team in England and Wales to take part in a pilot of this kind!

"This involved training our staff and working closely with judges, barristers and other court users. We became the experts, and we are really proud of the pivotal part we played.

"I realised our work mattered at the first trial where digital jury bundles were used – the meetings we'd had, the work we'd done to liaise with partners and all the things we'd learnt really came into practice.

"As a team, we provided feedback at every stage and took part in evaluation of the project. Pilots like ours help to test what works and what doesn't before it's considered for a wider roll out. I'm proud that the work we did is helping to test innovative ideas across the justice system."

Sustainability

Sustainability is integral to how we deliver justice responsibly, manages risks and uses public resources efficiently.

During 2025-26, we strengthened our approach by establishing foundations for governance, strategy and delivery, supported by stronger governance and improved performance insight and a more structured approach to climate related risk management.

We have made good progress in several areas during the year, including reductions in direct emissions, practical estate efficiency improvements and strengthened organisational governance. In other areas, reported performance reflects both operational challenges and improvements in the availability and quality of underlying data. Where further improvement is required, we have set out actions to strengthen performance, resilience and reporting maturity.

Sustainability outcomes are delivered through internal capability and delivery partners, particularly the Government Property Agency (GPA), which manages the estate. We retain accountability for sustainability performance and reporting, with delivery partner reliance managed through governance, assurance and performance arrangements.

We contribute to the United Nations sustainable development goals relating to climate action (13), responsible consumption and production (12), and strong institutions (16). Reporting follows UK government frameworks.

Scope and data validation

This report is prepared in accordance with HM Treasury's Government Financial Reporting Manual (FReM), Taskforce on Climate-related Financial Disclosures (TCFD) and Sustainability Reporting Guidance.

Reporting is limited to CPS-occupied operational buildings where sufficiently reliable data is available. Data is sourced from CPS systems, delivery partners and third-party suppliers.

Where data is not contractually available, estimates have been applied. We recognise that data completeness and comparability remain constrained in some areas, particularly utilities and waste reporting where we rely on data provided through delivery partners and landlords. We continue to work with partners to improve data quality, consistency and assurance over time.

TCFD compliance

Following assessment, we do not currently recognise climate change as a principal risk. This reflects a considered governance judgement that climate-related risks are manageable within existing governance and control frameworks and do not currently pose a material threat to the organisational delivery.

Climate-related risks are recognised as relevant and evolving and are included within the corporate risk register. These risks are managed through established governance processes and are kept under review.

We have prepared climate related disclosures in line with HM Treasury's TCFD aligned disclosure application guidance with relevant disclosures presented through the governance, strategy, risk management and metrics and targets sections of this report.

Governance

We strengthened sustainability governance during 2025-26 to ensure environmental and climate-related risks and opportunities are appropriately overseen.

Senior oversight is provided through the Executive Committee, with challenge from the CPS Board and independent assurance from the Audit and Risk Assurance Committee.

Climate-related risks are managed through the enterprise risk management framework, with:

- Executive Committee members acting as risk owners;
- Quarterly review cycles aligned to strategic and corporate risk registers;
- Escalation through established governance arrangements and
- Reporting feeding into the Annual Report and Accounts.

Delivery is coordinated through a cross-functional Sustainability Working Group. We work in partnership with GPA, while retaining accountability for sustainability performance and reporting.

Climate change and sustainability strategy

During 2025-26, we approved our Climate Change and Sustainability Policy and Strategy, which is supported by a phased delivery roadmap aligned to CPS 2030.

The strategy focuses on five impacts:

- We reduce our carbon emissions
- We reduce our waste
- We strengthen sustainability across our supply chain
- We enable our people to act sustainably
- We strengthen our resilience to climate risks

Delivery is phased and evidence-led, recognising reliance on delivery partners for estate-related activity.

Climate-related risks and opportunities

We've undertaken high-level climate risk screening and commenced work with delivery partners to strengthen building level risk assessment and adaptation planning. We recognise climate change as a source of both risk and opportunity.

Physical risks include extreme weather, infrastructure disruption, and impacts on workforce wellbeing and productivity. Transition risks include regulatory change, rising costs and the need for investment in adaptation and decarbonisation.

These risks are captured within the corporate risk register. We have undertaken high-level risk screening and is developing building-level assessments and adaptation planning with delivery partners.

Opportunities include improved efficiency, reduced operating costs, more resilient workplaces and contribution to wider government sustainability objectives.

We have considered risks and opportunities across short (2025-2040), medium (2041-2060) and long-term (2061-2100) horizons. While formal quantitative scenario analysis has not been undertaken, we have considered a range of climate outcomes, including a 2°C scenario. This included consideration of increasing extreme weather events, changing regulations and estates resilience. We are strengthening its approach to climate risk assessment and developing its capability to undertake scenario-based planning to improve its resilience.

Risk management and monitoring

Climate-related risks are managed through our enterprise risk framework. Risks are identified through structured reviews and assessed using standard scoring, considering immediate and longer-term impacts.

Climate risks are integrated within broader organisational risks, including business continuity, infrastructure resilience, estate risks and external disruption. Risks, data limitations and performance issues exceeding tolerance are escalated through governance structures.

Planned improvements include developing more detailed risk assessment approaches, completing an adaptation plan and improving data and scenario analysis capability.

Performance, metrics and targets

We report against the Greening Government Commitments framework, aligned to the UK government's net zero commitment by 2050 under the Climate Change Act 2008.

Changes in performance reflect operational trends and improvements in data availability, particularly from delivery partners. At the time of reporting, the updated framework for 2026-30 has not yet been published and we continue to report against the 2021-25 framework using the 2017-18 baseline.

Greenhouse gas emissions and energy performance

Performance against targets shows mixed progress. Direct greenhouse gas emissions (Scope 1) continued to reduce during 2025-26, reflecting lower natural gas consumption and estate efficiency improvements.

Overall reported emissions increased compared with the previous year, driven primarily by higher reported Scope 2 emissions. As noted in the reporting basis, improved data completeness has affected comparability in some areas.

Total energy consumption also increased compared with the previous reporting period, reflecting improved reporting coverage and estate data maturity.

Scope 3 emissions remain limited to non-fleet business travel (excluding international travel) and electricity transmission and distribution losses. Estates intervention remain central to long-term emissions reduction, including monitoring and infrastructure optimisation.

Table 1: GGC Headline target	2025-26	Target achieved?	Commentary
Reduce overall greenhouse emissions by 49% from 2017/18 levels (tCO2e)	37% reduction	No	Overall emissions have increased from 2024-25, driven by increasing scope 2 and business travel emissions. This reflects a combination of improved data accuracy and limitations in underlying data availability
Reduce direct greenhouse emissions by 25% from 2017/18 levels (tCO2e)	54% reduction	Yes	Scope 1 emissions continue to drop from 2024-25 due to a reduction in natural gas consumption.
Reduce the emissions from domestic flights 30% from 2017/18 levels (tCO2e)	37% reduction	Yes	Video conferencing tools are allowing meetings and events to be attended virtually, reducing the need for domestic flights. Similarly, more sustainable modes of travel are being chosen, with rail travel increasing from 2024-25.

What we're proud of

Inspiring the next generation: Taking the CPS into schools

Case study from Proceeds of Crime

Manjula Nayee

Specialist Prosecutor

Portia

Specialist Prosecutor

"Alongside our day jobs as prosecutors, we have delivered talks at various schools and sixth forms about what the CPS does and what it's like to work here.

"We've both been at the CPS for 35 years so we're pleased to bring a wealth of experience to our talks.

We want to convey to young people how proud we are of working here and what a wonderful organisation the CPS is to work for. We hope to inspire the future generation of CPS colleagues.

"Many of the students we speak to are not aware of the CPS or the role we play in the criminal justice system so being able to help young people understand what we do is really rewarding.

"Students are really interested to hear from us and they ask thoughtful questions. That makes us proud."

Scope 1 and Scope 2 emissions are largely influenced by estate performance across GPA-managed buildings. Changes year on year reflect energy demand, estate utilisation and improving reporting accuracy.

Table 2: Greenhouse gas emissions by Scope		2017-18 baseline	2024-25	2025-26[1]
Non-financial indicators (tCO2e)	Scope 1 - direct emissions[1]	879	429	406
	Scope 2 - indirect emissions (UK electricity)	2,351	954	1,173
	Scope 3 - other indirect emissions[2]	680	987	893
	Total in-scope emissions	**3,910**	**2,370**	**2,472**

[1]Scope 1 emissions consist of natural gas consumption emissions only. This is due to the CPS not maintaining a fleet and no fugitive emissions being reported.

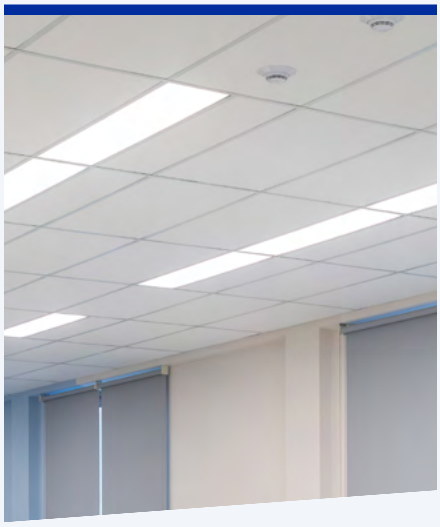
[2]International travel is not included in Scope 3 emissions, as they are not in scope of CPS' overall emissions GGC target. Details on Scope 3 international travel emissions can be found in table 4.

Energy consumption is driven by building performance across GPA-managed sites. Changes reflect estate usage and improved data coverage. GPA continues to implement energy reduction measures through its Workplace Services Sustainability Strategy.

Table 3: Energy consumption		2017-18 baseline	2024-25	2025-26
Non-rev indicators (MWh)	Electricity	2,707	4,608	6,627
	Electricity: renewable[1]	2,149	-	-
	CHP bought electricity	-	-	-
	Natural gas	3,692	2,347	2,217
	Gas oil	715		
	Total energy consumption	**9,263**	**6,955**	**8,844**
Financial indicators (£000)	**Expenditure on energy**	**1,088**	**779**	**836**

[1]Electricity: renewable refers to National Grid electricity procured through a green tariff.

Case study: Lighting the way to sustainability (LED lighting upgrade)



A targeted LED lighting upgrade at CPS Walker House in Liverpool replaced 232 legacy fittings with high efficiency LED technology.

This project is expected to save approximately 16,688 kWh of energy annually, reduce emissions by 3.46 tCO2e per year and lower energy costs by around £6,675 annually.

Alongside environmental and financial benefits, the upgrade has improved workplace lighting quality and reduced maintenance requirements, supporting colleague wellbeing and operational efficiency.

Business travel

Business travel emissions have increased compared with the previous year, driven largely by increases in international travel activity. Domestic air travel has reduced, supported by continued use of virtual collaboration and greater use of rail where operationally appropriate.

Table 4: Greenhouse gas emissions by transport category		2017-18 baseline	2024-25	2025-26
Tonnes of carbon dioxide equivalent (tCO2e)	**Domestic travel**			
	Air	19	12	12
	Rail[1]	-	267	320
	Public Transport and Taxi	-	-	5
	Road - grey and hire fleet[1]	-	-	433[1]
	Domestic travel total	**19**	**279**	**770**
	International travel[2]			
	Air - short haul	115	80	98

	Air - long haul	421	271	301
	Air - international[2]	-	104	152
	Rail - international	-	-	0.2
	International travel total	**536**	**455**	**551**
	Total business travel	**555**	**734**	**1,321**

[1]We began reporting grey and hire fleet travel in 2025-26. Previous figures are unavailable.

[2]International travel is out of scope of our Greening GGC carbon emissions targets.

Table 5: Distance travelled by transport category		2017-18 baseline	2024-25	2025-26
Distance travelled (km)	**Domestic travel**			
	Air - economy	137,251	74,691	85,143
	Air - business	1,005	-	-
	Rail[1]	-	7,528,923	9,021,411
	Road - grey and hire fleet[2]	-	-	2,715,261
	Public Transport and Taxi	-	-	42,282
	Total domestic travel	**138,256**	**7,603,614**	**11,864,097**
	International travel[3]			
	Short haul - economy	1,353,543	692,607	741,912
	Short haul - premium economy	-	-	2,840
	Short haul - business	16,605	29,214	9,945
	Long haul - economy	3,710,145	2,016,042	2,270,406
	Long haul - premium economy	275,982	46,663	11,552
	Long haul - business	384,428	69,488	105,331
	International – economy[3]	-	1,176,837	1,115,011

	International – Premium Economy[3]	-	-	14,115
	International – business[3]	-	35,909	87,852
	International rail	-	-	44,577
	Total international travel	**5,740,703**	**4,066,760**	**4,403,541**
	Total business travel	**5,878,959**	**11,670,374**	**16,267,638**

[1]We've only been collating data in respect of rail travel since 2020-21

[2]We began reporting grey and hire fleet travel in 2025-26. Previous figures are unavailable.

[3]The reporting requirement for international flights were introduced in 2021-22 and as such no data is included for years prior.

Table 6: Business travel expenditure	2017-18 baseline	2024-25	2025-26
Expenditure on business travel[1] (£000)	4,697	3,671	5,997

[1]Expenditure relating to witness travel cannot be disaggregated from total witness expenditure and is therefore not included.

Case study

What we're proud of

Leading a landmark conference to tackle racial bias in the criminal justice system

Case study from Policy Directorate

Megan

Senior Policy Advisor

"I'm a Policy Lead for our Disproportionality Programme which aims to eliminate racial bias in our legal decision making and embed an anti-racist culture across the CPS.

"I am really proud of the breadth of delivery across the programme this year, but particularly of the cross-criminal justice system senior leadership conference we jointly held with the National Police Chiefs Council. It was a landmark moment and such a privilege to host more than 100 leaders from across the criminal justice system. We heard from researchers, community voices and criminal justice leaders, all there to help us reflect on how we can challenge and eliminate racial bias in our respective organisations.

"The energy in the room and the level of system-wide commitment were tangible and I'm excited to see us all work together to deliver action."

Waste, water and resource efficiency

Resource efficiency is delivered through GPA-led waste and water management arrangements. Reported changes reflect improved metering and expanded data coverage, alongside limitations in underlying data.

Performance against waste, landfill, recycling, water and paper targets shows that targets have not been met. This reflects operational factors and data estimation limitations. A significant proportion of waste data is estimated due to incomplete landlord data, affecting landfill and recycling performance.

Table 7: GGC headline target	2025-26	Target achieved?	Commentary
Reduce the overall amount of waste generated by 15% from 2017/18 levels	111% increase	No	A significant proportion of waste data is derived using estimation methodologies where complete landlord or contractor waste data is unavailable. 2025-26 waste data has seen a large increase due to improved facilities management data provision and the inclusion of waste managed through non-facilities management contracts such as confidential waste, which were not available previously.
Reduce the amount of waste going to landfill to 5%	10%	No	A significant proportion of waste data is derived using estimation methodologies where complete landlord or contractor waste data is unavailable. while estimating, waste disposal method defaults to landfill as standard.

Increase the proportion of waste which is recycled to 70%	77%	Yes	This reflects a combination of improved data accuracy and inclusion of non-FM waste (i.e. confidential paper) which is largely recycled.
Reduce water consumption by 8% from 2017/18 levels (m3)	66% increase	No	This reflects a combination of improved data accuracy and limitations in underlying data availability.
Reduce paper usage by 50% from 2017/18 levels. (A4 reams)	22% decrease	No	Paper consumption is demand led and mostly occurs through bulk printing, including the printing of jury bundles.

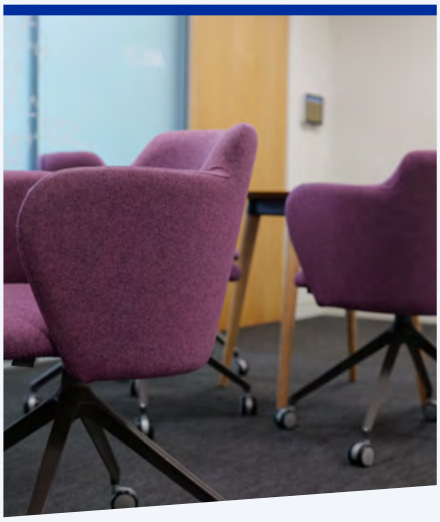
Table 8: Waste		2017-18 baseline	2024-25	2025-26
Hazardous waste (tonnes)[1]		4	-	-
Non-hazardous waste (tonnes)	Reused (Excluding IT)	-	-	4
	Recycled (Excluding IT)	626	251	1,084
	Composted	-	6	19
	Waste incinerated with energy recovery	-	-	187
	Waste incinerated	35	89	-
	Landfill	18	149	149
	Total waste hazardous and non-hazardous	**683**	**495**	**1,443[2]**

ICT waste (tonnes)	Reused	-	-	0.13
	Recycled	-	-	2.49
	Total ICT waste (excluding reuse)	**-**	**-**	**2.49**
Total waste (tonnes) (IT and non-IT)		**683**	**495**	**1,445**
Percentage landfill		3%	30%	10%
Percentage recycling		92%	52%	77%

[1]Hazardous waste related expenditure is not separately disclosed due to its integration within total waste disposal costs.

[2]This large increase is attributed to the inclusion of waste not managed by facilities management, such as confidential waste, the majority of which is paper.

Case Study: Furniture reuse and circular economy



We've continued applying circular economy principles through furniture reuse and recycling activity during 2025-26. Surplus desks, chairs storage units and electrical equipment were redistributed internally and externally, diverting approximately six tonnes of waste from landfill and avoiding an estimated 20 tonnes of carbon emissions. This demonstrates how practical operational decisions can support both waste reduction and value for money.

What we're proud of

Putting victims at the heart of change

Case study from the Victims Transformation Programme

Beth

Partner - Victim Centre of Excellence

"As part of our Victim Centre of Excellence team, I lead on our work regularly engaging with victims of crime: making sure that the CPS and our changing service to victims is directly informed by their feedback and experiences. This year, as we refresh the service we offer to people who have been bereaved by crime, I worked with the charity Victim Support to establish a reference group made up of bereaved family members.

"Meeting with victims and family members in these forums, we shape our services and resources around their feedback and their needs. We are guided by them in things like the language we use; the trauma-informed training we provide to staff; and the resources we develop to simply explain the criminal justice system.

"Though I know the CPS still have a lot of progress to make, this work helps me to be confident that we are making the right changes. We don't make assumptions; we ask victims what they need and what would have made their experience better. Our reference groups give victims and family members a space to have their voices heard.

"At times, it can be challenging to hear what they have been through. Yet it's been a privilege to lead on this work. I'm grateful for every group member who has been brave enough to share their experience – they are helping us to make it better for victims and bereaved families in the future."

Water and resources consumption

Reported water consumption increased compared with historic baseline levels. This primarily reflects improved data completeness and reporting visibility across manged properties rather than solely increased operational demand.

Paper consumption remains materially below earlier historic levels, although performance continues to be influenced by operational requirements, including printed court documentation.

Consumer single use plastics reporting remains relatively new and reflects improving maturity of estate related environmental reporting. Comparisons over time should therefore be interpreted in the context of evolving reporting completeness and methodology.

Table 9: Resources (usage)	2017-18 baseline[1]	2024-25	2025-26
Water consumption (m3)	16,609	23,067	27,534
Paper consumption (A4 reams)	94,310	71,436	73,706
Consumer single-use plastics (CSUP)[2]	-	4,629	1,771

[1]Previously reported water and paper figures for 2017-18 included data for all Law Office departments. The corrected 2017-18 baseline includes CPS data only.

[2]From 2024-25, the CPS property partner GPA, began providing data on CSUP usage. Therefore, no CPS CSUP figures are available prior to 2024-25.

Table 10: Resources expenditure	2017-18 baseline	2024-25 (£000)	2025-26 (£000)
Expenditure on water	-	27	34.5
Expenditure on paper	-	317	289
Expenditure on CSUP	-	-	4

Nature recovery and biodiversity

GPA have published an updated Biodiversity and Nature Recovery Annex of the Government Workplace Design Guide. This guidance supports biodiversity and nature recovery across the estate. Working with the GPA, we will continue to ensure that nature recovery and biodiversity is a key consideration of works conducted across the estate.

Case Study: Biodiversity net gain at CPS Mold office

Working with GPA, we've transformed an underused outdoor space at our Mold office to support biodiversity, active travel and staff wellbeing. Improvements included pollinator-friendly planting, habitat enhancements and sustainable outdoor infrastructure, delivering an estimated 21% biodiversity net gain. This demonstrates how smaller estate interventions can contribute to wider environmental resilience objectives

Sustainable procurement

We have strengthened the integration of sustainability into commercial activity, aligned with relevant legislation and government standards. Sustainability is embedded within governance, procurement design, evaluation and contract management, particularly for higher-impact categories. Social value continues to be considered separately through the government's Social Value Model as part of procurement evaluation processes, supporting wider public value objectives alongside environmental sustainability.

ICT and digital

We continue to reduce environmental impacts from ICT through supplier reporting, lifecycle management and increased reuse. Most printing relates to jury bundles and pilots on digitising jury bundles have demonstrated potential reductions in paper use and emissions. Digital transformation and modern hosting approaches are expected to support reduced energy consumption compared with legacy infrastructure, alongside wider operational efficiency benefits.

Through enhanced asset lifecycle management, decommissioning of legacy vendor-managed kit, and a greater emphasis on reuse over replacement, we're aligning with GGC waste reporting requirements and moving towards the long-term ambition of diverting 100 percent of ICT waste from landfill.

Climate change adaptation and resilience

We continue to strengthen resilience to climate-related risks through GPA-led adaptation planning, climate risk assessment and estate resilience activity. This includes development of building-level risk assessment, resilience planning and sustainability improvements delivered through design, retrofit and estate investment activity.

Sustainable construction

Sustainability improvements are delivered through GPA-led design, construction and retrofit activity, including low-carbon standards and energy-efficient systems. At our Bristol office, GPA has committed to sustainability and the circular economy by focusing on the reuse and recycling of materials. This has resulted in the donation of over 4,000m2 carpet tiles to various good causes (including charity shops, educational institutions and churches), saving over 400 tonnes of carbon emissions and diverting 45 tons of waste from landfill.

Our people

Sustainability capability is supported through communications, training and governance structures, including a Sustainability Working Group. Carbon literacy training has been successfully piloted, with 35 colleagues certified and actively applying their learning to reduce carbon impacts at work and in daily life. Sustainability is now being embedded into induction, leadership development and wellbeing programmes to drive organisation-wide behavioural change.

Looking ahead, we'll continue to strengthen our approach by completing detailed climate risk assessments, improving data quality and embedding sustainability in procurement and investment decisions.

Together these actions will strengthen reporting quality, organisational resilience and our ability to manage climate-related risks over time.

Carbon Literacy training successfully piloted: 35 certified colleagues driving change.

What we're proud of

Shaping the CPS' response to Violence Against Women and Girls

"My team launched the Violence Against Women and Girls Strategy – setting the direction for the CPS' response to VAWG for the next five years. One of our priorities was that the strategy reflected the reality of these complex, often devasting types of crime.

"So, we spoke to everyone we could – from victim advocate groups and academics to police and of course CPS colleagues. The result is a strategy that I believe reflects the people it's there to serve. I'm really proud of it, and it's amazing to see the work we've promised to deliver under it already starting to come to fruition."

Case study from Policy Directorate

Katie Waluszewski

Policy Advisor

Performance in other areas

Equality of service delivery

Justice, by its nature, requires fairness, which is why ensuring everyone is treated with respect, impartiality, dignity and without bias is central to how we work at the CPS.

We continue to deliver programmes of work to help our people lead inclusively and to strengthen public confidence in the CPS. This includes engaging with communities; using feedback, evidence and other relevant insights to improve policy and practice; making effective use of technology and data to support delivery and broaden our reach; and playing an active role in promoting inclusion across the criminal justice system, working with partners to support lasting change.

We are proud to be recognised as one of the UK's most inclusive employers. Our efforts to increase workforce diversity have positioned us as one of the most diverse organisations within the Civil Service. We are proud signatories to the Business in the Community, Race at Work Charter, and we are acknowledged as a Disability Confident Leader and Carer Confident Employer. Additionally, Working Families has ranked us among the top 10 most family-friendly workplaces in the country for the last eight years and we will be sending submissions for Carer Confident Employers this year. We have previously featured in the Social Mobility Index top 75 UK employers and will be sending in refreshed submissions for this and Disability Confidence next year.

Our established national and local community engagement mechanisms include:

- Community accountability forums and national scrutiny panels;
- Stakeholder consultation groups on Violence Against Women and Girls, hate crime, mental health, and child sexual abuse;
- Community conversations and local scrutiny involvement panels
- Victims reference groups, which include survivors of rape and serious sexual offences; victims of wider crime types such as domestic abuse, hate crime and fraud; and family members bereaved by crime
- A national Disproportionality Advisory Group

All of these forums are supported by a range of stakeholders including community and specialist voluntary community sector organisations, expert academics, and community representatives. This year, we have held a number of national forums including:

- A National Rape Scrutiny Panel with policing and specialist voluntary community sector partners to scrutinise and draw out learning from recent finalised rape cases.

- Consultation sessions with male survivors of domestic abuse, sexual assault and rape, to inform the review of the CPS statement on male victims for crimes covered by the CPS VAWG Strategy;
- A so-called Honour Based Abuse (HBA) and Forced Marriage (FM) National Scrutiny Panel – the first of its type, in which discussions centred on the development of a statutory definition of so-called HBA;
- Consultations domestic abuse. The second national Honour Based Abuse Conference in partnership with the Home Office and National Police Chiefs' Council (NPCC), which will inform updates to the NPCC/CPS Joint Protocols for HBA and FM and new prosecution guidance for HBA, FM and Harmful Practices, due to be published later this year;
- Victims Reference Group meetings to support the development of a range of victim facing products and services, including the structure of victim letters, training for CPS staff and videos guides for victims, such as those on special measures, which explain in plain English what special measures are, who can ask for them, and how asking for them works;
- A joint CPS and NPCC Race Disproportionality Conference for senior leaders to explore what more the criminal justice system can do to tackle race disproportionality and share insights and good practice.

We recognise that disproportionality can affect public confidence, and we continue to work with criminal justice and community stakeholders to identify, address and monitor any disproportionality, including through our Local Joint Enterprise and Disproportionality Scrutiny Panels and Joint Enterprise National Monitoring Scheme.

We have also seen an ongoing increase in antisemitism and anti-Muslim hate crimes, and recognise the impact on communities and public confidence. As well as our national and local mechanisims that review hate crime cases, the CPS is an active member of the NPCC Gold Group on Community Tensions, attended by civil society organisations including the Jewish and Muslim civil society groups. The forum meets regularly to hear directly from community representatives and to ensure a joined-up response from criminal justice partners.

We continue to work across government and with those disproportionately impacted by a range of crime types, including Violence Against Women and Girls, to improve outcomes for victims and witnesses, prosecuting independently, without bias, and seeking to deliver justice in every case.

Complaints to Parliamentary Ombudsman

The Parliamentary and Health Service Ombudsman (PHSO) looks at complaints about UK government departments and other UK public organisations. The PHSO was set up by Parliament to provide an independent complaint handling service for complaints that have not been resolved by UK government departments.

The PHSO has jurisdiction over the CPS in respect of the Victims' Code and therefore can only consider complaints from members of the public if we have not met its obligations under the Victims' Code.

Full details of the Victims' Code can be found at GOV.UK, at www.gov.uk/government/publications/the-code-of-practice-for-victims-of-crime.

In the 2025-26 financial year, the PHSO received 65 complaints regarding the CPS. In the same period 53 complaints were concluded at initial checks and primary investigation without an assessment. The reasons for not progressing these 53 cases include that they are out of PHSO's remit, premature and had not completed the CPS complaints process, and not properly made. No case was accepted for detailed investigation, but at the end of the year the PHSO held twelve complaints that were undergoing early consideration or assessment.

Stephen Parkinson
Director of Public Prosecutions
6 July 2026

Case study

What we're proud of

From qualification to the Court of Appeal

Jeremy Kingsford | Crown Advocate

Case study from a Crown Advocate in South East

"After qualifying in September 2024, I had an amazing opportunity to present a hearing at the Court of Appeal in July 2025. The hearing related to a case I'd prosecuted within a sentencing block.

"The defendant had been charged with distributing and making indecent images of a child. Given the high risk of future offending, I had applied for a Sexual Harm Prevention Order (SHPO) containing a prohibition on the use of WhatsApp and a non-contact prohibition. Both terms were appealed.

"I was a brand new Crown Advocate and I know people practising for 10 years who have never gone to the Court of Appeal – so I was pretty daunted! Wendy Cottee, a Level 3 Crown Advocate, took me under her wing and gave me invaluable advice.

"I did a huge amount of research to prepare for the hearing and identified several instances where the defendant had discussed offending against children. I also secured a statement from an expert in the monitoring software that's installed on an offender's devices after sentencing.

"The judges completely upheld the non-contact prohibition. They lifted the WhatsApp prohibition from a total ban to severe restrictions, making it clear that a total prohibition might be appropriate in future cases where the Crown can show a more direct link between the offending and use of WhatsApp.

"The judgement will help shape how SHPOs are applied in future cases involving online offending. By clarifying when platform-specific restrictions are appropriate, it gives prosecutors stronger tools to protect children.

"This was an incredible experience to have so early in my career."

Case study from Wessex

James Foster

Specialist Prosecutor

Wessex Complex Casework Unit

“After carefully reviewing all the evidence, I authorised 56 charges against Young.”

James Foster | Specialist Prosecutor

What we're proud of

Prosecuting a prolific abuser

"When Wiltshire Police and the CPS began investigating Philip Young, the CPS was closely involved in advising on the case. We faced an extraordinary challenge: we knew far more about what had happened to his former wife, Joanne Young, than she did herself. Over a prolonged period, he had drugged and raped her, filming the abuse without her knowledge. The evidence also revealed that he had arranged for other men to abuse her while she was stupefied, and that images from the abuse were shared online on hundreds of occasions.

"I worked closely with the police investigation team, piecing together distressing evidence and advising on lines of enquiry to build the strongest possible case from the outset and prove the severity of Young's crimes.

"After carefully reviewing all the evidence, I authorised 56 charges against Young. I drafted a complex indictment - the document setting out the charges for trial - which helped strengthen our case.

"I decided to pursue additional charges for making and possessing indecent images of child abuse. Although these would likely not have increased the sentence, those images depict real children who were abused, and it was right that their suffering was properly recognised by the court.

"When the judge suggested that the additional charges for the child abuse images should not be proceeded as they would not impact the sentence, I argued against this. I'm particularly proud that we secured convictions for these offences. These convictions will also go on Young's criminal record, properly reflecting his criminal profile, and inform how the police manage his risk to other potential victims when he is eventually released.

"The compelling case we built with the police resulted in Young pleading guilty in January 2026 to 48 serious sexual offences against Joanne and eight charges relating to indecent images in May.

"Joanne waived her life-long right to anonymity as a victim of sexual abuse and throughout this process her courage has been truly remarkable. Cases like this show what dedicated, thorough prosecution work can achieve".

2

Accountability report

The CPS Accountability Report covers both the CPS, and where applicable, the Trust Statement shown on page 166.

Directors report

Board composition

Our Board provides strategic leadership and is collectively responsible for delivering our organisational objectives. It plays a key role in ensuring that the organisation is equipped to provide a professional, efficient and high quality service and is supported by committees. Our Board is chaired by Caroline Corby, the lead non-executive Board Member. The role of the non-executive Board Members and independent committee members is to provide external perspective, challenge and advice on matters referred to the Board or Committees.

Corporate governance report

This report explains the composition and organisation of our governance structures and how they support the achievement of our strategic objectives.

Contents

Our Board

Non-executive board members

Caroline Corby C NLR

Lead Non-executive Board Member

Dr. Peter Kane C

Rachel King C

Dr. Subo Shanmuganatha AR

Manny Lewis AR

Executive board members

Stephen Parkinson AR NLR

Director of Public Prosecutions

Julie Lennard AR NLR

Chief Operating Officer

Steve Buckingham AR

Chief Finance Officer

Grace Ononiwu AR NLR

Director General Legal Delivery

Independent committee members

Michael Dunn AR

C Board Chair

C Audit and Risk Assurance Committee Chair

C Remuneration Committee Chair

AR Audit and Risk Assurance Committee

NLR Remuneration Committee

Senior leadership team

Our senior leaders below are responsible for the day-to-day running and strategic development of CPS. Their work covers all aspects of the organisation, from prosecution policy to communications and from finance to digital services.

Stephen Parkinson B
Director of Public Prosecutions/CEO

Julie Lennard B
Chief Operating Officer

Grace Ononiwu B
Director General Legal Delivery

Steve Buckingham B
Chief Finance Officer

Tristan Bradshaw EC
Director of Transformation and Change

Lisa Benbow EC
Director of Communications

Suzanne Llewellyn EC
Director of Legal Services

Steve O'Connor EC
Chief Digital and Information Officer

Nick Price EC
Director of Legal Services

Helen Starkey EC
Chief People Officer

Baljit Ubhey EC
Director of Policy

B Board member   EC Executive Committee member

Whistleblowing arrangements

It is important the CPS offers a safe and inclusive place to work; where everyone feels comfortable to speak up if they experience or witness anything that concerns them at work. Whistleblowing has a clear legal basis, and a common approach is taken across the Civil Service, including CPS.

All concerns raised under the Whistleblowing (and Raising a Concern) Policy are reported to, or via the Nominated Officer (NO) The primary role of the NO is to support and advise individuals who have concerns, provide reassurance about the protection offered under the whistleblowing policy/procedure, and to be an impartial point of contact for individuals, managers, intermediaries, and investigators as appropriate. They also have responsibility for recording and monitoring concerns to ensure they are appropriately managed, and for assuring that the arrangement in place at the CPS are operating effectively.

In November 2025, an internal whistleblowing health check was undertaken, using the Government People Group assurance tool. Assurance is governed through five key indicators, which are:

a. Process for raising a concern (is there a process and is it easily accessed?)
b. Leaders role modelling behaviour (do leaders understand their role and enact it?)
c. Skilled managers and Nominated Officers (are Nominated Officers identified and active?)
d. Issues identified and addressed (method of capturing concerns, data monitored)
e. Employee engagement (how confident are employees that concerns will be investigated?)

The health check established that the scope of the policy was in line with the Civil Service model policy and principles and that there was a clear and effective process in place for raising concerns. However, it is accepted that there always remain opportunities to further promote the policy and raise awareness.

During 2025, Speak Out week took place in October and included a blog by the Speak Out Champion (SOC) and drop-in events. In July, the Whistleblower's Experience Survey was issued to those who had reported a concern to the NO.

Security and information assurance

Data security

The Director General Legal Delivery is our Senior Information Risk Owner. They are a member of the CPS' Executive Committee and accountable for the security of our data and compliance with key legislation. They also provide advice and guidance to the Information Asset Owners across the CPS. A new Insider Risk Stakeholder Group was established in November 2025 to complement our Information Governance Group. The Audit and Risk Committee receive regular reports on all aspects of security.

Personal data-related incidents

A summary of personal data-related incidents in 2025-26 is set out below.

Personal data incidents reported to the Information Commissioner's Office (ICO) in 2025-26:

Period	Nature of incident	Nature of data involved	Number of people potentially affected	
April to June 2025	None	None	0	None
July to September 2025	Data Handling Loss	Personal data related to casework material	3	Operational Security Notified and Breaches reported to the ICO
October to December 2025	Unauthorised Disclosure	Personal data related to casework material	1	Operational Security Notified and Breaches reported to the ICO
January to March 2026	None	None	0	None

Total personal data incidents in 2025-26:

Category	Total reported in 2025-26 *(2024-25)*	Explanatory note
Data handling losses	71 *(50)*	In 70 of these incidents the data loss was minor and recovered. One incident was referred to the ICO (details above).
Unauthorised disclosure	2,473 *(2,188)*	In 2,472 of these incidents the data loss was minor and contained within the criminal justice profession, who are bound to professional standards of data protection. Risk assessments were undertaken where appropriate, to mitigate or remove any risk. One incident was referred to the ICO (details above).
Lost/ stolen ICT equipment	30 *(42)*	In all incidents the devices were successfully deactivated. All devices were encrypted to government standards; therefore, no CPS data was compromised.

Statement of the Accounting Officer's responsibilities

Under the Government Resources and Accounts Act 2000, HM Treasury has directed the CPS to prepare, for each financial year, accounts detailing the resources acquired, held or disposed of during the year and the use of resources by the department during the year. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the CPS and of its income and expenditure, Statement of 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 in particular to:

- observe the Accounts Direction issued by 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, and disclose and explain any material departures in the accounts;
- prepare the accounts on a going concern basis.

HM Treasury has appointed the Director of Public Prosecutions as Accounting Officer of the department, and the Director of Public Prosecutions has appointed the Chief Operating Officer as an Additional Accounting Officer. This appointment does not detract from the Director of Public Prosecutions' overall responsibility as Accounting Officer for the department's accounts.

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Crown Prosecution Service's assets, are set out in Managing Public Money published by the HM Treasury.

The Accounting Officer confirms that he has taken all the steps that he ought to have taken to make himself aware of any relevant audit information and to establish that the CPS' auditors are aware of that information. So far as he is aware, there is no relevant audit information of which the auditors are unaware.

The Accounting Officer confirms that the Annual Report and Accounts as a whole is fair, balanced and understandable and he takes personal responsibility for the Annual Report and the judgements required for determining that it is fair, balanced and understandable.

Corporate Governance report

This report explains the composition and organisation of our governance structures and how they support the achievement of our strategic objectives.

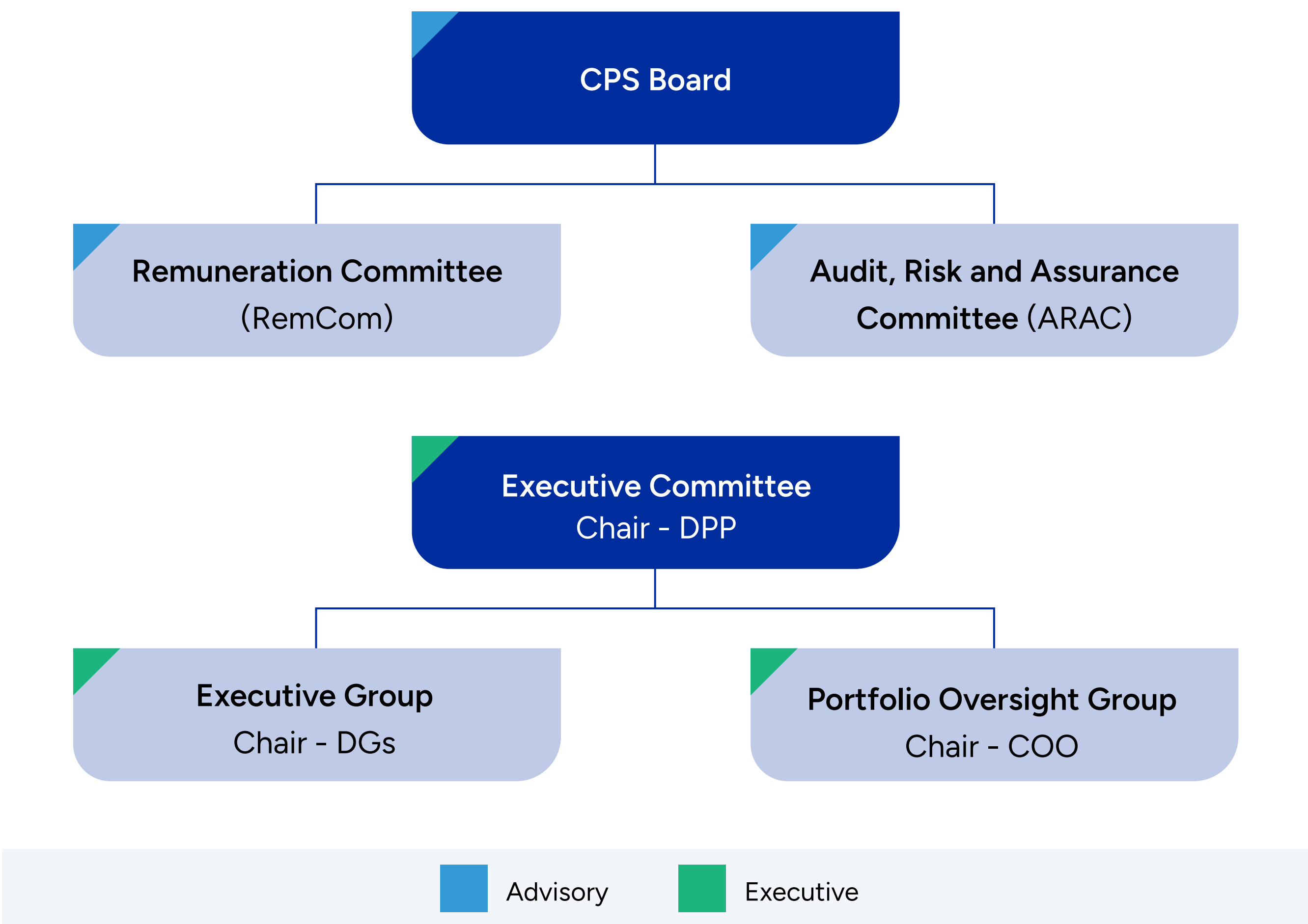
Governance statement

This Governance Statement sets out our governance, risk and assurance management and internal control framework for both the Departmental Resource Accounts and the CPS Trust Statement on page 166, and how, during 2025-26, we managed the significant risks to the achievement of our strategic objectives.

Governance framework

Our top-level governance structure as at 31 March 2026 is set out below.

Ministerial Strategic Board



The relationship between the CPS and Attorney General's Office and the role of the Ministerial Strategic Board is set out in the Framework Agreement between the Law Officers and DPP.

Board membership and attendance

Overview of Board's activities

The CPS Board provides strategic leadership and is collectively responsible for delivering our organisational objectives. It plays a key role in ensuring that the organisation is equipped to provide a professional, efficient and high-quality service and is supported by committees. Our Board is chaired by Caroline Corby, the Lead Non-Executive Board Member. The role of the non-executive Board Members and independent committee members is to provide external perspective, challenge and advice on matters referred to the Board or committees. The primary function of the CPS Board is to agree the strategic direction and priorities for the CPS and to provide a forum for constructive challenge on proposals and the implementation of decisions by the Executive Committee as appropriate.

The CPS Board met seven times in 2025-26, areas of focus included CPS 2030 Strategy, business planning, performance, strategic workforce planning, sustainability, international and organised crime strategies, people survey and staff wellbeing. The minutes of CPS Board meetings are published on the CPS website.

A board effectiveness review is planned for 2026-27.

Board membership and attendance meetings attended out of those eligible to attend 1 April 2024 to 31 March 2025.

CPS Board	
Non-executive board members	**Attended/Eligible**
Caroline Corby, LNEBM/Chair (from Sept 25)	4/4
Dr Peter Kane	6/7
Rachel King (from Nov 25)	3/3
Manny Lewis (from Nov 25)	3/3
Dr Subo Shanmuganathan	7/7
Monica Burch, LNEBM/Chair (to Jul 25)	3/3
Executive board members	**Attended/Eligible**
Stephen Parkinson, DPP	7/7
Julie Lennard, Chief Operating Officer	5/7
Grace Ononiwu, Director General Legal Delivery (from Jun 25)	4/5
Steve Buckingham, Chief Finance Officer	6/7

Sub-Committees of the Board and Executive Committee

Some activities are undertaken on the Board's behalf by its two committees which regularly report to the Board. These are the Audit and Risk Assurance Committee (ARAC) and Remuneration Committee (RemCom).

Audit and Risk Assurance Committee (ARAC)

ARAC has delegated responsibility and authority for advising the CPS Board on key elements of effectiveness linked to risk management, assurance management, and the framework of internal control. The ARAC also reviews the comprehensiveness and reliability of assurances provided by internal audit, external audit, and the Executive Committee, and challenges where necessary when gaps in processes are identified and where weaknesses are exposed.

ARAC met four times in 2025-26, areas of focus included NAO financial and value for money audits, GIAA audits, HMCPSI reports, cyber security, insider risk, anti-fraud and corruption, and recruitment and retention.

An ARAC effectiveness review is planned for 2026-27.

Audit and Risk Assurance Committee	
Non-executive members	**Attended/Eligible**
Dr Peter Kane, Chair	4/4
Caroline Corby	2/2
Rachel King (from Nov 25)	1/1
Manny Lewis (from Nov 25)	1/1
Dr Subo Shanmuganathan	4/4
Michael Dunn	2/4
Executive members	**Attended/Eligible**
Stephen Parkinson, DPP	3/4
Julie Lennard, Chief Operating Officer	4/4
Grace Ononiwu, Director General Legal Delivery (from Jun 25)	0/2
Steve Buckingham, Chief Finance Officer	4/4

Remuneration Committee (RemCom)

The purpose of the RemCom is to scrutinise CPS senior staff remuneration and incentive structures, provide assurance on the development of senior leaders from diverse talent pools, and provide assurance on effectiveness of succession planning.

RemCom met three times in 2025-26, areas of focus included pay and performance and talent pipeline.

Remuneration Committee	
Non-executive members	**Attended/Eligible**
Rachel King, Chair (from Nov 25)	1/1
Caroline Corby (from Sep 25)	1/1
Monica Burch (to Jul 25)	2/2
Executive members	**Attended/Eligible**
Stephen Parkinson, DPP	3/3
Julie Lennard, Chief Operating Officer	3/3
Grace Ononiwu, Director General Legal Delivery (from Jun 25)	1/2

Executive Committee (ExCo)

The purpose of the ExCo is to oversee the CPS's overall performance and delivery. Its membership consists of the senior leaders responsible for the day-to-day running and strategic development of CPS. This work covers all aspects of the organisation, from prosecution policy to communications and from finance to digital service.

ExCo is chaired by the DPP and meets monthly (although for part of the year met fortnightly) resulting in 16 meetings in 2025-26. Some of its functions are delegated to the Executive Group (chaired by a Director General) and in relation to oversight of departmental programmes Portfolio Oversight Group (chaired by the Chief Operating Officer).

Executive Committee	
Executive members	**Attended/Eligible**
Stephen Parkinson, DPP (Chair)	13/16
Julie Lennard, Chief Operating Officer	16/16
Grace Ononiwu, Director General Legal Delivery (from Jun 25)	12/16
Steve O'Connor, Chief Digital and Information Officer (from Mar 25)	15/16
Steve Buckingham, Chief Finance Officer	13/16
Helen Starkey, Chief People Officer	13/16
Lisa Benbow, Director of Communications	14/16
Nick Price, Director of Legal Services	13/16
Suzanne Llewellyn, Director of Legal Services (from Jul 25)	8/9
Tristan Bradshaw, Director of Transformation and Change	14/16
Baljit Ubhey, Director of Policy	12/16

Compliance with the Governance Code and board effectiveness

The CPS is a non-ministerial department that is not subject to the protocol on enhanced departmental boards. The CPS has nonetheless sought to comply as far as possible with the practices set out in Cabinet Office's and HM Treasury's Corporate Governance Code of Good Practice. The Board has broadly met the requirements of the Managing Public Money and

Governance Code as it applies to the CPS. The Board has fulfilled its principal roles as set out in the Governance Code:

- **Strategic clarity** – The CPS Board provided insight and advice on development of CPS 2030 Strategy and the 2026-27 Business Plan, ensuring it built on last year's improvements to set clear objectives and strengthen accountability.
- **Talented people** – The CPS has undergone significant recruitment this year, including recruitment into several key senior roles. Despite ongoing challenges on workloads, the Employee Engagement Index improved to 68% in the 2025 Civil Service People Survey. The Board continues to challenge the CPS to maintain its focus on improving employee experience and improving leadership capability at all levels.
- **Results focus** - The Board reviews performance on a quarterly basis, including scrutinising progress against key performance measures and delivery of HMCPSI and GIAA recommendations.
- **Management information** - The Board is provided with appropriate and reliable management information and data on a quarterly basis, to fully consider operational and corporate performance on a range of issues.

Given the turnover in NEBMs in 2025-26 a Board effectiveness review was not completed in year but is planned for 2026-27.

Risk management

Our approach to risk management

We follow the Orange Book's five risk management principles, using clear processes to help us identify and manage risks at all levels. This approach supports better decision- making, efficient use of resources, and stronger contingency planning.

Good oversight ensures that risks are reported to the right groups, including the Executive Committee (ExCo), the Audit, Risk and Assurance Committee, and the Board. Our risk landscape is regularly reviewed from both a top down and bottom up perspective, helping guide both our Internal Audit programme and the work of HM Crown Prosecution Service Inspectorate to make sure all major risks are properly covered.

Our ExCo reviews and refreshes the Strategic Risk Register and Corporate Risk Register every quarter to ensure they remain current and adequately reflects the biggest areas of risk to our strategic objectives. ExCo also has clearly defined risk appetite statements which set firm thresholds that help us both focus attention on those risks close to or exceeding our organisational risk appetite while keeping control of our risk environment.

We review risk reports every quarter and regularly take a closer look at specific areas. This helps us understand the main risk issues from each CPS Area and Directorate and allows the Executive team to keep track of risks at strategic, corporate and operational levels. No new principal risks have been identified during this financial year.

Risk appetite

Averse	Minimalist	Cautious	Open
Avoidance of risk is a priority	Preference for very safe options with minimal risk tolerated where reward is not a key driver	Preference for safe delivery options where only low-level, managed risk is tolerated in pursuit of objectives	Willing to consider all potential options including those of a higher risk if appropriately controlled, where benefits far outweigh impacts
Data and Information Management	Security	Estates	Policy
Legal	Governance	Finance	People
		Commercial	Technology
		Strategy	External Communications

Roles and responsibilities

Entity	Role and responsibilities
Accounting Officers (Director of Public Prosecutions and Chief Operating Officer)	Accountable to Parliament for effective risk management across the organisation.
Chief Finance Officer and Risk and Assurance Team	Coordinate risk management efforts, ensure a consistent approach, and report top risks to senior groups.
Senior Managers	Own and manage risk registers for their areas.
Teams or Individuals (Risk Owners)	Responsible for managing specific individual risks.
Executive Committee	Reviews top risks quarterly, agrees on necessary controls and mitigation, and monitors emerging risks. Sets the overall risk appetite for the organisation.
Audit and Risk Assurance Committee	Has delegated responsibility from the Board for oversight of Risk Management. Provides quarterly oversight of strategic risks and tracks progress on mitigation actions. Reviews risk appetite and strategic risks and provides constructive challenge as appropriate.

Functional Standards

We are currently assessing our compliance with the mandatory elements of the Government Functional Standards via rigorous, evidence-based assessments and utilising inter-government peer reviews to ensure appropriate challenge and scrutiny. Where areas for improvement are identified, including for non-mandatory elements, we are developing action plans to address these during 2025-26.

Identifying and managing conflicts of interest

The Civil Service Management Code sets out standards of propriety expected of civil servants in respect of external interests. We have a policy in place for the declaration and management of interests for all staff, which includes declaration of any interests that may give rise to a conflict or perceived conflict of interest and adheres to the requirements of the Code.

In addition to the established processes in place for managing interests, an annual audit exercise takes place which requires all staff to make a declaration of any private, personal, or financial interests or, for those in Senior Civil Servant (SCS) and equivalent grades and senior employees in a commercial role, to make a nil declaration. Where a conflict or perceived conflict of interest arises, these will be recorded, considered, assessed and managed by appropriate senior managers with the support of risk and HR practitioners.

Our annually published register of interests can be found at: www.cps.gov.uk/publications/governance/declaration-interests

Business appointments

In compliance with business appointment rules (BAR), we are transparent in the expectations of, and advice given to senior staff. There were no SCS leavers in 2025-26 who required a BAR application, with conditions set.

His Majesty's Crown Prosecution Service Inspectorate (HMCPSI)

HMCPSI inspects the CPS and the Serious Fraud Office (SFO). It provides independently assessed evidence to help drive improvement and build public confidence in the prosecution process.

HMCPSI priorities for inspection are set out in an annual Business Plan and it reports annually to the Attorney General on the performance of the CPS, in addition to other individual and thematic inspection reports.

During 2025-26, HMCPSI completed eight inspections. The full reports are available online at Our report – HM Crown Prosecution Service Inspectorate and our responses are available online at Inspectorate responses | The Crown Prosecution Service.

Review of effectiveness

The Accounting Officer has responsibility for reviewing the effectiveness of our system of internal control.

Their review is informed by the work of Internal Audit and members of ExCo, which has responsibility for the development and maintenance of the internal control framework, and comments and recommendations made by the external auditors in their annual management letter and other reports.

The Chief Operating Officer has performed the role of the Additional Accounting Officer of the CPS since November 2024.

Internal audit

We use the Government Internal Audit Agency (GIAA) to provide objective insight aimed at helping achieve better outcomes and value for money for the public. In 2025-26 GIAA assessed our overall level of assurance as a whole to be 'moderate'. This reflects that some improvements were identified to further enhance the adequacy and effectiveness of the framework of governance, risk management and control.

GIAA also conducted one advisory audit during 2024-25. Advisory audits involve GIAA working together with subject matter experts from across the CPS in an advisory role and are not subject to an opinion. The advisory audit carried out in 2024-25 was relating to a high-level review of our assurance framework, with the report being issued in June 2025.

Remuneration and staff report

The remuneration and staff report provides information on our remuneration policy and amounts paid to the senior management team and non-executive Board members (NEBM). It also provides information on other staff related matters, such as fair pay, overall staff numbers and costs, and Civil Service pensions.

Contents

Remuneration report

Service contracts

The Constitutional Reform and The Constitutional Reform and Governance Act 2010 requires Civil Service appointments to be made on merit on the basis of fair and open competition. The Recruitment Principles published by the Civil Service Commission specify the circumstances when appointments may be made otherwise.

Except as noted below, the officials covered by this report hold appointments which are open-ended. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Further information about the work of the Civil Service Commission can be found at https://civilservicecommission.org.uk

All NEBMs have fixed term contracts as per table below. It should be noted that NEBMs can serve up to two terms of three years each.

Non-executive board member	Terms
Caroline Corby (Lead NEBM)	From 1 September 2025 until 31 August 2028
Rachel King (NEBM and RemCom Chair)	From 17 November 2025 until 16 November 2028
Manny Lewis (NEBM and ARAC)	From 17 November 2025 until 16 November 2028
Dr Subo Shanmuganathan	3 October 2022 to 3 October 2025 Extended from 3 October 2025 until 3 October 2028
Dr Peter Kane	1 December 2024 to 30 November 2027

Our two non-executive ARAC Members have the following fixed term contracts:

Non-executive board member	Term
Dr Peter Kane (Lead ARAC)	From 1 December 2024 until 30 November 2027
Manny Lewis	From 17 November 2025 until 16 November 2028

Either party may terminate the contract for any reason before the expiry of the fixed period by providing three month's written notice. If the appointment is terminated early by mutual consent no notice will be given by the CPS. No compensation is payable to non-executive board members for early termination of their contract.

Remuneration policy

The remuneration of CPS Senior Civil Servants is set according to guidance provided by the Cabinet Office, with reference to recommendations made by the Review Body on Senior Salaries. The Review Body provides independent advice to the Prime Minister and the Lord Chancellor, among others, on the remuneration of holders of judicial office, Senior Civil Servants and other such public appointments as may be specified. The Review Body may, if requested, also advise the Prime Minister on peers' allowances and on the pay, pensions and allowances of Ministers and others whose pay is determined by the Ministerial and Other Salaries Act 1975. In reaching its recommendations, the Review Body is to have regard to the following considerations:

- The need to recruit, retain, motivate and, where relevant, promote suitably able and qualified people to exercise their different responsibilities.
- Regional/local variations in labour markets and their effects on the recruitment, retention and where relevant, promotion of staff.
- Government policies for improving public services including the requirement on departments to meet the output targets for the delivery of departmental services.
- The funds available to departments as set out in the government's departmental expenditure limits.
- The government's inflation target.
- Evidence it receives about wider economic considerations and the affordability of its recommendations.

Further information about the Review Body can be found at www.gov.uk/government/organisations/review-body-on-senior-salaries/about.

Our Remuneration Committee (RemCom) acts as the pay committee for our senior management team.

RemCom is tasked with considering the relative contributions of our senior employees, paying due regard to completed performance reports, consistency and scope of objectives and the impact of external factors. It will then provide assurance with respect to pay outcomes in line with Cabinet Office guidance.

The pay settlement for the Senior Civil Service (SCS) from 1 April 2025 adhered to government policy which allowed for a 3.25% consolidated pay award for eligible employees, with a further 0.5% to make additional awards to address pay anomalies, including but not limited to mitigating skills gaps and addressing equal pay issues. Additionally, non-consolidated Performance Related Pay (NCPRP) awards were considered.

A budget of 3.3% of the total SCS pay bill was available for the NCPRP pot. The actual distribution of PRP payments was 3.19% of the SCS pay bill.

Remuneration (including salary) and pension entitlements

The following sections provide details of the remuneration and pension interests of our most senior management. This is considered to be the membership of the CPS Board and the Executive Group.

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

The following table shows 2025-26 senior management remuneration, with 2024-25 comparatives:

Senior management	Year	Salary[1] £000	Bonus payments £000	Benefits in kind £000	Pension benefits[2] £000	Total £000
Stephen Parkinson *Director of Public Prosecutions*	2025-26	265-270	-	-	39	305-310
	2024-25	255-260	-	-	26	280-285
Julie Lennard *Chief Operating Officer (from 25 November 2024)*	2025-26	165-170	-	-	64	230-235
	2024-25	55-60 (fye 160-165)	-	-	69	125-130
Grace Ononiwu *Director General Legal Delivery (from 9 June 2025) Director of Legal Services (to 8 June 2025)*	2025-26	155-160	10-15	-	184	350-355
	2024-25	135-140	10-15	-	91	240-245
Steve O'Connor *Chief Digital and Information Officer (from 31 March 2025)*	2025-26	140-145	-	-	56	195-200
	2024-25	– (fye 135-140)	-	-	-	-
Steve Buckingham *Chief Finance Officer*	2025-26	130-135	10-15	-	38	180-185
	2024-25	130-135	5-10	-	84	220-225
Helen Starkey *Chief People Officer (from 1 July 2024)*	2025-26	105-110	-	-	107	210-215
	2024-25	95-100	5-10	-	113	215-220
Lisa Benbow *Director of Communications (from 8 April 2024)*	2025-26	100-105	5-10	-	40	150-155
	2024-25	95-100	-	-	38	135-140

Nick Price *Director of Legal Services (from 13 May 2024)*	**2025-26**	130-135	-	-	56	185-190
	2024-25	125-130	5-10	-	118	250-255
Suzanne Llewellyn *Director of Legal Services (from 7 July 2025)*	**2025-26**	120-125 (fye 125-130	-	-	35	155-160
	2024-25	-	-	-	-	-
Tristan Bradshaw *Director of Operational Change and Delivery (to 9 February 2025) Director of Transformation and Change (from 9 February 2025)*	**2025-26**	110-115	-	-	62	170-175
	2024-25	105-110	-	-	71	175-180
Baljit Ubhey *Director of Policy*	**2025-26**	150-155	5-10	-	51	210-215
	2024-25	140-145	5-10	-	94	240-245

Non-executive Board members	Year	Salary[1] £000	Bonus payments £000	Benefits in kind £000	Pension benefits[2] £000	Total £000
Caroline Corby *Lead non-executive board member (from 1 September 2025)*	2025-26	10-15 (fye 20-25)	-	-	-	10-15
	2024-25	-	-	-	-	-
Monica Burch *Lead non-executive Board Member (to 25 July 2025)*	2025-26	5-10 (fye 15-20)	-	-	-	5-10
	2024-25	20-25	-	-	-	20-25
Rachel King *(from 17 November 2025)*	2025-26	0-5 (fye 10-15)	-	-	-	0-5
	2024-25	-	-	-	-	-
Manny Lewis *(from 17 November 2025)*	2025-26	0-5 (fye 10-15)	-	0.2	-	5-10
	2024-25	-	-	-	-	-
Dr Subo Shanmuganathan	2025-26	10-15	-	1.1	-	10-15
	2024-25	10-15	-	0.8	-	10-15
Dr Peter Kane *(from 12 December 2024)*	2025-26	15-20	-	-	-	15-20
	2024-25	– fye 10-15)	-	0.3	-	0-5

[1]Full year equivalent salaries are disclosed where they differ from the disclosed banding.

[2]The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights. Stephen Parkinson has a partnership pension and pension benefits include contributions of £26k were paid into this scheme during 2024-25.

Salary includes gross salary; overtime; reserved rights to London weighting or London allowances; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to UK taxation. This report is based on accrued payments we made and thus recorded in these accounts.

Benefits in kind covers any benefits we provided and treated by HM Revenue & Customs as a taxable emolument. Where expenses are for home to office travel, this is assessed by HM Revenue & Customs as constituting a benefit in kind. We pay the tax and national insurance contributions due on the benefits in kind. Stephen Parkinson has a partnership pension.

Bonuses are based on performance levels attained and are made as part of the appraisal process. Bonuses are reported in the year in which they become payable to the individual. Unless otherwise indicated, the bonuses reported in 2025-26 relate to performance in 2024-25 and the comparative bonuses reported for 2024-25 relate to performance in 2023-24.

Pension benefits (audited)

	Accrued pension at pension age as at 31 March 2026 and related lump sum £000	Real increase in pension and related lump sum at pension age £000	CETV at 31 March 2026 £000	CETV at 31 March 2025 £000	Real increase in CETV [1,2,3,4] £000
Stephen Parkinson[5] *Director of Public Prosecutions*	-	-	-	-	-
Julie Lennard *Chief Operating Officer (from 25 November 2024)*	50-55	2.5-5	850	764	46
Grace Ononiwu *Director General Legal Delivery (from 9 June 2025) Director of Legal Services (to 8 June 2025)*	70-75 plus a lump sum of 175-180	7.5-10 plus a lump sum of 15-17.5	1,723	1,453	183
Steve O'Connor *Chief Digital and Information Officer (from 31 March 2025)*	0-5	2.5-5	47	-	37
Steve Buckingham *Chief Finance Officer*	45-50	0-2.5	1,005	924	24
Helen Starkey *Chief People Officer (from 1 July 2024)*	45-50 plus a lump sum of 115-120	5-7.5 plus a lump sum of 7.5-10	1,089	934	97
Lisa Benbow *Director of Communications (from 8 April 2024)*	15-20	0-2.5	228	188	26
Suzanne Llewellyn *Director of Legal Services (from 7 July 2025)*	0-5	0-2.5	33	0	26

Tristan Bradshaw *Director of Operational Change and Delivery (to 9 February 2025) Director of Transformation and Change (from 9 February 2025)*	50-55 plus a lump sum of 125-130	2.5-5 plus a lump sum of 0-2.5	1,151	1,040	49
Baljit Ubhey *Director of Policy*	65-70 plus a lump sum of 165-170	2.5-5 plus a lump sum of 0-2.5	1,575	1,455	34
Nick Price *Director of Legal Services (from 13 May 2024)*	45-50 plus a lump sum of 110-115	2.5-5 plus a lump sum of 0-2.5	1,055	956	41

[1]CETV at 31 March 2025 is nil where an individual did not join the Executive Group during 2024-25.

[2]Final salary member (classic/classic plus/premium) who has transitioned to alpha. The final salary pension of a person in employment is calculated by reference to their pay and length of service. The pension will increase from one year to the next by virtue of any pay rise during the year. Where there is no or a small pay rise, the increase in pension due to extra service may not be sufficient to offset the inflation increase – that is, in real terms, the pension value can reduce, hence the negative values.

[3]Any members affected by the Public Service Pensions Remedy were reported in the 2015 scheme for the period between 1 April 2015 and 31 March 2022 in 2022-23. Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the Alpha scheme for the period from 1 April 2015 to 31 March 2022.

[4]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; this guidance will be used in the calculation of 2025-26 CETV figures.

[5]Stephen Parkinson opted to switch from a Civil Service pension to a partnership pension in 2024-25 – no disclosure required. In 2025-26 employer contributions totalling £39,000 were made to the partnership pension provider for him (2024-25: £26,000)

"At the heart of the criminal justice system, we work with the police and courts to bring criminals to justice, support victims and make communities safer."

Civil Service pensions

Pension benefits are provided through the Civil Service pension arrangements. Before 1 April 2015, the only scheme was the Principal Civil Service Pension Scheme (PCSPS), which is divided into a few different sections – classic, premium and classic plus provide benefits on a final salary basis, whilst nuvos provides benefits on a career average basis. 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. All newly appointed civil servants, and the majority of those already in service, joined the new scheme.

The PCSPS and alpha are unfunded statutory schemes. Employees and employers make contributions (employee contributions range between 4.6% and 8.05%, depending on salary). The balance of the cost of benefits in payment is met by monies voted by Parliament each year. Pensions in payment are increased annually in line with the Pensions Increase legislation. Instead of the defined benefit arrangements, employees may opt for a defined contribution pension with an employer contribution, the partnership pension account.

In alpha, pension builds up at a rate of 2.32% of pensionable earnings each year, and the total amount accrued is adjusted annually in line with a rate set by HM Treasury. Members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004. All members who switched to alpha from the PCSPS had 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.

Normal 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 in this report show pension earned in PCSPS or alpha – as appropriate. Where a member has benefits in both the PCSPS and alpha, the figures show the combined value of their benefits in the two schemes but note that the constituent parts of that pension may be payable from different ages.

When the government introduced new public service pension schemes in 2015, there were transitional arrangements which treated existing scheme members differently based on their age. Older members of the PCSPS remained in that scheme, rather than moving to alpha. In 2018, the Court of Appeal found that the transitional arrangements in the public service pension schemes unlawfully discriminated against younger members.

As a result, steps are being taken to remedy those 2015 reforms, making the pension scheme provisions fair to all members. The public service pensions remedy is made up of two parts. The first part closed the PCSPS on 31 March 2022, with all active members becoming members of alpha from 1 April 2022. The second part removes the age discrimination for the remedy period, between 1 April 2015 and 31 March 2022, by moving the membership of eligible members during this period back into the PCSPS on 1 October 2023. This is known as “rollback”.

The partnership pension account is an occupational defined contribution pension arrangement which is part of the Legal & General Mastertrust. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member).

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).

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

Cash Equivalent Transfer Values (CETV)

A 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 the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

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 as a result of their buying additional pension benefits at their own cost. CETVs are worked out 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.

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, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Fair pay disclosures (audited)

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.

The banded remuneration of the highest-paid director in the CPS in the financial year 2025-26 was £265,000-£270,000) (2024-25: £295,000-£300,000). This was 6.0 times (2024-25: 6.8 times) the median remuneration of the workforce, which was £44,444 (2024-25: £43,379).

In 2025-26, no (2024-25: nil) employee received remuneration in excess of the highest paid director. Remuneration ranged from £20,000 to £270,000 (2024-25: £20,000 to £295,000).

Pay includes salary, non-consolidated performance related pay, and benefits in kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions.

The following table shows the percentage change from the previous financial year for salaries and allowances and for performance pay and bonuses payable in respect of the highest paid director, based on the mid-point of the salary band:

	2025-26 £	2024-25 £	Change[1] %
Salary and allowances	266,556	297,500	-10.4
Performance and bonus pay	-	-	-
Total remuneration	**266,556**	**297,500**	**-10.4**

[1]For 2025-26, the highest paid director was the Director of Public Prosecutions (DPP). For 2024-25, the highest paid director was an interim staff member recruited via the Public Sector Resourcing framework for six weeks.

The following table shows the average percentage change from the previous financial year for salaries and allowances and for performance pay and bonuses in respect of all employees taken as a whole, excluding the highest paid director and non-executive board members.

	2025-26 £	2024-25 £	Change %
Salary and allowances	50,655	49,463	2.4
Performance and bonus pay	19	350	-94.6
Total remuneration	**50,674**	**49,813**	**1.7**

The following table shows the ratio between the highest paid director's total pay and benefits and the salary component of their total pay and benefits, and the lower quartile, median and upper quartile remuneration of our workforce:

	25th percentile pay		Median pay		75th percentile pay	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
Salary (£)	32,430	31,419	44,444	43,006	65,769	64,250
Bonus (£)	-	302	-	373	-	373
Total pay and benefits (£)	**32,430**	**31,721**	**44,444**	**43,379**	**65,769**	**64,623**
Total pay and benefits (ratio)	8.2	9.3	6.0	6.8	4.1	4.6

The decrease in 'total pay and benefits' ratios from the previous year is due to an anomaly caused by the engagement of an interim director for a six-week period, which disproportionately inflated the ratios in 2024-25.

In contrast to the bonus allocation of 2024-25 paid to all staff, the 2025-26 year featured a more targeted bonus approach paid to a small number of staff.

Staff report

Our employees in numbers (audited)

The average number of full-time equivalent (FTE) employees paid during the year was 7,570 (2024-25: 7,291).

	2025-26	2024-25
Payroll employed staff	7,287	7,039
Non payroll staff	283	252
Total	**7,570**	**7,291**

The table below shows number of senior staff at 31 March 2026. This includes both permanent and fixed term contracts.

	2025-26		2024-25	
	Headcount	FTE	Headcount	FTE
G1 Perm Sec	1	1	1	1
SCS3	2	2	1	1
SCS2	7	7	6	6
SCS1	27	27	18	18
SLM2	22	21	21	20
SLM1	45	44	51	50
Total senior civil servants	***104***	***102***	***98***	***96***
Non-SCS	8.288	7,768	7,500	7,002
Total	**8,392**	**7,870**	**7,598**	**7,098**

Our employee costs (audited)

	Permanently employed staff £000	Others £000	2025-26 Total £000	2024-25 total £000
Wages and salaries	380,612	9,680	390,292	357,679
Social security costs	53,631	-	53,631	40,494
Other pension costs	102,897	-	102,897	95,686
Total staff costs	***537,140***	***9,680***	***546,820***	***493,859***
Less: recoveries outward secondments	(216)	-	(216)	(307)
Total net costs	**536,924**	**9,680**	**546,604**	**493,552**

Further details of staff costs can be found in Note 3 to the Accounts on page 150.

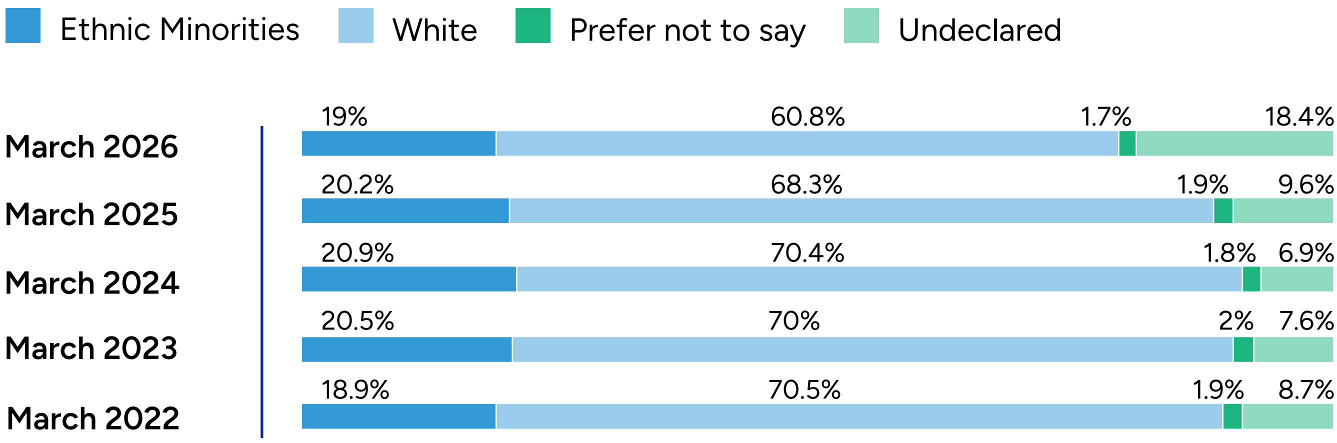
Our workforce composition

The following statistics provide a snapshot of our workforce. They help us understand how representative we are and where we need to focus our attention, as we continue to build a fair and inclusive work environment and a workforce that at every level, reflects the diverse communities we serve. The tables and charts below show the breakdown of our employees as at 31 March 2026.

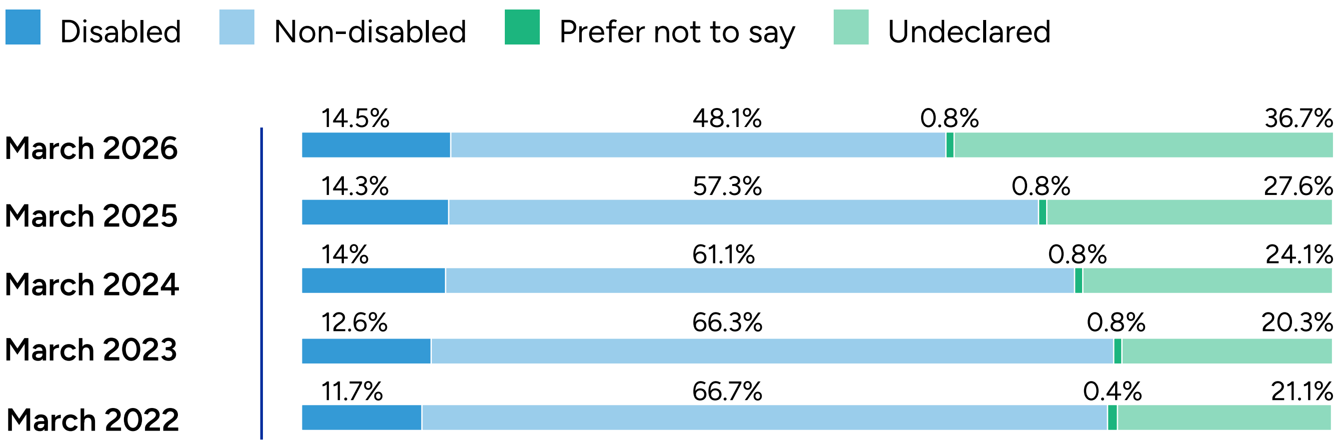
Breakdown of employees by gender

2025-26		2024-25		2023-24		2022-23		2021-22	
Male	**Female**	**Male**	**Female**	**Male**	**Female**	**Male**	**Female**	**Male**	**Female**
Senior managers (Senior civil servants and senior legal managers)									
43%	57%	39%	61%	43%	57%	45%	55%	42%	58%
Other employees									
31%	69%	32%	68%	32%	68%	33%	67%	33%	67%
Total employees									
30%	**70%**	**32%**	**68%**	**32%**	**68%**	**33%**	**67%**	**33%**	**67%**

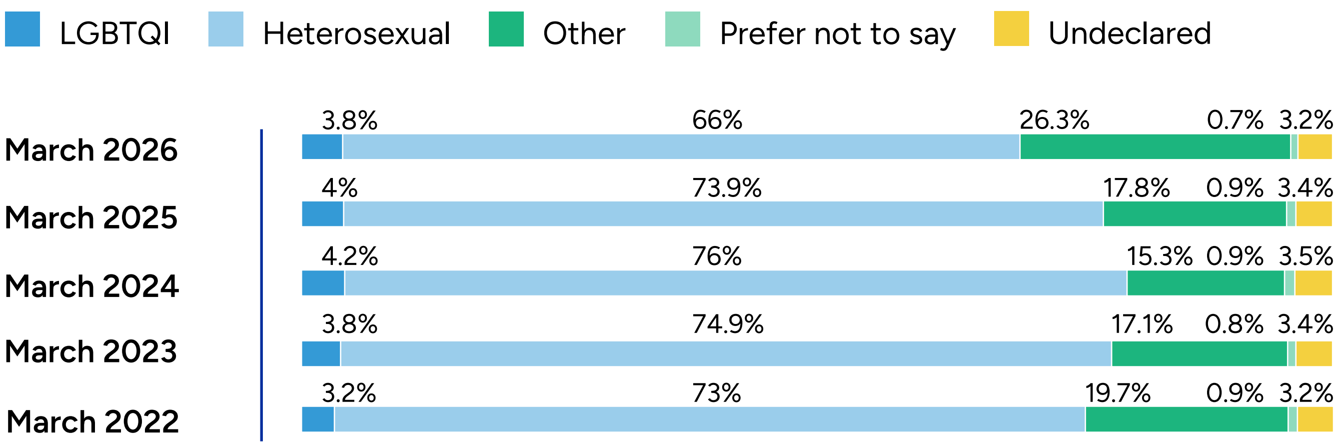
Breakdown of employees by ethnicity



Breakdown of employees by disability



Breakdown of employees by sexual orientation



"Every day, people across the CPS deliver justice while working relentlessly to build a criminal justice system that is faster, fairer and more resilient for the future."

Diversity and inclusion

In line with the Public Sector Equality Duty, the Crown Prosecution Service has due regard to the need to eliminate discrimination, advance equality of opportunity and foster good relations. This underpins our approach to being a fair, diverse and inclusive employer, reflecting the public we serve and supporting our people to thrive at work. We continue to make progress through our recruitment and workforce development activity and by promoting an inclusive and supportive working environment.

Our representation of women across most grades, including within the Senior Civil Service, is above the Civil Service average, and our ethnic minority representation compares favourably with the Civil Service as a whole. Our work on diversity, equality and inclusion has been recognised externally, including through Disability Confident Leader accreditation and recognition by Working Families as a Top 10 Employer for eight consecutive years

Building on reviews undertaken in 2023-24 into progression to senior roles for ethnic minority colleagues and the recruitment experience of ethnic minority and disabled candidates, we continue to embed and deliver the recommended actions. This activity is focused on improving progression, recruitment practices and the experience of these groups.

Through our commitments under the Disproportionality Action Plan, we continue to strengthen our approach to addressing race disproportionality. This includes equipping our people with the skills and confidence to identify and challenge racial bias in decision-making and taking action to address disproportionality across the criminal justice system, in support of fairness and public confidence.

Gender

We support gender equality through transparent gender pay gap reporting, targeted pay and progression action, and structured interventions such as the Crossing Thresholds programme to support progression for women at junior grades, alongside the maintenance of robust family-friendly policies including enhanced maternity, parental and special leave. Flexible and hybrid working are consistently positioned as core equality levers, reinforced through senior leadership visibility, International Women's Day activity, and evidence-led communications.

Ethnicity

19% of CPS staff declare ethnic minority backgrounds, (rising to 24% when measured under Civil Service criteria). We have taken targeted action to advance racial equality by addressing barriers to progression for ethnic minority staff, including delivery of the Glass Ceiling Pathway, ringfencing places on senior leadership programmes such as Beyond Boundaries, and providing access to tailored coaching and development support.

These actions were underpinned by stronger transparency and accountability through the Annual Equalities in Employment Report, the Ethnicity Pay Gap Action Plan, improved workforce data via the Count Me In declaration campaign, and regular monitoring through the Disproportionality Programme. CPS also reinforced its commitment to becoming an anti-racist organisation by publishing an Anti-Racist Statement, investing in and partnering with staff networks such as the National Black Crown Prosecution Association, and strengthening inclusive recruitment practices to widen access to opportunities across the organisation.

Age

With 51% of the CPS workforce over the age of 45, we are increasingly focused on age as an important factor in workplace equity. We prioritise flexible working, support for carers and inclusive development. We seek to support retention, progression and a fair workplace experience across the working life cycle. We offer these same benefits to younger workers that helps cultivate a workplace culture that appeals to and retains the next generation of workers.

Sexual orientation and gender identity

We continue to foster a supportive and inclusive working environment for LGBT+ colleagues, underpinned by strong staff networks, visible allyship and clear organisational standards on dignity and respect. Engagement and inclusion scores for many LGBT+ staff remain broadly positive, reflecting the value of safe communities, active leadership support and opportunities to bring lived experience into organisational learning. Through evidence-led workforce analysis and ongoing collaboration with our LGBTi Employee Network, the CPS is strengthening understanding of where inclusion works well and where further action is needed to ensure equitable experiences for all.

Socio-economic background

Previously recognised as one of the Top 75 employers in the Social Mobility Foundation's Employer Index, the CPS has continued to strengthen socio-economic inclusion through coordinated action, including work to increase declaration, deeper People Survey analysis, and active leadership from the CPS Social Mobility Champion working alongside the Social Mobility Network. This activity has improved data quality and supported positive progress in engagement and inclusion for colleagues from lower socio-economic backgrounds. Together, these actions reflect an ongoing, evidence-led commitment to fairness and opportunity, supporting CPS 2030 by helping our people feel valued and able to thrive, regardless of background.

Disability

We continue to support staff with disabilities and long-term health conditions, shining a spotlight on all types of disability, including those that are invisible, working hard to promote a greater awareness and understanding of these conditions.

We have seen an increase in disability representation at 14% in 2023-24 rising to 14.5% in 2025-26 linked to:

- Using evidence to target improvement; using workforce and People Survey insight to identify and address disparities in engagement, dignity and respect at work.
- Implementing disability-related case studies into learning and development interventions and investing in manager capability to enable confident, practical and inclusive decision making.
- Improving how workplace adjustments are agreed and reviewed to ensure support is timely and focused on barrier removal.
- Enhanced access to specialist advice, including Digital Accessibility Services, Occupational Health and external disability inclusion expertise.
- Updating disability language within the Oracle HR Platform
- Piloting 'questions in advance of interview' for operational grades to improve accessibility within recruitment practices
- Updating recruitment guidance to affirm the need for diverse and inclusive practice

Principal Civil Service Pension Scheme

The Principal Civil Service Pension Scheme (PCSPS) and the Civil Servants and Other Pensions Scheme (CSOPS) – known as 'alpha' – are unfunded multi-employer defined benefit schemes in which we are unable to identify our share of the underlying assets and liabilities. The scheme actuary valued the PCSPS as at 31 March 2020. Details can be found in the resource accounts of the Cabinet Office: Civil Superannuation (csps2022-prod.azurewebsites.net/knowledge-centre/resources/resource-accounts and www.gov.uk/government/publications/civil-superannuation-annual-account-2024-to-2025).

For 2025-26, employers' contributions of £102,283,181 were payable to the PCSPS (2024-25: £95,162,753) at 28.97% 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 2024-25 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 £591,536.84 (2024-25: £505,062) were paid to one appointed stakeholder pension provider Legal and General. Employer contributions are age-related and ranged from 8% to 14.75% (2024-25: 8% to 14.75%) of pensionable pay. Employers also match employee contributions up to 3% of pensionable pay. In addition, employer contributions of £22,728 at 0.5% (2024-25: £19,075, 0.5%) of pensionable pay were payable to the PCSPS to cover the cost of the future provision of lump sum benefits on death in service or ill health retirement of these employees.

Contributions due to the partnership pension providers at the reporting period date were £56,163 (2024-25: £42,270). Contributions prepaid at that date were nil (2024-25: nil).

Nine individuals (2024-25: 10) retired early on ill- health grounds; the total additional accrued pension liabilities in the year amounted to £139,641 (2024-25: £226,809).

Staff engagement

The annual Civil Service People Survey looks at civil servants' attitudes to, and experience of working in the Civil Service.

Our response rate this year was 44% (2024: 46%) and our Employee Engagement Index (EEI) was 68% (2024: 65%). The EEI is the average positive responses to five key questions around people's personal attachment to CPS, striving in the work they do, and speaking positively about working here.

You can find the mean scores by organisation for each question in the published Annual Civil Service People Survey Benchmark Results at www.gov.uk/government/collections/civil-service-people-surveys

Expenditure on temporary staff

	2025-26 £000	2024-25 £000
Expenditure on temporary staff	9,497	6,625

Expenditure on consultancy

	2025-26 £000	2024-25 £000
Expenditure on consultancy	294	660

Consultancy expenditure is reported on a resource basis using accounting data underlying the Financial Statements. This is consistent with the expenditure figures reported in Note 3.

Sickness absence

The table below details the average work days lost in CPS for the past five financial years.

	2025-26	2024-25	2023-24	2022-23	2021-22
Average working days lost	7.9	8.8	8.0	8.0	7.3

Average working days lost has decreased significantly over FY25-26, from 8.8 to 7.9 at Q4, against a Civil Service average of 8.4.

Staff turnover

The table below details our turnover percentage for the past five financial years.

	2025-26	2024-25	2023-24	2022-23	2021-22
Staff turnover	7.5%	8.6%	9.1%	8.1%	7.6%

Staff turnover is currently at its lowest level since mid-FY22-23, reducing through FY25-26 from 8.6% to 7.5% at Q4.

"Our job is to make sure that every case which satisfies the legal test goes before the courts and is prosecuted independently and fairly."

Reporting of Civil Service and other compensation schemes – exit packages (audited)

The table below shows exit packages:

	2025-26			2024-25		
Exit package cost band	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages
< £10,000	-	4	4	-	4	**4**
£10,000 – £25,000	-	1	1	-	4	**4**
£25,000 – £50,000	-	6	6	-	2	**2**
£50,000 – £100,000	-	4	4	-	7	**7**
£100,000 – £150,000	-	7	7	-	7	**7**
£150,000 – £200,000	-	-	-	-	1	**1**
Total number of exit packages	**-**	**22**	**22**	**-**	**25**	**25**
Total cost of exit packages (£000)	**-**	**1,415**	**1,415**	**-**	**1,598**	**1,598**

Redundancy and other departure costs have been paid in accordance with the provisions of the Civil Service Compensation Scheme, a statutory scheme made under the Superannuation Act 1972.

Exit costs are accounted for in full in the year the departure is agreed. Where we have agreed early retirements, the additional costs are met by us and not by the Civil Service pension scheme.

Ill-health retirement costs are met by the pension scheme and are not included in the table.

Off payroll engagements

Table 1: Highly paid off-payroll worker engagements as at 31 March 2026, earning £245 per day or greater

	Total
Number of existing engagements as of 31 March 2026	**26**
Of which, number that existed:	
for less than one year	23
for between one and two years	1
for between two and three years	1
for between three and four years	1
for four or more years	0

Table 2: Highly paid off-payroll workers engaged at any point during the year ended 31 March 2026, earning £245 per day or greater

Number of temporary off-payroll workers engaged during the year ended 31 March 2026	38
Of which:	
Not subject to off-payroll legislation[1]	0
Subject to off-payroll legislation and determined as in-scope of IR35	36
Subject to off-payroll legislation and determined as out-of-scope of IR35	2
Number of engagements reassessed for compliance or assurance purposes during the year	16
Of which: number of engagements that saw a change to IR35 status following review	0

[1] A worker that provided their services through their own limited company or another type of intermediary to the client will be subject to off-payroll legislation and the department must undertake an assessment to determine whether that worker is in-scope of Intermediaries legislation (IR35) or out-of-scope for tax purposes.

Table 3: For any off-payroll engagements of board members, and/or, senior officials with significant financial responsibility, between 1 April 2025 and 31 March 2026

Number of off-payroll engagements of board members and/or senior officials with significant financial responsibility during the financial year	0
Total number of individuals on-payroll and off-payroll that have been deemed "board members and/or senior officials with significant financial responsibility" during the financial year	0

"Strong legal decisions, made consistently and at the right time, help cases progress faster, treat victims and defendants fairly and ensure justice is done."

Parliamentary accountability and audit report

The parliamentary accountability and audit explains department's expenditure against the money provided to it by Parliament by examining the Statement of Outturn against Parliamentary Supply.

Statement of Outturn against Parliamentary Supply

In addition to the primary statements prepared under International Financial Reporting Standards (IFRS), the Government Financial Reporting Manual (FReM) requires the CPS to prepare a Statement of Outturn against Parliamentary Supply (SOPS) and supporting notes.

The SOPS and related notes are subject to audit, as detailed in the Certificate and Report of the Comptroller and Auditor General to the Houses of Parliament.

The SOPS is a key accountability statement that shows, in detail, how an entity has spent against their Supply Estimate. Supply is the monetary provision (for resource and capital purposes) and cash (drawn primarily from the Consolidated Fund), that Parliament gives statutory authority for entities to utilise. The Estimate details supply and is voted on by Parliament at the start of the financial year.

Should an entity exceed the limits set by their Supply Estimate, called control limits, their accounts will receive a qualified opinion.

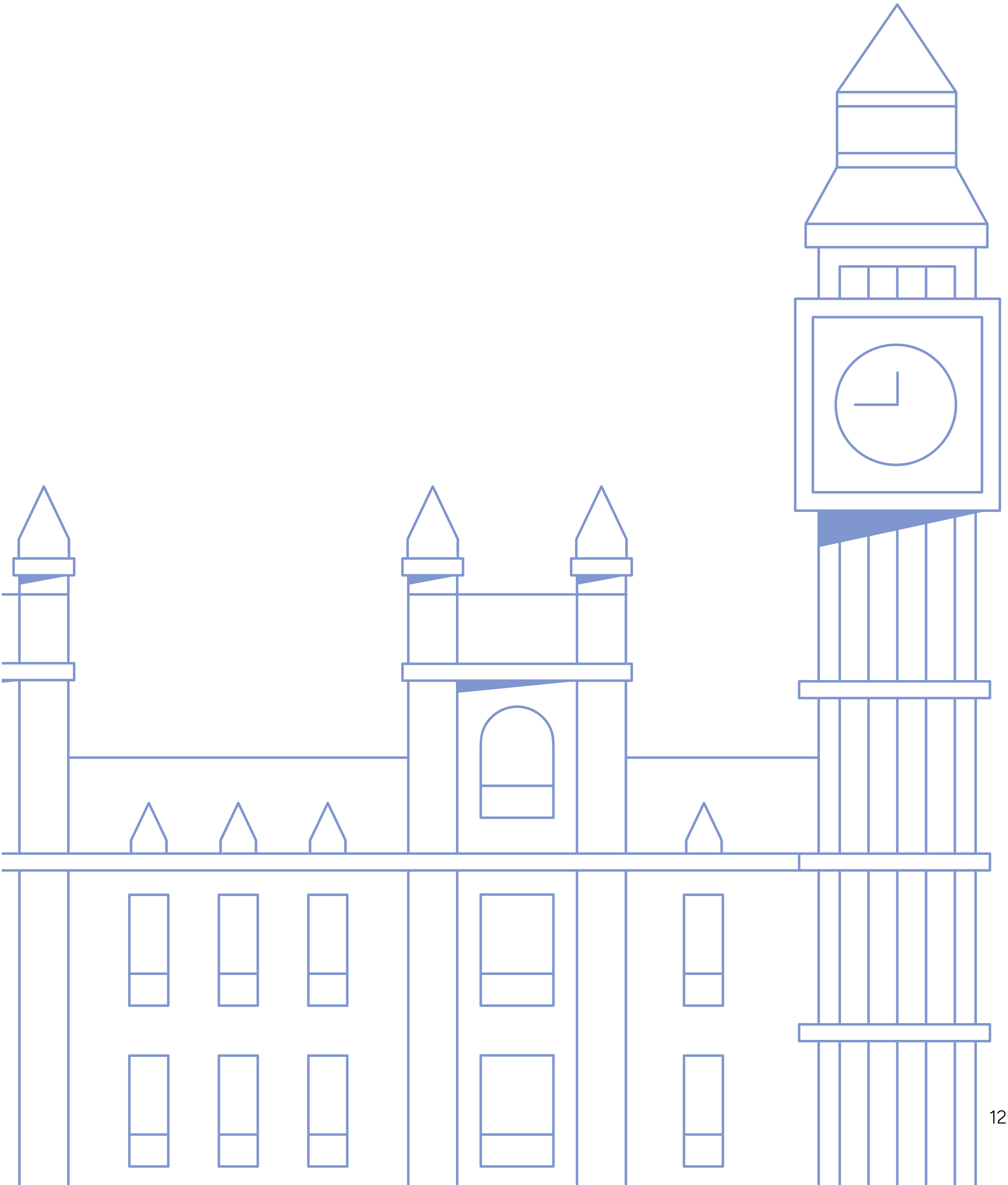
The format of the SOPS mirrors the Supply Estimates, published on gov.uk, to enable comparability between what Parliament approves and the final outturn.

The SOPS contain a summary table, detailing performance against the control limits that Parliament have voted on, cash spent (budgets are compiled on an accruals basis and so outturn will not tie exactly to cash spent) and administration.

The supporting notes detail the following: Outturn by Estimate line, providing a more detailed breakdown (note 1); a reconciliation of outturn to net operating expenditure in the Statement of Comprehensive Net Expenditure, to tie the SOPS to the financial statements (note 2); and a reconciliation of outturn to net cash requirement (note 3).

The SOPS and Estimates are compiled against the budgeting framework, which is similar to, but different from, IFRS. An understanding of the budgeting framework and an explanation of key terms is provided on page 44, in the Financial Review section of the Performance Report. Further information on the Public Spending Framework and the reasons why budgeting rules are different to IFRS can also be found in chapter 1 of the Consolidated Budgeting Guidance, available on gov.uk.

The SOPS provides a detailed view of financial performance, in a form that is voted on and recognised by Parliament. The Financial Review, in the Performance Report, provides a summarised discussion of outturn against Estimate and functions



Summary table 2025-26

Summary tables – mirrors part one of the Estimates

Type of spend	SoPS note	Outturn			Estimate			Voted outturn compared with Estimate: saving/(excess) £000	Prior year outturn total, 2024-25 £000
		Voted £000	Non-Voted £000	Total £000	Voted £000	Non-Voted £000	Total £000		
Departmental expenditure limit									
Resource	1.1	872,464	-	872,464	932,282	-	932,282	59,818	825,224
Capital	1.2	41,715	-	41,715	46,200	-	46,200	4,485	53,781
Total		**914,179**	-	**914,179**	**978,482**	-	**978,482**	**64,303**	**879,005**
Annually managed expenditure									
Resource	1.1	5,450	-	5,450	7,950	-	7,950	2,500	1,708
Capital	1.2	4	-	4	2,859	-	2,859	2,855	960
Total		**5,454**	-	**5,454**	**10,809**	-	**10,809**	**5,355**	**2,668**
Total resource		**877,914**	-	**877,914**	**940,232**	-	**940,232**	**62,318**	**826,932**
Total capital		**41,719**	-	**41,719**	**49,059**	-	**49,059**	**7,340**	**54,741**
Total budget expenditure		**919,633**	-	**919,633**	**989,291**	-	**989,291**	**69,658**	**881,673**
Net cash requirement	**3**	**907,238**	-	**907,238**	**956,795**	-	**956,795**	**49,557**	**846,071**
Administration costs	**1.1**	**47,543**	-	**47,543**	**52,769**	-	**52,769**	**5,226**	**44,557**

Figures in the areas outlined in bold cover the voted control limits voted by Parliament. Refer to the Supply Estimates guidance manual, available on gov.uk, for detail on the control limits voted by Parliament.

Although not a separate voted limit, any breach of the administration budget will also result in an excess vote.

Notes to statement of Parliamentary Supply

SoPS 1. Outturn detail, by Estimate line

SoPS 1.1 Analysis of net resource outturn by Estimate line

Type of spend (resource)	Resource outturn							Estimate	Outturn compared with Estimate: saving/ (excess) £000	Prior year outturn total, 2024-25 £000
	Administration			Programme						
	Gross £000	Income £000	Net £000	Gross £000	Income £000	Net £000	Total £000	Outturn net total £000		
Spending in departmental expenditure limits (DEL)										
Voted:										
A. Administration costs in headquarters and on central services	48,101	(558)	47,543	-	-	-	47,543	52,769	5,226	44,557
B. Crown prosecutions and legal services	-	-	-	880,681	(55,760)	824,921	824,921	879,513	54,592	780,667
Total spending in DEL	***48,101***	***(558)***	***47,543***	***880,681***	***(55,760)***	***824,921***	***872,464***	***932,282***	***59,818***	***825,224***
Spending in annually managed expenditure (AME)										
Voted:										
C. CPS voted AME Charge	-	-	-	5,450	-	5,450	5,450	7,950	2,500	1,708
Total spending in AME	-	-	-	***5,450***	-	***5,450***	***5,450***	***7,950***	***2,500***	***1,708***
Total resource	48,101	(558)	47,543	886,131	(55,760)	830,371	877,914	940,232	62,318	826,932

SoPS 1.2 Analysis of capital outturn by Estimate line

Type of spend (capital)	Outturn			Estimate	Outturn compared with Estimate: saving/ (excess) £000	Prior year outturn total, 2024-25 £000
	Gross £000	Income £000	Net £000	Total £000		
Spending in departmental expenditure limits (DEL)						
Voted:						
B. Crown prosecutions and legal services	41,650	65	41,715	46,200	4,485	53,781
Total spending in DEL	***41,650***	***65***	***41,715***	***46,200***	***4,485***	***53,781***
Spending in annually managed expenditure (AME)						
Voted:						
B. Crown prosecutions and legal services	183	(179)	4	2,859	2,855	960
Total spending in AME	***183***	***(179)***	***4***	***2,859***	***2,855***	***960***
Total capital	**41,833**	**(114)**	**41,719**	**49,059**	**7,340**	**54,741**

The total Estimate columns include virements. Virements are the reallocation of provision in the Estimates that do not require parliamentary authority (because Parliament does not vote to that level of detail and delegates to HM Treasury). Further information on virements are provided in the Supply Estimates Manual, available on gov.uk.

The Outturn vs Estimate column is based on the total including virements. The Estimate total before virements have been made is included so that users can tie the Estimate back to the Estimates laid before Parliament.

SoPS 2 Reconciliation of outturn to net operating expenditureline

Item	Reference	Outturn total £000	Prior year outturn total, 2024-25 £000
Total resource outturn	SoPS 1.1	877,914	**826,932**
Add: research and development costs (ESA10)		11,544	**3,419**
Net operating expenditure in Statement of Comprehensive Net Expenditure	**SoCNE**	**889,458**	**830,351**

As noted in the introduction to the SOPS above, outturn and the Estimates are compiled against the budgeting framework, which is similar to, but different from, IFRS. Therefore, this reconciliation bridges the resource outturn to net operating expenditure, linking the SOPS to the financial statements. The budgeting and accounting treatments of research and development expenditure are different. Research and development costs are included in the Statement of Parliamentary Supply on the basis of ESA 10 (the National Accounts basis), but are included in the Statement of Comprehensive Net Expenditure on an IFRS basis. This adjustment is for research and development costs being on-balance sheet for IFRS accounts purposes but off- balance sheet for the basis used for the Statement of Parliamentary Supply.

SoPS 3 Reconciliation of net resource outturn to net cash requirement

Item	SoPS note	Outturn total £000	Estimate £000	Outturn compared with Estimate, saving/ (excess) £000
Resource outturn	**1.1**	**877,914**	**940,232**	**62,318**
Capital outturn	**1.2**	**41,719**	**49,059**	**7,340**
Adjustments to remove non-cash items:				
Depreciation and amortisation		(18,943)	(21,687)	(2,744)
Leased asset additions and adjustments		(5,320)	-	5,320

Depreciation Reclassifications and Transfers		246	-	(246)
New provisions and adjustments to previous provisions		(435)	(10,809)	(10,374)
Other non-cash items		(6,677)	-	6,677
Adjustments to reflect movements in working balances:				
Increase in receivables		8,340	-	(8,340)
Decrease in payables		10,023	-	(10,023)
Use of provisions		369	-	(369)
Total adjustments		***(12,395)***	**-**	***(20,101)***
Net cash requirement		**907,238**	**956,795**	**49,557**

As noted in the introduction to the SOPS above, outturn and the Estimates are compiled against the budgeting framework, not on a cash basis. Therefore, this reconciliation bridges the resource and capital outturn to the net cash requirement.

Parliamentary accountability disclosures

The following sections are subject to audit. To improve transparency and understandability, disclosure of special payments and categories of losses involving payments is made on the basis of actual payments made. This may differ from corresponding expenditure reported in the financial statements, which is recognised on an accruals basis.

Losses and special payments

	2025-26		2024-25	
Losses statement	Number of cases	Value of cases £000	Number of cases	Value of cases £000
Total losses	3,399	1,851	3,450	604
Special payment				
Total special payments	91	293	94	675
Toal losses and special payments	**3,490**	**2,143**	**3,544**	**1,279**

Included in the total for losses are administrative write-offs. Administrative write-offs are cases relating to costs awarded to the CPS which the magistrates' courts are responsible for collecting. Between 1 April 2025 and 31 March 2026 the magistrates' courts wrote off 3,339 (2024-25: 3,364) cases with a value of £953,000 (2024-25: £600,000) under their delegated powers.

The total for losses also includes court orders against the CPS for wasted costs. Between 1 April 2025 and 31 March 2026 this amounted to 45 cases (2024-25: 56) with a value of £858,000 (2024-25: £373,000) and one individual payment of £522,718.

There were no individual special payments over £300,000.

Remote contingent liabilities

We have no remote contingent liabilities to be disclosed under the Parliamentary reporting requirements.

Fees and charges

There has been no material fees and charges income for the year requiring disclosure in accordance with Managing Public Money.

Stephen Parkinson
Director of Public Prosecutions
6 July 2026

The Certificate and Report of the Comptroller and Auditor General to the House of Commons

Opinion on financial statements

I certify that I have audited the financial statements of the Crown Prosecution Service for the year ended 31 March 2026 under the Government Resources and Accounts Act 2000.

The financial statements comprise the Crown Prosecution Service'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 Crown Prosecution Service'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 Government Resources and Accounts Act 2000 and HM Treasury directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects:

- the Statement of Outturn against Parliamentary Supply properly presents the outturn against voted Parliamentary control totals for the year ended 31 March 2026 and shows that those totals have not been exceeded; and
- 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 Crown Prosecution Service 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 Crown Prosecution Service'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 Crown Prosecution Service's ability to continue as a going concern for a period of at least twelve 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 Crown Prosecution Service 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 is 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 and report 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 HM Treasury directions issued under the

Government Resources and Accounts Act 2000.

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 HM Treasury directions issued under the Government Resources and Accounts Act 2000;
- 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 Crown Prosecution Service 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 Crown Prosecution Service 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 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 Crown Prosecution Service 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, in accordance with HM Treasury directions issued under the Government Resources and Accounts Act 2000;
- preparing the Annual Report, which includes the Remuneration and Staff Report, in accordance with HM Treasury directions issued under the Government Resources and Accounts Act 2000; and
- assessing the Crown Prosecution Service'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 Crown Prosecution Service 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 Government Resources and Accounts Act 2000.

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 Crown Prosecution Service's accounting policies.
- inquired of management, the Crown Prosecution Service head of internal audit and those charged with

governance, including obtaining and reviewing supporting documentation relating to the Crown Prosecution Service'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 Crown Prosecution Service's controls relating to the 's compliance with the Government Resources and Accounts Act 2000 and Managing Public Money;

- inquired of management, the Crown Prosecution Service'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 Crown Prosecution Service for fraud and identified the greatest potential for fraud in the following areas: revenue recognition, posting of unusual journals, complex transactions and bias in management estimates. In common with all audits under ISAs (UK), I am required to perform specific procedures to respond to the risk of management override.

I obtained an understanding of the Crown Prosecution Service's framework of authority and other legal and regulatory frameworks in which the Crown Prosecution Service operates. I focused 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 Crown Prosecution Service. The key laws and regulations I considered in this context included Government Resources and Accounts Act 2000, Managing Public Money, Supply and Appropriation (Main Estimates) Act 2025, employment law and pensions legislation.

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 Assurance 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;
- addressing 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 risks of fraud 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 appropriate evidence sufficient to give reasonable assurance that the Statement of Outturn against Parliamentary Supply properly presents the outturn against voted Parliamentary control totals and that those totals have not been exceeded. The voted Parliamentary control totals are Departmental Expenditure Limits (Resource and Capital), Annually Managed Expenditure (Resource and Capital), Non-Budget (Resource) and Net Cash Requirement.

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 I identify during my audit.

Report

I have no observations to make on these financial statements.

Gareth Davies
Comptroller and Auditor General
13 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
Revenue from contracts with customers	4	(962)	(830)
Other operating income	4	(55,356)	(50,932)
Total operating income		***(56,318)***	***(51,762)***
Staff costs	3	546,820	493,859
Prosecution costs	3	249,074	257,864
Purchase of goods and services	3	110,926	94,107
Depreciation and impairment charges	3	18,943	20,033
Provision expense	3	435	(301)
Other operating expenditure	3	17,918	14,084
Total operating expenditure		***944,116***	***879,646***
Net operating expenditure		**887,798**	**827,884**
Finance expense	3	1,658	2,467
Net expenditure for the year		**889,456**	**830,351**
Other comprehensive net expenditure:			
Items that will not be reclassified to net operating costs:			
– Net gain on revaluation of property, plant and equipment	5	-	(556)
– Net gain on revaluation of intangible assets	7	-	(278)
Comprehensive net expenditure for the year		**889,456**	**829,517**

The notes on pages 139 to 163 form part of these accounts.

Statement of Financial Position as at 31 March 2026

	Note	2025-26 £000	2024-25 £000
Non-current assets:			
Property, plant and equipment	5	14,542	12,293
Right of use assets	6	65,142	74,352
Intangible assets	7	49,973	31,359
Trade and other receivables	9	448	160
Total non-current assets		***130,105***	***118,164***
Current assets:			
Trade and other receivables	9	50,760	47,953
Cash and cash equivalents	10	3,926	901
Total current assets		***54,686***	***48,854***
Total assets		**184,791**	**167,018**
Current liabilities:			
Trade and other payables	11	(97,083)	(87,880)
Lease liabilities	12	(11,407)	(13,685)
Provisions	13	(9,364)	(4,944)
Total current liabilities		***(117,854)***	***(106,509)***
Total assets less current liabilities		**66,937**	**60,509**
Non-current liabilities:			
Provisions	13	(3,432)	(7,426)
Lease liabilities	12	(49,303)	(56,812)
Total non-current liabilities		***(52,735)***	***(64,238)***
Total assets less total liabilities		**14,202**	**(3,729)**
Taxpayers' equity and other reserves:			
General fund		12,609	(5,537)
Revaluation reserve		1,593	1,808
Total equity		**14,202**	**(3,729)**

The notes on pages 139 to 163 form part of these accounts.

Stephen Parkinson
Director of Public Prosecutions
6 July 2026

Statement of Cash Flows for the year ended 31 March 2026

	Note	2025-26 £000	2024-25 £000
Cash flows from operating activities:			
Net operating expenditure		(887,798)	(827,884)
Adjustments for non-cash transactions	3	24,770	22,095
(Increase) in trade and other receivables	9	(8,340)	(8,120)
Increase in trade and other payables	11	3,128	2,269
Reclassification change	6	592	-
Use of provisions	13	(369)	(480)
Net cash outflow from operating activities		***(868,017)***	***(812,120)***
Cash flows from investing activities			
Purchase of non-financial assets	5.1	(22,643)	(19,097)
Proceeds of disposal of non-financial assets	5.1	(24)	-
Net cash outflow from investing activities		***(22,667)***	***(19,097)***
Cash flows from financing activities			
From the Consolidated Fund (Supply) – current year		910,263	840,866
Capital payments against leases		(16,207)	(14,859)
Finance expense	3	(347)	-
Net cash outflow from financing activities		***893,709***	***826,007***
Net (decrease)/increase in cash and cash equivalents in the period before adjustment for payments to the Consolidated Fund		**3,025**	**(5,210)**
Payments of amounts due to the Consolidated Fund		-	-
Net (decrease)/increase in cash and cash equivalents in the period after adjustment for payments to the Consolidated Fund		**3,025**	**(5,210)**
Cash and cash equivalents at the beginning of the period	**10**	**901**	**6,111**
Cash and cash equivalents at the end of the period	**10**	**3,926**	**901**

The notes on pages 139 to 163 form part of these accounts.

Statement of Changes in Taxpayers' Equity for the year ended 31 March 2026

	Note	General fund £000	Revaluation reserve £000	Taxpayers' equity £000
Balance at 31 March 2024		**(21,703)**	**1,266**	**(20,437)**
Net Parliamentary funding – drawn down		840,866	-	840,866
Net Parliamentary funding – deemed		6,111	-	6,111
Supply adjustment		(901)	-	(901)
Comprehensive net expenditure for the year	SoCNE	(830,351)	834	(829,517)
Non-cash charges – auditor's remuneration	3	149	-	149
Non-cash charges – auditor's remuneration		292	(292)	-
Balance at 31 March 2025		**(5,537)**	**1,808**	**(3,729)**
Net Parliamentary funding – drawn down		910,263	-	910,263
Net Parliamentary funding – deemed		901	-	901
Supply adjustment		(3,926)	-	(3,926)
Comprehensive net expenditure for the year	SoCNE	(889,456)	-	(889,456)
Non-cash charges – auditor's remuneration	3	149	-	149
Transfers between reserves		215	(215)	-
Balance at 31 March 2026		**12,609**	**1,593**	**14,202**

The notes on pages 139 to 163 form part of these accounts.

Notes to Departmental Accounts

1. Statement of accounting policies

1.1. Basis of preparation

The financial statements have been prepared on a going concern basis and in accordance with International Financial Reporting Standards (IFRS) as adapted and interpreted by the Financial Reporting Manual (FReM) issued by HM Treasury. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be the most appropriate to the particular circumstances of the Crown Prosecution Service for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Crown Prosecution Service are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

1.2. Accounting convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of non-current assets.

1.3. Going concern

In common with other government departments, the future financing of CPS' liabilities is to be met by future grants of Supply and the application of future income, approved annually by Parliament. Parliament has authorised spending for 2025-26 in the Central Government Main Supply Estimates and there is no reason to believe that future approvals will not be granted. It has therefore been considered appropriate to adopt a going concern basis for the preparation of these accounts.

1.4. Non-current assets

Property, plant and equipment

Property, plant and equipment (PPE) that are capable of being used for a period exceeding one year and that have a cost equal to or greater than £2,000 are capitalised, including leasehold improvements. Where significant purchases of individual assets that are separately beneath the capitalisation threshold arise in connection with a single project, they are treated as a grouped asset. On initial recognition, assets are measured at cost, including any costs such as installation directly attributable to bringing them into working condition.

From 1 April 2025 CPS will no longer remeasure property, plant and equipment (PPE) assets using the revaluation model. The change has been applied prospectively with a transition date of 1 April 2025. Carrying values at the transition date are now considered historical cost and will not be revalued.

IAS 16 permits entities the choice of two measurement models for PPE assets being the cost model, or the revaluation model if PPE are subject to significant and volatile changes in fair value. CPS has moved to the cost model as it does not have PPE assets subject to volatile changes in fair value over their asset lives.

Under the cost model a PPE asset's carrying value, after initial recognition, is not adjusted for increases in market value or inflation. Instead, its value is systematically reduced over its useful life through depreciation.

Balances in the revaluation reserve, from prior year revaluations, will continue to be amortised over the life of the PPE assets.

Costs of bought-in services incurred in preparation for the implementation of ICT projects are capitalised. Internal costs incurred on the same projects are not capitalised where the work can only be carried out by in- house staff.

The carrying values of property, plant and equipment are reviewed for impairment if events or changes in circumstances indicate the carrying value may not be recoverable.

Intangible non-current assets

Intangible assets are non-monetary assets without physical substance which are capable of being sold separately from the rest of CPS business or which arise from contractual or other legal rights. Intangible non-current assets are measured at cost including any costs such as installation directly attributable to bringing them into working condition.

Costs for software developed internally or by third parties are recognised as an intangible asset under construction from the point technically feasibility has been demonstrated.

Subsequently, intangible non-current assets are measured at current value in existing use where an active market exists, otherwise at the lower of amortised replacement cost and value in use. All expenditure on intangible non-current assets that are capable of being used for a period that exceeds one year and individually have a cost equal to or greater than £2,000 is capitalised.

1.5. Depreciation, amortisation and impairment

Property, plant and equipment

Property, plant and equipment are depreciated at rates calculated to write them down to estimated residual value on a straight line basis over their estimated useful lives. Asset lives are normally in the following ranges:

- Furniture and fittings: 4 to 10 years
- Information technology: 3 to 4 years

Leasehold improvements are written off over the shortest of:

- the remaining life of the property lease;
- 10 years; or

where it has been established that a break clause in the lease is likely to be exercised by the CPS, the period to the first possible date of exercise of the relevant break clause.

Impairment losses that arise from a consumption of economic benefit are taken to the Statement of Comprehensive Net Expenditure, the balance on any revaluation reserve (up to the level of the impairment) being transferred to the general fund.

Impairment losses that do not result from a loss of economic benefit are taken to the revaluation reserve, to the extent that the impairment does not exceed the amount in the revaluation surplus for the same asset.

Intangible non-current assets

Intangible assets are non-monetary assets without physical substance which are capable of being sold separately from the rest of CPS business or which arise from contractual or other legal rights. Intangible assets are recognised in accordance with IAS38 'Intangible Assets' as adapted by the FReM.

From 1 April 2025 the FReM withdraws the option under IAS 38, 'Intangible assets', to remeasure intangible non current assets using the revaluation model. The change has been applied prospectively with a transition date of 1 April 2025. Carrying values at the transition date are now considered historical cost and will not be revalued.

Balances in the revaluation reserve, from prior year revaluations, will continue to be amortised over the life of the intangible assets.

Software developed internally or by third parties is recognised as intangible assets when they meet the criteria specified in the FReM and are amortised on a straight line basis over their estimated useful lives. Impairment losses are charged in the same way as those arising on property, plant and equipment.

Right of use assets

Right of use assets are depreciated on a straight line basis over the associated lease term, or estimated useful life where this is shorter. Impairment losses are charged in the same way as those arising on property, plant and equipment.

As permitted by the FReM, right of use assets are subsequently measured using the cost model as a proxy for the measurement of the cost of value in use. This is because lease terms require lease payments to be updated for market conditions, for example, rent reviews for leased properties, which will be captured in the IFRS 16 cost measurement provisions. Right of use assets also have shorter useful lives than their respective underlying assets and, as such, cost can be used as a proxy for assets with shorter economic lives or lower values in accordance with the FReM.

1.6. Leases

In accordance with the FReM, intra-UK government agreements, including Terms of Occupancy Agreements (TOA) with GPA, are treated as contracts and therefore within the scope of IFRS 16 where they convey the right to use an asset.

Where a lease has been identified, the CPS recognises a right of use asset and a corresponding lease liability, except for short term leases and leases for which the underlying asset is of low value. For such leases, the lease payments are recognised as an expense on a straight line basis over the lease term.

The CPS determines the term of a lease as the non-cancellable period of a lease combined with periods covered by an option to either:

- extend the lease where the CPS is reasonably certain to exercise that option
- terminate the lease where the CPS is reasonably certain not to exercise that option.

In assessing whether an option is reasonably certain to be exercised or not exercise, judgement is applied in consultation with future property strategy.

The CPS has not set a specific threshold for identifying assets that are of low value, and applies the guidance in IFRS 16 on a case by case basis.

Where the interest rate implicit in a lease cannot be readily determined, the CPS calculates the lease liability using the HM Treasury discount rates promulgated in PES papers as the incremental borrowing rate. For leases that commence or are remeasured in the 2025 calendar year, this rate is 4.81% (2024: 4.72%).

The CPS does not apply IFRS 16 to leases of intangible assets and recognises these in accordance with IAS 38 where appropriate.

1.7. Cash

For the purpose of the Statement of Cash Flows, cash and cash equivalents consist of cash at bank and cash in hand.

1.8. Financial assets and liabilities

Financial assets consist of trade receivables and other current assets such as cash at bank and in hand. Financial liabilities consist of trade payables and other current liabilities. In accordance with IFRS 9 – Financial Instruments, financial assets and liabilities are initially recognised at fair value, which is determined by reference to the underlying contract giving rise to the debt or liability.

Subsequently, they are measured at amortised cost using the effective interest method, less any impairment.

1.9. Allowance for impairment of receivables

The CPS receives the bulk of its income from costs awarded against convicted defendants. HMCTS is responsible for the collection of costs awarded to the CPS. The CPS writes off specific costs awards when HMCTS considers the debts will not be collected. A proportion of the remaining income will not be collected and the CPS recognises a loss allowance equal to lifetime expected credit losses. The allowance provided against costs awards receivable is based on a financial model utilising historical data relating to the total costs awarded in court and the amount of cash actually received with further adjustments to collection rates for estimated costs collected by DWP on behalf of the CPS as well as the recent change in Victim Surcharge rates.

As a result of a court case and subsequent legislation enacted, the collection of costs awarded to the CPS by DWP are expected to be collected at a slower rate than that previously experienced.

Therefore, in calculating the allowance, the CPS has estimated the impact of the change in collection rates with a lower rate of collection in the periods immediately following the costs being awarded but a marginally higher rate of collection after this.There is a legal hierarchy for recovery, in which cash collected from offenders is used to pay compensation and the Victim Surcharge before the CPS receives the costs it has been awarded. During the 2022-23 financial year, there was an increase to rates for the Victim Surcharge and consequentially more cash is required to be collected from offenders to pay off the Victim Surcharge before CPS will receive the cash for costs awarded. As a result an adjustment was made to historic collection rates to account for the impact of this change.

In accordance with IFRS 9 – Financial Instruments, the CPS assesses expected credit losses on its financial assets. If material, the CPS recognises a loss allowance for impairment of trade and other receivables.

Assessment of expected credit losses includes an analysis of historic rates of default and amounts lost in the event of default, which are used to estimate the likelihood of such losses occurring in future.

As required by the FReM, the CPS adopts the simplified approach for impairment of trade receivables, contract assets and lease receivables and does not recognise loss allowances for stage 1 and stage 2 impairments of receivables with other central government departments (including their executive agencies).

1.10. Operating income

Operating income is income that relates directly to the operating activities of the CPS. Operating income is stated net of VAT.

The CPS receives awards of costs made against convicted defendants at the discretion of the judge or magistrates. In order to account for costs awards, the CPS uses returns submitted quarterly by the magistrates' courts, which are responsible for the collection of these costs.

Income is recognised based on the date when the court awards costs.

Under the Proceeds of Crime Act's 'Asset Recovery Incentivisation Scheme' (ARIS), which is managed by the Home Office, the CPS is allocated a proportion of the total value of assets recovered in the year. For confiscation orders, receipts are shared between the Home Office and investigation, prosecution and enforcement agencies, with the CPS being entitled to an 18.75% share of total receipts.

Income is recognised when the Home Office receives recovered amounts and confirms how these will be allocated to eligible bodies, which is the point at which it becomes probable that economic benefits will flow to the CPS and at which these can be measured reliably.

Where relevant, the CPS recognises revenue from contracts with customers. This includes income in respect of seconded staff and provision of legal and other services.

1.11. Government grants

The CPS benefits from government funding for apprenticeship training, financed by the Apprenticeship Levy. Under the terms of the government's apprenticeship arrangements, the CPS has an account holding funds based on its levy payments, which it can access to pay for apprenticeship training. When these funds are drawn down, the CPS recognises government grant income along with a corresponding training expense. As payments are made directly from the apprenticeship account to approved training providers, the income and expense recognised are non-cash in nature.

The CPS may also be eligible to receive cash incentive payments where it employs apprentices aged between 16 and 18 years.

Such payments are recognised as government grant income.

Other amounts that the CPS receives from government bodies, where these are not in payment for services delivered, are recognised as government grant income in the same periods as the related expenses.

Government grant income is presented on a gross basis, separate from related expenses.

1.12. Expenditure

Expenditure is recognised on an accruals basis.

Accrued expenditure is recognised when there is an unconditional obligation to pay. Very high cost cases are expected to last in excess of 40 days (or have three or more trial counsel instructed). Counsel are required to submit invoices covering work done when pre-determined stages in the case are reached and expenditure is recognised on an accruals basis at the completion of each stage.

Counsel fees in the majority of Crown Court cases which are those expected to last for 40 days or less are paid through the CPS Graduated Fee Scheme. The scheme calculates fees taking into account a range of set cost factors including the number of defendants, type of counsel, volume of evidence, number of witnesses and length of trial. Where actual counsel fees for trials completed at the financial year end can be ascertained, they have been accrued for on this basis; in all other cases the CPS accrues an estimate of such counsel fees outstanding. For trials partially completed at the financial year end, it is not possible to ascertain the precise value owed for counsel fees until some considerable time later.

The CPS therefore accrues an estimate of the fees likely to have been incurred.

1.13. Short term employee benefits

Salaries, wages and employment related benefits are recognised in the period in which the service is received from employees. Annual leave earned but not taken by the year end is recognised on an accruals basis in the financial statements. Non-consolidated performance pay is recognised when it becomes payable to the individual.

1.14. Pensions

Past and present employees are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS) and the Civil Servant and Other Pension Scheme (CSOPS).

These schemes are unfunded, defined benefit schemes covering all civil servants. The schemes are not designed in a way that would enable employers to identify their share of the underlying scheme assets and liabilities, and they are therefore accounted for as though they were defined contribution schemes.

The CPS recognises the expected cost of providing pensions on a systematic and rational basis over the period during which it benefits from employees' services by payment to the Civil Service Pensions schemes of amounts calculated on an accruing basis.

Liability for payment of future benefits is a charge on the Civil Service Pensions schemes. For Civil Service defined contribution schemes, the CPS recognises the contributions payable for the year.

1.15. Provisions

The CPS provides for legal or constructive obligations, which are of uncertain timing or amount, at the date of the Statement of Financial Position, on the basis of the best estimate of the expenditure required to settle the obligation.

In accordance with IFRS 16, the CPS capitalises provisions for dilapidations on leased assets as part of the right of use asset. Capitalised amounts are depreciated over the life of the right of use asset. Movements in other provisions are recognised as an expense.

Where the effect of the time value of money is significant, the estimated risk-adjusted cash flows are discounted using the nominal rates set by HM Treasury. As at 31 March 2026, the discount rates for general provisions were 3.64% (2024-25: 4.03%) for cash flows between 0 and 5 years, 4.22% (2024-25: 4.07%) for cash flows between 5 and 10 years, 5.32% (2024-25: 4,81%) for cash flows between 10 and 40 years, and 5.07% (2024-25: 4.55%) for cash flows exceeding 40 years. The estimated cash flows are adjusted for inflation using the Office of Budgetary Responsibility's consumer price index.

1.16. Contingent liabilities and contingent assets

A contingent liability is disclosed in the financial statements unless the possibility of a payment is remote. Where the time value of money is material, contingent liabilities are stated at discounted amounts. Where remote liabilities are required to be reported to Parliament, these are noted separately in the Parliamentary accountability and audit report.

A contingent asset is only disclosed if an inflow of economic benefits is considered probable.

1.17. Value added tax

Most of the activities of the CPS are outside the scope of VAT and, in general, output tax does not apply and input tax on purchases is not recoverable. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of assets. Where output tax is charged or input tax is recoverable, the amounts are stated net of VAT.

1.18. Areas of judgement and key sources of estimation uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosures of contingent assets and liabilities and the reported amounts of income and expense during the period. Actual results could differ from these estimates. Information about these judgements and estimations is detailed below.

Graduated fees scheme (GFS) accruals

The system for managing and paying counsel fees in Areas and Casework Divisions is complex and there is a lengthy chain between case initiation and payment of fees at the conclusion of the case, which involves many individuals. This means that generating an accurate counsel fee accrual relies on data sent from a number of financial and non-financial sources.

The overall GFS accruals figure is informed by trend analysis of expenditure from prior periods, caseload volumes and a detailed assessment of a number of variables that tend to increase or decrease total expenditure on fees. An assessment of the volume of caseloads in the current year compared to the prior year is used to inform what the GFS accrual is required to be at an organisational level. This is then compared to the total accrual position from Areas and Central Casework Divisions, resulting in an adjustment to provide the appropriate overall departmental accrual.

Additionally, the CPS estimates an accrual for trials that are not completed at the financial year end. Since the data required to accurately assess counsel fees for these trials is not available until some considerable time after the year end, the CPS uses data from the previous financial year end to estimate the amount of fees likely to have been incurred. This estimate is based on the assumption that allotted trial days occur immediately before the final hearing date, and that the level of activity is consistent from one year to the next.

Allowance for impairment of receivables – costs awards

The CPS receives awards of costs made against convicted defendants at the discretion of the judge or magistrates. The CPS is informed of the level of costs awarded in court by HMCTS and accounts for the corresponding receivables. HMCTS then pays over the cash collected, which reduces the receivable balance.

A number of these costs awarded may never be collected, for example when the individual has left the country or has died. HMCTS writes off irrecoverable debts as and when they become apparent and informs the CPS of the amounts written off. Additionally, the CPS recognises an allowance for impairment of the outstanding receivables to reflect the fact that a proportion of these will not be recovered.

Previously, this impairment was based on historical information on rates of collection and relies on the assumption that similar rates will apply in future but adjustments have been made in 2025-26 to account for recent pertinent changes. See Note 1.8 for further details.

The impairment methodology assumes that all receivable amounts that are not forecast to be received in the future based on historical rates of collection will ultimately be irrecoverable.

The forecast cash flows are discounted using the HM Treasury rate for financial instruments of 2.45% (2024-25: 2.15%).

Dilapidations

The CPS has entered into a number of rental agreements for the properties it occupies.

Most of these agreements include clauses requiring the CPS, at the end of the rental period, to return the property to the landlord in its original state or to pay the landlord the cost of any necessary work to achieve this ("dilapidations"). The CPS therefore provides for the cost of removing any modifications it makes and repairing any damage or wear occurring during its tenancy.

On 29 May 2020, the CPS transferred responsibility for its property portfolio to the Government Property Agency (GPA). Under this arrangement, GPA assumes responsibility for the head lease for each property occupied by the CPS and sub-leases these properties to the CPS under Terms of Occupancy Agreements (TOA). GPA is responsible for estimating the dilapidations liabilities it incurs under the head leases and recognises corresponding assets reflecting that it passes these liabilities on to the CPS. GPA has appointed a professional surveyor to provide these estimates, which are prepared separately for each property based on information taken from previous settlements and claims for similar buildings, tenders received for projects involving similar types of building work, and cost information from industry standard sources such as the Building Cost Information Service and other well-known price books. The CPS then assesses the appropriateness of the judgments made in arriving at the estimates.

Where CPS has entered into a new lease agreement and GPA has not provided an estimate of the dilapidation the CPS uses a rate per square meter, provided by the GPA, to calculate the dilapidation estimate based on the area CPS occupies at that property.

Recognition of intangible assets

Intangible assets include internally generated software. Internally generated software is initially recognised as assets under construction in the financial statements based on the cost or creating that software. When the software becomes available for use, the asset is transferred to intangible software and an impairment review is carried out.

1.19. New or amended standards issued but not yet effective and not adopted early

IFRS 18 Presentation and Disclosure in Financial Statements

IFRS 18 sets out overall requirements for the presentation and disclosure in financial statements. This standard replaces IAS 1 and introduces changes to the presentation of the Statement of Comprehensive Net Expenditure (SoCNE), requiring income and expenses to be categorised into operating, investing, and financing allocations, alongside new mandatory subtotals. It also establishes new disclosure requirements for management-defined performance measures and data aggregation.

The standard was endorsed by the UK Endorsement Board in December 2025. HM Treasury's current strategy is to implement IFRS 18 in the Government

Financial Reporting Manual (FReM) for the 2028-29 financial year. As IFRS 18 changes presentation and disclosure requirements only, it will have no impact on the recognition or measurement of CPS transactions. The full presentation impact on CPS financial statements is currently being assessed ahead of public sector adoption.

2. Statement of operating expenditure by operating segment

CPS is organised for management purposes into operational Areas and a number of corporate units. For financial reporting purposes, the segment reporting format is determined based on the way in which financial information is presented to the senior decision makers (the Chief Executive and the Board) for monitoring performance and allocating resources.

The following table presents the operating expenditure by reportable operating segment.

Operating segment	2025-26			2024-25		
	Gross expenditure £000	Gross income £000	Net expenditure £000	Gross expenditure £000	Gross income £000	Net expenditure £000
Cymru-Wales	32,814	(1,988)	**30,826**	30,420	(1,868)	**28,552**
East of England	37,566	(1,821)	**35,745**	34,291	(1,614)	**32,677**
East Midlands	44,078	(2,462)	**41,616**	43,109	(2,452)	**40,657**
Mersey-Cheshire	28,620	(1,719)	**26,901**	26,129	(1,633)	**24,496**
North East	28,840	(1,485)	**27,355**	28,116	(1,261)	**26,855**
North West	54,537	(2,506)	**52,031**	48,906	(2,171)	**46,735**
South East	39,223	(1,997)	**37,226**	35,631	(1,774)	**33,857**
South West	29,837	(1,487)	**28,350**	27,467	(1,438)	**26,029**
Thames and Chiltern	36,353	(1,900)	**34,453**	34,994	(1,739)	**33,255**
Wessex	27,458	(1,185)	**26,273**	26,156	(1,095)	**25,061**
West Midlands	61,124	(2,679)	**58,445**	57,566	(2,336)	**55,230**
Yorkshire and Humberside	54,827	(2,942)	**51,885**	51,977	(2,549)	**49,428**
London North	62,076	(1,891)	**60,185**	69,830	(2,180)	**67,650**
London South	65,086	(1,759)	**63,327**	57,577	(2,109)	**55,468**
National units	117,865	(27,646)	**90,219**	114,621	(23,618)	**91,003**
HQ	109,079	(129)	**108,950**	77,590	(89)	**77,501**
Centrally managed ICT costs	47,359	16	**47,375**	51,513	(268)	**51,245**

Centrally managed estates costs	21,890	-	**21,890**	21,490	-	**21,490**
Other centrally managed costs	47,143	(740)	**46,403**	44,730	(1,568)	**43,162**
Net expenditure	**945,775**	**(56,320)**	**889,455**	**882,113**	**(51,762)**	**830,351**

3. Expenditure

	Note	2025-26 £000	2024-25 £000
Wages and salaries		390,292	357,679
Social security costs		53,631	40,494
Other pension costs		102,897	95,686
Total staff costs[1]		***546,820***	***493,859***
Advocate fees		227,272	235,586
Expert witness fees		6,717	6,306
Non-expert witness expenses		4,391	3,812
Interpreters, translators and intermediaries		3,754	3,020
Other prosecution costs		6,940	9,140
Total prosecution costs		***249,074***	***257,864***
Other lease expenditure	6.1	1,611	610
Accommodation and associated costs		21,538	23,100
Information technology		64,911	52,289
Professional charges and consultancy		3,682	3,903
Postage and carriage		2,556	2,479
Printing and stationery		955	87
Communications		559	603
Training		3,991	3,076
Other goods and services		10,974	7,811
Auditor's remuneration[2] (non-cash)		149	149
Total purchase of goods and services		***110,926***	***94,107***
Depreciation: property, plant and equipment	5	1,728	1,028
Depreciation: right of use assets	6	14,950	17,578

Amortisation	7	2,263	1,427
Impairments and reversals	5.2	2	-
Total depreciation and impairment charges (non-cash)		***18,943***	***20,033***
Provisions provided in year	13	1,211	1,677
Unrequired provisions written back	13	(776)	(1,978)
Total provision expense (non-cash)		***435***	***(301)***
Travel and subsistence		6,479	5,424
Civil awards against the CPS		68	-
Costs awarded to the CPS written off		953	584
Other expenditure		5,177	5,862
Loss on disposal of property, plant and equipment and intangible assets *(non-cash)*	5, 7	24	-
Write offs losses and bookkeeping adjustments (non-cash)		(28)	
Change in bad debt provision (cost awards) *(non-cash)*		5,245	2,214
Total other operating expenditure		***17,918***	***14,084***
Total operating expenditure		**944,116**	**879,646**

	Note	2025-26 £000	2024-25 £000
Interest charges		347	-
Borrowing costs on leases (non-cash)	6.1	1,311	2,467
Total finance expense		***1,658***	***2,467***
Total expenditure		**945,774**	**882,113**
Total non-cash operating expenditure		***24,768***	***22,095***

[1] Further analysis of staff costs is located in the Staff Report on page 106.

[2] There has been no auditor's remuneration for non-audit work (2024-25: none). The audit fee comprises of: £136,000 (2024-25: £136,000) for the audit of the department's Annual Report and Accounts and £12,500 (2024-25: £12,500) for the audit of the Trust Statement.

4. Income

	2025-26 £000	2024-25 £000
Secondment income	216	307
Other revenue from contracts with customers	746	523
Total revenue from contracts with customers	***962***	***830***
Costs awarded to the CPS	27,730	26,810
Asset Recovery Incentivisation Scheme	19,522	16,837
Government grant income	7,909	6,792
Other income	195	493
Total other operating income	***55,356***	***50,932***
Total income	**56,318**	**51,762**

5. Property, plant and equipment

	Leasehold improvements £000	Furniture and fittings £000	Information technology £000	Total £000
Cost or valuation:				
At 1 April 2025	12,699	4,668	1,536	**18,903**
Additions	3,113	749	118	**3,980**
Disposals	-	(255)	(1,301)	**(1,556)**
Impairments	-	(15)	-	**(15)**
At 31 March 2026	***15,812***	***5,147***	***353***	***21,312***
Depreciation:				
At 1 April 2025	3,015	2,067	1,528	**6,610**
Charged in year	1,308	418	3	**1,729**
Disposals	-	(255)	(1,301)	**(1,556)**
Impairments	-	(13)	–	**(13)**
At 31 March 2026	***4,323***	***2,217***	***230***	***6,770***
Carrying amount at 31 March 2025	**9,684**	**2,601**	**8**	**12,293**
Carrying amount at 31 March 2026	**11,489**	**2,930**	**123**	**14,542**

	Leasehold improvements £000	Furniture and fittings £000	Information technology £000	Total £000
Cost or valuation:				
At 1 April 2024	3,825	3,630	1,527	**8,982**
Additions	8,331	824	9	**9,164**
Disposals	-	(14)	-	**(14)**
Revaluation	543	228	-	**771**
At 31 March 2025	***12,699***	***4,668***	***1,536***	***18,903***
Depreciation:				
At 1 April 2024	2,153	1,705	1,523	**5,381**
Charged in year	716	307	5	**1,028**
Disposals	-	(14)	-	**(14)**
Revaluation	146	69	-	**215**
At 31 March 2025	***3,015***	***2,067***	***1,528***	***6,610***
Carrying amount at 31 March 2024	**1,672**	**1,925**	**4**	**3,601**
Carrying amount at 31 March 2025	**9,684**	**2,601**	**8**	**12,293**

All tangible assets are owned by CPS.

5.1. Reconciliation of additions and disposals to cash flows from investing activities shown in the Statement of Cash Flows

	Note	2025-26 £000	2024-25 £000
Additions of property, plant and equipment	5	3,980	**9,164**
Additions of intangible assets	7	20,878	**9,697**
Additions of right of use assets (cash elements only)	6	839	**(2,487)**
Movement in capital payables		(1,534)	**-**
Movement in capital accruals		(1,520)	**2,723**
Purchase of non-financial assets		***22,643***	***19,097***
Disposals of property, plant and equipment	5	-	**-**
Less: Loss on disposal	3	(24)	**-**
Net cash outflow from investing activities		***22,667***	***19,097***

5.2. Impairments

	Note	2025-26 £000	2024-25 £000
Impairments of property, plant and equipment	5	2	-
Impairments of intangible assets	7	-	-

6. Right of use assets

	Buildings £000	Information Technology £000	Total £000
Cost or valuation:			
At 1 April 2025	124,134	1,303	**125,437**
Additions	6,158	-	**6,158**
Disposals	(2,934)	-	**(2,934)**
Adjustments	150	-	**150**
Revaluation	(725)	-	**(725)**
At 31 March 2026	***126,783***	***1,303***	**128,086**
Depreciation:			
At 1 April 2025	50,180	905	**51,085**
Charged in year	14,719	231	**14,950**
Disposals	(2,820)	-	**(2,820)**
Adjustments	(246)	-	**(246)**
Revaluation	(25)	-	**(25)**
At 31 March 2026	***61,808***	***1,136***	***62,944***
Carrying amount at 31 March 2025	**73,954**	**398**	**74,352**
Carrying amount at 31 March 2026	**64,975**	**167**	**65,142**

	Buildings £000	Information Technology £000	Total £000
Cost or valuation:			
At 1 April 2024	95,622	1,303	**96,925**
Additions	32,465	-	**32,465**
Disposals	(965)	-	**(965)**
Revaluation	(2,988)	-	**(2,988)**
At 31 March 2025	***124,134***	***1,303***	***125,437***
Depreciation:			
At 1 April 2024	35,469	471	**35,940**
Charged in year	17,144	434	**17,578**
Disposals	(965)	-	**(965)**
Revaluation	(1,468)	-	**(1,468)**
At 31 March 2025	***50,180***	***905***	***51,085***
Carrying amount at 31 March 2024	**60,153**	**832**	**60,985**
Carrying amount at 31 March 2025	**73,954**	**398**	**74,352**

All right of use assets are leased.

7. Intangible assets

	Software £000	Assets under construction £000	Total £000
Cost or valuation:			
At 1 April 2025	11,754	23,751	**35,505**
Additions	54	20,824	**20,878**
At 31 March 2026	***11,808***	***44,575***	***56,383***
Amortisation:			
At 1 April 2025	4,146	-	**4,146**
Charged in year	2,263	-	**2,263**
At 31 March 2026	***6,409***	***-***	***6,409***

Carrying amount at 31 March 2025	**7,608**	**23,751**	**31,359**
Carrying amount at 31 March 2026	**5,399**	**44,575**	**49,974**

	Software £000	Assets under construction £000	Total £000
Cost or valuation:			
At 1 April 2024	8,835	16,559	**25,394**
Additions	338	9,359	**9,697**
Reclassification	2,167	(2,167)	**-**
Revaluation	414	-	**414**
At 31 March 2025	***11,754***	***23,751***	***35,505***
Amortisation:			
At 1 April 2024	2,582	-	**2,582**
Charged in year	1,427	-	**1,427**
Revaluation	137	-	**137**
At 31 March 2025	***4,146***	***-***	***4,146***
Carrying amount at 31 March 2024	**6,253**	**16,559**	**22,812**
Carrying amount at 31 March 2025	**7,608**	**23,751**	**31,359**

All intangible assets are owned by CPS.

8. Financial instruments

As the cash requirements of the CPS are met through the Estimates process, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body of a similar size. The majority of financial instruments relate to contracts for non-financial items in line with the CPS' expected purchase and usage requirements and the CPS is therefore exposed to little credit, liquidity or market risk.

	Note	2025-26 £000	2024-25 £000
Financial assets measured at amortised cost:			
Trade receivables	9	328	167
Other financial assets	9	196	68
Cash and cash equivalents	10	3,926	901
Total financial assets measured at amortised cost		**4,450**	**1,136**
Financial liabilities measured at amortised cost:			
Trade payables and accruals	11	65,006	66,686
Other financial liabilities	11	32,077	21,194
Total financial liabilities measured at amortised cost		**97,083**	**87,880**

8.1. Fair value and carrying amount of cost award receivable

The CPS recognises a receivable for awards of costs made in court against convicted defendants. Due to the nature of this recoverable, it is expected that full recovery will not be made in all cases, and the CPS recognises an allowance for impairment of the receivable to the net present value of the estimated future flow of repayments, discounted at the Treasury rate of 2.45% (2024-25: 2.15%). This impaired carrying amount represents fair value. As at 31 March 2026 the value of the net receivable was £25.8 million (2024-25: £25.7 million).

The impairment is calculated on the assumption that future recovery rates will reflect historic experience, with an estimate as to the impact of the change in collection rates of those costs collected by DWP as well as the impact of changes in the Victim Surcharge rates. (see Note 1.8 for further details). As a result, there is inherent uncertainty in the estimation of the provision.

The following sensitivity analysis demonstrates the potential impact on the receivable balance of changes in the assumption of recovery rates by 5% and 10% in either direction.

Change in assumption on recovery rates	Approximate impact on net receivable £000
+ 10%	2,364
– 10%	(2364)
+ 5%	1,182
- 5%	(1,182)

9. Trade and other receivables

	2025-26 £000	2024-25 £000
Amounts falling due within one year:		
Cost awards receivable	76,249	71,386
Accrued cost awards	7,137	6,669
Allowance for impairment of cost awards receivables	(57,583)	(52,338)
Cost awards net receivable	***25,803***	***25,717***
Trade receivables	328	167
Deposits and advances	196	68
VAT	2,938	3,124
Prepayments	12,186	5,881
Other accrued income	8,800	12,650
Other receivables	509	346
Total current trade and other receivables	***50,760***	***47,953***
Amounts falling due after more than one year:		
Prepayments	448	160
Total non-current trade and other receivables	***448***	***160***
Total trade and other receivables	**51,208**	**48,113**

9.1. Reconciliation of movement in cost awards net receivable

	Note	2025-26 £000	2024-25 £000
Cost awards net receivable at 1 April	9	25,715	25,106
Costs awarded in year	4	27,731	26,810

Cash received		(21,445)	(23,401)
Bad debts (written off)/written back	3	(953)	(584)
Movement in allowance for impairment of cost awards receivable	9	(5,245)	(2,214)
Cost awards net receivable at 31 March	**9**	**25,803**	**25,717**

The allowance for impairment is based on a forecast of future cash flows, using historic receipts data, discounted at the HM Treasury rate of 2.45% for financial instruments.

10. Cash and cash equivalents

	2025-26 £000	2024-25 £000
Balance at 1 April	901	6,111
Net change in cash and cash equivalent balances	3,025	(5,210)
Balance at 31 March	**3,926**	**901**

The following balances at 31 March were held at:

	2025-26 £000	2024-25 £000
Government Banking Service	3,926	901
Total	**3,926**	**901**

10.1. Reconciliation of liabilities arising from financing activities

	2024-25 £000	Cash flows £000	Non-cash changes £000	2025-26 £000
Supply	901	3,025	-	3,926
Lease liabilities	70,497	(16,206)	6,419	60,710
Total	**71,398**	**(13,181)**	**6,419**	**64,636**

11. Trade and other payables

	2025-26 £000	2024-25 £000
Amounts falling due within one year:		
Trade payables	12,209	9,588
Accruals	52,797	57,098
Other taxation and social security	12,196	10,396
Other payables	15,955	9,897
Amounts issued from the Consolidated Fund for supply but not spent at year end	3,926	901
Total trade and other payables	**97,083**	**87,880**

12. Lease liabilities

12.1. Analysis of expected timing of discounted flows

	Building £000	Other £000	2025-26 total £000	2024-25 total £000
Not later than one year	11,407	-	**11,407**	13,685
Later than one year and not later than five years	29,089	-	**29,089**	36,096
Later than five years	20,214	-	**20,214**	20,716
Balance at 31 March	**60,710**	**-**	**60,710**	**70,497**

12.2. Amounts recognised in Statement of Comprehensive Net Expenditure in respect of leases

	2025-26 £000	2024-25 £000
Interest on lease liabilities	1,311	2,467
Variable lease payments not included in the measurement of lease liabilities	1,445	2,327
Expenses relating to short term leases	-	(1,891)

Expenses relating to leases of low-value assets, excluding short-term leases of low-value assets	165	174
Total	**2,921**	**3,077**

12.3. Amounts recognised in Statement of Cash Flows in respect of leases

	2025-26 £000	2024-25 £000
Variable lease payments not included in the measurement of lease liabilities	1,445	2,327
Expenses relating to short term leases	-	(1,891)
Expenses relating to leases of low-value assets, excluding short-term leases of low-value assets	165	174
Cash payments made in respect of leases	16,207	14,859
Total	**17,817**	**15,469**

13. Provisions for liabilities and charges

	Dilapidations £000	Other £000	2025-26 total £000	2024-25 total £000
Balance at 1 April	10,930	1,440	**12,370**	12,659
Provided in the year	909	1,212	**2,121**	3,689
Provisions not required written back	(765)	(561)	**(1,326)**	(3,498)
Provisions utilised in the year	(139)	(230)	**(369)**	(480)
Balance at 31 March	**10,935**	**1,861**	**12,796**	**12,370**

13.1. Amounts recognised in Statement of Cash Flows in respect of leases

	Dilapidations £000	Other £000	2025-26 total £000	2024-25 total £000
Not later than one year	7,504	1,860	**9,364**	4,944
Later than one year and not later than five years	3,432	-	**3,431**	4,992
Later than five years	-	-	**-**	2,434
Balance at 31 March	**10,936**	**1,860**	**12,796**	**12,370**

Dilapidations

The dilapidations provision relates to dilapidation claims served by landlords at the expiry of a lease on a property occupied by CPS. A provision is made against all anticipated dilapidation claims at a rate per square metre which reflects actual dilapidations discounted to reflect the time value of money.

Other provisions

Other provisions comprise outstanding compensation claims for personal injury, employment tribunal and civil legal claims. In respect of compensation claims, provision has been made for the litigation against the department. The provision reflects all known legal claims where legal advice indicates that it is more than 50% probable that the claim will be successful and the amount of the claim can be reliably estimated.

Legal claims which may succeed but are less likely to do so or cannot be estimated are disclosed as contingent liabilities in Note 14.

14. Contingent assets and liabilities

As at 31 March 2026, the CPS was involved in several matters including employment tribunal cases, personal injury cases, and civil cases in addition to those for which a provision has been made (note 13). These may result in settlements totalling £731,349.

15. Other financial commitments

The CPS has entered into non-cancellable contracts (which are not leases, Private finance initiative contracts or other service concession arrangements), predominantly for ICT services and software. The payments to which the CPS are committed are as follows:

	2025-26 £000	2024-25 £000
Not later than one year	11,802	11,677
Later than one year and not later than five years	28,022	32,513
Later than five years	14,124	12,480
Total	**53,948**	**56,670**

16. Related-party transactions

The CPS has close working relationships with all agencies within the criminal justice system and particularly with HMCTS, their ultimate controlling party being the Ministry of Justice. HMCTS is regarded as a related party with which the CPS has had material transactions, being mainly cost awards collected by HM Courts & Tribunals Service (HMCTS) acting as an agent for the CPS (see Note 4) less amounts written off (or written back) (see Note 3).

In addition, the CPS has had material transactions with a number of other government departments. These include the Home Office for Asset Recovery Incentivisation Scheme income (see Note 4), Government Property Agency for accommodation related costs, HMRC for taxation including VAT paid and recoverable under Contracted Out Services and Government Legal Department in respect of advice on litigation cases.

The CPS also has material transactions with the Foreign, Commonwealth and Development Office in respect of its work in developing cooperation with international partners.

The CPS also has material transactions with the Cabinet Office in respect of shared services, contractor services and recruitment costs. No Board Member, key manager or other related party has undertaken any material transactions with the CPS during the year. Remuneration paid to Board Members is disclosed in the Remuneration and Staff Report.

17. Events after the reporting period

In accordance with the requirements of IAS 10, events after the reporting period are considered up to the date on which the accounts are authorised for issue. This is interpreted as the date of the Certificate and Report of the Comptroller and Auditor General.

There have been no events after the reporting period requiring disclosure.

4

Trust Statement

Foreword by the Accounting Officer

Scope

This Trust Statement reports on receipts from a Deferred Prosecution Agreement (DPA) concluded by the CPS during the financial year. These sums are paid into HM Treasury's Consolidated Fund.

DPAs are a means of disposing of cases involving corporate defendants and arise from the operational activity of the CPS, the costs of which are accounted for in the separate financial statements contained in this Annual Report.

Statutory background

DPAs were introduced on 24 February 2014, under the provisions of Schedule 17 of the Crime and Courts Act 2013. A DPA is an agreement reached between a prosecutor and an organisation which could be prosecuted and approved by the court. They are available to the CPS and there is a Code of Practice for Prosecutors which was published jointly by the CPS and the SFO on 14 February 2014 after a public consultation.

A DPA allows a prosecution to be suspended for a defined period provided the organisation meets certain specified conditions. DPAs can be used for fraud, bribery, and other economic crime. They apply to organisations only, never individuals.

The key features of DPAs are:

- They enable a corporate body to make full reparation for wrong doing without the collateral damage of a conviction (for example sanctions or reputational damage that could put the company out of business and destroy the jobs and investments of innocent people)
- The terms of a DPA are approved by the court, which must be satisfied that the DPA is 'in the interests of justice' and that the terms are 'fair, reasonable and proportionate'
- They avoid lengthy and costly trials
- They are transparent, public events

Under a DPA, a prosecutor prefers an Indictment which is suspended on approval of the DPA by the court. Corporate cooperation is a key feature of the DPA process.

The terms of a DPA are intended to result in the disgorgement of profits from wrongdoing and to ensure future compliance with the highest standards of corporate governance. If there is a breach of the terms of the DPA the prosecution may be reinstated.

For the period of the DPA there is ongoing monitoring to ensure that the corporate complies with its obligations under the DPA. If the corporate is compliant, at the end of the term of the DPA the CPS will give notice to the court that the proceedings under the indictment have been discontinued.

Financial background

The receipts from DPAs relating to financial penalties and compensation are not retained by the CPS and are payable to HM Treasury's

Consolidated Fund. Where the terms of the DPA include payment of the CPS' costs, these costs are also payable to the Consolidated Fund and included in this Trust Statement.

No material expenditure was incurred in the process of collecting and processing these receipts.

Financial review

This year we imposed penalties on companies and required them to make redress to affected customers or otherwise support the interests of energy consumers. This financial review covers penalties that resulted in the distribution of funds to the consolidated fund.

The receipts from DPAs relating to financial penalties and compensation are not retained by the CPS and are payable to HM Treasury's Consolidated Fund. Where the terms of the DPA include payment of the CPS' costs, these costs are also payable to the Consolidated Fund and included in this Trust Statement.

No material expenditure was incurred in the process of collecting and processing these receipts.

Business review

The CPS entered into a deferred prosecution agreement on 5 December 2023 with Entain plc (formerly known as GVC Holdings), a global online sports betting and gaming business (owner of Ladbrokes and Coral bookmakers) headquartered in London, to settle the HM Revenue & Customs investigation into the Company (and its group).

The conduct which is the subject of this DPA relates to the alleged failure by GVC to prevent bribery contrary to Section 7 of the Bribery Act 2010 between July 2011 and December 2017. The alleged bribery offences occurred primarily in Turkey. GVC disposed of its Turkish business in December 2017.

Entain plc agreed to pay a financial penalty plus disgorgement of profits totalling £585 million, make a charitable donation of £20 million and pay a contribution of £10 million to the CPS and HMRC costs. The charitable donation will not be paid to or distributed via the CPS.

Results and appropriations

The net revenue for the Consolidated Fund for the year was £3.8 million (2024-25: £5.1 million). Total transfers to the Consolidated Fund from the Trust amounted to £146.3 million (2024-25: £150.3 million), which left a balance due to the Consolidated Fund of £242.4 million as at 31 March 2026 (2025: £387.2 million). Cash balances at the year-end were £12.2 million (2024-25: £12.2 million).

"We know that for many people, contact with the criminal justice system comes at a time of trauma and uncertainty, and how we respond matters."

Statement of the Accounting Officer's responsibilities

Under Section 2 of the Exchequer and Audit Departments Act 1921, HM Treasury has directed the CPS to prepare for each financial year a Trust Statement 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 state of affairs of the Trust Statement and of its income and expenditure, Statement of 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 in particular to:

- observe the Accounts Direction issued by 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, and disclose and explain any material departures in the Trust Statement;
- prepare the Trust Statement on a going concern basis; and
- confirm that the Trust Statement as a whole is fair, balanced and understandable and take personal responsibility for the Trust Statement and the judgements required for determining that it is fair, balanced and understandable.

HM Treasury has appointed the Director of Public Prosecutions as Accounting Officer, and the Director of Public Prosecutions has appointed the Lead Director, Corporate Services as an Additional Accounting Officer. This appointment does not detract from the Director of Public Prosecutions' overall responsibility as Accounting Officer for the department's accounts.

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Crown Prosecution Service's assets, are set out in Managing Public Money published by the HM Treasury.

As the Accounting Officer, 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 the CPS' auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

Performance report and accountability report

The department's performance report covering both the department and the Trust Statement is shown on pages 08 to 74.

The Department's accountability report covering both the Department and the Trust Statement is shown on pages 76 to 132.

Governance statement

The Department's governance statement covering both the Department and the Trust Statement is shown on pages 82 to 90.

Stephen Parkinson
Director of Public Prosecutions
6 July 2026

The Certificate and Report of the Comptroller and Auditor General to the House of Commons

Opinion on financial statements

I certify that I have audited the financial statements of the Crown Prosecution Service – Trust Statement for the year ended 31 March 2026 under the Exchequer and Audit Departments Act 1921.

The financial statements comprise the Crown Prosecution Service – Trust Statement's

- Statement of Financial Position as at 31 March 2026;
- Statement of Revenue, Other Income and Expenditure and Statement of Cash Flows 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 Crown Prosecution Service Trust Statement's affairs as at 31 March 2026 and its net revenue for the year then ended; and
- have been properly prepared in accordance with the Exchequer and Audit Departments Act 1921 and HM Treasury directions issued 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 Crown Prosecution Service – Trust Statement 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 Crown Prosecution Service – Trust Statement'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 Crown Prosecution Service – Trust Statement's ability to continue as a going concern for a period of at least twelve 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 Crown Prosecution Service – Trust Statement 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 is 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 and report 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, 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 HM Treasury directions issued under the Exchequer and Audit Departments Act 1921;
- 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 Crown Prosecution Service – Trust Statement 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 Crown Prosecution Service – Trust Statement 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 Accountability Report subject to audit are 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 Crown Prosecution Service – Trust Statement 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 in accordance with HM Treasury directions issued under the Exchequer and Audit Departments Act 1921; and
- assessing the Crown Prosecution Service – Trust Statement'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 Crown Prosecution Service – Trust Statement will not continue to be provided.

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 Exchequer and Audit Departments Act 1921.

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 Crown Prosecution Service – Trust Statement's accounting policies.
- inquired of management, the Crown Prosecution Service – Trust Statement's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Crown Prosecution Service – Trust Statement'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 Crown Prosecution Service – Trust Statement's controls relating to the Crown Prosecution Service – Trust Statement's compliance with the Exchequer and Audit Departments

Act 1921 and Managing Public Money;

- inquired of management, the Crown Prosecution Service – Trust Statement'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 Crown Prosecution Service – Trust Statement for fraud and identified the greatest potential for fraud in the following areas: revenue recognition, posting of unusual journals, complex transactions and bias in management estimates. In common with all audits under ISAs (UK), I am required to perform specific procedures to respond to the risk of management override.

I obtained an understanding of the Crown Prosecution Service – Trust Statement's framework of authority and other legal and regulatory frameworks in which the Crown Prosecution Service – Trust Statement operates. I focused 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 Crown Prosecution Service – Trust Statement. The key laws and regulations I considered in this context included the Exchequer and Audit Departments Act 1921 and Managing Public Money.

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 Assurance 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;
- 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 risks of fraud 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 I identify during my audit.

Report

I have no observations to make on these financial statements.

Gareth Davies
Comptroller and Auditor General
13 July 2026

National Audit Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP

Statement of revenue, other income and expenditure for the year ended 31 March 2026

	Note	2025-26 £000	2024-25 £000
Revenue:			
Deferred prosecution agreements	2	2,429	2,595
Total revenue and other income		***2,429***	***2,595***
Expenditure:			
Change in estimated impairment	3.1	1,387	2,479
Total operating expenditure		***1,387***	***2,479***
Net revenue for the Consolidated Fund		**3,816**	**5,074**

There were no recognised gains or losses accounted for outside the above Statement of Revenue, Other Income and Expenditure (2024-25: nil).

The notes on pages 182 to 184 form part of these accounts.

Statement of Financial Position as at 31 March 2026

	Note	2025-26 £000	2024-25 £000
Non-current assets:			
Receivables	3	99,143	237,160
Total non-current assets		***99,143***	***237,160***
Current assets:			
Receivables	3	131,040	137,887
Cash and cash equivalents		12,188	12,188
Total current assets		***143,228***	***150,075***
Total assets		**242,371**	**387,235**
Current liabilities:			
Payables		-	-
Total current liabilities		***-***	***-***
Total liabilities		**-**	**-**
Total net assets		***242,371***	**387,235**
Balance on Consolidated Fund account at 31 March	**4**	**242,371**	**387,235**

The notes on pages 182 to 184 form part of these accounts.

Stephen Parkinson
Director of Public Prosecutions
6 July 2026

Statement of Cash Flows for the year ended 31 March 2026

	Note	2025-26 £000	2024-25 £000
Net cash flow from revenue activities		**146,250**	**146,250**
Cash paid to the Consolidated Fund		**(146,250)**	**(150,250)**
(Decrease)/increase in cash and cash equivalents in this period		**-**	***(4,000)***
Notes to the Cash Flow Statement			
Reconciliation of net cash flows to movement in net funds:			
Net revenue for Consolidated Fund		3,816	5,074
Decrease/(increase) in non-cash assets		144,863	143,770
Adjustments for non-cash transactions		(2,429)	(2,594)
Net cash flow from revenue activities		***146,250***	***146,250***
Analysis of changes in cash:			
(Decrease)/increase in cash in this period		-	(4,000)
Cash at the beginning of the period		**12,188**	**16,188**
Cash at the end of the period		**12,188**	**12,188**

The notes on pages 182 to 184 form part of these accounts.

Notes to the Trust statement

1. Accounting policies

1.1. Basis of accounting

The Trust Statement is prepared in accordance with the accounts direction issued by HM Treasury in accordance with section 2(3) of the Exchequer and Audit Departments Act 1921. The Trust Statement is prepared in accordance with the 2025-26 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 CPS for the purpose of giving a true and fair view has been selected. The particular policies adopted by the CPS are described below. They have been applied consistently in dealing with items that are considered material to the accounts. The income and associated expenditure contained in this statement are those flows of funds which the CPS handles on behalf of the Consolidated Fund and Treasury where it is acting as an agent rather than principal.

1.2. Accounting convention

These accounts have been prepared under the historical cost convention.

1.3. Revenue recognition

Receipts from DPA are recognised at the point that settlement is confirmed by the Courts.

DPA cost awards, where they are payable to the Consolidated Fund are also recognised at the point that settlement is confirmed by the Courts. Due to the uncertainty of the DPA process and a lack of historic data to indicate the probability of a DPA being agreed the CPS does not classify DPAs in progress as contingent assets. For the purposes of the accounting treatment DPA's are recognised at the point that the agreement is approved.

Where a DPA includes a significant financing component which is either explicitly stated in the agreement or implied by the payment terms agreed, the amount of revenue recognised reflects the present value of the receipts, discounted using the discount rate for financial instruments set by HM Treasury.

1.4. Receivables

Receivables are shown net of impairments in accordance with the requirements of IFRS 9. See Areas of judgement and key sources of estimation uncertainty for further details.

1.5. Expenditure

The notional audit fee for the Trust Statement is included within operating costs note 3 of the CPS accounts. Expenditure included in the Trust Statement is estimated value of impairments as a result of the application of IFRS 9.

1.6. Cash and cash equivalents

Cash and cash equivalents include cash at bank and in hand, and short-term highly liquid deposits with a maturity period of three months or less.

1.7. Foreign exchange

The presentational currency used for the financial statements is sterling.

1.8. Areas of judgement and key sources of estimation uncertainty

The CPS estimates the expected credit loss in respect of receivables from Deferred Prosecution Agreements. In the absence of historic data on the cash shortfalls of other Deferred Prosecution Agreements, the expected credit loss is estimated with reference to the likelihood of default for companies based on rates published by credit rating agencies. An assessment is undertaken to evaluate whether there is any other information available which would influence whether there have been any changes since the most recent credit rating of the organisation that mean that the most recent credit rating would no longer be an appropriate indicator of likelihood of default. Additionally, consideration is given as to whether there are any factors detailed within the Deferred Prosecution Agreement which could result in a substantial change in the likelihood of cash shortfalls occurring. The expected credit loss is then estimated based on suitable default rates and where more than one default rate or application of default rate(s) would be appropriate, an average of these estimates is used. A 10% change to the default rates used in 2025-26 results in a £0.12 million impact on the expected credit loss.

2. Revenue

	2025-26 £000	2024-25 £000
Financial penalties and disgorgement of profits	2,429	2,595
Total	***2,429***	***2,595***

3. Receivables

	Note	2025-26 £000	2024-25 £000
Amounts falling due within one year:			
Financial penalties and disgorgement of profits		131,291	138,147
Less: estimated impairments	3.1	(251)	(260)
Total current receivables		***131,040***	***137,887***
Amounts falling due after more than one year:			

Financial penalties and disgorgement of profits		100,092	239,487
Less: estimated impairments	3.1	(949)	(2,327)
Total non-current receivables		***99,143***	***237,160***
Total receivables		**230,183**	**375,047**

3.1. Change to impairments

	Note	2025-26 £000	2024-25 £000
Balance as at 1 April		2,587	5,066
Change in estimated value of impairments		(1,387)	(2,479)
Balance as at 31 March	**3**	**1,200**	**2,587**

4. Balance on Consolidated Fund Account

	2025-26 £000	2024-25 £000
Balance as at 1 April	387,235	535,005
Net revenue for the Consolidated Fund	1,386	2,480
Total Less amount paid to the Consolidated Fund	(146,250)	(150,250)
Balance as at 31 March	**242,371**	**387,235**

5

Annexes

Contents

Annex A

Regulatory reporting: Total departmental spending 2021-22 to 2026-27

	2021-22 Outturn £000	2022-23 Outturn £000	2023-24 Outturn £000	2024-25 Outturn £000	2025-26 Outturn £000	2026-27 Plans £000	2027-28 Plans £000	2028-29 Plans £000
Resource DEL:								
Administration costs in HQ and on central services	29,982	41,263	47,712	44,557	47,543	53,740	53,740	50,243
Crown prosecutions and legal services	581,908	646,833	735,611	760,637	805,977	937,353	951,929	983,615
Total resource DEL	***611,890***	***688,096***	***783,323***	***805,194***	***853,520***	***993,676***	***1,005,669***	***1,033,858***
Of which:								
Staff costs	399,773	438,416	501,493	493,858	546,821	631,893	633,722	660,587
Purchase of goods and services	259,254	278,099	313,385	347,945	346,617	397,520	410,835	413,113
Income from sales of goods and services	(56,189)	(42,615)	(48,553)	(51,761)	(56,319)	(52,685)	(53,378)	(54,621)
Rentals	2,130	3,947	4,440	610	1,611	2,180	2,224	2,268
Depreciation[1]	-	-	-	-	-	-	-	-
Other resource	6,922	10,250	12,558	14,542	14,789	14,768	12,267	12,510
Resource AME:								
CPS voted AME charges	15,119	13,177	31,160	21,741	24,394	***32,562***	***34,224***	35,953
Total resource AME	***15,119***	***13,177***	***31,160***	***21,741***	***24,394***	***32,562***	***34,224***	***35,953***
Of which:								
Depreciation[1]	16,122	11,869	27,004	20,033	18,944	24,612	26,274	28,003

Take up of provisions	(237)	532	(655)	(301)	435	7,950	7,950	7,950
Release of provision	(952)	(229)	(563)	(205)	(230)	0	0	0
Other resource	186	1,005	5,374	2,214	5,245	0	0	0
Total resource budget	**627,009**	**701,273**	**814,483**	**826,932**	**877,914**	**1,026,238**	**1,039,893**	**1,069,811**

	2021-22 Outturn £000	2022-23 Outturn £000	2023-24 Outturn £000	2024-25 Outturn £000	2025-26 Outturn £000	2026-27 Plans £000[3]	2027-28 Plans £000[3]	2028-29 Plans £000[3]
Capital DEL:								
Crown prosecutions and legal services	2,678	22,518	30,859	53,781	41,715	39,010	48,024	149,713
Total capital DEL	***2,678***	***22,518***	***30,859***	***53,781***	***41,715***	***39,010***	***48,024***	***149,713***
Of which:								
Purchase of assets	2,678	22,518	30,852	50,366	30,171	20,191	30,204	142,313
Other capital expenditure	-	-	7	3,415	11,544	18,819	17,820	7,400
Capital AME:								
Crown prosecutions and legal services	(1,734)	1,607	6,174	960	4	3,200	5,700	5,700
Total capital AME	***(1,734)***	***1,607***	***6,174***	***960***	***4***	***3,200***	***5,700***	***5,700***
Of which:								
Purchase of assets	(1,734)	1,607	6,174	960	4	3,200	**5,700**	**5,700**
Total capital budget	**944**	**24,125**	**37,033**	**54,741**	**41,719**	**42,210**	**53,724**	**155,413**

	2021-22 Outturn £000	2022-23 Outturn £000	2023-24 Outturn £000	2024-25 Outturn £000	2025-26 Outturn £000	2026-27 Plans £000[3]	2027-28 Plans £000[3]	2028-29 Plans £000[3]
Total departmental spending[2]	***611,831***	***713,529***	***824,513***	***861,643***	***900,689***	***1,043,836***	***1,067,343***	***1,197,221***
Of which:								
Total DEL	614,568	710,614	814,183	858,975	895,234	1,032,686	1,032,686	1,183,571
Total AME	(2,737)	2,915	10,330	2,668	5,455	11,150	13,650	13,650

[1] Includes impairments.

[2] Total departmental spending is the sum of the resource budget and the capital budget less depreciation. Similarly, total DEL is the sum of the resource budget DEL and capital budget DEL less depreciation in DEL, and total AME is the sum of resource budget AME and capital budget AME less depreciation in AME.

[3] Planned spend in the outer years is based on the Spending Review settlement; while the overall funding position is fixed, the breakdown of this spend is based on current assumptions and modelling and is subject to change.

Administrative budget 2021-22 to 2028-29

	2021-22 Outturn £000	2022-23 Outturn £000	2023-24 Outturn £000	2024-25 Outturn £000	2025-26 Outturn £000	2026-27 Plans £000	2027-28 Plans £000	2028-29 Plans £000
Resource DEL								
Administration costs in HQ and on central services	29,982	41,263	47,713	44,557	47,543	56,323	53,740	50,243
Total administration budget	***29,982***	***41,263***	***47,713***	***44,557***	***47,543***	***56,323***	***53,740***	***50,243***
Of which:								
Staff costs	24,528	33,020	39,032	35,123	37,551	41,883	39,225	37,135
Purchase of goods and services	6,065	7,826	7,194	8,047	8,745	13,042	13,345	11,891
Income from sales of goods and services	(1,371)	(995)	(649)	(677)	(558)	(575)	(598)	(575)
Rentals	(32)	(1)	1	–	1	1	1	1
Other resource	792	1,413	2,135	2,064	1,805	1,973	1,767	1,791

Annex B: Casework statistics

Casework statistics

The casework data in the following tables is derived from the CPS Case Management System (CMS) and its associated Management Information System (MIS). The data is held within a database within the MIS, based on suspects/defendants. Data has been broken down by overall volumes and proportions.

The CPS collects data to assist in the effective management of its prosecution functions. The CPS does not collect management information that constitutes official statistics as defined in the Statistics and Registration Service Act 2007. The official statistics relating to crime and policing are maintained by the Home Office (HO) and the official statistics relating to sentencing, criminal court proceedings, offenders brought to justice, the courts and the judiciary are maintained by the Ministry of Justice (MOJ).

In these statistics, a defendant represents one person in a single set of proceedings, which may involve one or more charges. A set of proceedings usually relates to an incident or series of related incidents that are the subject of a police file. If a set of proceedings relates to more than one person then each is counted as a defendant. Sometimes one person is involved in several sets of proceedings during the same year: if so, they are counted as a defendant on each occasion. Cases involving mixed pleas of guilty to some charges while other charges proceeded to contest are treated as a single defendant case.

The annual casework statistics in this report comprise defendants dealt with by the 14 CPS Areas and the specialised casework handled by the Central Casework Divisions, which include those proceedings previously conducted by the Department for Environment, Food and Rural Affairs, the Department for Work and Pensions (DWP), the Department of Health and Social Care and the former Revenue and Customs Prosecution Office.

The CPS periodically reviews and refines its key performance metrics, including the proportion of cases in which defendants plead guilty at the first hearing in the magistrates' courts and the Crown Court, to ensure they remain fit for purpose.
In 2025/26, the CPS reviewed its key performance indicators to align them more closely with frontline operations. As a result, some indicators were retained, new metrics were introduced, and the data reporting methodology for certain measures was updated to improve accuracy, including those analysing pleas at the first court hearing. In line with good practice, we review key indicators annually to ensure the overall set remains relevant and at a manageable level.

Table 1: Magistrates' courts: caseload

Table 1 shows the number of cases dealt with by the CPS in 2025-26 and in the two preceding years.

	2023-24	2024-25	2025-26
Pre-charge decisions In around 35% of all prosecutions, Crown Prosecutors are responsible for deciding whether a person should be charged with a criminal offence and, if so, what that offence should be in accordance with the Director's Guidelines. The figures shown here comprise all such decisions, regardless of whether the decision was to prosecute or not.	204,772	226,394	235,917
Charged The prosecutor is satisfied there is enough evidence to provide a "realistic prospect of conviction" against each suspect and that the prosecution is in the public interest.	134,848	149,411	156,318
No prosecution A decision to take no further action for either evidential or public interest reasons.	32,753	35,739	35,212
Administratively finalised	35,609	39,692	42,839
Out of court disposals A simple caution, conditional caution, reprimand, final warning or TIC (taken into consideration) issued by the CPS at pre-charge stage.	1,252	1,282	1,250
Prosecuted by the CPS This figure comprises all defendants charged or summonsed whose case was completed in magistrates' courts during the period, including those proceeding to a trial or guilty plea, those discontinued, and those which could not proceed. Cases committed or sent for trial in the Crown Court are not included in magistrates' caseload data. Further information on the type of finalisations is shown at table 3.	348,268	372,431	407,112
Other proceedings	102	129	107

Table 2: Magistrates’ courts: types of cases

Table 2 shows the different types of cases dealt with by the CPS in magistrates’ courts. They are:

	2023-24	2024-25	2025-26
Summary Cases which can be tried only in the magistrates’ courts.	151,602 (35.6%)	157,010 (34.3%)	169,432 (34.3%)
Indictable only/either way Indictable only cases can be tried only in the Crown Court, but either way cases may be tried either in magistrates’ courts or in the Crown Court.	274,063 (64.4%)	301,388 (65.7%)	323,957 (65.7%)
Total	**425,665**	**458,398**	**493,389**

The above figures include cases committed or sent for trial in the Crown Court as well as prosecutions completed in magistrates’ courts. These volumes are higher than the prosecution volumes reported in table 1 because a case committed or sent for trial is not finalised until the prosecution is completed at the Crown Court.

Table 3: Magistrates' courts: case outcomes

Table 3 shows the outcome of defendant cases completed during the year. These are cases where a decision has been made by the police or the CPS to charge or summons. Cases may proceed to prosecution or be discontinued at any stage of the proceedings up to the start of trial.

	2023-24	2024-25	2025-26
Warrants etc. When the prosecution cannot proceed because the defendant fails to attend court and a Bench Warrant has been issued for their arrest; the defendant has died or is found unfit to plead; or where proceedings are otherwise adjourned indefinitely. If the police trace a missing defendant or fitness to plead is established, then proceedings can continue.	11,402 (3.3%)	12,235 (3.3%)	13,224 (3.2%)
Discharges Committal proceedings in which the defendant is discharged.	16 (0.0%)	12 (0.0%)	11 (0.0%)
Dismissals – no case to answer Cases in which the defendant pleads not guilty and prosecution evidence is heard, but proceedings are dismissed by the magistrates without hearing the defence case.	473 (0.1%)	451 (0.1%)	480 (0.1%)
Dismissals after trial Cases in which the defendant pleads not guilty and proceedings are dismissed by the magistrates after hearing the defence case – a not guilty verdict.	8,337 (2.4%)	8,283 (2.2%)	8,530 (2.1%)
Guilty pleas Where the defendant pleads guilty.	272,040 (78.1%)	294,022 (78.9%)	316,533 (77.8%)
Prosecutions dropped (including bind overs) Consideration of the evidence and of the public interest may lead the CPS to discontinue or drop proceedings at any time before the start of the trial. The figures include cases discontinued in advance of the hearing, where the CPS offered no evidence, and those withdrawn at court. Also included are cases in which the defendant was bound over to keep the peace.	36,176 (10.4%)	37,430 (10.1%)	46,664 (11.5%)

Convictions after trial Cases in which the defendant pleads not guilty but is convicted after the evidence is heard.	14,415 (4.1%)	14,533 (3.9%)	15,666 (3.8%)
Proofs in absence These are mostly minor motoring matters which are heard by the court in the absence of the defendant.	5,409 (1.6%)	5,465 (1.5%)	6,004 (1.5%)
Total	**348,268**	**372,431**	**407,112**

During 2025-26, a total of 3,819 defendants pleaded guilty to some charges and were either convicted or dismissed after trial of other charges. To avoid double counting, and to ensure consistency with figures for previous years, the outcome for these defendants is shown as a guilty plea.

Table 4: Magistrates' courts: committals to the Crown Court

In addition to the above cases, which were completed in magistrates' courts, the following numbers of defendants were committed or sent for trial in the Crown Court:

	2023-24	2024-25	2025-26
Committals for trial	77,439	85,990	86,309

Table 5: Crown Court caseload

Table 5 shows the number of defendants whose case was completed in the Crown Court:

	2023-24	2024-25	2025-26
Prosecuted by the CPS This figure comprises all cases proceeding to trial or guilty plea in the Crown Court, together with those discontinued or dropped by the CPS after having been committed or sent for trial. The outcome of these proceedings is shown at table 7.	71,133	77,142	79,478
Appeals Defendants tried in magistrates' courts or at the Crown Court may appeal to the Crown Court or Higher Appeal Courts (respectively) against their conviction and/ or sentence.	9,978	10,707	10,891
Committals for sentence Some defendants tried and convicted by the magistrates are committed to the Crown Court for sentence, if the magistrates decide that greater punishment is needed than they can impose.	22,919	25,682	22,824

The central Casework Divisions handled 5,754 appeals against conviction and/or sentence or extradition, which are included in the table above.

Table 6: Crown Court: source of committals for trial

	2023-24	2024-25	2025-26
Either way These are either way proceedings which the magistrates' thought were serious enough to call for trial in the Crown Court or where the defendant chose Crown Court trial.	43,614 (61.5%)	47,743 (62.2%)	49,629 (62.8%)
Indictable only These are more serious cases which can only be tried in the Crown Court.	27,259 (38.5%)	29,010 (37.8%)	29,455 (37.3%)
Total	**70,873**	**76,753**	**79,084**

Table 7: Crown Court: case outcomes

Cases against defendants committed for trial in the Crown Court can be completed in several ways:

	2023-24	2024-25	2025-26
Warrants etc. When the prosecution cannot proceed because the defendant fails to attend court and a Bench Warrant has been issued for their arrest; the defendant has died or is found unfit to plead; or where proceedings are otherwise adjourned indefinitely. If the police trace a missing defendant or fitness to plead is established, then proceedings can continue.	1,186 (1.7%)	1,391 (1.8%)	1,471 (1.9%)
Judge directed acquittals These are cases where, at the close of the prosecution case against the defendant, a successful submission of 'no case' or 'unsafe' is made on behalf of the defendant, and the judge directs an acquittal rather than allow the case to be determined by the jury.	238 (0.3%)	233 (0.3%)	249 (0.3%)
Acquittals after trial When the defendant pleads not guilty and, following a trial, is acquitted by the jury.	3,950 (5.6%)	3,979 (5.2%)	4,051 (5.1%)
Guilty pleas Where the defendant pleads guilty.	50,068 (70.4%)	54,228 (70.3%)	55,889 (70.3%)
Prosecutions dropped (including bind overs) Consideration of the evidence and of the public interest may lead the CPS to discontinue or drop proceedings at any time before the start of the trial. The figures include cases discontinued in advance of the hearing; where the CPS offered no evidence; and those withdrawn at court. Also included are cases in which the defendant was bound over to keep the peace.	10,618 (14.9%)	12,123 (15.7%)	12,458 (15.7%)
Convictions after trial Cases in which the defendant pleads not guilty but is convicted after the evidence is heard.	5,073 (7.1%)	5,188 (6.7%)	5,360 (6.7%)
Total	**71,133**	**77,142**	**79,478**

During 2025-26, a total of 2,243 defendants pleaded guilty to some charges and were either convicted or acquitted after trial of other charges. To avoid double counting, and to ensure consistency with figures for previous years, the outcome for these defendants is shown as a guilty plea.

Agent usage

The proportion of half day sessions in magistrates' courts covered by lawyers in private practice acting as agents in 2025-26 was 19.4% compared with 19.3% in 2024-25.

AME	Annually Managed Expenditure
ARAC	Audit and Risk Assurance Committee
ARIS	Asset Recovery Incentivisation Scheme
CETV	Cash Equivalent Transfer Values
CJS	Criminal Justice System
CPS	Crown Prosecution Service
CPT	Central Prosecutor Team
CSOPS	Civil Servants and Other Pensions Scheme
CSPS	Civil Service People Survey
CSUP	Consumer Single Use Plastics
DA	Domestic Abuse
DAJJP	Domestic Abuse Joint Justice Plan
DEL	Departmental Expenditure Limit
DPA	Deferred Prosecution Agreement
DWP	Department for Work and Pensions
DGA	Directors Guidance Assessment
DPP	Director of Public Prosecutions
EEI	Employee Engagement Index
EG	Executive Group
ESA	European System of Accounts
FOI	Freedom of Information
FReM	Financial Reporting Manual
FTE	Full Time Equivalent
GDPR	General Data Protection Regulation
GFS	Graduated Fees Scheme
GGC	Greening Government Commitment
GIAA	Government Internal Audit Agency
GPA	Government Property Agency
HMCPSI	His Majesty's Crown Prosecution Service Inspectorate
HMCTS	His Majesty's Courts and Tribunals Service
HMRC	His Majesty's Revenue and Customs
IAS	International Accounting Standards
ICO	Information Commissioner's Office
ICT	Information and Communications Technology
IFRS	International Financial Reporting Standards
KC	King's Counsel
LGBO	Lesbian, Gay, Bisexual and Other
LOD	Law Officers' Department
NEBM	Non-Executive Board Members
NPCC	National Police Chiefs' Council
OST	Operational Security Team
PCC	Police and Crime Commission
PCSPS	Principal Civil Service Pension Scheme
PES	Public Expenditure System
PHSO	Parliamentary and Health Service Ombudsman
PRP	Performance Related Pay
RASSO	Rape and Serious Sexual Offences
SCS	Senior Civil Servant
SDG	Sustainable Development Goals
SFO	Serious Fraud Office
SLM	Senior Legal Manager
SOPS	Statement of Parliamentary Supply
TCFD	Task Force on Climate-related Financial Disclosures
TNA	The National Archives
TOA	Terms of Occupancy Agreements
VAWG	Violence Against Women and Girls

Crown
Prosecution
Service

ISBN 978-1-5286-6424-0
E03588209 07/26

cps.gov.uk