The Supreme Court of the United Kingdom and the Judicial Committee of the Privy Council

Annual Report and Accounts 2025–2026

HC 436

The Supreme Court of the United Kingdom and the Judicial Committee of the Privy Council

Annual Report and Accounts

2025–2026

Annual Report presented to Parliament pursuant to Section 54(1) of the Constitutional Reform Act 2005.

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 on 13 July 2026.

HC 436

This is part of a series of departmental publications which along with the Main Estimates 2025-26 and the document Public Expenditure: Statistical 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 https://www.supremecourt.uk/contact-us/general-enquiries

ISBN: 978-1-5286-6550-6

E03616899 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.

Designed by Domarn Creative.

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Overview

By the President of the Supreme Court

The Right Hon. The Lord Reed of Allermuir

I am pleased to introduce the Court's annual report and accounts for 2025-26, in which the many aspects of our work are described.

The core business of the Court is hearing appeals and handing down judgments. It is of vital importance to the United Kingdom, and to the countries for which the Judicial Committee of the Privy Council serves as the final court of appeal, that the Court operates efficiently in its handling of appeals, and that its judgments are of the highest quality.

Many of the cases which the Court has decided over the past year will be familiar to anyone who keeps abreast of the news: for example, the case where the Court quashed the convictions of bank employees accused of manipulating interest rates; the case where the Court decided that the term "woman" in the Equality Act 2010 refers to biological females; the case which established a right to camp overnight on Dartmoor; and the case concerned with whether car buyers could recover the commission payments received by salespeople on the basis that they constituted bribes.

The cases which reach the news headlines are only the tip of the iceberg. Other important issues decided over the past year have included – to give only a few examples – whether children who suffer catastrophic injuries can recover damages for the loss of earnings resulting from the shortening of their life expectancy; whether artificial neural networks can be patented; whether the conviction of protesters for making speeches in support of terrorist organisations is compatible with freedom of expression; whether plant-based drinks can be marketed using the word "milk"; whether limitations in Scotland on the evidence which can be placed before juries in trials for sexual offences are compatible with a fair trial; whether the approach adopted to religious education in Northern Ireland adequately respects the rights of parents and children; and, in the Privy Council, whether the governor of a British overseas territory has the power to enact legislation creating same-sex civil partnerships. Decisions such as these have a significant impact on our society.

Outside the courtroom, the Court has continued to build relationships with other courts around the world. The Court's international reputation stands high, with its judgments frequently quoted and reported on, and its approach to transparency and outreach, and its relationships with stakeholders, influencing the behaviour of other courts. By hosting bilateral meetings and participating in meetings overseas, and by welcoming visiting judges and justice ministers, the Court has been able to share knowledge and good practice, to benefit from the insights provided by judicial colleagues, and to promote the rule of law and the reputation of the UK legal systems. Much of this work was overseen by Lord Hodge, the former Deputy President who retired in December 2025, and whom I would like to thank for his years of dedicated service.

The Court has also continued to strengthen its educational work in the UK. I will leave the Court's Chief Executive, Vicky Fox, to describe that in detail, but I would like to mention the Court's focus on school and university students. During the past year we have doubled the number of online discussions which Justices hold with school students in their classrooms. One of the ways we engaged with university students over the past year was by inviting them to a panel event in January 2026, to discuss Trust and Populism in the Age of AI. We received an enthusiastic response, with hundreds of law students attending in person or online. A recording of the event has been viewed thousands of times on YouTube channel.

Alongside its work with younger people, the Court has also sought to address some of the inequalities of opportunity that can present a barrier to individuals wanting to enter the legal profession and the judiciary. Details of this work are set out in later sections of this report. I am pleased that the Court has worked with many organisations which are helping talented people from all backgrounds to enter the world of law. We have recently launched our updated Judicial Diversity and Inclusion Strategy, which sets out how the Court will continue to work in this area.

This is the last annual report which will be issued while I am President, as I will be retiring in January 2027. The Court has developed in a number of ways since I became President at the beginning of 2020. Internally, the Justices' ways of working have developed so as to promote greater collegiality, resulting in decisions which are easier to understand and apply. In its dealings with court users, the Court has adopted more advanced technology, and is able to provide a more efficient and accessible service. It has developed stronger relationships with Parliament and Government, and has helped to improve understanding of its constitutional role. It has developed a closer relationship with the courts sitting below it in England and Wales, Scotland and Northern Ireland, with judges from those courts regularly invited to sit with members of the Court on the Privy Council. The Court has continued to sit in the different parts of the UK so far as its resources permit, and this year will be sitting in Glasgow. Its international presence has also grown, and it has been influential in promoting initiatives to address barriers to progress in the legal profession and the judiciary. It has improved the service offered to the countries which use the Privy Council, with online hearings being routinely offered, so that it is no longer necessary for lawyers overseas to travel to London. For the first time in decades, judges from those countries have been appointed to sit on the Privy Council, strengthening its ties to those jurisdictions and giving it a better knowledge of local conditions.

The Presidency of the Court can be a challenging role at times, but it has been a great privilege to serve the people of this country by leading an institution which plays a vital role in our constitution and in the administration of justice, and which is respected around the world.

Introduction

By the Chief Executive

Vicky Fox

Over the last five years the Court's administration has focused on delivering its vision to be a world leading Court. I would like to start by thanking all my colleagues for their hard work and dedication. The progress recorded in this and earlier Annual Reports was made possible by them. In 2025-26 we have worked to the following priorities:

- Serving the public
- Providing a world class service
- Focusing on our people
- Engaging outwards
- Diversity, inclusion and belonging

The successful conclusion of the Change Programme in March 2025 has meant that we are better able to serve the public and provide a world class service. We were delighted to have this work recognised when we won the Change and Transformation in the Public Sector award from the Management Consultancies Association, with our business partner Capgemini.

Our two new websites offer improved search functionality and are linked to our case management system to enable near real time updates on cases. Our online case management portal has made interacting with the Court straightforward and allows users around the world to work with us outside of UK businesses hours. We've been able to offer greater transparency and accessibility through the publication of written cases and statements of facts and issues on the websites. Throughout 2025-26, we have embedded the new systems, making improvements to further enhance the service we offer. And although we have moved to digital working, we continue to provide excellent in-person support and services to visitors and users.

We enjoyed welcoming many more visitors to the Court this year: a 28.4% increase in the number of visitors to 84,902, including 593 tours. As mentioned by Lord Reed, we expanded our education and outreach programme, doubling the number of Ask a Justice sessions we offer to students across the UK and in several JCPC jurisdictions. These sessions provide a valuable opportunity for secondary school pupils to engage directly with the Justices. We continue to ensure the Court is accessible to everyone, offering regular signed tours and we have enhanced our tactile touch tours to reach new audiences.

The Court continued its work with Parliamentarians to increase awareness and understanding of the Court's role and the rule of law. This year we welcomed 62 MPs to the Court through organised visits with the Industry and Parliament Trust, the Justice Select Committee, and other Members of Parliament. These visits have been productive exchanges, and we hope to continue with these visits into the next year.

This year marked the final year of our first Judicial Diversity and Inclusion Strategy that was designed to support the progress of under-represented groups at every stage of their legal career, and into judicial roles. Over the last four years, we have pursued this strategy through a range of initiatives targeted at lawyers and judges at all stages of the career pipeline, including internships, careers events, reverse mentoring, visits to the Court and meetings with Justices. We have built strong relationships with organisations that have helped us learn from the experience of underrepresented groups and that has shaped the work we have undertaken.

We undertook a full review of our work and launched our second Judicial Diversity and Inclusion Strategy in March this year. Our new strategy builds on what we have learned through delivering the first strategy. Our commitment remains the same, but our objectives have been updated to take account of the work we have done and the feedback from our partners.

This year we marked the retirement of Lord Hodge in December 2025. He was appointed to the Court in 2013 and became Deputy President in 2020. Lord Hodge had a distinguished career, making a valuable contribution to the law. At the Court, we will remember him fondly for his wisdom, warmth, wit and deep sense of public service.

In January, following an independent selection commission we welcomed the appointment of Lord Doherty as a new Justice of the Court and the appointment of Lord Sales to the role of Deputy President. A further selection process was also launched to appoint the successor to Lord Richards, who will retire in June 2026.

In January, Lord Reed announced his intention to retire from the Court in January 2027. Throughout his career, Lord Reed has made an exceptional contribution to the development and administration of the law and to the work of the Court. Under his direction, the Court has expanded its international engagement programme, increased its education and outreach work and diversity and inclusion, and modernised the service we offer to Court users. His leadership will have a lasting impact not only within the justice sector, but on the constitutional relationships across the UK, and on the international stage. We look forward to marking his contribution over the coming year.

Following the completion of the spending review for the years 2026-27 to 2028-29, we have been able to plan ahead with some confidence. We have published our new business plan that builds on the strong foundations of this and earlier years. We have updated our vision and sharpened our focus on three priorities: providing a world class service, serving the public and engaging outwards. The Court's role and purpose stay the same. We are a world leading Court, delivering the highest quality judgments, known for our transparency and accessibility, and a user centred approach. We will continue to put Justices, Court users and the public at the heart of the way we work, providing an inclusive, modern and excellent service for everyone.

I hope you find this report an enjoyable read.

A financial year in the UKSC and JCPC

Number of **judgments**:

110

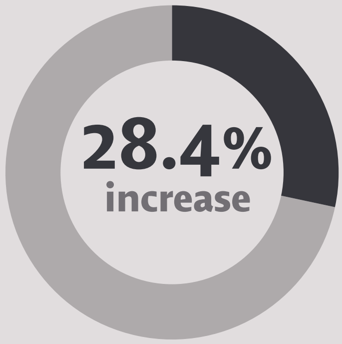
Number of UKSC and JCPC **website users**:

657,000

Number of **tours (in-person and virtual)**: **593**

Number of **visitors to UKSC**:

84,902

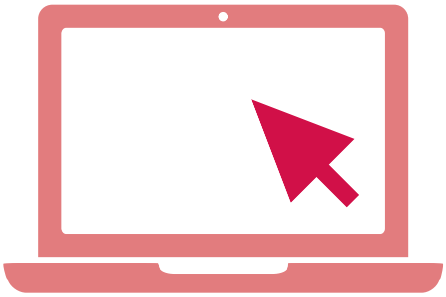


Students from schools, colleges and universities who participated in tours:

8,995

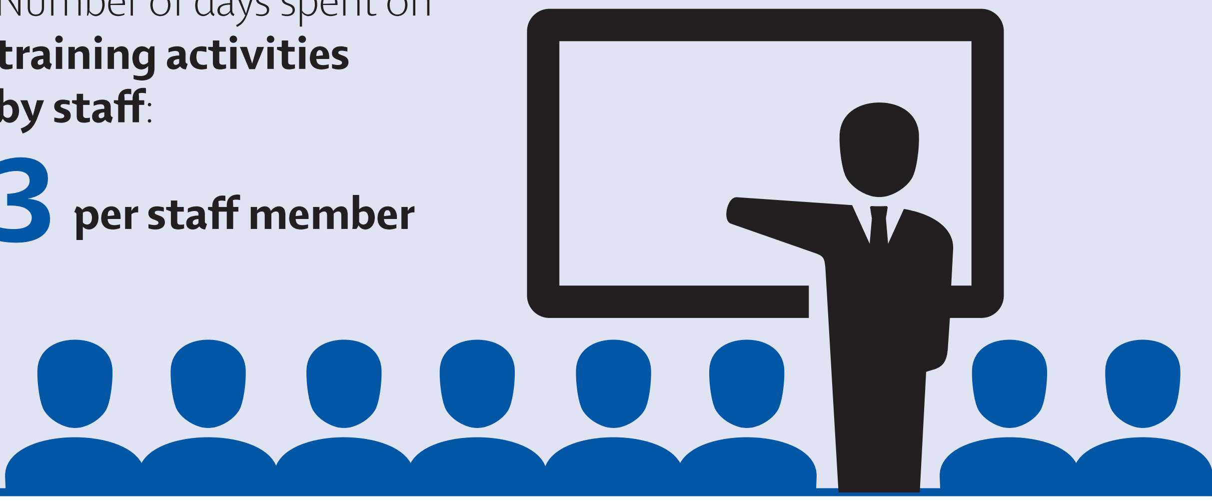
Individual publication **titles available**: **454,034**

Library internal **queries dealt with**: **392**



Number of days spent on **training activities by staff**:

3 per staff member



Percentage of waste sent to landfill:

0%

Overview of work delivered in the Court

UKSC	
PTAs filed	192
PTAs decided	207
Appeals filed	44
Appeals as of right filed	12
Cases heard	58
Judgments given	56
Procedural applications filed	200
Bills of Cost	66
Eligibility checks	157
Devolution references filed	0

JCPC	
PTAs filed	82
PTAs decided	88
Appeals filed	12
Appeals as of right filed	48
Cases heard	54
Judgments given	54
Procedural applications filed	193
Bills of Cost	25
Eligibility checks	26

Part 1: Performance Report

Overview

The overview section provides a summary of the work of the Supreme Court of the United Kingdom (UKSC) and the Judicial Committee of the Privy Council (JCPC). It includes information on the jurisdiction of the two courts, their caseload, and the outreach and engagement work of the Court.

It further provides a summary of the performance and management of risks during the 2025-26 financial year.

About us: who we are and what we do

Technical phrases and abbreviations used in this section:

Appeal as of right	An appeal where permission to appeal is not required or has been granted by a lower court
CJEU	Court of Justice of the European Union
ECtHR	European Court of Human Rights
Jurisdiction	This refers to either the countries or territories from which the UKSC and JCPC can accept cases, or the extent of the legal authority of the UKSC or JCPC
Legal year	The legal year is divided into 4 'terms' which run from October to July
Michaelmas	October to December
Hilary	January to Easter
Easter	Easter to May
Trinity	June to July
Practice direction	Practical guidance on the procedures which supplement the rules
Procedural application	An application made while a case is ongoing, for example, extension of time to file documents
PTA	(Application for) permission to appeal to the UKSC or JCPC. This is required where the lower court has refused permission to appeal to UKSC or JCPC
Registry	The team at the Court which processes cases

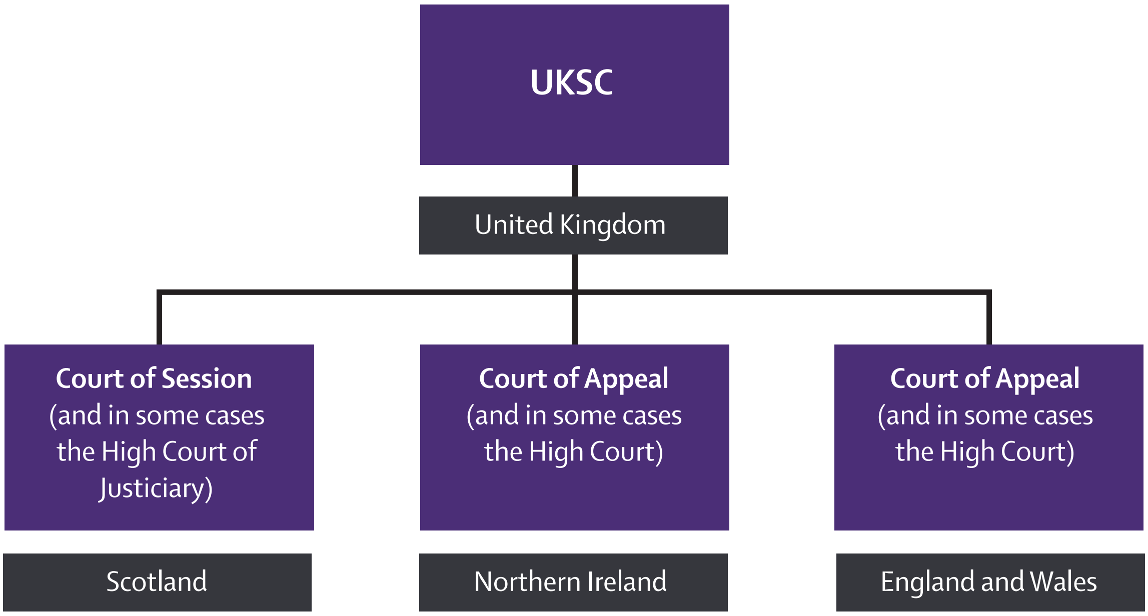
Jurisdiction

The UKSC is the final court of appeal in the United Kingdom, deciding arguable points of law of general public importance. The Court hears civil cases from throughout the UK, and criminal cases from England and Wales, Northern Ireland, and, in a limited number of cases, Scotland.

The UKSC also hears cases to determine devolution matters relating to the powers of the devolved administrations, Parliament, Senedd, and Assembly.

HM Courts & Tribunals Service, the Ministry of Justice, the Scottish Government, and the Northern Ireland Courts & Tribunals Service each provide a financial contribution to the running of the UKSC. This is calculated based on the average proportion of civil cases received from each jurisdiction each year. This funding, in addition to the settlement from HM Treasury and income generated through court fees, forms part of the Court's operating budget.

A full breakdown of the Court's income may be found in Note 4 of the Financial Statements on page 120.



The JCPC is a separate court from the UKSC and is the final court of appeal for the British Overseas Territories, the Crown Dependencies, and some Commonwealth countries which have retained procedures for appeal to either His Majesty in Council or the Judicial Committee. The JCPC also has jurisdiction in some Church of England, regulatory, and maritime areas.

A full list of the jurisdictions of the JCPC can be found in Annex 1.

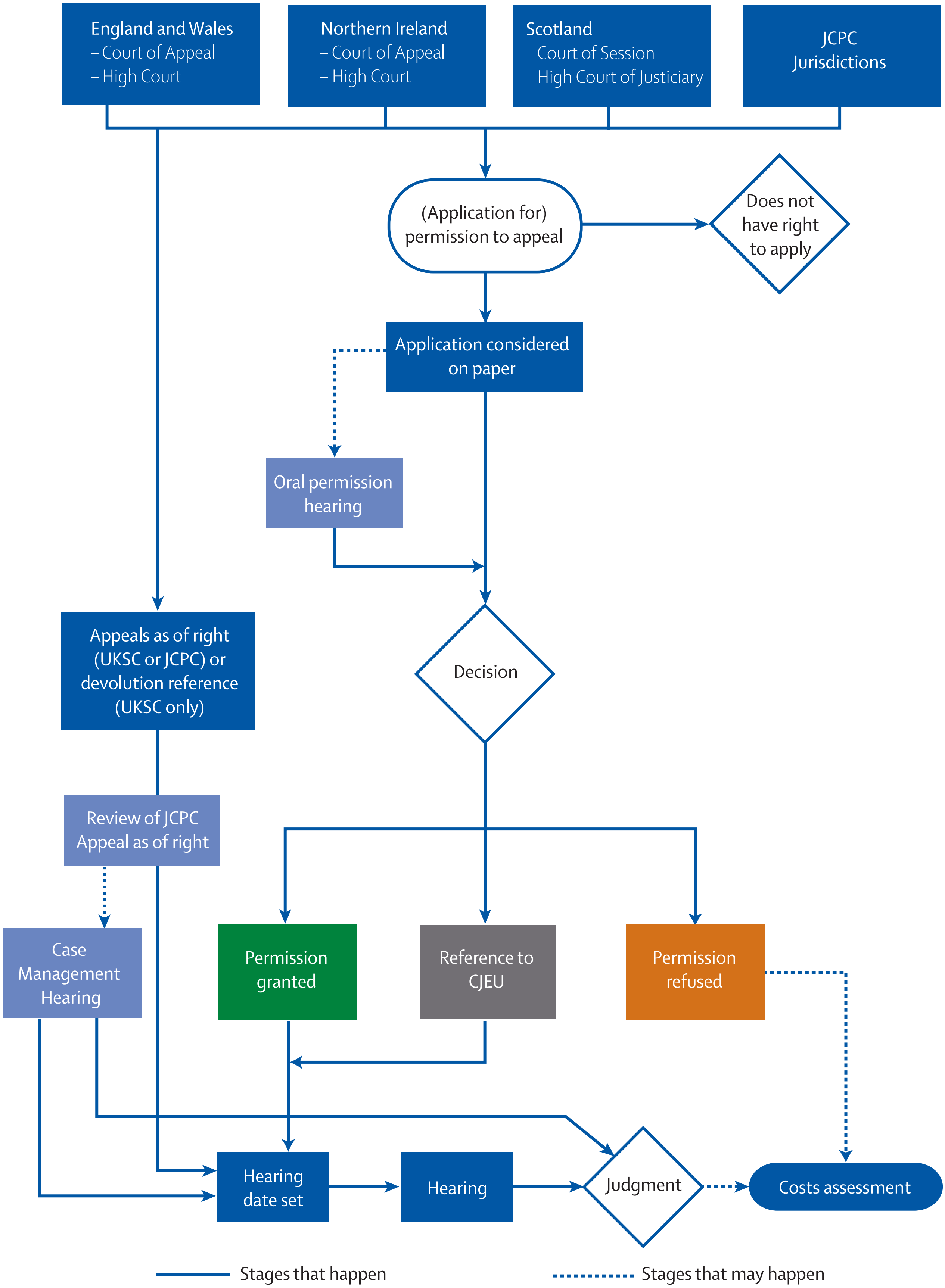
Rules and Practice Directions

The current Rules and Practice Directions for each court may be found on the relevant website.

UKSC
Rules: https://www.supremecourt.uk/how-to-appeal/rules
Practice Directions: https://www.supremecourt.uk/how-to-appeal/practice-directions

JCPC
Rules: https://www.jcpc.uk/appeal-process/rules
Practice Directions: https://www.jcpc.uk/appeal-process/practice-directions

Life of a case



Appeals and judgments

Once permission to appeal has been granted, or an appeal as of right is filed, we aim to set a hearing date within nine months.

Panels for both UKSC and JCPC hearings usually comprise five Justices. For appeals which are particularly complex or with significant public importance, the Justices may sit in panels of seven, nine, or eleven. Hearings before the JCPC may also, in some circumstances, be heard by a panel of three Justices.

One UKSC case was before a panel of seven in 2025-26:

- *A Reference by the Attorney General for Northern Ireland of a devolution issue under paragraph 34 of Schedule 10 in the Northern Ireland Act 1998)*

Judgments are handed down as soon as possible after completion, with time provided for law reporters attached to the Court and the parties' own legal teams to check the drafts and for the Justices to consider any proposed amendments.

Judgments are not always unanimous. There were 6 dissenting judgments this year (where one or more Justices disagree with the decision of the majority).

- *Department for Business and Trade and another (Respondent) v The Information Commissioner (Appellant)*
- *Stevens (Respondent) v Hotel Portfolio II UK Ltd (In Liquidation) and another (Appellants)*
- *Shivdler (Appellant) v Secretary of State for Foreign, Commonwealth and Development Affairs (Respondent)*
- *Ravi Balgobin Maharaj (Appellant) v The Minister of Finance (Respondent) (Trinidad and Tobago)*
- *CCC (by her mother and litigation friend MMM) (AP) (Appellant) v Sheffield Teaching Hospitals NHS Foundation Trust (Respondent)*
- *THG Plc (Respondent) v Zedra Trust Company (Jersey) Ltd (Appellant)*

Costs

Both the UKSC and JCPC offer the opportunity for parties to have their legal costs assessed. Where an order is made against a party that it must pay the other side's legal costs, and the parties cannot agree how much those costs are, the costs are assessed. This will happen either on the papers or, in the case of large or complex matters, at a hearing in front of one or two Costs Officers. The Costs Officers are usually Costs Judges of the Senior Courts Costs Office of England and Wales. The current panel also includes the Court's Registrars and its internal Costs Officer.

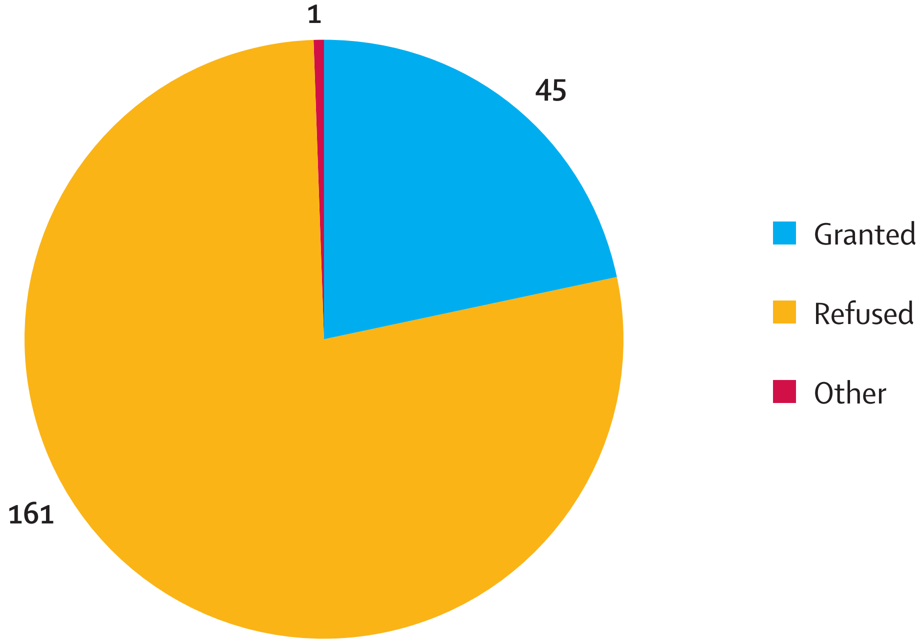
UKSC work filed

	PTAs	Appeals as of right	Appeal*	Devolution references	Procedural applications	Bills of costs	Eligibility checks**
2021-22	211	9	31	2	76	46	
2022-23	153	2	70	2	116	60	
2023-24	185	7	27	1	138	52	
2024-25	177	4	59	1	240	32	24
2025-26	192	12	44	0	200	66	157

* Appeals where the UKSC have granted Permission to Appeal and the appellant indicates that they wish to proceed with the appeal.

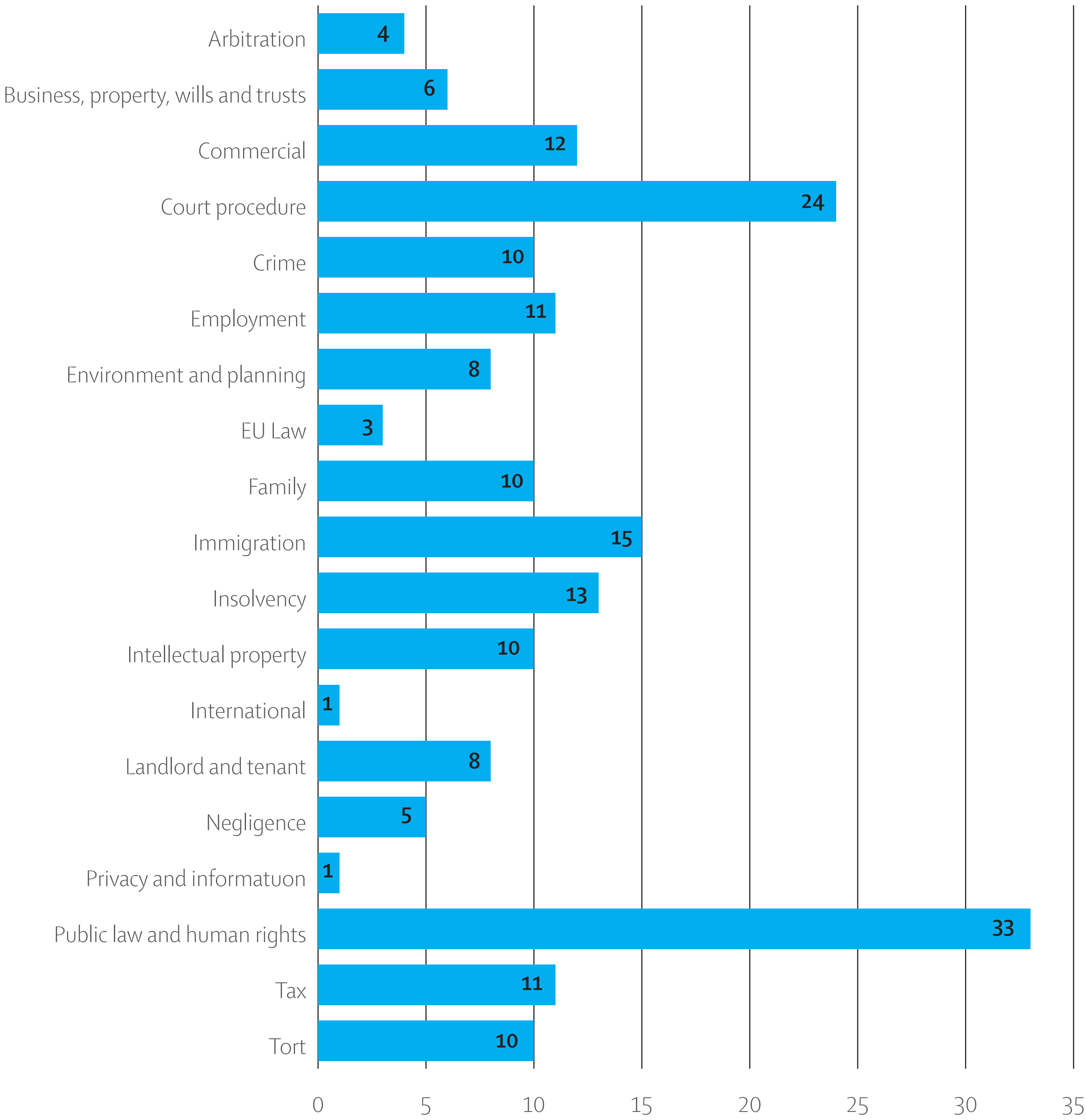
** This type of case came into effect on 3 December 2024 with the launch of the new Case Management System. Data from 2024-25 covers the period from 3 December 2024 – 31 March 2025 as this formal process was not in place prior to that date.

UKSC Permission to Appeal results

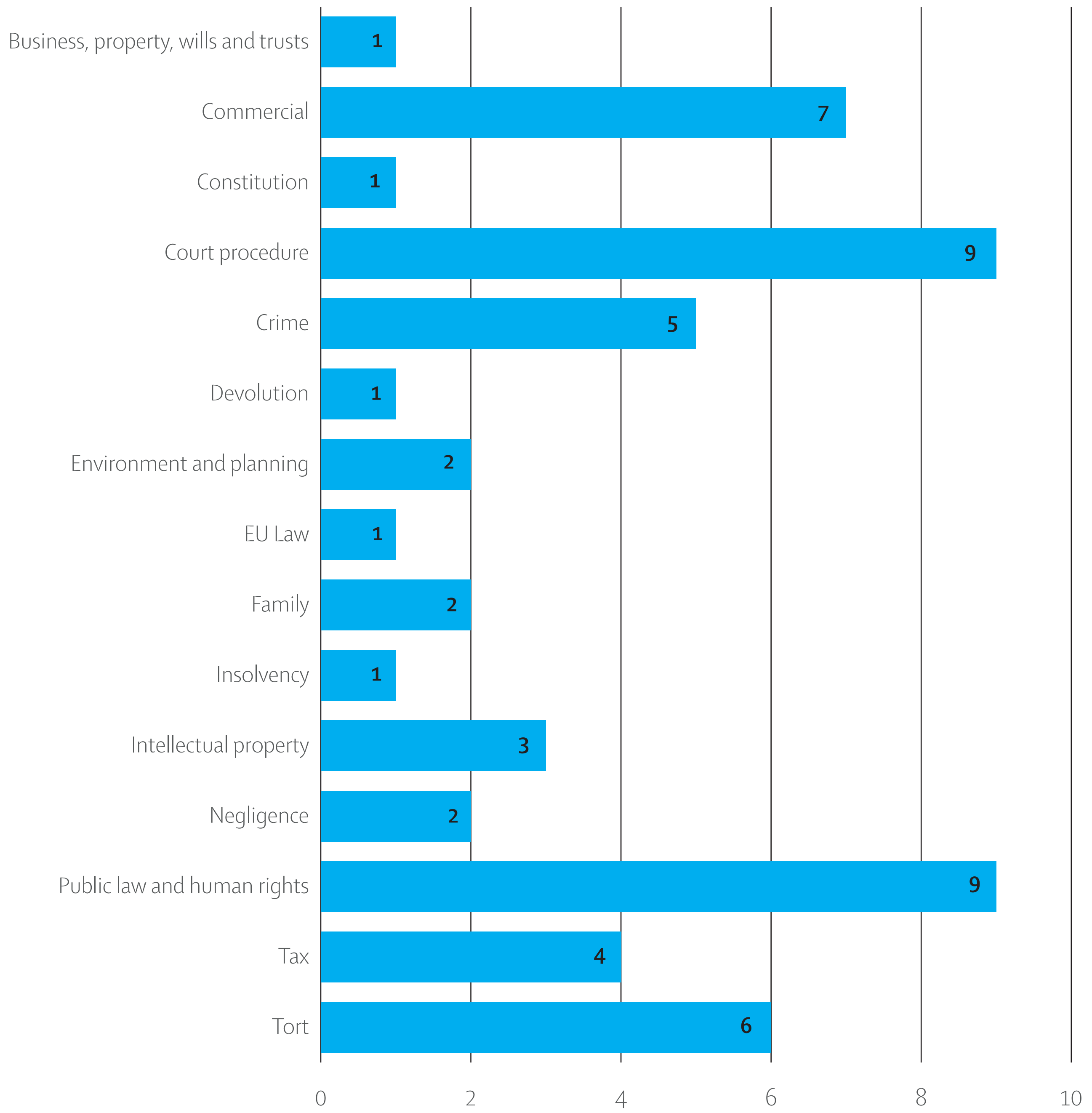


Courtroom one

UKSC cases issued in 2025–26 by area of law



UKSC judgments by area of law



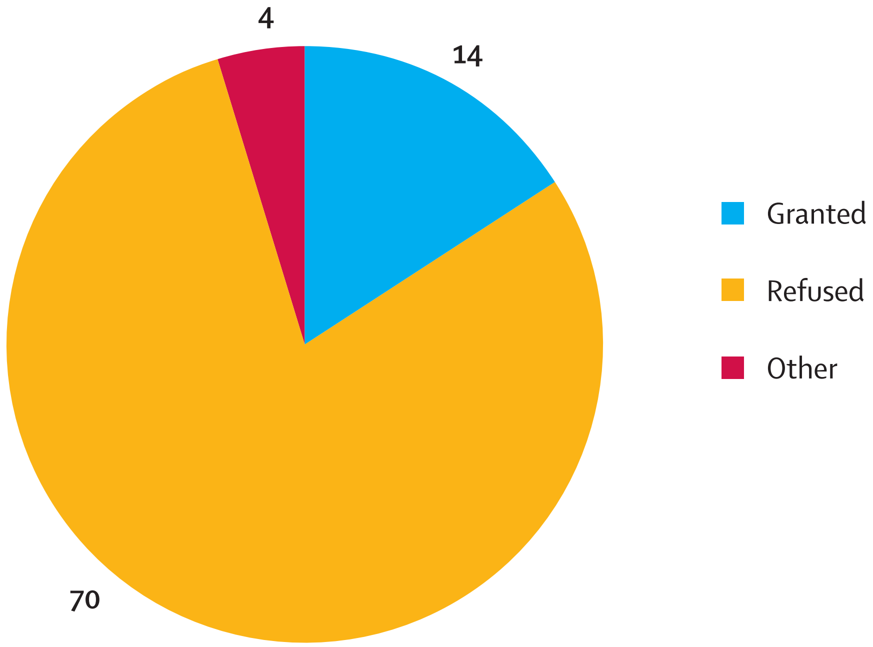
JCPC work filed

	PTAs	Appeals as of right	Appeal*	Procedural applications	Bills of costs	Eligibility checks**
2021-22	80	44	16	65	17	
2022-23	71	41	12	100	24	
2023-24	65	50	4	90	23	
2024-25	67	41	6	166	16	5
2025-26	82	48	12	193	25	26

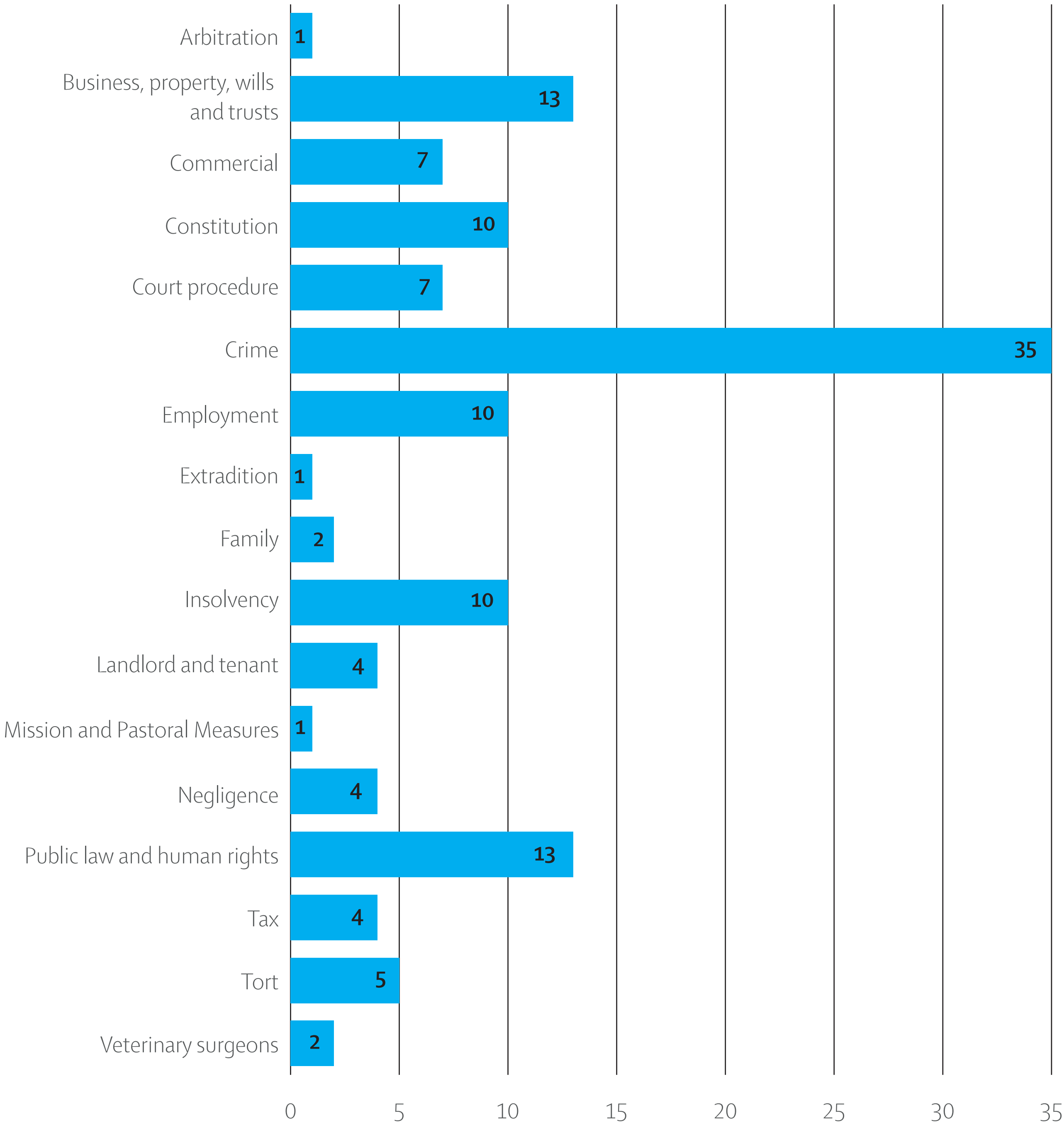
* Appeals where the JCPC have granted Permission to Appeal and the appellant indicates that they wish to proceed with the appeal.

** This type of case came into effect on 3 December 2024 with the launch of the new Case Management System. Data from 2024-25 covers the period from 3 December 2024 – 31 March 2025 as this formal process was not in place prior to that date.

JCPC Permission to Appeal results



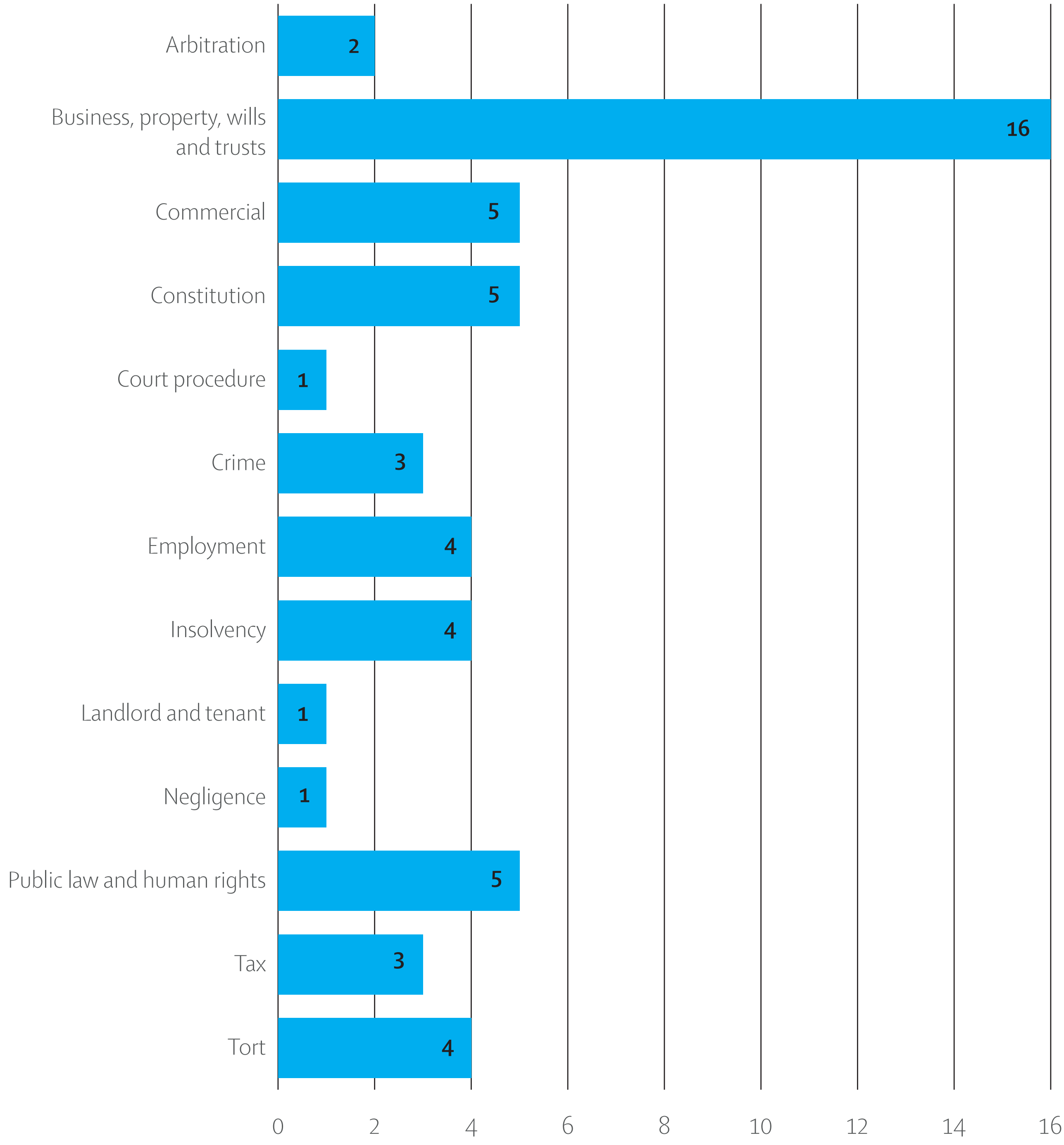
JCPC issued cases by area of law



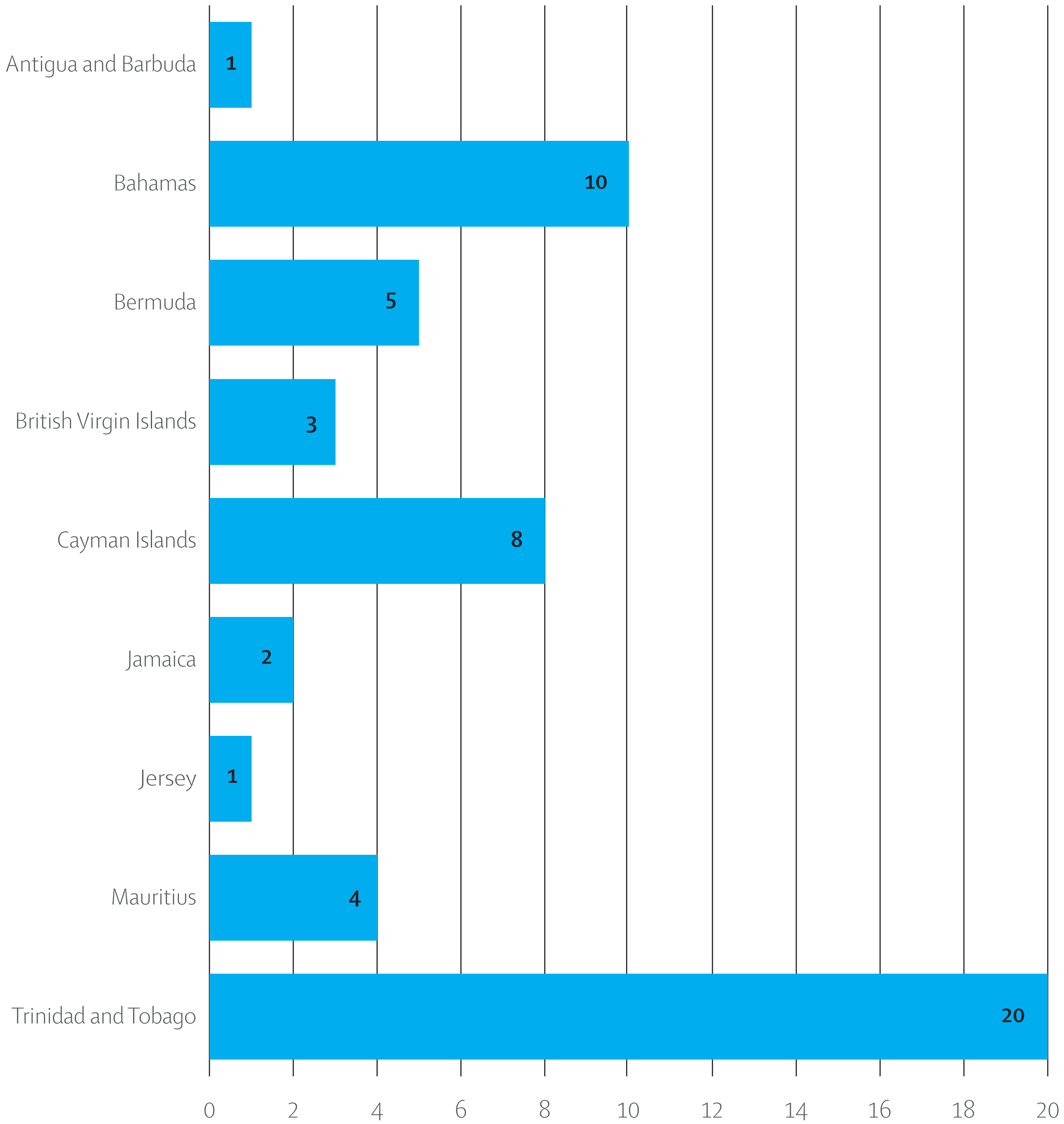
JCPC cases submitted by country of origin

* *The JCPC acts as the final court of appeal in some UK jurisdictions. For a full list of these jurisdictions, please see the Annex on page 130.*

JCPC judgments by area of law



JCPC Judgments by country of origin



Visiting Justices

The UKSC and the JCPC are committed to widening the pool of judges sitting on cases. In 2025-26 we welcomed 11 judges from other jurisdictions who sat on both UKSC and JCPC cases.

From the Court of Appeal in Northern Ireland

- Sir Adrian Colton, Lord Justice of Appeal in Northern Ireland, sat on the case of *Avaria Niles (Respondent) v Judicial and Legal Service Commission and another (Appellants) (Trinidad and Tobago)*
- Sir Declan Morgan, former Lord Chief Justice of Northern Ireland, sat on the case of *Boyd (Respondent) v Public Prosecution Service for Northern Ireland (Appellant)*

From the Court of Session (Scotland)

- Lord Clark sat on the case of *John Calder Hart (Respondent) v Dr Myron Wing-Sang Chin (Appellant) (Trinidad and Tobago)*
- Lord Doherty, now a Justice of the Supreme Court, sat on the case of *Cable & Wireless Jamaica Ltd (Appellant) v Eric Jason Abrahams (Respondent) (Jamaica)*

From the Court of Appeal in England and Wales

- Sir Peter Coulson, Lord Justice of Appeal, sat on the case of *Uniform Building Contractors Ltd (Respondent) v The Water and Sewerage Authority of Trinidad and Tobago (Appellant) (Trinidad and Tobago)*
- Sir Andrew Edis, Lord Justice of Appeal, sat on the case of *The State of Trinidad and Tobago (Appellant) v Nawaz Ali (Respondent) (Trinidad and Tobago)*
- Dame Sarah Falk, Lady Justice of Appeal, sat on the case of *Wycliffe Baird (Appellant) v David Goldgar and four others (Respondents) (St Christopher and Nevis)*
- Sir Andrew Popplewell, Lord Justice of Appeal, sat on the case of *Maso Capital Investments Ltd and another (Respondents) v Trina Solar Ltd (Appellant) (Cayman Islands)*

From the Privy Council

- Dame Janice Pereira sat on the cases of *IGCF SPV 21 Limited (Respondent) v Al Jomaih Power Limited and another (Appellants) (Cayman Islands) and Rogelio Antonio Hawkins (Appellant) v Abarbanel Limited (Respondent) (Cayman Islands)*
- Sir Anthony Smellie sat on the cases of I*an Green (Respondent) v Public Service Commission (Appellant) (Trinidad and Tobago); Ian Green and another (Respondents) v Public Service Commission (Appellant) No 2 (Trinidad and Tobago) (two linked appeals) and Uriah Woods (Appellant) v The State (Respondent) No 2 (Trinidad and Tobago)*

From the Supplementary Panel

- Lord Kitchin, former Justice of the Supreme Court, sat on the case of E*motional Perception AI Limited (Appellant) v Comptroller General of Patents (Respondent).*

Lord Reed with Sir Anthony Smellie

Case summaries

UKSC

Appeals heard by the UKSC raise an arguable point of law of general public importance. The following examples highlight the breadth and significance of the cases decided this year.

Abbasi and another v Newcastle upon Tyne Hospitals NHS Foundation Trust; Haastrup v King's College Hospital NHS Foundation Trust [2025] UKSC 15

These appeals concerned injunctions granted to protect the identities of clinicians and hospitals involved in the care of two children who were the subject of end-of-life proceedings. After the children died, their parents applied to discharge the injunctions so that they could speak publicly about their experiences. The NHS Trusts opposed the parents' applications and argued that the injunctions should remain in force indefinitely, primarily on the ground that making the clinicians' names public would expose them to harassment and abuse.

UKSC unanimously upheld the Court of Appeal's decision to discharge the injunctions. The High Court has jurisdiction to grant injunctions protecting the identities of clinicians and other hospital staff, where necessary to protect children's interests. However, this jurisdiction arises under the court's inherent "parens patriae" powers, which protect minors and others who cannot protect themselves. The jurisdiction can therefore only be used to continue injunctions while the child in question is alive and during a short "cooling off" period after their death. If the clinicians and hospital staff wish to continue the injunctions after that period, they should make an application themselves, relying on their own relevant cause of action under domestic law (such as the tort of invasion of privacy).

Read the judgment: https://www.supremecourt.uk/cases/uksc-2023-0052 and https://www.supremecourt.uk/cases/uksc-2023-0053

For Women Scotland Ltd v The Scottish Ministers [2025] UKSC 16

This appeal concerned the correct interpretation of the meaning of the terms "sex", "woman" and "man" within the Equality Act 2010, which seeks to protect people at risk of suffering unlawful discrimination. The central question for the UKSC was whether references to "woman" and "female" in the Equality Act 2010 refer only to biological sex or include biological men who are recognised as female by virtue of a gender recognition certificate issued under the Gender Recognition Act 2004.

The Court unanimously held that the terms "sex", "woman" and "man" within the Equality Act 2010 refer only to biological sex. The Court emphasised the importance of clarity and consistency in statutory interpretation. Interpreting "sex" as including certificated sex would create incoherency within the statute and create practical difficulties in its application.

The effect of this decision is that a gender recognition certificate will still allow an individual to change their legal gender. Similarly, transgender people with or without a gender recognition certificate will continue to be protected against discrimination under the Equality Act 2010. The effect of the judgment is that such a certificate does not bring the holder within the definition of "woman" in the Equality Act 2010.

Read the judgment: https://www.supremecourt.uk/cases/uksc-2024-0042

U3 v Secretary of State for the Home Department [2025] UKSC 19

In 2017, the Home Secretary notified the appellant, U3, that she would be deprived of her British citizenship, on the ground that she was a British/Moroccan dual national who had travelled to Syria and aligned with ISIL, such that her return to the UK was a risk to national security. In 2019, U3's children were repatriated to the UK, but U3's application for leave to enter the UK to join them was refused. U3's appeals to the Special Immigration Appeals Commission ("SIAC") and the Court of Appeal were unsuccessful.

The UKSC dismissed U3's appeal, holding that that SIAC had approached her appeal on essentially the proper basis. In an appeal challenging the Home Secretary's assessment that a person poses an unacceptable risk to national security, the central question is whether the evidence, viewed as a whole, provides a rational basis for the Home Secretary's decision, applying public law principles. SIAC cannot determine the appeal by making factual findings on the balance of probabilities, because the question whether the Home Secretary's decision is justified is based on an evaluative judgment that an unacceptable risk exists, not on whether a particular fact or event occurred. SIAC is not the primary decision-maker and will always attach weight to the Home Secretary's assessment, for institutional and constitutional reasons.

The Court's judgment in this appeal is significant because it clarifies the role of SIAC in appeals against citizenship deprivation decisions taken on national security grounds.

Read the judgment: https://www.supremecourt.uk/cases/uksc-2023-0145

Darwall and another v Dartmoor National Park Authority [2025] UKSC 20

This appeal concerned the extent of the public's right of access to Dartmoor. The question for the UKSC was whether section 10(1) of the Dartmoor Commons Act 1985 confers on the public a right to pitch tent or otherwise make overnight camp on the Dartmoor Commons. Section 10(1) states that "the public shall have a right of access to the commons on foot and on horseback for the purpose of open-air recreation".

The Supreme Court unanimously upheld the Court of Appeal's decision that section 10(1) gives the public the right to camp on the Dartmoor Commons, that is to engage in so-called "wild camping". The ordinary meaning of the language in section 10(1) and its legislative context show that the right of access is not restricted to forms of open-air recreation which are carried out on foot or horseback. Since the meaning to be derived from the language and context was clear, there was no reason to consider other aids to interpretation such as statements in Hansard or the principle of legality (the principle that clear words are required to undermine fundamental rights). These aids are only considered when the language being interpreted is ambiguous.

This decision has significant implications for the public's right of access to the Dartmoor Commons. This case also clarifies when statements in Hansard are admissible as an aid to statutory construction.

Read the judgment: https://www.supremecourt.uk/cases/uksc-2023-0126

Standish v Standish [2025] UKSC 26

In this high-value divorce case, the husband, shortly before the divorce, transferred assets worth £80 million ("the disputed assets"), to the wife for the purpose of setting up trusts to avoid inheritance tax. But, at the date of the divorce, the wife had not set up the trusts and retained the assets.

The UKSC upheld the Court of Appeal's decision that, applying the "sharing principle", the husband was entitled to 75%, plus half of 25%, of the disputed assets. This was because 75% of the disputed assets were the husband's non-matrimonial property, and the remaining 25% was matrimonial property to be shared equally.

The Court held that non-matrimonial property should not be subject to the sharing principle. What starts as non-matrimonial property may become matrimonial property through a process labelled "matrimonialisation", if the parties, over time, treat the asset as shared. However, none of the husband's pre-marital assets became matrimonialised because the transfer of the disputed assets to the wife was to save inheritance tax for the benefit of the children. The disputed assets were not, therefore, treated by the husband and wife for any period of time as shared between them.

The decision is significant because it makes clear for the first time that non-matrimonial property is not subject to the "sharing principle" on which courts rely to achieve a fair outcome in a financial order following a divorce. It also clarified the principles that govern "matrimonialisation".

Read the judgment: https://www.supremecourt.uk/cases/uksc-2024-0089

R v Hayes; R v Palombo [2025] UKSC 29

The appellants were convicted in 2015 and 2019 respectively of conspiracy to defraud by conspiring dishonestly to manipulate key benchmark interest rates (LIBOR and EURIBOR). Their convictions were upheld on appeal both at the time and when referred back to the Court of Appeal in 2023 by the Criminal Cases Review Commission.

The UKSC held that both convictions were unsafe. The defendants were accused of conspiring to make "false or misleading" submissions of interest rates used to calculate LIBOR or EURIBOR. Submissions were estimates of the rate at which a bank could borrow funds at a specified time, which was a matter of opinion. A submission could therefore only be false or misleading if it did not represent the submitter's actual opinion. In each case the jury was directed that, if the submitter took any account of what rate would be in a bank or trader's commercial interest, then as a matter of law their submission could not represent their genuine or honest opinion. The directions usurped the jury's function by removing from its consideration a question of fact which should have been for the jury, not the judge, to decide, thereby undermining the fairness of the trial.

The decision is significant in clarifying the distinct roles of the judge and jury in a criminal trial and correcting miscarriages of justice.

Read the judgment: https://www.supremecourt.uk/cases/uksc-2024-0087 and https://www.supremecourt.uk/cases/uksc-2024-0088

Shvidler v Secretary of State for Foreign, Commonwealth and Development Affairs [2025] UKSC 30

The UKSC heard two appeals involving the sanctions regime which was put in place by the government to put pressure on Russia to end its war against Ukraine.

The first appeal was brought by Mr Shvidler against the Foreign Secretary's decision to impose sanctions on him, as a result of which Mr Shvidler's assets had been frozen worldwide. The second appeal was brought by Dalston Projects Ltd against the Transport Secretary's decision to detain a yacht owned by that company.

Both appellants argued that the relevant decisions were unlawful because they disproportionately interfered with their rights to the enjoyment of their property (Article 1 Protocol 1 ECHR) and (in Mr Shvidler's appeal) to private and family life (Article 8 ECHR).

The Court assessed the proportionality of the decisions afresh, and found that they were lawful: the decisions pursued the legitimate aim of attempting to deter Russian aggression in Ukraine; the decisions were rationally connected to that aim; and the decisions struck a fair balance between the rights of the appellants and the interests of the community.

The decision clarifies the approach to be taken by appellate courts when assessing proportionality. The decision also has implications for the efficacy of sanctions as a tool of foreign policy.

Read the judgment: https://www.supremecourt.uk/cases/uksc-2024-0045

Hopcraft and another v Close Brothers Limited; Johnson v FirstRand Bank Limited (London Branch) t/a MotoNovo Finance; Wrench v FirstRand Bank Limited (London Branch) t/a MotoNovo Finance [2025] UKSC 33

Customers purchasing a car from a motor dealer on finance are often presented with an offer of finance from a third-party lender. If accepted, the lender typically pays the dealer a commission for introducing the customer to them. A widespread practice emerged whereby these commissions were not, or were only partly, disclosed to customers.

These three conjoined appeals primarily concerned whether the lenders were liable to pay amounts equivalent to such commissions to the customers. It was argued that they amounted to 'secret profits' received by the dealers whilst acting as the customers' fiduciary (the "Fiduciary Claim") and/or were 'bribes' under the tort of bribery (the "Bribery Claim"). A fiduciary is, broadly, someone who has undertaken to act for another with single-minded loyalty, excluding their own self-interests.

Overturning the Court of Appeal's decision, the UKSC unanimously held that the dealers were not fiduciaries such that the Fiduciary Claim and the Bribery Claim failed. Each party in the transaction (the customer, dealer, and lender) were engaged at arm's length and pursued their own separate commercial objectives at all times. These features were incompatible with the dealer possessing the necessary fiduciary duty of single-minded loyalty to the customer and this conclusion was reinforced by the surrounding regulatory context. The bribery authorities also demonstrated that a fiduciary relationship was necessary for the tort. However, this was not present in these circumstances.

The decision was significant because if the Fiduciary Claim and/or the Bribery Claim had been successful, this would have had substantial financial consequences for the car finance industry and for those members of the public who acquired cars using such financing, given how common the practice of non-disclosure was.

The Court upheld Mr Johnson's claim concerning the unfairness of his specific hire-purchase agreement under section 140A Consumer Credit Act 1974. Non-disclosure of the commission was a factor considered when assessing 'fairness' under that provision.

Read the judgment: https://www.supremecourt.uk/cases/uksc-2024-0157

Daly v His Majesty's Advocate; Keir v His Majesty's Advocate [2025] UKSC 38

The appellants, Mr Daly and Mr Keir, were convicted of rape and other sexual offences. They argued that their trials were unfair, contrary to article 6 of the European Convention on Human Rights, because they were unable to lead evidence concerning the complainers' credibility (Mr Daly) or sexual history (Mr Keir). The Scottish courts have recently developed the common law concepts of relevant and collateral evidence so that evidence of this kind is almost always excluded from sexual offence trials.

The UKSC held that both appellants received a fair trial. However, the Scottish courts are under a duty to modify their approach to the admission of evidence in sexual offence trials, because it is liable to infringe defenders' article 6 rights. The complainer's credibility is often the decisive issue in sexual offence trials and, by pleading not guilty, the defender is necessarily challenging the complainer's version of events. He should therefore be able to rely on evidence going to her credibility or previous sexual behaviour, where it is relevant to the question of consent. The rights of complainers are also important, so any intrusion into a complainer's privacy must be no more than necessary for a fair trial.

The Court's decision requires the Scottish courts to reconsider their approach to the admission of sensitive evidence in sexual offence trials, with potentially significant implications for ongoing and future cases.

Read the judgment: https://www.supremecourt.uk/cases/uksc-2023-0107 and https://www.supremecourt.uk/cases/uksc-2023-0123

In the matter of an application by JR87 and another for Judicial Review [2025] UKSC 40

This appeal concerned the lawfulness of religious education and collective worship provided in a school in Northern Ireland which was challenged by a child and her father. The issue was whether that religious education and collective worship was contrary to the right to education, when read with the right to freedom of thought, conscience, and religion, in the European Convention on Human Rights and its Additional Protocol.

The UKSC unanimously held that there was a breach of both the child's and parents' rights under the right to education when read with the right to freedom of thought, conscience, and religion. Although the parents had a statutory right to withdraw their child from the religious education and collective worship, exercising this right was capable of placing an undue burden on the parents. The Court clarified that conveying knowledge in a manner that is not objective, critical, and pluralistic amounts to pursing the aim of indoctrination, which is forbidden under Convention law.

The Court's decision has significant implications for the provision of religious education and collective worship in schools in Northern Ireland.

Read the judgment: https://supremecourt.uk/cases/uksc-2024-0095

JCPC

Ricardo Farrington v The King (Bahamas) [2025] UKPC 21

This appeal concerned Privy Council advice given in 1996 in relation to a death sentence ordered under the Penal Code of the Bahamas.

In 1992, Mr Farrington was convicted of murder and sentenced to death. In 1996, the JCPC considered that a delay of three years and four months in carrying out Mr Farrington's execution contravened his constitutional right to protection from inhuman and degrading treatment. The JCPC advised Her Majesty to substitute a life sentence for the death sentence, and Her Majesty did so. However, the JCPC did not give Mr Farrington an opportunity to make representations as to the appropriate substitute sentence. In this appeal, decided some 28 years later, Mr Farrington argued that this was a serious breach of procedural fairness.

The JCPC held unanimously that Mr Farrington ought to have been, but was not, given an opportunity to be heard on the question of the appropriate substitute sentence. This was a serious procedural error, and the JCPC could not be confident that no injury had been done to Mr Farrington as a result. The JCPC advised that the life sentence should be quashed, that Mr Farrington should be resentenced, and that resentencing should be remitted to the Supreme Court of the Bahamas.

This decision is significant because it underlines the importance of defendants in criminal proceedings having the opportunity to make representations prior to sentencing.

Read the judgment: https://www.supremecourt.uk/cases/jcpc-2021-0117

Attorney General of the Cayman Islands v Joey Delosa Buray and another (Cayman Islands) [2025] UKPC 22

This judgment concerned the Cayman Islands' points-based system for granting permanent residency and the power to declare a law to be incompatible with the Islands' Bill of Rights, Freedoms, and Responsibilities. The appellants argued that the application of the points-based system breached their right to respect for private and family life because it failed to take proper account of their individual circumstances. The Cayman Islands Court of Appeal held that the appellants' rights had not been breached but that the system could potentially breach the rights of other people. For that reason, the Court of Appeal made a declaration of incompatibility. The Attorney General appealed against this declaration.

The JCPC held that the Court of Appeal had been wrong to make a declaration of incompatibility. It was not appropriate to make a declaration of incompatibility on such an abstract basis; court proceedings were constitutionally and practically unsuitable for deciding questions in the abstract, unmoored from the facts of an actual dispute. The JCPC also held that the Court of Appeal's analysis involved an incorrect assumption that people refused permanent residency would always be required to leave the Islands.

Read the judgment: https://www.jcpc.uk/cases/jcpc-2023-0095

Kattina Anglin (Appellant) v Governor of the Cayman Islands (Respondent) (Cayman Islands) [2025] UKPC 30

This appeal concerned the power of the Governor of the Cayman Islands to enact legislation providing legal protection to same-sex couples equivalent to marriage.

The Court of Appeal of the Cayman Islands on 7 November 2019 declared that the absence of a legal framework for the recognition and protection of same-sex relationships violated article 8 of the European Convention on Human Rights.

The Governor has the power to legislate with respect to the conduct of external affairs under the Cayman Islands Constitution Order 2009. The JCPC decided that this includes a power to make laws necessary to ensure compliance with the obligations of the United Kingdom and the Cayman Islands under the Convention. Therefore, the Governor had the power to make the Civil Partnership Act 2020. This law provides for both opposite-sex and same-sex couples to enter civil partnerships. It also confers on civil partners certain rights and obligations equal to those that benefit married couples.

The decision has a significant impact on the legal framework for same-sex relationships in the Cayman Islands.

Read the judgment: https://www.jcpc.uk/cases/jcpc-2024-0005

Jardine Strategic Limited v Oasis Investments II Master Fund Ltd and 80 others No 2 (Bermuda) [2025] UKPC 34

The issue in this appeal was whether there is a rule in Bermudian law that a company cannot, in the course of litigation between it and shareholders or former shareholders, withhold documents from inspection on the ground that the documents are covered by legal advice privilege ("the Shareholder Rule").

The JCPC unanimously held that the Shareholder Rule forms no part of the law of Bermuda and directed that its decision was binding on the courts of England and Wales. The traditional justification for the Shareholder Rule, which is based on a principle that shareholders have a proprietary interest in the assets of the companies, is wholly inconsistent with the proper analysis of a registered company as a legal person separate from its members. Nor can the Shareholder Rule be justified as a form of joint interest privilege. The interests of the company and its shareholders often diverge, and companies have several different stakeholders whose interests must be taken into account.

This decision clarifies the status of the Shareholder Rule, both in Bermuda and in England and Wales.

Read the judgment: https://www.jcpc.uk/cases/judgments/jcpc-2024-0009

The Corporation of Hamilton v Attorney General of Bermuda and another (Bermuda) [2025] UKPC 50

This appeal concerned the Corporation of Hamilton, which administers the City of Hamilton, the capital of Bermuda. The Corporation challenged the compatibility of certain provisions of, and proposed amendments to, the Municipalities Act 1923 with the rights conferred by section 1 of the Constitution of Bermuda ("the Constitution").

The JCPC held unanimously that section 1 of the Constitution is an introductory section only; it is not separately and directly enforceable. The JCPC expressed doubts as to whether the Corporation enjoys constitutional rights of its own but concluded, in any event, that there had been no interference with its rights to protection of law nor any taking of property without compensation, nor any interference with the rights of the residents of Hamilton to freedom of expression contrary to sections 13(1) and 9 of the Constitution.

This decision raises important issues about the proper interpretation of the Constitution and which of its provisions can be enforced in the courts.

Read the judgment: https://www.jcpc.uk/cases/jcpc-2023-0020

Courtroom two

Outreach and engagement

The Court serves the public through the administration of justice, upholding the rule of law, and maintaining the Court's independence. Engaging with the public, legal community, stakeholders, and other Courts around the world is a key part of the Court's work.

The Court is transparent and accessible to enhance the public's understanding of and engagement with the Court's work. The Court welcomes visitors and offers a range of activities and resources to give students at every stage of their educational journey a strong understanding of the rule of law, and to provide opportunities for students to practice and improve their legal skills. Through the domestic and international work of the Justices, welcoming visitors to the building, and our education and outreach programmes, the Court seeks to foster understanding of its work and promote the rule of law both within the UK and across the world.

Work of the Justices

Public engagement within the United Kingdom

Research shows there is a positive link between knowledge of the Court and trust in its work. An important part of a Justice's role is to bring the work of the Court alive for members of the public and students across the UK. Justices take part in numerous conferences and events virtually and in person with educational institutions, legal, and professional organisations. This includes delivering speeches, talks and lectures, as well as writing journal articles, and participating in media and academic interviews. Through this work, the Justices demonstrate that the Court exists to serve the whole of the UK, as well as promoting greater public understanding of its work.

Many of the Justices' engagements within the UK are rooted in the Court's commitment to attracting, developing, and retaining a diverse judiciary. The Court recognises that groups which are currently underrepresented in the judiciary, including women, ethnic minority and disabled lawyers, have faced and continue to face obstacles in terms of recruitment, retention and progression across the legal profession and into judicial roles.

Highlights of the Justices' domestic engagements during the 2025-26 financial year included the launch event for the UK Association of Black Judges, welcoming the fifth cohort of Bridging the Bar interns, and hosting a panel discussion on public trust in institutions in an age of AI and populism.

Speeches given by the Justices are available to read on the Court's website:
https://www.supremecourt.uk/speeches

Many events are also recorded. Those hosted by the UKSC are available to watch on our YouTube channel:
https://www.youtube.com/@UKSupremeCourt.

Justices' public engagements throughout the UK

International engagement

The Court seeks to build strong relationships with courts and international judicial organisations around the world to promote the rule of law, share good practice, enhance the reputation of the UK judiciaries, and to promote commercial legal interests.

The Court's principal aim is to strengthen the rule of law globally, by helping to support a robust and fair justice system and the independence of the judiciary, both in individual countries who seek our support and through international networks. It also seeks to maintain the UK as a respected global centre for dispute resolution.

The UK's position as a global centre for legal services is underpinned by international confidence in the UK judiciary and our reputation as a country where the rule of law is upheld. It is therefore essential that the Court interacts internationally to maintain its reputation as a centre of legal excellence and of judicial independence.

In 2025-26, the Justices have taken part in 19 inward international visits, 16 outward international visits, and four bilateral exchanges.

In 2024, the UK government passed legislation to enable judges from JCPC jurisdictions to be eligible to be appointed as members of the Privy Council, so that they can sit on the JCPC. This has strengthened the connection between JCPC jurisdictions and the Court as well as giving the JCPC the benefit of judges with direct knowledge of local conditions, which enhances the quality of the JCPC's decision-making.

Countries with which the UK has engaged in the 2025-26 financial year; both inward and outward engagement

Welcoming visitors to the Court

A core focus for the Court is to ensure its work is accessible and transparent. Visitors are welcomed to the building to observe hearings, explore its educational exhibition, take a guided tour, or take part in one of its educational programmes.

Accessibility is at the heart of the Court's visitor services. The Court building is fully accessible and offers British Sign Language interpreted tours for visitors with hearing impairments, as well as tactile touch tours for visitors withvisual impairments, and support the Hidden Disabilities sunflower scheme.

In 2025-26, the Court welcomed 84,902 visitors to the building. The Court's communications team provided 593 tours to schools, universities, civil service and private groups, and members of the public.

Visitors in the Supreme Court's exhibition

Education and outreach

In addition to educational tours, the Court delivers three core education programmes:

- Ask a Justice
- Debate Days
- Moots

Ask a Justice

is open to all secondary schools across the UK and provides students with the opportunity to speak to a Justice and ask questions. The sessions take place online, providing flexibility and access to schools who may not otherwise be able to visit the Court. Priority is given to schools at a considerable distance from London and from areas of multiple deprivation.

This financial year, the Ask a Justice programme expanded from 12 sessions to 24 sessions per calendar year, further extending the Court's ability to engage with students. An additional session also took place during the visit of Sir Anthony Smellie to the JCPC in January.

In total, 32 schools took part in Ask a Justice sessions between 1 April 2025 and 31 March 2026.

Debate days

are an excellent opportunity for secondary school students to develop their critical thinking and public speaking skills. Students from each participating group are divided into three teams (For, Against, and Judges) and coached by professional lawyers before taking part in a debate in a UKSC courtroom.

Topics for debate include joint enterprise, freedom of religion, stop and search, and prenuptial agreements. As with Ask a Justice, priority is given to schools who are located at a considerable distance from London or from areas of multiple deprivation.

In 2025-26, 13 schools have taken part in Debate Days either in person or online.

Moots

are mock trials open to university law schools and law societies across the UK. Each moot is judged by a UKSC Justice and their judicial assistant. The moots provide an excellent opportunity for law students to develop their advocacy skills.

13 moots were held during this financial year.

Summary of performance

In 2025-26, work continued to deliver the Court's vision to be a world leading court. This was achieved through five strategic priorities:

Serving the public

The Court supports the Justices to uphold the rule of law and maintain the Court's independence. The Court is transparent and accessible, and keeps the public and Court users at the heart of what it does by:

- Embedding the improvements to our systems which were introduced by the Change Programme, making access to services and information quicker and easier to find.
- Enhancing the support we offer to self-represented litigants.
- Supporting the independent selection commissions to recruit a new Deputy President and two new Justices.
- Reviewing the judicial complaints procedure and policy.
- Delivering an expanded programme of outreach activities.
- Working to make historic video footage more readily available.

Providing a world class service

The Court supports the Justices to carry out their work in an effective, visible and accessible way. Staff provide a user-centric, excellent service, building increased levels of public awareness and trust.

- Embedding the improvements of the Change Programme
- Continuing to make improvements to the UKSC and JCPC websites.
- Providing tailored support for portal users.
- Upgrading the Court's audio/visual broadcasting equipment.
- Responding to the evolving AI landscape and its ongoing development in the legal profession.
- Engaging with and implementing the outcomes of the Spending Review.

Focusing on our people

The Court supports its staff so that it delivers an excellent service to the Justices, Court users, and the public. This year the Court invested in its people by:

- Supporting colleagues to embed the new ways of working introduced by the Change Programme.
- Providing training to ensure a culture of continuous improvement.

- Delivering the third year of our People Strategy.
- Ensuring that colleagues have the right tools and equipment to undertake their roles and responsibilities.

Engaging outwards

The Court continues to engage with and maintain good relationships with courts across the UK and the world, as well as Parliaments and governments, in order to increase mutual understanding, awareness, and knowledge sharing. The Court demonstrated its shared commitment to the rule of law by:

- Working with Parliament to welcome new MPs to the Court.
- Holding an event with the House of Commons Justice Select Committee.
- Attending the annual evidence session before the House of Lords Constitution Committee.
- Continuing our international engagement work.
- Continuing to deliver the Court's stakeholder engagement work.
- Working collaboratively with JCPC jurisdictions to increase awareness of the Court's work.

Diversity, inclusion and belonging

The Court is committed to providing fair and open access to justice for everyone, and an accessible and welcoming environment. The Court will continue to support greater diversity and inclusion in the legal profession by:

- Delivering the final year of the UKSC Diversity, Inclusion and Belonging Strategy and publishing a new strategy.
- Reviewing the four-year Judicial Diversity and Inclusion Strategy and publishing a new strategy.
- Reviewing the artwork displayed at the Court.

Monitoring Performance

Monthly updates on progress made against these priorities are provided to the Management Board and monitored to ensure that administration is delivering on the Court's purpose, vision, priorities and values. Performance is measured through key performance indicators (KPIs) and outcome delivery plans. This is further considered strategically by the UKSC Board.

Further information on the delivery of our business plan and strategic priorities may be found on pages 42-48.

Management of key risks

The Court identified six risks to the delivery of its strategic priorities. They were:

- **Financial stability**: the UKSC does not have sufficient financial resource to deliver its work.
- **Resource/People – Resources to deliver**: the UKSC does not have the right specialist knowledge or resources to support its business objectives.
- **Cyber security**: the Court cannot operate due to a cyber-attack.
- **Performance**: new ways of working are not adopted and the service delivered to users is reduced, and benefits are not realised including quality and timeliness.
- **Security and safety**: The UKSC does not effectively manage its security and safety to protect Justices, staff, and visitors.
- **Public trust in the independence and impartiality of the Court**: public trust may be damaged by commentary surrounding high-profile appeals; or for an incident that results in adverse reputational consequences; political or media criticism.

UKSC also identified five long-term strategic risks which the Court will continue to monitor. They were:

- **Medium to long term financial stability of the Court**: the UKSC is not resourced to effectively deliver its core functions or strategic aspirations.
- **Impact of external events on the independence or reputation of the Court**: external events may impact on the Court's independence or its reputation.
- **Climate Change adaptation (Operations)**: material increase in the frequency or severity of weather-related incidents that prevent the Court from operating normally.
- **Climate Change adaptation (Costs of net zero)**: Financial impact of getting to Net Zero: unfunded material cost pressures resulting from net zero policies applied to the Court.
- **Change in membership of JCPC**: there is a material change in the workload and income of the Court as a result of a change in JCPC membership.

These risks are managed through a "Three Lines of Defence" model of governance as well as a minimalist to cautious approach to core business activities.

Further information about the Court's identified risks and their management may be found in the Corporate Governance Report on pages 66-81.

Performance analysis

This section provides an overview of the UKSC and JCPC administration's performance during 2025-26, focusing on progress made towards delivery of the Court's strategic priorities. It also includes a trend analysis of the Court's core business over the past five years and a review of our sustainability work.

Delivery of 2025-26 Business Plan and our Strategic Priorities

Below are the Court's key activities and progress against delivery. This work has been delivered whilst managing identified risks.

The following tables set out what our key strategic priorities were and how we performed throughout 2024–25.

Key: Delivered Underway Not completed

Where areas are marked as amber, these deliverables are in progress. Some deliverables have taken longer than planned or have been delayed due to in-year changes to our priorities.

Serving the public

Deliverable	Update on progress	RAG
Embedding the improvements introduced by the Court's Change Programme which provides digital and improved ways of interacting with the Court, through new, accessible websites that support access to services and information quickly and easily.	The new digital systems are fully embedded in the Court's processes. This financial year all UKSC and most JCPC applications and filings were handled via the new system. The Court also began publication of Statements of Facts and Issues and written cases on the website, providing users access to more Court documents than ever before.	Delivered
Enhancing the support we offer to self-represented litigants through better signposting and customer service.	The introduction of Eligibility Checks provided a zero-cost way for users to find out if they have a case before filing with a fee. The result is a clear decision that assists Court users. A guide for self-represented litigants was produced and is available on the Court's website. Additional tools include how-to videos, support over the phone, and the ability to act as a portal party for those in secure facilities without internet access.	Delivered

Deliverable	Update on progress	RAG
Supporting the independent selection commissions to recruit a new Deputy President and Justice, following the announcement of Lord Hodge's retirement at the end of 2025.	The Chief Executive acted as the Secretariat for three selection commissions to recruit a new Deputy President and Justice following Lord Hodge's retirement, and a further Justice following the announcement of Lord Richards's retirement. The Lord Chancellor accepted the recommendations for Deputy President and Justice.	
Review the Judicial complaints procedure and policy.	The Judicial Complaints Procedure and Policy was reviewed in autumn 2025. This is being updated to provide a clear process for complainants.	
Delivering an expanding programme of activities with schools, colleges, and universities to show the work of the Court and inspire the next generation of lawyers and judges.	This year the Court expanded its Ask a Justice programme for secondary schools to run during both the spring and the autumn. Each Justice will now take part in two sessions per year, bringing the core programme total to 24 sessions.	
Providing interactive activities for younger children during school holidays.	The Court created several paper-based Court-themed activities for younger children, including word searches and colouring pages. This practice will continue in 2026-27.	
Making historic video footage more readily available and exploring providing transcripts of hearings from 2026 onwards.	Historic video footage of cases from UKSC and JCPC for the calendar years 2017-2023 were uploaded to the Court's YouTube channel, and the links to these videos have been added to the relevant case pages on the website. A pilot exploring AI creation and human-input validation of transcripts was undertaken in 2025. At present, the staff input required to enable transcripts to be published with a high degree of accuracy remains significant. Options will remain under regular review, but for now transcripts will not be published and live streaming footage of all hearing will remain the main Court record.	

Providing a world class service

Deliverable	Update on progress	RAG
Continuing to make improvements to the new UKSC and JCPC websites.	The Court continued to act on feedback from internal and external users to make information on the website more easily accessible. Improvements included allowing tour requests up to 12 months in advance, adding links to archival video footage, and more prominent placement of Justices' speeches.	
Continuing to provide individually tailored support for Court Users on how to use the UKSC and JCPC portal.	Detailed guides and how-to videos are available on the Court's website alongside an FAQ page which is regularly updated. The Registry offered support calls for external users, conducted online training sessions, and produced bespoke training were requested by groups of professional users. Feedback from both internal and external users was actioned where appropriate.	
Defining, tendering or renewing core operational contracts to support continuous improvement and excellent customer service for all users. This will include support for IT infrastructure, catering, and a review of the Incorporated Council of Law Reporting (ICLR) contract.	The Court's catering contract was awarded in summer 2025. The contract with Incorporated Council of Law Reporting for England and Wales (ICLR) was reviewed and renewed in July 2025. The Court's streaming contract was replaced with a new platform to ensure a smooth streaming experience for all users. Mobile, broadband, and other IT contracts were also reviewed to provide value for money and quality service to users. A third line support contract was introduced to support continued improvements to the Court's digital platforms and a smooth user experience.	

Deliverable	Update on progress	RAG
Upgrading audio/visual broadcasting equipment to ensure live streaming of cases continues to be resilient, clear, and accessible.	Work was completed to upgrade the broadcast equipment including replacing microphones and reconfiguring the speakers to improve sound quality for those in the courtrooms. Work was also undertaken to improve the quality of audio feeds for streamed content. The integrated hearing loops in each courtroom was upgraded, providing a better experience for visitors and counsel with hearing impairments. TVs throughout the court were also moved to digital systems to remove reliance on out-of-date analogue systems.	
Upgrading the finance systems to ensure continued effective processes and payments to suppliers.	A modern, cloud-based finance system was procured and expected to go live in April 2026. The new system will provide the Court with more resilience to manage day-to-day operations, increased insight and controls, as well as derisking its operational continuity.	
Engaging with and implementing the outcomes of the Spending Review.	The outcome of the Spending Review provided the Court with funding certainty for the next three years. This informed the production of the new three-year business plan for 2026-29, which will be published in April 2026.	
Responding to the evolving AI landscape and its ongoing development within the legal profession.	All staff were asked to complete short, mandatory AI training, though AI platforms are not currently in use. New guidance was issued. Staff have engaged in a detailed review to inform the Court's approach to adopting AI in its administrative work, learning from others including the Justice AI Unit in the Ministry of Justice. The Court is adopting a risk-averse approach to the adoption of AI. It expects to pilot its use in the next financial year.	

Focusing on our people

Deliverable	Update on progress	RAG
Supporting colleagues to embed the new ways of working introduced by the Change Programme through upskilling and the identification of Super Users who can coach and guide on new activities.	Regular refresher training and upskilling was provided to all staff who operate the new systems. Super Users regularly sought and received feedback from internal users and undertook a programme of continuous improvement.	
Continuing to provide ongoing training to ensure a culture of continuous improvement is embedded across the administrative work of the Court.	Learning and development continued across the Court, with workshops delivered by the leadership team. Staff also completed a number of external courses. In total, staff completed 171.26 days of training this financial year.	
Delivering the third year of our People Strategy. Specifically in year 3 we will be: – Ensuring all colleagues have a more consistently positive employee experience. – Reviewing HR processes and systems to ensure that they are streamlined and easy to use. – Reviewing the Court's reward and recognition and performance management policies to ensure that colleagues are rewarded, and performance is effectively managed.	This year, the review of the Court's HR policies was completed, and policies were updated in line with the latest guidance. The Special Leave Policy was updated in line with best practice, and the induction process for new starters was refreshed in line with feedback from teams. The Court's reward and benefits offer was reviewed, and additional benefits were introduced which were cost neutral to the Court but beneficial to staff. The All-Staff Away Day was held in September 2025. The day focused on what's next for the Court following the completion of the Change Programme and the three-year business plan cycle, which concluded at the end of March 2026.	
Continuing to ensure that colleagues have the right tools and equipment to undertake their roles and responsibilities.	Upgrades to enable better working practice across the Court were undertaken which included the introduction of all-in-one docks in meeting rooms to enable effective hybrid meetings.	

Engaging outwards

Deliverable	Update on progress	RAG
Working with Parliament to welcome new MPs to the Court to increase understanding and awareness of the work of the Court.	The Court continued to welcome MPs to the Court for tours and meetings with the Justices. In total the Court welcomed 62 MPs this year.	
Holding an event with the House of Commons Justice Committee	The Court hosted the House of Commons Justice Committee on 12 May 2025. The event was a continuation of the longstanding relationship between the Court and the Committee and provided a valuable opportunity to facilitate dialogue between Parliament and the Court.	
Attending the annual evidence session before the House of Lords Constitution Committee	Lord Reed and Lord Hodge attended the annual evidence session on 4 June 2025.	
Continuing our international work, including supporting the Justices to attend and host international bilateral meetings, welcoming international delegations to the Court, and attending international legal conferences.	The Court continued its active international engagement programme, strengthening existing relationships and forging new links around the world. Please see page 36 for further information.	
Continuing to deliver the Court's stakeholder engagement work to build and strengthen relationships and share best practice.	The Court engaged with a wide range of stakeholders over the year in government, Parliament, and the legal profession. Please see pages 34 to 35 for further details.	
Working collaboratively with JCPC jurisdictions to increase awareness of the Court's work.	The Court welcomed two judges from JCPC jurisdictions to sit on the Court. Dame Janice Pereira sat virtually on several hybrid hearings, and we welcomed Sir Anthony Smellie to sit on the JCPC in-person for a week in January 2026. The Court engaged with Foreign, Commonwealth and Development Office by delivering training sessions on the role of the JCPC.	

Diversity, including and belonging

Deliverable	Update on progress	RAG
Delivering the final year of the UKSC Diversity, Inclusion and Belonging Strategy and publishing a new strategy to enable the court to continue to: – Support the attraction of a diverse range of suitable candidates for recruitment campaigns. – Develop inclusive leaders who are equipped to lead by example and fully engage with Diversity, Inclusion and Belonging matters. – Take action that will ensure that our culture is inclusive, supportive, and respectful	The final year of the Court's Diversity, Inclusion and Belonging Strategy was delivered and a full review was undertaken of its effectiveness and impact as well as starting to define the next strategy. The strategy has helped embed a culture which recognises the value of difference, and the importance of learning from each other and celebrating diversity in every aspect of what we do. The Court continued to offer one additional day of learning and development to all staff to focus solely on diversity and inclusion. The Court also renewed its Disability Confident status.	
Reviewing the four-year Judicial Diversity and Inclusion Strategy and publishing a new Strategy to continue the Court's work to: – Support the progression of underrepresented groups into judicial roles. – Support an increase in the number of well qualified applicants from underrepresented groups for the role of Justice. – Proactively promote the Court's support for diversity and inclusion to the legal profession and the public.	The Court published a new four-year Judicial Diversity and Inclusion Strategy in March 2026. A review of the strategy was undertaken with stakeholders, and their feedback helped shape the new strategy.	
Reviewing the artwork displayed at the Court, making changes that promote an image of the UK Supreme Court that is forward looking and relevant to a modern, liberal democracy without losing the meaning of important traditions.	An assessment of the art on display in the Court was completed, and several pieces were removed to other organisations for whom the works were more relevant. Work began on a redesign of the Court's exhibition area to create a modern and informative new space.	

Structure of the organisation

As well as being two courts, the UKSC and the JCPC, the administrative structure of the department is separated into two key operational delivery areas: Registry & Judicial Support Unit and Corporate Services.

The Registry and Judicial Support Unit work directly in support of the Justices and the administration of the Court's cases. Registry is responsible for the management of cases from eligibility checks and permission to appeal applications through to judgments and costs. The Judicial Support Unit provides direct assistance to the Justices, including diary management.

Corporate Services works to ensure that the business of the Court functions smoothly and effectively. Corporate Services comprises the Buildings & Facilities, External Affairs and Communications, Finance and Governance, Human Resources, IT and Digital Services, and Library & Records Management, led by the Director of Corporate Services.

Both areas report to the Chief Executive, who is supported by a personal assistant and policy officer.

Trend analysis: work of the Court

Over the past five years, the volume of work filed in the UKSC and JCPC has increased. There has been a notable increase since the introduction of the new case management system and introduction of the Eligibility Checks. In 2021-22, there were 375 work items filed in the UKSC and 222 in the JCPC. In 2025-26 that number had increased to 671 and 386, respectively.

There has also been a change in the subject area of the cases received. In 2021-22, the most common types of cases filed in the UKSC were public law/human rights, court procedure, commercial law, and immigration law matters. In 2025-26, public law/human rights and court procedure remain the most common area for appeals, but insolvency law cases has increased substantially.

In the JCPC, criminal law appeals has remained the most common type of case filed, with the number of court procedure cases dropping substantially from 28 in 2021-22 to 7 in 2025-26. Public law/human rights cases have increased five-fold during this period, and there was a significant increase in filings related to business, property, wills, and trusts.

The JCPC continues to receive the highest number of cases from Trinidad and Tobago and Mauritius. This year, the JCPC received its first filing from the Cook Islands and Niue since 2019.

The grant rate for permission to appeal applications has remained broadly stable over the past five years. 2024-25 saw an increased grant rate in UKSC, but this has returned to more typical levels in 2025-26. In the JCPC, grant rates remain lower than five years ago but similar to the rates from 2022-23. There was a very small increase in the percentage of JCPC PTAs granted this year.

In addition to its core business as a court, the UKSC is open to the public to visit. Following the Court's closure during the pandemic and a gradual return to business as usual upon reopening, the Court's visitor numbers have continued to rise over the past five years. In 2021-22, as the Court began to reopen, 17,630 individuals visited the Court. In 2025-26, that number was 84,902.

Vision, priorities, and values for 2026-27

Our vision

To ensure that we fulfil the Court's role and purpose, our vision is to uphold the rule of law with independence, integrity and impartiality, serving the public transparently and accessibly.

Our Priorities and Values

Read about what we will be delivering in the 2026-27 financial year in our Business Plan: https://www.supremecourt.uk/uploads/uksc_and_jcpc_business_plan_2026_2029_year_1_ff646dc48d.pdf

Our priorities are:

Serving the public

Providing a world class service

Engaging outwards

Our Values

Dedicated: we will always act in the public interest and in accordance with civil service values of honesty, impartiality, integrity and objectivity. This is the foundation upon which public trust is built.

Aspiring: we strive to deliver an inclusive and user-focused world class service, continuously improving to achieve the best outcomes.

Collaborative: we work together inclusively to maximise our strengths and achieve shared success.

Financial Review

This section provides an overview of the Court's financial performance during 2025-26, considering income and expenditure against Estimates and the year-end Statement of Financial Position. Full details of the financial position are provided in the Financial Statements section.

In the year ended 31 March 2026, the UKSC's net Resource was £8.1m (2024-25: £6.5m), £2.7m less than the Estimate of £10.8m. £2.3m of the difference between Resource Estimate and spend relates to treatment of lease (the budget was effectively set too high), £0.2m of income in excess of the Court's retained income allowance, and £0.1m was from staff vacancies. Capital spend was £0.4m (2024-25: £2.1m), £0.06m less than Estimate due a delay to completion of refurbishment work. There was no Annually Managed Expenditure (AME) spend.

See table below for a summary of financial performance at year end against Estimate.

Performance against parliamentary control totals

	Estimate	Outturn	Variance Under/ (Over)
	£m	£m	£m
Resource Departmental Expenditure Limit (DEL)	10.767	8.061	2.706
Of which:			
Administration	*0.904*	*0.680*	*0.224*
Of which:			
Non Voted	*3.8*	*3.887*	*-0.088*
Capital DEL	0.471	0.411	0.060

The Court spent £16.8m (2024-25: £15.4m) on running costs (Resource), including £2.0m of depreciation. Capital spend was £0.4m (2024-25: £2.1m) and there was no Annually Managed Expenditure (AME) spend.

The Court generated a little under half of its total running costs through fees paid by users and contributions from the legal jurisdictions of the UK. The remainder of funding was approved by Parliament.

During the 2025-26 financial year, the Court faced inflationary pressures from salaries and for the provision of key outsourced services (cleaning and security), which are linked to the increase in the London Living Wage.

Income from UKSC court fees was also lower than in 2024-25. This was offset by increased income from JCPC fees and an inflationary increase on contributions from the UK jurisdictions.

Our financial statements for the year ended 31 March 2025 are presented in full from page 107.

Our spending

Our single biggest cost is the salaries and pension of the 12 permanent Justices and the ad hoc Supplementary Panel judges, which accounts for £6.0m (36% of gross spend). The Court operates in a Grade II* listed building on Parliament Square, which costs £3.7m (22% of gross spend) to rent, maintain, and service. This represents the second largest area of spend.

The Court employs 55 (FTE) staff at a cost of £3.5m (21% of gross spend) to support the Court's operations.

The remainder of our spend includes the cost of live broadcasting of Court hearings and judgment hand downs (£0.4m), library (£0.3m), and core IT and Digital Services (£0.3m).

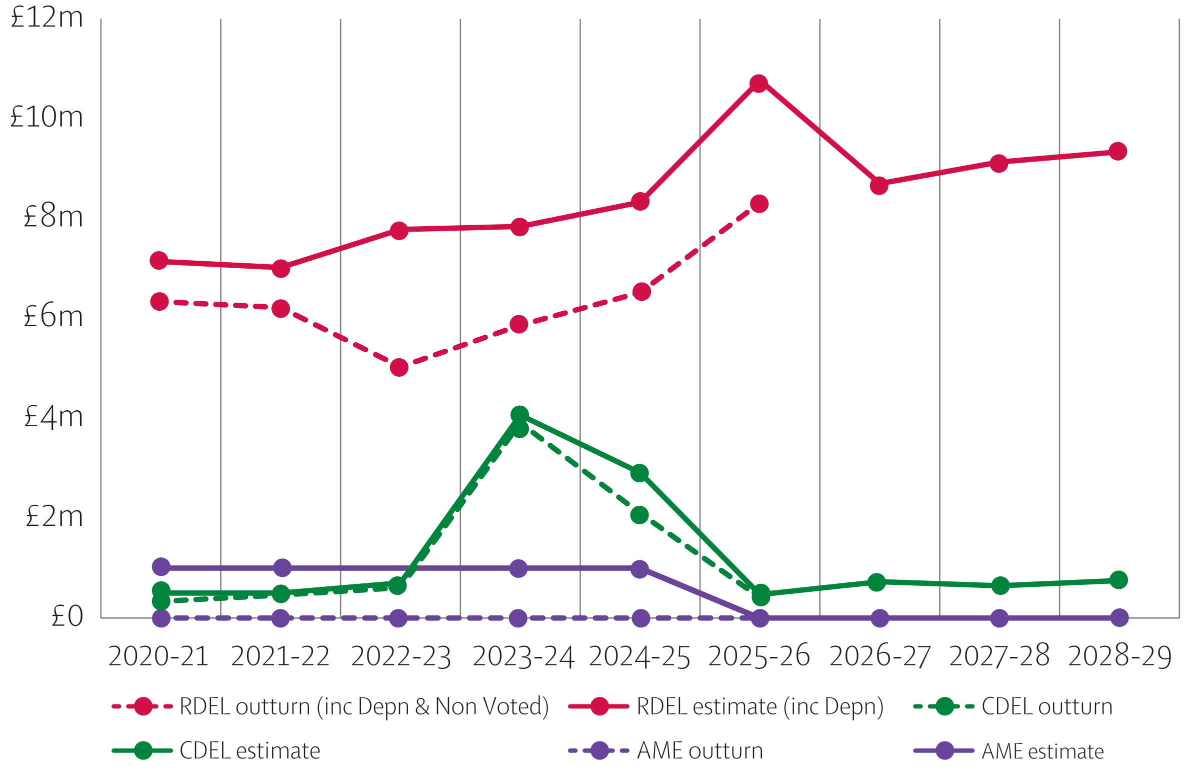
Investment spend

Having delivered a major transformation of our case management system and websites in 2024-25, in 2025-26 investment was limited to renewing essential IT and building assets which had reached end of life.

Recent trends

In recent years, the Court's net resource has increased, primarily in line with wage and rent inflation. This year saw a steeper rise as wages and pensions rose by more than inflation, and depreciation charges increased due to the adoption of the new case management system. The benefits of growth in Court income, including catch-up inflationary increases in the contributions paid by the UK jurisdictions and the rise in UKSC fees, has been capped to date with a surplus returned to the Consolidated Fund. Under the Spending Review settlement, the budget from 2026-27 allows the Court to retain more of its income.

Budget and outturn for Resource, Capital and AME over last 5 years plus SR settlement to 2028/29



The spike in RDEL budget in 2025-26 reflects an overstated budget requirement related to lease payments not recorded as expense in year. It is now correctly treated in actual RDEL and the budget from 2026-27.

A reconciliation of resource expenditure between Estimates, Accounts and Budgets can be found below.

Reconciliation of resource expenditure between Estimates, Accounts and Budgets	**2025-26**
	£m
Net Resource Outturn (Estimates)	**4.174**
Addition of non voted expenditure (Judicial Salary) in the SCNE	3.887
Net Operating Cost (Accounts)	**8.061**
Resource outturn of which	**8.061**
Departmental Expenditure Limit (DEL)	8.061
Annually Managed Expenditure (AME)	0

Vicky Fox
Chief Executive and Accounting Officer
3 July 2026

Sustainability report

Annual Report on Sustainability 2025-26

The UKSC is dedicated to integrating sustainable practices into every level of our operations, ensuring long-term value for our stakeholders and the planet. As a small non-ministerial department, we recognise the importance of playing our part in contributing to sustainability and the wellbeing of our environment. The UKSC tracked progress against the Greening Government Commitment (GGC) targets for the period 2021 to 2025, as well as wider energy usage and impact.

Taskforce of Climate-Related Financial Disclosures (TCFD) Compliance Statement

The UKSC has reported on climate-related financial disclosures consistent with HM Treasury's TCFD-aligned disclosure application guidance, which interprets and adapts the framework for the UK public sector.

The UKSC does not consider climate to be a principal risk to its operation, and has therefore complied with the TCFD recommendations and recommendations disclosures around:

- Governance - recommended disclosures (a) and (b)
- Risk Management - recommended disclosures (a) to (c)
- Metrics and Targets - recommended disclosures (b)

The UKSC has considered further recommended disclosures for Strategy but as climate in not a principal risk, a significant component of another principal risk or otherwise considered material no disclosures are made in the financial year. Should that change in future reporting periods, the UKSC will provide disclosures for Strategy as required. In the meantime, the impact of potential climate related events, such as flooding which may also be caused by non-climate related events, are tested as part of the UKSC's ongoing resilience arrangements.

Governance

In the financial year 2025-26, governance for climate related risks and opportunities sat within the UKSC's existing risk management framework (see Governance Report). Climate change has been included as a long-term risk. Long term risks are reviewed throughout the year as part of the overall risk management framework, or sooner should a risk be realised.

Board oversight on climate issues: The UKSC has in place governance arrangements which are commensurate with its size and risk profile. This is outlined in the Governance Report which shows how the Chief Executive gains appropriate assurance on financial and operational matters and risks, including those arising from climate change through the UKSC Board, Management Board and Audit and Risk Assurance Committee.

Management's role: As climate is not considered a principal risk, the UKSC does not have a designated individual responsible for overseeing it. However, the UKSC's long term climate risk is monitored regularly, alongside all other operational and long-term risks by the Management Board. Responsibility for oversight of all sustainability and climate related reporting sits with the UKSC's Head of Buildings and Facilities Management, who is a member of the Management Board.

Risk Management

Climate change is not currently considered as a principal or active risk to the UKSC, but the Court continues to monitor climate relates risks and any impact it may have its purpose and objectives.

The UKSC's approach to risk management which includes the identification and assessment of climate related risks is outlined in more detail in the Governance Report, but in summary, it is as follows:

Risk identification: The Risk Register was reviewed monthly by the Management Board with new or emerging risks identified and assessed as they arise. Risks are also reviewed regularly by the Audit and Risk Assurance Committee, including deep dives on specific risks to aid identification and assessment.

Risk Management: The UKSC has a Risk Strategy in place and embedded across the organisation. The strategy conforms to the Orange Book government standard and sets out how the UKSC manage the risks associated with the delivery of both its strategic priorities and objectives and its business-as-usual activities, this includes climate change. If a climate risk is identified as a specific risk in the future, the UKSC would prioritise this against other risks in the risk register using the scoring methodology outlined in the Governance Report.

Overall integration: The UKSC does not currently consider climate change as a principal or significant component of a principal risk. However, as the UKSC is a small department with a risk and governance framework which is commensurate with its size, the current process for identifying, assessing and managing climate related risks would fall within the current risk management framework which is embedded across the organisation.

Metrics and Targets

2025-26 updates

- This year, all the corridor lighting in the building was replaced with more efficient LEDs. These have reduced the energy usage per fitting from 27w to just 12w, which will save the UKSC approximately 10,00 kWh/year and reduce its carbon footprint by around 2,300kg annually.
- The UKSC monitored and fine-tuned new dry air coolers throughout the year to enhance their working efficiency. This was further boosted by the addition of supplementary sensors within the courtrooms.
- The UKSC carried Phase 1 of its Fan Coil Unit (FCU) replacement project, changing out 12 units for more efficient models including variable speed control and smart functionality allowing them to automatically adjust their settings based on the area's temperature feedback. Phase 2 is scheduled for the 2026-27 financial year.
- An enhanced TM44 survey of the air-conditioning system was carried out and the findings and recommendations are under review.
- The UKSC continued to engage with Project SWAN, a long-term project to supply local businesses and homes in the Westminster area with low carbon heating and hot water and remain ready to act when required.
- This year, the UKSC transitioned to a new waste service provider. The change was made to improve waste collection and recycling rate.

2026-27 ambitions

- Phase 2 of the FCU replacement project will be completed, with a further 11 units to be replaced. The UKSC will utilise knowledge gained during Phase 1 to deliver at minimal cost and maximum efficiency.
- The UKSC will investigate whether further efficiencies can be implemented to the listed lighting fixtures inside the courtrooms.
- In addition, the UKSC will explore enhancements to its closed HVAC systems in order to increase their efficiency, cleanliness, and longevity.
- The UKSC will also explore the feasibility of further reducing its paper towel usage, which constitutes a large portion of the waste which the Court produces.

Carbon offsets

The Court did not purchase carbon credits during the 2025-26 financial year.

Climate change adaptation

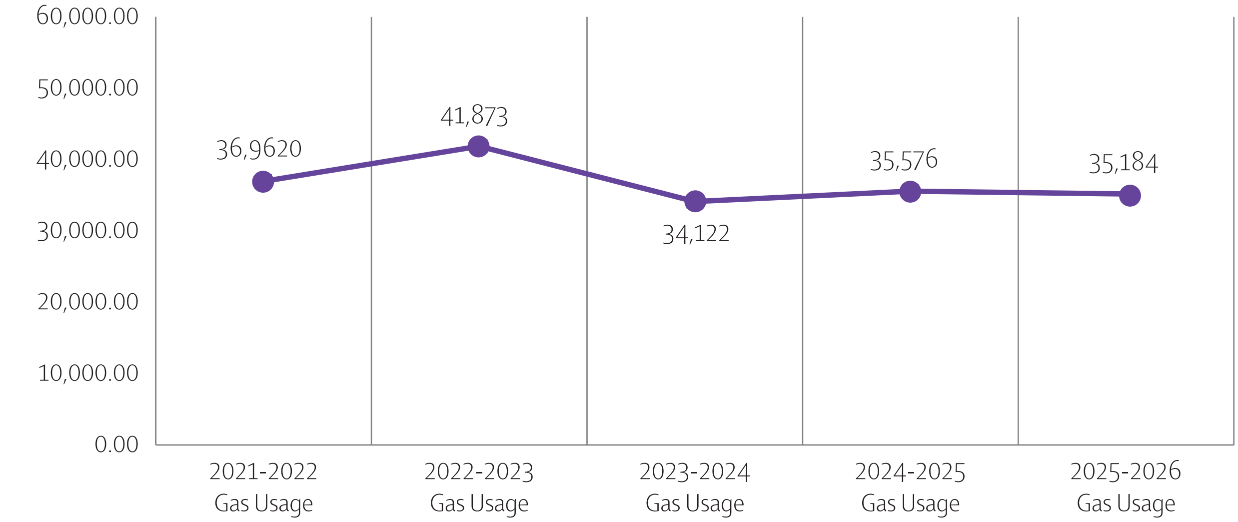
The Court continues to monitor its greenhouse gas emissions and make efforts to reduce the amount of gas, electricity, and water used. Through its risk register, the Court recognises and monitors the long-term risk of climate change and climate change adaptation.

There has been a reduction in consumption across all areas compared with the Court's 2017-18 baseline. Most notably, a 68% reduction in water usage (m^3) and a 49% decrease in the total electric used (KWH).

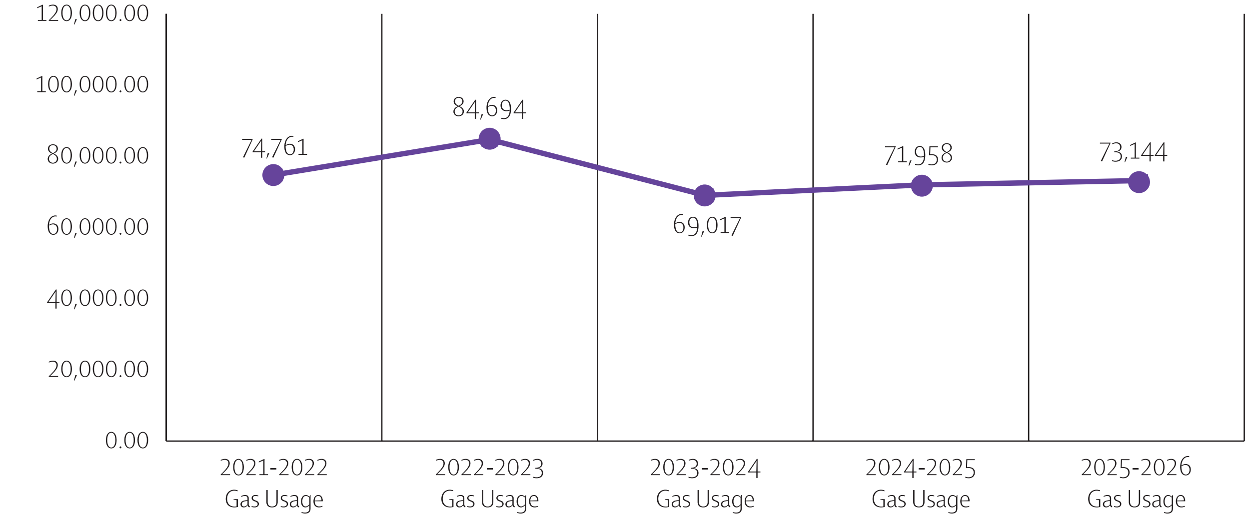
The tables which follow show the Court's consumption of finite resources in 2025-26.

Gas usage

Total Gas m^3



Total Gas CO_2e



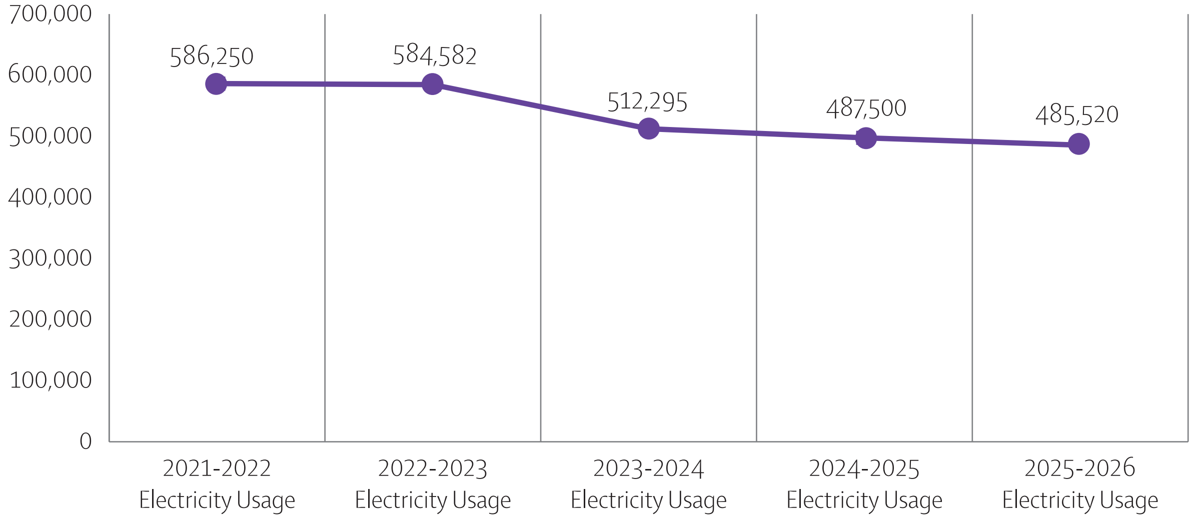
From 2025-26, gas usage is reported as CO_2e. For all previous years, the figures show CO_2 only.

Several projects were undertaken this financial year to reduce the Court's gas usage. These included renewing all fan coil units in smaller offices around the building and fitting them with units which enable better control and maintenance of an area's temperature.

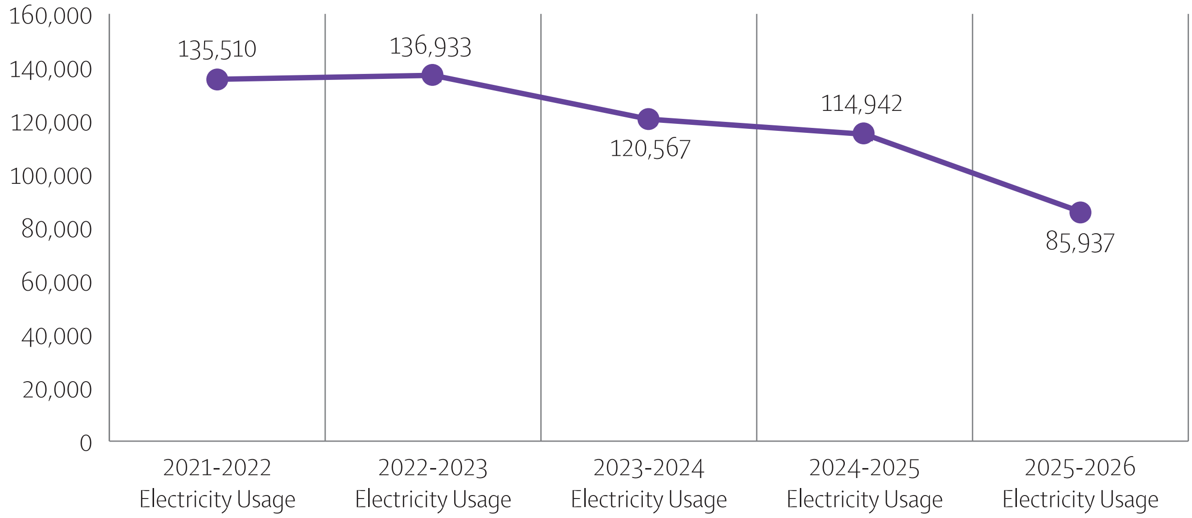
In 2025-26, the Court spent £27,923.69 on gas.

Electricity usage

Total Electric KWH



Total Electric CO_2e



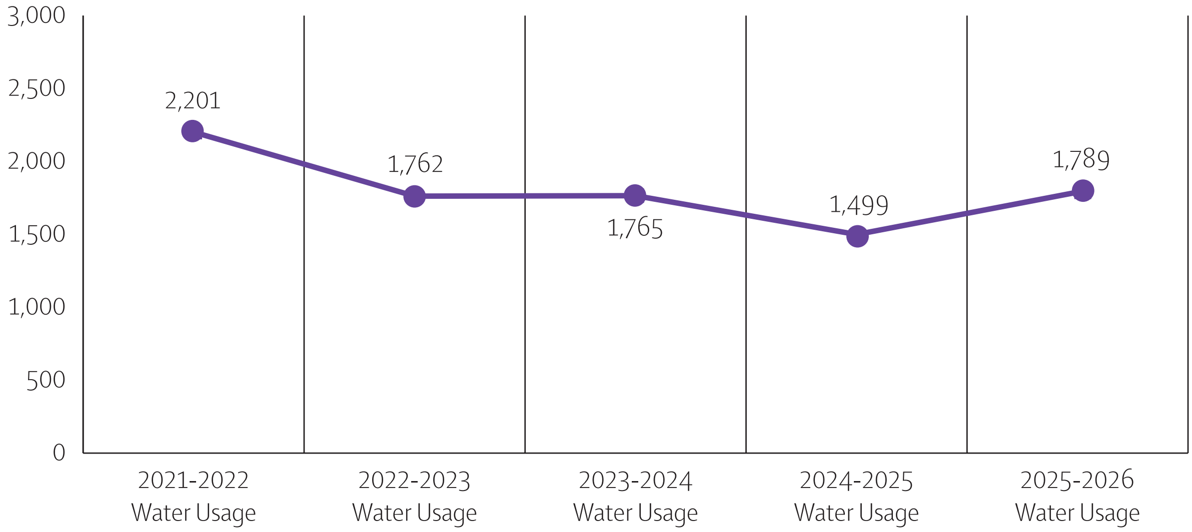
From 2025-26, electricity usage is reported as CO_2e. For all previous years, the figures show CO_2 only.

This financial year, all corridor lighting in the building, were replaced with more energy efficient fittings. This, in addition to the replacement of fan coil units, will help to reduce electricity consumption in the future. They will also last longer, reducing the number of times the lights should need to be replaced, and reducing waste.

In 2025-26, the Court spent £147,732.56 on electricity.

Water usage

Total Water usage m³



The Court's water consumption is reliant on the number of staff and visitors to the Court. However, several steps have been taken to minimise consumption including the installation of sensor taps in public areas and cisterns fitted with adjustable filling levels and dual flush pushes.

In 2025-26, the Court spent £9,580.37 on water.

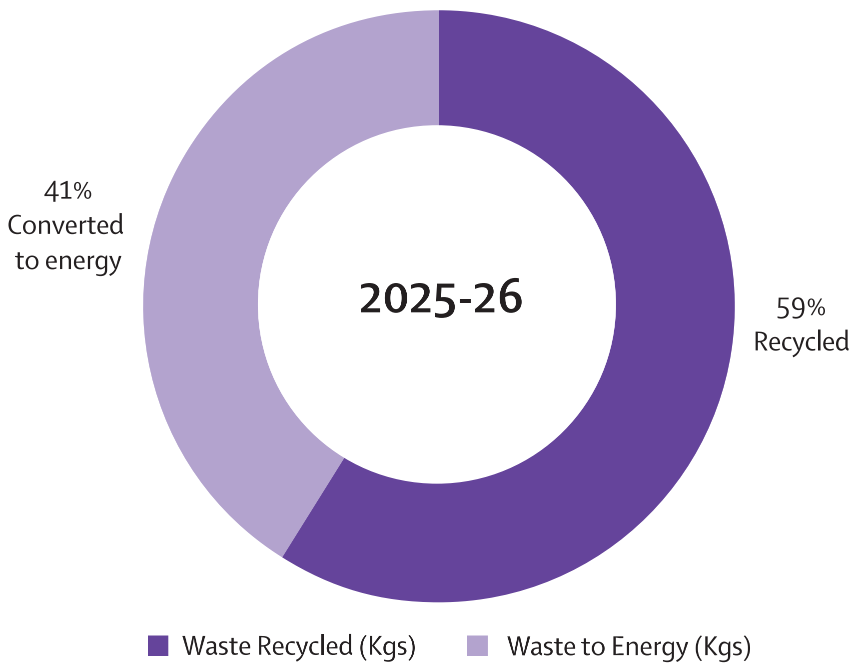
Waste management and minimisation

Waste management services are provided by the Court's cleaning contractors, who have a zero-to-landfill policy as a key part of their sustainability strategy. This policy ensures that all waste produced by the Court is diverted from landfill through the following methods::

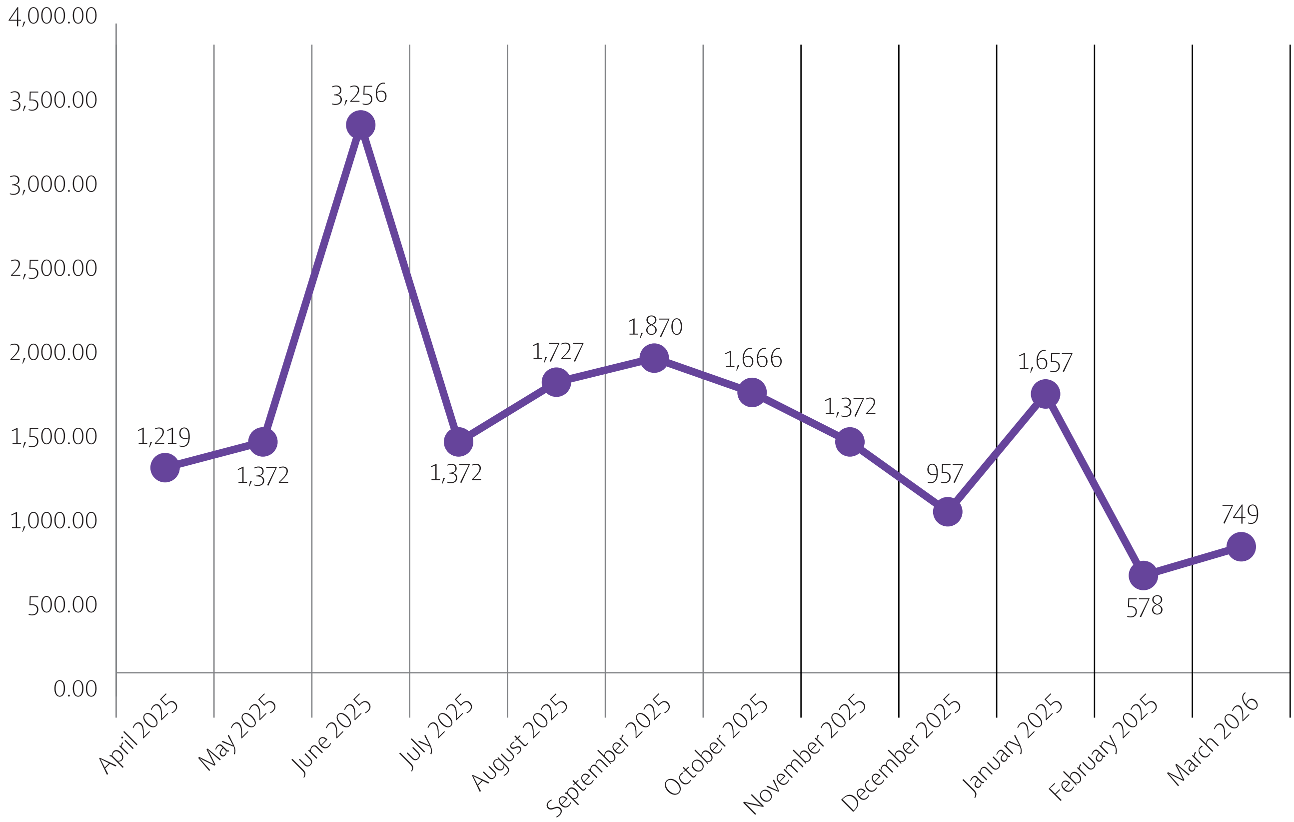
- Recycling: Materials such as paper, cardboard, plastics, metals, glass, and electronic waste are recycled.
- Energy-from-waste: As a last resort, non-recyclable waste is converted into energy, providing a useful byproduct and reducing the volume of waste.

The total amount spent on waste disposal in 2025-26 was £8,101.20.

Waste recycled vs converted to energy



Total waste produced kg



The Court's IT and Digital Services team also contribute to waste minimisation through schemes such as the recycling of all printer ink and toner cartridges, battery recycling, and disposal of electronic waste following WEEE best practice standards. UKSC's printer supplier also operates a print relief scheme in which a tree is planted each time the Court uses a tree worth of paper.

In total 50kg of IT waste was recycled in 2025-26.

Procuring sustainable products and services

Sustainability remains an important part of the Court's procurement and contract management process. Sustainable procurement allows organisations, such as UKSC, to meet their needs for goods and services in a way which minimises damage to the environment.

The Court's cleaning contract is an example of that. The contract requires the provider to use sustainable cleaning products which are non-hazardous, 100% biodegradable, and made from 100% recycled plastic. The containers for these products are then reused through a closed-loop scheme which helps the Court eliminate single-use plastic.

In addition, the Court's catering contract requires "food-miles" and local sourcing be considered to minimise damage to the environment. The contract also stipulates that single-use plastics and non-compostable items will be phased out.

Air Travel

The following table shows the distance and emissions for all international and domestic business travel in 2025-26:

Air Travel	2024/25	2025/26
Domestic flight (Km)	8,800	8,594
Domestic flight (tCO_2e)	2.0	2.0
International business flights (km)	164,503	192,488
Short haul economy class	4,054	45,851
Short haul business class	–	–
Long haul economy class	147,049	121,799
Long haul premium economy class	–	–
Long haul business class	13,400	24,838
International business flights (tCO_2e)	20.8	28.5

Vicky Fox
Chief Executive and Accounting Officer
3 July 2026

Part 2: Accountability Report

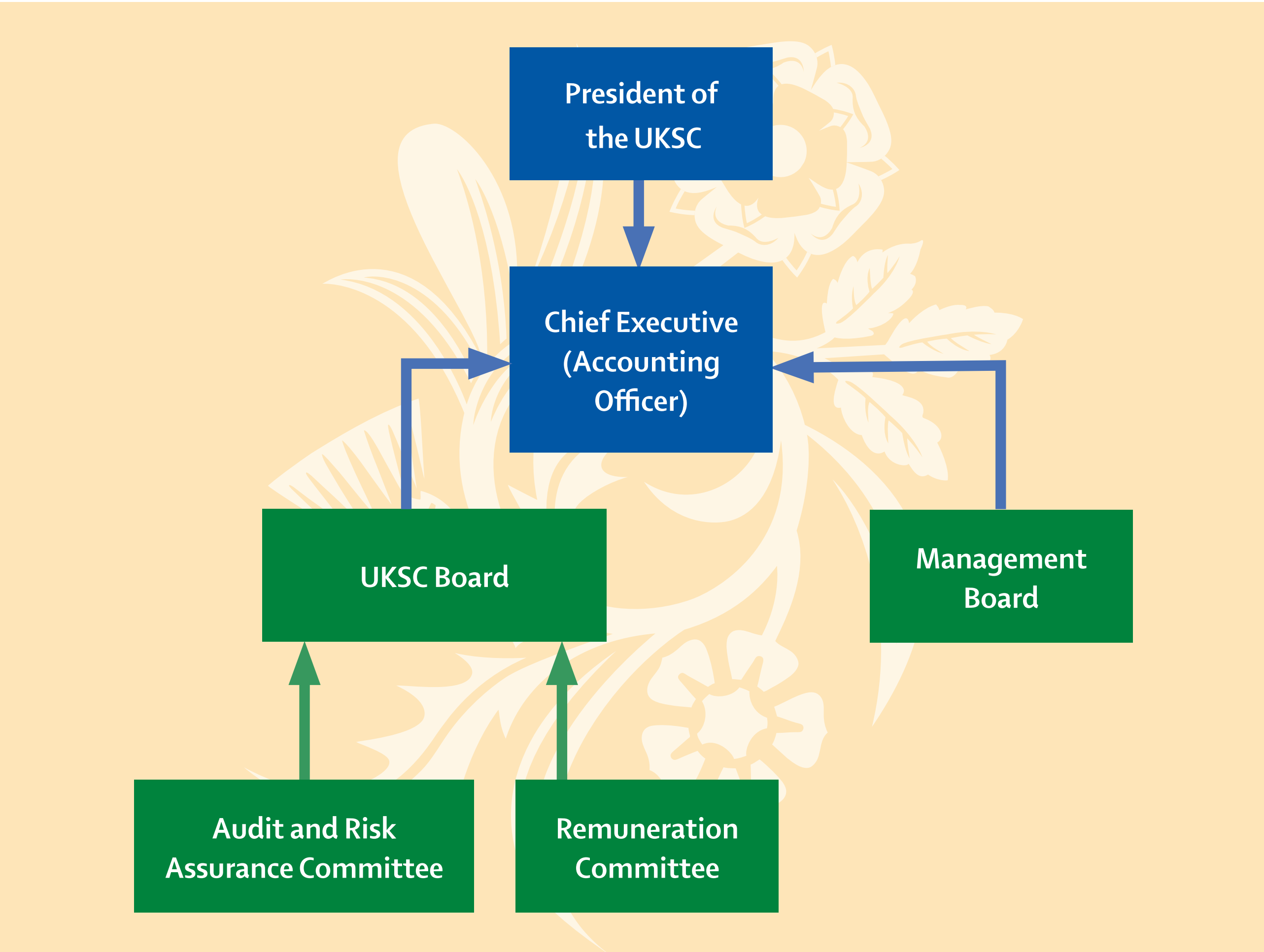
The Accountability Report illustrates how the UKSC and the JCPC operates. It comprises:

- The **Corporate Governance report**, which outlines the Court's governance framework, summarises the key risks and risk management structures, and provides information about the Court's directors.
- The **Remuneration and staff report**, which details the Court's staff composition as well as pay and remuneration.
- The **Parliamentary accountability and audit report**, which sets out the department's expenditure against the budget approved by Parliament.

Corporate governance report

Director's report

The UKSC has in place control processes to provide assurance to the Chief Executive and Accounting Officer, Vicky Fox, on financial and operational risks. The Court's governance framework is in proportion to the size of the organisation and complements the Court's approach to risk management, which is discussed in detail on pages 73-79.



The HM Treasury Corporate Governance Code of Good Practice applies to the UKSC, and the Court has adopted key principles as best practice. Governance arrangements at the Court are overseen by the Audit and Risk Assurance Committee, the UKSC Board, and the Court's Executive Team. The Court remains compliant with material requirements with the exception of the Nominations Committee. Instead, the Accounting Officer receives advice from the Remuneration Committee before considering staff pay, terms and conditions, and performance management.

The 2022 Governance Review determined the current Board structure. The Lead Non-Executive Director, who was appointed after open recruitment, also chairs the Audit and Risk Assurance Committee. It is recognised that this departs from best practice corporate governance, however it is currently considered appropriate given the size of the UKSC Board. In addition, the boards are advisory as opposed to fiduciary, with decisions made by the Chief Executive. The Court commissioned a Board Effectiveness review in 2025-26, which was undertaken independently by the Government Internal Audit Agency.

The terms of reference for the Boards and committees are updated and agreed yearly to ensure the Court is aligned with current best practice.

Board structure and composition

UKSC Board

Chair	Iain Lanaghan, Lead Non-Executive Director
Issues	• Discussion of risk register and strategic risks • Received updates on business area performance reports • Undertook deep dives on the delivery of the Court's strategic priorities
Membership	• Vicky Fox (Chief Executive) • Sam Clark (Director of Corporate Services) • Laura Angus (Registrar) • Celia Cave (Registrar) • Paul Strang (Finance Director) • Julie Nerney (Non-Executive Director) • Jane Furniss (Non-Executive Director)

Management Board

Chair	Vicky Fox, Chief Executive
Issues	• Received updates from each business area on their performance including discussion of contract renewals, the Spending Review, and benefits realisation from the Change Programme • Discussed the risk register • Received updates on the Court's financial performances as well as updates on the NAO audit and the GIAA audits
Membership	• Vicky Fox (Chief Executive) • Sam Clark (Director of Corporate Services) • Laura Angus (Registrar) • Celia Cave (Registrar) • Paul Strang (Finance Director) • Rebecca Fry (Head Judicial Assistant) • John McManus (Head of External Affairs and Communications) • Pejman Ghasemzadeh (Head of IT and Digital Services) • Martha Rowe (Head of HR) • Nick Tippins (Head of Buildings and Facilities Management)

Audit and Risk Assurance Committee

Chair	Iain Lanaghan, Lead Non-Executive Director
Issues	• Received updates on financial position • Discussed the risk register
Membership	• Jane Furniss (Non-Executive Director) • Catherine Blair (Independent member for England and Wales) • Noel Rehfisch (Independent member for Scotland) • Glyn Capper (Independent member for Northern Ireland)
Attendees	• Vicky Fox (Chief Executive) • Sam Clark (Director of Corporate Services) • Paul Strang (Finance Director)

Remuneration Committee

Chair	Jane Furniss, Non-Executive Director
Issues	• Approval of pay award
Membership	• Vicky Fox (Chief Executive) • Laura Angus (Registrar) • Celia Cave (Registrar) • Paul Strang (Finance Director) • Martha Rowe (Head of HR) • Iain Lanaghan (Lead Non-Executive Director)

Register of interests

Name (Role)	Interests
Vicky Fox (Chief Executive)	• Joint Chair of Board of Trustees – New North London Synagogue • Director – General Properties (Finance) Limited
Sam Clark (Director of Corporate Services)	None
Laura Angus (Registrar)	None
Celia Cave (Registrar)	None
Paul Strang (Finance Director)	• Voluntary – Treasurer of London Mets Baseball and Softball Club
Iain Lanaghan (Lead Non-Executive Director)	• Scottish Water (to 30 September 2025) • Scottish Water Horizon Holdings Limited (to 30 September 2025) • Scottish Water Business Stream Holdings (to 30 September 2025) • North Sea Transition Authority • Member of the Audit & Risk Committee – Royal United Services Institute • Iain M Lanaghan (occasional consultancy)
Julie Nerney (Non-Executive Director)	• Non-Executive Director and Audit Chair – UK Fusion Solutions Limited • Board Adviser – Altrad UK, Ireland and Nordics • Non-Executive Director – Peridot Partners Limited • Senior Independent Director and Audit Chair – Sussex County Football Association • Board Member – Kemp Town Enclosures • Managing Director – Julie Nerney Limited • Director – Morphology Limited • Shareholder – Eargym Limited
Jane Furniss (Non-Executive Director)	None

Attendance at Board Meetings

Attendance in the below tables is provided as a measure of how many meetings a member attended out of a maximum number they were entitled or invited to attend.

Name (Role)	UKSC Board	Management Board	Audit & Risk Assurance Committee	Remuneration Committee
Vicky Fox (Chief Executive)	4/4	8/11	4/4	2/2
Sam Clark (Director of Corporate Services)	4/4	10/11	4/4	
Laura Angus (Registrar, job share)	1/1	8/8		0/1
Celia Cave (Registrar, job share)	4/4	9/11		2/2
Paul Strang (Finance Director)	3/4	11/11	4/4	1/2
Rebecca Fry (Head Judicial Assistant) – returned from maternity leave in July 2025)		7/8		
Alexander Hughes (Acting Head Judicial Assistant) – until July 2025		3/3		
John McManus (Head of External Affairs and Communications)		8/11		
Pejman Ghasemzadeh (Head of IT and Digital Services)		11/11		
Martha Rowe (Head of HR)		9/11		2/2
Nick Tippins (Head of Buildings and Facilities Management) – from October 2025		6/6		
Iain Lanaghan (Lead Non-Executive Director)	4/4		4/4	1/2
Julie Nerney (Non-Executive Director)	4/4			
Jane Furniss (Non-Executive Director)	4/4		3/4	2/2
Catherine Blair (Independent member for England and Wales)			4/4	
Noel Rehfisch (Independent member for Scotland)			3/4	
Glyn Capper (Independent member for Northern Ireland)			3/4	

Personal data incidents

The Court takes seriously its obligations to protect the personal data of its staff and users. The Court has policies and procedures in place to ensure that our users can trust us to use their data securely.

The Court's Privacy Policy is to view on our website: https://supremecourt.uk/privacy-policy.

One data incident was reported to the Information Commissioner's Office in 2025-26. The incident related to incorrect anonymisation of a party name on the Court's website. As of the end of the financial year, the outcome of this is still pending.

Statement of Accounting Officer's Responsibilities

Under the Government Resource and Accounts Act 2000, HM Treasury has directed the administration of the UKSC and JCPC (the Department) to prepare for each financial year resource accounts (the 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 Department, 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, and
- confirm that the Annual Report and Accounts as a whole is fair, balanced, and understandable, and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

HM Treasury has appointed the Chief Executive as Accounting Officer of the Department. 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 Department'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 Department's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

Governance statement

The Chief Executive, and within the directions given by the President, works with the UKSC Board and the Management Board, which consider both the strategic and the day-to-day administrative direction of the Court respectively.

The UKSC Board meets on a quarterly basis and supports Chief Executive to focus on the Court's strategic priorities and provides scrutiny of their duties in carrying out the non-judicial functions of the Court. The UKSC Board is chaired by the Lead Non-Executive Director. The Management Board meets monthly and monitors the operational performance, including operation and strategic risks, of the administration. The Management Board is chaired by the Chief Executive, and its members constitute the Executive Team.

The Audit and Risk Assurance Committee is an advisory body that supports the Chief Executive and the UKSC Board in its responsibilities for risk management, control and governance. The Remuneration Committee is an advisory body that supports the Chief Executive and the Management Board in its responsibilities for staff pay, terms and conditions, and performance management.

The Chief Executive, as Accounting Officer, working with the management team, has responsibility for maintaining effective governance in all parts of the organisation. A solid system of internal controls is also in place which supports the achievement of UKSC, aims and objectives whilst safeguarding the public funds and assets for which the Chief Executive is personally accountable.

The UKSC takes a three-lines-of-defence approach to assurance which makes clear the key UKSC management functions, roles and responsibilities.

The three lines are:

- first line of defence: operational day-to-day management
- second line of defence: management oversight and internal review
- third line of defence: independent review

The Court continues to review and continuously improve the assurance around the activities it undertakes.

The UKSC promotes a supportive risk environment culture which encourages openness and transparency. Details about the Court's approach to risk may be found on pages 73-75.

Quality of information and board effectiveness

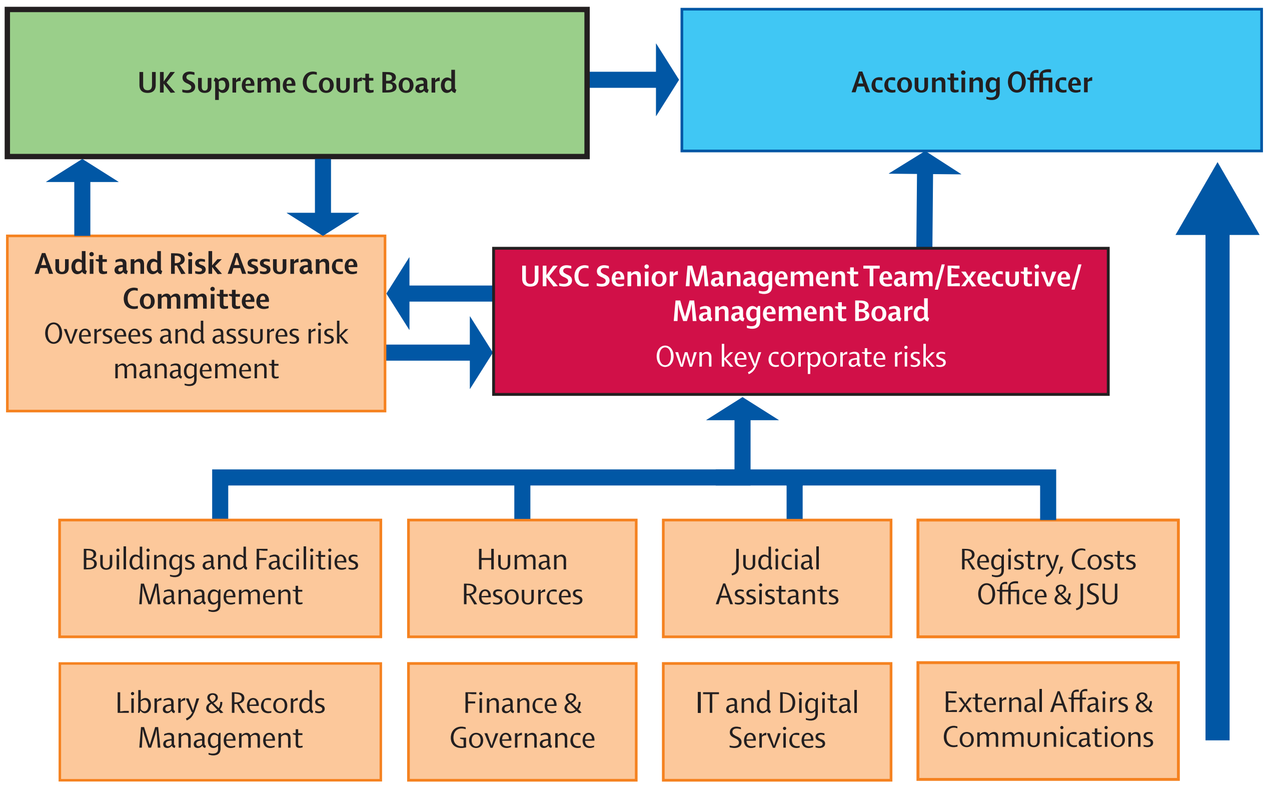
All UKSC boards and sub-committees receive high-quality management information, analysis, and sound advice to support informed decision-making and provide effective guidance to the Chief Executive as Accounting Officer.

In 2025-26, the Court commissioned an independent review of Board Effectiveness which was undertaken by the Government Internal Audit Agency. This followed from the Governance Review of 2022. The recommendations of the review focused on better alignment between the boards, with better forward planning and commonality of documentation. This will be implemented as appropriate during the next financial year.

Risk management and risk assessment 2025-26

The UKSC Risk Strategy is reviewed annually. The Risk Strategy for 2025-26 was adopted on 30 April 2025 and embedded across the organisation. The strategy conforms to the Orange Book government standards and sets out how the UKSC manage the risks associated with the delivery of both its strategic priorities and its business-as-usual activities.

The following diagram defines the UKSC's risk reporting and risk escalation process.



All UKSC managers are responsible for :

- Risk identification
- Effective use of risk management tools (risk register)
- Application of timely and proportionate controls
- Regularly reviewing risks
- Escalating risks when beyond the remit of the immediate business layer
- Effective and appropriate Risk Ownerhsip when designated
- Providing and reporting assurance over management of key risks
- Using Risk Management effectively and appropriately.

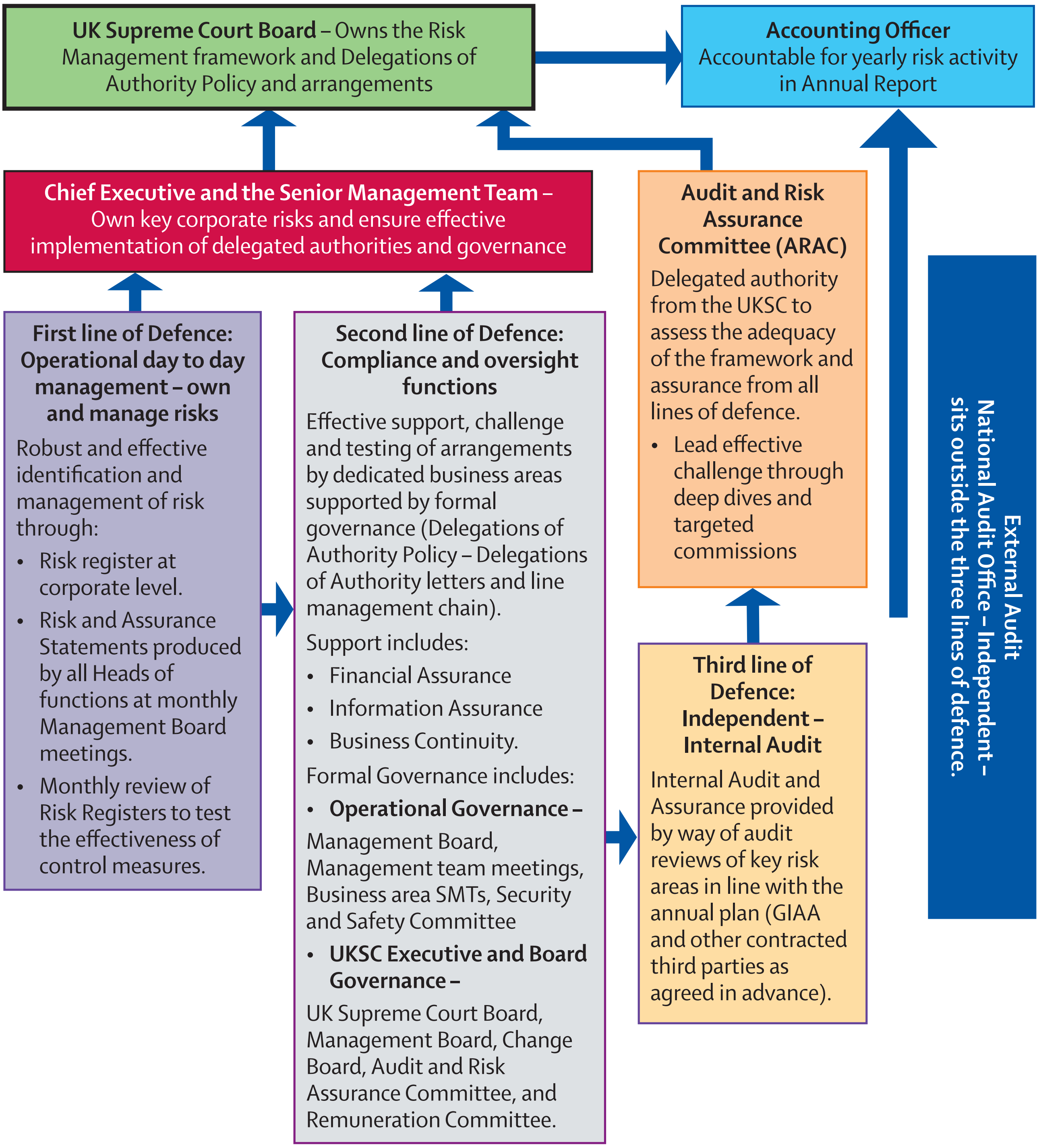
The Court uses a scoring methodology for impact and likelihood to determine the level of risk. Impact on objectives is scored from 1 (minor and containable) to 5 (Prevents achievement/highly damaging impact (catastrophic)). Likelihood is scored from 1 (<5%, very unlikely) to 5 (>80%, almost certain). These scores are multiplied and the overall score provides a 'very high', 'high', 'medium', and 'low risk' rating. The strategy uses that rating to ensure that risks are assessed in a consistent way so that resources may be focused on the most significant risks to delivery.

Due to its size and structure, the UKSC has a central Risk Management Strategy, and when a risk is identified, it is managed in accordance with that strategy until it either achieves its target or is closed for another reason. To ensure the risks are managed effectively, they are categorised as either a delivery risk (with regular and ongoing proactive management) or a long-term risk (with less regular and more reactive management). This is to allow the Court to focus its limited resources on actively managing those risks with the most immediate impact, while maintaining an eye on the longer term.

Delivery Risks – these risks related to the operational delivery of the Court and delivery of its Business Plan. They are short term in focus (for example related to the current financial year) and require active management with mitigation plans monitored.

Long-term Risks – these are risks that could have an impact on the delivery of the Court's vision and purpose in the medium to long term. They are reviewed at least twice a year to ensure that the imminence and impact have not changed. If the risk were to be realised sooner, then it would be considered a delivery risk and managed accordingly.

The strategy operates with a "Three Lines of Defence" model to direct, manage, and control risks. The diagram below describes how that works for the UKSC:


UK Supreme Court Board – Owns the Risk Management framework and Delegations of Authority Policy and arrangements
Accounting Officer
Accountable for yearly risk activity in Annual Report
Chief Executive and the Senior Management Team – Own key corporate risks and ensure effective implementation of delegated authorities and governance
Audit and Risk Assurance Committee (ARAC)
Delegated authority from the UKSC to assess the adequacy of the framework and assurance from all lines of defence.
• Lead effective challenge through deep dives and targeted commissions
First line of Defence: Operational day to day management – own and manage risks
Robust and effective identification and management of risk through:
• Risk register at corporate level.
• Risk and Assurance Statements produced by all Heads of functions at monthly Management Board meetings.
• Monthly review of Risk Registers to test the effectiveness of control measures.
Second line of Defence: Compliance and oversight functions
Effective support, challenge and testing of arrangements by dedicated business areas supported by formal governance (Delegations of Authority Policy – Delegations of Authority letters and line management chain).
Support includes:
• Financial Assurance
• Information Assurance
• Business Continuity.
Formal Governance includes:
• Operational Governance –
Management Board, Management team meetings, Business area SMTs, Security and Safety Committee
• UKSC Executive and Board Governance –
UK Supreme Court Board, Management Board, Change Board, Audit and Risk Assurance Committee, and Remuneration Committee.
Third line of Defence: Independent – Internal Audit
Internal Audit and Assurance provided by way of audit reviews of key risk areas in line with the annual plan (GIAA and other contracted third parties as agreed in advance).
External Audit
National Audit Office – Independent – sits outside the three lines of defence.

2025-26 Risk Register: Delivery risks

Risk theme	Strategic priorities	Key activities to manage risk	Risk movement	31 March 2026 score	Target score
Financial Stability – the UKSC does not have financial resource to deliver its business objectives	Diversity, World Class, and Serving the Public	The UKSC has managed the monthly financial position and managed risks and opportunities outside the forecast in 2025-26. This risk has reduced significantly over the year. The outcome of the Spending Review 25 settlement allowed the Court to deliver its strategic priorities.	This risk has reduced significantly over the year. However, it will continue into the 2026-27 financial year as the new Business Plan period carries new risks and cost pressures.	4	8
Resource/People: Resources to deliver – the UKSC does not have the right specialist knowledge or resources to support its business objectives	Diversity, Focusing on our People, World Class, and Serving the Public	The UKSC reviewed and updated HR policies throughout 2025-26. Key systems and processes have been mapped. Monitoring of exit interviews and recruitment campaign data took place. Contingency planning also occured.	This risk closed at the end of the reporting year – turnover was consistently low throughout the year and engagement increased.	9	9
Cyber Security – the Court cannot operate due to a cyber attack	Serving the Public, World Class	The UKSC has continued to monitor the cyber security landscape and put in place appropriate controls and strengthened its systems in a number areas. Disaster Recover Tests have been carried out as have Business Continuity exercises to test those arrangements. Work continued with the National Cyber Security Centre (NCSC) to ensure security measures were in place.	Although the score at year end was below target it is still a key operational risk for the Court and will continue into 2026-27.	8	9

Risk theme	Strategic priorities	Key activities to manage risk	Risk movement	31 March 2026 score	Target score
Performance – New ways of working are not adopted and the service delivered to users is reduced and benefits are not realised	World Class, Serving the Public	Following the implementation of new systems and ways of working, the UKSC's focus was on ensuring the consistent use of the new systems through monitoring performance the collection of ongoing user feedback.	This risk was not realised in 2025-26 so was closed in March 2026 but with an ongoing commitment to continue to monitor performance.	9	4
Security and safety – the UKSC does not effectively manage its security and safety effectively to protect Justices, staff, and the visitors	Serving the Public, World Class	To manage this risk, the UKSC prioritised the development and testing of its business continuity arrangements to ensure it can react and respond effectively in the event of an emergency or unplanned event. Additionally security and safety policies and arrangements were updated to reflect the risks to the UKSC, those working for the Court and those who visit.	Although the score at year end was above its intended target, it has reduced from an inherent score of 16. The risk will continue into 2026-27.	9	6
Public trust in the independence and impartiality of the Court – public perception of the UKSC's role and/or commentary surrounding high profile appeals. Potential for an incident that results in adverse reputational consequences. Political or media criticism	Diversity, World Class, Serving the Public	The UKSC committed time and resources ensure the work and role of the Court were understood. There was a continued focus on building relationships and MPs. Members of the Justice Select Committee and Members of the House of Lords all of whom were welcomed to the Court. The responses and commentary on the Court's judgments were actively monitored throughout the year and factual corrections made where deemed necessary.	At year end the risk reached its target. However, there were no substantial changes in the external environment that would warrant closure. The potential for an incident that could result in adverse reputational consequences remains. This risk will continue into 2026-27.	6	6

2025-26 Risk Register: Long term risks

Long term risks	Strategic priorities	Key activities	Risk movement	31 March 2026 score	Recommended action
Medium to long term financial stability to the Court – the UKSC is not resourced to effectively deliver its core functions and strategic aspiration	World Class, Serving the Public	Transparent and comprehensive engagement with HM Treasury Spend Team on SR Phase 2.	Financial stability continues to be an area of concern for the Court and the impact beyond SR 25 will be actively monitored. There remains uncertainty around the timings and scope of SR27. Additional mitigating actions are not appropriate at this stage (existing planned activity remains sufficient).	10	Monitor*
Impact of external events on the independence or reputation of the Court	World Class, Serving the Public	Monitoring of external events and social/ political landscape. Repeated outreach to legislators and journalists with the aim of informing about the Court's work and independence, and building good relations.	This remains an area of concern for the Court and will consider any potential impact beyond 2025-26. Activity related to the Public Trust Delivery risk means that additional mitigating actions are not appropriate at this stage	6	Monitor*
Climate change adaptation (Operations) – material increase in the frequency or severity of weather-related incidents that prevent the court from operating normally	World Class, Serving the Public	The Court has been monitoring for a number of years energy comsumption and sustainability however this focus is enhanced with this provision	This remains an area of concern for the Court and will consider any potential impact beyond 2025-26. Additional mitigatiing actions are not appropriate at this stage (existing planned activity remains sufficient)	6	Monitor*

Long term risks	Strategic priorities	Key activities	Risk movement	31 March 2026 score	Recommended action
Climate change adaptation (Cost of net zero) – financial impact of getting to net zero – unfunded material cost pressures resulting from net zero policies applied to the Court	World Class, Serving the Public	Transparent and comprehensive engagement with HMT Spend Team.	This remains an area of concern to the Court but we consider any potential impact remains beyond 2025-26. Additional mitigation actions are not appropriate at this stage (existing planned activity remains sufficient)	8	Monitor*
Change in the membership of the JCPC – there is a material change to the workload and income of the Court as a result of a change in JCPC membership	World Class, Serving the Public	While UKSC is neutral on membership of the JCPC and does not take any action to encourage or dissuade membership, it continues to ensure it offers the highest quality of service for all users.	This remains an area of concern to the Court but we consider any potential impact remains beyond 2025-26. Additional mitigation actions are not appropriate at this stage (existing planned activity remains sufficient)	9	Monitor*

(*) Recommended action	Definition
MONITOR	This remains an area of concern to the Court but we consider any potential impact remains beyond this FY and that additional mitigation actions are not appropriate at this stage (existing planned activity remains sufficient)
CLOSE	This risk is no longer a potential concern to the Court and we will remove it from the long term risk list
ESCALATE	This risk now requires active management and should be reflected in risk. Either because it is likely to arise in <12 months, its nature has evolved or there are additional mitigation actions we should be implementing this FY

An explanation of the Court's risk scoring methodology may be found on page 73.

Internal Audit and annual audit opinion

There were no significant findings from the internal audits undertaken by the Government Internal Audit Agency (GIAA). UKSC received a moderate audit opinion from the GIAA which is an acceptable level of assurance on the adequacy and effectiveness of the system of governance, risk management, and internal control.

External Audit

The financial statements are audited by the Comptroller and Auditor General (C&AG) as the head of the National Audit Office (NAO) in line with the Government Resource and Accounts Act 2000. The C&AG and their staff are wholly independent of the UKSC, and their findings are reported directly to Parliament.

The audit of the financial statements for 2025-26 resulted in an audit fee of £67k, which included non-cash item costs as disclosed in Note 3 of these accounts. The C&AG did not provide any non-audit services during the year.

Whistleblowing Policy

The UKSC Whistleblowing Policy was reviewed in 2022 and updated in 2023. The Policy allows staff to raise any concerns confidentially regarding the conduct of others in relation to any potential suspected fraud, security breach, or risk of personal data disclosure. Two Non-Executive Directors, Iain Lanaghan and Jane Furniss, are the named nominated officers who will take forward any required investigation. Alternative routes are also outlined and explained within the policy.

No concerns have been raised in this financial year.

Information assurance

The Court's Information Management Policy was updated in 2025. It provides guidance on what information the Court holds, how it should be stored, retention timetables, and the process to ensure secure disposal of records.

The UKSC also maintains an IT Acceptable Usage Policy, which was updated in 2025, and applies to both staff and Justices.

Staff to complete mandatory annual training on information security and data protection to ensure they have an up-to-date understanding of their responsibilities to manage information appropriately.

The IT and Digital Services team continue to work with the National Cyber Security Centre (NCSC) and the Government Digital Service to ensure our systems are as safe as possible. There were no reported successful cyber attacks on the on the Court in 2025-26. The UKSC will continue to monitor and review the measures it has in place to ensure that they are kept up to date.

Managing the risk of fraud, bribery, and corruption

The UKSC has zero tolerance of fraud, bribery, and corruption. The Court has in place clear policies and procedures which are commensurate with the size of the department and ensure that we take a continuous improvement approach to managing risks in this area. The Counter Fraud, Bribery, and Corruption Policy was reviewed and updated in 2022, and outlines the responsibilities of the Accounting Officer, the Executive Team, and staff on how to identify and respond to fraud. This includes fraud with deliberate intent to acquire money or goods dishonestly through the falsification of records or documents. The Policy was approved by the Management Board, who have oversight of the processes for identifying and responding to the risks of fraud.

There were no reported incidents of fraud, bribery or corruption in the 2025-26 financial year.

Complaints

The Court deals with two types of complaints:

- Level 1: complaints made in person/at the point where the complaint arose.
- Level 2: formal complaints made in accordance with the Court's Judicial or administrative complaints policies.

The Court does not record Level 1 complaints, which are resolved at the point of contact. Anyone who is dissatisfied with the outcome may make a formal complaint.

In 2025-26, UKSC dealt with 26 Level 2 complaints. Of these, 2 were upheld.

Anyone who remains dissatisfied after the investigation or internal review stage may complain to the Parliamentary and Health Service Ombudsman. The Court is not aware of any complaints that have been made to the Ombudsman in 2025-26.

Remuneration and staff report

The remuneration and staff report sets out the Court's approach to pay, including the amounts awarded to directors and members of the UKSC Board. The report demonstrates the Court's accountability to Parliament, and included information on staff numbers, composition, and costs.

Remuneration policy

The remuneration of senior civil servants is set by the Prime Minister following independent advice from the Review Body on Senior Salaries. In making its recommendations, the Review Body considers:

- The need to recruit, retain, and motivate suitably able and qualified people to exercise their different responsibilities
- Regional and local variations in the labour market and their effects on the recruitment and retention of staff
- Government policies for improved 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 targets

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

Judicial salaries are decided by the Lord Chancellor following the recommendation of the Review Body and are a matter of public record. The Justices' pay is paid from the Consolidated Fund and UKSC has no control over the Justices' pay and pension policy.

Service contracts

The Constitutional Reform and Governance Act 2010 requires Civil Service appointments to be made on merit through fair and open competition. The Recruitment Principles published by the Civil Service Commission specify the circumstances in which appointments may otherwise be made. Unless otherwise stated below, the officials covered by this report hold appointments which are open-ended. Early termination of employment, other than for misconduct or poor performance, may result in the individual receiving compensation as set out in the Civil Service Compensation Scheme. Recruitment within the Civil Service is regulated by the Civil Service Commission. Further information about their work may be found at:
https://civilservicecommission.independent.gov.uk/.

Salary and pension entitlements for Directors

Full details of the remuneration and pension interest of the UKSC Board are detailed below and are subject to audit.

Single Total Figure of Remuneration (Audited)

		Salary (Restated) (£'000)		Performance Related Pay (£'000)		Pension Benefits (Restated) (£'000)		Total (Restated) (£'000)	
Name	**Title**	**2025-26**	**2024-25**	**2025-26**	**2024-25**	**2025-26**	**2024-25**	**2025-26**	**2024-25**
Vicky Fox	Chief Executive	135-140	130-135	0-5	0-5	35	79	175-180	210-215
Sam Clark	Director of Corporate Services	90-95	85-90	0-5	0-5	22	54	115-120	140-145
Laura Angus*	Registrar (job-share)	45-50	40-45	0-5	0-5	19	18	65-70	60-65
Ceilia Cave*	Registrar (job-share)	45-50	40-45	0-5	0-5	19	17	65-70	60-65
Paul Strang**	Finance Director	80-85	35-40	0-5	n/a	31	14	110-115	50-55
Iain Lanaghan	Non-Executive Director	5-10	5-10	n/a	n/a	n/a	n/a	5-10	5-10
Julie Nerney	Non-Executive Director	5-10	5-10	n/a	n/a	n/a	n/a	5-10	5-10
Jane Furniss	Non-Executive Director	5-10	5-10	n/a	n/a	n/a	n/a	5-10	5-10

* These directors are part-time and therefore the bands shown in the salary and total columns represent the amounts actually paid. For Laura Angus, the full-time equivalent band in 2025-26 for salary is £75,000-£80,000 (2024-25: £70,000-£75,000). For Celia Cave, the full-time equivalent band in 2025-26 for salary is £75,000-£80,000 (2024-25: £75,000-£80,000)

** This director joined on 18th October 2024 and the bands shown in the salary and total columns represent the amounts actually paid. Full-year equivalent band in 2024-25 for salary is £75,000-£80,000.

The prior year comparator has been restated to correct a disclosure error.

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.

Salary

Salary includes gross salary, overtime, and any other allowances which are subject to UK taxation. This report is based on accrued payments made by the UKSC and thus recorded in these accounts. The Non-Executive Directors supply their services under the terms of a contract and are remunerated monthly. They have no entitlements to pensions or other contributions from the UKSC.

Pension benefits (Audited)

Name	Title	Accrued pension at pension age as at 31/03/2026 and related lump sum (£'000)	Real increase in pension and related lump sum at pension age (£'000)	CETV at 31/03/2026 (£'000)	CETV at 31/03/2025 (Restated) (£'000)	Real increase in CETV (£'000)
Vicky Fox	Chief Executive	45-50 plus a lump sum of 105-110	0 – 2.5 plus a lump of 0	1068	986*	20
Sam Clark	Director of Corporate Services	30 – 35 plus a lump sum of 75-80	0 – 2.5 plus a lump of 0	692	642	10
Laura Angus	Registrar (job-share)	0 – 5	0 – 2.5	54	39	11
Ceilia Cave	Registrar (job-share)	0 – 5	0 – 2.5	43	29	11
Paul Strang	Finance Director	5 – 10	0 – 2.5	122	94	20

* This figure was reported in 2024-25 on a pre-remedy basis as 1004. As such, the opening this year does not match closing in last year's report.

For information about the Civil Service pension arrangements, please refer to 'Principal Civil Service Pension Scheme (PCSPS) and the Civil Service and Other Pension Scheme (CSOPS) on page 88.

Cash equivalent transfer values

A cash equivalent transfer value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme, or arrangement to secure pension benefits in another pension scheme, or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown above 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 in the table above 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 by the member as a result of their buying addition pension benefits at their own expense. CETVs are calculated in accordance with The Occupation Pension Schemes (Transfer Values) (Amendment) Regulations 2008, and do not take into account any actual or potential reduction to benefits result from Lifetime Allowance Tax, which may be due when pension benefits are taken.

Real increase in CETV

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

Benefits in kind

There were no benefits in kind.

Bonuses

Bonuses are based on performance levels attained and are made as part of the appraisal process. Bonuses relate to the performance in the year in which they are payable to the individual.

Exit packages

No payments were made as part of an exit package in 2025-26 (2024-25: nil).

Payments to past directors

No payments were made to past directors.

Fair pay disclosures (Audited)

In 2025-26, the banded remuneration (excluding pension benefits) of the highest paid director in the UKSC was £140,000-£145,000 (2024-25: £130,000-£135,000).

Table 1 shows the annual percentage change from the previous year in total salary and performance-related pay of highest paid director and employees. Table 2 outlines the ratio of the highest paid director's remuneration to the remuneration of employees at the lower quartile, media and upper quartile. Table 3 outlines the lower quartile, median and upper quartile values for total staff remuneration and the salary component of of remuneration.

Total remuneration includes salary, see page 84 for the definition of salary, non-consolidated performance-related pay, and benefits in kind. It does not include severance payments, employer pension contributions, or the cash equivalent transfer value of pensions. Unless otherwise noted, all references to employees in the below tables exclude the highest paid director.

Table 1	Annual percentage change from previous year in total salary and performance-related pay of the highest paid director and employees	
	Total amount of salary and allowances	Total amount of performance-related pay
	%	%
Highest paid director	3.79	0.00
Employees	4.49	27.77

Table 2	Ratio between the highest paid director's total remuneration and employees in the lower, median, and upper quartile		
Financial Year	Lower quartile	Median	Upper quartile
2025-26	4.24:1	3.35:1	3.09:1
2024-25	4.05:1	3.2:1	2.91:1

Table 3	Lower, median, and upper quartile for total staff remuneration, and the salary component of remuneration					
	Lower quartile		Median		Upper quartile	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
	£	£	£	£	£	£
Salary component	32,740	29,994	42,171	38,011	45,289	41,490
Total remuneration	**33,632**	**30,889**	**42,545**	**39,049**	**46,106**	**42,952**

The median total remuneration for 2025-26 was £42,171 (2024-25: £38,011), and the ratio of the highest paid director's total remuneration to the total remuneration of the median employee was 3.35:1 (2024-25: 3.2:1).

In 2025-26, zero (2024-25: zero) employees received remuneration in excess of the highest paid director. Full-time equivalent remuneration of all employees, including the highest paid director, ranged from £27,500 to £137,500 (2024-25: £22,500 to £132,500). The percentage change in the total remuneration of the highest paid director from 2024-25 was 3.79%. The average percentage change in overall employee remuneration from 2024-25 was 4.84%.

Off-payroll engagements and consultancy costs

There was one off-payroll engagement in 2025-26 (2024-25: zero). UKSC incurred £63k in consultancy costs in 2025-26 (2024-25: £1,733k) which included support for the delivery of the Change Programme.

See Annex for further information regarding off-payroll engagements.

Staff/Justices numbers and related costs (Audited)

Staff/Justices costs comprise:					2025-26	2024-25
			Permanent	Others		
	Justices	**Front line staff**	**Administrative staff**	**Judicial assistants**	**Total**	**Total**
	£000	**£000**	**£000**	**£000**	**£000**	**£000**
Wages and Salaries	3,373	1,598	371	509	5,851	5,603
Social security costs	497	215	50	67	829	693
Apprentice Levy	17	0	0	0	17	16
Supplementary Judges	43	0	0	0	43	70
Other pension costs	2,110	429	100	72	2,711	2,603
Sub-total	**6,040**	**2,242**	**521**	**648**	**9,451**	**8,985**
Inward secondments	0	34	0	0	34	167
Agency staff	0	0	21	0	21	55
Voluntary exit costs	0	0	0	0	0	0
Total	**6,040**	**2,276**	**542**	**648**	**9,506**	**9,207**
Headcount (at 31 March)	12	36	7	12	67	69

The salary costs of one Programme Manager supporting the Change Programme was capitalised. Judicial Salaries and Social Security costs are paid directly from the Consolidated Fund while the Pension costs are paid for by the UKSC. Further details are provided in the Remuneration and Staff Report from page 82.

Judicial Pension Scheme (JPS) (Audited)

The JPS 2022 came into effect on 1 April 2022. It is an unfunded multi-employer defined benefit scheme which prepares its own Accounts. UKSC is unable to identify its share of the underlying assets and liabilities. Details may be found in the Resource Accounts of the Judicial Pension Scheme at: https://www.gov.uk/official-documents.

Judicial pension contributions are paid by UKSC. Contributions to the JPS are at a rate of 62.55% (2024-25 62.55%). UKSC makes employer contributions to the JPS in respect of this scheme as service is incurred. The amount of these contributions is shown in the above table.

Principal Civil Service Pension Scheme (PCSPS) and the Civil Service and Other Pension Scheme (CSOPS)

The Principal Civil Service Pension Scheme (PCSPS) and the Civil Service and Other Pension Scheme (CSOPS) – known as 'Alpha' – are unfunded multi-employer defined benefit schemes. As a result, UKSC is unable to identify its share of the underlying assets and liabilities. Details may be found in the resources accounts of the Cabinet Office (Civil Superannuation): www.civilservicepensionscheme.org.uk/about-us/resource-accounts.

The PCSPS closed to new members on 31 March 2025. On 1 April 2015, most existing civil servants moved to the Alpha scheme, and, from that date, all newly appointed civil servants became members of that scheme. Following the McCloud judgment, all civil servants moved to the Alpha scheme on 1 April 2022. Those staff that were previously in the PCSPS between specified dates prior to April 2015 will have options at retirement to decide how their service from 1 April 2015 to 31 March 2022 should be treated. Annual pension statements explaining these choices started from 2024.

For 2025-26, employer's contributions totalling £563,469 were payable to the Civil Service pension arrangements (2024-25 £535,951) at a rate of 28.9% (2024-25 28.9%) of pensionable pay, based on salary bands. The scheme's actuary review employer contributions every four years following a full scheme valuation. Contribution rates are set to meet the costs of the benefits accruing during 2025-26, to be paid when the member retires, and not the benefits paid during this period to existing pensioners.

Employees may opt to open a partnership pension account. This is a stakeholder pensions with an employer contribution that provides greater flexibility for those employed on a fixed term basis. Employers' contributions of £28,914 (2024-25 £45,667) were paid to the appointed stakeholder pension provider. Employer contributions are age-related and range from 8% to 12% (2024-25 8%-12%) of pensionable pay.

In addition, the employer matches the employee's contribution up to 3% of pensionable pay. Contributions due to the partnership pension providers at the balance sheet date were 0 (2024-25 nil). Contributions prepaid at that date were 0 (2024-25 nil). There were no early retirements on ill health grounds in 2025-26.

Full details about the Civil Service pension arrangements and the partnership pension account may be found at the following websites:

https://www.civilservicepensionscheme.org.uk/

https://www.legalandgeneral.com/workplace/c/csp-partnership/

Staff composition

The table below shows the split by sex and grade for staff and directors of the UKSC at the end of 31 March 2026.

	Male	Female
Senior Civil Servants	0	2
Employees	25	28
Non-Executive Directors	1	2

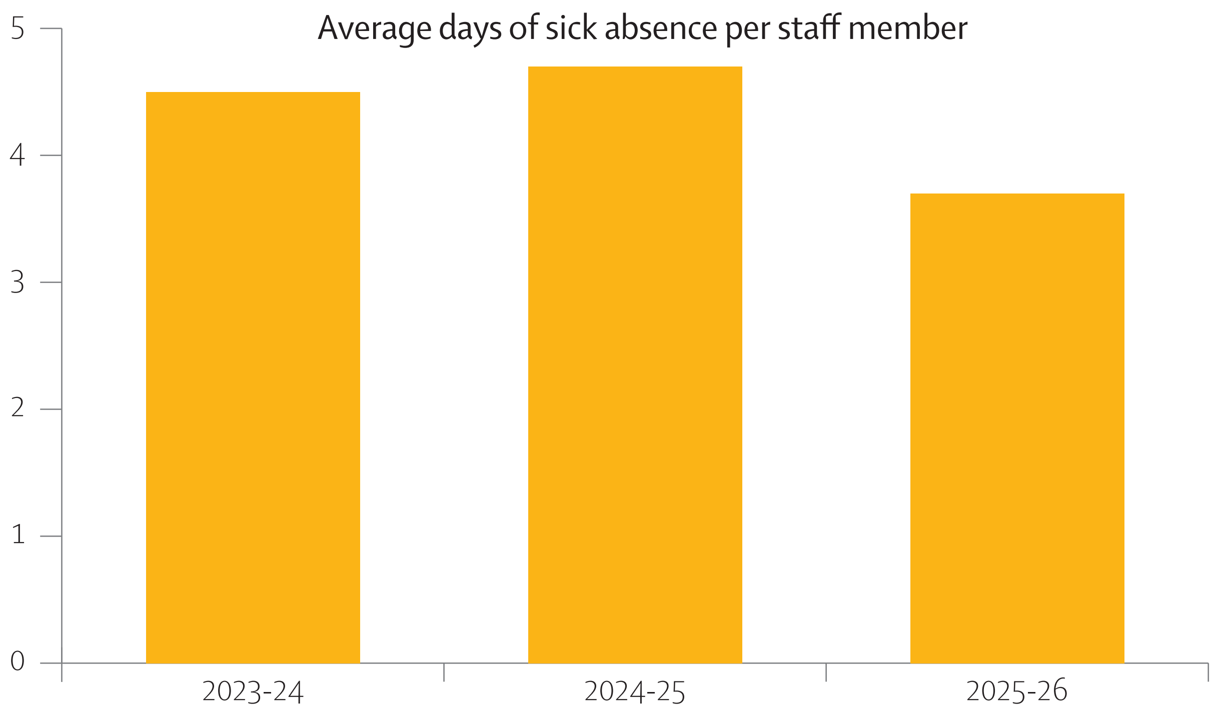
Sickness absence

In 2025-26, the Court experienced a number of short-term and long-term sickness absences, which were managed appropriately.

The total number of sick days in this financial year was 205 days. Of these, 70 days were the result of long-term sickness, and 135 days were the result of short-term sickness.

On average, the Court reported a lower sickness absence than the Civil Service average (8.2 days), at 3.7 days absence per member of UKSC staff.

UKSC Staff Sick Absence Monitoring



Staff turnover and redeployment

Excluding staff on fixed-term contracts, UKSC had 4 leavers in 2025-26. This is equivalent to a staff turnover rate of 7%. Of these leavers 2 were transfers to other government departments.

11 new Judicial Assistants were appointed in 2025-26, starting at the Court in September 2025. The Judicial Assistants support the Justices in researching cases, preparing speeches and bench memos, and assisting the Court's education and outreach programme.

Staff engagement

In autumn 2025, the Court completed its 16th annual staff engagement survey. The overall engagement score increased to 78%, higher than the Civil Service average of 65%.

Scores increased across most key themes in the survey, with the highest scores linked to Health & Safety, Personal Security, and Management Effectiveness. Drivers for the increased engagement score included a rise in staff saying they feel motivated to do the very best in their job and feeling valued and recognised for the work that they do.

The Court held its annual all-staff engagement day in September 2025. Topics of discussion included a deep dive into the Court's corporate values, a lecture from a visiting academic on the development of AI, and an interactive session on internal communications.

Staff policies applied during the 2025-26 financial year

UKSC continues to be a Disability Confident employer that is committed to attracting, retaining, and developing those with disabilities. All candidates may request reasonable adjustments at any stage of the recruitment process, including at interview. The Court is committed to ensuring its processes, policies, and culture promote disability inclusion.

Diversity, inclusion, and belonging

The Court is actively working towards being a workplace that reflects our diverse society, maintaining a culture of respect for diversity, inclusion and belonging. The Court does this by attracting, developing and retaining diverse talent, and by developing leaders who are inclusive, enabling all staff to work at their best. This work supports the Civil Service Diversity and Inclusion strategy.

The Court holds regular diversity and inclusion forum meetings and events to provide opportunities for staff to learn and to discuss relevant topics. Sessions are often led by staff who are subject experts and are supported by the Court's diversity and inclusion champions. The Court continues to offer one additional day of learning and development to all staff to focus on diversity and inclusion. The aim of this is to share knowledge amongst teams and across the Court so each member of staff has responsibility for their own D&I development.

Health and safety at work

The safety of colleagues and visitors is paramount to the Court's work. A number of policies and procedures are in place to mitigate safety risks and to ensure that staff are aware of the appropriate response in the event of an incident.

The Court has a Safety and Security Committee, comprising staff representatives from all teams across the Court. The Committee meets quarterly to discuss Health and Safety policies, review risk assessments, and discuss incidents, accidents, and near misses, with a view to learn lessons and ensure that preventative or mitigating actions are implemented across the whole Court.

The Court provides a full safety and security induction for all new starters to ensure that they are aware of all relevant health, safety, and security procedures and guidance. Emergency drills are held regularly for a variety of scenarios to test the responsiveness of staff in a variety of different scenarios and to ensure lessons are learned. The Court also conducts regular training for staff in to enable them to be effective first aiders and fire marshals. Staff are also encouraged to report all health and safety incidents, including near misses. This allows the Buildings and Facilities Management team to take the appropriate action and to mitigate future health and safety risks.

In addition to emergency preparedness, staff undertake an annual Display Screen Equipment assessment to ensure their individual work areas are suitable for the type of work which they undertake.

Parliamentary accountability report

In addition to the primary statements prepared under IFRS, the Government Financial Reporting Manual (FReM) requires UKSC 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 House of Commons.

The SoPS is a key accountability statement which shows, in detail, how the Court has spent against its Supply Estimate. Supply is the monetary provision (for resource and capital purposes) and cash (drawn primarily from the Consolidated fund) which Parliament gives statutory authority for the Court to utilities. The Estimate details supply and is voted on by Parliament at the start of the financial year.

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

The format of the SoPS mirrors the Supply Estimates to enable comparability between what Parliament approves and the final outturn.

The SoPS contain a summary table detailing performance against the control limits which Parliament voted on, 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 SCNE, to tie the SoPS to the financial statements (note 2)
- A reconciliation of outturn to net cash requirement (note 3)
- Analysis of amounts payable to the Consolidated Fund (note 4)

Statement of outturn against Parliamentary Supply for the year ended 31 March 2026

Summary of Resource and Capital Outturn 2025-26

									2025-26	2024-25
		Estimate			Outturn				Outturn
Request for resources	SoPs Note	Voted	Non-Voted	Total	Voted	Non-Voted	Total	Voted Outturn compared with Estimate: saving/ (excess)	Total
		£000	£000	£000	£000	£000	£000	£000	£000
Departmental Expenditure Limit									
– Resource	1.1	6,967	3,800	10,767	4,174	3,887	8,061	2,793	6,519
– Capital	1.2	471	–	471	411	–	411	60	2,097
Annually Managed Expenditure									
– Resource	1.1	–	–	–	–	–	–	–	–
Total Budget		**7,438**	**3,800**	**11,238**	**4,585**	**3,887**	**8,472**	**2,853**	**8,616**
Non Budget		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Budget and Non-Budget		**7,438**	**3,800**	**11,238**	**4,585**	**3,887**	**8,472**	**2,853**	**8,616**
Total Resource		6,967	3,800	10,767	4,174	3,887	8,061	2,793	6,519
Total Capital		471	–	471	411	–	411	60	2,097
Total		**7,438**	**3,800**	**11,238**	**4,585**	**3,887**	**8,472**	**2,853**	**8,616**

Figures in the areas outlined in thick line 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.

Net cash requirement 2025-26

		2025-26			2024-25
				£000	
	SoPS Note	Estimate	Outturn	Outturn compared with Estimate: saving/(excess)	Outturn
	2	5,428	3,976	1,452	6,403

Administration Costs 2025-26

		2025-26			2024-25
				£000	
		Estimate	Outturn	Outturn compared with Estimate: saving/(excess)	Outturn
	1.1	904	680	224	598

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

Figures in the areas outlined in thick line 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.

Explanations of variances between Estimate and Outturn

Explanations of variances between Estimates and Outturn are given in Note 1 and in the Financial Review.

SOPS Note 1: Net Outturn

SOPS 1.1 Analysis of resource outturn by Estimate line

										2025-26	2024-25
							Outturn		Estimate		Outturn
	Administration			Programme							
	Gross £000	Income £000	Net £000	Gross £000	Income £000	Net £000	Total £000	Net Total £000	Net Total compared to Estimate £000		Total £000
Spending in Departmental Expenditure Limits (DEL)											
Voted Expenditure											
A – United Kingdom Supreme Court	725	(45)	680	12,214	(8,720)	3,494	4,174	6,967	2,793		2,826
Non-voted expenditure:											
B – United Kingdom Supreme Court Non-Voted	0	0	0	3,887	0	3,887	3,887	3,800	(87)		3,693
Annually Managed Expenditure											
Voted Expenditure											
A – United Kingdom Supreme Court	0	0	0	0	0	0	0	0	0		0
Total Spending in DEL	**725**	**(45)**	**680**	**16,101**	**(8,720)**	**7,381**	**8,061**	**10,767**	**2,706**		**6,519**

Administration budgets capture any expenditure not included in programme budgets. They are controlled to ensure that as much money as practicable is available for front line services. Programme budget captures expenditure on front line services.

SOPS 1.2 Analysis of capital outturn by Estimate line

					2025-26	2024-25
			Outturn	Estimate		
	Gross £000	Income £000	Net £000	Net Total £000	Net Total compared to Estimate £000	Outturn Net £000
Spending in Departmental Expenditure Limits (DEL)						
Voted Expenditure						
A – United Kingdom Supreme Court	411	–	411	471	60	2,097
Total Spending in DEL	**411**	**0**	**411**	**471**	**60**	**2,097**

SOPS Note 2: Reconciliation of Outturn to Net Operating Expenditure

The total resource outturn in the SoPS is the same as net operating expenditure in the SoCNE, therefore no reconciliation is required.

SOPS Note 3: Reconciliation of Net Resource Outturn to Net Cash Requirement

	SoPS Note	2025-26 Estimate £000	2025-26 Outturn £000	2025-26 Net total outturn compared with Estimate: saving/ (excess) £000	2024-25 Outturn £000
Resource Outturn	1.1	10,767	8,061	2,706	6,519
Capital Outturn	1.2	471	411	60	2,097
Accruals to cash adjustments					
Adjustments to remove non-cash items:					
Depreciation		(2,010)	(2,018)	8	(1,448)
Other non-cash items		–	(67)	67	(71)
Adjustments to reflect movements in working balances:		–	–	–	–
Decrease in inventories		–	–	–	(1)
Increase/(Decrease) in receivables		–	(666)	666	294
(Increase)/Decrease in payables		–	(263)	263	527
Changes in payables falling due after more than one year		–	–	–	–
Change in IFRS 16 lease liability		–	2,405	(2,405)	2,179
Removal of non-voted budget items:					
Non-voted expenditure		(3,800)	(3,887)	87	(3,693)
Net cash requirement		**5,428**	**3,976**	**1,452**	**6,403**

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.

Parliament accountability disclosures

The following sections are subject to audit.

Losses and special payments

No losses payments have been incurred (2024-25 nil). There were no special payments incurred (2024-25 nil) that requires separate disclosure in accordance with the principles of Managing Public Money.

Fees and Charges

	2025-26			2024-25		
	£000	£000	£000	£000	£000	£000
	Income	Full Cost	Surplus/ (Deficit)	Income	Full Cost	Surplus/ (deficit)
Total Court Fees	(1,521)	16,781	(15,260)	(1,580)	15,358	(13,778)
Wider Market Initiatives	(45)	45	0	(46)	46	0
	(1,566)	**16,826**	**(15,260)**	**(1,626)**	**15,404**	**(13,778)**

These are provided for fees and charges' purposes, and not for IFRS 8.

UKSC does not recover its full cost of operations from Court fees as this might impede access to justice. The deficit is covered by the Spending Review settlements with HMT and the contributions of the jurisdictions.

Any changes to the UKSC fee structure are dependent on the Lord Chancellor (MOJ) for the laying of the necessary fees order in Parliament and the consultation exercise which should precede it.

The 'Fees and charges' disclosure reflects the full cost for criminal and civil cases, as the number of criminal applications received were immaterial.

SOPS Note 4: Amounts of income to the Consolidated Fund

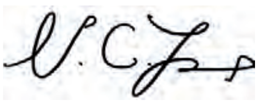
	2025-26			2024-25
	Estimate	Outturn	Excess returned to Consolidated fund	Excess returned to Consolidated fund
	£000	£000	£000	£000
Income generated	8,509	8,765	256	376

Conclusion

I am satisfied that we have effective governance, risk management, and assurance arrangements in place as set out in this report.

The Court's arrangements are subject to regular review at multiple levels: internally through our governance arrangement, through our Non-Executive Board Members and independent Members, and through external audit. This meets the changing needs of the Court and the environment in which we operate.

I agree that there are no significant control issues within UKSC and JCPC at the current time, and we will continually improve our arrangements to ensure that any matters which do come to light are responded to proportionately and effectively.



Vicky Fox
Chief Executive and Accounting Officer
3 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 Supreme Court of the United Kingdom for the year ended 31 March 2026 under the Government Resources and Accounts Act 2000.

The financial statements comprise the Supreme Court of the United Kingdom'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 Supreme Court of the United Kingdom's affairs as at 31 March 2026 and the net operating 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 Supreme Court of the United Kingdom 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 Supreme Court of the United Kingdom'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 Supreme Court of the United

Kingdom'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 Supreme Court of the United Kingdom 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 Accountability Report 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 Supreme Court of the United Kingdom and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance and Accountability Report.

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 Supreme Court of the United Kingdom 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 Supreme Court of the United Kingdom 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 Supreme Court of United Kingdom'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 Supreme Court of the United Kingdom 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 Supreme Court of the United Kingdom's accounting policies.
- inquired of management, the Supreme Court of the United Kingdom's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Supreme Court of the United Kingdom'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 Supreme Court of the United Kingdom's controls relating to the Supreme Court of the United Kingdom's compliance with the Government Resources and Accounts Act 2000, Managing Public Money;
- inquired of management, the Supreme Court of the United Kingdom'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 Supreme Court of the United Kingdom 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 Supreme Court of the United Kingdom's framework of authority and other legal and regulatory frameworks in which the Supreme Court of the United Kingdom's 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 Supreme Court of the United Kingdom. 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;
- 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; and

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

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

7 July 2026

Part 3: Financial statements

Statement of Comprehensive Net Expenditure

for the year ended 31 March 2026

	Note	2025-26 £000	2024-25 £000
Income from sale of goods and services	4	(8,720)	(8,839)
Other operating income	4	(45)	(46)
Total operating income		**(8,765)**	**(8,885)**
Staff costs	2	9,506	9,207
Purchases of goods and services	3	5,302	4,749
Depreciation and amortisation charges	3	2,018	1,448
Total Expenditure		**16,826**	**15,404**
Net Operating Expenditure for the year ended 31 March 2026		**8,061**	**6,519**
Other Comprehensive Net Expenditure			
Net (gain)/loss on revaluation of property, plant and equipment		111	(509)
Total Comprehensive Net Expenditure for the year ended 31 March		**8,172**	**6,010**

The notes on pages 112to 128 form part of these accounts.

Statement of Financial Position

as at 31 March 2026

	Note	As at 31 March 2026 £000	As at 31 March 2026 £000	As at 31 March 2025 £000	As at 31 March 2025 £000
Non–current assets:					
Property, Plant & Equipment	5	38,221		39,135	
Heritage	5.1	1,456		–	
Intangible assets	6	4,624		5,428	
Total non–current assets			**44,301**		**44,563**
Current assets:					
Trade and other receivables	8	587		1,253	
Cash and cash equivalents	9	1,015		293	
Total current assets			**1,602**		**1,546**
Total assets			**45,903**		**46,109**
Current liabilities:					
Trade and other payables	10	(2,449)		(1,297)	
Lease liabilities	10	(2,406)		(2,317)	
Total current liabilities			**(4,855)**		**(3,614)**
Total assets less current liabilities			**41,048**		**42,495**
Non–current liabilities:					
Lease liabilities	10	(35,968)		(38,373)	
Total non–current liabilities			**(35,968)**		**(38,373)**
Total assets less liabilities			**5,080**		**4,122**
Taxpayers' equity and other reserves					
General fund			(19,699)		(20,768)
Revaluation reserve			24,779		24,890
Total equity			**5,080**		**4,122**

The notes on pages 112 to 128 form part of these accounts.

The Accounting Officer authorised these financial statements for issue.

Vicky Fox
Chief Executive and Accounting Officer
3 July 2026

Statement of Cash Flows

for the year ended 31 March 2026

	Note	2025-26 £000	2024-25 £000
Cash flows for operating activities			
Net operating expenditure		(8,061)	(6,519)
Adjustment for non–cash transactions	3	2,085	1,519
Interest payments against leases		378	542
(Increase)/Decrease in trade and other receivables		666	(294)
Decrease in Inventories		0	1
Increase/(Decrease) in current trade payables		1,528	(42)
Less movements in payables relating to items not passing through the SCNE		(1,235)	(203)
Net Cash outflow from operating activities		**(4,639)**	**(4,996)**
Cash flows from investing activities			
Purchase of property, plant and equipment	5	(410)	(323)
Acquisition of Heritage Assets	5.1		0
Purchase of intangible assets	6	(1)	(1,774)
Net cash outflow from investing activities		**(411)**	**(2,097)**
Cash flows from financing activities			
From the Consolidated Fund (Supply)		4,955	6,230
From the Consolidated Fund (non–Supply)		3,887	3,693
Capital payments against leases		(2,316)	(2,086)
Interest payments against leases		(378)	(542)
Net cash inflow from financing activities		**6,148**	**7,295**
Net increase/(decrease) in cash and cash equivalents in the period before adjustment for receipts and payments to the Consolidated Fund	9	**1,098**	**202**
Payments of amounts due to the Consolidated Fund		(376)	–
Cash and cash equivalents at the beginning of the period	9	**293**	**91**
Cash and cash equivalents at the end of the period		**1,015**	**293**

The notes on pages 112 to 128 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	Total Reserves £000
Balance as at 31 March 2024		**(24,040)**	**24,381**	**341**
Prior period Adjustment		–	–	–
Balance at 1 April 2024		**(24,040)**	**24,381**	**341**
Net Parliamentary Funding - drawn down		6,230		6,230
Net Parliamentary Funding - deemed		425		425
Consolidated Fund Standing Services		3,693		3,693
Supply (payable)/receivable adjustment		(252)		(252)
CFERs payable to the Consolidated Fund		(376)		(376)
Net Operating cost for the year		(6,519)		(6,519)
Non–cash adjustments				
Non–cash charges – external auditors remuneration	3	71		71
Movement in Reserves				
Movement in Revaluation Reserve	5	–	509	509
Balance at 31 March 2025		**(20,768)**	**24,890**	**4,122**
Balance as at 1st of April 2025		**(20,768)**	**24,890**	**4,122**
Net Parliamentary Funding - drawn down		4,955		4,955
Net Parliamentary Funding - deemed		252		252
Consolidated Fund Standing Services		3,887		3,887
Addition of Heritage Assets		1,456		1,456
Supply (payable)/receivable adjustment		(1,231)		(1,231)
CFERs payable to the Consolidated Fund		(256)		(256)
Net operating cost for the year		(8,061)		(8,061)
Non–cash charges – external auditors remuneration	3	67		67
Movement in Revaluation Reserve	5	–	(111)	(111)
Balance at 31 March 2026		**(19,699)**	**24,779**	**5,080**

The notes on pages 112 to 128 form part of these accounts.

Notes to the Departmental Resource Accounts

1 Statement of Accounting Policies

1.1 Basis of Preparation

The financial statements have been prepared in accordance with the 2025-26 Government Financial Reporting Manual (FReM) issued by HM Treasury. The accounting policies contained in the FReM apply the International Financial Reporting Standards 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 the most appropriate for the particular circumstance of UKSC, for the purpose of giving a true and fair view, has been selected. The particular policies adopted by the Supreme Court of the United Kingdom are described below. They have been applied consistently in dealing with items which are considered material to the accounts.

1.2 Accounting Convention

These accounts have been prepared on an accrual basis under the historical cost convention modified to account for the revaluation of property, plant and equipment, intangible assets, and inventories.

1.3 Going Concern

The financial statements for the UKSC have been prepared on the basis that the department is a going concern. Financial provision for its activities is included in the 2025 Spending Review Phase 2, which set out budgets for 2026-27 to 2028-29 (Resource), and there is an agreement in place with all three UK legal jurisdictions to provide material funding to the Court. The Constitutional Reform Act 2005 sets out the purpose and role of the UKSC and there is no intention to abolish the Court. Therefore, the UKSC can continue to operate and carry out its commitments, obligations, and objectives.

1.4 Property, Plant, and Equipment (including Right of Use Assets)

The minimum level for the capitalisation of Property, Plant, and Equipment is £5,000.

i. Right of Use Assets

The UKSC leases a single property that makes up the full Land and Buildings balance. The UKSC Right of Use Assets were deemed to be held for operational capacity, and fair value was arrived at using the Direct Replacement Cost methodology. This was based on the assumption that the property could be sold as part of the continuing enterprise in occupation. On the basis of the above assumption, Fair Value for such assets under the FReM is the equivalent of Existing Use Value according to guidance from the Royal Institution of Chartered Surveyors (RICS). The year end valuation was carried out by the Valuation Office Agency (VOA), using professionally qualified valuers, who are also members of RICS, using 31 March 2026 as the valuation date. The VOA and its staff are independent of UKSC. The Revaluation Surplus balance at year end was £25M; with a £200k decrease in the land value and a decrease of £845k in the building value components of the Right of Use Asset during the financial year.

ii. Other plant and equipment

These were valued at depreciated cost. The department has decided not to apply Modified Historic Costs Accounting for other plant and equipment as the adjustments would be immaterial.

1.5 Heritage Assets

Classification

Heritage Assets are classified under the government's Financial Reporting Manual as either:

- Non-operational heritage assets, which are held for the maintenance of the country's heritage;
- Operational heritage assets, which are held for the maintenance of the country's heritage and are also used for other activities, or to provide other services.

All of the Department's Heritage Assets are classified as non-operational.

Acquisition, preservation, management and disposal policies

The Department's artworks were acquired by donation in 2025-26; we do not anticipate any further such donations, nor do we have any plans to dispose of any of the existing assets. The artwork is protected by the building's security guards, along with the rest of the Department's property.

Valuation

The Department's Heritage Assets were valued on 30th December 2025 by Coram James Limited (specialist Art and Antique valuers). The valuation was at Open Market levels, for insurance purposes.

Records maintained and access

The Department maintains a physical and electronic record of its Heritage Assets. The Department displays the majority of its artwork in publicly accessible parts of its premises in Parliament Square, such that they are on public display, free of charge.

Donations of Heritage Assets

Donated assets of £1.456m were received in 2025-26 (2024-25: NIL). 17 items were donated assets including a painting by Thomas Gainsborough valued at £0.75m, a painting by Joshua Reynolds £0.6m, an 18th Century tapestry (£0.04m) and a painting by Nathanial Hone (£0.02m). All other items are valued at less than £10k.

Attestment of Heritage Assets

The Department attests to the ongoing heritage credentials of its Heritage Assets, as evidenced this year by the opinion of the professional valuers.

1.6 Intangible Fixed Assets

Computer software licences with a purchased cost in excess of £5,000 (including irrecoverable VAT and delivery) are capitalised at cost. In 2024-25, the Court added £5.6m of Intangible Fixed Assets relating to the development and deployment into beneficial use of a new customer and case management portal and integrated front-end website.

1.7 Depreciation and Amortisation

Freehold land and assets in the course of construction are not depreciated. All other assets are depreciated from the month following the date of acquisition. Depreciation and amortisation are at the rates calculated to write-off the valuation of assets by applying the straight-line method over the following estimated useful lives.

Property, plant and equipment:

Building fabric: 40 years
Building equipment: 5-10 years
Office equipment: 3-7 years
Furniture and fittings: 4-7 years
Robes: 50 years

Intangible assets:

Computer software and software licences: 7 years

1.8 Operating Income

The UKSC has three distinct streams of of income, namely: 1) contributions from His Majesty's Courts and Tribunals Service, the Scottish Government, and the Northern Ireland Courts Service; 2) Wider Market Initiatives which includes fees from courtroom hire, tours, and from Justices sitting in other jurisdictions; and 3) Court fees.

The contributions are fixed income payments paid quarterly. The contributions are for the ongoing operation of the Court and are recognised in full in the year to which the funding relates.

For Wider Market Initiatives, contracts are issued for courtroom hire, and the income is recognised in the financial period of the event. Similarly, income from tours and from Justices sitting in other jurisdictions are recognised when the performance obligation has been fulfilled.

Court fees are charged and recognised at the point they are accepted through the defined system of processing cases. The condition under which fees are paid is based on legislation and regulation.

For all streams, income is recognised under Revenue from Contracts and Customers (IFRS 15).

1.9 Pensions

UKSC employees are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS) and the Civil Service and Other Pension Scheme (CSOPS), which are multi-employer defined benefit schemes. UKSC's share of any assets and liabilities are not separately identifiable and, accordingly, UKSC accounts for the pension schemes in the same manner as defined contribution schemes, recognising contributions payable for the tax year.

1.10 Value Added Tax

The net amount of Value Added Tax (VAT) due to or from His Majesty's Revenue and Customs (HMRC) is shown as a receivable or payable on the Statement of Financial Position (SFP). Irrecoverable VAT is charged to the Statement of Comprehensive Net Expenditure (SoCNE), or, if it is incurred on the purchase of a fixed asset, it is capitalised in the cost of the asset.

1.11 Leases

Scope

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

As adapted by the FReM, IFRS 16 has also been applied to leases with nil or nominal (that is, significantly below market value) consideration and arrangements for sharing accommodation between government departments.

The UKSC considers its lease on its sole property at Parliament Square, London as the only lease meeting the IFRS 16 standard.

Lease liability

The lease liability is measured at the value of the remaining lease payments discounted by the UKSC's incremental rate of borrowing (a rate of 0.95% was used, being the rate provided by HM Treasury at the time of initial commencement) because no interest rate is implicit in the lease.

Right of use asset

The right of use asset is measured at the value of the lease liability. However, in accordance with the FReM, because the lease requires nil or nominal consideration (usually referred to as a 'peppercorn' lease) the asset will instead be measured at its existing use value, using market prices or rentals for equivalent land and properties, with the difference between the carrying amount of the right of use asset and valuation being recognised as a revaluation reserve movement.

Estimates and judgements

In assessing the lease, UKSC makes the following estimates and judgements.

- UKSC has determined the lease term by assessing the level of certainty as to whether termination or extension options will be exercised. In making this judgement, reliance has been placed on ongoing business needs and the duration and terms of the lease.
- UKSC considers the discount rate to remain appropriate and unlikely to change as there are no plans to revise the terms of the existing contract.

- UKSC has determined that the Depreciated Replacement Cost model is the most reasonable proxy Current Value in existing use, as the rent payable is not aligned to open market rates and there are no regular rent reviews. Hence, a professional revaluation is appropriate. The method of valuation is defined in note 1.4.

1.12 Third Party Assets

The UKSC holds, as custodian, certain assets belonging to third parties. These assets are not recognised in the SFP and are disclosed within note 13 as the UKSC or HM Government does not have a direct beneficial interest in them.

1.13 International Financial Reporting Standard (IFRS) 17: Insurance Contracts

IFRS 17 establishes the principles for the recognition, measurement, presentation, and disclosure of insurance contracts within the scope of this Standard.

IFRS 17 requires insurance contracts, including reinsurance contracts, to be recognised on the Statement of Financial Position as the total of the fulfilment cashflows and the contractual service margin (CSM).

The fulfilment of cashflows consist of the present value of future cashflows, calculated using best estimate assumptions with an explicit risk adjustment for non-financial risk. The risk adjustment is released to the SoCNE as risk expires. The CSM is the unearned profit on insurance contracts and is released to the SoCNE over the insurance contract period as insurance services are provided. Where an insurance contract is onerous, it will have no CSM and the onerous element of the insurance contract will be recognised immediately in the SoCNE.

Management assesses there has been no impact on the UKSC accounts resulting from the adoption of IFRS 17.

1.14 Non-investment asset valuations – change to standard

Changes to the 2025-26 FReM have been made in respect of non-investment asset valuations.

In December 2023 HM Treasury released an exposure draft on potential changes to make to valuing and accounting for non-investment assets (e.g. PPE, intangible assets). The following changes to the valuation and accounting of non-investment assets were included in the 2025-26 FReM for mandatory implementation:

References to assets being held for their 'service potential' and the terms 'specialised/ nonspecialised' assets have been removed from the FReM. Non-investment assets are instead described as assets held for their 'operational capacity'. This change has no impact on the valuation basis of non-investment assets, which remains Existing Use Value (EUV).

An adaptation to IAS 16 has been introduced to withdraw the requirement to revalue an asset where its fair value materially differs from its carrying value. Assets are now valued using the one of the following processes:

- A quinquennial revaluation supplemented by annual indexation.
- A rolling programme of valuations over a 5-year cycle, with annual indexation applied to assets during the 4 intervening years.
- For non-property assets only, appropriate indices.

In rare circumstances where an index is not available, a quinquennial revaluation supplemented by a desktop revaluation in year 3.

The option to measure intangible assets using the revaluation model has been withdrawn. The carrying values of intangible assets at 31 March 2025 is to be considered the historical cost at 1 April 2025.

Management assess there has been no impact to adopting changes to non-investment asset valuations on the UKSC accounts.

1.15 Social benefits – change to standard

The 2025-26 FReM includes new guidance on accounting for social benefits. The 2025-26 FReM defines social benefits as 'current transfers received by households (including individuals) intended to provide for the needs that arise from certain events or circumstances, for example, sickness, unemployment, retirement, housing, education, or family circumstances.'

The 2025-26 FReM clarifies that expenditure in respect of social benefit payments should be recognised at the point at which the social benefit claimant meets the eligibility requirements to receive the benefit. Only the expenditure for the period of entitlement that falls within the accounting year should be recognised.

Management assesses there has been no impact on the UKSC accounts resulting from adopting social benefits guidance.

1.16 IFRS 18: Presentation and disclosure in financial statements – future change to standard

Changes to IFRS 18 are expected from January 2027 which may change the way the UKSC's financial statements are presented. The extend of any changes will be clarified as part of an update to FReM which the UKSC will adopt in due course.

1.17 IFRS 19: Subsidiaries without public accountability – disclosures – future change to standard

Changes to IFRS 19 are expected from January 2027. Due to the nature of public sector reporting, we do not anticipate that there will be a significant impact from this change on the UKSC.

2. Staff/Justices related costs

	2025–26 Total £000	2024–25 Total £000
Wages and Salaries	5,851	5,603
Social security costs	829	693
Apprentice levy	17	16
Supplementary judges	43	70
Other pension costs	2,711	2,603
Sub total	**9,451**	**8,985**
Inward secondments	34	167
Agency staff	21	55
Voluntary exit costs	0	0
Total	**9,506**	**9,207**
Less recoveries in respect of outward secondments	0	0
Total net costs	**9,506**	**9,207**

Judicial salaries and social security costs are paid directly from the Consolidated Fund, while the pension costs are paid for by the UKSC. Further details are provided in the Remuneration and Staff Report from pages 82-91.

3. Purchases of Goods and Services

	Note	2025-26 £000	2025-26 £000	2024-25 £000	2024-25 £000
Accommodation Costs		2,522		2,459	
Finance Costs		932		953	
Library Costs		397		302	
IT Costs		411		245	
Publicity & Communications		113		123	
Broadcasting Costs		343		300	
Repairs & Maintenance		277		87	
Recruitment & Judicial Appointment Costs		20		11	
Transportation Costs		26		29	
Other Staff Costs		61		64	
Hospitality & Events		10		9	
Printing, Postage, Stationery & Publications		12		14	
Internal Audit & Governance Expenses		32		33	
Other Costs		57		28	
International Judicial Travel		22		21	
Sub Total			**5,235**		**4,678**
Non-cash items:					
Depreciation	5	1,213		1,249	
Amortisation	6	805		199	
External Auditors' Remuneration*		67		71	
Total Non Cash			**2,085**		**1,519**
Total costs			**7,320**		**6,197**

* No remuneration has been received by the external auditors in respect of non-audit services.

4. Income

Operating income, analysed by classification and activity, is as follows:	2025-26		2024-25	
	£000		£000	
Contribution from HMCTS	(6,415)		(6,493)	
Contribution from Scottish Government	(523)		(511)	
Contribution from Northern Ireland Courts and Tribunals Service	(261)		(255)	
Total contributions		**(7,199)**		**(7,259)**
Court fees – UKSC		(1,109)		(1,158)
Court fees – JCPC		(412)		(422)
Wider Market Initiatives		(45)		(46)
Total income		**(8,765)**		**(8,885)**
Total income earned		(8,765)		(8,885)
Income authorised to be retained		(8,509)		(8,509)
Payable to the Consolidated Fund: Excess income (Consolidated Fund Extra Receipt (CFER))		256		376

5. Property, plant and equipment (including Right of Use Assets)

Land and Building is Right of Use Asset. Office equipment, furniture and fittings & robes are owned for both 2025-26 and 2024-25.

2025-26	**Land**	**Building**	**Office Equipment**	**Furniture and Fittings**	**Robes**	**Total**
	£000	**£000**	**£000**	**£000**	**£000**	**£000**
Cost or valuation						
At 1 April 2025	17,100	20,889	2,810	3,980	155	**44,934**
Additions	–	–	188	222	–	**410**
Revaluations	(200)	(845)	–	–	–	(1,045)
Disposals	–	–	–	–	–	–
Reclassification	–	–	–	–	–	–
Donations	–	–	–	–	–	–
At 31 March 2026	**16,900**	**20,044**	**2,998**	**4,202**	**155**	**44,299**
Depreciation						
At 1 April 2025	–	–	(2,440)	(3,311)	(48)	**(5,799)**
Charged in year	–	(934)	(118)	(158)	(3)	**(1,213)**
Revaluations	–	934	–	–	–	934
Disposals	–	–	–	–	–	–
At 31 March 2026	**–**	**–**	**(2,558)**	**(3,469)**	**(51)**	**(6,078)**
Carrying amount at 31 March 2026	**16,900**	**20,044**	**440**	**733**	**104**	**38,221**

Of which:	
Owned	1,277
Right of Use Assets	36,944
On-balance sheet	38,221
PFI contracts	–

Land and Building is Right of Use Asset. Office equipment, furniture and fittings & robes are owned for both 2024-25 and 2023-24.

2024-25	**Land**	**Building**	**Office equipment**	**Furniture and fittings**	**Robes**	**Total**
	£000	**£000**	**£000**	**£000**	**£000**	**£000**
Cost or valuation						
At 1 April 2024	16,770	21,637	2,674	3,793	155	**45,029**
Additions	-		136	187	-	**323**
Revaluations	330	(748)	-	-	-	**(418)**
Disposals	-	-	-	-	-	-
Reclassification	-	-	-	-	-	-
At 31 March 2025	**17,100**	**20,889**	**2,810**	**3,980**	**155**	**44,934**
Depreciation						
At 1 April 2024	-	-	(2,314)	(3,118)	(45)	**(5,477)**
Charged in year	-	(927)	(126)	(193)	(3)	**(1,249)**
Revaluations	-	927	-	-	-	**927**
Disposals	-	-	-	-	-	-
At 31 March 2025	-	0	**(2,440)**	**(3,311)**	**(48)**	**(5,799)**
Carrying amount at 31 March 2025	**17,100**	**20,889**	**370**	**669**	**107**	**39,135**

Of which:	
Owned	**1,146**
Right of use assets	**37,989**
On-balance sheet	**39,135**
PFI contracts	**–**

5.1 Heritage Assets

2025-26	Artwork	Total
	£000	£000
Cost or valuation		
At 1 April 2025	-	-
Donations	1,456	1,456
At 31 March 2026	**1,456**	**1,456**
Net book value at 31 March 2026	**1,456**	**1,456**

2024-25	Artwork	Total
	£000	£000
Cost or valuation		
At 1 April 2024	–	–
At 31 March 2025	**–**	**–**
Net book value at 31 March 2025	**–**	**–**

6. Intangible non-current assets

2025-26	Purchased software licences	Asset Under Construction	Case management system and portal	Total
	£000	£000	£000	£000
Cost or valuation			–	
At 1 April 2025	210	–	5,626	5,836
Additions	1	–	–	1
Revaluations	–	–	–	–
Impairment	–	–	–	–
Donations	–	–	–	–
Reclassification	–	–	–	–
Disposals	(210)	–	–	(210)
At 31 March 2026	**1**	**–**	**5,626**	**5,627**
Amortisation				
At 1 April 2025	(209)	–	(199)	(408)
Charged in year	(1)	–	(804)	(805)
Revaluations	–	–	–	–
Impairment	–	–	–	–
Disposals	210	–	–	210
At 31 March 2026	**–**	**–**	**(1,003)**	**(1,003)**
Net book value at 31 December 2025	**1**	**–**	**4,623**	**4,624**

2024-25	Purchased software licences	Asset Under construction	Case management system and portal	Total
	£000	£000		£000
Cost or valuation				
At 1 April 2024	210	3,852	–	4,062
Additions	–	1,774	–	1,774
Revaluations	–	–	–	–
Impairment	–	–	–	–
Donations	–	–	–	–
Reclassification	–	(5,626)	5,626	–
At 31 March 2025	**210**	**–**	**5,626**	**5,836**
Amortisation				
At 1 April 2024	(209)	–	–	**(209)**
Charged in year	–	–	(199)	(199)
Revaluations	–			–
Revaluations	–	–	–	–
Impairment	–	–	–	–
At 31 March 2025	**(209)**	–	(199)	**(408)**
Net book value at 31 March 2025	**1**	**–**	**5,427**	**5,428**

Intangible fixed assets comprise software licences, content management and website development costs. All intangible assets are owned by the UKSC for 2024-25 and 2023-2024

7. Financial instruments

As the cash requirements of the department 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 department does not hold any financial instruments.

8. Trade and other receivables

	2025-26	2024-25
	£000	**£000**
Amounts falling due within one year:		
Trade Receivables	11	2
VAT Recoverable	149	194
Staff Receivables	22	14
Prepayment & Accrued Income	405	1,043
Total	**587**	**1,253**

9. Cash and cash Equivalents

	2025-26	2024-25
	£000	**£000**
Balance at 1 April	293	91
Net changes in cash and cash equivalent balances	722	202
Balance at 31st March 2026/2025	**1,015**	**293**
The following balances at 31st March 2026/2025 were held at:		
Government Banking Service	1,015	293
Balance at 31st March 2026/2025	**1,015**	**293**

10. Trade and other payables and finance lease liabilities

	2025-26	2024-25
	£000	£000
Analysis by type		
Amounts falling due within one year		
Other taxation and social security	(136)	(125)
Trade payables	(309)	(267)
Amounts issued from the Consolidated Fund for supply but not spent at year end	(1,231)	(252)
CFERs payable to the Consolidated Fund	(256)	(376)
Accruals and deferred income	(517)	(277)
Lease liabilities	(2,406)	(2,317)
Total	**(4,855)**	**(3,614)**
Amounts falling due after more than one year		
Lease liabilities	(35,968)	(38,373)
Total	**(40,823)**	**(41,987)**

11. Commitments under leases

Right of use assets

Total future minimum lease payments under leases are given in the table below for each of the following periods.

	2025-26	2024-25
Obligations under leases comprise:	£000	£000
Land and building		
Not later than 1 year	2,762	2,695
Later than 1 year and not later than 5 years	11,757	11,471
Later than 5 years	26,402	29,451
Sub-total	**40,921**	**43,617**
Less: interest element	(2,547)	(2,926)
Net total	**38,374**	**40,691**

12. Related-Party Transactions

None of the Non-Executive Board members, President, key managerial staff, or related parties have undertaken any material transactions with the UKSC during the year other than the pay information disclosed in the Remuneration and Staff Report.

UKSC had a number of significant transactions with the Ministry of Justice and His Majesty's Revenue and Customs.

13. Third party assets

In all civil cases where and appeal lay to the House of Lords under the provisions of the Appellate Jurisdiction Act 1876, Appellants must provide security for the costs of such appeals. This payment was made to the House of Lords Security Fund Account which recorded the receipt, payment, and disposition of the lodgements for each financial year. The balance on this Security Fund Account was transferred to the UKSC on 1 October 2009 and is now operated as the Supreme Court Security Fund Account. No interest was paid on the lodgements, nor are any fees deducted. Security Fund monies are payable to the relevant party, usually on the issue of the final judgment or taxation of the bill of costs.

Securities held on behalf of third parties are not included in UKSC's Statement of Financial Position.

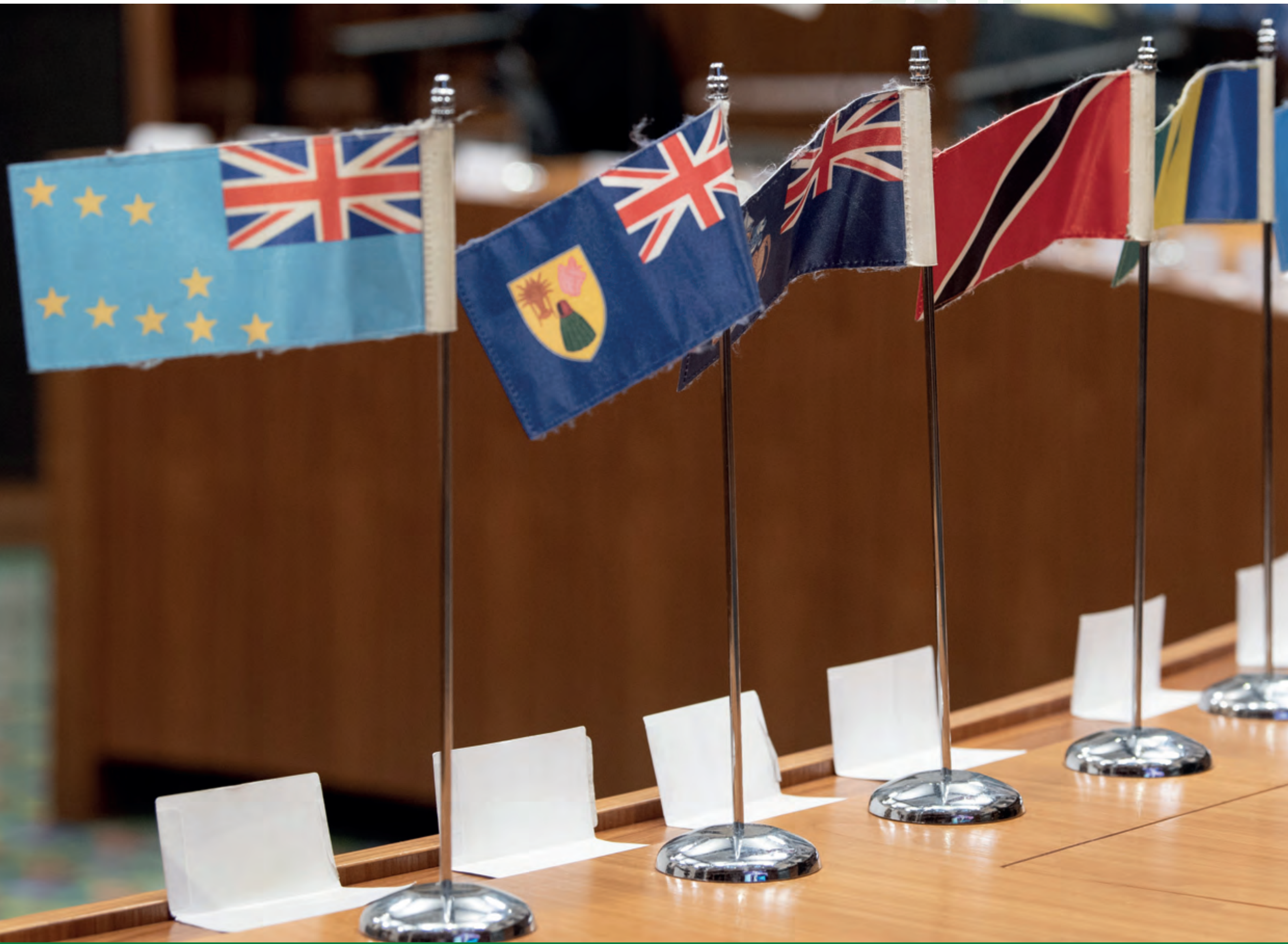
	2025-26	**2024-25**
	£000	**£000**
Balance as at 1 April	605	605
Add; receipts – lodgements by Appellants	–	–
Less: repayments to Appellants/Respondents	(325)	–
Balance as at 31 December 2025	**280**	**605**

There were no transactions on this account during 2024/25.

14. Events after the reporting period date

In accordance with the requirements of IAS 10 'Events after the Reporting Period', events are considered up to the date on which the financial statements are authorised for issue, which is interpreted as the date of the certificate and report of the Comptroller and Auditor General. There are no subsequent events to report.

Annex



Jurisdictions where the JCPC is the final court of appeal

Anguilla
Antigua and Barbuda
Ascension
Bahamas
Bermuda
British Antarctic Territory
Cayman Islands
Cook Islands
Falkland Islands
Gibraltar
Grenada
Guernsey
Isle of Man
Jamaica
Jersey
Kiribati
Mauritius
Montserrat
Niue
Pitcairn Islands
Saint Christopher and Nevis
Saint Helena
Saint Vincent and the Grenadines
South Georgia and the South Sandwich Islands
Sovereign Base Areas of Akrotiri and Dhekelia
Trinidad and Tobago
Tristan da Cunha
Turks and Caicos Islands
Tuvalu
Virgin Islands

United Kingdom

Royal College of Veterinary Surgeons
Church Commissioners
Arches Court of Canterbury
Chancery Courts of York
Prize Courts
Court of the Admiralty of the Cinque Ports

Power to refer any matter to the Judicial Committee under section 4 of the Judicial Committee Act 1833.

Brunei

Civil Appeals from the Court of Appeal to the Sultan and Yang di-Pertuan for advice to the Sultan.

Off-payroll engagement

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

	No. of engagements
Number (No.) of existing engagements as of 31 March 2026	**1**
Of which, no. that existed	
Less than one year at time of reporting	1
Between one and two years at time of reporting	0
Between two and three years at time of reporting	0
Between three and four years at time of reporting	0
Four or more years at time of reporting	0

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

	No. of engagements
No. of temporary off-payroll workers engaged during the year ended 31 March 2026	1
Of which, no. that existed	
Subject to off-payroll legislation and determined as in-scope of IR35	1
Subject to off-payroll legislation and determined as out-of-scope of IR35	0
No. of engagements reassessed for compliance or assurance purposes during the year	0

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

	No. of engagements
No. of off-payroll engagements o board members, and/or senior officials with significant financial responsibility, during the financial year.	0
Total no. 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. This figure should include both on payroll and off- payroll engagements.	11

ISBN: 978-1-5286-6550-6

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