The Electoral Commission

Annual Report and Accounts

2024-25

HC 1086
ELC/2025/02
GEN-LD17346

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Annual Report and Accounts 2024-2025

For the period 1 April 2024 to 31 March 2025

Presented to Parliament pursuant to Schedule 1, Paragraphs 20(1) and 18(2)(b) of the Political Parties, Elections and Referendums Act 2000

Ordered by the House of Commons to be printed on 17 July 2025.

Presented to the Scottish Parliament pursuant to Schedule 1, Paragraph 20A(1) of the Political Parties, Elections and Referendums Act 2000

Presented to Senedd Cymru (Welsh Parliament) pursuant to Schedule 1, Paragraph 20A(1) of the Political Parties, Elections and Referendums Act 2000

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ISBN: 978-1-5286-5730-3
E03348957 07/25

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.

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Foreword from our Chair

Looking back over the last twelve months, there is a lot to celebrate about the health of UK democracy.

Not long after the delivery of local elections across England, a general election was called. As ever, the electoral community swung into quick action.

After four years in this role, I remain inspired by the commitment and professionalism of electoral administrators. They are the unsung heroes of elections, going above and beyond to help voters in their communities participate and make sure their voices are heard.

The general election saw high numbers of voter registrations and absent vote applications in a very short time frame, and over 30,000 polling stations were booked.

There continues to be immense pressure on the electoral administration system in terms of capacity and timeframes, and we saw some voters face challenges receiving their postal votes in time to participate. These are areas that continue to need attention, but our evidence shows that the vast

majority of voters were able to take part and successfully cast their vote.

Candidates, political parties and campaigners hit the ground running once the election was called, endeavouring to get their message out to as many voters as possible. It was a lively and robust campaign. As well as hearing their pitch, it's important that voters know where the money is coming from so during the campaign we published weekly updates on the donations received by parties to ensure real-time transparency.

However, a dark cloud over the campaign was the level of abuse and intimidation of candidates that played out. Our research after the polls found that over half of candidates experienced some form of abuse, with women and ethnic minorities particularly targeted. This is an issue that must be addressed, or we risk putting people off standing in the future. The Commission is committed to working with the Speaker's Conference, partners, including the police and social media companies, to support and improve the experience of candidates.

Despite the challenges and room for improvement in the system, the delivery of a general election that commands the confidence of voters, and where the results are accepted by all and trusted, is always something to be proud of and celebrate.

That said, a number of the challenges that were evident at this election, coupled with the data and evidence we've gathered from voters, parties, candidates and administrators, point to a number of threats and risks to the system that need to be addressed

We have spent a considerable amount of time this year analysing the research and engaging with our stakeholders about what they see as the concerns and opportunities for the coming years

We have pulled that evidence and insight together to develop our new Corporate Plan, which is our blueprint for seeking to address these challenges over the next five years

Our priorities during this period are increasing voter access, modernising the system, addressing threats, leading an informed debate on changes, and building the Commission's resilience

We will work closely with a range of partners, including UK governments, electoral administrators, civil society organisations, political parties and police in order to achieve our goal over the coming years.

We have set ourselves ambitious targets, but we feel these reflect the importance of maintaining trust and engagement in our democracy

Finally, I'd like to acknowledge the progress we've made over the period of the previous Corporate Plan. A key aim of it was to strengthen the relationships and support we offered our stakeholders by working closely with electoral administrators and building on the service we offered our regulated community; these efforts have produced positive results that provide a good basis for further improvement.

I am proud of the work and impact of the Commission's activities over the last year, which has been achieved thanks to all the work of Commission staff, partners and the wider electoral community. I look forward to undertaking the next exciting chapter together.

John Pullinger CB
Chair

A message from our Chief Executive

Over the past year, a huge amount of work went into ensuring the smooth running of the general election and May polls. It is always remarkable to see the electoral community coming together to achieve this: a fundamental bedrock of our democracy.

Once the general election was called, the Electoral Commission also moved at pace to begin its important work of raising awareness and ensuring voters had the information they needed to take part. We launched voter registration and voter ID public campaigns, and we were pleased to see the high levels of registration and ID awareness as a result.

For a proper democratic choice, voters need to be able to judge the material from campaigners seeking to influence their vote. At the start of the campaign the Commission published new advice for voters on how to engage confidently with campaign material and think critically about what they saw or heard. There had been concerns ahead of the election about the role of mis- and dis-information and whether malign actors would try and mislead voters. We were pleased

to see that risk didn't materialise to any large scale – but it's one we have a close eye on.

As always, we offered advice and guidance to electoral administrators and the regulated community to ensure they were supported and able to meet their responsibilities.

After the election, we gathered a wide range of evidence to assess how it went. Based on research with voters, candidates, campaigners and electoral administrators, we concluded it was well-run and maintained the confidence of voters. However, we did find a number of areas where improvements are needed. We recommended a number of changes to ensure the system is delivering for everyone, including around improving postal votes, abuse and intimidation, voter ID, the process for overseas voters, and candidate nominations.

The Commission has been working closely with government and parliamentary committees to secure support for these changes, and others to address weaknesses in the system. This includes working with the Speaker's Conference and the Defending Democracy Taskforce to tackle the concerning issues around candidate security, abuse and intimidation, with a wide range of partners on deepfakes, AI and mis/disinformation, and with our key international partners to ensure we learn from their elections, challenges and ideas.

We have also been building our work with young people, so they have the confidence and knowledge to participate in democracy. This is an area of work we plan to expand further given the importance of engaging future generations of voters, particularly if votes at 16 is introduced across the UK.

The security and integrity of political finance is one of the main concerns of voters. We have published information about millions of pounds of donations and spending to ensure voters have transparency. We have set out a clear set of changes needed to address the vulnerabilities in the system that undermine voter confidence.

These are all themes that we are prioritising in our new Corporate Plan, agreed by the Speaker's Committee, the Senedd and the Scottish Parliament, which reflects the range of projects that we plan to deliver over the next five years to improve the health and integrity of our democratic systems.

Strengthening the Commission itself is one of our five priority areas. We have been doing a lot of work to ensure we have the right systems and support in place to improve our performance, particularly in finance, IT, procurement and project management, in order to deliver our corporate plan successfully.

This year the ICO concluded their investigation into the 2021 cyber-attack on the Commission. It's clear that we didn't have sufficient protections in place then.

They noted the measures put in place since and welcomed the steps we'd taken. We have invested heavily in our digital infrastructure and cyber security to protect against further attacks, and are working with political parties and others to ensure that the UK's democratic data is protected. We think our democratic processes are critical national infrastructure.

The Commission continues to invest in its people and places, ensuring we have the right skills and resources to deliver our ambitions. As ever, I am grateful for the support and expertise of Commission staff. Their work over the last year, including on the general election, showed yet again what a dedicated group of people they are, committed to promoting and protecting UK democracy.

I look forward to the challenges and opportunities that lay ahead. But I'm confident that, together with partners across the electoral community, we will ensure that everything we do helps people to trust, value and take part in elections.

Vijay Rangarajan
Chief Executive

Performance report

Overview

This section provides an overview of the Electoral Commission, our purpose, our performance during the last year, and the key risks to achieving our goals.

We have included summary financial information within the performance report. This reports the main points from the financial statements, where more detail is available.

We have prepared our 2024/25 Annual Report and Accounts in accordance with an accounts direction, set out on page 291, issued by HM Treasury under paragraph 17 (2) of Schedule 1 Political Parties, Elections and Referendums Act 2000 (PPERA). We have prepared the powers and sanctions report on page 83 in accordance with paragraph 15 Schedule 19(b) and paragraph 27 Schedule 19(c) PPERA.

Our role

The Electoral Commission is the independent body which oversees elections and regulates political finance in the UK. We work to promote public confidence in the electoral system and ensure its integrity. We are independent of governments and political parties and directly accountable to the UK, Scottish and Welsh Parliaments.

We deliver for voters across all parts of the UK, with Electoral Commission offices in **Belfast, Cardiff, Edinburgh** and **London**. We work closely with the UK, Scottish and Welsh governments. We are accountable to the UK Parliament, the Scottish Parliament and the Senedd, and are funded by each of these for the work undertaken on elections under their devolved or reserved powers. Electoral law is not devolved in Northern Ireland and remains reserved to Westminster.

The Commission is a UK-wide organisation, and the Board takes decisions with that approach in mind. In accordance with legislative requirements, this Annual Report focuses on the work done in relation to our role and accountabilities to the UK Parliament. Separate information is available in relation to our work on devolved elections in Scotland and Wales, and our accountabilities to those parliaments on pages 92 and 102.

Highlights of the year

Voter registration campaigns

Voter ID awareness campaigns

Welcome to Your Vote Week

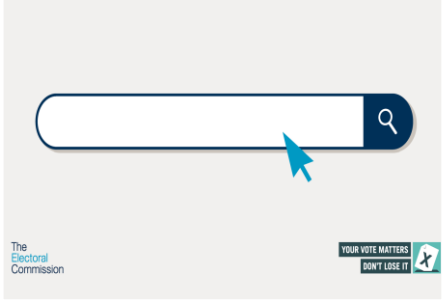
Research report on young people's view on democracy

New advice for voters on engaging with campaign material

Provided guidance to administrators, including on accessibility at polling stations

Report on general election and May polls

Evidence to Speaker's Conference on abuse and intimdation



Published pre-poll donation reports and spending returns for the general election

Our year in numbers

2.2 million
additional voter registrations during our campaigns

12,116
public enquiry responses

590,000
young people participated in Welcome to Your Vote Week

87%
awareness of voter ID requirement

394
political parties on our registers

4,515
candidate spending and donation summaries published

£16m
worth of donations published during the general election

5
UK parliamentary evidence committee sessions

Our strategic objectives

Our vision has been to ensure people trust, value, and take part in elections and referendums. We aim to achieve by delivering the strategic objectives set out in our Corporate Plan. This is the final year of this plan, and a new one was launched in April 2026. These strategic objectives are the basis on which we evaluate the Commission's performance for the year.

Accessible registration and voting

Transparent political campaigning and compliant political finance

Resilient local electoral services

Fair and effective electoral law

A modern and sustainable electoral system

To ensure we are equipped as an organisation to meet these objectives, we have three key enabling activities:

We demonstrate independence and integrity

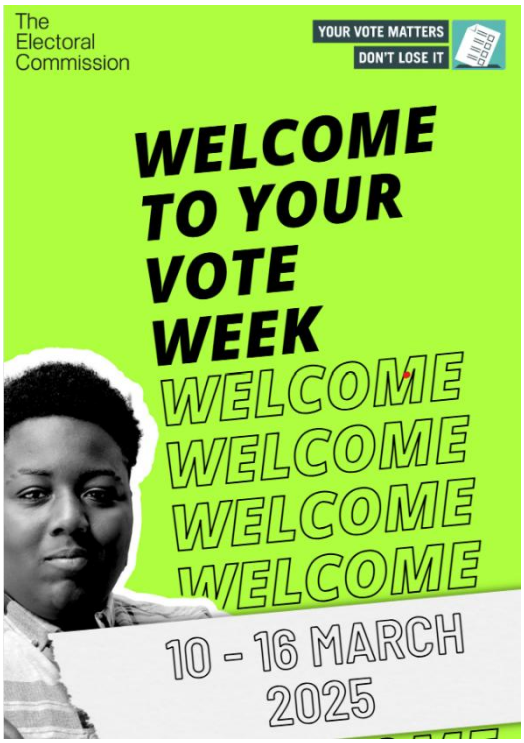
We are a skilled organisation where diversity is valued

We are a learning organisation where improvement is continuous and resources are used effectively

Five years in review

This is the last year of the Commission's current Corporate Plan. Since it began, we have overseen and supported the delivery of general, local, PCC, Northern Ireland Assembly, Scottish Parliament, and Senedd elections.

The implementation of the Elections Act was a focal piece of work during this period, including new guidance for administrators and the regulated community, a statutory code of practice for non-party campaigners, and proactive support and advice surgeries to help the electoral community prepare for the changes. There was also large-scale public awareness and partnership work to support voters to understand the new measures.



The Commission has also invested in its capacity and resources to support the regulated community in understanding the law and to achieve compliance. Our political finance database now provides information on over £1bn of donations reported by

parties and campaigners since the Commission was established. This is a fundamental to the transparency we provide, and we continue to highlight areas where the UK's political finance system could be reformed to increase confidence in the system.

This plan included stretching targets and an ambitious set of performance indicators for the Commission. We have worked closely with other organisations in seeking to achieve these aims, including local authorities, parties, campaigners, the police and partners.

This report reflects our efforts to reach these objectives in this financial year and looks ahead to our next Corporate Plan.

Performance analysis

The following sections outline the work done in 2024-25 to achieve each of the Commission's **five strategic objectives** and **three enabling factors**.

The key performance indicators reflect that the organisation met the majority of its targets, including timely responses to stakeholders and publication of key financial data and post-poll reports.

However, once a general election is called, some strands of our business-as-usual work is paused, to prioritise the delivery of the election and support parties, candidates and non-party campaigners to understand and meet their responsibilities. Two elections in quick succession this year meant that it took longer to process registration applications and conclude investigations.

Accessible registration and voting

We aim to:

- increase levels of voter registration, especially amongst groups that currently have difficulty engaging in the process
- remove barriers, especially those that affect people who currently have difficulty trying to cast their vote.

Work done to achieve this aim

The Commission delivered a new-look voter registration campaign. Over **3.5 million applications to register to vote were made** during the campaigns ahead of the May and general elections. This exceeded the Commission's target, but we recognise the work still to do on improving registration rates, and with particular groups of voters.

This was supported by the campaign to raise awareness of the voter ID requirement. **Awareness of the measure – the first at a UK-wide general election – stood at 87%** immediately after the poll. This compares to 22% when the measure was first introduced in 2022. In Northern Ireland, where the requirement to show photo ID has been in place since 2003, awareness levels stand at 89%.

We worked with **246 local authorities and 256 civil society organisations**, **universities, Armed Forces groups** and others ahead of the general election to support those less likely to have ID. From the data available, we reached at least 67,000 voters directly through this work, and likely many more through partners networks.

We ran our Your Vote is Yours Alone campaign, in conjunction with CrimeStoppers in areas identified as being at risk of electoral fraud. The campaign highlighted what constitutes electoral fraud, aiming to empower people to protect their vote and report any concerns to Crimestoppers.

More than **1.3 million people applied to vote by post** after the UK general election was announced, and this was the first general election at which people could apply online. However, some postal voters did not receive their ballot packs in time to complete and return them before polling day.

Although these problems were not systemic, postal voting systems did not work well enough for some voters, and we set out proposals for how they could be improved.

Within two months of polling day, we published analysis on the voter ID requirement, drawing on polling station data and public opinion research to provide insight on its implementation. The research showed that while **less than 0.1% of voters were prevented from voting** by the requirement, some groups including the unemployed and disabled voters continue to find it harder to show an accepted form. We put forward recommendations to expand the list of IDs and to consider a digital version of the free ID.

In the autumn, we published our **full report on the general election and May polls**. The evidence showed that the elections were well run, but that there are parts of the system requiring change, particularly the postal and overseas voting processes. We recommended a number of significant improvements necessary to support participation and trust in future elections.

Our work promoting political literacy, increasing political knowledge and understanding amongst young people, increased further.

Over 590,000 young people and 4,800 educators and partners participated in our Welcome to Your Vote Week.

We hosted a number of events across the country to celebrate the week, including one with parliamentarians and education partners in the House of Commons. 38 elected representatives supported the week.

Performance indicators

Indicator	Target	2024-25
Additions to electoral registers during our voter registration campaign	**576,661** (May)	**671,261**
	1,279,501 (General election)	**1,624,255**

Transparent political campaigning and compliant political finance

We work to improve the transparency of political campaigning, and help parties and campaigners to comply with the law by:

- ensuring campaigners can access support to understand the law in the way and at the time that works best for them
- ensuring political finance laws are enforced fairly, working with police services and other regulators to support their work in areas outside our legal remit
- publishing complete and accurate political finance data
- providing insights to campaigners and parliaments on how campaigning methods directly affect voter confidence in elections.

Work done to achieve this aim

To support compliance and confidence in the system, we published updated guidance ahead of the general election, and provided timely and accurate advice to parties, campaigners and candidates. Our guidance reflected changes introduced by the Elections Act, including on restrictions on foreign third-party campaigning and notional expenditure. A new

statutory code of practice for non-party campaigners also applied ahead of the general election.

We **published six weekly pre-poll donation releases** during the general election campaign, providing real-time transparency. This included about £16 million worth of donations.

After the election, we published spending returns for parties and campaigners that spent less than £250,000, and candidate returns, providing voters with information about the money spent during the campaign. The last set of spending data will be published during the summer of 2025.

We monitored the implementation of the digital imprints regime, providing guidance and advice, to ensure voters have transparency on who is trying to reach them online. Overall, there appeared to be high levels of compliance with the new regime.

To help **tackle the issue of abuse and intimidation of candidates**, the Commission worked with the National Police Chiefs' Council, Crown Prosecution Service and the College of Policing to update its joint guidance for candidates and others on intimidation and harassment. Similar guidance in conjunction with the Police Service of Northern Ireland was reviewed and published this year.

Ahead of the general election, we **worked with the Jo Cox Foundation, the National Police Chiefs Council and the Committee on Standards in Public Life** to publicly call for a campaign free from abuse. We urged candidates to report incidents to the police, and campaigners to talk to their staff and volunteers about the importance of safe campaigning.

We will continue to contribute to the debate and included recommendations on the topic in our post poll report. We also provided written and oral evidence to the **Speaker's Conference** on the scale on the issue and some of the levers that could be used to address it.

Following the general election and consultation with parties, we reviewed the **Policy Development**

Grants (PDG) Scheme and made recommendations to the Minister about how the Scheme should be updated. These were agreed and the funds allocated to eligible parties in April.

We continued to make the case for reforms of political finance laws to ensure that the system is protected against the potential for foreign influence. We have been working with the new UK Government as they consider potential legislative changes.

A number of these recommendations are supported by other organisations, including Transparency International, Spotlight on Corruption, APPG on Anti-Corruption and Responsible Tax, and we continue to engage with them on their policy recommendations.

Performance indicators

Indicator	Target	2024-25
Timely publication of donation and loan reports which are received by the statutory deadline	**100%**	**100%**
Publication of statements of accounts within 60 working days	**100%**	**100%**
Timely progression and conclusion of investigations	**90%**	**58%**

Timely notification / issuance of decisions on sanctions (final notices) following representations period	**90%**	**80%**
Timely notification of outcome of party and non-party campaigner registration applications (for new and change of details	**90%**	**77%**
Timely responses to requests for regulatory advice on financial reporting	**90%**	**98%**
Effective regulatory guidance products / resources delivered to support compliance with the law	**N/A**	**100%**
Guidance product related queries that help identify existing and/or new areas of the guidance that provide additional clarity with the law	**100%**	**100%**

Once the general election was called, we shifted our focus to supporting the regulated community to understand and meet their responsibilities, and to publishing financial information in a timely manner. This delayed some investigations.

Following the elections, we improved performance in hitting party registration targets in the second half of

the year. As is usual, the investigations case load increased significantly following the two polls. This began to improve by the final quarter.

Resilient local electoral services

We help local authorities and electoral administrators to respond to pressures by:

- setting challenging performance standards for local electoral services
- providing accessible guidance and support for electoral administrators
- supporting increased resilience of local electoral services
- ensuring the electoral system works effectively.

Work done to achieve this aim

As always, we **produce comprehensive guidance** on preparing for and delivering the elections, designed to support Returning Officers and electoral administrators. This includes accessibility guidance to support disabled people to vote independently and secretly.

We **jointly convened the Electoral Coordination and Advisory Board (ECAB)**, which brings together returning officers from across the UK, as well as representatives from the UK, Scottish, Welsh governments, the Association of Electoral

Administrators, SOLACE, the Electoral Management Board in Scotland and the Electoral Office of Northern Ireland. ECAB's role is to provide strategic advice about the delivery of elections and live monitoring during election periods. The Board specifically sought to identify and take forward actions to help address challenges around resilience and capacity, including contingency planning, polling station staffing and suppliers.

We continued to use the performance standards to support and challenge those running elections to help ensure the consistent delivery of high-quality electoral services for voters and to address the known challenges to the ongoing resilience of local electoral services.

To **tackle concerns around electoral fraud**, we worked with the electoral community, providing guidance and training for polling station staff, reinforcing the importance of ballot secrecy and the actions that should be taken to address any issues that arise. Our polling station handbook sets out the role and powers of polling station staff in preventing someone accompanying a voter in a polling booth.

Performance indicators

Indicator	Target	2024-25
Accurate advice to Returning Officers, Electoral Registration Officers, and candidates & agents within three days (Great Britain)	**100%**	**97%**

Fair and effective electoral law

We engage with parliamentarians and governments to improve electoral law so that it is fit for purpose, reduces complexity, inefficiency and risk and enables innovation by:

- supporting effective consideration and implementation of legislation in the UK's parliaments
- engaging with governments' electoral law reform agendas to ensure that reforms are well-planned and well-implemented
- providing expert advice on the practicability and impact of any changes which could be made to improve the electoral system
- making the case for future reforms, based on clear evidence of stakeholder views and needs, and of the benefits that proposed changes would deliver.

Work done to achieve this aim

Following the UK general election and May polls, the Commission **published its post-poll report**, which put forward a number of recommendations to improve the electoral system, including reforms to the postal and overseas voting systems, which caused difficulties for some voters.

This was developed using a broad evidence base, including polling station data and research done with the public, candidates, electoral administrators.

The UK Government responded to the report in February and noted they were considering many of the recommendations we put forward to address barriers to voting, improve the experience of voters and administrators, and tackle abuse and intimidation of candidates.

The new UK Government's manifesto pledged to introduce changes to the electoral system, including votes at 16 and reforms to voter registration. We are providing our insight, evidence and expertise on electoral policies to support Ministers and parliamentarians, and planning how we will support the implementation of any future changes.

We continue to grow a strong evidence base, gathering insight and data from stakeholders across the electoral system. This included our annual public attitudes tracker, which looks at attitudes towards elections and democracy in the UK. We also published research that looked at what young people aged between 11 and 25 years old think about politics and voting.

In November, we produced a submission for the **Government's review into the curriculum** in England. We convened 40 education partners and academics to provide a substantial evidence base and on the ground experience of how democratic education is being taught in classrooms.

We continue to **gather and publish data annually on electoral fraud**, including reporting on the number, types and outcomes of allegations to police forces across the UK. The figures show that 445 cases of alleged electoral fraud were investigated by the police during 2024. While this is slightly higher than the 347 reported in the year before, the data showed that 94% of cases resulted in the police taking no further action or were locally resolved through words of advice to those involved. The figures reflect that the UK continues to have low levels of proven electoral fraud.

We work to support police forces across the UK in understanding and enforcing the law.

Performance indicators

Indicator	Target	2024-25
Timely publication of election / referendum reports	**100%**	**100%**
Timely responses to policy proposals and legislative consultations	**100%**	**100%**
Responses to elected stakeholder (MP, MSP, MLA & MS) correspondence within 10 working days	**100%**	**100%**

A modern and sustainable electoral system

We work towards a modern and sustainable electoral system by:

- harnessing data and technology to meet the needs of voters, campaigners and electoral administrators
- understanding, calling for action and acting on the changing risks to the election system from the misuse of data and technology
- continuing to build strong relationships and streamlining working practices with all bodies that are part of the electoral system
- supporting governments and the wider electoral community to adopt a strategy and implementation plan which meets environmental standards required of our electoral system.

Work done to achieve this aim

Following the May polls and general election, the **Commission put forward recommendations on how to improve the electoral system**, including the accessibility of the voter ID requirement and the postal voting system.

We have been discussing the benefits of these changes with parliamentarians and stakeholders, and hope to see progress in key areas.

Our **latest research shows as many as 8 million people in the UK are not correctly registered to vote**.
We continue to push for improvements to the voter registration system and have been sharing evidence and expertise with the UK Government as future legislative changes are being developed.

We monitored the use of emerging technologies, such as artificial intelligence, and published information and advice for voters on how to engage confidently with campaign material and to think critically about what they saw and heard.

We called on all campaigners not to mislead voters and to consider how their campaign material would be received, particularly when using generative AI.

We engaged with international partners throughout the year to learn from their experiences and share best practices. This included meetings with

counterpart organisations in Australia, Canada, New Zealand and Ireland.

In partnership with the Cabinet Office, we also shared our general election experiences with the Electoral Commission in Ghana ahead of their presidential and parliamentary election.

Enabling factors

Independence and integrity

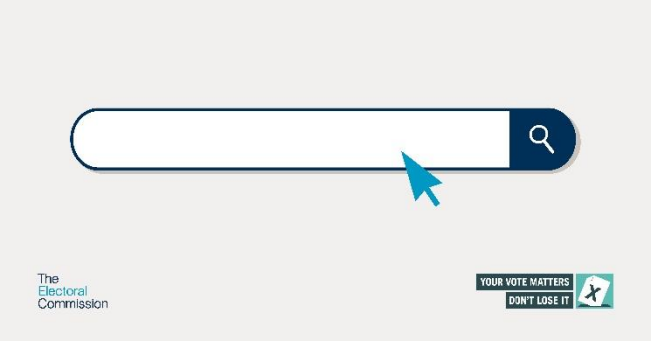
We work hard to ensure we are respected for our expertise, and that our advice and decision making are free from bias.

We demonstrate our independence and integrity by:

- taking decisions on the evidence and being transparent about the reasons for them
- basing our policy positions and recommendations on analysis of evidence
- effectively communicating our work and views
- providing responsive services to those we support
- seeking to maintain effective governance arrangements.

Work done to achieve this aim

We published information every month on completed regulatory investigations, providing transparency and confidence that issues of non-compliance will be responded to.



We received 180 freedom of information (FOI) requests, responding to 85% within the 20 working days statutory timeframe, below our target of 90%. We were asked to conduct internal reviews into six of our responses. We received two Information Commissioner's Office (ICO) complaints related to FOIs during the year, which were both closed when we responded to the requestor.

We received 72 subject access requests (SAR) and five requests for erasure under the UK General Data Protection Regulation. 97% were responded to within the statutory response time frame of one calendar month. SAR and right to erasure figures remain higher than before the cyber-attack on the Commission.

We handled 10 complaints, compared to 13 in 2023/24. Of those completed, seven were not upheld and three were partially upheld.

Our dedicated public information service responded to **12,116 public enquiries** during the year. We answered questions on a range of topics, including voter ID, voter registration and postal voting. We did not meet respond to every enquiry within our target

of two working days, due to the high influx of queries during the general election period. Our dedicated call centre for the general election responded to an additional 1,518 calls.

We also handled over **65,506 queries received through social media**.

We responded to **49 parliamentary questions** at Westminster during 2024/25, including questions on political finance regulation and guidance, the UK general election, and misinformation. Cat Smith MP, Rachel Hopkins MP and Rt Hon Sir Jeremy Wright MP, members of the Speaker's Committee, were our spokespeople in the UK Parliament, and we are very grateful for their activity and guidance.

We reported to the Speaker's Committee on the Electoral Commission on activity undertaken in line with the Government's Strategy and Policy Statement. We set out how we had due regard to the statement, while maintaining our independence and integrity.

Performance indicators

Indicator	Target	2024-25
Timely responses to social media enquiries	**100%**	**100%**
Timely responses to public enquiries via calls, letters and emails (target two working days)	**100%**	**85%**
Timely responses to valid subject access requests (target one calendar month)	**100%**	**97%**
Timely responses to valid FOI requests (target 20 working day)	**90%**	**81%**

The general election drove a large number of public information queries in a short period of time. Over 1,200 email queries were responded to across polling day and the following days, but the volume meant that not all were within target time.

Skills and diversity

We are a skilled organisation where diversity is valued

We are committed to promoting equality, diversity and inclusion internally and in all our activity with voters and other stakeholders.

Like any organisation, we have a range of statutory obligations to ensure we promote equality, diversity and inclusion, in line with our responsibilities under the Equality Act 2010, which includes the Public Sector Equality Duty, and Section 75 of the Northern Ireland Act 1998, which prohibits discrimination and promotes equality of opportunity and good relations across a range of protected characteristics.

Work done to achieve this aim

We are proud to continue to be a Disability Confident employer, and we work hard to ensure that we are responsive to the needs of our diverse workforce taking a data-led approach to ensuring policies and practices support an inclusive culture. We monitor

organisational levers and set aspirational targets to measure progress.

We obtained expert external support and took steps to adopt best practice such as introducing staff networks with senior leaders as sponsors. We established a platform for staff to share experiences and raise awareness. We launched an Inclusion Calendar—developed with staff input and data-driven insights—sharing lived experiences with positive feedback.

We enhanced internal communication and training by collaborating with L&D, HR and staff groups. We introduced EDI objectives in individual performance reviews, fostering a culture of accountability and improvement.

As a result of our actions, we achieved significant improvements across all EDI metrics, including staff perceptions of our commitment to diversity and inclusion.

EDI metrics (% agree)	% in 2023*	Target	% in 2024* (difference)
I feel communication around diversity and inclusion is good within the Commission	56	70	83 (+27)
Within the Commission I feel there is appropriate training in place around diversity and inclusion	47	60	78 (+31)
The Commission is committed to creating a diverse and inclusive workplace	65	75	82 (+17)

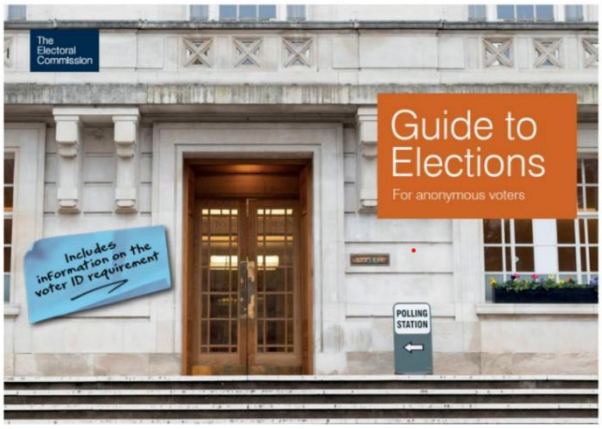
Performance indicators

Indicator	Target	2024-25
Completion rate for equality monitoring data	**85%**	**66%**

The Commission had a high completion rate in previous years, but this year moved to a new HR system, which required staff to input their data again against a different set of categories. This led to lower levels of completion, which we are addressing.

We continued to serve a diverse democracy in our external, voter-facing activity, including:

Our public-facing voter engagement work includes targeted support for different communities across the UK, both directly and through partners.



In conjunction with local authorities and civil society partner organisations, we worked to reach a diverse range of voters to ensure they had the tailored information they needed to take part in this year's elections, in the formats and languages they can access.

This has included ongoing work with partners representing groups with low ID ownership, including Gypsy, Roma and Traveller communities, and trans and non-binary people, to support their audiences to understand and meet the voter ID requirement and build awareness of the availability of the Voter Authority Certificate.

We have also commissioned partners to research their audiences' experiences of elections and the barriers they face, and to co-create and trial innovative interventions to remove these barriers. This work included projects to support:

- Deaf people, delivered by the Royal National Institute for Deaf people (RNID)
- SEND young people, delivered by Smart School Councils
- people from Black and other ethnic minority backgrounds, delivered by Race Equality Foundation
- members of Gypsy, Roma and Traveller communities, delivered by Friends, Families and Travellers
- LGBT+ people, delivered by LGBT Consortium

We strive to ensure our public awareness work reflects the diversity of our audiences and is as representative and inclusive as possible. This includes in our voter registration campaign and resources which showcase members of the public representing groups we know are typically under-registered and/or who face additional barriers to participation, including people experiencing homelessness and people with a learning disability.

Learning and resources

We are a learning organisation where improvement is continuous, and resources are used effectively

With ongoing needs to ensure we deliver value for money, it is crucial that we continue to manage our costs and make effective use of our technology, funding, time and resources.

Work done to achieve this aim

Following research and internal engagement the Commission decided to modernise and simplify its pay structure and introduce a robust performance management system. The aim is to implement a pay structure and remuneration package that is fair at all levels and incentivises strong performance. We aim to launch the new structure in July 2025.

We have made significant improvements to our IT provisions, including an overhaul of all Commission laptops, upgrading to Windows 11 and getting ready to use Copilot. The laptops are essential for AI projects in the future.

We have implemented mandatory data protection training to make sure our staff understand the impact of phishing, malware and ransomware attacks.

We have upgraded our video conferencing technology to use our O365 licenses and saved £57,000 per annum by doing so.

The Local Government Boundary Commission for England is now co-located with the us in our London Bunhill Row office, saving the Electoral Commission £100,000 per annum in rent and utility costs.

There have also been a number of internal processes that required investment and improvement

We regret that last year's accounts were qualified but have learned the lessons, and made great efforts to ensure that was not the case with this year's accounts.

Over the course of the year, we have strengthened our finance and procurement systems. This included investing in our finance team and skills, and ensuring we are always providing value for money in our activities. Chris Pleass joined the Commission as Corporate Director and has helped to drive this work forward.

We have increased the capability and capacity of a new procurement team, with a new head and experienced commercial specialists. We have implemented new processes to enhance our operations and ensure compliance with procurement regulations and legislation, whilst aligning with

Government Commercial Function standards. The team have prepared the Commission for the Procurement Act 2023 which came into effect in February 2025, engaging with the wider public sector to share and learn from best practice.

In July, the Information Commissioner's Office issued a reprimand of the Commission following the cyber-attack in 2021. They noted and welcomed the changes we have made to our approach, systems, and processes since the attack, to strengthen the security and resilience of our systems.

Since the cyber-attack, security and data protection experts – including the ICO, National Cyber Security Centre and third-party specialists – have carefully examined the security measures we have put in place and these measures command their confidence.

We have implemented further security controls to monitor email traffic, provide further phishing protection and protect our servers and laptops from Malware attacks. We have migrated from our previous solution to utilise our O365 licenses, saving £30,000 per annum.

As a result of this work, we have seen a significant increase in our Microsoft secure score from 40% in 2022 to 82% currently. This is 30% higher than organisations of a similar size.

Every three months an independent penetration test is carried out, to ensure we are constantly monitoring for vulnerabilities through our external and internal systems.

Using our resources to support the delivery of our goals

Our people

Staff relations and engagement

The Commission's dedicated and expert staff are based across the UK - 82% in our four offices and 18% based at home around the UK as remote workers. Weekly newsletters and chief executive updates, all staff events, 'lunch and learn' sessions and the intranet allow staff to remain connected and share information.

A staff engagement group (SEG) meets every six weeks to discuss corporate issues and Commission culture, seeking to capture views and insight from all teams and levels. This is supported by regular cross-team project meetings, team meetings, and line management check ins.

The Commission has an active union, and their Branch Executive Committee meets regularly with the Chief Executive to discuss issues relevant to staff.

The results of the latest staff survey were published in January and 85% of employees responded. The employee **engagement score was 68** (out of 100), which is an increase on last year's score of 63

Areas where we compared favourably to the Civil Service average:

Recommend the Commission as a place to work **83%** (average 61%)

Proud to tell others I work for the Commission **78%** (average 65%)

Treated with respect by people I work with **90%** (average 88%)

Areas where we compared less favourably to the Civil Service average:

Changed is managed well **22%** (average 34%)

Opportunities to develop career at the Commission **35%** (average 53%)

Behaviours of Senior Leadership Team are consistent with Commission's culture charter **52%** (average 65%)

Performance indicators

	Target	2024-25
Maintained staff wellbeing score in staff survey	**77%**	**74%**
Maintained staff engagement score in staff survey	**67%**	**68%**

Occupational health and safety

We review our health and safety policy annually. We also have procedures, guidance and risk assessments in place to cover our core activities. A health and safety group oversees our arrangements. They meet regularly and report to our senior leadership group. However, primary responsibility for health and safety sits with people managers.

We initiate independent health and safety audits of our premises each year, which involves inspecting working environments and reviewing safety management systems. These audits tell us if our arrangements are suitable and highlight any improvements we need to make. In 2024/25 we:

- Moved to independent Fire Risk Assessments (FRA), with the first being conducted at our Northern Ireland Office. Independent FRA's will be

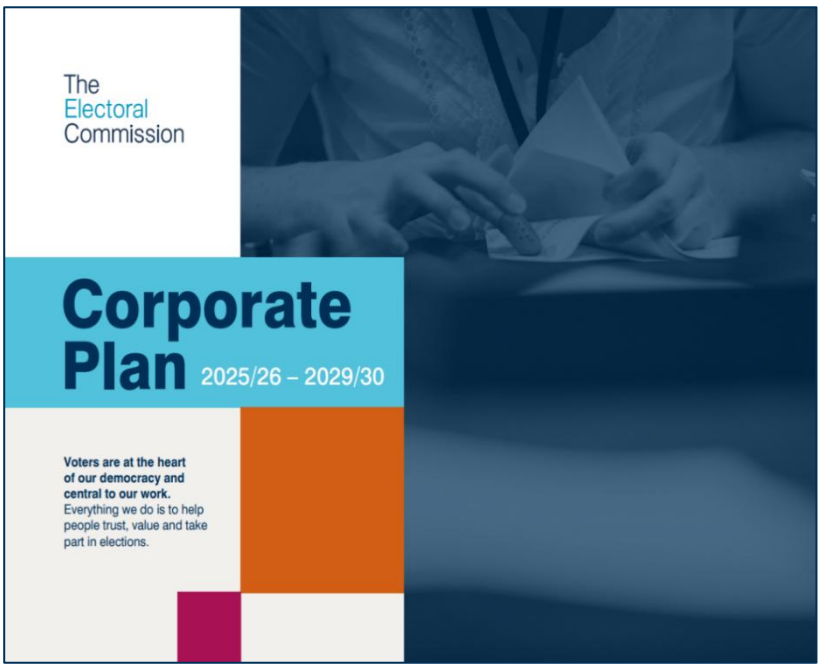
conducted at our London and Wales Offices during the next financial year.

- Began the process of upgrading electrical floor boxes to Residual Current Device (RCD) to improve the electrical safety at all Commission offices. This work will continue in the coming months.

- Trained eight additional staff members to become Fire Marshals and four in Emergency First Aid at Work. More staff will be trained across all Commission Offices during the next financial year.

Looking ahead to our Corporate Plan for 2025/26 – 2029/30

From 1 April 2025, the Electoral Commission has a new Corporate Plan, which sets out the activities and outputs it proposes to deliver in the next five years. The Plan has been developed using the data, evidence and concerns gathered from across the electoral community, parties and candidates, as well as the lessons from recent elections and the threats and opportunities identified.



UK elections continue to be well-run, but confidence in the system relies on strong participation and resilient processes. The draft plan focuses on five themes: **supporting voters and increasing participation, modernising the electoral system, safeguarding and protecting the system, leading an informed debate about the**

future of elections, and strengthening the Electoral Commission.

Our future priorities

Supporting voters and increasing participation

Turnout at elections continues to decline and the number of disengaged or apathetic people is on the rise. We will look to increase engagement by giving people greater confidence and knowledge to participate, and by providing tailored information to young people and other groups that are either under-registered or under-reached. Increasing voters' access to trusted information will help inform their decisions. Our work will increase voter registration, voter ID awareness and Voter Authority Certificate take up.

Modernising the electoral system

With as many as 8 million people missing from UK electoral registers, we will continue to advocate for more automatic/assisted voter registration systems, with the appropriate safeguards to improve both completeness and accuracy of the register, as well as its security and usability.

We will advocate legal consolidation, simplification and modernisation. Reducing the complexity will simplify the administration of elections, increase resilience, help voters to better navigate the system,

and improve campaigners' understanding and compliance with regulations.

Safeguarding and protecting the system

As threats to our democracy grow and change, we need to strengthen our response and bolster the tools at our disposal. Our work will help voters to identity mis- and dis-information, and will reduce activity which negatively impacts their confidence in the conduct of campaigns. We will tackle candidate abuse and intimidation by working with the police on guidance to candidates. We will support the Speaker's Conference on threats. We will work with the UK governments, other regulators, political parties and campaigners to identify and respond to the causes. This work should support candidates, whoever they are, and their interaction with voters.

Leading an informed debate about the future of elections

We need to ensure that the challenges and opportunities for elections in the UK are recognised, understood across the system, and rapidly acted upon by policymakers and the wider electoral community. We will provide them with robust evidence and better access to independent advice about the challenges facing elections in the UK, drawing also on international experience and lessons.

Strengthening the Electoral Commission

The Electoral Commission will adapt to meet the changing needs and expectations of voters, the UK's governments, campaigners and electoral services teams, and to deliver this plan. We will invest in our current capabilities, systems and support services, giving us the resilience we need to deliver our core functions, and this ambitious and vitally important programme of work.

Sustainability report

The Commission is dedicated to a sustainable workplace. We recognise that delivering our activities has an impact on the environment and we continue to work towards minimising this impact.

We lease office space in four cities from a combination of public and private sector property owners. We do not have direct control of utility suppliers and waste disposal at our premises. At all our offices the property owner manages energy and water consumption and waste disposal and recovers costs through a consolidated service charge.

Central government, led by HM Treasury, introduced a three-year phased plan from 2023-24 for public bodies that fall within the scope of the Greening Government Commitments (GGC) to align their sustainability reporting with The Climate-related Financial Disclosures (TCFD) criteria. This criterion covers four themes: governance, strategy, risk management, and metrics and targets. Due to the Commission's size and use of shared properties TCFD do not apply, but we are committed to operating in a sustainable way, making environmentally friendly choices, and reducing our carbon footprint where possible.

Performance, where available, is presented against each of the GGC reporting areas. We have included the data for two prior years for comparison against the baseline year. Further information is available at the GGC page on the Government website.

The following GGC reporting areas are not applicable to the Commission:

- Nature recovery and biodiversity action planning – the Commission does not have any landholdings or natural capital.
- Travel car fleet – the Commission does not own any fleet vehicles; all travel is completed through public transport or employee vehicles.
- Direct greenhouse gas emissions – the Commission does not own any direct emissions equipment.
- Waste minimisation and management – the Commission does not use any consumer single use plastics (CSUP).

Mitigating climate change

Greening Government Commitments

Metric	Measure	2024/25	2023/24	2017/18 baseline	%
Tonnes of carbon dioxide equivalent (CO2e)	Scope 2 (energy indirect) emissions	99	99	198	50
	Scope 3 (official business travel - domestic) emissions	30	30	37	19
	Scope 4 (official business travel - international) emissions	18.5	0	Not recorded	0
	Total greenhouse gas emissions	147.5	129	235	37.2

Kilowatt hours (kWh)	Mains standard grid electricity consumption (scope 2 & 3)	311,211	375,818	487,611	36.2
	Heating systems (gas)	121,078	188,854	211,990	42.9
	Total related energy use	432,289	564,672	699,601	38.2
£000	Expenditure on energy use	31	48	Not recorded	
	Expenditure on official business travel domestic	121	76	114	6
	Expenditure on official business travel international	17	0	0	
	Total related expenditure	169	124	114	148
Waste minimisation and management					

Tonnes	Confidential waste (recycled)	1	0	2.81	64.4
	General Waste (incl recycled)	4.52	2.84	7.26	37.7
	Total waste	5.52	2.84	10.07	45.2
£000	**Total waste cost**	1	2	1	0
Finite resource consumption					
Metres cubed	Water consumption	Not available*	Not available*	Not available*	
£000	**Total water cost**	Not available*	Not available*	Not available*	
Paper usage					
Reams	Paper procured (A4 equivalent)	55	105	650	91.5

*As we are in shared rented accommodation from a private landlord expenditure on water consumption is not available as it is not technically feasible to gain the data. The energy data quoted does not include energy consumption for common areas paid by the landlord.

GCS target	
Reduce overall emissions by 52% and reduce direct emissions by 20% from the 2017-18 baseline by 2024-25, with a view to net zero by 2050	We continue to work to decrease our fossil fuel consumption. The property owners have introduced measures to reduce levels of electricity consumption by lowering the ‘out of hours’ operation of plant and machinery and the introduction of energy-efficient lighting last year. This has shown a 35% reduction from 2023-24.
Sub- target: reduce emissions from domestic business flights by at least 30% from the 2017-18 baseline by 2024-25	The use of domestic air travel allows employees to visit the Northern Ireland and devolved offices. The maximum emissions from our domestic flights this year were 30CO2e, with the distance travelled 115,000km
Sub-target: report the distance	Although we try and keep the distance travelled by international business flights to a minimal, we

travelled by international business flights, with a view to better understanding and reducing related emissions where possible	travelled abroad to engage with our partners within different countries to learn from their experiences and share best practices. When we can, we try and minimise the volume of international flights by using other methods of communication such as video teleconferencing. This year the distance travelled was 70,647km, this was predominately to visit the Australian Electoral Commission. This included discussing their 5-year digital transformation programme and embarking on the Information Governance Framework.
Reduce the overall amount of waste generated by 15% from the 2017 to 2018 baseline	General waste and recycling figures are based on a proportion of total building waste as they are not directly controllable by us. Confidential waste disposal is handled separately from that for other building occupants. We shred the confidential waste we generate on-site before it is recycled into low-grade paper. All general waste produced in the

building, including that generated by us, is sent to a nearby energy-from waste plant, instead of landfill sites. Hybrid working has contributed to a significant reduction in paper usage and waste since 2017/18.

Procuring sustainable products and services

The Commission continues to work with all suppliers in accordance with the Government Buying Standards and in alignment with the GGC. We are committed to sustainability in the way goods and services are procured and work with existing and prospective suppliers to improve performance along with achieving value for money.

This is done through:

- effectively capturing any environmental impacts at the business case stage
- ensuring that customers incorporate sustainability factors in the development of commercial requirements
- using evaluation criteria which include social and economic factors in addition to environmental factors.

Reducing environmental impacts from Information and Communication Technology (ICT) and digital

The Commission ICT equipment is made from recycled plastics and items are routinely recycled amongst employees until they become operationally obsolete or no longer compatible for the Commission's needs.

We have further improved our environmental impact by:

- reducing printed resources provided to electoral administrators and other groups, focusing on electronic provision wherever possible
- hybrid/remote working reduces carbon footprint
- encouraging the use of video and teleconferencing to avoid unnecessary travel with consequential CO2 emissions
- operating recycling facilities in all our offices.

Using our financial resources efficiently

Our resource funding is provided by three parliaments – the UK Parliament, the Scottish Parliament and the Senedd.

The combined resource made available to the Commission for 2024/25 was £45.8m voted activity. We also received non-voted funding of £251k to pay Commissioners' fees.

Our final budget breakdown

	Voted £m	**Non-Voted £m**	**Total £m**
Departmental Expenditure Limit			
Resource	45.7	0.3	46.0
Capital	2.2	0.0	2.2
Annually Managed Expenditure			
Resource	0.1	0.0	0.1
Capital	0.1	0.0	0.1

Total Net Budget Resource Capital	 45.8 2.3	 0.3 0.0	 46.1 2.3
Net cash requirement	46.5	-	46.5

The £2.1m from the Scottish Parliament and £1.6m from the Senedd budget is shown as income throughout the accounts and Statement of Outturn against Parliamentary Supply (SoPS). The remainder of the budget drawn down from Scottish Parliament and the Senedd that is not spent is included as deferred income in the Statement of Financial Position.

We achieved our objectives using £40.1m worth of our voted budget. This was out of £48.1m approved by the UK Parliament. The graphic below summarises our financial performance on the 'voted' element of our budget.

Financial performance 2024/25

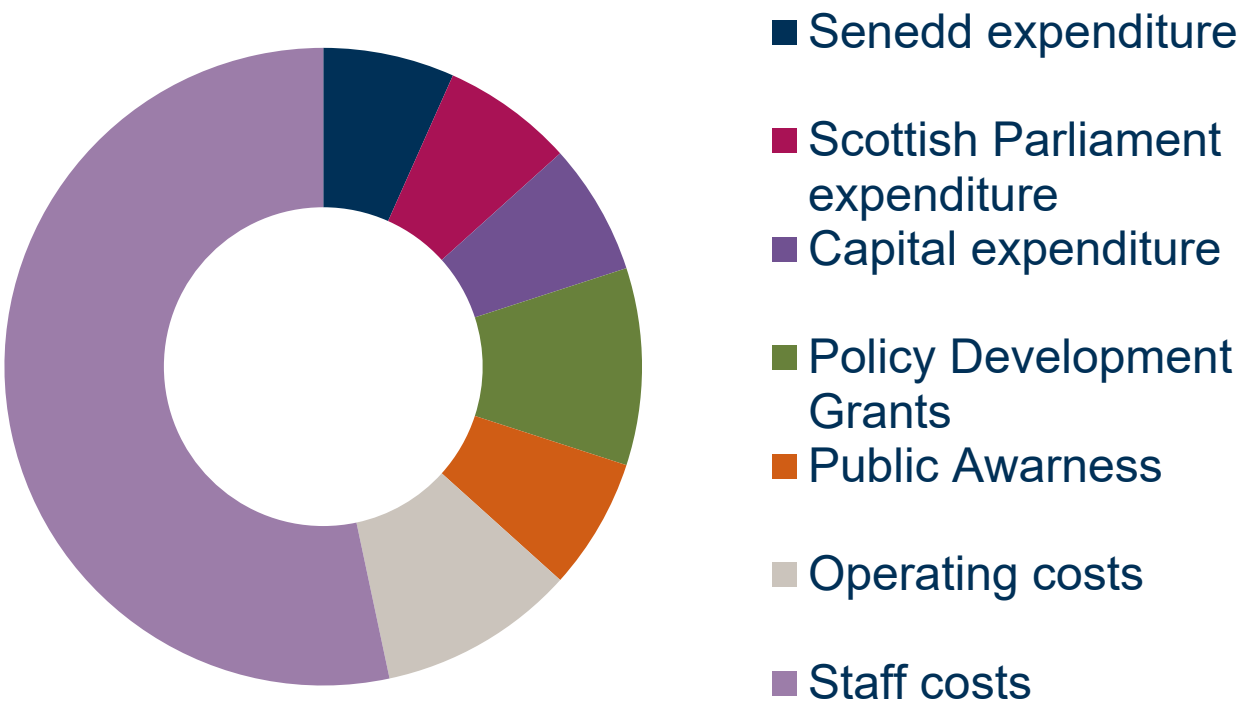
Our financial performance for the year 2024/25:

- our staff costs represented 41% of our resource expenditure, which is an decrease of 5% from 2023-24.

- our capital expenditure decreased by £0.9m due to the fit out of two new offices in 2023-24.

Overall expenditure

The Scottish Parliament and Senedd expenditure in the table below are a subset of the overall cost.



Underspend

We spent a total of £7.3m lower than our approved budget.

£2.5m of this underspend relates to our contingencies:

- £1.3m of those contingencies were for costs relating to additional general core activities and events across the Commission. There was no

need to carry out any major additional activities, so this was not utilised.

- £1.2m is a combination of internally ring-fenced activities that did not happen during the year, resulting into the Commission not using the funds.

Due to the delay in our Pay review implementation, we underspent £0.7m for this project.

Funds for the General Election cost less than anticipated, and the Northern Ireland Assembly and by-elections which did not take place saved a further £0.5m.

Delayed recruitment across the Commission caused a £1.6m underspend, particularly due to earlier than anticipated Parliamentary General Election. This has caused delays further in the year as a byproduct, pushing hiring processes to later into the financial year.

Due to delayed recruitment, we underspent on our non-pay activities by £0.6m on our communications activities and election related activities.

Our delivery of the Political Finance Online project has been delayed and resulted in a £1.1m capital underspend as well as a £1m depreciation underspend.

The remaining £0.2m is a combination of smaller underspends.

Departmental Expenditure Limit (DEL)

The Resource DEL voted outturn for the year was £39.7m against a voted limit of £45.8m, an underspend of £6.0m. Capital DEL voted outturn for the year was £1.1m against a voted limit of £2.2m and was underspent by £1m.

Annually Managed Expenditure (AME)

Our resource AME budget is used against any provisions with the budget. It includes the pension liability for certain former Commissioners of the Local Government Commission for England, this can be seen in Note 11 in the accounts.

Our capital AME budget is used for new building leases. There were no new leases during 2024-25. The details can be found in our SOPS report and note 11 within the accounts.

Our income in the accounts relates to charges for registering political parties. We also report and are accountable to the Llywydd's Committee in the Senedd and the Scottish Parliament Corporate Body. The income recognised in the accounts is predominately for devolved elections work. All income is recognised in note 4 of the accounts.

We collect fines raised against political parties and individuals for failure to comply with the rules on party and election finance and then surrender these to the Consolidated Fund as required by law.

In addition to monitoring performance against budgets, we also managed our cash limits set by the UK Parliament. We required cash amounting to £41.0m to finance our voted activities, which was £5.5m less than the sum of £46.5m approved by the UK Parliament in our Supplementary Estimate. The reconciliation of net resources outturn to net cash requirement, within the accountability report, provides a reconciliation from our outturn to the net cash we required in-year. The Statement of Cash Flows shows that the cash balance at 31 March 2025 was £28k.

The Statement of Financial Position as at 31 March 2025 shows deficit on taxpayers' equity. These liabilities will be met through future provision of supply funding.

Supplier payments

We aim to comply with the Prompt Payment Code that operates across the public sector. The target is to pay undisputed invoices within 30 days. In 2024-25,

we paid a total of 1687 invoices. 97% were paid within 10 days, 100% within 30 days.

Supply estimate for 2025/26

Our Main Supply Estimate for 2025/26 (HC839) provides for a net resource requirement of £46.1m. This is an 48% increase from 2024/25 due to the inflationary increases, parliamentary events and activity highlighted in the Corporate Plan. Our Main Estimate is broken down as follows:

	Voted £m	**Non-Voted £m**	**Total £m**
Departmental Expenditure Limit			
Resource	45.8	0.3	46.1
Capital	2.1	0.0	2.1
Annually Managed Expenditure			
Resource	0.0	0.0	0.0
Capital	0.1	0.0	0.1
Total Net Budget			
Resource	45.8	0.3	46.1
Capital	2.2	0.0	2.2

Net cash requirement	46.6	-	46.6

The Speaker's Committee approved this estimate on 19 March 2025, and it was laid before the House of Commons on 3 April 2025. The Commission is established by legislation and following the principles of the FReM there is an assumption of continued provision of service, there is nothing to suggest services provided by the Commission will cease or future funding will not be provided.

Powers and sanctions report

Use of our powers and sanctions between 1 April 2024 and 31 March 2025

We encourage those we regulate to comply with the law by providing support and guidance. However, where proportionate, we take action when they do not follow the law.

The Political Parties, Elections and Referendum Act (2000) (PPERA) provides us with investigation powers

Use of investigatory powers

We are required to report on our use of investigatory powers, specifically cases in which:

- we issued a disclosure or investigation notice
- premises were entered using an inspection warrant issued by a Justice of the Peace
- we applied to a court for an order for disclosure.

We are not required to include information where, in our opinion, to do so would or might be unlawful, or might adversely affect any current investigation or proceedings.

- We issued one investigation notice.
- We did not issue any disclosure notices.
- We did not use our powers to apply for an inspection warrant to enter premises or apply for any court orders for disclosure.

Concluded investigations

We concluded 14 investigations during the year, compared with 17 in the previous year.

We continue to take a proportionate regulatory approach and offer expert support to our regulated community. We have increased our partnership work with external stakeholders, including the police and other regulators. We have also enhanced our regulatory toolkit and have carried out a number of initial enquiries, which have enabled us to clarify matters at assessment stage without the need to open investigations.

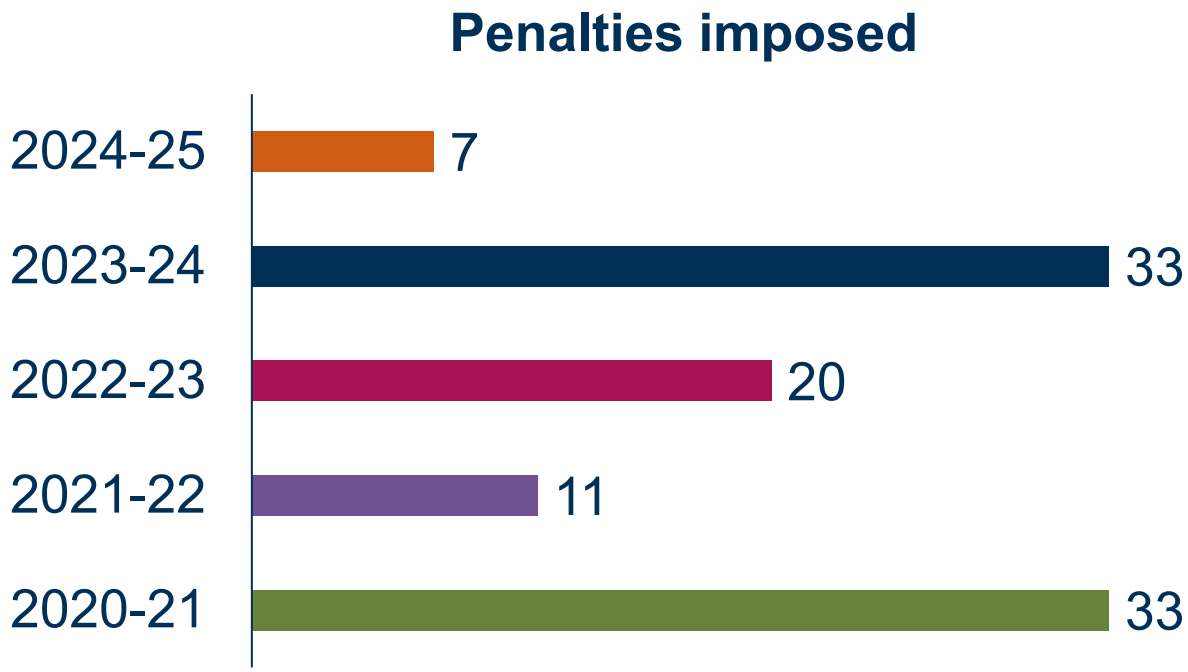
Use of civil sanctions

We are required to report on our use of civil sanctions, specifically cases in which:

- a fixed monetary penalty or discretionary requirement was imposed or a stop notice served (other than cases in which the penalty,

requirement or notice was overturned on appeal)
- liability for a fixed monetary penalty was paid before a notice imposing it was issued
- an enforcement undertaking was accepted

Nine investigations led to considerations of sanctions, and we imposed seven penalties across seven cases. In total, £7,450[1] of sanctions were imposed.



Details of all penalties imposed during 2024/25 are available on our website.

[1] Two fines have been subject to increases totalling £850 and there was one forfeiture of £503. These are not included.

No enforcement undertakings were offered to us during 2024/25. We did not serve any stop notices up to and including 31 March 2025. We did however issue one compliance notice during the period. No appeals were made against decisions to impose civil sanctions.

Northern Ireland annual report

Over the past year, our work in Northern Ireland focused on delivering the general election. The restoration of the Northern Ireland Assembly in February 2024 brought political stability, supporting the successful delivery of the election. Ahead of the election, we called for a campaign free from abuse and worked to address ongoing issues of candidate intimidation.

We worked closely with the Chief Electoral Officer, political parties, candidates, voters and the wider electoral community to support their preparation for the election. Following the election, we published key recommendations, including the need to address the abuse and intimidation of candidates and to review the co-option system used to fill vacancies in the Assembly and local councils, which raises concerns about democratic transparency and choice.

Work done to achieve our aims

We supported the successful delivery of the July 2024 general election in Northern Ireland. Our research found that 85% of voters in Northern Ireland were satisfied with the process of voting.

We ran a voter registration campaign, taking in paid for advertising, press and partnership activity.

We worked with the Electoral Office for Northern Ireland (EONI) to deliver an online look-up tool allowing voters to check their registration status and obtain their Digital Registration Number (DRN). The notable decline in application rejections due to missing DRNs at the general election suggests the tool was effective.

We supported political parties, candidates and other campaigners to understand the rules on campaigner spending and the imprint rules on printed and digital material. This was the first election in Northern Ireland following the introduction of digital imprint requirements by the Elections Act.

Prior to the election, we called for a campaign free from abuse and intimidation. We worked with the National Police Chiefs' Council, the College of Policing, the Crown Prosecution Service and the Police Service of Northern Ireland to publish updated guidance to candidates.

A new Code for Campaigners, developed jointly by the Commission and EONI, provided a guide for campaigners on what is, and is not, acceptable behaviour at polling stations and in the community in the lead-up to polling day.

We developed new mis/dis information resources for democratic engagement with schools and other learning providers and continued our education outreach.

Welcome to Your Vote Week took place in March 2025, with over 10 schools, youth groups and other stakeholders involved.

We gave evidence to the Northern Ireland Affairs Committee at Westminster alongside the EONI, discussing our key recommendations from our general election report.

In March 2025, we met with Hilary Benn, Secretary of State for Northern Ireland, to discuss our key recommendations from the general election.

Ongoing and future work

The Commission's new Corporate Plan sets out our work funded by the UK Parliament, which encompasses our work in Northern Ireland, including preparations for the Assembly and local government elections scheduled to take place in May 2027.

We will continue to provide support to voters, political parties, campaigners, the wider regulated community, and EONI. In addition to preparing for the standards relating to the Identity and Language (Northern Ireland) Act 2022, there are a number of challenges specific to Northern Ireland which we also aim to address.

At least once every 10 years the Chief Electoral Officer for Northern Ireland must by law carry out a canvass requiring all those eligible to apply to register to vote, even if they are already registered. The current process faces significant challenges, not least due to the resources required to contact all eligible voters, even when their details have not

changed. Working with EONI we will continue to stress the need for process reform well in advance of the required 2030 canvass. We aim to enhance the accuracy and completeness of the electoral register, which is crucial to maintaining the integrity of elections in Northern Ireland.

We will continue to work with EONI to ensure the DRN process is accessible for every voter and will run targeted public awareness campaigns to inform under-reached and under-registered groups. We will continue to make the case for a broader review of the absent voting process in Northern Ireland.

Ultimately, we want to ensure there is greater consistency between electoral processes in Northern Ireland and Great Britain, with differences only in place for good reason or because of the unique political circumstances of Northern Ireland. There are things we can learn from processes on both sides of the Irish Sea, but our aim is to ensure every eligible voter can participate in elections regardless of location.

Wales annual report

This report provides an overview of our work on devolved matters in Wales and looks at our performance during the last year. We have included summary financial information within the performance report. This reports the main points from the financial statements, where more detail is available.

PPERA requires the Commission to provide an annual report on the performance functions relating to Welsh elections and devolved referenda. This report is included within this section. Reserved activity in Wales, relating to general and PCC elections, is included within the main body of the report.

Amendments made to the Government of Wales Act 2006, by the Wales Act 2017, transferred responsibility for devolved Welsh elections and referendums from the UK Parliament to the Senedd. The Senedd and Elections (Wales) Act 2020 sets out the funding and accountability arrangements for the Electoral Commission's devolved activities in Wales.

We have a statutory responsibility to provide a report to the Senedd on devolved matters.

Work done to achieve our aims

We successfully supported the Wales Electoral Coordination Board as it transitioned to the new statutory Electoral Management Board for Wales, established in January 2025.

We built on the work already achieved with partner organisations, young people and educators across Wales. We worked closely with our youth voice partner throughout the year and especially around “Welcome to your Vote Week” in March 2025.

We launched a new partnership project with TPAS (the Tenant Participation Advisory Service) Cymru to improve awareness and understanding of the democratic system amongst housing association residents in Wales.

We established a strategic partnership with the Senedd Commission on our campaigns and education work for the 2026 Senedd election to ensure consistency in approach and messaging.

We delivered Welcome to Your Vote Week 2025 – “Get informed and get involved”

We worked closely with our youth voice partner, Children in Wales, to deliver a range of initiatives before and during Welcome to Your Vote Week 2025.

We facilitated a workshop on mis/dis information for Children in Wales’s annual residential in Bala, Gwynedd, where the conversation focused on social media, AI, how to find trusted sources of information and how to prevent the spread of mis/ disinformation. The event was attended by 61 young people and feedback was extremely positive.

“The ladies from the Electoral Commission were fab! It was a great hour, really informative, current, and even I learned something new from it. I will actively be checking the source of my information going forward” - Conwy Youth Parliament Member

Our youth voice network designed and created art murals to celebrate the week. These murals, with the eye-catching slogan ‘My Voice, My Vote’ / ‘Fy Llais,

Fy Pleidlais', will be used over the coming year to encourage other young people to get involved in democracy.

Members of the youth voice network also produced a bilingual podcast for the week, (available on Spotify) written, filmed and edited by the young people on the topic of mis / disinformation. We hosted an event attended by key partners and Members of the Senedd including Cabinet Secretary Jayne Bryant MS where attendees chatted openly about the findings in our Young Voices on Democracy.

We worked to support electoral reform in Wales

We continued to work closely with the Welsh Government and the wider electoral community in Wales on the design and delivery of reforms ahead of the 2026 Senedd and 2027 local government elections.

We provided feedback to Welsh Government officials on the content and workability of the draft Senedd Cymru (Representation of the People) Order 2025, which will be the main piece of

secondary legislation setting out how the 2026 Senedd election will work in practice.

> ***"I would like to thank you for the Electoral Commission's engagement throughout the initial consideration of the draft Senedd Cymru (Representation of the People) Order between July and October 2024. This has been crucial in supporting us to prepare a well-informed draft Order for formal consultation"***
>
> Welsh Government Deputy Director Elections

We provided advice and support to the Welsh Government and gave evidence to Senedd Committees (Reform Bill Committee and Local Government and Housing Committee), as the Senedd Cymru (Members and Elections) Act 2024 and the Elections and Elected Bodies (Wales) Act 2024 passed through the Senedd. This ensured that any proposals would work for voters and would be deliverable.

We fed into the development of the Senedd Cymru (Electoral Candidate Lists) Bill before it was withdrawn in September 2024 and the Senedd Standards of Conduct Committee's work on individual member accountability.

We worked to strengthen the Commission's processes and premises

We took significant steps to improve our internal financial processes in accounting, budgeting and monitoring as well as expanding our procurement team and internal and external audit services.

Across the Commission, we continued to strengthen our cybersecurity measures and invest in IT.

We completed our move into new office accommodation in James William House, Museum Place, Cardiff, following the expiry of our lease at Companies House. The new premises provide potential for future growth both in terms of the Wales team and for other Electoral Commission staff based in Wales. It also enables us to host meetings of groups such as the Senedd Political Parties Panel and work together as a full team or collaborate with colleagues within the Commission. The office is a significant upgrade on our premises, and with accessibility in mind, includes wheelchair accessibility, sit to stand desks and kitchen worktops compliant with the Disability Discrimination Act 1995.

Ongoing and future work

At the general election, we witnessed heightened levels of abuse and intimidation toward those taking part in the election. In response, we met with the police forces in Wales to discuss issues that arose during the election campaign.

Over the coming year we will continue to support the police in developing a suite of communication that police forces across Wales can use ahead of future elections to attempt to deter people from acting in an abusive manner toward those taking part in elections. This work is ongoing and will continue ahead of the Senedd elections in 2026.

We look forward to assisting and supporting the Electoral Management Board for Wales and will use this new statutory forum to help Returning Officers and Electoral Registration Officers to deliver a consistent and high-quality service for voters and those standing for election. We will also continue to work closely with electoral administrators throughout Wales to ensure their views and needs are fully reflected in our work.

In 2025, as part of the Welsh Government's programme to modernise elections, a series of

automatic registration pilots will be taking place in four areas across Wales. We have worked with the Welsh Government and participating local authorities in preparation for the pilots, and in September we will begin an evaluation of the effectiveness of the pilots before publishing our report in January 2026.

New legislative changes to the election rules for the 2026 Senedd elections will come into effect this summer. We will continue to work closely with Welsh Government officials to ensure these changes are reflected in guidance to both electoral administrators and regulated communities, which we will publish and promote in the autumn of 2025.

Commitment to Welsh language standards

We are committed to our statutory duties of treating both Welsh and English equally in our work and complying with the Welsh Language Standards as set by the Welsh Language Commissioner.

To enable us to continue to meet the Welsh Language Standards in Wales, over the course of the year we have strengthened our translation service. We have increased our internal Welsh language translation provision by recruiting two new members of staff; introduced an automated translation request system resulting in higher productivity; appointed a

new external translation company to translate work when our internal team is at full capacity; and delivered training sessions to Commission staff to increase their awareness of the Welsh language.

Resources

During 2024-25 we spent 99.2% of £1.6m of budget available. This was predominately staffing (56%), and the remaining amounts represent the Senedd contribution to common activities and corporate overheads.

Our reporting on page 262 shows the breakdown between direct and indirect costs.

Governance

The Commission reports to the Llywydd's Committee for accountability purposes.

In September 2024, we submitted our estimate to the Llywydd's Committee for the funding of our work in the year 2024/25. In January 2025, we met with the committee for a very useful discussion of the UK Corporate Plan and our work programme for the year ahead.

Scotland annual report

This report provides an overview of our work on our devolved functions in Scotland and looks at our performance during the last year. We have included summary financial information within the performance report. This reports the main points from the financial statements, where more detail is available.

We are independent of government and are directly accountable to the Scottish, Welsh and UK parliaments.

The Scottish Elections (Reform) Act 2020 sets out the funding and accountability arrangements for the Electoral Commission's devolved activities in Scotland.

Work done to achieve our aims

We worked to support electoral reform in Scotland

Advising and engaging with the Scottish Government's programme of electoral reform and development of subsequent secondary legislation, drawing on our policy work, wide-ranging research

with voters, electoral administrators and campaigners, considering wider risks to delivery, highlighting divergence issues and setting out timeframes for development of codes and guidance resulting from the reform.

We published our report on the 2024 general election, which was based on a full suite of data and evidence from Scottish voters, candidates, campaigners and electoral administrators. The report made recommendations for wider improvements to elections, and highlighted the impact of the timing during the school summer holidays in Scotland, which made it harder for some people to vote and placed additional pressures on electoral administrators. Postal voting systems did not work well enough for some voters.

We also recommended working with local authorities, the media and civil society organisations to increase awareness of the new accessibility measures at polling stations; ensuring that candidates can campaign in an environment free from abuse and intimidation; and working with the UK's governments and wider electoral community to ensure that administrators have sufficient time, capacity and resources to continue to deliver well-run elections.

We continue to monitor and support electoral administrators, candidates, parties and campaigners to comply with their responsibilities under electoral law

Worked with the Electoral Management Board in Scotland to provide guidance and advice to electoral administrators to support them in preparing for and delivering polls.

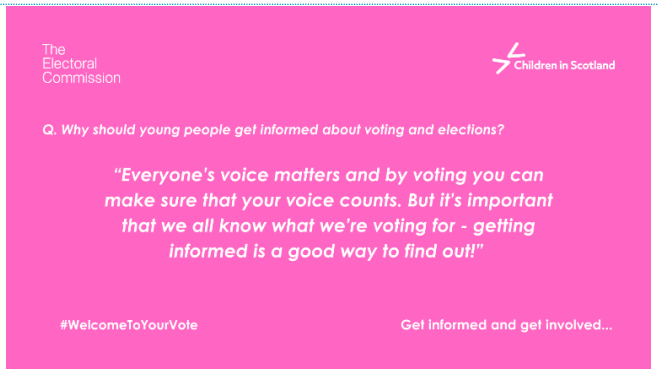
Provided targeted support to political parties and candidates during the general election to ensure that they were able to understand and comply with the rules. This included advice during the campaigning period, and on spending returns. We continued to engage with smaller parties in Scotland and independent candidates to help them comply with the rules. This includes advice and guidance tailored to Scottish needs, publication of details of donations, loans and annual party accounts, and monitoring and enforcement of compliance with political finance law.

Delivered a training session for Police Scotland officers to help them prepare for polling day and understanding their role in enforcing rules set under the RPA.

Observed, gathering and noting feedback and experiences following the general election, to inform forward lessons learnt and planning for forthcoming major polls in Scotland.

We have continued to expand our programme of democratic engagement work in Scotland

We have built on the success of our work to promote democratic education by providing learning resources for teachers and youth workers.



Our Welcome to Your Vote Week campaign in March 2025 called for young people to "Get informed and get involved".

Our campaign engaged with over 140 schools, youth organisations, civil society organisations and electoral administrators. We created resources focused on mis/ dis information to support young

people to develop the knowledge and confidence they need to cast their vote and participate. We collaborated with our youth voice network partner, Children in Scotland, to hold events which celebrated the theme of the week.

We developed our approach and plans to identify and test strategies for improving voter understanding of the single transferable vote system, across a breadth of guidance, resources, communications and engagement streams, in conjunction with stakeholders, with the aim of lowering the level of rejected ballots at Scottish council elections.

Ongoing and future work

The main focus of the Commission's work in Scotland in the coming year will be the Scottish Parliament election in 2026

We will ensure changes from the Scottish Elections (Representation and Reform) Act are administered, regulated and delivered efficiently. We will work to ensure they are understood by all who are involved, including voters, parties, candidates, agents and administrators.

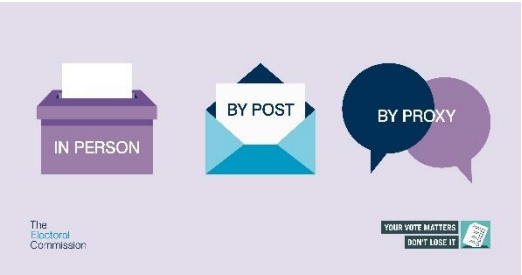
We will provide expert advice to the Scottish Government and Parliament as the Government

takes forward its commitment to consult on further electoral reform. We will also provide support and technical advice to the Scottish Parliament as they consider the Scottish Parliament (Recall and Removal of Members) Bill.

We will work with the Electoral Management Board for Scotland to support Returning Officers and Electoral Registration Officers to help them meet the challenges they face in delivering well-run electoral services which continue to meet voters' needs. This will include opportunities to consider, improve and implement accessibility in the voter journey, communicate changes through electoral reform on delivery and process, and manage and mitigate risks highlighted in previous polls to ensure successful delivery of future polls.

We will continue to expand our support for democratic engagement in Scotland

We will plan for a public awareness campaign for the Scottish Parliament election including TV, radio and digital advertising to support the public to register and vote.



We will focus on leading the development of a suite of public awareness materials on how to register and vote.

We will work with civil society to support our campaigns and develop new partnership projects that increase knowledge, understanding and participation in the democratic system amongst under-registered groups in Scotland and those who experience particular barriers to democratic participation.

Working in partnership with Education Scotland and others, we will continue to develop our democratic education resources for teachers and learners in Scotland ahead of the 2026 election, reflecting the changes to the system – this will include the further development of our training offer to support teachers' continuing professional development.

Example of slide from education resources

We review voter materials and advice provided to Scottish voters about the single transferable vote

system ahead of the council elections in 2027 to ensure it is clear and easy for voters to understand.

We will continue to address the barriers that people face in standing for election

We will support political parties, candidates, agents and non-party campaigners to understand the rules that apply ahead of the Scottish Parliament election in 2026.

We will offer support or clarification of the rules through our advice line, and we will deliver a series of stakeholder webinars for parties and candidates.

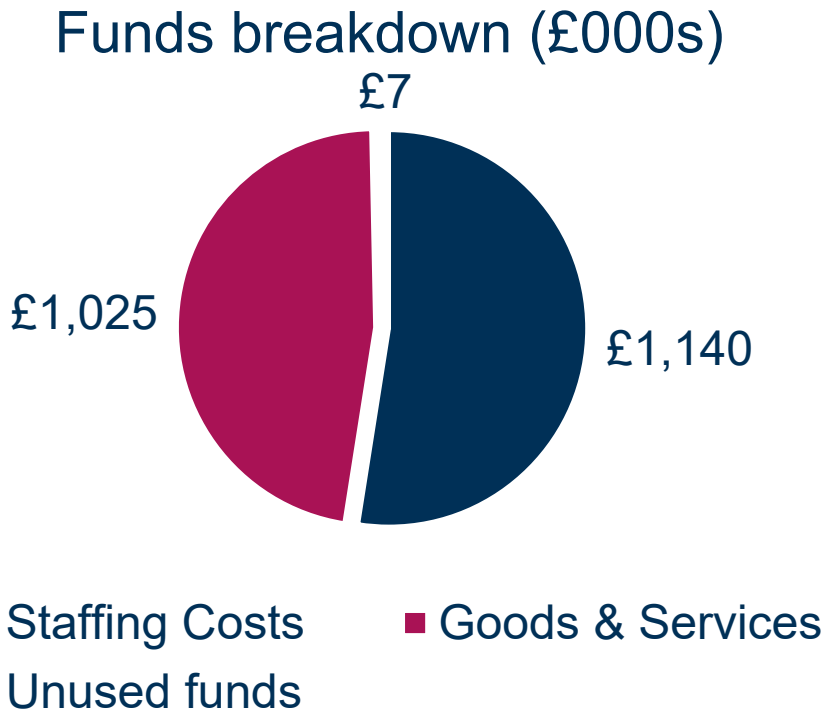
Commitment to EDI

We continue to guide, advise, challenge and monitor Returning Officer and Electoral Registration plans and approach to improvements to accessibility and engagement through our monitoring and performance standards framework in advance of forthcoming polls. In the year ahead we continue to work closely with representatives from the electoral community through the EMB Accessibility Improvement subgroup to continue to develop and implement accessibility improvements of the electoral process for people who experience barriers to participating in elections.

Resources

During 2024-25 we spent 99.7% of the £2.17m of budget available. This was predominately staffing (52.7%), and the remaining amounts represent the Scottish Parliament contribution to common activities and corporate overheads.

Our reporting on page 262 shows the breakdown between direct and indirect costs.

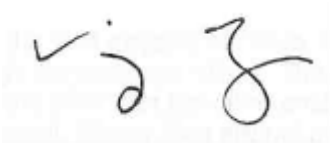


Governance

The Commission reports to the Scottish Parliament Corporate Body (SPCB) for accountability purposes. We continue to report to other committees for our work in different policy areas, most notably the

Standards, Procedures and Public Appointments Committee.

In September 2024, we submitted our estimate to the SPCB for the funding of our work in the year 2024/25. In February 2025, we met with the Scottish Parliament Corporate Body for a very useful discussion of the UK Corporate Plan and our work programme for the year ahead.



Vijay Rangarajan
Chief Executive and Accounting Officer
17 July 2025

Accountability report

Corporate governance report

The directors' report

The Commission Board comprises 10 Commissioners appointed by Royal Warrant to exercise our functions as described in PPERA. The Board appoints the Chief Executive to lead and manage our organisation and the Chief Executive appoints a leadership team of Executive Directors. Details of Commissioners and Executive Directors are set out in the governance statement.

Register of interests

Commissioners and directors have to complete a declaration of interests that they did not hold any significant company directorships or other interests that may have conflicted with their responsibilities. No Commissioner or director had any other related party interests. We update the register of interests regularly throughout the year and publish this on our website.

Going concern

Our Main Estimate has received approval for the resources we require in 2025/26. As a public body established by legislation and following the principles of the FReM there is an assumption of continued provision of service, there is nothing to suggest

services provided by the Commission will cease or future funding will not be provided.

Auditors

The Comptroller and Auditor General is appointed as our external auditor under Schedule 1 of PPERA. Our current internal auditors are BDO LLP from 1 April 2024. Full details of remuneration for both audit and non-audit work are in the financial statements.

Other disclosures

Some disclosures required in the directors' report have been included elsewhere in the Annual Report and Accounts. We have reported personal data related incidents in the governance statement. Additional information is included in the remuneration report.

No significant events affecting us have occurred since the reporting date and we have disclosed future developments affecting us in the 'Using our financial resources efficiently' section of the Performance Report.

Statement of Accounting Officer's responsibilities

Under PPERA, I am required to prepare accounts for each financial year, detailing the resources acquired, held, or disposed of during the year and the use of resources by us 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 organisation and of its net resource outturn, changes in taxpayers' equity 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 prepared by His Majesty's (HM) Treasury, 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 judgments 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

In accordance with paragraph 19(1) of Schedule 1 to PPERA, the Speaker's Committee has designated the Chief Executive as Accounting Officer of the Electoral Commission, with responsibility for preparing the accounts and for transmitting them to the Comptroller and Auditor General.

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

The Accounting Officer confirms that, as far as he is aware:

- there is no relevant audit information of which the entity's auditors are unaware
- they have taken all the steps that he ought to have taken to make himself aware of any relevant audit information and to establish that the entity's auditors are aware of that information

I hereby confirm that the Annual Report and Accounts as a whole are fair, balanced and understandable, and that I take personal responsibility for the Annual Report and Accounts and the judgements required for determining that they are fair, balanced and understandable.

Disclosure of information to the National Audit Office

The Accounting Officer, who held office at the date of approval of this report, confirms that, as far as the directors are each aware:

- there is no relevant audit information of which the external auditors are unaware
- each director has taken all the steps required to make themselves aware of any relevant audit information and to establish that the external auditors are aware of that information

Governance statement

The Electoral Commission was set up under PPERA. In accordance with Schedule 1(19) of PPERA, the Speaker's Committee has appointed me as Accounting Officer of the Electoral Commission. My responsibilities in this role are set out separately under The Statement of Accounting Officer's responsibilities. As Chief Executive and Accounting Officer, I have gained assurance that the frameworks, control environment, processes and scrutiny set out in this statement have been effective throughout the financial year by review of documentation, discussions with Commissioners, the independent advisor to the Audit and Risk Assurance Committee and staff and meetings with internal and external auditors and other external stakeholders.

Board members are non-executive and are obliged to report all potential conflicts of interest. All members complete a related party annual declaration. I can confirm that all returns have been reviewed and there are no conflicts of interest.

This governance statement is in accordance with HM Treasury guidance and provides a summary of the procedures, processes and support structures that are maintained to effectively manage and control the resources made available to me by the UK Parliament.

The Commission is also directly accountable to the Scottish Parliament and Senedd in relation to the exercise of its devolved Scottish and Welsh functions, following amendments of PPERA by the Scottish Elections (Reform) Act 2020 and the Elections (Wales) Act 2020. The Scottish Parliament Corporate Body (SPCB) and the Senedd's Llywydd's Committee provide scrutiny of the Commission.

As the Accounting Officer, I am accountable to the Scottish Parliament Corporate Body (SPCB) and the Senedd's Llywydd's Committee, in the same manner to which I am accountable to Speaker's Committee.

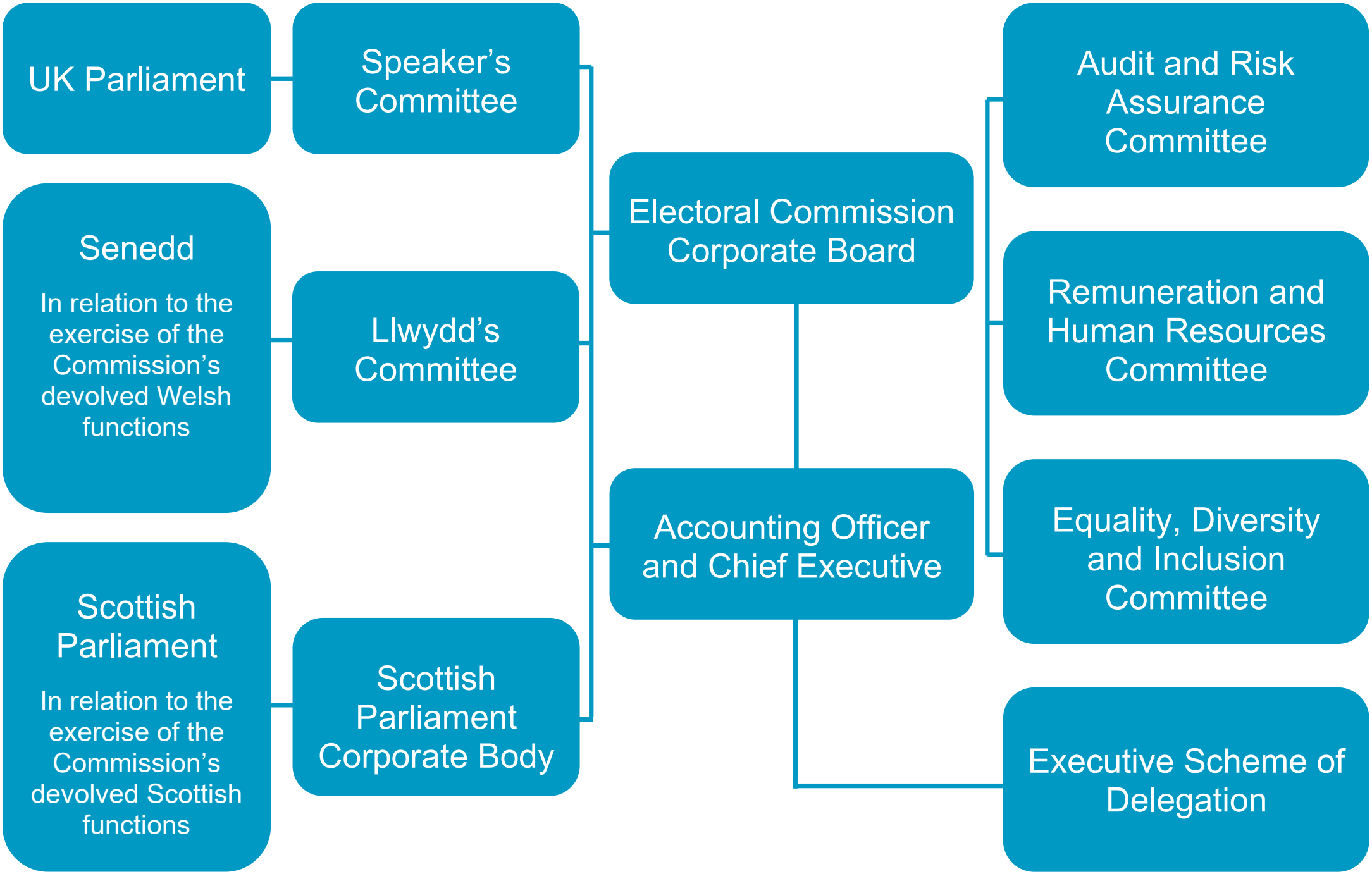
Under powers in the Elections Act 2022, the Speaker's Committee has a role in examining the Commission's performance in having due regard to the Strategy and Policy Statement.

Accountability to the UK's parliaments and our internal governance framework

Elections in the United Kingdom are delivered through a mix of devolved and retained powers. Elections for the UK Parliament, English local government, Police and Crime Commissioner (in England and Wales), and Northern Ireland Assembly and local elections are reserved to the UK Parliament. Responsibility for parliamentary and local elections in Scotland and Wales are devolved matters for the respective parliaments.

Since 2022/23, the Electoral Commission has been accountable to each parliament for our work on elections under their powers. We are funded by each parliament for the work undertaken on the related elections with common costs, including shared work and corporate costs shared according to population.

The diagram below shows how delegation and accountability worked in the organisation during 2024/25.


UK Parliament
Speaker's Committee
Senedd
In relation to the exercise of the Commission's devolved Welsh functions
Llwydd's Committee
Scottish Parliament
In relation to the exercise of the Commission's devolved Scottish functions
Scottish Parliament Corporate Body
Electoral Commission Corporate Board
Accounting Officer and Chief Executive
Audit and Risk Assurance Committee
Remuneration and Human Resources Committee
Equality, Diversity and Inclusion Committee
Executive Scheme of Delegation

The Speaker's Committee

The Speaker's Committee is established under Section 2(1) of PPERA to perform the functions conferred on it by PPERA. These functions include:

- examining our annual resource estimates and laying them before the House of Commons, with or without modification
- examining our five-year plans and laying them before the House of Commons, with or without modification
- receiving our accounts
- designating our Accounting Officer
- reporting to the House of Commons, at least once a year, on how we carried out our functions

Members of the Speaker's Committee

Rt Hon Sir Lindsay Hoyle MP, Speaker of the House of Commons (Chair)	Florence Eshalomi MP (Labour)
Rushanara Ali MP, Parliamentary under Secretary of State for Housing, Communities and Local Government	Stephen Gethins MP (SNP)
	Simon Hoare MP (Conservative)

Rachel Hopkins MP (Labour)	Kirsty Blackman MP (SNP) (until May 2024)
Jim McMahon MP, Minister for Local Government and English Devolution	Felicity Buchan, Parliamentary under Secretary of State for Levelling Up, Housing and Communities (until May 2024)
Rt Hon Angela Rayner MP, Secretary of State for Housing, Communities and Local Government	Rt Hon Michael Gove, Secretary of State for Levelling Up, Housing and Communities (until May 2024)
Lisa Smart MP (Liberal Democrat)	Craig Mackinlay (Conservative) (until May 2024)
Mr Clive Betts MP (Labour) (until May 2024)	Cat Smith MP (Labour) (until May 2024)

The five appointed members are Members of the House of Commons who are not Ministers. The Speaker of the House of Commons makes these appointments. The Clerk of the Speaker's Committee is Kevin Candy. The Speaker's Committee agreed our

Supply Estimate (HC839) was laid before the UK Parliament on 03 April 2025.

The Llywydd's Committee

The Llywydd's Committee discharges similar functions in relation to our financial accountability to the Senedd as the Speaker's Committee does for the UK Parliament. The committee agreed our estimate for 2024/25 in November 2024.

Members of the Llywydd's Committee

David Rees MS, Deputy Presiding Officer and Chair	Llyr Gruffydd MS (Plaid Cymru)
Janet Finch-Saunders MS, (Welsh Conservative Party)	Peredur Owen Griffith MS (Chair of the Finance Committee)
	Joyce Watson MS (Welsh Labour)

Scottish Parliament Corporate Body

The Scottish Parliament Corporate Body oversees the operation of the Scottish Parliament and provides support to MSPs to enable them to carry out their parliamentary duties. It also funds a small number of

parliamentary commissioners and related bodies, including the Electoral Commission's activities in relation to Scottish devolved elections. The Committee agreed our supply estimate for 2024-25 on 1 March 2024.

Members of the Scottish Parliament Corporate Body

Rt Hon Alison Johnstone Presiding Officer (Chair)	Maggie Chapman MSP (Scottish Green Party)
Claire Baker MSP (Scottish Labour)	Christine Grahame MSP (Scottish National Party)
Jackson Carlaw MSP (Scottish Conservative and Unionist Party)	

Commission Board and leadership team

The Commission Board

The Commission Board meets on a regular basis to consider our strategic direction and objectives and to review our performance. All members of our Executive Team and other relevant staff attend the Board's formal meetings.

His Majesty the King appoints our Chair and Commissioners on the recommendation of the House of Commons. By custom, His Majesty normally appoints Commissioners for a period not exceeding four years in the first instance, with the possibility of reappointment.

No new Commissioners were appointed.

In March 2025 Dame Elan Closs Stephens, whose term was due to end on 25 March 2025, was reappointed by the Speaker's Committee for a further two years to March 2027.

John Pullinger CB has been Chair of the Board since his appointment on 1 May 2021, working two days each week for the Commission. In April 2025 he was reappointed by the Speaker's Committee for a further four years to April 2029.

The Commissioners spend an average of three days per month fulfilling their duties. The table below shows the commissioners who served during the year, with their terms in office indicated. The Speaker's Committee will consider the re-appointment or recruitment to Commissioner roles in advance of current terms of office coming to an end or in the event of a resignation.

Committees are established to support the Board's work, with remits specified by terms of reference. The

Board appoints the chairs of its committees and approves the appointment of independent advisers, taking advice from the Remuneration and Human Resources Committee. Committee members normally serve for three years, unless a member ceases to be a commissioner or asks to stand down. The Board may reappoint them for a further period, normally not exceeding three years.

Committees make minutes of their meetings available to the Board, regularly report back to the Board and present an annual summary of the committee's achievements over the year. During the year, the Board delegated specific activities to the Audit and Risk Assurance Committee, the Equality, Diversity and Inclusion Committee and the Remuneration and Human Resources Committee.

The Board reviews its performance and effectiveness annually and did so in November 2024. No undue concerns have been raised.

Commissioners serving in 2024/25

Name	Term of office commencing	Term of office terminating	Committee membership 2024/25		
			ARAC	EDI[2]	RemCo
John Pullinger CB[3] (Chair of the Board of Commissioners; EDI Committee Chair until March 2025)	1 May 2021	30 April 2029		•	
Dame Susan Bruce DBE, CVO	1 January 2017	31 December	•		

[2] All appointments to the Equality, Diversity and Inclusion Committee commenced from September 2023

[3] John Pullinger CB was reappointed to the Equality, Diversity and Inclusion Committee from September 2023

(Commissioner; ARAC Chair until February 2025)		2026 (extended term)				
Sarah Chambers (Commissioner, RemCo Chair until February 2025; EDI Committee member until March 2025)	31 March 2018	30 March 2026			•	•
Roseanna Cunningham (Commissioner)	1 October 2022	30 September 2026				
Lord (Stephen) Gilbert [4] (Commissioner; ARAC member; ARAC Chair from February 2025)	1 November 2022	31 October 2026		•		

[4] Baron Gilbert of Panteg (Lord (Stephen) Gilbert)

Carole Mills[5] (Commissioner; Chair of RemCo from March 2025; ARAC member from February 2025)	1 January 2024	31 December 2027		•		•
Dr Katy Radford MBE (Commissioner; Remco member; EDI Committee member until March 2025)	1 September 2021	31 August 2025			•	•
Sheila Ritchie MBE[6] (Commissioner; ARAC	1 February 2024	31 January 2027		•		

[5] Carole Mills was appointed to the Audit and Risk Assurance Committee from February 2025

[6] Sheila Ritchie was appointed to the Audit and Risk Assurance Committee from February 2025

member from February 2025)						
Chris Ruane[7] (Commissioner; RemCo member from March 2025)	1 November 2022	31 October 2026				•
Professor Elan Closs Stephens DBE (Commissioner, ARAC member until February 2025)	13 March 2017	12 March 2027 (extended term)		•		

[7] Chris Ruane appointed to the Remuneration and Human Resources Committee from March 2025

Commissioners serving in 2024/25

John Pullinger CB

Dame Susan Bruce DBE,CVO

Sarah Chambers

Roseanna Cunningham

Lord (Stephen) Gilbert

Carole Mills

Sheila Ritchie

Chris Ruane

Professor Elan Closs Stephens DBE

Dr Katy Radford MBE

Audit and Risk Assurance Committee (ARAC)

The Audit and Risk Assurance Committee supports the Board and the Accounting Officer in discharging their formal accountability responsibilities for ensuring the adequacy of risk management, internal controls, efficient and effective use of public funds and financial governance arrangements within the Commission.

The Commission's internal and external auditors routinely attend all meetings, along with the Chief Executive and the Director of Finance and relevant staff.

The Audit and Risk Assurance Committee is responsible for

- Overseeing the adherence to accounting policies, reviews the annual report, and evaluates the NAO management letters
- Reviews audit plans and reports, and ensuring management's responses to audit findings are adequate and timely
- Reviewing the strategic processes for risk management, control, assurance, and governance

Oversight of information governance	key governance policies.
Promoting appropriate ethics and values	Agreeing on strategic and annual internal audit plans and reviews the internal audit service reports along with management responses.
Ensuring lessons are learned for major projects and these are integrated into future planning.	Submitting an annual report to the Commission Board detailing its work, findings, and recommendations, thereby enhancing accountability and continuous improvement within the Electoral Commission.
Reviewing and recommending the approval of the Annual Governance Statement by the Accounting Officer.	
Approving and oversees the implementation of	

Through these responsibilities, ARAC is ensuring robust governance, financial integrity, and risk management within the Commission, and is promoting transparency, accountability, and ethical standards.

ARAC comprises three Commissioners and is required to meet at least four times a year. The Board approves the appointment of a suitably qualified independent adviser, a person who has no connection with the Electoral Commission. The independent adviser has the right to attend any Commissioner meetings.

The Chair of ARAC during the 2024/25 financial year was Dame Sue Bruce. She was succeeded as Chair of ARAC by Lord Stephen Gilbert, from February 2025. The independent adviser was Paul Redfern.

ARAC held four meetings in 2024/25, fulfilling its remit and approved and monitored an audit programme and reviews of the controls environment.

Equality, Diversity and Inclusion (EDI) Committee

The EDI Committee supported the Board and the Accounting Officer in promoting cultural change and delivering the Commission's commitments and obligations in equality, diversity and inclusion. The EDI Committee concluded in March 2025, enabling

future oversight of EDI objectives to be monitored by the Board and the Remuneration and Human Resources Committee.

The EDI Committee is responsible for

Strategic oversight and challenge of advice on the delivery of the Commission's EDI Strategy and NI Single Equalities Scheme, monitoring progress on delivery of actions

Working with the Executive Team to embed new initiatives and ways of working to enhance the Commission's focus on EDI, supporting them in embedding EDI throughout policies and procedures

Ensuring that risks are identified, managed and reported to board committees and the Board, for assurance and for cross-committee information flow and joined up working on the People Strategy. As well as compliance with the Commission's statutory and regulatory responsibilities, including the Public Sector Equality Duty (PSED), publication of equalities information, and compliance with

mandatory reporting and action planning

Supporting the Executive Team and reporting to the Board in maintaining focus on an approach which embeds and communicates equality, diversity and inclusion in the Commission's work with voters, campaigners and those standing for office.

Remuneration and Human Resources Committee (RemCo)

The Remuneration and Human Resources Committee advises the board on remuneration and human resources strategy. The committee comprises three Commissioners and meets at least four times a year.

The Remuneration and Human Resources Committee is responsible for

Approval of significant changes to organisational structure and/or overall staff terms and conditions of employment and any impact of the change such as termination of contracts

Approval of significant changes to the structure of the Executive Team, supporting the Chair in the recruitment of the Chief Executive and recommending to the Board the framework for the remuneration of the Chief

Agreeing the annual negotiating remit for staff pay awards (including the Executive Team)

Making recommendations to the Board on the

appointment of the Independent Adviser to and Chair of the Audit and Risk Assurance Committee

Advising on the extent to which organisational development and strategic human resource matters support the Board's strategic direction for the Commission.

Review of Board and Committee performance during 2024/25

The Board's forward programme of meetings is aimed at engaging at a strategic level, giving support and challenge. During the year, the Board reviewed its effectiveness and focused on topics within corporate plan objectives, considering research, reports published and impact analysis. The Board had in-depth sessions on the following matters:

- Preparations, oversight and reporting of the general election, including the roll out of voter ID
- Preparations, oversight and reporting of local elections
- Collaborative engagement to agree the next Corporate Plan
- Public awareness campaigns

- Preparations, oversight and reporting of by-elections held during the year
- Improvements to registration and voting for increasing resilience and participation
- Continued to embed substantive improvements to the organisation's cyber security resilience following the cyber-attack identified in October 2022.
- Emerging Government policy and policy implications

In May 2024, the Board held an off-site board meeting in Edinburgh, together with its annual external partner event. This brought together diverse stakeholders to explore barriers to candidacy. It provided Commissioners an opportunity to learn about ongoing work in Scotland, building stakeholder relationships to create opportunities for future partner work.

Board and Committee attendance 2024/25

The table below shows Board and Committee meeting attendance during 2024/25 (the maximum possible attendance is in brackets).

Name	Commission Board	Audit and Risk Assurance Committee	Equality, Diversity and Inclusion Committee	Remuneration and Human Resources Committee
John Pullinger CB (Chair)	8/8)	-	4/(4)	-
Dame Susan Bruce	5/(8)	4/(4)	-	-
Sarah Chambers	8/(8)	-	4/(4)	3/(3)
Roseanna Cunningham	7/(8)	-	-	-

Lord (Stephen) Gilbert	8/(8)	4/(4)	-	-
Carole Mills	7/(8)	-	-	4/(4)
Sheila Ritchie	8/(8)	-	-	-
Dr Katy Radford MBE	8/(8)	-	3/(4)	3/(4)
Chris Ruane	8/(8)	-	-	-
Professor Elan Closs Stephens DBE	8/(8)	4/(4)	-	-

Board Skills Matrix

The Board maintains a skills matrix that captures the skills and experience of members as a collective to deliver Commission's purpose and strategic objectives.

The range of skills of the Board include electoral administration; political campaigning; international relations; strategic partnerships; public engagement; education; research and data analysis; law; corporate planning and strategy; audit; financial management and risk management.

Board skills are kept under continual review and we conduct an annual review of Board skills, mapping this to training and development requirements. This also allows us to fill any skills gaps and feeds directly into the process of recruiting new board members.

The Board reviews its effectiveness annually and held a dedicated workshop in November 2024, supported by our internal audit partners at BDO.

Chief Executive

The Chief Executive is responsible for our organisation overall, including management, staffing and for financial, conduct and discipline matters. Vijay Rangarajan was appointed as the Chief Executive on 4 March 2024.

Executive Team

Our Executive Committee, which comprises the Chief Executive, Directors and some members of the Senior Leadership team, meets formally once a month to manage the delivery of the organisation's objectives in line with the strategic direction set by our Board. They address ongoing issues and risks in the process.

The Executive Team, which comprises the Chief Executive and Directors, meets weekly to discuss current issues and coordinate required activities.

The Directors have delegated authority for day-to-day management with the Chief Executive. These delegations are formally set, recorded, and reviewed on an annual basis.

The Executive Team receives monthly reports on performance, finance and risk management across the organisation and on progress with key projects and initiatives. As well as frequent informal discussions, the Chief Executive meets each member of the Executive Team at least once a month to review and challenge operational and financial performance.

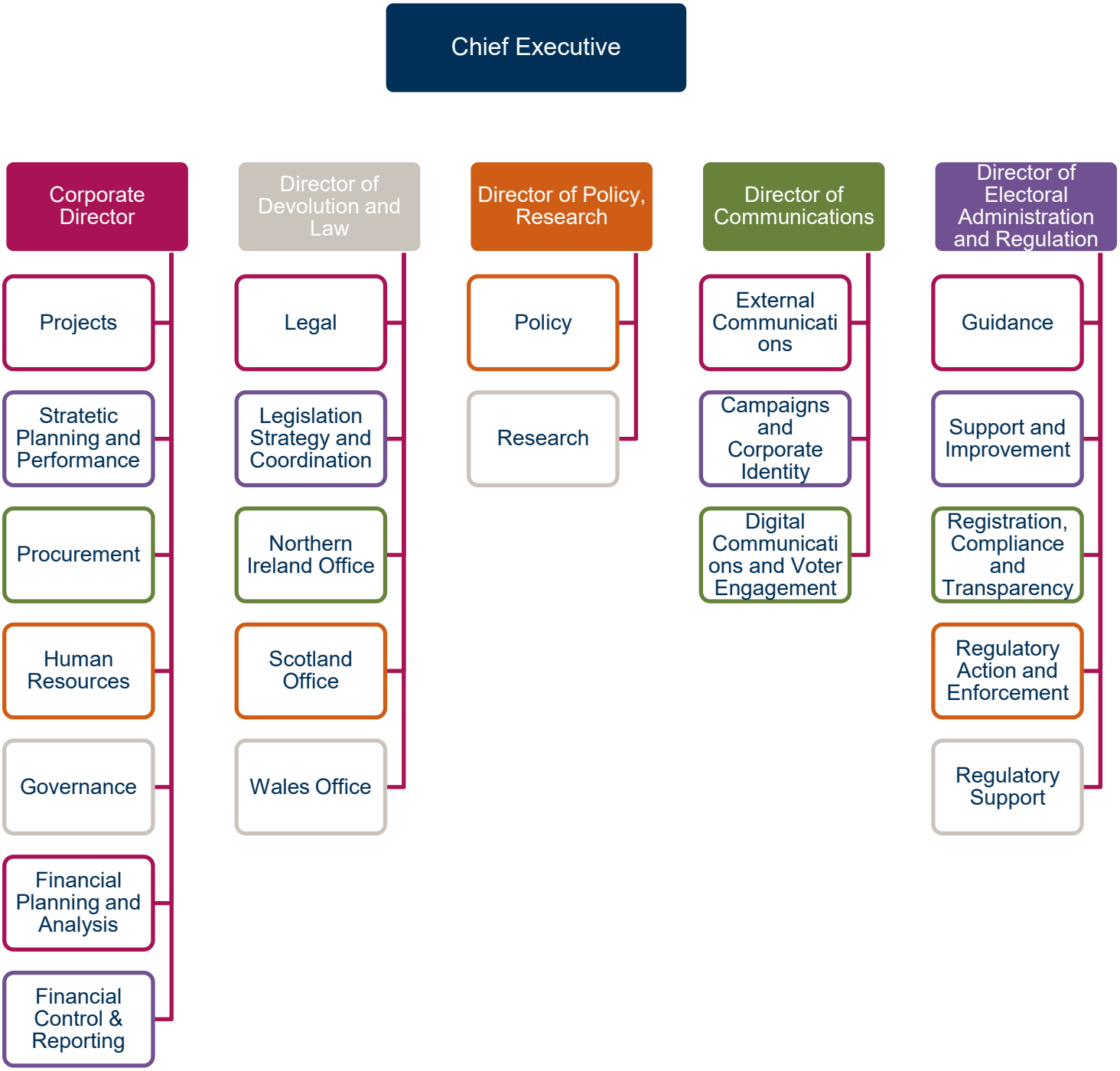
Members of the Executive Team during 2024/25

Chief Executive and Accounting Officer from 4 March 2024	Vijay Rangarajan
Director of Regulation from 2 January 2019 to 12 July 2024	Louise Edwards

Director and General Counsel for Devolution, Governance and Law	Binnie Goh
Director of Electoral Administration and Regulation (Director of Regulation from 12 July 2024)	Jackie Killeen
Interim Finance Director from 24 April 2023 to 30 September 2024	David Moran
Corporate Director from 11 November 2024	Chris Pleass
Director of Communications, Policy and Research from 15 August 2016 to 16 August 2024	Craig Westwood
Interim Director of Communications from 8 July 2024	Niki Nixon
Interim Director of Policy and Research from 8 July 2024	Tom Hawthorn

Organisational structure as at 31 March 2025

Risk management, internal control and



assurance

We maintain and review the effectiveness of our control framework through the arrangements below.

Corporate governance

The Board reviews our corporate governance framework annually, ensuring that we adopt best practice. The Governance team is responsible for the operation of the scheme of corporate governance, to ensure we give full effect to the principles of the framework.

Risk management

We have designed our risk management processes to

Maintain a clear framework across the organisation within which threats and opportunities are identified, assessed, managed and regularly reviewed in line with the organisation's guidance on risk appetite

Assign specific responsibility for managing risks in their areas of responsibility to individual Executive Team members (including managing risks to significant projects)

Ensure that the likelihood and impact of risks are assessed on a consistent basis

Ensure that existing risks are regularly reviewed and that new risks are identified and managed

Provide the Chief Executive, the Audit and Risk Assurance Committee and the Board with assurance that the risks are being managed appropriately.

We identify and evaluate risks by

Taking all key decisions following consideration of risks and associated mitigations, which are separately identified in papers for the Board and those taking delegated decisions

The Executive Team considering whether new risks should be added to the strategic risk register, and whether the existing risks' profiles need to be changed, as part of their quarterly review of risk

The Executive Team completing a full and comprehensive review

of risk at the start of each year, to ensure that the strategic risk register captures risk to the delivery of goals in our Corporate Plan

Presenting a full risk report to each meeting of the Audit and Risk Assurance Committee and also annually to the Board

Managers and staff identifying risks in their projects or areas of work

Identifying risk through our planning process, audit, review of operations and training activities

Assigning owners to risks who formally review their likelihood, potential impact and the mitigations in place each month and reviewed by the Audit and Risk Assurance Committee

The Risk Matrix

We use the 5x5 matrix to measure two aspects of a risk; likelihood and impact. This provides a numerical value which tells us how urgent a risk is and how much attention we should dedicate to it.

- The likelihood - what is the probability that the risk event will occur.
- The impact - how severely will the risk affect the activities or objectives of the Commission if it was to occur

		Impact of risk				
		1	2	3	4	5
Likelihood of risk		Negligible	Minor	Moderate	Significant	Severe
	High	Medium 5	High 10	High 10	Very high 20	Very high 25
	Medium high	Low 4	Medium 8	High 12	High 16	Very high 20
	Medium	Low 3	Medium 6	Medium 9	High 12	High 15
	Medium low	Low 2	Low 4	Medium 6	Medium 8	High 10
	Low	Low 1	Low 2	Low 3	Low 4	Medium 5

Our strategic risks

For 2024/25, we started with nine strategic risks but external circumstances including the political and democratic environment meant we identified four more during the financial year, taking our total to thirteen strategic risks at the beginning of quarter three. Our risks fall under 3 headings:

Enabler 1 – We demonstrate independence and integrity

Enabler 2 – We are a skilled organisation where diversity is valued

Enabler 3 – We are a learning organisation where improvement is continuous, and resources are used effectively

Operational risks 2024/25

The operational risks reflect the strategic risks identified above and their management contributes to mitigating those strategic risks. The operational risks are managed day-to-day through established processes, line management and monthly review, and through management reporting. The management processes, risk reviews and mitigations put in place for 2024/25 have assured the Accounting Officer that we have maintained an appropriate risk management regime, including reducing the number of risks on the

operational risk register from 154 to 56 during months of risk improvement work.

External audit

The Comptroller and Auditor General is the head of the National Audit Office and our external auditor, as set out under Schedule 1 of PPERA. The NAO did not provide any non-audit services in 2024/25. The NAO provides management letters, planning, update and completion reports as part of the statutory audit process that also informs the Accounting Officer of observations made.

Internal audit

Our internal auditors in 2024/25 were BDO UK. BDO completed audits in accordance with their methodology, which aligns with the Public Sector Internal Audit Standards. Their reports offer an independent opinion on the adequacy and effectiveness of our control systems. Our Audit and Risk Assurance Committee approved the agreed risk-based audit programme. BDO have awarded a 'reasonable' level of assurance for the annual audit opinion. BDO completed the following internal audit reports:

Parliamentary Cost Allocation

BDO identified two high, one medium, and one low priority findings. The high and medium findings relate

to model incompleteness, a key person dependency risk, and the ability for information to remain up to date once the model has been 'refreshed'

Risk Management

BDO were able to provide limited assurance over the design and operational effectiveness of the Commission's arrangements in place in relation to risk management.

Core Financial Controls – General Ledger

BDO were able to provide moderate assurance over the design and operational effectiveness of the Commission's arrangements in place in relation to core financial controls.

Business Continuity

BDO noted some opportunities to strengthen existing controls and therefore have raised three findings of medium significance. Therefore, providing moderate assurance over the design and operational effectiveness of the Business Continuity Planning arrangements at the Commission.

Project Management

BDO were able to provide moderate assurance over the design and limited assurance over the operational effectiveness of the Commission's arrangements in place in relation to Project Management.

Post- poll reporting process

BDO were able to provide moderate assurance over the design and operational effectiveness of controls in place to manage post-poll reporting.

Governance information flow

BDO identified one medium and two low significance findings. Therefore, providing moderate assurance over the design and operational effectiveness of the governance arrangements in place at the Commission.

Digital Strategy

Although the 2022-2025 Strategy was still to be completed at the time of the review, BDO were able to provide an assurance rating based on the activities performed to the point of their review. These findings were considered in reaching the overall opinion of moderate assurance for both the design and effectiveness of the controls.

Follow- Up 2024/25

Of the 15 recommendations tested during this review, 13 recommendations were fully implemented and two recommendations remain in progress.

Excess Vote

In 2023–24, the Electoral Commission incurred an Excess Vote of £422,000 within its Capital Departmental Expenditure Limit (C-DEL). This was disclosed in the 2023–24 Annual Report and Accounts and parliamentary approval was granted via the Statement of Excesses 2023-24, and are included Supply and Appropriation (Anticipation and Adjustments) Act 2025. The issues have been addressed, and the matter is now resolved[8].

Policy development grants

We provide policy development grants to qualifying political parties, as outlined at note 3 to the accounts. We maintain control over grant payments through a comprehensive claim and review process. All parties submitted expenditure returns resulting in payments of £1.95m. Following audit, we were unable to confirm that all of a 2024/25 PDG grant to one party has been spent appropriately on policy development. The Commission will follow its published guidance and take proportionate recovery action.

[8] Excess votes 2023-24

Information governance

Our management of information risk is an ongoing process. We inform and measure our approach against the Lord Chancellor's Code of Practice on the management of records, the Cabinet Office's Security Policy Framework (SPF), Govs007: Security and the Cyber Essentials Standard for Information Security.

The Audit and Risk Committee oversees our approach to managing information risk. Executive responsibility lies with the Director of Devolution, Governance and Law in their role as Senior Information Risk Owner (SIRO).

Consistent with Cabinet Office guidelines, the Audit and Risk Committee and Chief Executive receive an annual report of information risk management from the SIRO.

For 2024/25, the focus was on developing new foundations to improve information governance and information risk management supporting the digital strategy and technical cyber-security improvements of the previous year. Cyber Essentials Accreditation has been applied for in 2025/26 after extensive

infrastructure and device upgrades. The report presented the new information governance framework, data protection risk and status report outcome and covered risk management, transparency, incident management and procedures to ensure continuing awareness of risks and responsibilities.

The Audit and Risk Assurance Committee and Chief Executive considered and were satisfied with the SIRO assessment of the effectiveness of overall information risk management including assessment against relevant guidance and frameworks.

Personal data related incidents

In 2024/25 there were three personal data incidents, including two physical devices stolen from the organisation and two near misses.

Review of effectiveness

As Accounting Officer, I have responsibility for reviewing the effectiveness of the control environment. In completing this review, I consider:

- the work of managers who have responsibility for developing and maintaining the control framework
- the work of the internal auditors
- comments made by our external auditors in their reports to those charged with the governance of our organisation.

I have gained sufficient assurance and information from ARAC, Board, other executive team members to review the effectiveness during 2024-25.

The NAO recommended in their management letter for 2022-23 that the Commission should strengthen its assurance mechanisms for control of projects and programmes. Prior to implementation, there was a period of substantial organisational change and it was important that as incoming CEO I was content with a significant change to the Commission's internal governance. This has involved:

- Setting up a new Board chaired personally by the Chief Executive, the Portfolio Assurance Board, to provide assurance across the Commission's portfolios of programmes and projects; the first meeting was in May 2024;
- Reviewing its Portfolio Assurance Strategy, which was discussed at PAB in April 2025; this includes the identification of significant projects as Enhanced Assurance Projects which will receive additional oversight at PAB
- Introducing new reporting mechanisms for projects and programmes which give a monthly view of progress and allow concerns to be flagged up early;

- Strengthening the resource and resilience of the Portfolio Management Office;
- Commissioning a report from our internal auditors on the effectiveness of the Commission's project management and oversight. This was delivered in the autumn of 2024; all the recommendations were accepted and work is well under way in delivering against them.
- Portfolio assurance is a standing item on ARAC's agenda.

The NAO also made recommendations in relation to The Commission's financial and procurement functions. In their recent Financial Overview Report to SCEC, the NAO confirms that it considers that its recommendations in relation to financial and procurement capacity have been implemented. The NAO Report further references a doubling in resourcing levels; appropriate levels of professional qualifications, and clearer structuring.

For the reporting year 2024/25, the NAO have provided me with assurance that appropriate controls have been in place.

The Audit and Risk Assurance Committee advises me on the effectiveness of my control systems. I am satisfied that the annual assessment of information risk, as received by the Audit and Risk Assurance

Committee, highlighted no areas of undue concern. The Audit and Risk Assurance Committee confirmed that it was satisfied with the assessment of the effectiveness of overall information risk management, including assessment against relevant guidance and frameworks.

The Board and its committees reviewed their performance and effectiveness during 2024/25. No undue concerns were raised by this review.

Due to our accounts qualification in 2023-24 changes have been made throughout the year to strengthen our controls, weaknesses were identified, and our risks and processes were updated to reflect this.

I am satisfied that the weaknesses that were identified have been, or are being, addressed through appropriate action and our are managed and do not introduce significant risks to our policies, aims and objectives, or material errors in our financial statements.

The review of effectiveness includes consideration of our whistleblowing policy. This provides employees and workers with alternative routes to disclose malpractice, illegal acts or concerns about wrong doings. There were no instances of whistleblowing during 2023/24 and I am satisfied sufficient controls are in place.

- leadership is articulated in a clear vision from the Chair, Board and Executive Team, monthly meetings contribute to achieving our goals, including our risk appetite
- effectiveness is met through the Audit and Risk Assurance Committee, regular meetings are held throughout the year with an independent adviser present
- accountability, the Commission prides itself on promoting transparency throughout its work and reporting

Remuneration and staff report

Chair and Commissioners' remuneration

Commissioners are appointed by Royal Warrant to exercise their functions as described in PPERA. John Pullinger was appointed as Chair of Commissioners on 1 May 2021.

The House of Commons has resolved that fees for the Commissioners shall increase on 1 April each year, by the percentage increase paid for High Court judges in that year. In accordance with this arrangement, fees increased by 5.9%.

The Chair's salary and Commissioners' fees are paid out of the Consolidated Fund, as may be specified in a resolution of the House of Commons. The fee for each day worked in the period 1 April 2024 to 31 March 2025 increased to £464 (2023/24: £438).

Commissioners are paid in arrears based on the actual days worked and on submission of claims from the Commissioners. The table below presents the fee payments each Commissioner received on a cash-basis to match the funding from the Consolidated Fund during the 2024/25 financial year. The salary for the Chair of the Commissioners is also included. The House of Commons provides for Commissioner pensions in a resolution.

Salary and fee payments to Commissioners in 2024/25 (Subject to audit)

Name	2024/25 £	2023/24 £
John Pullinger CB	93,756	90,560
Alex Attwood (From 1 February 2021 to 31 January 2024)	485	10,185
Dame Susan Bruce DBE, CVO	9,099	13,729
Sarah Chambers	17,927	10,949
Roseanna Cunningham	12,414	963
Lord (Stephen) Gilbert	14,636	8,920
Carole Mills (From 1 January 2024)	15,483	1,391
Alasdair Morgan (From 12 May 2014 to 30 September 2022)	0	138
Dr Katy Radford MBE	17,518	13,592
Sheila Ritchie (From 1 February 2024)	18,132	0
Chris Ruane	15,606	13,124

Professor Elan Closs Stephens DBE	14,109	5,100
Rob Vincent CBE (From 1 January 2016 to 31 December 2023)	546	10,747
Joan Walley (From 1 November 2018 to 31 October 2022)	0	216

All figures shown above are inclusive of Employers' National Insurance to match funding from Consolidated Fund.

The figures shown reflect what was paid and not what was due for their time in office during 2024/25.

The remuneration for the independent adviser to the Audit and Risk Assurance Committee, as set by the Remuneration and Human Resources Committee, is the same as the daily rate for Commissioners.

Our independent advisers, Paul Redfern and Sal Naseem received £2,608 and £nil respectively, for their roles in respect of 2024/25 (2023/24: Paul Redfern £6,616, Sal Naseem £3,485). Reasonable travel and subsistence expenses actually incurred are paid in accordance with our travel and subsistence policy. No pension arrangements are in force for these roles.

Business expenses: travel and accommodation (subject to audit)

Name	2024/25 £	2023/24 £
John Pullinger CB (Chair)	219	749
Alex Attwood (From 1 February 2021 to 31 January 2024)	0	5,122
Dame Susan Bruce DBE, CVO	1,715	4,164
Sarah Chambers	158	213
Roseanna Cunningham	0	1,843
Lord (Stephen) Gilbert	370	268
Carole Mills (From 1 January 2024)	723	683
Dr Katy Radford MBE	0	7,141
Sheila Ritchie (From 1 February 2024)	1,701	447
Chris Ruane	1,703	2,445
Professor Elan Closs Stephens DBE	0	135
Rob Vincent CBE (From 1 January 2016 to 31 December 2023)	0	1,368

Reimbursed business expenses are non-taxable to the individuals. The Commission pays any tax due as part of their annual return to HMRC.

Chief Executive and Executive Team remuneration

During 2024/25 our Director of Regulation and Digital Transformation, Louise Edwards; our Director of Communications, Policy and Research, Craig Westwood and our Interim Finance Director, David Moran left the Commission. Louise left in July 2024; Craig left in August 2024 and David left in September 2024.

Chris Pleass was appointed to the role of Corporate Director in November 2024, Niki Nixon was appointed as interim Director of Communications in July 2024 and Tom Hawthorn was appointed as interim Director of Policy and Research in July 2024.

The Remuneration and Human Resources Committee is responsible for advising the Board on the remuneration of the chief executive and agreeing the annual negotiating remit for staff pay awards (including the executive team). Details of the Committee's responsibilities and membership are in the governance report.

We are not part of the Civil Service and therefore not bound by the Civil Service pay guidance. However, Schedule 1 of PPERA requires that we shall have regard to the desirability of keeping staff terms and conditions of employment broadly in line with those of

the Civil Service. The Remuneration and Human Resources Committee also takes account of wider economic considerations and the affordability of their recommendations.

Chief Executive and director remuneration is funded through the Supply Estimate and accounted for in the annual accounts.

The people covered by this report hold appointments which are open-ended, although staff have the option to retire and draw pension from the age of 60 or 65 dependent on their particular pension scheme rules. Early termination with qualifying service, other than for misconduct, would normally result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Remuneration (including salary, benefits in kind and pensions)

Single total figure or remuneration (Subject to audit)

	Salary £000s		Benefits in kind (to nearest £100)		Pension benefits[9] (to nearest £1000)		Total £000	
Directors	**2024/25**	**2023/24**	**2024/25**	**2023/24**	**2024/25**	**2023/24[10]**	**2024/25**	**2023/24**
Vijay Rangarajan Chief Executive	205-210	10-15	200	200	472	136	675-680	145-150

[9] The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights.

[10]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.

		(195-200 FYE)						
Rob Vincent CBE Interim Chief Executive (from 1 December 2023 to 3 March 2024)	0	40-45 (130-135 FYE)	0	200	0	0	0	40-45
Shaun McNally **Chief Executive** **(from 1 April 2022 to 30 November 2023)**	0	215-220 (170-175 FYE)	0	200	0	0	0	215-220
Louise Edwards Director of Regulation and Digital Transformation	35-40	105-110	100	200	18	46	50-55	150-155

(until 12 July 2024)	(110-115 FYE)							
Binnie Goh Director of Devolution, Governance and Law	115-120	25-30 (110-115 FYE)	200	200	133	30	250-255	55-60
Ailsa Irvine Director of Electoral Administration & Guidance (From 1 December 2003 to 31 December 2023)	0	85-90 (110-115 FYE)	0	200	0	67	0	155-160

Jackie Killeen[11] Director of Electoral Administration and Regulation	115-120	20-25 (110-115 FYE)	200	200	185	42	300-305	60-65
David Moran[12] Interim Director of Finance (from 24 April	70-75	55-60	100	200	26	26	95-100	80-85

[11] Jackie Killeen's Pension benefit for 2023-24 was restated to reflect retrospective update to salary data.

[12] For the period 24 April 2023 to 15 October 2023, David Moran was employed through an agency, with the total amount paid (including agency cost) for that period totalling £119k. The salary stated above is the amount received as an employee of the Electoral commission for the period 16 October 2023 to 31 March 2024

2023 to 30 September 2024)	(140-145 FYE)	(135-140 FYE)						
Kieran Rix Director of Finance & Corporate Services (from 1 March 2018 to 30 April 2023)	0	90-95 (100-105 FYE)	0	200	0	60	0	150-155
Chris Pleass Corporate Director (from 11 November 2024)	45-50 (115-120 FYE)	0	100	0	57	0	100-105	nil
Craig Westwood Director of Communication, Policy	40-45	105-110	100	200	54	58	95 - 100	165-170

and Research (until 16 August 2024)	(115-120 FYE)							
Niki Nixon[13] Director of Communications (from 8 July 2024)	65-70 (90-95 FYE)	0	200	0	9	0	75-80	0
Tom Hawthorn[14] Director of Policy and Research (from 08 July 2024)	70-75 (90-95 FYE)	0	200	0	81	0	150-155	0

[13] Niki Nixon was appointed as Interim Director of Communications.

[14] Tom Hawthorn was appointed as Interim Director of Policy and Research.

Salary

Salary includes gross salary, overtime, reserved rights to London weighting or London allowances, recruitment and retention allowances, severance pay and any other allowance to the extent that it is subject to UK taxation. This report is based on accrued payments made by the Electoral Commission and thus recorded in these accounts.

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the Commission and treated by HMRC as a taxable emolument. Executive Team members' benefits in kind include Benenden Healthcare membership, for which we also make a payment to HMRC. The value of these benefits for each ET member for 2024-25 was £153.60 (2023/24 was £153.60). All staff receive these benefits.

Instant thank you rewards

The Electoral Commission did not pay bonuses based on a performance appraisal process during 2024-25. Instead, since 2020-21 employees below Executive Team level are eligible to be nominated for an 'instant thank you' reward of between £25 and £500.

Civil Service Pensions

Pension benefits are provided through the Civil Service pension arrangements. From 1 April 2015 a

new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or alpha, which provides benefits on a career average basis with a normal pension age equal to the member's State Pension Age (or 65 if higher). From that date all newly appointed civil servants and the majority of those already in service joined alpha. Prior to that date, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections: three providing benefits on a final salary basis (classic, premium or classic plus) with a normal pension age of 60; and one providing benefits on a whole career basis (nuvos) with a normal pension age of 65.

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, classic plus, nuvos, and alpha are increased annually in line with Pensions Increase legislation. Existing members of the PCSPS who were within 10 years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between 10 years and 13 years and five months from their normal pension age on 1 April 2012 were switched into alpha sometime between 1 June 2015 and 1 February 2022. From 1 April 2022, all members were moved to the alpha scheme regardless of how near they were to their normal pension age. All

members who switch to alpha have their PCSPS benefits ‘banked’, with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave alpha. (The pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes.) Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a ‘money purchase’ stakeholder pension with an employer contribution (partnership pension account).

Employee contributions are salary-related and range between 4.6% and 8.05% for members of classic, premium, classic plus, nuvos, and alpha. Benefits in classic accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial pension is payable on retirement. For premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum. Classic plus is essentially a hybrid with benefits for service before 1 October 2002 calculated broadly as per classic and benefits for service from October 2002 worked out as in premium. In nuvos a member builds up a pension based on their pensionable earnings during their

period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with Pensions Increase legislation. Benefits in alpha build up in a similar way to nuvos, except that the accrual rate is 2.32%. In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

The partnership pension account is a stakeholder pension arrangement. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee from the appointed provider - Legal and General. The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally-provided risk benefit cover (death in service and ill health retirement £21,486).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of

classic, premium and classic plus, 65 for members of nuvos, and the higher of 65 or State Pension Age for members of alpha. (The pension figures quoted for officials show pension earned in PCSPS or alpha – as appropriate. Where the official has benefits in both the PCSPS and alpha the figure quoted is the combined value of their benefits in the two schemes, but note that part of that pension may be payable from different ages).

Cash Equivalent Transfer Values (CETV)

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension

arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

The real increase in the value of the CETV

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

For 2024/25, employer's contributions of £3,066,081 were payable to the Schemes (2023/24; £2,545,415) at rate of 28.97% (2023/24; one of four rates in the range of 26.6% and 30.3%) of pensionable pay, based on salary bands. The Scheme's Actuary reviews employer contributions every four years following a full scheme valuation. The contribution rates reflect benefits as they accrue, not the costs as they are actually incurred, and reflect past experience of the scheme.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £36,995 (2023/24; £45,147) were paid to an appointed stakeholder pension provider. Employer contributions are age–related and range from 8% to 14.75% of pensionable pay. Employers also match employee contributions up to 3% of pensionable pay. In addition, employer contributions of £1,259 being 0.5% of pensionable pay, were payable to the PCSPS to cover the cost of the future provision of lump sum benefits on death in service and ill-health retirement of these employees.

Contributions due to the partnership pension providers at the Statement of Financial Position date was nil. Contributions prepaid at that date were nil.

We did not pay any pension contributions to Commissioners during the period. However, we are required to pay pensions to certain former Commissioners of the Local Government Commission for England (LGCE). The total provision for these costs has reduced to £103k at 31 March 2025 (£117k at 31 March 2024).

CETV figures are calculated using the guidance on discount rates for calculating unfunded public service pension contribution rates that was extant at 31 March 2025. HM Treasury published updated

guidance on 27 April 2023; this guidance will be used in the calculation of 2024-25 CETV figures.

Pension information for directors (£000) (Subject to audit)

Directors	Accrued pension at pension age as at 31/3/25 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/25	Restated CETV at 31/3/24[15]	Real increase in CETV
Vijay Rangarajan Chief Executive	70 - 75 plus a lump sum of 185-190	20 - 22.5 plus a lump sum of 50-52.5	1649	1125	467

[15] 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.

(From 4 March 2024)					
Louise Edwards Director of Regulation and Digital Transformation (until 12 July 2024)	25 - 30	0 - 2.5	362	336	11
Chris Pleass Corporate Director (from 11 November 2024)	35 - 40	2.5 – 5	824	747	56
Binnie Goh Director of Legal services and Reform	35 - 40 plus a lump sum of 85 - 90	5 – 7.5 plus a lump sum of 10 - 12.5	784	636	115

Jackie Killeen Director of Electoral Administration and Guidance	50 – 55 plus a lump sum of 95 - 100	7.5 - 10 plus a lump sum of 15 – 17.5	1080	860	170
David Moran Interim Director of Finance (from 24 April 2023 to 30 September 2024)	0 - 5	0 - 2.5	50	24	19

Craig Westwood Director of Communication, Policy and Research (until 16 August 2024)	35 - 40	2.5 - 5	671	617	44
Niki Nixon Director of Communications (from 8 July 2024)	10 - 15	0 - 2.5	163	154	3
Tom Hawthorn Director of Policy and Research (from 8 July 2024)	40 - 45	2.5 - 5	741	662	67

Notes

- CETV is the Cash Equivalent Transfer Value
- The accrued pension quoted in the table above is the pension the member is entitled to receive when he or she reaches 60 for ‘Classic’, ‘Classic Plus’ and ‘Premium’ pension schemes, 65 for the ‘Nuvos’ pension scheme, and at state pension age (or 65 if later) for the ‘Alpha’ pension scheme.

Compensation on early retirement or for loss of office (Subject to audit)

There was no compensation on early retirement or loss of office. (2023/24 compensation payment of £98,176 and payment in lieu of notice of £76,962)

Fair pay disclosure (to nearest £1000) (Subject to audit)

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the lower quartile, median and upper quartile remuneration of the organisation’s workforce. No bonuses are payable to any director or other staff in the Commission.

	2024/25 £000	2023/24 £000	Changes %
Highest paid director remuneration	205-210	195-200	4.8%
Upper quartile remuneration (all other staff)	59	60	-1.7%
Median remuneration (all other staff)	48	47	2.6%
Lower quartile remuneration (all other staff)	39	39	0%
Ratio (upper quartile)	3.5	3.3	
Ratio (median)	4.3	4.2	
Ratio (lower quartile)	5.4	5.0	

Pay multiples

The banded remuneration of the highest-paid director in the financial year 2024/25 was £205-210k (2023/24, £195k-200k). This was 4.3 (2023/24 4.2)

times the median remuneration of the workforce, which was £48k (2023/24, £47k).

In 2024/25 and 2023/24, no employee received remuneration in excess of that of the highest-paid director. Remuneration rates for staff other than the highest paid director (based on full-time equivalent rates) ranged from £30-35k to £165-170k (2023/24: £25-30k to £175-180k).

Total remuneration includes salary and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions.

The remuneration of the highest paid director was increased by 4.8% during 2024/25 which was consistent with all other staff. Pay increases were higher for those in lower grades. All staff are now paid £15.00 per hour as a minimum, this was applied to the lowest paid staff. The remuneration report shows highest paid director information.

Staff report

Staff composition

The number of directors employed during the period was eight, of which one was a fixed term appointment (four of whom were male and four female). The number of Commissioners and staff in post and appointed during the year was as follows:

	Female	Male	Totals
Chair and Board*	7	3	10
Directors/Heads (permanent staff)	19	12	31
Directors/Heads (temporary/fixed term staff)	1	1	2
Other staff (permanent)	114	82	196
Other staff (temporary/fixed term)	10	14	24
Contract/Agency	8	12	20
Total	**159**	**124**	**283**

*includes an independent adviser for equality, diversity and inclusion

Staff costs (to nearest £000) (Subject to audit)

	Permanently employed staff	Others	2024/25 Total	2023/24 Total
Wages and salaries	11,136	885	12,021	11,056
Social security costs	1,320	-	1,320	1,443
Other pension costs	3,066	-	3,066	2,545
Total net costs*	**15,522**	**885**	**16,407**	**15,044**

*In 2024/25 no staff costs were capitalised (In 2023/24 £Nil staff costs capitalised).

Average number of persons employed (Subject to audit)

During 2024/25, the average number of full-time equivalent persons (FTE) employed was 208 (2023/24: 190). In addition, there was an average of 29 FTE (2023/24: 7) temporary staff covering established posts or staff working on projects outside the establishment.

	2024/25	2023/24
Full time equivalent - Permanently employed staff	208	190
Temporary staff	10	7
Total	**218**	**197**

Staff turnover

Our staff turnover for 2024/25 was 13.6% (2023/24, 13.8%). This is based on our average headcount and leavers for that period.

Sickness absence

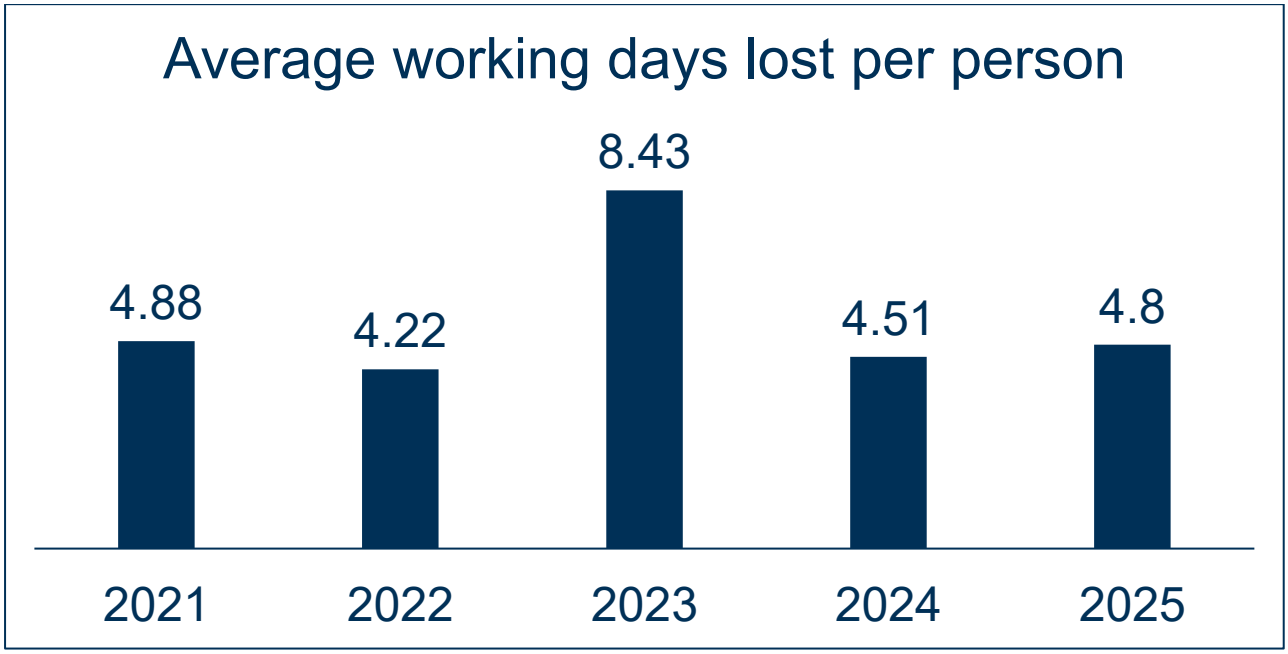
In 2024/25, the average number of day's sickness absence was 4.8 per person compared to 4.51 per employee in the previous year.

The human resource's function will continue to focus on supporting managers in the management of both short and long-term absence in 2025/26, including ensuring all staff have an effective return to work discussion with their line manager upon return, and effective monitoring and support during long-term absence. In addition, managers are being provided with regular reports on absence levels within their teams to enable them to intervene at the earliest opportunity to support employee health and wellbeing. We are committed to the health and wellbeing of all staff and promote a balanced lifestyle, including a corporate membership with Benenden Healthcare. There is a comprehensive sickness absence policy and guidance for managers on dealing with staff absence.

Average sickness absence rate per employee

Our average sickness absence peaked in 2023 with 8.43 average working days lost per person due to sickness. 2024-25 is 4.8 days (2023-24 – 4.51 days).

The chart below shows our trend for the last 5 years.



Staff policies

We applied staff policies consistently during the year when we considered applications for employment and recruiting staff. We ask all applicants to provide equality monitoring data, which is withheld from the panel, and we therefore shortlist candidates based on their skills and experience relevant to the role.

Staff who declare a disability or become disabled in line with the definition of the Equality Act 2010, are given the opportunity to request reasonable adjustments should they be required. Occupational Health may be consulted to make recommendations and health, and safety risk assessments are carried out. Flexible working will also be considered as part of reasonable adjustments. Training is provided, as required, to all staff in the required format.

Expenditure on consultancy

Expenditure on consultancy was £547k for 2024/25 (2023/24: £495k).

Off-payroll engagements

There were two off-payroll engagements during the financial year 2024/25 (2023/24: 5). These were for short-term specialist roles within the Commission. All roles were paid over £245 per day.

Temporary off-payroll worker engagements as at 31 March 2025	**Number**
Existing engagements as of 31 March 2025	2
Have existed for less than one year at time of reporting.	2
Have existed for between one and two years at time of reporting.	0
Have existed for between two and three years at time of reporting.	0
Have existed for between three and four years at time of reporting.	0
Have existed for four or more years at time of reporting.	0

All temporary off-payroll workers engaged at any point during the year ended 31 March 2025.	Number
Off-payroll workers engaged during the year ended 31 March 2024	2
Determined as in-scope of IR35	0
Determined as out-of-scope of IR35	2
Engagements reassessed for compliance or assurance purposes during the year	0
Of which: no. of engagements that saw a change to IR35 status following review	0
Engagements where the status was disputed under provisions in the off-payroll legislation	0
Of which: no. of engagements that saw a change to IR35 status following review.	0

In line with the current Declaration of Interests policy for special advisers, all special advisers have declared any relevant interests or confirmed they do not consider they have any relevant interests. The Accounting Officer has considered these returns and there are no relevant interests to be published.

All off-payroll workers are assessed using HMRC's "Check Employment Status for Tax" before any contract is authorised.

Exit packages (Subject to audit)

During 2024/25 no exit packages were administered

Exit package cost band	Number of other departures agreed		Total number of exit packages by cost band	
	2024/25	2023/24	2024/25	2023/24
<£10,000	-	-	-	-
£10,000 - £25,000	-	-	-	-
£25,000 - £50,000	-	1	-	1
£50,000 - £100,000	-	2	-	2
£100,000 - £150,000	-	-	-	-
£150,000 - £200,000	-	-	-	-
Total number of exit packages	-	3	-	3
Total cost /£	-	203,508	-	203,508

Redundancy and other departure costs are paid in accordance with the provisions of the Civil Service

Compensation Scheme, a statutory scheme made under the Superannuation Act 1972, or by negotiation of settlement agreements.

There were no ill-health retirements in 2024/25.

Parliamentary accountability and audit report

Statement of Outturn against Parliamentary Supply (SOPS)

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

The SOPS and related notes are subject to audit, as detailed in the Certificate and Report of the Comptroller and Auditor General to the Houses of Parliament. The SOPS is a key accountability statement that shows, in detail, how an entity has spent against their Supply Estimate. Supply is the monetary provision (for resource and capital purposes) and cash (drawn primarily from the Consolidated fund), that Parliament gives statutory authority for entities to utilise. The Estimate details supply and is voted on by Parliament at the start of the financial year.

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

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

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

The supporting notes detail the following: Outturn by Estimate line, providing a more detailed breakdown (note 1); a reconciliation of outturn to net operating expenditure in the SOCNE, to tie the SOPS to the financial statements (note 2); a reconciliation of outturn to net cash requirement (note 3); and, an analysis of income payable to the Consolidated Fund (note 4).

The SOPS and Estimates are compiled against the budgeting framework, which is similar to, but different to, IFRS. An understanding of the budgeting framework and an explanation of the key terms is provided on page 75 in the financial review section of the performance report. Further information on the Public Spending Framework and the reasons why budgeting rules are different to IFRS can also be found in chapter 1 of the Consolidated Budgeting Guidance, available on gov.uk.

The SOPS provides a detailed view of financial performance, in a form that is voted on and recognised by Parliament. The financial review, in the Performance Report, provides a summarised discussion of outturn against estimate and functions as an introduction to the SOPS disclosures.

The Electoral Commission implemented International Financial Reporting Standard (IFRS 16) within its 2022/23 financial statements, with effect from 1 April 2022. During the 2024-25 financial year, the Commission took on no new leases.

In 2023-24 2 new leases were not correctly factored into the budget requirements for the recognition of the associated right of use assets in 2023-24 Main and Supplementary Estimates. The Outturns against Estimate led to an overspend within the Capital Departmental Expenditure Limit (C-DEL) and an excess vote of £422,000, which is reflected in the Statement of Parliamentary Spend (SoPS).

Management acknowledges this budgeting error and has implemented measures to prevent its recurrence. The decision to terminate two leases and start two new leases was to ensure value for money and secure suitable facilities to conduct its work.

The Electoral Commission sought parliamentary approval by way of an Excess Vote in the next Supply and Appropriation Act.

Summary table 2024/25

All figures presented in £000s

Type of Spend	SoPS note	Outturn			Estimate			Outturn Vs Estimate, savings/ (excess)		Prior year outturn Total 2023/24
		Voted	Non-Voted	Total	Voted	Non-Voted	Total	Voted	Total	
Departmental Expenditure Limit										
- Resource	1.1	39,695	230	39,925	45,706	251	45,957	6,011	6,032	29,328
- Capital	1.2	1,085	-	1,085	2,211	-	2,211	1,126	1,126	1,877
Total		40,780	230	41,010	47,917	251	48,168	7,137	7,158	31,205
Annually Managed Expenditure										
- Resource	1.1	13	-	13	50	-	50	37	37	(82)
- Capital	1.2	25	-	25	100	-	100	75	75	91
Total		38	-	38	150	-	150	112	112	9

Total Budget											
- Resource	1.1	39,708	230	39,938	45,756	251	46,007	6,048	6,069		29,246
- Capital	1.2	1,110	-	1,110	2,311	-	2,311	1,201	1,201		1,968
Total Budget Expenditure		40,818	230	41,048	48,067	251	48,318	7,249	7,270		31,214

All operating income and expenditure in budgets are classified as programme

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 the details on the control limits voted by Parliament.

Our estimate values are driven by the election activity throughout the year and therefore vary year-on-year. Note 2 of the accounts shows an analysis of costs for our key deliverables.

Net Cash Requirement 2024/25

All figures presented in £000s

Item	SoPS note	Outturn	Estimate	Outturn VS Estimate, saving/ (excess)	Prior Year Outturn total, 2023/24
Net Cash Requirement	*3*	**41,044**	**46,467**	**5,423**	**28,798**

Explanations of variances between estimate and outturn are in the performance report.

Notes to the Statement of Outturn against Parliamentary Supply 2024/25 (£000s)

SoPS 1. Outturn detail, by Estimate Line

SoPS1.1 Analysis of resource outturn by Estimate line

Type of Spend [Resource]	Resource Outturn Programme			Estimates			Outturn vs Estimate, saving/ (excess)	Prior year outturn Total 2023/24
	Gross	Income	Net Total	Total	Virements	Total Inc Virements		
Spending in Departmental Expenditure Limit [DEL]								
Voted expenditure:								
A. Core expenditure	36,517	(3,814)	32,703	43,706	(5,045)	38,661	5,958	20,219
B. The Elections Bill	5,045	-	5,045	-	5,045	5,045	-	6,944

C. Policy Development Grants	1,947	-	1,947	2,000		2,000	53	1,985
Non-voted expenditure D. Commissioners fees	230	-	230	251		251	21	180
Total spending in DEL	**43,739**	**(3,814)**	**39,925**	**45,957**		**45,957**	**6,032**	**29,328**
Voted expenditure: E. Provision created or utilised in the year	13	-	13	50		50	37	(82)
Total spending in AME	**13**	**-**	**13**	**50**		**50**	**37**	**(82)**

Total resource	**43,752**	**(3,814)**	**39,938**	**46,007**		**46,007**	**6,069**	**29,246**

SoPS 1.2 Analysis of net capital outturn by Estimate Line

Type of Spend [Capital]	Outturn			Estimate	Outturn vs Estimate, saving/(excess)	Prior year outturn Total 2023/24
	Gross	Income	Net Total	Net Total		
Spending in Departmental Expenditure Limit [DEL]						
Voted:						
A. Electoral Commission	1,085	-	1,085	2,211	1,126	1,877
Total spending in DEL	**1,085**	**-**	**1,085**	**2,211**	**1,126**	**1,877**
Spending in Annually Managed Expenditure [AME]						
Voted expenditure:						

C. Provisions created or utilised in the year	25	-	25	100	75	91
Total spending in AME	**25**	**-**	**25**	**100**	**75**	**91**
Total capital	**1,110**	**-**	**1,110**	**2,311**	**1,201**	**1,968**

SoPS 2. Reconciliation of outturn to net operating expenditure

Item	Reference	Outturn total	Prior year outturn Total, 2023/24
Total Resource outturn	**SOPS 1.1**	39,937	29,246
Less: Income payable to the Consolidated Fund	SOPS 4	-	
Net Expenditure in the Statement Comprehensive Net Expenditure	**SOCNE**	**39,937**	**29,246**

As noted in the introduction to the SOPS above, outturn and the Estimates are compiled against the budgeting framework, which is similar to, but different from, IFRS. Therefore, this reconciliation bridges the resource outturn to net operating expenditure, linking the SOPS to the financial statements.

SoPS 3. Reconciliation of net resource outturn to net cash requirement

Item	Reference	Outturn total	Estimate	Outturn vs Estimate, savings/ (excess)
Total Resource outturn	**SOPS 1.1**	**39,937**	**46,007**	**6,070**
Total Capital outturn	**SOPS 1.2**	**1,110**	**2,311**	**1,201**
Adjustments to remove non-cash items:				
Depreciation/amortisation	3	(1,150)	(2,036)	(886)
Auditors' remuneration	3	(113)	(124)	(11)
New provisions and adjustments to previous periods	11	(58)	(150)	(92)
Impairment of Assets	3	(25)	-	25
Adjustments to reflect movements in working balances:				
Increase/(decrease) in receivables	8	202	-	(202)
(Increase)/decrease in payables	10	759	710	(49)
Use of provision	11	15	-	(15)
Repayment of capital on Leases	7	597	0	(597)

Total		41,274	46,718	5,444
Removal of non-voted budget items:				
Consolidated Fund Standing Services	SOPS 1.1	(230)	(251)	(21)
Total		(230)	(251)	(21)
Net cash requirement		**41,044**	**46,467**	**5,423**

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.

SoPS 4. Amounts of income to the Consolidated Fund

The amounts shown in the table below are amounts collected by the Commission where it was acting as agent for the Consolidated Fund rather than as principal. The amounts collected are for fines and penalties from political campaigners. Full details can be seen in the Powers and Sanctions report on page 8383 of the Performance Report.

Item	Outturn total		Prior year Outturn Total 2023/24
Fines and penalties	9		27
Amount payable to the Consolidated Fund	9		27

Balance held at the start of the year	10	5
Payments into the Consolidated Fund	(10)	(22)
Balance held on trust at the end of year	**9**	**10**

Notes

All receipts for fines and penalties received by 31 March 2024 were surrendered to the Consolidated Fund, as required by law.

Regularity of Expenditure

As the Accounting Officer, I confirm that, for the financial year ended 31 March 2025, the expenditure of The Electoral Commission was incurred as intended by Parliament and in accordance with the authorities that govern it.

Parliamentary Accountability Disclosures

Losses and special payments (subject to audit)

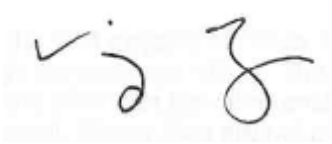
There were no special payments which require disclosure for the Electoral Commission for 2024/25 (2023/24 £nil).

There were no single losses over £300,000 during 2024/25. (2023/24 £nil).

Remote Contingent Liabilities (subject to audit)

In addition to contingent liabilities disclosed in the financial statements, the Commission also reports liabilities for which the likelihood of the transfer of economic benefit in settlement is remote but are still in scope of IAS37.

There were no remote contingent liabilities to report for Parliamentary reporting and accountability purposes in 2024-25 (2023-24 £nil).



Vijay Rangarajan
Chief Executive and Accounting Officer
17 July 2025

The Certificate of the Comptroller and Auditor General to the Houses of Parliament, Scottish Parliament and Senedd Cymru

Opinion on financial statements

I certify that I have audited the financial statements of the Electoral Commission for the year ended 31 March 2025 under the Political Parties, Elections and Referendums Act 2000.

The financial statements comprise the Electoral Commission's:

- Statement of Financial Position as at 31 March 2025;
- 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 Electoral Commission's affairs as at 31 March 2025 and its net expenditure for the year then ended; and
- have been properly prepared in accordance with the Political Parties, Elections and Referendums 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 2025 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 Electoral Commission in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

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

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Electoral Commission'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 Electoral Commission is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which requires entities to

adopt the going concern basis of accounting in the preparation of the financial statements where it 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 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 Political Parties, Elections and Referendums 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 Political Parties, Elections and Referendums Act 2000;
- the information given in the Performance and Accountability Reports for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.

Matters on which I report by exception

In the light of the knowledge and understanding of the Electoral Commission and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance and Accountability Reports.

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

- adequate accounting records have not been kept by the Electoral Commission or returns adequate for my audit have not been received from branches not visited by my staff; or

- I have not received all of the information and explanations I require for my audit; or
- the financial statements and the parts of the 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 Electoral Commission from

whom the auditor determines it necessary to obtain audit evidence;

- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- preparing financial statements which give a true and fair view, in accordance with HM Treasury directions issued under the Political Parties, Elections and Referendums Act 2000;
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with HM Treasury directions issued under the Political Parties, Elections and Referendums Act 2000; and
- assessing the Electoral Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Electoral Commission will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Political Parties, Elections and Referendums 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 Electoral Commission's accounting policies;

- inquired of management, the Electoral Commission's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Electoral Commission's policies and procedures on:
    - identifying, evaluating and complying with laws and regulations;
    - detecting and responding to the risks of fraud; and
    - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the Electoral Commission's controls relating to the Electoral Commission's compliance with the Political Parties, Elections and Referendums Act 2000, and Managing Public Money;
- inquired of management, the Electoral Commission's head of internal audit and those charged with governance whether:
    - they were aware of any instances of non-compliance with laws and regulations;
    - they had knowledge of any actual, suspected, or alleged fraud
- discussed with the engagement team, regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, I considered the opportunities and incentives that may exist within the Electoral Commission 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 Electoral Commission's framework of authority and other legal and regulatory frameworks in which the Electoral Commission 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 Electoral Commission. The key laws and regulations I considered in this context included Political Parties, Elections and Referendums Act 2000, Managing Public Money, Supply and Appropriation (Main Estimates) Act 2024, employment law, pensions legislation and tax 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 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 **Date: 18/07/2025**

Comptroller and Auditor General

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

The financial statements

Statement of Comprehensive Net Expenditure

For the year ended 31 March 2025	Note	2024/25	Reclassified 2023/24
		£000	£000
Operating income – Scottish Government	4	(2,158)	(1,997)
Operating income - Senedd	4	(1,552)	(1,449)
Other operating income	4	(104)	(24)
Total operating income		(3,814)	(3,470)
Staff costs	3	16,407	15,044
Leases	3	130	142
Purchase of Goods and Services	3	23,650	14,215
Depreciation and amortisation charges	3	1,150	1,064
Impairment of assets	3	25	-
Other non-cash items	3	144	127

Provision Expense	*3*	2	(95)
Other operating expenditure	*3.1*	1,947	1,985
Total operating expenditure		43,455	32,482
Net operating expenditure		39,641	29,012
Commissioners' fees		230	180
Finance Costs for leases	*3*	66	54
Net expenditure for the year		39,937	29,246
Other comprehensive net expenditure			
Items which will not be reclassified to net operating expenditure:			
Actuarial gain/loss on pension scheme liabilities	*11*	(5)	-

Comprehensive net expenditure for the year	39,932	29,246

An amount of £130k (2024- £142k) relating to lease expenses has been reclassified: the lease interest £66k (2024 - £54k) is shown separately under finance costs. These amounts have been excluded from "Purchase of goods and services" to ensure consistency with IFRS 16 and to support reconciliation with Note 3.

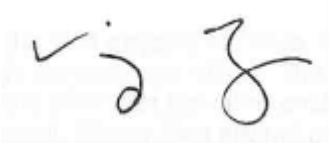
The ‘Notes to the Resource Accounts’ on pages 241-289 form part of these account

Statement of financial position

As at 31 March 2025	Note	31 March 2025 £000	31 March 2024 £000
Non-current assets			
Property, plant and equipment	*5*	1,933	1,426
Intangible assets	*6*	546	499
Right of Use Assets	*7*	3,902	4,522
Total non-current assets		6,381	6,447

Current assets:			
Trade and other receivables	*8*	1,136	934
Cash and cash equivalents	*9*	28	84
Total current assets		1,164	1,018
Total assets		7,545	7,465
Current liabilities			
Trade and other payables	*10*	(3,307)	(4,123)
Provisions	*11*	-	-
Lease Liabilities	*7*	(618)	(606)
Total current liabilities		(3,925)	(4,729)
Total assets less total current liabilities		3,620	2,736
Non-current liabilities			
Lease Liabilities	*7*	(3,133)	(3,742)
Provisions	*11*	(802)	(764)
Other payables	*10*	-	-

Total non-current liabilities	(3,935)	(4,506)
Total Assets less liabilities	(315)	(1,770)
Taxpayers' equity		
General fund	(315)	(1,770)
Total taxpayers' equity	(315)	(1,770)



Vijay Rangarajan
Chief Executive and Accounting Officer
17 July 2025

The ‘Notes to the Resource Accounts’ on pages 241-289 form part of these accounts.

Statement of Cash Flows

As at 31 March 2025		2024/25 £000	2023/24 £000
Cash flows from operating activities			
Net operating expenditure		(39,641)	(29,012)
Adjustments for non-cash transactions	*3*	1,321	1,096
Commissioners' Fees		(230)	(180)
(Increase)/Decrease in trade and other receivables	*8*	(202)	(131)
Increase/(Decrease) in trade payables	*10*	(792)	1142
Less items reclassified as financing activities		(3,715)	(3,474)
Less movements in receivables and payables relating to items not passing through the Statement of Comprehensive Net Expenditure		58	(82)
Use of provisions	*11*	(15)	(14)

Net cash outflow from operating activities		(43,216)	(30,655)
Cash flows from investing activities			
Purchase of property, plant and equipment	*5*	(810)	(1,124)
Purchase of intangible assets	*6*	(275)	(88)
Movement in Capital Accruals		(24)	27
Net cash outflow from investing activities		(1,109)	(1,185)
Cash flows from financing activities			
From the Consolidated Fund (Supply) - current year		40,988	28,873
Repayment of principal on leases		(597)	(563)
Interest payable on finance leases		(66)	(54)
From the Consolidated Fund (Non-Supply)		230	180
From Devolved Administrations		3,715	3,474

Net cash inflow from financing activities		44,270	31,910
Net increase/(decrease) in cash and cash equivalents in the period before adjustment for receipts and payments to the Consolidated Fund		(55)	70
Fines and penalties received on behalf of the Consolidated Fund		9	27
Payments of amounts to the Consolidated Fund		(10)	(22)
Net increase/(decrease) in cash and cash equivalents in the period after adjustment for receipts and payments to the Consolidated Fund		(56)	75
Cash and cash equivalents at the beginning of the period	*9*	84	9
Cash and cash equivalents at the end of the period		28	84

The ‘Notes to the Resource Accounts’ on pages 241-289 form part of these accounts.

Statement of Changes in Taxpayers' Equity

Financial year ended 31 March 2025	Note	General Fund £000
Balance at 1 April 2023		(1,602)
Net Parliamentary Funding – drawn down		28,873
Net Parliamentary Funding – deemed		9
Consolidated Fund Standing Services (non-supply) Current Year		180
Supply Payable adjustment	*10*	(84)
Comprehensive net Expenditure for the Year	*SoCNE**	(29,246)
Non-Cash Adjustments:		
Non-cash charges – auditor's remuneration	*3*	100
Balance at 31 March 2024		(1,770)
Net Parliamentary Funding – drawn down		40,988
Net Parliamentary Funding – deemed	*10*	84

Consolidated Fund Standing Services (non-supply) Current Year	*SoCNE**	230
Supply Payable adjustment	*10*	(28)
Comprehensive net Expenditure for the Year	*SoCNE*	(39,932)
Non-Cash Adjustments:		
Non-cash charges – auditor's remuneration	*3*	113
Balance at 31 March 2025		(315)

The ‘Notes to the Resource Accounts’ on pages 241-289 form part of these accounts.

** Commissioners’ fees*

Notes to the Resource Accounts

1. Accounting policies, key accounting estimates and judgements

1.1. Statement of accounting policies

The statements are prepared in accordance with the 2024-25 Government Financial Reporting Manual (FReM) issued by HM Treasury.

The accounting policies contained in the FReM apply International Accounting 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 most appropriate to the particular circumstances of the Electoral Commission for the purpose of giving a true and fair view has been selected.

The particular policies adopted by the Electoral Commission are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

1.2 Basis of preparation

These financial statements have been prepared under the historical cost convention, except as otherwise set out in the accounting policies. Figures are presented in pounds sterling and are rounded to the nearest £1,000.

They are prepared in accordance with an Accounts Direction given by HM Treasury in accordance with Paragraph 17(2) of Schedule 1 to the Political Parties, Elections and Referendum Act 2000.

1.3. Issued accounting statements not yet effective

There are 2 accounting standard issued but not yet effective and 2 FreM changes:

- IFRS17 (Insurance Contracts)

IFRS17 (effective in the FReM 2025-26) identifies insurance contracts those contracts under which the entity accepts significant insurance risk from another party. The Commission does currently not hold any such contracts, and it is not anticipated that it will be affected by the implementation of this standard.

- IFRS 18 (Presentation and Disclosure in Financial Statements)

  IFRS 18 Presentation and Disclosure in Financial Statements will replace IAS 1 Presentation of Financial Statements and is effective for annual reporting periods beginning on or after the 1 January 2027 in the private sector. The Public Sector implementation date is not yet confirmed. The impact of IFRS 18 on the Public Sector is still being assessed.

- Changes to the 2025-26 FReM will be 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 is to be included in the 2025-26 FReM for mandatory implementation:

References to assets being held for their ‘service potential’ and the terms ‘specialised/ non-specialised’ assets are being 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 will be 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 is withdrawn. The carrying values of intangible assets at 31 March 2025 will be considered the historical cost at 1 April 2025.

- Social benefits

The 2025-26 FReM will include new guidance on accounting for social benefits. The 2025-26 FReM will define 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 has assessed the likely effect of the new standard and has concluded that The Commission does not incur any expenditure classified as social benefit payments, and therefore this standard will have little or no impact on the financial statements.

Accounting policies for expenditure

1.4 Expenditure & Operating Costs

We have produced these Accounts with sufficient detail to provide a true and fair view of our operations.

For budgeting purposes, we distinguish between our core operating costs and event related activities. In these accounts, we have reported the core running costs as expenditure (note 3) and we have reported event related activities as other operating costs (note 3.1).

The Statement of Comprehensive Net Expenditure includes both costs incurred and any associated operating income.

1.5 Staff costs

Staff costs include wages and salaries, social security costs and pension costs. All short-term staff costs payable at the year-end, which will be paid within one year from the date of reporting, are recognised in the

Statement of Comprehensive Net Expenditure. These include any accrued leave entitlements.

1.6 Pensions

Past and present employees are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS). PCSPS is a multi-employer defined benefit scheme and it is not possible to identify the Commission's share of the assets and liabilities, it is therefore accounted for as a defined contribution scheme with payments recognised in the period they fall due.

Refer to note 11.1 for the accounting treatment of the pension for ex-employees of the Local Government Commission for England due to the transfer of its functions to the Electoral Commission on 1 April 2002 and the incorporation of its assets and liabilities as at that date.

1.8 Research and development

Expenditure on research is charged to the Statement of Comprehensive Net Expenditure in the year in which it is incurred. Development expenditure is also recognised in the Statement of Comprehensive Net Expenditure when incurred unless it meets the specific criteria for capitalisation as per IFRS standards.

1.9 Grants payable

Grants payable are recorded as expenditure in the period that the underlying event or activity giving entitlement to the grant occurs. The only grant we currently pay is the Policy Development Grant which is set out in note 3.1.

1.10 Value Added Tax (VAT)

The work carried out by the Electoral Commission is performed under statute and outside the scope of output VAT. Input VAT is charged to the relevant expenditure category, or if appropriate capitalised with additions to non-current assets. Income and expenditure are reported inclusive of VAT.

Accounting policies for income

1.11 Income

The Scottish and Welsh Governments provide funding to the Commission for costs incurred in relation to devolved elections and referendums in Scotland and Wales. This funding is considered to be analogous to a government grant under IAS 20 as the Commission has an entitlement to income where it has incurred costs in the delivery of those objectives. Cash is drawn down against a budget representing forecast expenditure throughout the year.

The Commission recognises the funding received as income in the Statement of Comprehensive Net Expenditure to the extent that it has financed the

Commission's direct expenditure and apportioned indirect expenditure as agreed within the Statement of Funding Principles. Where the amount of cash drawn down exceeds the expenditure this difference is recognised in the Statement of Financial Position as deferred income.

Operating income does not include income collected for fines and penalties from political parties, as these are fully payable to the Consolidated Fund on receipt.

Accounting policies for assets and liabilities

1.12 Property, plant and equipment and intangible assets

Expenditure of £1,000 or more on property, plant and equipment or intangible assets is capitalised where it is expected to bring benefit over future years. On initial recognition, assets are measured at cost and include all costs directly attributable to bringing them into working condition.

All non-current assets are reviewed annually for impairment and are carried at depreciated historic cost. Property, plant and equipment is depreciated, and intangible assets amortised, on a straight-line basis over their useful lives.

Assets under construction are capitalised when they become available for use and will generate future economic benefits.

Software licenses

When we purchase perpetual software licenses that are owned outright, the licenses are recognised as an intangible asset at the point the licenses are delivered, and we can obtain benefit from them.

Internally developed software

When we develop our own software, an intangible asset is recognised in line with IAS 38 (Intangible Assets) when we can demonstrate:

- It is technically feasible to complete the software and it available for use
- it will be available for use and will generate future economic benefits; and
- the costs of the development can be measured reliably

Research costs associated with development projects are expensed as incurred; this includes any market engagement and analysis activities, and any related procurement or project management costs associated with the research phase.

Cloud computing services

When we make payments in respect of the use of cloud computing services purchased from a third-party service, then these are not capitalised as we have no legal title to, or rights to control of, the underlying assets associated with these services. This includes associated implementation costs, such as customisation, configuration or training services,

which enable us to benefit from the cloud computing service.

1.13 Depreciation and amortisation

Buildings, plant and machinery are stated at their cost value. All non-property operational assets are valued based on depreciated historic cost as a proxy for fair value. This is because these are relatively short-life or low-value assets whose values do not fluctuate significantly over the period they are in use.

Right-of-use assets are depreciated over the shorter of the lease term and the useful economic life of the underlying asset, in accordance with IFRS 16.

An intangible asset is an asset that is not physical in nature. In The Electoral Commission, intangible assets consist of licences for the rights to use software or the costs of developing our own software. Intangible assets are amortised on a straight-line basis over their useful economic life. Depreciation and amortisation expenses are recognised in the Statement of Comprehensive Net expenditures under operating expenses.

Asset lives are:

Leasehold Property/Improvement	as per lease term
Office Equipment	5
IT Hardware	3

Fixtures and fittings	10
Intangibles (information technology, software licenses & websites)	3
Intangibles developed in-house	10

1.14 Leases

IFRS 16 requires an entity to recognise an asset in the Statement of Financial Position relating to contracts which are, or contain, a lease of an identified asset, such as property, vehicles or equipment. A corresponding lease liability is recognised at the same time, measured using the present value of the lease payments not yet paid.

Right of use assets/ lease liability:

Initial recognition:

Where a lease has been identified, the Electoral Commission recognises a right-of-use asset and corresponding lease liability, based on the present value of future cash flows for each lease over the applicable lease term. Adjustment is made to the right of use asset for prepayments. Dilapidations are not part of the right of use assets that were recognised at the date of implementation at 1 April 2022, however under IFRS16, new dilapidations on leases should be capitalised into the right of use asset.

The lease payments for short term leases, those leases under 1 year, and leases for which the underlying asset is of low value are expensed. The Electoral Commission has applied a threshold of £5,000 for low-value assets.

Where the interest rate in a lease cannot be readily determined, the Electoral Commission calculates the liability using the HM Treasury discount rates promulgated in the PES papers as the incremental borrowing rate. For leases that commence or are remeasured in 2024-25 this rate is 4.72%. The Electoral Commission does not apply IFRS 16 to leases of Intangible assets and recognises these in accordance with IAS 38 where appropriate.

Subsequent measurement:

As permitted by the FReM, right-of-use assets are subsequently measured using the cost model as a proxy for the measurement of the value in use. This is because lease terms require lease payments to be updated for market conditions, for example, rent reviews for leased properties.

We currently have our four property leases, that are valued at cost, 3 Bunhill Row London, James William House Cardiff, City Chambers Edinburgh and 49 Queen's Square Belfast. Our property leases are for 10 years with break agreements at the mid-way point. We assume that our leases will continue for the full term of the lease. The lease liabilities unwind over the

lease term as payments are made and finance costs released. See note 7.

There were no remeasurements of continuing leases during 2024-25.

1.15 Cash and cash equivalents

Cash and cash equivalents comprise current balances held at the Government Banking Service.

1.16 Financial instruments

Financial assets

Trade and other receivables are recognised under IFRS 9. They generally have 30-day terms and are recognised and carried at original invoice amount less an allowance for any uncollectible amounts based upon an assessment of expected credit loss over the lifetime of the debt. At 31 March 2025, no provision for credit losses is required.

Financial liabilities

We initially recognise trade and other payables at cost, where the time value of money is material, we subsequently measure payables at amortised cost.

As our cash requirements are met through the estimates process financial instruments are of less importance and less risk than in a non-public sector body of a similar size.

We do not have powers to borrow or invest surplus funds. The majority of financial instruments relate to

contracts for non-financial items in line with our expected purchase and usage requirements; therefore we are exposed to minimal credit, liquidity or market risk.

We do not hold any complex financial instruments. The only financial instruments other than cash included in these accounts are receivables and payables (see notes 8 and 10)

Accounting estimates and judgements

1.17 Accounting estimates and judgements

We have discussed and agreed the development, selection and disclosure of significant accounting estimates and judgements and the application of these judgements with the Audit and Risk Committee.

Note 1.14 discloses the key judgements for the recognition and measurement of right of use assets and lease liabilities.

As outlined in Note 11.2, we recognise a liability to make dilapidation payments to the property owners of our office premises on expiry of individual leases. Such payments reflect the expected cost of full reinstatement of tenant alterations and decorations at the times of departure. Management has assessed the level of provision based on a professional assessment of future costs by a chartered surveyor.

1.18 Contingent assets and liabilities

Contingent assets and liabilities are disclosed in accordance with IAS 37 (Provisions, Contingent Liabilities and Contingent Assets).

Where the time value of money is material, contingent liabilities which are required to be disclosed under IAS 37 are stated at discounted amounts.

A contingent asset is disclosed when a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

1.19 Provisions for liabilities and charges

We provide for legal or constructive obligations which are of uncertain timing or amount at the Statement of Financial Position date on the basis of the best estimate of the expenditure required to settle the obligation. Such provisions are discounted to present values where the time value of money is material.

Following the transfer of the functions of the Local Government Commission for England to the Electoral Commission on 1 April 2002 and the incorporation of its assets and liabilities as at that date using IAS19, a provision has been established to meet its obligations with respect to pension payments to certain former Commissioners of that entity, relevant disclosures are shown in note 11.1

1.20 Going concern

These accounts have been prepared on a going concern basis. The Statement of Financial Position as at 31 March 2025 shows there is net liability position. These liabilities will be met through future provision of supply funding.

Our Main Estimate was laid before Parliament on 3 April 2025 for the resources we require in 2025/26. Our new Corporate Plan 2025/26 – 2029/30 was also laid in Parliament on the same day. As a body established by legislation and following the principles of the FReM there is an assumption of continued provision of service, there is nothing to suggest services provided by the Commission will cease or future funding will not be provided.

2. Statement of Operating Costs by Operating Segments

We report expenditure between our core objectives. In addition, the analysis identifies the marginal costs of the following key deliverables that we manage through formalised segments and project management arrangements. These are set out below.

The elections and local referendums segment governs our work ensuring well-run elections and referendums, providing guidance and assistance to electoral administrators, candidates and agents, developing and monitoring performance standards for Returning Officer (Ros) and producing reports on the administration of elections and referendums. The electoral registration activity supports our research and design work on forms for voters.

We do not attribute staff costs and corporate overheads to programme or project activity, but for the purposes of this note, we have either directly allocated or apportioned these costs as appropriate, between party election finance and electoral administration activity. We only report the marginal costs of delivery by programme and project to the Commission Board and Executive Team.

£000	Elections and Local Referendums	Electoral Regis-tration	UK Parliamen t -ary General Election	Elections Act	Electoral Administration	Regulation	2024/ 25 Total
Gross Expenditu -re	3,224	3,54 9	8,421	5,089	10,305	13,163	**43,751**
Income	(60)	-	-	(44)	(1,733)	(1,977)	**(3,814)**

Net Expenditu-re	3,164	3,549	8,421	5,045	8,572	11,186	**39,937**

£000	Elections and Local Referendums	Electoral Registration	Elections Act	Electoral Administration	Regulation	2023/24 Total
Gross Expenditure	4,602	230	6,944	9,005	11,935	**32,716**
Income	(388)	(53)	-	(1,395)	(1,634)	**(3,470)**
Net Expenditure	4,214	177	6,944	7,610	10,301	**29,246**

As a further breakdown, the below table shows the expenditure and income breakdown between UK Parliament, Scottish Parliament and Senedd.

£000	UK Parliament	Scottish Parliament	Senedd	2024/25 Total
Direct Expenditure	31,101	1,206	946	**33,253**
Indirect Expenditure	8,940	952	606	**10,498**
Income	(3,814)	-	-	**(3,814)**
Net Expenditure	36,227	2,158	1,552	**39,937**

£000	UK Parliament	Scottish Parliament	Senedd	2023/24 Total
Direct Expenditure	21,365	1,181	964	**23,510**
Indirect Expenditure	7,905	816	485	**9,206**
Income	(3,470)	-	-	**(3,470)**
Net Expenditure	25,800	1,997	1,449	**29,246**

Indirect expenditure is indirect staffing costs and depreciation. Income is received from Scottish Parliament and the Senedd to the UK Government.

3. Expenditure

	2024/25 £000	2023/24 £000
Staff costs		
Wages and salaries	12,021	11,056
Social security costs	1,320	1,443
Other pension costs	3,066	2,545
	16,407	15,044
Expenditure on leases		
Property rent	123	135
Equipment	7	7
Interest on leases	66	54
	196	196
Purchase of goods and services		
Section 13 expenditure	16,661	8,811
Section 10 expenditure	60	370
Research	347	434
Consultancy	547	495
Recruitment	291	289
Staff training and development	348	253
Travel subsistence and hospitality	245	150
Travel and subsistence – Commissioners	18	26
Accommodation, maintenance	868	797

Publicity and publications	1,748	400
Conference/public meeting	79	47
Office supplies, books and journals	120	122
Warehouse and Archiving	109	113
IT/Telephone	2,005	1,793
Bank and Payroll charges	89	71
Internal audit fees	115	45
	23,650	14,216
Non-cash items		
Depreciation	974	874
Amortisation	176	190
Impact of discounting	31	27
National Audit Office Auditors' fees*	113	100
Provisions made in year	2	(95)
Impairment of Assets	25	-
	1,321	1,096
	41,574	30,552

* No non-audit services provided by the NAO

There were no payments made during 2024/25 for early retirement or for loss of office. (2023/24 for early retirement £27k or for loss of office £110k).

For more detailed disclosure regarding staff costs please refer to the accountability report.

3.1 Other Operating Expenditure

	2024/25 £000	2023/24 £000
Policy development grants	1,947	1,985
	1,947	1,985

Section 12 of PPERA provides for the Electoral Commission to administer a scheme to make payments of policy development grants to registered political parties. The current scheme is contained in the Elections (Policy Developments Grants Scheme) Order 2006 as amended.

The scheme requires us to allocate £2,000,000 each year to registered political parties to assist with the costs of developing policies to be included in manifestos for local government, Northern Ireland Assembly, or Scottish, Welsh, Westminster or European Parliamentary elections. To be eligible for inclusion in the scheme, a registered political party must have at least two MPs sitting in the House of Commons on 7 March prior to the year in question, who have sworn the oath of allegiance provided by the Parliamentary Oaths Act 1866.

The annual allocation is divided between the eligible parties according to the allocation formula set out in the Scheme.

Parties submitted expenditure returns resulting in payments of £1,946,924. Following audit, we were unable to confirm that all of a 2024/25 PDG grant to one party has been spent appropriately on policy development. The Commission will follow its published guidance and take proportionate recovery action.

3.2 Public awareness expenditure

Section 13 of PPERA requires us to promote public awareness of current and pending electoral systems in the UK. It enables us to create and deliver public-facing content and programmes of education or information and to make grants to other persons or bodies to enable them to do so.

Section 13 expenditure for reserved but not devolved electoral systems is limited by The Electoral Commission (Limit on Public Awareness Expenditure) Order 2023 SI 2023/807 to £17,000,000 per financial year for each of 2023/2024 and 2024/2025 and to £12,000,000 per financial year thereafter.

The section 13 expenditure limit applies to our work to inform and educate people and to our public campaigns about current and pending reserved electoral systems. It does not apply to costs that are properly attributable to the Commission’s other statutory functions such as planning, research and staffing, including those incurred by stakeholders or suppliers on the Commission's behalf.

Reserved electoral systems include UK Parliamentary elections, English local elections (including Mayoral and Authority elections) and PCC elections whether English or Welsh.

Public awareness costs for current or pending electoral systems in Scotland and Wales are included in the table below (s10) but are not subject to the s13 expenditure limit.

	2024/25 £000	2023/24 £000
Core expenditure public awareness	-	4
Section 13	16,661	8,807
Public awareness expenditure subject to Section 13 limit	16,661	8,811
Local government Scotland (S10)	30	28
Senedd (S10)	30	342
	60	370
Total Public awareness	**16,721**	**9,181**

4. Income

	2024/25 £000 Total	2023/24 £000 Total
Operating Income:		
Scottish Government	2,158	1,997
Senedd	1,552	1,449
New Registration of Political parties	10	14
Re-Registration of Political parties	8	8
Alteration to Registration of Political parties	2	2
Income from contract for services	84	-
Total Operating Income	3,814	3,470

Income received from political parties for fines and penalties does not form part of our income within our financial statements, as it is fully payable to the Consolidated Fund on receipt; see SoPs 4 for this breakdown.

5. Property, plant and equipment

	Leasehold Improvements	Office equipment	Information Technology - hardware	Furniture and Fittings	Total
	£000	£000	£000	£000	£000
Cost or valuation					
At 1 April 2024	1233	33	815	187	2,268
Additions	31	42	564	173	810
Disposals			(124)		(124)
Reclassification – Intangibles*				27	27
At 31 March 2025	1,264	75	1,255	387	2,981
Depreciation					
At 1 April 2024	193	4	581	64	842
Charged in year	155	7	146	22	330
Disposals	-	-	(124)	-	(124)
At 31 March 2025	348	11	603	86	1,048

Carrying amount at 31 March 2025	916	64	652	301	1,933
Carrying amount at 31 March 2024	1,041	29	234	123	1,427
Asset financing:					
Owned	916	64	652	301	1,933
Carrying amount at 31 March 2025	916	64	652	301	1,933
Cost or valuation					
At 1 April 2023	422	5	611	161	1,199
Additions	811	28	259	26	1,124
Reclassifications	-	-	(55)	-	(55)
At 31 March 2024	1,233	33	815	187	2,268
Depreciation	99	2	492	48	641
At 1 April 2023	94	2	144	16	256
Charged in year	-	-	(55)	-	(55)
At 31 March 2024*	193	4	581	64	842

Carrying amount at 31 March 2024*	1,040	29	234	123	1,426
Carrying amount at 31 March 2023	323	3	119	113	558
Asset financing: Owned	1,040	29	234	123	1,426
At 31 March 2024	1,040	29	234	123	1,426

*A balance of £27k originally held in Intangible Assets – AUC (Asset Under construction) has been reclassified to PPE – Furniture and Fittings in the current year. This relates to a prior year addition which, upon confirmation from the budget holder, was determined to be a tangible asset. No prior year restatement was required.

6. Intangible assets

	Information Technology	Software Licences	Websites	Information Technology - Assets under Construction	Total
	£000	£000	£000	£000	£000
Cost or valuation					
At 1 April 2024	253	95	747	69	1,164
Additions	78	-	73	124	275
Impairment	-	-	-	(25)	(25)
Reclassification	-	-	17	(17)	-

Reclassification-PPE*	-	-	-	(27)	(27)
At 31 March 2025	331	95	837	124	1,387
Amortisation					
At 1 April 2024	107	51	507	-	665
Charged in year	85	22	69	-	176
At 31 March 2025	192	73	576	-	841
Carrying amount at 31 March 2025	139	22	261	124	546
Cost or valuation					

	270	68	768	218	1324
At 1 April 2023					
Additions	-	-	-	88	88
Disposals	(227)	(21)	-	-	(248)
	210	48	(21)	(237)	-
At 31 March 2024	253	95	747	69	1,164
Amortisation					
	233	47	443	-	723
At 1 April 2023					
Charged in year	101	25	64	-	190
Disposals	(227)	(21)	-	-	(248)

At 31 March 2024	107	51	507	-	665
Carrying amount at 31March 2024	146	44	240	69	499

Disposals consist of assets that are no longer in use with a Net Book Value of nil. Information technology - assets under construction (AUC) and Websites is primarily Political Finance online (PFO – the Commission's secure online platform used by political parties and campaigners to submit financial and compliance information).

*A balance of £27k originally held in Intangible Assets – AUC (Asset Under construction) has been reclassified to PPE – Furniture and Fittings in the current year. This relates to a prior year addition which, upon confirmation from the budget holder, was determined to be a tangible asset. No prior year restatement was required.

7. Leases

Right-of-use assets represent the right to direct the use of an underlying asset arising as a result of a lease. The Electoral Commission does not own the underlying asset, but recognises the value of the right of use in accordance with IFRS 16

7.1 Quantitative disclosure around right-of-use assets

	Buildings £000	Total 2025 £000
Right-of-use asset value at 1 April 2024	4,522	4,522
Additions	25	25
Depreciation charged in year	(645)	(645)
Right-of-use asset value at 31 March 2025	3,902	3,902

	Buildings £000	Total 2024 £000
Right-of-use asset value at 1 April 2023	4,384	4,384
Additions	756	756
Depreciation charged in year	(618)	(618)

Right-of-use asset value at 31 March 2024	4,522	4,522

Our Wales and Northern Ireland leases remained in place during 2024/25, with no new leases acquired in the year. The increase to the Right-of-use asset value reflects an adjustment for increased dilapidation costs associated with the existing leases.

7.2 Quantitative disclosure around lease liabilities

	Buildings	Total 2025	Total 2024
	£000	**£000**	**£000**
Lease Liability			
Not later than one year	676	676	663
Later than one year & not later than 5 years	2,668	2,668	2,683
Later than 5 years	647	647	1,308
	3,991	3,991	4,654
Less interest element	240	240	306
Present Value of Obligations	**3,751**	**3,751**	**4,348**
Current Liability	618	618	606
Non-current liability	3,133	3,133	3,742

Total cash outflow for leases	**663**	**663**	**617**

All of the Electoral Commission's leases relate to properties with fixed, predictable payments. There are no variable lease terms or options that introduce cash flow uncertainty. As such, the Electoral Commission's exposure to liquidity risk from leases is low. This risk is managed through robust financial planning, alignment with DEL budgets, maintaining forecast headroom, and coordination with HM Treasury to ensure lease obligations are reflected in Supply Estimates.

7.3 Quantitative disclosures around elements in the Statement of Comprehensive Net Expenditure

	2024/25 £000	2023/24 £000
Discount in-year	66	54
Expense related to low-value asset leases (exc. Short-term)	-	-

8. Trade and other receivables

	2024/25 £000	2023/24 £000
Amounts falling due within one year:		
Trade receivables	32	-
Other receivables	-	2
Consolidated Fund Extra Receipts due to Consolidated Fund	9	9
Prepayments and accrued income	1,095	923
	1,136	934

9. Cash and cash equivalents

	2024/25 £000	2023/24 £000
Balance at 1 April	84	9
Net change in cash and cash equivalent balances	(56)	75
Balance at 31 March	28	84
The following balances at 31 March were held at:		
Government Banking Service		

	28	84
Balance at 31 March	28	84

10. Trade and other payables

	2024/25 £000	2023/24 £000
Amounts falling due within one year		
Other taxation and social security	794	915
Trade payables	298	-
Other payables*	1	-
Consolidated Fund Extra Receipts due to be paid to the Consolidated Fund:		
received	-	1
receivable	9	9
Accruals and deferred income	2,067	3,009
Deferred Income – Scottish Parliament	17	24
Deferred Income - Senedd	59	48
Amounts issued from the Consolidated Fund for supply but not spent at year end	28	84
Other creditors	34	33
	3,307	4,123

Amounts falling due after more than one year:		
Other payables, accruals and deferred income	-	-
	-	-

11. Provisions for liabilities and charges

	Pension £000	Dilapidations £000	Total £000
Balance at 1 April 2024	117	647	764
Provided in the year	-	25	25
Provision not required written back	-	-	-
Provisions utilised in the year	(15)	-	(15)
Change in discount rate	-	(4)	(4)
Impact of discounting	6	31	37
Actuarial (Gain)/Loss	(5)	-	(5)

Balance at 31 March 2025	**103**	**699**	**802**

Analysis of expected timing of discounted flows	**Dilapidations £000**	**Total £000**
Not later than one year	-	-
Later than one year and not later than five years	-	-
Later than five years	699	699
Balance at 31 March 2025	**699**	**699**

11.1 Pension Liability Statement

We provide for the pension liability for certain former Commissioners of the Local Government Commission for England, following the transfer of functions on 1 April 2002.

The pension provision is unfunded, with benefits being paid as they fall due and guaranteed by the employer. There is no fund, and therefore no surplus

or deficit. Actuarial advice was sought to ensure that the provision is set at a realistic level. An actuarial valuation was carried out by the Government Actuary's Department (GAD) to provide a value of the pension liability as at 31 March 2025. Actuarial gains and losses are accounted for through the Statement of Comprehensive Net Expenditure.

Given the non-materiality of the pension liabilities, the full disclosure requirements of IAS 19 are not required.

The assumptions used by the actuary were:

	2024/25	2023/24
CPI inflation assumptions	2.65%	2.55%
The rate of increase for pensions	2.65%	2.55%
The rate used to discount scheme liabilities	5.15%	5.10%

Sensitivity of the defined benefit obligation (DBO) to changes in the significant actuarial assumptions:

Change in assumption*		**Impact on DBO**	
		%	**£000s**
Rate of discounting scheme liabilities	+ 0.5% a year	(3)	(3)
Rate of increase in CPI	+ 0.5% a year	2	2
Life expectancy: each member assumed 1 year younger than their age		4	5

* Opposite changes in the assumption will produce approximately equal and opposite changes in the DBO. Doubling the changes in the assumptions will produce approximately double the change in the DBO. The sensitivities show the change in assumption in isolation. In practice such assumptions rarely change in isolation and, given the interdependencies between the assumptions, the impacts may offset to some extent.

From 2010–11 the basis for the indexation of retirement benefits was changed from the Retail Price Index to the Consumer Price Index.

The Government Actuary's Department prepared a valuation on 31 March 2025.

	2024/25 £000	2023/24 £000
Provision at 1 April	117	126
Interest Cost	6	5
Actuarial Loss/(Gain)	(5)	-
Less benefits paid	(15)	(14)
Past service cost	-	-
Present Value of scheme at end of year	103	117

Present value of scheme liabilities	**Value at 31/03/2025 £'000**	**Value at 31/03/2024 £'000**	**Value at 31/03/2023 £'000**	**Value at 31/03/2022 £'000**	**Value at 31/03/2021 £'000**
Active members	-	-	-	-	-
Deferred Pensioners	-	-	-	-	-
Current Pensioners	103	117	126	160	161
Present value of scheme liabilities in respect of current pensioners	103	117	126	160	161

11.2 Dilapidations

We recognise a liability to make dilapidation payments to the property owners of our office premises upon the expiry of individual leases. These payments reflect the expected cost of fully reinstating tenant alterations and decorations at the time of departure.

Dilapidations are measured at the best estimate, supplied by an external surveyor using the industry price guide, of the expenditure required to settle the present obligation. This estimate reflects the present value of the expenditure required, where the time value of money is material. The Electoral Commission has reviewed the assessment line by line to ensure it considers what is valid and probable that the landlord would require the Commission to complete upon exiting the property and have adjusted the surveyor's estimates accordingly where relevant. Based on this assessment, we have provided a provision for dilapidation that is both realistic and probable for the new leases.

The Commission uses the HM Treasury discount rates to calculate the present value. Under IFRS 16, dilapidations on new leases are capitalised into the right-of-use asset.

12. Contingent assets & liabilities

Contingent liabilities cover all known claims where legal advice indicates that the criteria for recognition of a provision has not been met or where the possibility of economic transfer is remote.

There were no legal cases that were active at year-end or have since started where the Electoral Commission may need to raise a provision or contingent liability.

The Commission noted that while the likelihood of a scenario requiring the use of the contingent liability was remote, it would realise financial liabilities for claims arising from the cyber-attack in 2021.

Management have concluded that no probable present obligation to transfer economic benefits exists.

At 31 March 2025 there were nil contingent assets and nil contingent liabilities required to be disclosed under IAS37. (2023/24: contingent asset and contingent liabilities £nil).

13. Related-party transactions

The Electoral Commission is a body independent of Government and political parties, directly accountable to the UK Parliament, Scottish Parliament and the Senedd. The Electoral Commission does not have

any related party relationships as defined by IAS 24 Related party disclosures.

The Electoral Commission does have transactions with government departments and central government bodies. Other than remuneration as disclosed in the accounts, none of the Commissioners, Executive Team or other related parties connected with them has undertaken any material transactions with the Electoral Commission during the year.

14. Events after the reporting period

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

In the Accounting Officer’s opinion, there are no events since 31 March 2025 that would affect the financial statements.

ELECTORAL COMMISSION

ACCOUNTS DIRECTION GIVEN BY THE TREASURY IN ACCORDANCE WITH PARAGRAPH 17(2) OF SCHEDULE 1 TO THE POLITICAL PARTIES, ELECTIONS AND REFERENDUMS ACT 2000.

1. The Electoral Commission shall prepare accounts for the financial year ended 31 March 2011 and subsequent financial years in compliance with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual ('the FReM') issued by HM Treasury which is in force for the financial year for which the accounts are being prepared.

2. The accounts shall be prepared so as to:

(a) give a true and fair view of the state of affairs of the Electoral Commission at 31 March 2011 and subsequent financial year ends, and of its net resource outturn, changes in taxpayers' equity and cash flows for the financial year then ended; and

(b) provide disclosure of any material expenditure or income that has not been applied to the purposes intended by Parliament or material transactions that have not conformed to the authorities which govern them.

3. Compliance with the requirements of the FReM will, in all but exceptional circumstances, be necessary for the accounts to give a true and fair view. If, in these exceptional circumstances, compliance with the requirements of the FReM is inconsistent with the requirement to give a true and fair view, the requirements of the FReM should be departed from only to the extent necessary to give a true and fair view. In such cases, informed and unbiased judgement should be used to devise an appropriate alternative treatment which should be consistent with both the economic characteristics of the circumstances concerned and the spirit of the FReM. Any material departure from the FReM should be discussed in the first instance with the Treasury.
4. This direction replaces the direction dated 27 February 2006.

Chris Wobschall
Head, Assurance and Financial Reporting Policy, HM Treasury
15 April 2011

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The Electoral Commission 2025

E03348957
978-1-5286-5730-3