The Electoral Commission

Annual Report and Accounts 2025-26

HC 367

ELC/2026/02

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The Electoral Commission

Annual Report and Accounts 2025 – 2026

For the period 1 April 2025 to 31 March 2026

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Foreword from our Chair



The Commission has strengthened over the last year, with the support and engagement of the Speaker's Committee on the Electoral Commission, the Scottish Parliament's Corporate Body and the Llywydd's Committee of the Senedd, each of which has scrutinised and guided our work, and approved our plans and budgets.

We have talked extensively to political parties, candidates and voters across the country. The UK's democratic debate is vibrant, and we pay tribute to all those who stand for elected office, who run elections, and the many volunteers whose support is essential.

Elections are a critical part of our national infrastructure. They need safeguarding to ensure they remain fit for the future. Fair and transparent elections face threats in the form of intimidation and harassment of campaigners, mis- and

disinformation, cyber attack and voter fraud. We have stepped up our work on all of these, in particular to support implementation of the recommendations of the Speaker's Conference, working closely with the police and Returning Officers across the country. Early work has started on a Code of Conduct, which would be agreed by parties and visible to the public. This would outline how political parties themselves should take strong action if their candidates are responsible for intimidation and harassment of other candidates. The Commission's cyber defences have strengthened significantly, and we are working with many partners to build these further across the sector.

The Representation of the People Bill was introduced in the UK Parliament in early 2026 and includes many recommendations made by the Electoral Commission. We believe these reforms will strengthen the resilience and integrity of our electoral system, tackle many of the threats it faces, and improve how elections work for voters, campaigners, parties and administrators. We continue to advise on and discuss the Bill and its implementation with parliamentarians, and to

provide research for informed debates. As part of the Bill, we saw the government announce a repeal of the power to impose a Strategy and Policy Statement for the Electoral Commission. For us this is essential. We are accountable to the UK Parliament, the Senedd and the Scottish Parliament, but we must remain an independent regulator, clearly impartial, and able to determine our own strategic and policy priorities and how we deliver our functions.

An important part of our role is to help support voters to participate in elections. Our research shows as many as 8 million people are currently not on the electoral register. We have encouraged parliamentarians to act to deal with this issue across the UK. We also know that this has more of an impact on certain groups, such as people aged between 18 – 34, and people with disabilities, so this year we have updated our guidance to support them. Private renters who may move more regularly and therefore not have updated their details also might not be on a register. We have evaluated successful automatic voter registration pilots in Wales, and are working with the Welsh Government on implementing automatic

registration in Wales, and with the UK Government on provisions in the Representation of the People Bill to enable a similar change nationally. This set of changes is crucial, and we urge rapid implementation, but this needs to be carefully coordinated across the country.

Electoral law in the UK is outdated, over-complicated, and inconsistent. As the statutory regulator, we have continued to provide independent advice to the UK Parliament, the Senedd, and the Scottish Parliament about changes to policy and legislation, drawing on relevant experience and expertise. We were pleased to see many of the proposals outlined in the Representation of the People Bill and as it progresses we will be clear about the scale and complexity of the changes, and whether they can be delivered effectively, without compromising security or accessibility, and about the importance of consolidation of electoral law.

I would like to end by thanking our outgoing Commissioners Lord Stephen Gilbert and Sarah Chambers for their important contributions to the Commission over many years, and to welcome

Rashik Parmar and Alan Mabbutt who are joining us.

John Pullinger CB

Chair

A message from our Chief Executive



This has been a dynamic year of delivery of elections, new projects, and change, as we complete the first year of our 2025 – 2030 Corporate Plan. The Plan was agreed by the Speaker's Committee, the Senedd's Llywydd's Committee and the Scottish Parliament last year, and I am delighted with the progress we have made.

The Corporate Plan committed to support voters and increase participation, modernise the electoral system, safeguard and protect the system, lead an informed debate about the future of elections, and strengthen the Electoral Commission.

This year we helped to deliver local and mayoral elections in May 2025 in England, and prepared for the local and mayoral elections in England, Scottish Parliament elections, and Senedd elections in May 2026.

As part of our priority to support voters and increase participation, we ran a successful voter awareness campaign for the May 2025 elections which secured over 300,000 applications to the electoral register, as well as campaigns highlighting requirements for voter ID. We made sure the public were alert to possible election fraud with our Your Vote is Yours Alone campaign. Our post election research told us that 79% of people were confident that the elections were well run, 95% were satisfied with the process of voting, and 90% of people knew they needed to show ID to vote. But there were also useful pointers from this research to improve how we deliver future elections.

Our role is to support political parties and campaigners to be compliant with election regulation, but also to be confident that they can campaign fairly and safely. We have recently modernised our electoral guidance, creating bespoke training and animated video formats to support candidates and agents, and publishing amended guidance for the delivery of Scottish Parliament and Senedd elections, including significant updates due to legislative change. And

our project to replace our Political Finance Online system – where political candidates and parties register their financial data – is going well, and will allow us to ensure political finance is transparent.

But we see rising threats to our democratic system. The 2025 elections still showed an increase in abuse and intimidation towards candidates, with our most recent candidate research showing that 61% of respondents experienced harassment or security threats during their campaigns. 71% said they avoided some campaign activity, such as campaigning alone or at night. This damages the way voters talk to candidates, a fundamental part of democracy - so it is vital that we help tackle this issue. The Speaker's Conference made key recommendations, which we are implementing. The Commission is supporting electoral administrators to ensure safe delivery of elections, has spoken in the media to raise awareness, and is working closely with the police to encourage all forces to treat allegations seriously and consistently.

Another threat to our democratic process is deepfake political content, which continues to

proliferate online and influence public opinion. Ahead of the May 2026 elections we launched our Deepfake Detection pilot in England, Scotland and Wales. This enables us to scan and monitor for deepfake electoral material. We have a range of tools to tackle such material, in particular when they mislead voters about the electoral process. We work closely to support any candidates or parties who are victims of deepfakes and alert those who need to know. We store any evidence, so we can gain, with our partners, a greater understanding of how deepfakes occur – and who lies behind them.

We continue to share best practice with others across the globe who manage elections. This year we have met with delegations of legislators and electoral management bodies visiting the UK from Sweden, South Korea and Japan. In late Summer 2025 we hosted a visit from the Ukrainian Electoral Commission to London, where we signed an agreement between the UK Electoral Commission and the Central Electoral Commission of Ukraine to develop and deepen co-operation on electoral matters. This will include discussing developments and innovation on electoral administration, cyber

security, and voter education. We are proud to share with, and learn from, our international colleagues, in service of a common goal of a healthy and free democracy, and we stand ready to support Ukraine prepare for future elections.

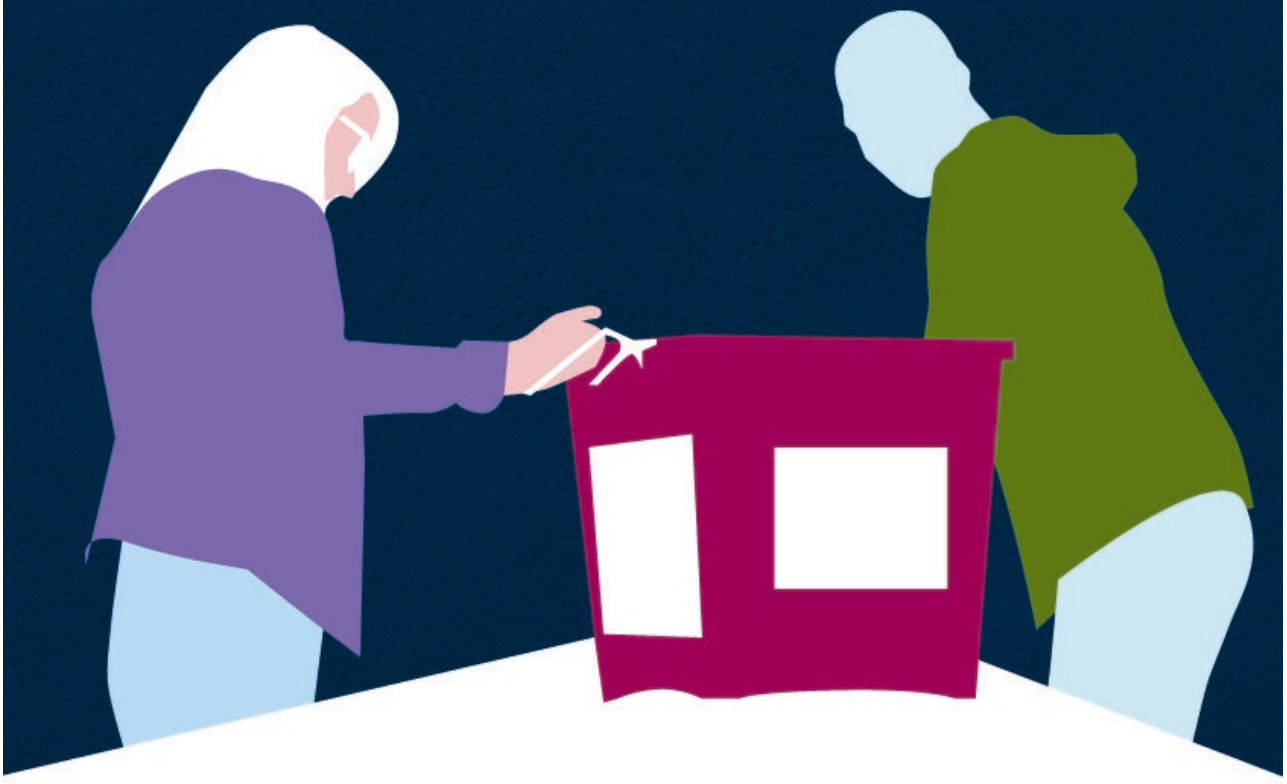
Finally, our work engaging young voters has stepped up hugely. Our work aims to help prepare young people ahead of the UK Government's plans for England and Northern Ireland to lower the voting age to 16 to match Scotland and Wales, and we will be providing educational material through schools, colleges and communities. Our Welcome to Your Vote Week campaign provided an opportunity to hear from around 700,000 young people across England, Scotland, Wales and Northern Ireland. The Northern Ireland Youth Forum hosted the launch of Welcome to Your Vote Week, our Wales office hosted an event at the Senedd with 400 attendees, and in Scotland we worked with partners to raise awareness, guiding 150 schools to sign up. A particular highlight for me was being 'grilled' by young people at the Democracy Classroom Strategy Day, who showed their knowledge, acuity, and pleasure in robust

debate and challenge. Many thanks to all our partners in this crucial work.

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 highlights key points from the financial statements later in this document, where more detail is available.

We have prepared our 2025/26 Annual Report and Accounts in accordance with an accounts direction, 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 86 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 and Executive take decisions with that

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 Wales and Scotland, and our accountabilities to those parliaments on pages 92 and 99.

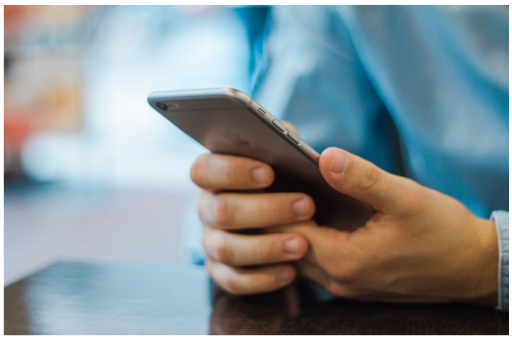
Highlights of the year



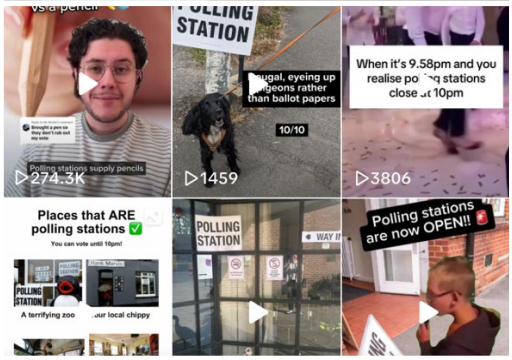
Your Vote is Yours Alone election fraud awareness resources



Voter Registration and Voter ID Campaigns for the May 2025 elections across England



Deepfake Detection pilot launches in England, Scotland and Wales



We launched our TikTok channel



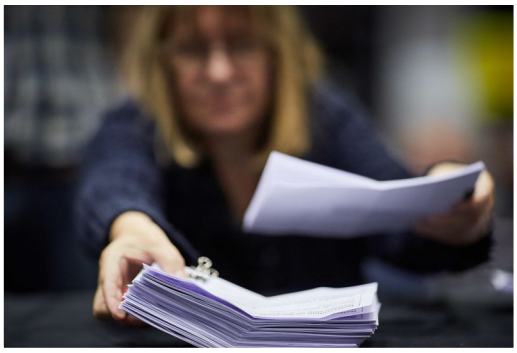
The Representation of the People Bill, which included our priority policy recommendations



The Rycroft Review, which also reflected our priority policy recommendations



We consulted on and published updated guidance for electoral administrators to help improve the accessibility of elections for disabled voters



We developed and delivered new training and a range of new resources to support parties, candidates and agents to comply with the law



We published amended guidance for the delivery of Scottish Parliament and Senedd elections

Our year in numbers

312,835

applications to register to vote during our 2025 campaign

5,532

responses provided to queries from the public

700,000

young people engaged with Welcome to Your Vote Week

91%

awareness of voter ID requirement in the England electorate

406

political parties on our registers

£65m

Just under £65m worth of donations published

5.5 million

people used our postcode lookup service to find out how to vote in their local area

5

UK parliamentary committies took evidence from the Commission

Our strategic objectives

Our vision is to ensure people trust, value, and take part in elections and referendums. We support this by delivering the strategic objectives set out in our new Corporate Plan, which launched in April 2025. These strategic objectives are the basis on which we evaluate the Commission's performance for the year.

- Supporting voters and increasing participation
- Modernising the electoral system
- Safeguarding and protecting the system
- Leading an informed debate about the future of elections
- Strengthening the Electoral Commission

Performance analysis

The following sections outline the work done in 2025/26 to achieve each of the Commission's five strategic objectives. We are pleased to have met or exceeded most of our targets.

Supporting voters and increasing participation

We aim to:

- Increase voter understanding, confidence and inclusion by improving access to trusted information, helping people identify mis- and disinformation, and reducing barriers for under-registered, under-reached and under-represented groups, and groups with accessibility needs.

- Boost democratic participation by increasing voter registration, voter ID awareness and Voter Authority Certificate (VAC) uptake, leading to more informed and engaged voters.

Work done to achieve this aim:

- We carried out public awareness campaigns for voters in England in the lead up to the May 2025 elections, to ensure voters had the information they needed to take part. Our voter registration and voter ID campaigns were seen over one billion times and ended with 312,835 applications to the register and 90% of people being aware that they needed to bring photographic ID to vote. In addition to targeting eligible voters in election areas, the campaigns focussed particularly on registered groups or audiences with a lower awareness of the need to bring ID to the polling station, such as young people and people from some ethnic minority backgrounds.

- Ahead of the May 2026 elections we issued household booklets in Scotland and Wales containing voter information, and launched awareness campaigns in England, Scotland and Wales. Evaluation of these will be included in the 2026/27 Annual Report and Accounts.

- We worked with local authorities and civil society organisations to provide multilingual and accessible resources to raise awareness of voter ID and the Voter Authority Certificate (VAC). As with previous campaigns, these included information tailored to groups with low ID ownership. These resources were shared with over 2,700 local authority and civil society contacts.

- More than half a million young people engaged with this year's Welcome to Your Vote Week. Our Youth Voice Champions helped to set the theme of 'Get Informed and Get Involved'. We supported young people to access trustworthy information to be informed about politics, democracy and elections, and take the first steps to get involved locally. During the week, we published research that looked at what young people aged between 11 and 25 years old think about politics and voting. We found that the majority want to learn more about elections and democracy at school. This is an area of work we plan to expand further given the importance of engaging future generations of voters,

particularly when the franchise is lowered to 16 for Westminster elections. As Fatima from our Youth Voice Network said,
“The adults who make decisions on behalf of all of us have a huge impact on our everyday lives, so it’s really important that young people understand how democracy works and how to get involved.”

- To make sure that relevant information is easy for voters to find online, we continue to work closely with website users to study their needs and preferences and update our website accordingly to make it both as accessible and informative as possible. We continue to use digital communication channels to reach key audiences. We carried out an audit and improvement programme for our website, launched a TikTok account and began the project to bring the postcode lookup service in house, all of which will support voter information and participation.

Our performance

Key Performance indicators	Target	2025/26
To respond to public enquiries via telephone, letter and email within two working days.	98%	99%
To respond to valid complaints within 20 working days	90% (rising to 95% in 2026/27)	100%
Awareness of voter ID requirement: % of respondents who knew they needed to bring ID to vote	90%	90%

Complaints

We received 12 formal complaints and responded to 100% of them within the agreed timeframe. Of these, ten were not upheld, one was partially upheld, and one was upheld. One further complaint was made and withdrawn so is not included in the 12 noted here. The Commission

also received five requests for internal reviews and 10 complaints made to the Information Commissioner's Office (ICO) regarding our FOI process, more than in the previous three years.

Modernising the electoral system

We aim to:

- Modernise and simplify the electoral system by reducing legal complexity, consolidating and updating processes, and improving access to clear guidance – making administration easier, strengthening compliance, and increasing trust in how elections are run and funded.

- Increase engagement and participation by boosting the resilience of electoral administrators, improving support for campaigners and candidates, and making elections more accessible for younger voters, overseas voters, and those with access needs.

Work done to achieve this aim:

- We are supporting administrators to reduce the barriers facing disabled voters to ensure

everyone can participate. We have published updated accessibility guidance to improve the voting experience. This guidance was developed in partnership with a range of organisations and representing a range of disabled voices.

- We provided support to the Ministry of Housing, Communities and Local Government (MHCLG) on their proposals for flexible voting pilot schemes at the May 2026 local elections in England. These trialled innovations such as early voting and voting hubs. We will independently evaluate the pilots to understand their impact on voter convenience, satisfaction and accessibility. We will also examine how well the pilots work in practice and their cost-effectiveness in delivering resilient and secure voting.
- We are continuing to modernise our guidance provision, publishing updated Scottish Parliament and Senedd election guidance in web-based HTML format. Additionally, we have extended our suite of animated resources to support the completion of nomination papers for these polls.

Our performance

Key performance indicators	Target	2025/26
Electoral Administrators, both Reporting Officers and Electoral Registration Officers, are satisfied with our guidance.	95% (rising to 98% by 2029/30)	97.8%

Safeguarding and protecting the system

We aim to:

- Strengthen trust and integrity in elections by improving transparency of political finance, clarifying donation and loan rules, enhancing oversight through stronger powers and proactive monitoring, and providing a new online database to give the public clearer insight into campaign funding.
- Protect the electoral system and voters by countering mis- and disinformation, reducing harmful behaviour that undermines confidence, safeguard against foreign interference, and build AI and digital

capabilities to monitor emerging technologies more effectively.

- Increase confidence and participation among candidates and administrators by ensuring action against abuse and intimidation, creating a safer and more diverse candidate environment, and providing clearer guidance and support to uphold fair, consistent campaigning practices.

Work done to achieve this aim:

- Our research shows abuse and intimidation has a significant impact on candidates' campaign activity, and we are continuing to work with partners to tackle this issue. We provided recommendations for effective and evidence-based changes in written and oral evidence to the Speaker's Conference. In December, we provided a full response to their final report and called for changes to ensure future candidates are not deterred from standing for election. We also updated our guidance for those who deliver elections to reflect the changes to candidate security. Police forces now have local police advisors operating as a single point of contact and provide security briefings to candidates. We

produced new candidate contact forms to support police advisors to engage with candidates directly to deliver security briefings and guidance.

- Ahead of the May 2026 elections, we worked with parties to develop a high-level set of principles to inform the campaigning landscape. These are on our website here. The principles build on the common themes and behaviours that we identified from parties' own codes of conduct. Whilst parties have their own codes of conduct for their members, we wanted to put in place a common, minimum standard of behaviour, to make sure that campaigners and independent candidates feel supported and protected. After the May elections, we will assess and evaluate how the voluntary principles worked in practice. We will use this assessment to develop a detailed approach to the expanded code of conduct that we will work on with parties, campaigners, and key stakeholders to ensure it captures the specific challenges and realities of today's campaigning landscape.
- We are developing greater expertise and capability in AI and digital tools to analyse the impact on public sentiment of political deepfakes in elections with a Deepfake

Detection pilot in place for the May 2026 elections. This pilot aims to detect political deepfakes and analyse their impact. This will allow us to track overall trends, and if required, take appropriate action in line with our regulatory remit or liaise with others who can act, such as Ofcom, broadcasters, the police, as well as political parties.

- We have increased our regulatory support for parties, candidates and agents. We delivered bespoke training packages for a number of political parties and designed engaging and user-friendly programmes to allow candidates, agents and treasurers to understand the law in a way that reflects the practical responsibilities of the role and empowers them to carry out their role with confidence.
- We published updated spending returns for the 2026 Scottish Parliament, Senedd and local elections in England. New user-friendly features made it easier for candidates and political parties to complete their returns, including automatic calculation of totals, streamlined notes incorporated onto the return, and organising the return by types of payment, rather than categories of spending, which we know is something candidates and political parties find easier to use in practice.

- We drafted a two-page summary of an election agent's financial responsibilities, aimed at those acting as an election agent for the first time. This was included as part of the returning officer candidate pack but was a well-received resource given the number of first-time agents we are seeing at each election.

Our performance

Key performance indicators	Target	2025/26
Publish donation/loan reports and statements of accounts received by the statutory deadline within 30 and 60 days respectively.	100%	100%
Timeliness of advice to parties and campaigners, candidates and agents on regulatory matters, within 3 working days for routine cases, 5 working days for medium	90% (rising to 92% in 2026/27 and 95% by 2029/30)	98%

complexity and two months for more complex cases; for the two months before and after an election in 2 working days.		
Timely progression and conclusion of investigations into political finance. Depending on category: Simple cases within 90 days, more complex cases within 180 days, and highly complex cases typically within 365 days, though there may be exceptions to this where other agencies are involved	100%	67%
Timely service of initial sanction decisions and final notices (following a period for representations)	**90%** (rising to 95% by 2028/29)	10%

within 28 calendar days.		
Respond to queries from police force single points of contact within set deadlines dependent on category: category 1 within 3 working days, category 2 within 5 working days, and category 3 within 10 working days	**90%** (rising to 95% by 2028/29)	96%

Our enforcement work increasingly involves complex cases requiring close collaboration with external partners. While this approach is essential to ensure robust evidence gathering and proportionate decision-making, it can extend timelines as key stages depend on partners' statutory processes and priorities. We are mitigating this through earlier engagement with partners, improved case prioritisation, and by reviewing KPIs to ensure they accurately reflect the nature of complex investigations. The numbers

of cases are also small; for example in Q1 we had one such case.

Leading an informed debate about the future of elections

We aim to:

- Ensure that the UK's governments, parliaments and policymakers have better access to independent evidence and advice on the medium and long-term challenges facing elections in the UK.
- Develop policy proposals that are grounded in robust evidence, reflecting the experiences of voters, campaigners and electoral administrators, and that help better meet their needs and expectations.
- Put forward policy proposals that are operationally practical and capable of being effectively delivered by campaigners and electoral administrators.

Work done to achieve this aim:

- The UK Government's strategy for modern and secure elections, published in July 2025, reflected many of our long-standing policy recommendations for improvements to elections and political finance regulation. Ahead of the introduction of the Representation of the People Bill, we continued to provide our insight, evidence and expertise on electoral policies to support Ministers and parliamentarians, and are planning how we will support the implementation of any future changes. Our priority is making sure changes are secure, accessible and workable for voters, administrators, parties and campaigners – and deliver real improvements to the voting system.
- 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 gave evidence to the Joint Committee on the National Security Strategy in September; and we provided evidence and insight to support Philip Rycroft’s review into

countering foreign financial influence and interference in UK politics. The Committee and the Rycroft Review made several important recommendations which would help to better protect our democracy from foreign interference.

- We are committed to growing a strong evidence base, gathering insight and data from stakeholders across the electoral system. This includes our annual public attitudes tracker, considering the perception of elections and democracy in the UK, and the second in a series of reports on young people's attitudes to democracy, politics and voting.
- We have also increased engagement with international peers, learning from their recent experiences and sharing best practice. In August we hosted the Central Electoral Commission of Ukraine to discuss out-of-country voting and planning for future post-war elections. We also met delegations of legislators and electoral management bodies visiting the UK from Sweden, South Korea and Japan.

Our performance

Key performance indicators	Target	2025/26
Publication of election/referendum reports within six months of polling day or the last deadline for submitting returns	100%	100%
We respond to or comment on all policy proposals, legislative consultations and Parliamentary inquiries within the requested timeline	100%	100%
We respond to correspondence and Parliamentary questions from elected representatives within 10 working days	100%	96.5%

Satisfaction with our public affairs support among members of Parliamentary oversight bodies, key Ministerial and Shadow spokespeople	70% (rising to 80% by 2028/29)	No data for 2025/26

We were below our target to respond to correspondence and Parliamentary questions from elected representatives within 10 working days. Staff capacity issues in Q1 meant that it took longer to respond to two MP letters that required review and further investigation.

We propose to revisit the key performance indicator on satisfaction with public affairs support during 2026/27 to ensure that it gives an accurate reflection of our performance. We last collected this data in 2023, when the satisfaction rate for MPs was 45% and for peers 57%. This is however based on a small number of respondents. We are considering how to improve this data.

Strengthening the Electoral Commission

We aim to:

- Strengthen our systems and information security to reduce operational risk, prevent data breaches, and better use data for the benefit of the organisation and the public.
- Launch a new online political finance system that will reduce administrative burdens on campaigners and will improve compliance. Better leverage data automation and emerging digital tools to improve the accessibility of our data.
- Deliver value for money and accountability through transparency, regular reporting and effective scrutiny, and by supporting and empowering our staff.

Work done to achieve this aim:

- We are working towards a replacement Political Finance Online system. We consulted parties and the regulated community in a range of forums to hear what they need from the system. The new system will reduce the administrative burden on them and increase transparency for voters.

- We continue to invest in cyber security. We achieved Cyber Essentials Plus accreditation in August 2025, a scheme backed by the UK Government and recommended by the National Cyber Security Centre – the part of GCHQ that helps businesses, the public sector and individuals protect the online services and devices that we all depend on. This enables us to assure our stakeholders that we have the latest security measures in place.
- The speed of our response, scale of investment, and broad range of cyber security enhancements have been critical to our success. We will continue to ensure our cyber security keeps pace with existing and emerging threats, and remain vigilant to the broader risks facing our electoral system from malicious actors.
- We introduced a new performance management system, which includes a performance-related pay element to incentivise and reward higher levels of personal performance. The background work to this project included carrying out a pay review that benchmarked Commission pay against thousands of roles across both public

sector organisations and regulators, in order to assess and refine our reward offering.

- As part of the new People Strategy, we have implemented a new recruitment function to meet the resourcing needs set out in our Corporate Plan.
- Following the delivery of our 2024/25 Annual Report and Accounts, to the required pre-recess timeline and with an unqualified audit opinion - we have continued to strengthen our financial management throughout this financial year. Our financial forecasting accuracy continues to improve, and as a result of this improved forecasting capability, we were in a position to return £3.4 million of our allocated budget through the Supplementary Estimates process.
- Delivery of these initiatives has been underpinned by significant support from the Commission's procurement team. Working closely across the organisation, the team has ensured that all externally sourced goods and services meet our statutory obligations under the Procurement Act 2023, follow transparent and competitive sourcing routes, and demonstrate clear value for money. In several

cases renegotiating contracts has saved significant amounts of money.

Our performance

Performance indicators include that our Annual Report and Accounts will be laid in all three Parliaments before summer recess. We aim for our financial statement in the Annual Report and Accounts to receive an unqualified audit opinion from the Comptroller and Auditor General.

Key performance indicators	Target	2025/26
Respond to FOI requests within the statutory deadline of 20 working days or within an agreed extension.	90% (rising to 95% by 2028/29)	66%
All staff working on equality screening and Equality Impact Assessments will receive	100%	No data for 2025/26, please

training covering any impact on equality of opportunity and/or good relations		see note below
Prompt invoice payment, with undisputed and valid invoices paid within 10 working days	90% (rising to 95% in 2028/29)	93.3%

Although we do not currently have data to report on staff who have completed training on Equality Impact Assessments, we can confirm that the process for completing equality impact screenings has been updated and a new online form has been designed which is more user friendly. One-to-one support from the Equality, Diversity and Inclusion team and access to online training resources are available. We are developing a new training programme and toolkit for users which we hope will launch in Autumn 2026 and will allow us to record accurate data on the percentage of staff who have completed relevant training.

FOI performance

In 2025/26 we received 190 Freedom of Information requests (FOIs), an increase in number and complexity, and we were disappointed that we were unable to respond to all of these within the deadline. We have established a number of new processes in order to improve performance. As a result, performance is improving markedly, and we anticipate achieving our target by the end of the first quarter of 2026/27. We replied to all valid Subject Access Requests within one month, meeting our target of 100%.

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; 78% in our four offices and 22% based at home around the UK as remote workers working with local elections staff. We use internal communications to ensure all our staff are connected to the Commission and their colleagues. This includes weekly newsletters, Chief Executive updates, all staff events, 'learning hour' sessions and the intranet.

A staff engagement group (SEG) meets periodically to discuss corporate issues and Commission culture, seeking to capture views and insight from all teams and levels and enable the staff voice in decision-making. This is supported by regular cross-team project meetings, team meetings, and line management check-ins. We run an annual People Survey, and the results form an action plan taken forward by cross-departmental task and finish groups, with regular

reporting on progress through internal communications channels such as the intranet and all-staff briefings.

There are many positives outlined in our results from the 2025 People Survey. 80% of staff at the Electoral Commission completed the survey, and results showed strong scores across areas such as equality, diversity and inclusion, with 86% agreeing that the Commission provides a work environment where they feel free to be themselves, and 88% agreeing that the Commission is committed to creating a diverse and inclusive workplace. 87% of staff feel that they are treated with respect by their colleagues, and 85% feel that they are treated fairly at work. The number of staff who agree that the Electoral Commission has a positive culture is at 74%, up from 64% in 2024.

We are pleased to see improved results in areas that we targeted for improvement after the 2024 People Survey. 55% of staff agree that action was taken as a result of the previous People Survey, up from 38% in 2024 and 34% in 2023. Metrics around IT within the Commission have improved significantly, with 78% agreeing that the

Commission provides the IT systems they need to do their job effectively, up 31 points from 47% in 2024, and satisfaction with physical office environments was up from 83% in 2024 to 93% in 2025, following significant investment in our working infrastructure based on staff feedback.

Perceptions around recruitment and retention have significantly improved this year, with more staff agreeing that the Commission recruits high calibre employees (63% in 2025, up from 52% in 2024), that there are opportunities for career progression (50%, up from 35% in 2024), and that the Commission does a good job at retaining talented people. Just under half of respondents (47%) have said they are not considering leaving the Commission in the next three years, up from 31% in 2024.

The Commission has an active Public and Commercial Services (PCS) union, and their Branch Executive Committee meets regularly with the Chief Executive to discuss issues relevant to staff.

Areas where we compared favourably to the Civil Service average:

Recommend the Commission as a place to work **83%** (average 63%)

I have a strong personal attachment to the EC **71%** (average 51%)

The Commission is committed to creating a diverse and inclusive workplace, **88%** (average 78%)

I can contribute my views before decisions are made **57%** (average 39%)

I believe I would be supported if I try a new idea even if it may not

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

Change is managed well **28%** (average 33%)

I feel trusted to carry out my job effectively **85%** (average 90%)

I have opportunities to develop **50%** (average 52%)

work: **76%** (average 75%) Communications within the Commission keep me informed and up to date, **74%** (average 39%)	

Results from the People Survey, December 2025, shows the Commission average as higher than our Civil Service benchmark on several of our metrics.

Our performance

Key performance indicators	Target	2025/26
Maintained staff engagement score in staff survey	**70%** (rising to 75% by 2028/29)	71%

Our staff engagement score shows a steady rise from 61% in 2023 and 68% in 2024 to reach an all time high of 71% this year, consistently above the

Civil Service benchmark. Our staff wellbeing score of 73% was slightly under our target of 77%, and staff feedback in the People Survey highlighted increased workloads as an influencing factor. As we are growing the Commission and recruiting more staff to carry out our work we will ensure that workloads are more sustainable.

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 committee meets every quarter and oversees our arrangements.

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 2025/26 we:

- Introduced defibrillators in all our offices
- Implemented display screen equipment (DSE) assessments for all staff, as we are all hybrid

working – rather than making the assessment only available to full-time home workers
- Introduced CCTV to cover office entrances and storage rooms, to protect staff working in office environments
- Increased the number of fire wardens and first aiders across all offices
- Introduced HALO sensors to monitor air quality in office spaces.

Sustainability report

The Commission is dedicated to being 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 report environmental information where impacts are material to our operations, where we can meaningfully influence outcomes, and where data can be collected reliably and transparently. We do not report on areas where impacts are not material, are largely outside our control, or where data quality depends primarily on third parties. This approach is consistent with His Majesty's Treasury (HM Treasury) sustainability reporting

guidance and is intended to provide clarity, transparency and value to users.

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.

Standards for sustainability reporting are evolving rapidly across both public and private sectors, driven by growing global demands for greater transparency and accountability in climate and sustainability matters. In the UK, HM Treasury has introduced phased reporting requirements from 2023-24 for central government departments and larger arm's-length bodies which are aligned with the Taskforce on Climate-related Financial Disclosures (TCFD). These requirements complement initiatives like the Transition Plan Taskforce Disclosure Framework, the UK's Green Finance Strategy, and updated Greening Government Commitments (GGC) all of which

align with the UK's Net Zero ambitions and Green Prosperity Plan.

This criterion covers four themes: governance, strategy, risk management, and metrics and targets. Due to the Commission's size and status as an independent Parliamentary body and not a department or an arm's length body, means that TCFD does not apply. However, we remain committed to operating in a sustainable way, making environmentally friendly choices, and reducing our carbon footprint where possible in areas where we have direct influence and reliable data.

Scope 3 GHG Emissions (Business Travel)

We report Scope 3 greenhouse gas (GHG) emissions relating to official business travel. Travel emissions are material to our operations and represent the most significant environmental impact within our direct control. Unlike building level energy, water and waste data, where responsibility and data quality sit primarily with landlords, travel decisions are made by the Commission, and emissions data can be gathered consistently and reliably. Reporting on this area

therefore provides meaningful transparency and accountability to users.

The use of domestic air travel allows employees to visit the devolved offices. The maximum emissions from our domestic flights this year were 345CO2e, with the total related expenditure £53,000.

Although we try and keep the distance travelled by international business flights to a minimum, we travelled abroad to engage with our partners in different countries to learn from their experiences and share best practices. We have introduced a sustainable travel policy which includes minimising the volume of international flights by using other methods of communication such as video teleconferencing.

Our sustainability data can be found in the appendix on this report.

We have further addressed our environmental impact by:

- working with all suppliers in accordance with the Government Buying Standards and in alignment with the Greening Government Commitments (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
- ICT equipment is made from recycled plastics and items are routinely recycled until they become operationally obsolete or no longer compatible for the Commission's needs
- reducing printed resources provided to electoral administrators and other groups, focusing on electronic provision wherever possible
- hybrid/remote working helps to reduce our employees' carbon footprint
- encouraging the use of video and teleconferencing to avoid unnecessary travel with consequential CO2 emissions
- operating recycling facilities in all our offices.

Equality, Diversity and Inclusion

We remain committed to embedding equality, diversity and inclusion (EDI) throughout the Commission and in all our activity with voters, candidates, administrators and other stakeholders.

As a UK Public Sector organisation, we have a range of statutory obligations to ensure we promote equality of opportunity and good relations in line with our responsibilities under the Equality Act 2010, Section 75 of the Northern Ireland Act (1998) and Welsh Language Act 1993.

We have built our EDI Strategy around three strategic objectives

- EDI in the democratic process: ensuring that everyone who is eligible can participate in the electoral processes, whether as a voter, campaigner or candidate - by identifying barriers, making recommendations and working with others to remove them
- Embed EDI in everything we do: ensuring that we embed equality, diversity and inclusion in the delivery of all our work, treating all our stakeholders and partners fairly and with respect, being transparent in the decisions we make
- Equality of opportunity for all staff: ensuring equality, diversity and inclusion for everyone who works at the Electoral Commission and

that all our staff are treated fairly and with respect.

EDI in the democratic process

We support voters by ensuring our campaigns and resources are as accessible as possible. We conduct research including tracker surveys and post poll reports to identify barriers to voting. As part of our report, we highlight the experiences of disabled voters, fulfilling our statutory duty and make recommendations to address barriers people face.

All relevant materials meet Welsh Language Standards and are designed bilingually.

Embedding EDI in everything we do

We work with partners to engage under-represented groups in the democratic process, such as young people, disabled people and those experiencing homelessness. Our procurement

process has EDI considerations included and decisions are made with equality impacts in mind.

We provide clear guidance for the process of running elections, using performance standards to support Electoral Registration Officers and Returning Officers to deliver accessible and inclusive services.

We also support candidates and political parties to participate compliantly, with clear and accessible guidance, including animated resources and simplified forms.

Equality of opportunity for all staff

We remain committed to the Race at Work Charter and are a Disability Confident Employer. As part of our accommodation strategy, we are upgrading all our office spaces making them more accessible. Our staff networks play a key role in amplifying

under-represented voices and supporting staff across the Commission.

Internal communications are delivered through a coordinated plan and inclusion calendar, supported by a monthly ‘Inclusion Insights’ EDI newsletter and regular content across staff channels. Engagement has increased significantly in 2025 with over 8,500 views on posts, over 1,750 likes and interactions. More staff are now confident to share their own personal stories and thoughts.

We have expanded EDI learning opportunities significantly and all new staff receive tailored information on EDI resources, networks and learning.

We continue to measure impact through our People Survey. 88% of our staff agree that the Commission is committed to creating a diverse and inclusive workplace (up from 83% in 2024). We are also proud to have been a finalist in the Best Diversity and Inclusion Strategy at the Engage Awards 2025.

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 from the UK Parliament for 2025/26 was £44.7m voted activity after we returned £3.44m in our Supplementary Estimate. We also received non-voted funding of £259k to pay Commissioners' fees. This excludes the budget received from the Scottish and Welsh Parliaments, and these amounts are detailed below.

Our final budget breakdown

	Voted £m	**Non-Voted £m**	**Total £m**
Departmental Expenditure Limit			
Resource	42.4	0.3	42.7
Capital	2.1	0.0	2.1

Annually Managed Expenditure Resource Capital	0.1 0.1	0.0 0.0	0.1 0.1
Total Net Budget Resource Capital	42.5 2.2	0.3 0.0	42.8 2.2
Overall Total	44.7	0.3	45.0
Net cash requirement*	43.1	-	43.1

*The net cash requirement is the amount of cash required to cover spending once all income and non-cash items have been removed

£4.3m from the Scottish Parliament and £2.7m 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.

Financial performance 2025/26

Our financial performance for the year 2025/26:

	Outturn Voted £m	Outturn Non-Voted £m	Outturn Total £m
Departmental Expenditure Limit Resource Capital	37.0 0.2	0.2 0.0	37.2 0.2
Annually Managed Expenditure Resource Capital	0.0 0.0	0.0 0.0	0.0 0.0
Total Net Outturn Resource Capital	37.0 0.2	0.2 0.0	37.2 0.2
Overall Total	37.2	0.2	37.4
Net cash requirement*	31.3	-	31.3

Expenditure was within Parliamentary control totals and we reported a £37.4m total outturn across our voted and non-voted expenditure. 49% of our resource expenditure relates to our staff

costs (49% of resource expenditures excluding Scottish and Senedd expenditures). The remainder relates to events and projects including our Corporate Plan projects and media buying costs for the May 2025 local elections along with campaign production costs for the May 2026 elections.

Overall expenditure

Our £37.4m outturn includes income received from the Scottish Parliament and Senedd to fund their proportion of spend.

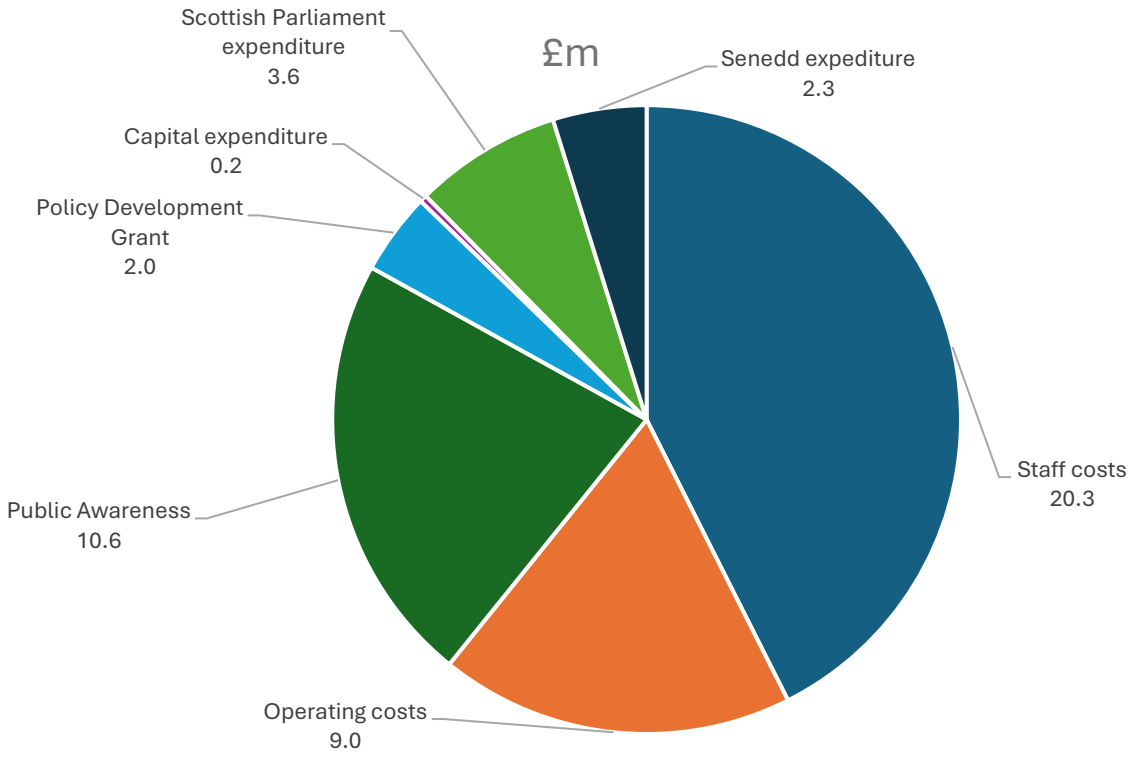
During 2025/26, the Electoral Commission remeasured the lease liability and corresponding right-of-use asset for its 3 Bunhill Row, London lease following a change in lease payments arising from a rent-free period from October 2025 to July 2026.

The remeasurement resulted in a decrease in the lease liability, with a corresponding adjustment to the right-of-use asset in accordance with International Financial Reporting Standard (IFRS) 16. The impact of this remeasurement is reflected within additions/disposals in this note and resulted in a £0.42m reduction in capital expenditure (CDEL). It also reduced depreciation and interest

costs by £0.14m and £0.01m respectively in Resource DEL (RDEL), as reported in the Statement of Parliamentary Supply (SoPS).

The Scottish Parliament and Senedd expenditure in the table below are a subset of the overall cost. Our operating costs represent our purchase of goods and services, shown in note 3 of the accounts, excluding Section 13 expenditure. Section 13, also referred to as public awareness, 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.

Electoral Commission expenditure 2025/26



Difference between budget and expenditure

The £7.4m variance between the budget and actual expenditure was primarily the result of:

£2.3m contingency underspend: required expenditure against agreed contingency budgets for accelerated Corporate Plan projects, additional Section 13 activities, pay review outputs and non-pay inflation were much lower than anticipated. £1.9m savings, with examples of efficiencies across the Commission below:

London office: accommodation of the Boundary Commission has reduced our costs by £100k per

annum, as well as providing more efficient utilisation of public office space in general. We have also delivered significant reductions in utility costs following our move to modern equipment, such as a 50% reduction in power costs.

Belfast office: negotiation and rapid management action allowed us to agree avoidance of £92k dilapidation costs.

IT desktop and server (managed service) contract: negotiation and consolidation of separate contracts into one managed service saved £100k.

Corporate performance tracking system: harnessing the capabilities of newer technology, we saved around £140k on the operating costs of the replacement system.£2.0m capital expenditure underspend: This was mainly due to our Political Finance Online project and website development delivery being reprofiled to the next year, together with the remeasurement of the Bunhill Row premises, which reduced the overall capital expenditure position.

£0.6m depreciation underspend: this is driven by our assets going live for the website development and IT software taking place later than planned.

£0.4m staff cost underspend: out of the 90 roles we anticipated recruiting during the financial year, we filled 72. The underspend is driven mainly by the unfilled roles, partially offset by temporary staff costs covering roles while recruitment is underway.

Departmental Expenditure Limit (DEL)

The resource DEL voted outturn for the year was £37.4m against a voted limit of £42.4m; an underspend of £5m.

Our capital DEL voted outturn was £0.2m against a voted budget of £2.1m, an underspend of £1.9m.

Annually Managed Expenditure (AME)
Our resource AME outturn, spent on any provisions with the budget including a pension liability for former Commissioners of the Local Government Commission for England, was £27k. See our SOPS 1.1 and Note 11 of the Accounts.

Our capital AME outturn was £20k, relating to new building leases. There were no new leases during 2025/26, hence the underspend against our £0.1m budget. The details can be found in our SOPS 1.2 report and note 11 within the Accounts.

Income

Our primary source of income is funding received from the Llywydd's Committee of the Senedd and the Scottish Parliamentary Corporate Body to support our devolved elections work. Additional income is generated through statutory charges for registering political parties.

All income is recognised in full in note 4 of the Accounts.

We also 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. Therefore not part of our income shown in note 4; this is identified in the Powers & Sanctions report.

Cash

Alongside monitoring performance against budgets, we also managed the cash limits set by the UK Parliament. We drew down £31.3m to finance our voted activities, which was £11.8m below the £43.1m authorised in the Supplementary Estimate due to the underspend described above. Any balances held in the bank accounts are carried forward into 2026–27 and will be offset against the net cash requirement.

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 2026 was only £9k which highlights accurate reporting as this is the last day of the financial year, meaning that we were able to use the cash as allocated for 2025/26.

The Statement of Financial Position as at 31 March 2026 shows a deficit on taxpayers' equity. These liabilities will be met through future provision of supply funding.

Supplier Payment

We aim to comply with the Prompt Payment Code that operates across the public sector, and were pleased to fully deliver against the Code this year. The target is to pay undisputed invoices within 30 days. In 2025/26, we paid a total of 1820 (2024/25 1687) invoices. 95% were paid within 10 days, and 100% within 30 days.

Estimate for 2026/27

Our Main Estimate for 2026/27 (HC1812) provides for a net resource requirement of £50.4m. This is a 19% increase from our 2025/26 budget. The

primary changes in resource DEL budgets compared with 2025/26 are as follows:

Resource DEL Budgets			
Electoral Commission Variance Drivers	Decreased Cost	Increased Cost	Cumulative Net Variance
Item	£m	£m	£m
Central Reserve Contingencies (1)	2.6		2.6
Depreciation (2)	1.9		4.5
Corporate Plan (3)		-1.9	2.6
Campaigns (4)		-2.8	-0.2
Growth (5)		-1.0	-1.2
IFRS 16 Impact (6)		-0.5	-1.7
IT Security (7)		-1.0	-2.7

Total	4.5	-6.7	-2.7

1. Following a consistent pattern of under-utilisation of contingencies held in Central Reserve in previous years, and improvements in forecasting capability, the Commission has carried out a risk-assessment of contingency assumptions, allowing a significant reduction overall in Central Reserve contingencies. This reduces our funding requirement considerably, consistent with our intention to request funding essential to delivery of our core function and objectives.
2. Removal of Depreciation from the Resource Departmental Expenditure Limit (RDEL). Moved to Resource Annually Managed Expenditure (RAME) following HM Treasury guidance
3. Costs relating to our Corporate Plan projects, delivering on our 5 strategic priorities.
4. Costs for campaigns for UK Elections.
5. Growth-driven increases on IT infrastructure, facilities, and corporate functions to support a larger overall workforce. This includes pay cost increases.

6. Increased interest and VAT costs in relation to a new Scotland office and Northern Ireland office expansion. Increased interest costs are because of IFRS16 calculations and are mandatory when new leases/lease alterations occur.
7. Improved IT security to reduce threat of future cyber-attacks and new licensing to improve systems within the Commission. In 2025, we achieved Cyber Essentials Plus Accreditation, with a 100% pass rate from the audit for the enhanced 'Plus' Accreditation. Given past and continuing cyber-attacks, we have focused on IT security, mainly on further enhancing digital infrastructure, adopting advanced technologies, and ensuring robust cybersecurity measures, so that we maintain our high level of accreditation. We are now working with the political parties to support their cyber defences.

Our capital funding request in 2026/27 will fund Political Finance Online and continued IT security upgrades as well as new lease agreements in both Scotland and Northern Ireland and associated fit-out costs. It will also fund improvements to the Electoral Commission's Bunhill Row office including sound proofing, server rooms and media room upgrades. Many of the capital changes will

impact RAME and RDEL through depreciation and notional interest charges for leases.

Our Main Estimate is broken down as follows:

	Voted £m	**Non-Voted £m**	**Total £m**
Departmental Expenditure Limit Resource Capital	48.5 4.2	0.3 0.0	48.8 4.2
Annually Managed Expenditure Resource Capital	1.9 0.2	0.0 0.0	1.9 0.2
Total Net Budget Resource Capital	50.4 4.4	0.3 0.0	50.7 4.4
Overall Total	54.8	0.3	55.1
Net cash requirement*	53.6	-	53.6

*The net cash requirement is the amount of cash required to cover spending once all income and non-cash items have been removed

The Speaker's Committee approved this estimate on 12 March 2026, and it was laid before the

House of Commons on 13 April 2026. The Commission is established by legislation and following the principles of the Government Financial Reporting Manual (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 2025 and 31 March 2026

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 did not issue any investigation notices.

- 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 nine investigations during the year, compared with 14 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 widened the scope of the enquiries we undertake at assessment stage, which have enabled us to clarify matters at an earlier stage, supporting proportionate decision making and reducing the need for formal investigation.

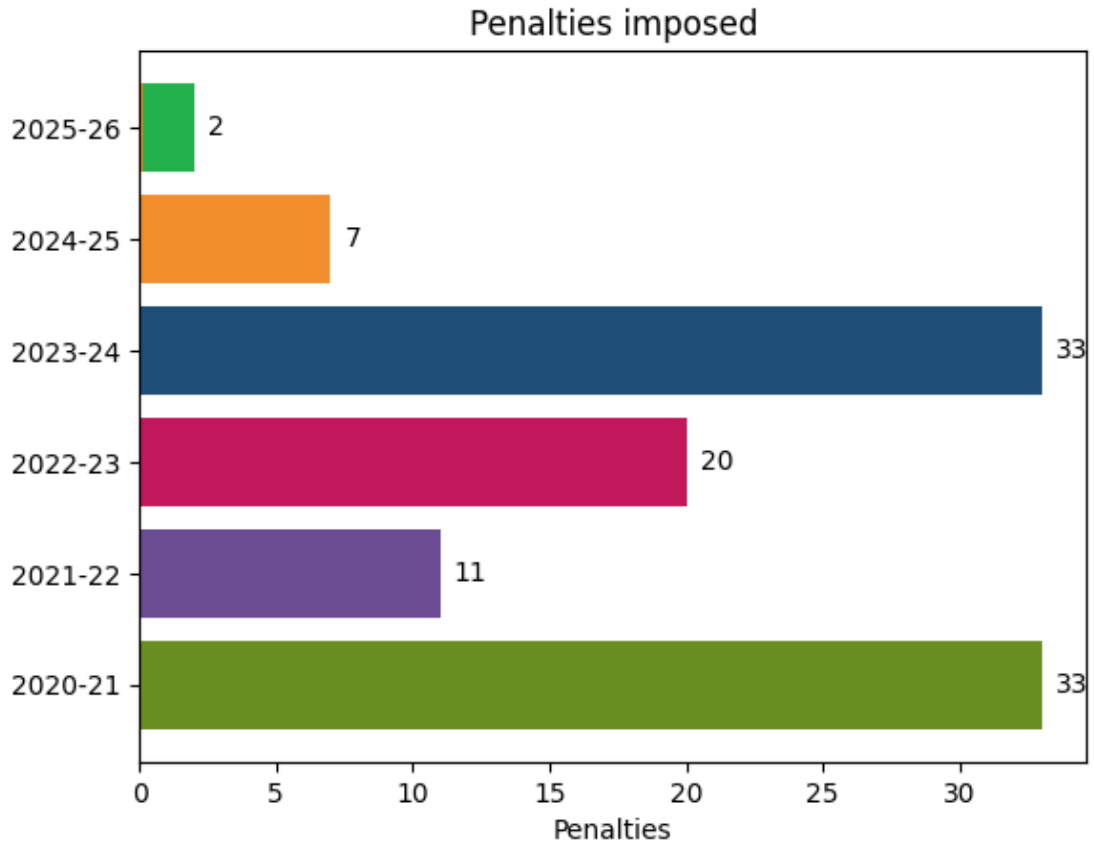
Use of civil sanctions

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



Six investigations were referred for consideration of sanctions during the time period. We imposed two penalties across six cases. Four of the six cases resulted in no sanction being issued following the representations we received. In total, £1,250 of sanctions were imposed. One impermissible donation of £50,000 was voluntarily returned to the donor.

Details of all penalties imposed during 2025/26 are available on our website.

No enforcement undertakings were offered to us during 2025/26. We did not serve any compliance notices or stop notices up to and including 31 March 2026. No appeals were made against decisions to impose civil sanctions.

Northern Ireland annual report

This report provides an overview of our work on devolved matters in Northern Ireland and looks at our performance during the last year. Detail on financial information is available in the financial statements.

Work done to achieve our aims

- The Northern Ireland team were actively involved in the preparation for the Representation of the People Bill offering a Northern Ireland perspective. We published a Northern Ireland specific briefing for key stakeholders following the publication of the Bill, engaged with the Chair of the Northern Ireland Affairs Committee and gave evidence to the Bill Committee on the implications of the Representation of the People Bill in Northern Ireland.
- A review of the Northern Ireland Assembly Parties Panel (NIAPP) was carried out. We made a series of recommendations and implemented these to ensure the smoother running of the NIAPP.

- We met with several stakeholders as part of a Corporate Plan project on the impact of the standards legislated for in the Identity and Language Act (Northern Ireland) 2022 and how the Commission should approach this.
- In line with the Electoral Commission's Plan for Growth, the Commission's Northern Ireland team and the Belfast office have grown considerably over the last year. The Belfast office now has a significant level of expertise, with team members from many teams across the Commission. Additionally, resilience in the Northern Ireland team has grown with the recruitment of staff and the creation and filling of new posts.
- We created a new role in the Northern Ireland team for a Partnership and Education Officer to help with our outreach work with schools and youth organisations. Over the course of Welcome to Your Vote Week through coordinated working with Northen Ireland Youth Forum and education partners, we engaged directly with over 1,450 young people across Northern Ireland, including more than 1,140 primary school pupils through our first live lesson. The wider impact data is also

really encouraging – with young people reporting significantly increased knowledge and confidence

The Democratic Education Forum, working in partnership, has started to bring together a broad range of stakeholders from across education, youth, policy and civil society to explore how we collectively strengthen democratic education in Northern Ireland.

Ongoing and future work

- The upcoming year will involve significant work on planning for the combined Northern Ireland polls in May 2027 for both the Northern Ireland Assembly and local councils. There will be a considerable level of stakeholder engagement with political parties, EONI, local councils, the Northern Ireland Office and the Police Service of Northern Ireland.
- We will continue to provide support to voters, political parties, campaigners, the wider regulated community, and EONI.
- As the Representation of the People Bill makes its way through Parliament we are engaging with and meeting political parties to discuss the impact of the legislation here. We

will continue to provide input into the work across the Commission on the Bill from the Northern Ireland perspective.

- We will continue developing our partnership working in Northern Ireland to expand our stakeholder base and identify opportunities to engage more effectively with underrepresented groups through our Partnership Strategy.
- Northern Ireland will host the Commission board meeting in November 2026, and the Northern Ireland team are looking forward to hosting this event and welcoming all the Commissioners.

Wales annual report

This report provides an overview of our work on devolved matters in as required by legislation [1][2] and looks at our performance during the last year.

Detail on financial information is available in the financial statements.

Work done to achieve our aims

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[1] The Political Parties, Elections and Referendums Act 2000 (PPERA)

[2] 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.

- The focus of our work in 2025/26 was preparing voters and the electoral community for the Senedd elections in May.
- We supported Welsh Government on legislation including final changes to the Senedd Conduct Order 2025 and the development of new campaign expenditure limits to work alongside the new voting system and constituencies.
- We updated our Codes of Practice on Senedd election expenses for candidates and political parties following consultation with interested parties and developed an equivalent Code of Practice for non-party campaigners for the first time. We successfully worked with the Electoral Management Wales to coordinate the Senedd election and published elections guidance for Returning Officers and for candidates.
- We provided candidate webinars and attended party conferences and candidate and agent briefing sessions and worked closely with Welsh police forces to share resources on integrity and safety.

- We launched two new action research projects with Race Equality First and Shelter Cymru, to improve knowledge, confidence and understanding of devolved elections amongst the people these groups support.
- We developed education resources and teacher training modules that were well received by teachers.
- We entered into a new corporate partnership with the Football Association of Wales (FAW) to promote our voter registration campaign.
- We prepared a “Guide to the Senedd Election” ready for distribution to all households across Wales ahead of the May election.
- We worked with Welsh Government to enable the delivery of automatic voter registration pilots in Carmarthenshire, Gwynedd, Newport and Powys local authority areas and carried out an evaluation containing a number of recommendations, which we published in December 2025.

Ongoing and future work

- We will provide advice to the incoming Welsh Government on its priorities for elections and democracy. We will continue to work

closely with the Welsh Government and others to support plans for implementation of automatic voter registration across Wales, ahead of the 2027 local government elections.

- We will advise on secondary legislation to implement the provisions of the Senedd Cymru (Member Accountability and Elections) Act 2026 on recall and deliberate deception. We will also work with the Welsh Government to consider the implications of the Representation of the People Bill for devolved elections in Wales.
- We will assist and support the Electoral Management Board for Wales in coordinating the delivery of the local government elections which take place across Wales in 2027 and provide advice and guidance on any new legislation.
- We will develop our public awareness and partnership campaigns and resources to ensure voters are aware of any changes to the way registration works. We will also further develop and promote our education resources and continue to work with partners to ensure young people and other under-registered groups understand how to engage with the

democratic process and participate in elections.

Commitment to EDI and the Welsh language

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.

We have seen the positive benefits of adding extra translator capacity in our internal Welsh language translation unit and have also benefitted at busy times from the contract we have with an external translator. In 2025/26 more than 700,000 words were translated by either our internal or external teams.

Ahead of the Senedd election we worked with various partners including the Royal National Institute for the Blind (RNIB) Cymru and Disability Wales to co-create information and resources in a range of formats including British Sign Language, Easy Read, audio, large print and braille.

Resources

During 2025/26 we spent 83.7% of £2.7m of budget available. This was predominately staffing (51%), and the remaining amounts represent the Senedd contribution to common activities and corporate overheads.

Our reporting in Note 2 shows the breakdown between direct and indirect costs.

Governance and Wales Corporate Plan

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

In September 2025, we submitted to the Llywydd's Committee of the Senedd our Estimate for the funding of our work in the year 2026/27, which was approved in November. We continue to engage with the Chair and members of the Llywydd's Committee of the Senedd to provide further detail on our programme of work.

In 2026 we will produce a new four-year Wales Corporate Plan for 2027/28 – 2030/31 to replace our Wales Corporate Plan 2022/23 -

2026/27 and submit this to the Senedd's Llywydd's Committee by 30 September, along with our annual estimate. We have begun scoping our plan and will engage with the new Welsh Government Ministers so that our plan reflects any new policies.

While some things will be different from our UK Corporate Plan, reflecting the Welsh context and the priorities of the new Welsh Government formed after the 2026 Senedd election, there will be commonalities with our UK Corporate Plan as many of the overarching themes are common to us all, including supporting voters, modernising the electoral system, and protecting our democracy and tackling the threats it faces.

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

Work to support electoral reform

- We supported the implementation of the Scottish Elections (Representation and Reform) Act 2025 and The Scottish Parliament (Elections etc.) (Miscellaneous Amendments) Order 2025, and advised during the drafting of new legislation. This included the

implementation of reforms to candidate disqualification and dual mandates.

- We produced and laid before Parliament a Code of Practice for non-party campaigners at Scottish Parliament elections, and statutory guidance on digital imprints following consultation with the regulated community.
- We carried out extensive updates to our stakeholder guidance and resources, and highlighted practice changes and new provisions via our engagement work.
- We advised on the implementation of the online absent voting application for Scottish Parliament elections, and will continue to work closely with Scottish Government and partners to ensure smooth implementation.
- We gave expert advice on electoral practice to Graham Simpson MSP and the Scottish Parliament Non-Governmental Bills Unit to inform drafting of the Recall and Removal of Members Bill, and provided briefings to the Standard Procedures and Public Appointments Committee to support scrutiny of the Bill.

Support for the electoral community ahead of the Scottish Parliament election

- We worked with Police Scotland and the Electoral Management Board for Scotland to deliver a training session for police officers acting as election Single Points of Contact within their forces.
- We provided regulatory advice and support to political parties, candidates and agents, and non-party campaigners campaigning at elections in Scotland. We delivered a series of pre-election webinars focused on understanding and complying with the rules, including a joint seminar for charities and voluntary organisations in collaboration with the Scottish Charity Regulator (OSCR), and the Scottish Council for Voluntary Organisations.
- We also offered a series of advice surgeries to all candidates standing in the Scottish Parliament election, creating opportunities to discuss the rules and how to comply on a one-to-one basis, and met with charities and campaigning organisations to help them understand how electoral law would apply to their activity.

- We shared voter registration and information resources with council communications colleagues and Electoral Registration Officers to support the dissemination of key messages through local press, social media, and council-owned communications channels.
- We held a pre-election briefing event with the Electoral Management Board for Scotland (EMB), aimed at Returning Officers and Electoral Registration Officers in Scotland. This focused on risks, challenges, new legislative requirements for the election.
- We worked with the EMB to support virtual workshops examining good practice and practical considerations in planning, administering and delivering election counts in advance of the election. We also supported the EMB in providing seminars on count practice and administering candidate nominations.
- We continue to support the EMB's Accessibility Improvement subgroup, which focuses on voter support and improvements to accessibility provision in electoral practice and engagement.

- During this reporting year, the Commission did not receive any notifications of convictions made by a court concerning publication of digital material without a compliant imprint. We also did not require to make use of the powers under section 57(1) of the Scottish Elections (Representation and Reform) Act to request information to determine if the digital imprint regime had been breached.

Expanding our programme of democratic engagement in Scotland

- We delivered our annual ‘Welcome to Your Vote Week’ across Scotland in March. This year’s theme was ‘Why Voting Matters’ and we delivered a programme of events including an information stall at Holyrood, hosting politics students from Dundee University at the Edinburgh office, and supporting our Youth Voice Network partner Children in Scotland to run an event bringing young people together to discuss the theme and the upcoming Scottish Parliament election. We also ran a workshop for the Modern Studies Association to share resources with teachers and delivered a

presentation for the Cross-Party Group on Children and Young People.

- We connected with partners across Scotland to share election-specific resources and to deliver targeted presentations and workshops. This includes supporting our partner Enable to deliver a voter information roadshow in every region in Scotland for people with learning disabilities, delivering an online workshop for Scottish Action on Mental Health, and attending peer support sessions run by the Maryhill Integration Network and Scottish Refugee Council.
- We worked with community groups to provide resources in languages other than English, and translated our voting guide into Gaelic, Scots, Arabic, Polish, Romanian and Ukrainian. In addition, we worked with the Scottish Refugee Council to translate frequently asked questions (FAQs) about voting into Arabic, Kurdish Sorani, Farsi, Ukrainian, Vietnamese and Tigrinya.
- We have launched an action research project with Shout Out UK, which will help build understanding of the compounding and intersectional barriers preventing young

people from participating in democracy in Glasgow Northeast. This area was chosen for the project due to historic low voter turnout levels and high levels of socio-economic disadvantage.

- As part of our work to address the issue of high rates of spoilt ballots at council elections, we carried out research into the development of a visual resource to support voters in a polling station to mark their ballot paper and to differentiate between the Single Transferable Vote method for council elections and the Additional Member System for Scottish Parliament elections. This research was completed in January 2026 and will inform development of this resource.

Ongoing and future work

The Commission's work in Scotland in the coming year focuses on the Scottish Parliament election in May 2026, and the local government elections in 2027.

- We will ensure changes from the Scottish Elections (Representation and Reform) Act and amendments to the Local Government

Conduct Order 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 continue to work with Scottish Government to provide expert advice, ensuring our guidance, resources and public facing information reflect the requirements for transition to, and implementation of, the online absent voting application service for voters in devolved elections.
- We will also advise the next Scottish Government and Scottish Parliament on any further electoral reform, and work with Scottish Government to understand devolved implications of the UK Representation of the People Bill, and the Rycroft Review into countering foreign financial influence and interference in UK politics.
- We will work with the EMB to support Returning Officers and Electoral Registration Officers meet the challenge of delivering well-run electoral services which continue to meet voters' needs. This will include opportunities

to improve accessibility in the voter journey and manage and mitigate risks highlighted in previous polls, to ensure successful delivery.

- We will work with electoral administrators, campaigners and partners to reduce the level of rejected ballot papers at the 2027 council elections, including using the findings from our recent research to develop voter information resources and guidance for polling staff. We will report on steps taken in line with our statutory duty under the Scottish Elections (Representation and Reform) Act 2025.

For the first time, we will produce and submit a five-year Scotland corporate plan, as required by the Scottish Elections (Representation and Reform) Act 2025

- We have begun scoping work on the Scottish Corporate Plan for 2027/28 – 2031/32, which we will submit to the Scottish Parliament Corporate Body with our Estimate in September 2026 following consultation with those in the electoral community.

- This will share commonalities with our UK Corporate Plan, as many of the overarching themes apply across the UK (for example, supporting voters, modernising the electoral system and protecting our democracy) while reflecting the Scottish context and priorities of the Scottish Government.

We will continue to expand our democratic engagement reach and deliver voter education

- The Scottish Elections (Representation and Reform) Act 2025 requires the Commission to carry out voter engagement and learning activity in Scotland. This is already a core aspect of our operations, and in 2026/27 we will issue a new contract for our Youth Voice Network partner Children in Scotland, with a renewed focus on engaging young people through activities and events, along with the creation of youth-led resources.
- We will also continue to oversee the delivery of our action research project with Shout Out UK in Scotland, using our increased understanding of the compounding and intersectional barriers preventing young

people from participating in democracy in Glasgow Northeast to inform our future work.

- Our democratic engagement work with partners through the dissemination of resources, and delivery of voter registration and information workshops, will continue with a focus on the local government elections in May 2027. This will reflect insights from Scottish Parliament election engagement activities, including the provision of resources in accessible formats and other languages.
- We will also 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 promote safe and respectful campaigning

- We will build on the work delivered in advance of the Scottish Parliament election to call out the intimidation and abuse of candidates and electoral staff. This included working with Police Scotland and the Electoral Management Board to share joint communications and promote candidate safety

information and webinars offered by Police Scotland, and the distribution of key messages on our deepfake monitoring pilot and candidate safety activities through the Scottish Political Parties Panel.

- We will continue to engage in proactive press activities to share our principles for respectful campaigning and to speak out against online threats and harassment.

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 will continue to work closely with representatives from the electoral community through the Electoral Management Board Accessibility Improvement subgroup to continue to develop and implement accessibility improvements in the electoral process for people who experience barriers to participating in elections.

- We spoke at a number of Cross-Party Groups at the Scottish Parliament, including the Cross-Party Group on Visual Impairment, Deafness, Disability and Older People, with a focus on how organisations and individuals could promote voter registration accessibility and participation. We also highlighted the resources available to those who might need additional support to vote.
- Ahead of the Scottish Parliament election we provided information in a range of formats including British Sign Language, Easy Read, audio and large print, and worked with partners to disseminate the resources.
- We also worked with partners such as Royal National Institute for Blind People (RNIB) Scotland and Sight Scotland to create a guide for blind and partially sighted voters to raise awareness of the support available to voters who need assistance.

Resources

During 2025/26 we spent 83.8% of the £4.3m of budget available. This was predominately

staffing (56.5%), and the remaining amounts represent the Scottish Parliament contribution to common activities and corporate costs.

Our reporting in Note 2 shows the breakdown between direct and indirect costs.

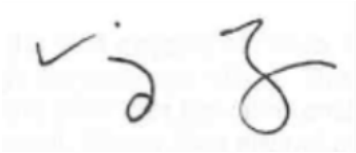
Governance

The Commission reports to the Scottish Parliament Corporate Body 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 2025, we submitted our Estimate to the Scottish Parliament Corporate Body for the funding of our work in the year 2026/27. We will produce a Scotland Corporate Plan for 2027/28 - 2030/31 which will be submitted to the Scottish Parliament Corporate Body in September 2026 along with our annual Estimate.

In February 2026, we met with the Scottish Parliament Corporate Body for a useful discussion focused on our ongoing UK Corporate

Plan projects, the development of the Scotland Corporate Plan, and engagement with the electoral community ahead of the upcoming Scottish Parliament and local government elections.



Vijay Rangarajan
Chief Executive and Accounting Officer
13 July 2026

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 the Political Parties, Elections and Referendums Act 2000 (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

We maintain a register of interests for our Commissioners which is published on our website. Commissioners and Directors must complete an annual declaration 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.

Going concern

Our Main Estimate has received approval for the resources we require in 2026/27. 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. Internal audit services are provided by BDO UK. 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, the names of role holders and the composition of the Board 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 2000, I am required to prepare accounts for each financial year, resource accounts detailing the resources acquired, held or disposed of during the year and the use of resources by the Electoral Commission 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 Electoral Commission and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual, and in particular to:

- observe the Accounts Direction issued by HM Treasury including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards, as set out in the Government Financial

Reporting Manual (FReM), have been followed, and disclose and explain any material departures in the accounts;

- prepare the accounts on a going concern basis;
- confirm that the Annual Report and Accounts as a whole are fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

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 the 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 the 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.

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

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

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 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 system of controls throughout our risk management and governance system has operated effectively throughout this reporting period through a range of sources. This has included the independent assurance and annual opinion from the Head of Internal Audit, the findings and conclusions reached by external audit, the oversight and assurance received from the Audit and Risk Assurance Committee, and through discussions with Directors and Commissioners.

In addition to the accountabilities to 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 and the Llywydd's Committee of the Senedd provide scrutiny of the Commission.

As the Accounting Officer, I am accountable to the Scottish Parliament Corporate Bodyand the Llywydd's Committee of the Senedd, 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. The Electoral Commission outlined how we have met our duty to have regard to the Statement in a letter to the Speaker's Committee in March 2026. The Statement details a number of duties and responsibilities, all of which are part of the Commission's ongoing statutory functions. This includes, but is not limited to, providing guidance and support to electoral administrators; supporting participation in elections through public information and awareness-raising activities; and ensuring compliance with the political finance framework. The Statement lists several principles that the Commission should adhere to, including impartiality, accountability, responsiveness to the public and public interest, value for money and devolution. These principles are embedded in the organisation's culture and practice, and have guided our work over the past 12 months.

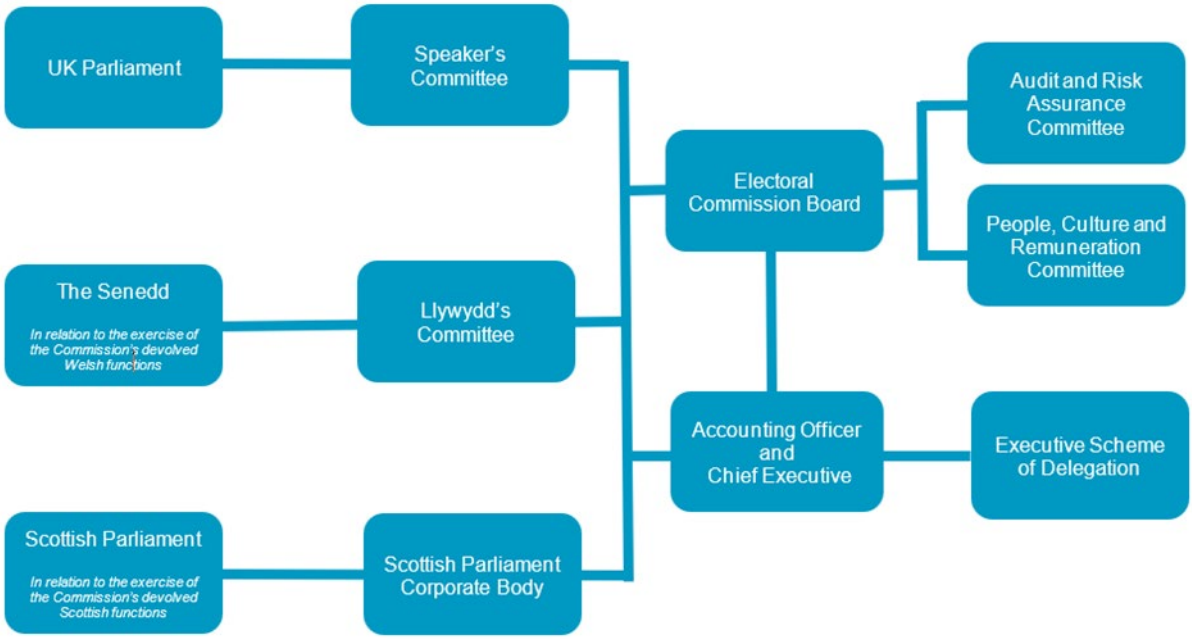
We note that the Strategy and Policy Statement is to be repealed under the Representation of the People Bill.

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 2025/26.



In September 2025, the Board approved that the Remuneration and Human Resources Committee would be renamed the People, Culture and Remuneration Committee, to better reflect its responsibilities and modern terminology.

The Speaker's Committee

The Speaker's Committee on the Electoral Commission (SCEC) is a statutory body established under Section 2(1) of the 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

Further information about the Speakers Committee can be found on this website: https://committees.parliament.uk/committee/144/speakers-committee-on-the-electoral-commission/

The Speaker's Committee presented our Main Supply Estimate (HC839) to be laid before the UK Parliament on 3 April 2025.

The Llywydd's Committee of the Senedd

The Llywydd's Committee of the Senedd 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 2025/26 in November 2024.

Further information about the Llywydd's Committee of the Senedd can be found on this website: https://senedd.wales/committees/llywydd-s-committee/

Scottish Parliament Corporate Body

The Scottish Parliament Corporate Body oversees the operation of the Scottish Parliament and provides support to Members of the Scottish Parliament 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 2025/26 on 28 February 2025.

Further information about the Scottish Parliamentary Corporate Body can be found on this website: https://www.parliament.scot/about/how-parliament-works/parliament-organisations-groups-and-people/scottish-parliamentary-corporate-body.

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. 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.

The following summarises the primary changes to Commissioners in 2025/26:

In September 2025 Dr Katy Radford, whose term was due to end, was reappointed for a further four years to August 2029.

Lord Stephen Gilbert sought His Majesty's consent to resign as a Commissioner in September 2025 to take up a position in the Conservative Party. This new position meant that he could no longer continue his duties as a Commissioner. Alan Mabbutt was appointed for an initial term of four years to 30 April 2030.

Sarah Chamber's term of office came to an end on 30 March 2026. Rashik Parmar was appointed for an initial term of four years to 31 March 2030.

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 for a further four years to April 2029.

The Commissioners spend an average of two to 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. Committees regularly report back to the Board on their work and present an annual summary of the committee's achievements over the year.

The Board appoints the chairs of its committees and approves the appointment of independent advisers. 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 a further three years.

Commissioners serving in 2025/26

Name	Term of office commencing	Term of office terminating	Committee membership 2025/26	
			ARAC	PCR
John Pullinger CB (Chair of the Board)	1 May 2021	30 April 2029		
Dame Susan Bruce DBE, CVO	1 January 2017	31 December 2026		
Sarah Chambers	31 March 2018	30 March 2026		
Roseanna Cunningham[1]	1 October 2022	30 September 2026	I	

Lord (Stephen) Gilbert of Panteg[2] (ARAC Chair until September 2025)	1 November 2022	15 September 2025	I	
Carole Mills (Chair of PCR)	1 January 2024	31 December 2028		I
Dr Katy Radford MBE	1 September 2025	31 August 2029		I
Sheila Ritchie MBE (ARAC Chair from November 2025)[3]	1 February 2024	31 January 2027	I	
Chris Ruane	1 November 2022	31 October 2026		I
Professor Dame Elan Closs Stephens CBE	13 March 2017	12 March 2027		

[1] Roseanna Cunningham joined the ARAC in November 2025.

[2] Lord (Stephen) Gilbert of Panteg resigned from the Board in September 2025.
[3] Sheila Ritchie was appointed Chair of the ARAC in November 2025.

The Board reviews its performance and effectiveness annually and did so in November 2025. No undue concerns have been raised.

The Board's forward programme of meetings is aimed at engaging at a strategic level, giving support and challenge. The Board had in-depth sessions on the following matters:

- Proposals for electoral reform and the implications for the Commission's remit
- Emerging research and policy work on donation caps
- Public awareness campaigns, including voter engagement activity
- Preparations, oversight and reporting of elections held during the year
- Oversight of financial controls and ongoing financial management
- Progress with projects relating to the Corporate Plan

In May 2025, the Board held an off-site board meeting in Nottingham, together with its annual

external partner event. The Board heard from local government colleagues on the experience of delivering robust and resilient frontline electoral services, and explored the increasing challenges faced by participants in elections.

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, reviewing the Annual Report and Accounts, and

evaluating the National Audit Office management letters
Reviewing 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
Promoting appropriate ethics and values
Ensuring lessons are learned for major projects and that these are integrated into future planning.
Reviewing and recommending the approval of the Annual Governance Statement by the Accounting Officer
Approving and overseeing the implementation of key governance policies
Agreeing on strategic and annual internal audit plans and reviewing the internal audit service reports along with management responses
Submitting an annual report to the Commission Board detailing its work, findings, and

recommendations, thereby enhancing accountability and continuous improvement within the Electoral Commission

Through these responsibilities, ARAC is ensuring robust governance, financial integrity, and risk management within the Commission, and is promoting transparency, accountability, and ethical standards. The Committee met five times in 2025/26.

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.

At the start of 2025/26, the Chair of ARAC was Lord Stephen Gilbert. Upon his resignation as a Commissioner, Sheila Ritchie became the Chair. The independent adviser was Paul Redfern.

People, Culture and Remuneration Committee (PCR)

The People, Culture and Remuneration Committee provides oversight and assurance on the Commission's organisational structure, workforce matters and senior leadership arrangements. The committee comprises three Commissioners and meets at least four times a year. The Chief Executive, Corporate Director and Head of People & Culture routinely attend all meetings, with relevant staff invited to speak to items under discussion.

The People, Culture and Remuneration 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
Reviewing the policy for and recommending the remuneration of the Chief Executive
Agreeing the annual negotiating remit for staff pay awards (including for the Executive Team)

Making recommendations to the Board on the fee of the Independent Adviser to the Audit and Risk Assurance Committee

Recommending to the Board the membership of appointment panels for the roles of Independent Advisor, Chair of the Audit and Risk Assurance Committee, and for the Chief Executive

Review of Board and Committee performance during 2025/26

The Board gains assurance over its effectiveness and that of its committees through an annual cycle of structured review and reflection. In 2025/26 this included an externally facilitated Board Effectiveness Survey, an updated skills audit, and a dedicated Board development session.

All Commissioners and Executive Team members participated anonymously in the survey, which showed a significant improvement in overall performance and a strengthened culture of transparency, constructive challenge and shared responsibility. Strategic governance showed the greatest progress, and members agreed the

findings aligned with their experience of a more cohesive and confident Board.

The skills audit provided insight into current and future capability needs, particularly in areas such as cyber resilience, artificial intelligence and large-scale programme management. This continues to inform succession planning and engagement with the Speaker's Committee on future appointments. The Board also reviewed committee composition and reiterated the importance of maintaining strong relationships, consistent external messaging, and avoiding complacency during a period of substantial organisational and legislative activity.

Board and Committee attendance 2025/26

The table below shows Board and Committee meeting attendance during 2025/26 (the maximum possible attendance is in brackets).

Name	Commission Board	Audit and Risk Assurance Committee	People, Culture and Remuneration Committee
John Pullinger CB (Chair)	7/(7)	-	-
Dame Susan Bruce DBE, CVO	7/(7)	-	-
Sarah Chambers	7/(7)	-	-
Roseanna Cunningham	7/(7)	2/(2)	-

Lord (Stephen) Gilbert of Panteg	8/(8)	3/(3)	-
Carole Mills	7/(7)	5/(5)	4/(4)
Dr Katy Radford MBE	7/(7)	-	4/(4)
Sheila Ritchie MBE	7/(7)	5/(5)	-
Chris Ruane	7/(7)	-	4/(4)
Professor Dame Elan Closs Stephens CBE	7/(7)	-	-

Chief Executive

The Chief Executive is responsible for our organisation overall, including management and staffing, and for financial, conduct and discipline matters. Dr Vijay Rangarajan CMG has been appointed as the Chief Executive since 4 March 2024.

Executive Team

The Executive Team, which comprises the Chief Executive and the Directors, meets weekly to manage the delivery of the organisation’s objectives and to address any ongoing issues or risks.

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

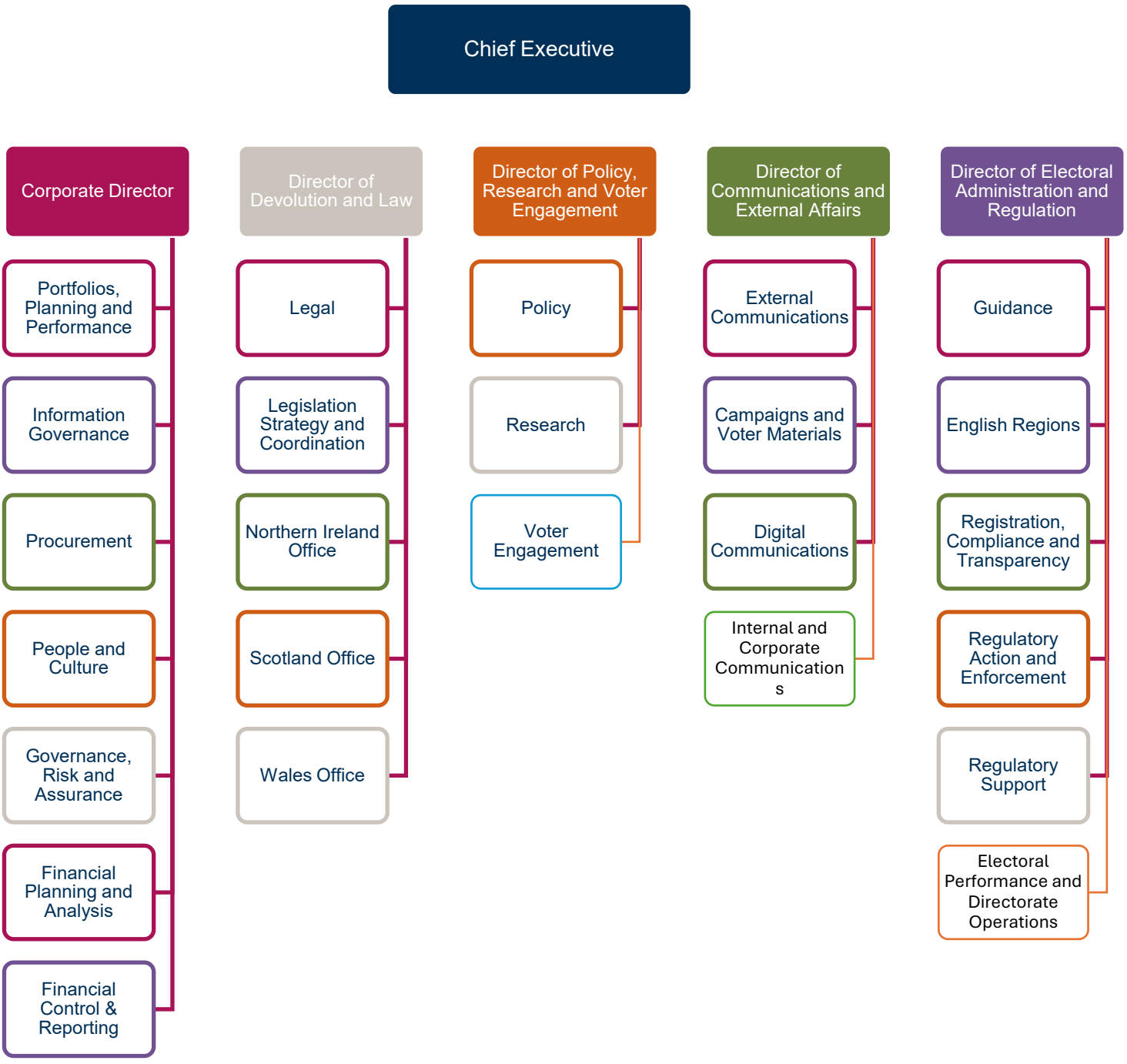
The Executive Team receives monthly reports on performance, finance and risk management across the organisation and on progress with key projects and initiatives. As well as frequent informal discussions, the Chief Executive meets each member of the Executive Team at least once a

month to review and challenge operational and financial performance.

Members of the Executive Team during 2025/26

Chief Executive and Accounting Officer	**Vijay Rangarajan**
General Counsel and Director of Devolution and Law	Alison Williams (from 3 November 2025)
Director of Electoral Administration and Regulation	Jackie Killeen
Corporate Director	Chris Pleass
Director of Communications and External Affairs	Niki Nixon
Director of Policy, Research and Voter Engagement	Sam Hartley (from 1 October 2025)
General Counsel and Director of Devolution, Governance and Law	Binnie Goh (until 31 July 2025)
Director of Policy and Research	Tom Hawthorn (until 31 October 2025

Organisational structure as of 31 March 2026


Chief Executive
Corporate Director
Portfolios, Planning and Performance
Information Governance
Procurement
People and Culture
Governance, Risk and Assurance
Financial Planning and Analysis
Financial Control & Reporting
Director of Devolution and Law
Legal
Legislation Strategy and Coordination
Northern Ireland Office
Scotland Office
Wales Office
Director of Policy, Research and Voter Engagement
Policy
Research
Voter Engagement
Director of Communications and External Affairs
External Communications
Campaigns and Voter Materials
Digital Communications
Internal and Corporate Communications
Director of Electoral Administration and Regulation
Guidance
English Regions
Registration, Compliance and Transparency
Regulatory Action and Enforcement
Regulatory Support
Electoral Performance and Directorate Operations

Risk management, internal control and assurance

We maintain a comprehensive system of risk management and internal control designed to support the delivery of our strategic objectives, safeguard public funds, and protect its reputation. This system is aligned with the principles set out in HM Treasury's Orange Book and is subject to regular review, to ensure it remains effective and proportionate.

Risk management is embedded across all levels of the organisation and forms an integral part of strategic planning, decision-making and performance management.

Governance and accountability

The Commission Board has overall responsibility for ensuring that effective arrangements for risk management and internal control are in place. It determines the organisation's risk appetite and provides oversight of strategic risks.

The ARAC supports the Board by providing independent scrutiny of the adequacy and

effectiveness of the risk management framework, internal control systems and assurance processes.

The Chief Executive is accountable for the overall effectiveness of risk management and internal control across the organisation and ensures that clear responsibilities are established and maintained at all levels.

The Executive Team is responsible for managing risks within their areas of accountability, including taking ownership of strategic risks and those risks associated with major programmes and projects.

Risk management framework

Our structured risk management framework is reviewed annually to confirm its continued alignment with best practice and its effectiveness in supporting our strategic aims. The framework provides a consistent approach to the identification, assessment, management and monitoring of risks and opportunities in line with the organisation's risk appetite.

Risks are clearly defined and assigned to accountable owners, ensuring appropriate management and oversight. The framework supports the consistent assessment of risk across

the organisation and promotes the timely identification and management of emerging risks.

Levels of risk management

Risks within the organisation are managed across a structured hierarchy to ensure appropriate oversight, ownership and escalation. This approach supports effective risk management at all levels and ensures that risks are considered in line with their potential impact on organisational objectives. The different levels of risk are as follows:

- **Strategic risks** – The highest level of risks, which may impact the organisation's long-term priorities, strategic direction, performance or reputation. These are owned by the Executive Team and are subject to regular review and oversight by senior governance bodies.
- **Operational risks** – Risks arising from business activities, including processes, systems and resources, which may have an impact on the delivery of our objectives. These are managed by Heads of Department and Team Managers and are reviewed regularly, with escalation where appropriate.

- **Local / team risks** – Risks managed within individual teams, where impacts are typically limited. These are managed by staff with accountability at team management level and are escalated where risk exposure increases.
- **Project and programme risks** – Risks associated with specific projects or programmes that may affect delivery timelines, costs or intended outcomes. These are managed within established governance frameworks by Project and Programme Managers, with oversight from Senior Responsible Owners and escalation as required.

Risk identification, assessment and monitoring

Risk management processes are designed to inform decision making by enabling consideration of key risks and mitigating actions, which may be reflected within Board and delegated authority papers where appropriate.

Risks are identified and managed at multiple levels, including strategic, operational and project/programme levels, and are recorded within formal risk registers. The strategic risk register is

reviewed quarterly by the Executive Team and undergoes an annual review to ensure continued alignment with our strategic aims and consideration of relevant threats and opportunities. Operational and project risks are reviewed regularly at management level and escalated where appropriate.

Risks are assessed using a standard methodology of a 5x5 risk matrix, which considers both the likelihood of occurrence and the potential impact on organisational objectives. This generates a risk score that supports prioritisation and determines the level of management attention required.

Risk appetite

Our risk appetite statement sets out how we balance threats and opportunities in pursuit of achieving our objectives and articulates our appetite for risk to help us to ensure we respond to opportunities and threats consistently.

Appetite is set against four categories of risk:

- Reputational and credibility
- Operational and policy delivery
- Financial and value for money
- Compliance – legal and regulatory

The Board sets the risk appetite for the Commission and reviews this position at least annually. The residual risk for strategic risks is reported against the risk appetite position.

Strategic risks

We currently manage eight strategic risks, reflecting the breadth and complexity of our operating environment. At the end of the 2025/26 financial year, four risks were assessed as High residual risks and four as Medium, with six of the eight risks currently outside our stated risk appetite.

Many of our most significant risks arise from external threat factors, including:

- the growing impact of mis and disinformation on electoral trust
- increased intimidation and abuse directed at candidates
- the risk of events that could undermine the integrity of electoral processes

Other high rated risks reflect the critical importance of maintaining independence, impartiality and public confidence, particularly in a challenging political and technological landscape.

The remaining risks align to organisational capacity and resilience, including the effective management of financial resources, cyber security, workforce capability, and our ability to respond to significant disruptive events. While these are assessed as Medium, they continue to require active management and oversight given their potential to escalate if not appropriately controlled.

Overall, the strategic risk profile highlights areas where we are operating in a high-risk environment, often beyond our direct control, reinforcing the need for continued mitigation, monitoring and engagement at Board and executive level.

Assurance processes

Assurance that our risks are being appropriately managed is derived from a range of sources, including management oversight, governance boards and committees, and internal audit activity.

Regular reporting is provided to the Executive Team, ARAC and the Board, to allow consideration of the risk exposure and the effectiveness of controls, and support timely action where improvements are required.

Review of effectiveness

During the year, the Board has received updates on the organisation's strategic risks, supported by reporting reviewed by the ARAC. This has included consideration of risk information presented through regular risk reporting, along with relevant internal audit activity and management updates where available.

These discussions have supported the Board's understanding of the organisation's risk profile and the operation of key controls, but do not constitute a formal review of the overall effectiveness of the system of risk management and internal control.

The organisation remains committed to the ongoing development and enhancement of its risk management and assurance arrangements. During the year, work has continued to improve the consistency of risk reporting and to strengthen the integration of risk considerations within business planning and performance processes.

This focus on continuous improvement is intended to support the organisation's ability to respond to changes in its risk profile and operating environment over time.

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 the Political Parties, Elections and Referendums Act 2000 (PPERA). The National Audit Office (NAO) did not provide any non-audit services in 2025/26. 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 2025/26 were BDO UK. BDO completed audits in accordance with their methodology, which aligns with the Global 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 which was informed by the following internal audit reports:

Fraud and error

BDO provided moderate assurance over the design and operational effectiveness of the arrangements in place relating to fraud and error, identifying two medium and one low priority finding.

Access controls

BDO provided moderate assurance over the design and operational effectiveness of IT and building access controls, commenting on the

robust controls in place to manage access and identifying areas for further enhancement.

Organisational Performance Management

BDO provided moderate assurance over the design and operational effectiveness of our controls regarding the key performance indicators for the Corporate Plan, identifying seven medium and one low priority finding.

Expenses

BDO provided limited assurance over the design and operational effectiveness of our controls regarding expenses, concluding that there were well established structural processes for managing expenses and approvals, though noted areas which could be enhanced to strengthen compliance and efficiency.

Procurement

BDO provided moderate assurance over the design of our controls, recognising the significant progress made in strengthening procurement

processes. However, due to their relative newness, limited assurance could be provided on the operating effectiveness of procurement and ongoing supplier relationship management controls as these arrangements were still maturing.

Data Protection

BDO provided limited assurance over the design and operational effectiveness of our controls for compliance with data protection legislation. The report highlighted the necessary enhancements required to strengthen existing compliance arrangements and recognised the plans to introduce additional information governance resource and expertise.

Recruitment

BDO provided moderate assurance of the design and operational effectiveness of our controls to attract talent and minimise avoidable turnover. The audit concluded that there were generally sound recruitment processes supported by the recent introduction of a dedicated Talent Acquisition

function and strengthened governance arrangements.

Follow up 2025/26

Of the 41 recommendations tested during this review, 27 were fully implemented, 11 remained in progress and one was outstanding. For two of the actions, the risk of the action not being fully implemented was accepted by management.

Policy development grants

We provide Policy Development Grants (PDGs) to qualifying political parties, as outlined at Note 3.

We maintain control over grant payments through a comprehensive claim and review process. All parties submitted expenditure returns resulting in payments of £2m. Additional information providing an update on a matter reported in the 2024/25 Annual Report and Accounts is included under Note 3.1 to the Accounts.

Following our audit in 2024/25 we were unable to confirm that all of the PDG grant to one party had been spent appropriately on policy development. The Alba Party published its Annual Report and Statement of Accounts for the year-ended 31st December 2024.

It noted that “During the year, the Party Officers identified that certain items of historic expenditure could not be fully evidenced by necessary supporting documentation. […] cooperation and supporting evidence were not provided to enable comprehensive reconciliation of all historic transactions. […] There remains a number of items of expenditure that cannot be adequately verified and a report has been made, by the Party, to Police Scotland in respect of that expenditure and it has been identified as exceptional expenditure in the income and expenditure account. […] all parties await the outcome of the Police Scotland investigations.”

The Alba Party Annual Report and Statement of Accounts for the year-ended 31st December 2025 has recently been published. The ongoing Police Scotland investigation is referenced.

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Information governance

Our management of information risk is an ongoing process. We inform and measure our approach against the Security and the Cyber Essentials Standard for Information Security.

The Audit and Risk Committee oversees our approach to managing information risk.

For 2025/26, the focus was on recruiting a larger team to support the information governance and information risk management lifecycle.

Further improvements have been delivered in new software tools for Data Protection Impact Assessments, implementing retention policies at the start of a product lifecycle and introducing

Identity Management throughout the Commission's data sets.

Personal data related incidents

In 2025/26 there were three personal data related incidents recorded, including one confirmed personal data breach and two near misses relating to information published or shared in error. These incidents were assessed in line with our data breach management process. In each case, the risk to individuals was determined to be low and did not meet the threshold for notification to the regulator, the Information Commissioner's Office (ICO).

Whistleblowing

Our whistleblowing policy provides employees routes to disclose malpractice, illegal acts or concerns about wrongdoing. In 2025/26 there was one instance of a colleague raising concerns through the whistleblowing procedure. The matter was fully investigated in line with our whistleblowing procedure.

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 am satisfied that the weaknesses that were identified through the accounts qualification in 2023/24 have been, or are continuing to be, addressed through appropriate action and do not introduce significant risks to our policies, aims and objectives, or material errors in our financial statements.

I have gained sufficient assurance and information from ARAC, Board, other Executive team members, as well as from internal and external auditors, that appropriate controls have been in place throughout 2025/26.

Remuneration and staff report

Chair and Commissioners' remuneration

Commissioners are appointed by Royal Warrant to exercise their functions as described in the Political Parties, Elections and Referendums Act 2000 (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 in 2025/26 to a daily rate of £483 (2024/25: £464). 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.

Commissioners are paid in arrears based on the actual days worked and on submission of claims. The table below presents the fee payments each Commissioner received on a cash-basis to match the funding from the Consolidated Fund during the 2025/26 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 2025-26 (Subject to audit)

Name	2025-26 £	2024-25 £
John Pullinger CB (Chair)	99,254	93,756
Dame Susan Bruce DBE, CVO	14,333	9,099
Sarah Chambers	8,418	17,927
Roseanna Cunningham	6,886	12,414
Lord (Stephen) Gilbert of Panteg	7404[1]	14,636
Carole Mills	27,853	15,483
Dr Katy Radford MBE	14,574	17,518

Sheila Ritchie MBE	16,638	18,132
Chris Ruane	12,531	15,606
Professor Dame Elan Closs Stephens CBE	21,045	14,109

[1]Accounts for fees between 1 April 2025 and 16 September 2025 only due to Lord Gilbert's resignation from the Board

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 2025/26.

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

The independent adviser to the Audit and Risk Assurance Committee, Paul Redfern, received £2,822 for his role in 2025/26 (2024/25: £2,608). Reasonable travel and subsistence expenses actually incurred are paid in accordance with our travel and subsistence policy. No pension arrangements are in force for this role.

Business expenses: travel and accommodation 2025-26 (Subject to audit)

Name	2025-26 Total £	2024-25 £
John Pullinger CB (Chair)	614	219
Dame Susan Bruce DBE, CVO	688	1,715
Sarah Chambers	240	158
Roseanna Cunningham	764	-
Lord (Stephen) Gilbert of Panteg	146	370

Carole Mills	3,275	723
Dr Katy Radford MBE	2,550	-
Sheila Ritchie MBE	3,089	1,701
Chris Ruane	917	1,703
Professor Dame Elan Closs Stephens CBE	1,694	-
Alex Attwood[1]	756	-
Total business expenses	14,733	6,589

[1]Alex Attwood is a former commissioner who left in January 2024. A management decision was made to allow a 2023/24 claim to be processed.

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

Binnie Goh Director and General Counsel for Devolution, Governance and Law left in July 2025.

Niki Nixon's role as interim Director of Communications ended in July 2025. Niki was appointed Director of Communications and External Affairs in August 2025. Tom Hawthorn was appointed as interim Director of Policy and Research until 31 October 2025, returning to his appointment as Head of Policy on 1 November 2025. Alison Williams was appointed General Counsel and Director of Devolution and Law from 3 November 2025. Sam Hartley was appointed Director of Policy, Research and Voter Engagement from 1 October 2025.

The People, Culture and Remuneration 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 People, Culture and Remuneration 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.

Name	Salary (£000)		Benefits in kind (to nearest £100)		Pension benefits* (to nearest £1,000)		Total Remuneration (£000)	
	2025-26	2024-25	2025-26	2024-25	2025-26	Restated 2024-25	2025-26	Restated 2024-25
Executive members of the Electoral Commission (EC) Board - Directors								
Vijay Rangarajan, Chief Executive and Accounting Officer	220-225	205-210	200	200	107	606	325-330	810-815

Binnie Goh, Director of Devolution, Governance and Law (until 31 July 2025)	35-40 (115-120 FYE)	115-120	100	200	24	133	60-65	250-255
Jackie KilleenDirector of Electoral Administration and Regulation	125-130	115-120	200	200	51	178	175-180	295-300
Chris Pleass, Corporate Director	120-125	45-50 (115-120 FYE)	200	100	59	55	180-185	100-105

Niki Nixon **, Director of Communications and External Affairs	115-120	65-70 (90-95 FYE)	200	200	43	5	160-165	70-75
Alison Williams General Counsel and Director of Devolution and Law (from 03 November 2025)	45-50 (115-120 FYE)	0	100	0	10	0	55-60	0
Sam Hartley, Director of Policy,	55-60 (115-	0	100	0	83	0	140-145	0

Research and Voter Engagement (from 1 October 2025)	120 FYE)							
Tom Hawthorn ***, Director of Policy and Research (until 31 October 2025)	55-60 (95-100 FYE)	70-75 (90-95 FYE)	200	200	52	79	110 - 115	145-150

Notes:

Restated pension in 2024/25 are due to changes in pension balance due to salary data update, this has now been reflected in 2024/25 calculations

*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 judgement. 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.Niki Nixon was appointed as Interim Director of Communications until 31 July 2025. She was then appointed Director of Communications and External Affairs from 1 August 2025.

**Tom Hawthorn was appointed as Interim Director of Policy and Research from 8 July 2024 until 31 October 2025.

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 2025/26 was £186 (2024/25 was £153.60). All staff receive these benefits.

Performance related pay

During 2025/26 we introduced performance related pay. The first performance related payments based on a full year's performance will

come into effect in 2026/27 but an initial transitional pay award was given during 2025/26. Eligibility was based on agreeing to the new terms and conditions and length of service.

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 2025/26, employer's contributions of £3,657,645 were payable to the Schemes (2024/25; £3,066,081) at rate of 28.97% (2024/25: 28.97%) 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 £52,676 (2024/25; £36,995) 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 £96k at 31 March 2026 (£103k at 31 March 2025).

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 31/3/26 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/26	Restated CETV at 31/3/25[3]	Real increase in CETV

[3] 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.

Vijay Rangarajan Chief Executive	85 - 90 plus a lump sum of 210-215	5 - 7.5 plus a lump sum of 2.5-5	1984	1789	85
Chris Pleass Corporate Director	40 – 45	2.5 – 5	921	822	47
Binnie Goh Director of Legal services and Reform (until 31 July 2025)	35 - 40 plus a lump sum of 85 – 90	0 – 2.5 plus a lump sum of 0 - 2.5	795	765	19

Directors	Accrued pension at pension age as at 31/3/26 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/26	Restated CETV at 31/3/25	Real increase in CETV
Alison Williams General Counsel and Director of Devolution and Law (from 3 November 2025)	35-40	0-2.5	604	579	4
Jackie Killeen Director of Electoral Administration and Guidance	40 – 45 plus a lump sum of 100 – 105	2.5 - 5 plus a lump sum of 0 – 2.5	926	838	36

Niki Nixon Director of Communications	15 – 20	2.5 - 5	196	160	23
Sam Hartley Director of Policy, research and Voter Engagement (from 1 October 2025)	35 – 40 plus a lump sum of 80 - 85	2.5 – 5 plus a lump sum of 7.5 - 10	711	627	70
Tom Hawthorn Director of Policy and Research (from 8 July 2024 until 31 October 2025)	40 – 45	2.5 - 5	813	740	43

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. (2024/25 nil)

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.

	2025/26 £000	2024/25 £000	Changes %
Highest paid director remuneration (by band)*	220-225	205-210	7.2%
Upper quartile remuneration (all other staff)	62	59	5.7%
Median remuneration (all other staff)	50	48	4.2%
Lower quartile remuneration (all other staff)	41	39	6.8%
Ratio (upper quartile)	3.6	3.5	
Ratio (median)	4.4	4.3	
Ratio (lower quartile)	5.4	5.4	

Salary and total remuneration figures are identical for all quartiles.

Pay multiples

The banded remuneration of the highest-paid Director in the financial year 2025/26 was £220-225k (2023/24, £205k-210k). This was 4.4 (2024/25 4.3) times the median remuneration of the workforce, which was £50k (2024/25, £48k).

In 2025/26 and 2024/25, 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 £25-30k to £190-195k (2024/25: £30-35k to £165-170k). To note that the lower rates for the lowest paid staff have decreased due to the introduction of apprenticeships.

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 5.25% during 2025/26 which was consistent with all other staff. The remuneration report shows highest paid Director information.

Staff report

Staff composition (Subject to audit)

The number of Directors employed during the period was eight (four of whom were male and four female). The number of Commissioners and staff in post at 31 March 2026 was as follows:

	Female	Male	Totals
Chair and Board	6	3	9
Directors/Heads (permanent staff)	18	11	29
Directors/Heads (temporary/fixed term staff)	1	1	2
Other staff (permanent)	141	101	242
Other staff (temporary/fixed term)	6	5	11
Contract/ agency	4	11	15
Total	176	132	308

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

	Permanently employed staff	Others	2025/26 Total	2024/25 Total
Wages and salaries	13,496	1,162	14,658	12,021
Social security costs	1,952	-	1,952	1,320
Other pension costs	3,658	-	3,658	3,066
Total net costs*	19,106	1,162	20,268	16,407

* Note: In 2025/26 no staff costs were capitalised (In 2024/25 £Nil staff costs capitalised).

Average number of persons employed (Subject to audit)

During 2025/26, the average number of full-time equivalent persons (FTE) employed was 247 (2024/25: 208). In addition, there was an average of 9 FTE (2024/25: 10) temporary staff covering established posts or staff working on projects outside the establishment.

	2025/26	2024/25
Full time equivalent - Permanently employed staff	247	208
Temporary staff	9	10
Total	256	218

Staff turnover

Our staff turnover for 2025/26 was 12.2% (2024/25, 13.6%). This is based on our average headcount and leavers for that period.

Sickness absence

In 2025/26, the average number of day's sickness absence was 4.8 per employee compared to 4.8 per employee in the previous year.

The People and Culture 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 and the support of an Occupational Health service.

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. Since then, it has remained below our target of 5.8 days.

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 £422k for 2025/26 (2024/25: £547k).

Off-payroll engagements

There were 15 off-payroll engagements during the financial year 2025/26 (2024/25: 2). 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 2026	Number
Existing engagements as of 31 March 2026	7
Have existed for less than one year at time of reporting	7
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 2026.	Number
Off-payroll workers engaged during the year ended 31 March 2026	15
Determined as in-scope of IR35	11
Determined as out-of-scope of IR35	4
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

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 2025/26 six exit packages were administered with a total cost of £117k.

Exit package cost band	Number of other departures agreed		Total number of exit packages by cost band	
	2025/26	2024/25	2025/26	2024/25
<£10,000	2	-	-	-
£10,000 - £25,000	2	-	-	-

£25,000 - £50,000	2	-	-	-
£50,000 - £100,000	-	-	-	-
£100,000 - £150,000	-	-	-	-
£150,000 - £200,000	-	-	-	-
Total number of exit packages	6	-	-	-
Total cost /£	117,493	-	-	-

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 2025/26.

Parliamentary accountability and audit report

Statement of Outturn against Parliamentary Supply (SOPS)

In addition to the primary statements prepared under International Financial Reporting Standards (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 the 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 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.

Statement of Outturn against Parliamentary Supply (SOPS), 2025-26 (audited)
Summary table, 2025-26, all figures presented in £000's

Type of spend	SOPS note	Outturn			Estimate			Outturn vs Estimate: saving/(excess)		Prior year OutturnTotal 2024-25
		Voted	Non-Voted	Total	Voted	Non-Voted	Total	Voted	Total	
Departmental Expenditure										

Limit (DEL)									
Resource	1	36,993	230	37,223	42,355	259	42,614	5,362	5,391	39,925
Capital	1	176	-	176	2,112	-	2,112	1,936	1,936	1,085
Total		37,169	230	37,399	44,467	259	44,726	7,298	7,327	41,010
Annually Managed Expenditure										
Resource	1.1	27	-	27	50	-	50	23	23	13

Capital	1.2	20	-	20	100	-	100	80	80	25
Total		47	-	47	150	-	150	103	103	38
Total Budget										
Resource	1.1	37,020	230	37,250	42,405	259	42,664	5,385	5,414	39,938
Capital	1.2	196	-	196	2,212	-	2,212	2,016	2,016	1,110
Total Budget Expenditure		37,216	230	37,446	44,617	259	44,876	7,401	7,430	41,048

Notes:

1. All operating income and expenditure in budgets are classified as programme

2. 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.

3. 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, 2025-26 (£000's) (audited)

	SOPS note	Outturn	Estimate	Outturn vs Estimate: saving/ (excess)	Prior year Outturn Total 2024-25
Net cash requirement	3	31,307	43,131	11,824	41,044

Note

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

Notes to the Statement of Outturn against Parliamentary Supply 2025-26 (£000's) (audited)

SOPS 1. Outturn detail, by Estimate Line

SOPS 1.1 Analysis of resource outturn by Estimate line

Type of spend (Resource)	Resource Outturn Programme			Estimate				
	Gross	Income	Net Total	Total	Virements	Total including Virements	Outturn vs Estimate: saving/(excess)	Prior year outturn total 2024-25
Spending in Departmental								

Expenditure Limit (DEL)									
Voted Expenditure									
A - Core expenditure	40,983	(5,990)	34,993	40,355	-	40,355		5,362	32,703
Election Bill	-	-	-	-	-	-	-	-	5,045
B - Policy Development Grants	2,000		2,000	2,000	-	2,000		-	1,947
Total voted DEL	42,983	(5,990)	36,993	42,355	-	42,355	-	5,362	39,695

Non-voted Expenditure					-				
C - Commissioners fees	230		230	259	-	259		29	230
Total non-voted DEL	230	-	230	259	-	259	-	29	230
Total spending in DEL	43,213	(5,990)	37,223	42,614	-	42,614	-	5,391	39,925
Spending in Annually Managed Expenditure (AME)									

Voted Expenditure									
A - Provision created or utilised in the year	27		27	50		50		23	13
Total spending in AME	27	-	27	50	-	50	-	23	13
Total Resource	43,240	(5,990)	37,250	42,664	-	42,664	-	5,414	39,938

Type of spend (Capital)	Outturn	Estimate	Outturn vs	Prior year

	Gross	Income	Net Total	Total	Virements	Total including Virements	Estimate: saving/(excess)	outturn total 2024-25
Spending in Departmental Expenditure Limit (DEL)								
Voted Expenditure								
A - Electoral Commission	176	0	176	2,112	0	2,112	1,936	1,085
Total spending in DEL	176	0	176	2,112	0	2,112	1,936	1,085

Spending in Annually Managed Expenditure (AME)								
Voted Expenditure								
A - Provision created or utilised in the year	20	20	100		100	80		25
Total spending in AME	20	0 20	100	0	100	80		25

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

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

During 2025/26, the Electoral Commission remeasured the lease liability and corresponding right-of-use asset for its 3 Bunhill Row, London lease following a change in lease payments arising from a rent-free period from October 2025 to July 2026.

The remeasurement resulted in a decrease in the lease liability, with a corresponding adjustment to the right-of-use asset in accordance with International Financial Reporting Standard (IFRS) 16. The impact of this remeasurement is reflected within additions/disposals in this note and resulted in a £(415k) reduction in capital expenditure (CDEL).

SOPS 2. Reconciliation of outturn to net operating expenditure 2025-26 (audited)

Item		Reference	Outturn Total	Prior year outturn total 2024-25
Total resource outturn		**SOPS 1.1**	37,250	39,937
Add:	Capital grants			
	Other *(provide details e.g. PFI adjustments, etc)*			
Total			37,250	39,937
Less:	Income paid/payable to the Consolidated Fund			

Other *(provide details e.g. PFI adjustments, etc)*			
Total		-	-
Net Operating Expenditure in the Statement of Comprehensive Net Expenditure	**SOCNE**	**37,250**	**39,937**

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 2025-26 (audited)

Item	Reference	Outturn Total	Estimate	Outturn vs Estimate: saving/(excess)
Total resource outturn	SOPS 1.1	37,250	42,664	5,414
Total capital outturn	SOPS 1.2	196	2,212	2,016

Adjustments to remove non-cash items:				
Depreciation / amortisation	3	(1,197)	(1,851)	(654)
Change in provisions - Auditors' remuneration	3	(123)	(150)	(27)
New provisions and adjustments to previous provisions	11	(60)	(175)	(115)
Other non-cash items - Impairment of assets	3	(124)	-	124
Right of use remeasurement	7	415	-	(415)

	Adjustments to reflect movements in working balances				
	Increase/(decrease) in receivables	8	288	-	(288)
	(Increase)/decrease in payables	10	(5,379)	690	6,069
	Use of provision	11	14	-	(14)
	Repayment of capital on leases	7	258	-	(258)
Total			31,537	43,390	11,853
	Removal of non-voted budget items	SOPS			

	Consolidated Fund Standing Services				
	Commissioner's fees	1.1	(230)	(259)	(29)
Total					
	Net cash requirement		31,307	43,131	11,824

SOPS 4. Amounts of income to the Consolidated Fund 2025-26 (audited)

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 in the Performance Report.

SOPS 4. Amounts of income payable to the Consolidated Fund 2025-26 (audited)

Consolidated Fund Income

Item	Outturn total 2025-26	Prior Year outturn total 2024-25

Fines and penalties		12	9
Less:			
Costs of collection - where deductible	-		-
Uncollectible debts	-		-
Amount payable to the Consolidated Fund		12	9
Balance held at the start of the year		9	10
Payments into the Consolidated Fund		(12)	(10)
Balance held on trust at the end of year		9	9

Notes:

All receipts for fines and penalties received by 31 March 2026 were surrendered to the Consolidated Fund, as required by law.

Parliamentary Accountability Disclosures

Regularity of expenditure (subject to audit)

As the Accounting Officer, I confirm that, for the financial year ended 31 March 2026, the expenditure of The Electoral Commission was incurred as intended by Parliament and in accordance with the authorities that govern it.

Losses and special payments (subject to audit)

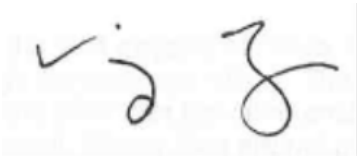
There were no special payments which require disclosure for the Electoral Commission for 2025/26 (2024/25 £nil).

There were no single losses over £300,000 during 2025/26. (2024/25 £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 2025/26 (2024/25 £nil).



Vijay Rangarajan
Chief Executive and Accounting Officer
13 July 2026

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

Opinion on financial statements

I certify that I have audited the financial statements of the Electoral Commission for the year ended 31 March 2026 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 2026;
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity for the year then ended; and
- the related notes including the significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and UK adopted international accounting standards.

In my opinion, the financial statements:

- give a true and fair view of the state of the Electoral Commission's affairs as at 31 March 2026 and its net expenditure for the year then ended; and
- have been properly prepared in accordance with the 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 2026 and shows that those totals have not been exceeded; and
- the income and expenditure recorded in the financial statements have been applied to the purposes intended by Parliament and the financial

transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

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

Those standards require me and my staff to comply with the Financial Reporting Council's Revised Ethical Standard 2024. I am independent of the 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 Report.
I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept by the 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 Government Resources and Accounts 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; and
- 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 Assurance Committee and in-house legal counsel concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance and the Board; and internal audit reports;
- I addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements on estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I communicated relevant identified laws and regulations and potential risks of fraud to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.
A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at:

www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

Other auditor's responsibilities

I am required to obtain 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 draw attention to matters relating to a Policy Development Grant made by the Electoral Commission to the Alba Party in 2024–25 under the terms of the statutory Policy Development Grant scheme.

The Commission identified potential irregular expenditure associated with this grant which it notified to me during my 2024-25 audit. At the date of signing this certificate, the Commission's processes to determine the extent of any irregular expenditure and to seek recovery of any amounts found to be irregular are ongoing, as outlined on page 157 of the Accountability Report.

I also note that a police investigation is currently in progress in relation to this matter. The outcome of this investigation may have a bearing on the final determination of any irregular expenditure and the recovery of funds.

I consider that any irregularity would only crystalise once those processes are complete. I will consider the implications for my opinion on regularity for future years once these processes have concluded. My opinion on regularity is not qualified in 2025-26.

Gareth Davies **13/07/26**

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 2026

	Note	2025-26 (£000)	2024-25 (£000)
Operating income – Scottish Government	4	(3,609)	(2,158)
Operating income - Senedd	4	(2,295)	(1,552)
Other operating income	4	(86)	(104)
Total operating income		**(5,990)**	**(3,814)**
Staff costs	3	20,268	16,407
Leases	3	61	130
Purchase of Goods and Services	3	19,153	23,650
Depreciation and amortisation charges*	3	1,197	1,150
Impairment of assets	3	124	25
Other non-cash items	3	157	144
Provision Expense	3	5	2
Other operating expenditure	3.1	2,000	1,947

Total operating expenditure		**42,965**	**43,455**
Net operating expenditure for the year		**36,975**	**39,641**
Commissioners' fees		230	230
Finance Costs for leases*	3	45	66
Net operating expenditure for the year		**37,250**	**39,937**
Other comprehensive net expenditure			
Items which will not be reclassified to net operating expenditure			
Actuarial (gain)/loss on pension scheme liabilities	11	2	(5)
Total comprehensive net expenditure for the year		**37,252**	**39,932**

The lease interest £45k (2025 - £66k) 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 2025/26 Statement of Comprehensive Net Expenditure includes a £156k reduction in expenditure following correction of the IFRS 16 lease model for the 3 Bunhill Row, London lease. This comprises £144k depreciation previously overprovided and £12k lease interest previously overprovided.

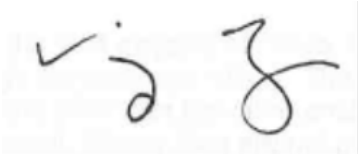
The ‘Notes to the Resource Accounts’ on pages 251-308 form part of these accounts.

Statement of financial position as at 31 March 2026

	Note	(£000)	2025-26 (£000)	(£000)	2024-25 (£000)
Non-current assets					
Property, plant and equipment	5	1,864		1,933	
Intangible assets	6	344		546	
Right of Use Assets	7	3,048		3,902	
Total non-current assets			**5,256**		**6,381**
Current assets					
Trade and other receivables	8	1,424		1,136	
Cash and cash equivalents	9	9		28	
Total current assets			**1,433**		**1,164**
Total assets			**6,689**		**7,545**
Current liabilities					
Trade and other payables	10	(8,668)		(3,307)	
Provisions	11	-		-	
Lease Liabilities	7	(589)		(618)	

Total current liabilities			**(9,257)**	**(3,925)**
Total assets less total current liabilities			**(2,568)**	**3,620**
Non-current liabilities				
Lease Liabilities	7	(2,490)	(3,133)	
Provisions	11	(849)	(802)	
Other payables	10	-	-	
Total non-current liabilities			**(3,339)**	**(3,935)**
Total Assets less liabilities			**(5,907)**	**(315)**
Taxpayers' equity and other reserves				
General fund			(5,907)	(315)
Revaluation Reserve				
Total equity			**(5,907)**	**(315)**

The ‘Notes to the Resource Accounts’ on pages 251-308 form part of these accounts.



Vijay Rangarajan
Chief Executive and Accounting Officer
13 July 2026

Statement of Cash Flows for the year ended 31 March 2026

	Note	2025-26 (£000)	2024-25 (£000)
Cash flows from operating activities			
Net operating expenditure for the year		(36,975)	(39,641)
Adjustments for non-cash transactions	3	1,483	1,321
Commissioners' Fees		(230)	(230)
(Increase)/Decrease in trade and other receivables	8	(288)	(202)
Increase/(Decrease) in trade payables	10	5,390	(792)
Less items reclassified as financing activities		(7,048)	(3,715)
Less movements in receivables and payables relating to items not passing through the Statement of Comprehensive Net Expenditure		19	58
Use of provisions	11	(14)	(15)
Net cash outflow from operating activities		**(37,663)**	**(43,216)**
Cash flows from investing activities			
Purchase of property, plant and equipment	5	(468)	(810)

Purchase of intangible assets	6	(122)	(275)
Movement in Capital Accruals		(29)	(24)
Net cash outflow from investing activities		**(619)**	**(1,109)**
Cash flows from financing activities			
From the Consolidated Fund (Supply)		31,288	40,988
Repayment of principal on leases		(258)	(597)
Interest payable on finance leases		(45)	(66)
From the Consolidated Fund (Non-Supply)		230	230
From Devolved Administrations		7,048	3,715
Net cash inflow from financing activities		**38,263**	**44,270**
Net increase/(decrease) in cash and cash equivalents in the period before		**(19)**	**(55)**

adjustment for receipts and payments to the Consolidated Fund			
Fines and penalties received on behalf of the Consolidated Fund	12		9
Payments of amounts to the Consolidated Fund		(12)	(10)
Net increase/(decrease) in cash and cash equivalents in the period after adjustment for receipts and payments to the Consolidated Fund		**(19)**	**(56)**
Cash and cash equivalents at the beginning of the year	9 28		**84**
Cash and cash equivalents at the end of the year	**9**		**28**

The ‘Notes to the Resource Accounts’ on pages 251-308 form part of these accounts.

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

	Note	General fund (£000)
Changes in taxpayers' equity		
Balance at 1 April 2024		(1,770)
Net Parliamentary Funding – drawn down		40,988
Net Parliamentary Funding – deemed		84
Consolidated Fund Standing Services (non-supply) Current Year		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)

Net Parliamentary Funding – drawn down		31,288
Net Parliamentary Funding – deemed	10	28
Consolidated Fund Standing Services (non-supply) Current Year	SOCNE *	230
Supply Payable adjustment	10	(9)
Comprehensive net Expenditure for the Year	SOCNE *	(37,252)
Non cash charges - Auditors Remuneration	3	123
Balance at 31 March 2026		**(5,907)**

*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 2025/26 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 standards not yet effective

There is 1 accounting standard issued but not yet effective :

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 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.

Accounting policies for expenditures

1.4 Expenditure and 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 £5,000 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 expenditure under operating expenses.

Leasehold Property / Improvement	As per lease term
Office equipment	5
IT Hardware	3
Fixtures and fittings	10
Intangibles (information technology, software licences and 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 2025/26 this rate is 4.81%. 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.

During 2025/26, the Commission remeasured the lease liability and corresponding right-of-use asset for its Bunhill Row London lease following a change in lease payments arising from a rent-free period agreed from October 2025 to July 2026.

The remeasurement resulted in a decrease in the lease liability, with a corresponding adjustment to the right-of-use asset in accordance with IFRS 16. The impact of this remeasurement is reflected within remeasurement in this note and resulted in a reduction in capital expenditure (CDEL) reported in the Statement of Parliamentary Supply.

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 2026, 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 at 31 March 2026. (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 at 31 March 2026 shows a net liability position. These liabilities will be met through future provision of supply funding.

Our Main Estimate was laid before Parliament on 13 April 2026 for the resources we require in 2026/27. Our Corporate Plan 2025/26– 2029/30 was laid in Parliament on 3 April 2025.

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 Officers 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.

Electoral Commission Statement of Operating Costs by Operating Segments

								2025/26
	Note	Elections and Local Referendums	Electoral Registration	UK Parliamentary General Election	Elections Act	Electoral Administration	Regulation	Total
		(£000)	(£000)	(£000)	(£000)	(£000)	(£000)	(£000)
Gross Expenditure		5,788	6,320	325	2,382	12,523	15,902	43,240
Income		(113)	(2,355)	-	(164)	(1,589)	(1,769)	(5,990)
Net Expenditure		5,675	3,965	325	2,218	10,934	14,133	37,250

								2024/25
	Note	Elections and Local Referendums	Electoral Registration	UK Parliamentary General Election	Elections Act	Electoral Administration	Regulation	Total
		(£000)	(£000)	(£000)	(£000)	(£000)	(£000)	(£000)
Gross Expenditure		3,224	3,549	8,421	5,089	10,305	13,163	43,751
Income		(60)	-	-	(44)	(1,733)	(1,977)	(3,814)
Net Expenditure		3,164	3,549	8,421	5,045	8,572	11,186	39,937

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

Electoral Commission Statement of Operating Costs by Operating Segments				
				2025-26
	Note	UK Parliament	Scottish Parliament	Senedd	Total
		(£000)	(£000)	(£000)	(£000)
Direct Expenditure		26,685	3,433	2,190	32,308
Indirect Expenditure		10,652	176	104	10,932
Income		(5,990)	-	-	(5,990)
Net expenditure		31,347	3,609	2,294	37,250
					2024-25

	Note	UK Parliament	Scottish Parliament	Senedd	Total
		(£000)	(£000)	(£000)	(£000)
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

3. Expenditure

	Note	2025-26 Total (£000)	2024-25 Total (£000)
Staff costs[1]:			
Wages and salaries		14,658	12,021
Social security costs		1,952	1,320
Other pension costs		3,658	3,066
Total staff costs		20,268	16,407
Expenditure on leases			
Property rent		54	123
Equipment		7	7
Interest on leases		45	66
Total expenditure on leases		106	196

Purchase of goods and services		
Section 13 expenditure - Public awareness	8,791	16,661
Section 10 expenditure	1,792	60
Research and Development	523	347
Consultancy	422	547
Recruitment	472	291
Staff training and development	426	348
Travel subsistence and hospitality	311	245
Travel and subsistence – Commissioners	16	18
Accommodation, maintenance	762	868
Publicity and publications	2,329	1,748
Conference/public meeting	104	79
Office supplies, books and journals	140	120
Warehouse and Archiving	116	109
IT/Telephone	2,724	2,005

Bank and Payroll charges	99	89
Internal audit fees	126	115
Total purchases	19,153	23,650
Non-cash items		
Depreciation	996	974
Amortisation	201	176
Impact of discounting	34	31
National Audit Office Auditors' fees*	123	113
Provisions made in year	5	2
Impairment of Assets	124	25
Total non-cash items	1,483	1,321
Total Expenditure	41,010	41,574

* No non-audit services provided by the NAO.

[1] Further analysis of staff costs is located in the Staff Report in the Accountability Report.

3.1 Other Operating Expenditure

	2025-26	2024-25
	(£000)	(£000)
Policy development grants	2,000	1,947
Total policy development grants	**2,000**	**1,947**

Section 12 of the Political Parties, Elections and Referendums Act 2000 (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.

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 Police and Crime Commissioner 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.

Public awareness expenditure

	2025/26	2024/25
	(£000)	(£000)
Core expenditure public awareness	-	-
Section 13	8,791	16,661
Total Section 13 expenditure	8,791	16,661
Local government Scotland (S10)	1,008	30
Senedd (S10)	784	30
Total Section 10 expenditure	1,792	60

Total Public awareness expenditure	10,583	16,721

4. Income

	2025/26	2024/25
	(£000)	(£000)
Operating Income:		
Scottish Government	3,609	2,158
Senedd	2,295	1,552
New Registration of Political parties	15	10
Re-Registration of Political parties	9	8
Alteration to Registration of Political parties	2	2
Income from contract for services	60	84
Total Operating Income	5,990	3,814

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 and right-of-use assets

	Right-of-use-assets Leasehold Improvements	Information Technology Hardware	Plant and Machinery Office equipment	Furniture and Fittings	2025-26 Total
	(£000)	(£000)	(£000)	(£000)	(£000)
Cost or valuation					
At 1 April 2025	**1,264**	**1,255**	**75**	**387**	**2,981**
Additions	150	175	56	87	468
Disposals	-	-	-	-	-
At 31 March 2026	**1,414**	**1,430**	**131**	**474**	**3,449**
Depreciation					
At 1 April 2025	**348**	**603**	**11**	**86**	**1,048**

Charged in year	187	288	22	40	537
Disposals	-	-	-	-	-
At 31 March 2026	**535**	**891**	**33**	**126**	**1,585**
Carrying amount at 31 March 2026	**879**	**539**	**98**	**348**	**1,864**
Carrying amount at 31 March 2025	**916**	**652**	**64**	**301**	**1,933**
Asset financing: Owned	**879**	**539**	**98**	**348**	**1,864**
Carrying amount at 31 March 2026	**879**	**539**	**98**	**348**	**1,864**

	Right-of-use-assets Leasehold Improvements	**Information Technology Hardware**	**Plant and Machinery Office equipment**	**Furniture and Fittings**	**2024-25 Total**
	(£000)	**(£000)**	**(£000)**	**(£000)**	**(£000)**

Cost or valuation						
At 1 April 2024	**1,233**	**815**	**33**	**187**	**2,268**	
Additions	31	564	42	173	**810**	
Disposals	-	(124)	-	-		**(124)**
Reclassification – Intangibles	-		-	27	**27**	
At 31 March 2025	**1,264**	**1,255**	**75**	**387**	**2,981**	
Depreciation						
At 1 April 2024	**193**	**581**	**4**	**64**	**842**	
Charged in year	155	146	7	22	**330**	
Disposals	-	(124)	-	-		**(124)**
At 31 March 2025	**348**	**603**	**11**	**86**	**1,048**	
Carrying amount at 31 March 2025	**916**	**652**	**64**	**301**	**1,933**	
Carrying amount at 31 March 2024	**1,041**	**29**	**234**	**123**	**1,427**	

Asset financing: Owned	**916**	**652**	**64**	**301**	**1,933**
Carrying amount at 31 March 2025	**916**	**652**	**64**	**301**	**1,933**

6. Intangible assets

	Information Technology	Software Licences	Websites	Information Technology - Assets under Construction	2025-26 Total
	(£000)	(£000)	(£000)	(£000)	(£000)
Cost or valuation					
At 1 April 2025	331	95	837	124	**1,387**
Additions	4	8	86	24	**122**
Impairment				(124)	(124)
Disposals	-	-	(305)	-	(305)
At 31 March 2026	**335**	**103**	**618**	**24**	**1,080**
Amortisation					

At 1 April 2025	192	73	576	-	**841**
Charged in year	96	16	88	-	200
Disposals	-	-	(305)	-	(305)
At 31 March 2026	**288**	**89**	**359**	**-**	**736**
Carrying amount at 31 March 2025	**139**	**22**	**261**	**124**	**546**
Carrying amount at 31 March 2026	**47**	**14**	**259**	**24**	**344**

	Information Technology	**Software Licences**	**Websites**	**Information Technology - Assets under Construction**	**2024-25 Total**
	(£000)	**(£000)**	**(£000)**	**(£000)**	**(£000)**
Cost or valuation					

At 1 April 2024	253	95	747	69	**1,164**
Additions	78	-	73	124	**275**
Disposals					
Impairments	-	-	-	(25)	**(25)**
Reclassifications	-	-	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
Disposals					-
At 31 March 2025	**192**	**73**	**576**	**-**	**841**
Carrying amount at 31 March 2025	**139**	**22**	**261**	**124**	**546**

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). The impairment of £124k relates to previously capitalised PFO user stories held within Information Technology assets under construction. Following management review, these were confirmed as no longer relevant to the current PFO build and not expected to be utilised. The balance has therefore been impaired in full during 2025 to 2026.

7. Leases

Right-of-use assets represent the right to direct the use of an underlying asset arising because 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	2025/26 Total
	(£000)	(£000)
Cost or valuation		
Right-of-use asset value at 1 April 2025	3,902	3,902
Additions - new leases	21	21
Remeasurement - in year adjustment	(415)	(415)
Depreciation charged in year	(460)	(460)
Right-of-use asset value at 31 March 2026	3,048	3,048

	Buildings	2024/25 Total

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

The Commission’s Wales and Northern Ireland leases remained in place during 2025/26, with no new leases acquired in the year. The movement in the right-of-use asset value reflects adjustments for increased dilapidation costs associated with existing leases.

During 2025/26, the Commission corrected the IFRS 16 lease model for its Bunhill Row, London property after identifying a peppercorn rent period in the original 2020 lease. The period runs from 26 October 2025 to 25 July 2026 if the break option is not exercised.

The lease liability was recalculated using the original IFRS 16 discount rate, reducing the liability by £415k with a corresponding adjustment to the right-of-use asset.

Management determined the impact on prior-year comparatives to be immaterial, so 2024/25 figures have not been restated.

A deed of variation relating to the Belfast lease was agreed in April 2026, amending the contractual break clause. The Commission has assessed that this change does not affect the lease term previously recognised, as it remains reasonably certain that the lease will continue for the full contractual term.

Accordingly, no remeasurement of the lease liability or right-of-use asset has been recognised in the 2025/26 financial statements. In addition, a separate lease for additional space in Belfast was agreed after the reporting date, which will be recognised from 2026/27.

7.2 Quantitative disclosure around lease liabilities

Maturity analysis	Buildings	2025/26 Total	2024/25 Total
	(£000)	(£000)	(£000)
Lease liability			
Not later than one year	638	638	676
Later than one year and not later than five years	2,374	2,374	2,668
Later than five years	246	246	647
	3,258	3,258	3,991

Less interest element	179	179	240
Present Value of obligations	3,079	3,079	3,751
Current Liability	589	589	618
Non-current liability	2,490	2,490	3,133
Total cash outflow for leases	303	303	663

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 disclosure around elements in the Statement of Comprehensive Net Expenditure

	2025-26 (£000)	2024-25 (£000)
Discount in year	45	66
Expense related to low-value asset leases (exc. Short-term)	-	-
Total	**45**	**66**

8. Trade and other receivables

	2025-26 (£000)	2024-25 (£000)
Amounts falling due within one year:		
Trade receivables	-	32

Other receivables	1	-
Consolidated Fund Extra Receipts due to Consolidated Fund	9	9
Prepayments and accrued income	1,414	1,095
Total	**1,424**	**1,136**

9. Cash and Cash Equivalents

	2025-26 (£000)	2024-25 (£000)
Balance at 1 April 2025	28	**84**
Net change in cash and cash equivalent balances	(19)	(56)
Balance at 31 March 2026	9	**28**
The following balances at 31 March 2026 were held at:		
Government Banking Service	9	28
Balance at 31 March 2026	**9**	**28**

10. Trade payables, financial and other liabilities

	2025-26 (£000)	2024-25 (£000)
Amounts falling due within one year		
Other taxation and social security	990	794
Trade payables	488	298
Other payables	-	1
Consolidated Fund Extra Receipts due to be paid to the Consolidated Fund:	9	-
Received		-
Receivable		9

Accruals and Deferred income	5,898	2,067
Deferred Income – Scottish Parliament	713	17
Deferred Income - Senedd	508	59
Amounts issued from the Consolidated Fund for supply but not spent at year end	9	28
Trade and other payables		
Other creditors	53	34
Subtotal	8,668	3,307
Amounts falling due after more than one year:		
Other payables, accruals and deferred income		-

Total	**8,668**	**3,307**

11. Provisions for liabilities and charges

	Pension	Dilapidations	Total
	(£000)	**(£000)**	**(£000)**
Balance at 1 April 2025	103	699	802
Provided in the year	-	20	20
Provision not required written back	-	-	-
Provisions utilised in the year	(14)	-	(14)
Changes in discount rate	-	-	-
Actuarial (Gain)/Loss	2	-	2

Borrowing costs (unwinding of discounts)	5	34	39
Balance at 31 March 2026	**96**	**753**	**849**

	Dilapidations (£000)	2025-26 Total (£000)
Analysis of expected timing of discounted flows		
Not later than one year		
Later than one year and not later than five years		
Later than five years	753	753

Balance at 31 March 2026	**753**	**753**

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 2026. 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.

	2025-26	2024-25
The assumptions used by the actuary were:		
CPI inflation assumptions	2.55%	2.65%
The rate of increase for pensions	2.55%	2.65%
The rate used to discount scheme liabilities	5.60%	5.15%

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

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

* 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 2026

	2025-26	2024-25
	(£000)	(£000)
Valuation on 31 March 2026		
Provision at 1 April 2025	103	117
Interest Cost	5	6

Actuarial Loss/(Gain)	2	(5)
Less benefit paid	(14)	(15)
Past service cost	-	-
Present value of scheme at end of year	96	103

	Value at 31-Mar-26 (£000)	Value at 31-Mar-25 (£000)	Value at 31-Mar-24 (£000)	Value at 31-Mar-23 (£000)	Value at 31-Mar-22 (£000)
Present value of scheme liabilities					

Active members	-	-	-	-	-
Deferred members	-	-	-	-	-
Pensioners	-	-	-	-	-
Current pensioners	96	103	117	126	160
Present value of scheme liabilities					
Current pensioners	**96**	**103**	**117**	**126**	**160**

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 2026 there were nil contingent assets and nil contingent liabilities required to be disclosed under IAS37. (2024/25: 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 the Certificate of the Comptroller and Auditor General.

In the Accounting Officer's opinion, there are no events since 31 March 2026 that would affect the financial statements.

Appendix

Sustainability data (not subject to audit)

Below shows the breakdown of our greenhouse gas emissions and costs for business travel for the last 4 years.

Metric	Measure	2025/26	2024/25	2023/24	2022/23
Tonnes of carbon dioxide equivalent (CO2e)	Official business travel - domestic emissions	50	30	30	26
	Official business travel - international emissions	17	18.5	0	0

Total greenhouse gas emissions		67	48.5	30	26
£000s					
	Expenditure on official business travel domestic	45	121	76	75
	Expenditure on official business travel international	8	17	0	0
Total related expenditure		53	138	76	75

Distance travelled by international business flights were minimal within the Commission from 2022 - 2024 and therefore has been recorded at zero.

Accounts Direction

ACCOUNTS DIRECTION GIVEN BY THE TREASURY IN ACCORDANCE WITH PARAGRAPH 17(2) OF SCHEDULE 1 TO THE POLITICAL PARTIES, ELECTIONS AND REFERENDUMS ACT 2000.

- 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.
- 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.

- 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.
- 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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