# Public spending in full

All public spending by function, department and body; what it buys; debt interest, public sector pensions, the cost of collection and the arm's-length bodies.

**Figures as of:** 28 October 2026

**Generated on:** 15 November 2026

**Version:** 15 November 2026. Earlier versions stay available at https://whereyourmoneygoes.co.uk/reports/

**Live version:** https://whereyourmoneygoes.co.uk/reports/#public-spending-in-full

**This is a snapshot.** It was generated on 15 November 2026 and does not change. The figures may have been updated since: the live version is at https://whereyourmoneygoes.co.uk/reports/#public-spending-in-full.

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# Contents

Executive summary 3
Where the £ goes: public spending by function 5
Whole of government: all public spending by function, department, body and programme 8
What it buys: spending and what is published alongside it 47
Debt interest: what the public sector pays on its debt 50
Public sector pensions 54
The cost of collection 68
Quangos and arm's-length bodies 161
Sources and licences 193

# Executive summary

The key figures from each part of this report, with the change on a year earlier where the source gives one.

## Where the £ goes: public spending by function

**£1,360.1bn**
Total managed expenditure, 2025-26
+2.0% in real terms on a year earlier
As of 16 July 2026

**£19,574**
Per resident, 2025-26
As of 16 July 2026

**44.2%**
Of GDP, 2025-26
As of 16 July 2026

## Whole of government: all public spending by function, department, body and programme

**£1,360.1bn**
Spent in 2025-26, cash
+5.4% on a year earlier
As of 16 July 2026

**+2.0%**
Real-terms change, 2025-26 on a year earlier
£1,360.1bn in 2025-26 prices
As of 16 July 2026

**£19,574**
Per resident, 2025-26
As of 16 July 2026

## What it buys: spending and what is published alongside it

**£31.6bn**
Police, 2025-26
+4.9% in real terms
As of 16 July 2026

**£4.2bn**
Fire and rescue, 2025-26
+1.9% in real terms
As of 16 July 2026

**£5.5bn**
Ambulance, 2024-25
+4.6% in real terms

## Debt interest: what the public sector pays on its debt

**£130.3bn**
Spent in 2025-26, cash
+3.0% on a year earlier
As of 16 July 2026

**–0.3%**
Real-terms change, 2025-26 on a year earlier
£130.3bn in 2025-26 prices
As of 16 July 2026

**£1,875**
Per resident, 2025-26
As of 16 July 2026

## Public sector pensions

**£60.7bn**
Spent in 2025-26, cash
+3.4% on a year earlier
As of 28 October 2026

**+0.1%**
Real-terms change, 2025-26 on a year earlier
£60.7bn in 2025-26 prices
As of 28 October 2026

**£873**
Per resident, 2025-26
As of 28 October 2026

## The cost of collection

**£15.5bn**
Spent in 2024-25, cash
+5.4% on a year earlier
As of 9 July 2026

**+1.4%**
Real-terms change, 2024-25 on a year earlier
£16.0bn in 2025-26 prices
As of 9 July 2026

**£224**
Per resident, 2024-25
As of 9 July 2026

## Quangos and arm's-length bodies

**£365.7bn**
Spent in 2023-24, cash
+6.5% on a year earlier
As of 22 July 2020

**+1.1%**
Real-terms change, 2023-24 on a year earlier
£392.8bn in 2025-26 prices
As of 22 July 2020

**304**
Arm's-length bodies, 31 March 2024
245 of them NDPBs
As of 29 May 2025

# Where the £ goes: public spending by function

Public services · Last updated 15 November 2026 · https://whereyourmoneygoes.co.uk/where-public-money-goes/

The UK public sector spent **£1,360.1bn** in 2025-26, **£19,574** per resident and 44.2% of GDP (HM Treasury). The largest items were social protection, including the state pension (£407.3bn), health (£257.5bn) and general public services (£165.5bn).

## Key figures

**£1,360.1bn**
Total managed expenditure, 2025-26
+2.0% in real terms on a year earlier
As of 16 July 2026

**£19,574**
Per resident, 2025-26
As of 16 July 2026

**44.2%**
Of GDP, 2025-26
As of 16 July 2026

**£407.3bn**
Social protection, 2025-26
As of 16 July 2026

**£257.5bn**
Health, 2025-26
As of 16 July 2026

## By function, 2025-26

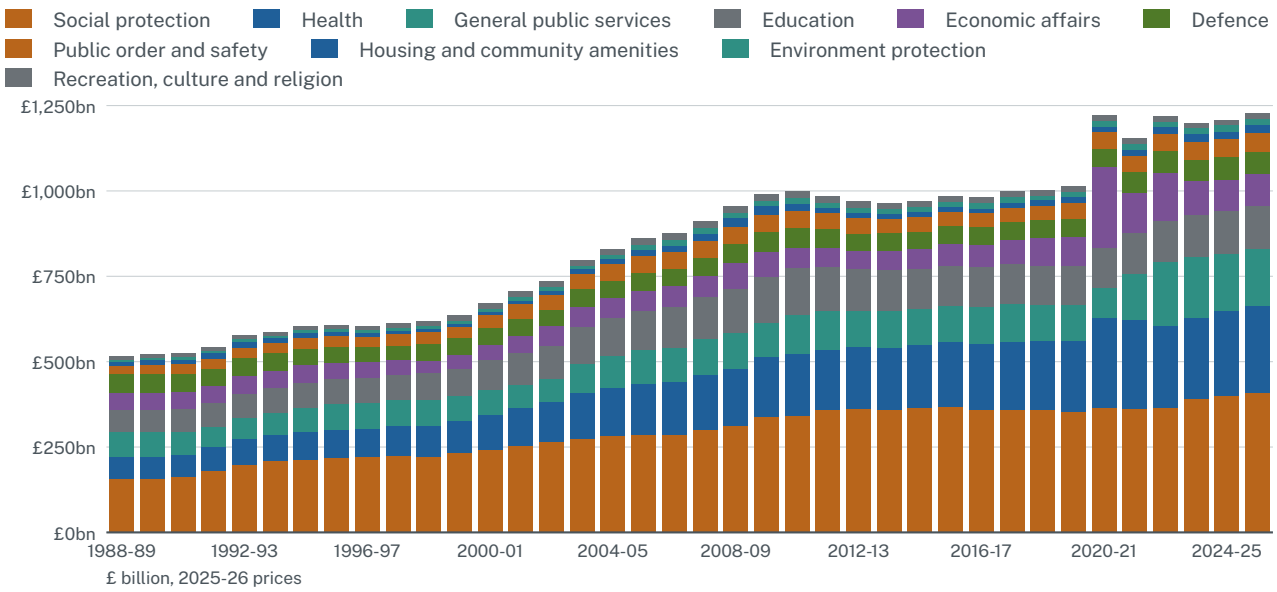
Public spending by function, 2025-26

| Function | Cash | Per resident | Share of GDP | Real change on a year earlier |
|---|---|---|---|---|
| Social protection, including the state pension | £407.3bn | £5,862 | 13.2% | +2.0% |
| Health | £257.5bn | £3,706 | 8.4% | +2.8% |
| General public services | £165.5bn | £2,382 | 5.4% | 0.0% |
| Debt interest | £130.3bn | £1,875 | 4.2% | −0.3% |
| Education | £125.7bn | £1,809 | 4.1% | −1.1% |
| Economic affairs, including transport | £94.0bn | £1,353 | 3.1% | +3.4% |
| Defence | £65.4bn | £941 | 2.1% | −0.7% |
| Public order and safety | £55.7bn | £802 | 1.8% | +4.0% |
| Housing and community amenities | £22.5bn | £324 | 0.7% | +0.3% |
| Environment protection | £19.2bn | £276 | 0.6% | +7.4% |
| Recreation, culture and religion | £15.1bn | £217 | 0.5% | +7.4% |

Source: HM Treasury, PESA 2026: chapters 4 and 5 tables, published 16 July 2026; Office for National Statistics, Population estimates (UK and nations time series; local authorities on Nomis); HM Treasury, GDP deflators at market prices, and money GDP.

## Over time, in real terms

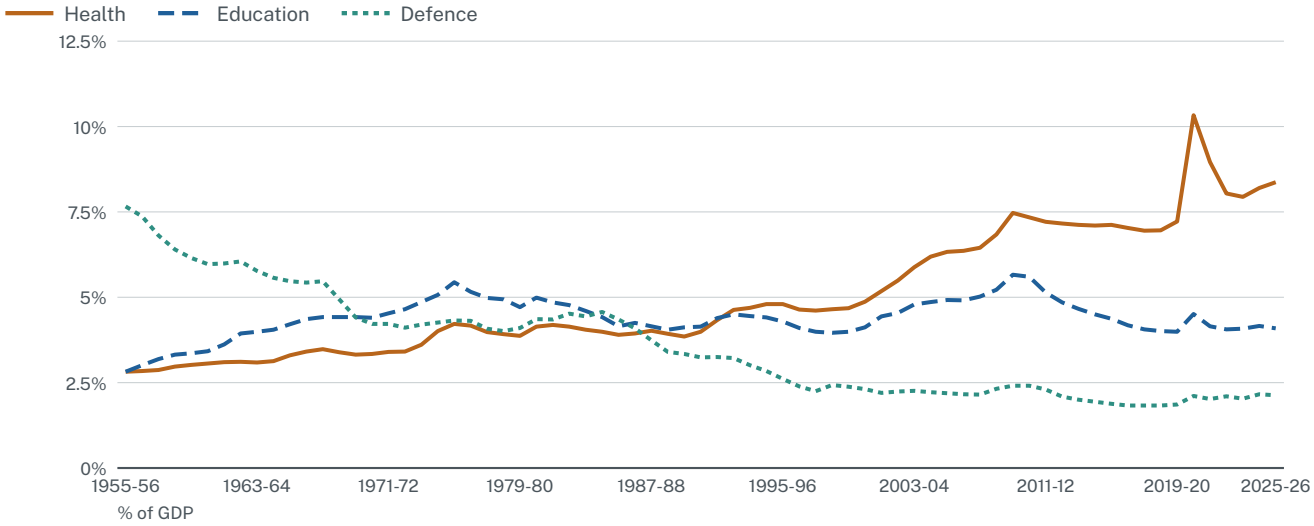
### Public spending by function, 2025-26 prices, £ billion




Stacked bar chart of UK public spending on services by function from 1988-89 to 2025-26, in 2025-26 prices. The largest in 2025-26 is social protection, including the state pension at £407.3bn.

## The longest run: health, education and defence since 1955

### Health, education and defence as a share of GDP, since 1955-56




Line chart of UK spending on health, education and defence as a share of GDP from 1955-56 to 2025-26. Defence fell from 7.7% to 2.1%; health rose from 2.8% to 8.4%.

## Per resident, by nation

Spending that can be identified as for the people of one nation, divided by that nation's population, so the nations compare like for like. It leaves out spending for the UK as a whole (defence, debt interest, most overseas spending), so it does not add up to the UK total and is never mixed with it.

**Identifiable spending per resident by nation, 2024-25**

| Function | England | Scotland | Wales | Northern Ireland |
|---|---|---|---|---|
| Health | £3,463 | £3,542 | £3,768 | £3,659 |
| Education | £1,723 | £2,130 | £1,855 | £2,111 |
| Public order and safety | £653 | £708 | £690 | £831 |
| Social protection | £5,323 | £6,127 | £6,489 | £6,627 |
| Economic affairs | £1,191 | £1,639 | £1,175 | £1,438 |
| Housing and community amenities | £277 | £543 | £453 | £667 |

Source: HM Treasury, Country and regional analysis 2025: B tables, published 19 November 2025; Office for National Statistics, Population estimates (UK and nations time series; local authorities on Nomis).

### What these figures do and don't show

- **Functions, not departments.** Spending is grouped by what it is for (the UN's COFOG classification), whoever spends it, so it does not follow machinery-of-government changes between departments.
- **Cash, real terms and per head are all shown.** Real terms use HM Treasury's GDP deflator in 2025-26 prices; per head uses ONS mid-year population.
- **The long run joins sources.** Before 1988-89 health, education and defence come from the OBR's historical database; the join is at matching figures and is marked.
- **Nations and the UK are different measures.** Nation figures are identifiable spending only and never add up to the UK figure.

# Whole of government: all public spending by function, department, body and programme

Public services · Last updated 15 November 2026 · https://whereyourmoneygoes.co.uk/whole-of-government/

**£1,360.1bn** was spent on everything the public sector does (total managed expenditure) in the UK in 2025-26, **£19,574** per resident. That is +2.0% on a year earlier after inflation (+5.4% in cash). In 2025-26 prices it has gone from £531.9bn in 1988-89 to £1,360.1bn. Below the functions, HM Treasury's OSCAR database records **£1,182.3bn** of central government budgets in 2024-25 across 60 department groups; the largest is Department for Work and Pensions (£297.9bn).

## Key figures

**£1,360.1bn**
Spent in 2025-26, cash
+5.4% on a year earlier
As of 16 July 2026

**+2.0%**
Real-terms change, 2025-26 on a year earlier
£1,360.1bn in 2025-26 prices
As of 16 July 2026

**£19,574**
Per resident, 2025-26
As of 16 July 2026

**£1,182.3bn**
Central government budgets on OSCAR, 2024-25
DEL plus AME, 60 department groups

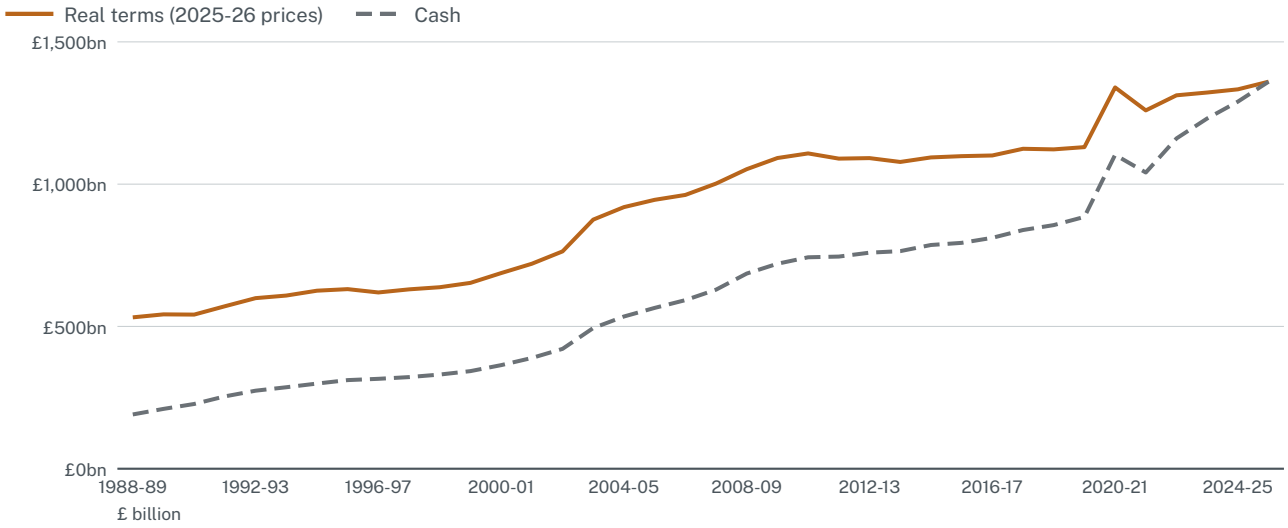
**£107.7bn**
Total managed expenditure less OSCAR, 2024-25
of which debt interest £126.5bn
As of 16 July 2026

## The short version

- **Functions come from PESA,** HM Treasury's count of all public spending; departments, bodies and programmes come from OSCAR, its budgeting database.
- **The two do not add up to each other.** OSCAR's £1,182.3bn leaves out debt interest and councils' own spending, and includes loans and provisions PESA does not count.
- **Blocks link to this site's page** for the function, department or body, where there is one.

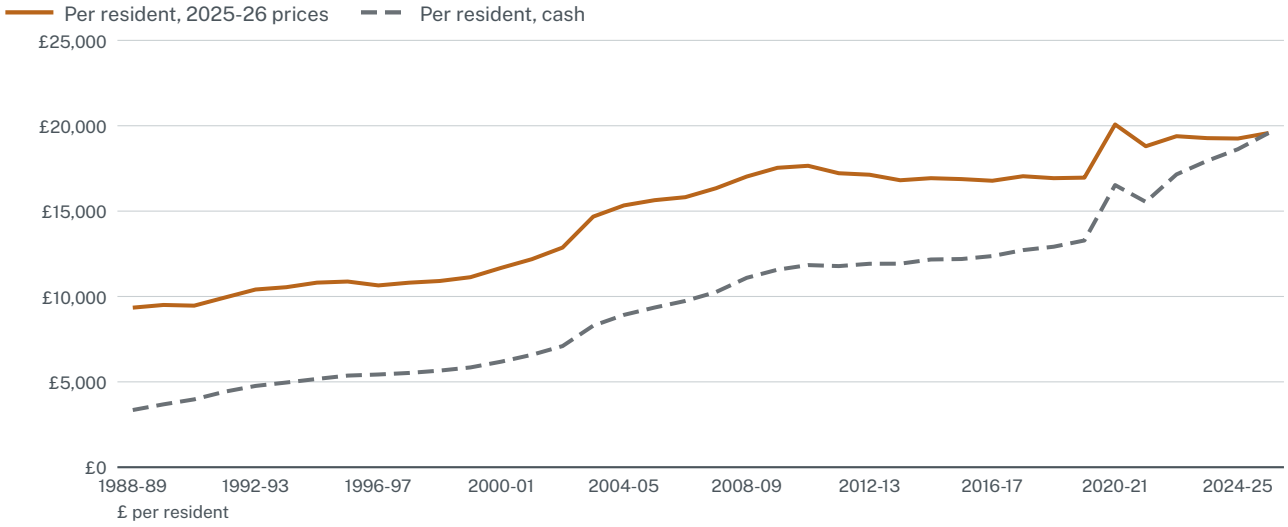
## Over the longest run published: cash, real terms and per head

### United Kingdom: spending in cash and in 2025-26 prices, £ billion




Line chart of United Kingdom spending from 1988-89 to 2025-26: £190.7bn to £1,360.1bn in cash; £531.9bn to £1,360.1bn in 2025-26 prices.

### United Kingdom: spending per resident, 2025-26 prices




Line chart of United Kingdom spending per resident in 2025-26 prices from 1988-89 (£9,346) to 2025-26 (£19,574).

Source: HM Treasury, PESA 2026: chapters 4 and 5 tables, published 16 July 2026; HM Treasury, PESA 2021: chapter 4 and 5 tables; HM Treasury, PESA 2016: chapter 4 and 5 tables; HM Treasury, PESA 2011: chapter 4 and 5 tables; Office for Budget Responsibility, Historical public finances database.

## All central government spending in one picture

An interactive map or explorer appears here on the live page.

Blocks are sized by outturn, resource plus capital, del plus ame (control totals), £ million. Choose a function to see its departments, then a department to see its bodies. Search finds any department, body or programme, including those inside a body. Each level keeps its biggest items and adds the rest as one “other” block. This is £1,182.3bn in 2024-25, against total managed expenditure of £1,290.0bn: the next section shows why they differ.

Source: HM Treasury, OSCAR annual release: November 2025: outturn, 2020-21 to 2024-25, published 19 November 2025.

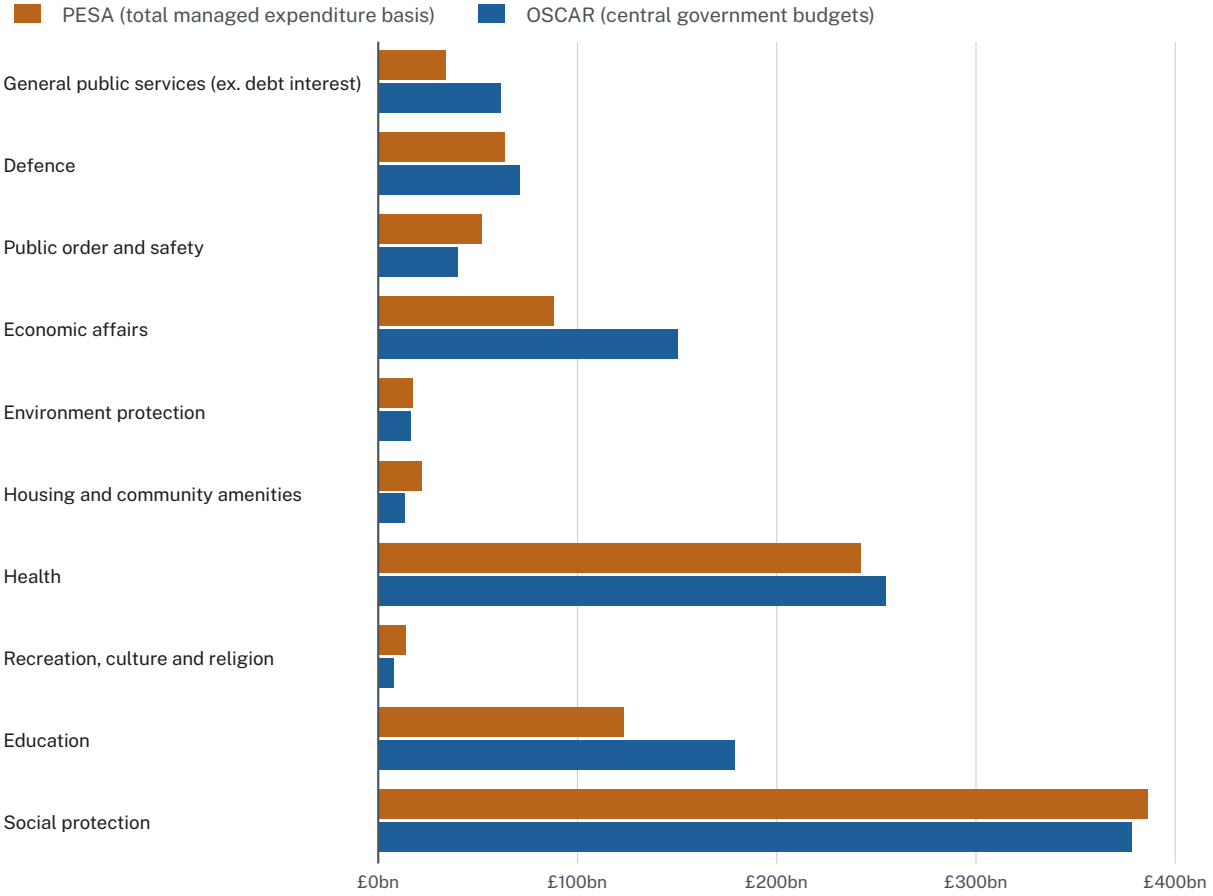
## Why the treemap and total public spending differ

HM Treasury publishes two measures. Total managed expenditure (TME) in PESA is the whole public sector, central and local government and public corporations, on a national accounts basis. OSCAR is central government’s own budgeting database: what each department, arm’s-length body and devolved administration spent against its budgets. OSCAR has the detail below department; PESA has the whole picture.

### From OSCAR's total to total managed expenditure, 2024-25

| Step | Amount |
|---|---|
| Central government budgets recorded on OSCAR (DEL plus AME, resource plus capital) | £1,182.3bn |
| Debt interest (in PESA, not in OSCAR: paid from the National Loans Fund) | £126.5bn |
| Everything else: councils' and public corporations' own spending, less budget items the national accounts do not count as spending | −£18.8bn |
| Total managed expenditure (PESA) | £1,290.0bn |

### PESA and OSCAR by function, 2024-25, £ billion




Bar chart comparing HM Treasury's two measures of spending by function in 2024-25. General public services, excluding debt interest: PESA £33.7bn, OSCAR £61.5bn; Defence: PESA £63.7bn, OSCAR £71.0bn; Public order and safety: PESA £51.8bn, OSCAR £39.7bn; Economic affairs, including transport: PESA £88.0bn, OSCAR £150.4bn; Environment protection: PESA £17.3bn, OSCAR £16.2bn; Housing and community amenities: PESA £21.7bn, OSCAR £13.5bn; Health: PESA £242.4bn, OSCAR £254.5bn; Recreation, culture and religion: PESA £13.6bn, OSCAR £7.6bn; Education: PESA £123.0bn, OSCAR £178.7bn; Social protection, including the state pension: PESA £386.3bn, OSCAR £378.0bn.

### Each function in PESA and in OSCAR, 2024-25, and why they differ

| Function | PESA | OSCAR | PESA less OSCAR | Why |
|---|---|---|---|---|
| **General public services, excluding debt interest** | £33.7bn | £61.5bn | −£27.8bn | OSCAR records grants to local government here (the Scottish Government's general resource grant, Welsh local government funding), which PESA counts in the functions councils spend them on, and budget provisions such as the Infected Blood Compensation Authority's. |
| **Defence** | £63.7bn | £71.0bn | −£7.3bn | Budgets include non-cash items (depreciation, impairments and provisions) that PESA counts differently, and PESA adds defence spending by other bodies. |
| **Public order and safety** | £51.8bn | £39.7bn | £12.1bn | PESA adds police and fire spending that councils and police and crime commissioners pay for from council tax, which is not in OSCAR. |
| **Economic affairs, including transport** | £88.0bn | £150.4bn | −£62.4bn | OSCAR includes HM Treasury's "financial assistance to other institutions" (AME), a budget item PESA's national accounts measure does not count as spending on services, and HMRC's R&D tax credits paid out; PESA adds councils' own transport spending. |
| **Environment protection** | £17.3bn | £16.2bn | £1.1bn | PESA adds councils' own spending, mostly waste collection and disposal paid for from council tax. |
| **Housing and community amenities** | £21.7bn | £13.5bn | £8.2bn | PESA adds councils' own housing and community spending and public corporations. |
| **Health** | £242.4bn | £254.5bn | −£12.1bn | Budgets include non-cash items and provisions (clinical negligence) that PESA counts differently. |
| **Recreation, culture and religion** | £13.6bn | £7.6bn | £6.0bn | PESA adds councils' own spending on leisure, libraries and culture. |
| **Education** | £123.0bn | £178.7bn | −£55.7bn | OSCAR includes student loans paid out (AME capital), which are loans, not spending, in the national accounts; PESA counts only the part not expected to be repaid. |
| **Social protection, including the state pension** | £386.3bn | £378.0bn | £8.3bn | PESA adds councils' own spending on social care; OSCAR's pension scheme AME includes changes in pension liabilities that PESA does not count as spending. |
| **Not assigned to a function in OSCAR** | not published | £11.3bn | not published | Lines OSCAR records with no function, mostly business rates retained by councils in England, which PESA counts in the functions councils spend them on. |

PESA's accounting adjustments (£123.5bn in 2024-25) are part of total managed expenditure but not of any function. The step "everything else" is worked out in the pipeline as total managed expenditure less OSCAR's total and debt interest.

Source: HM Treasury, PESA 2026: chapters 4 and 5 tables, published 16 July 2026; HM Treasury, OSCAR annual release: November 2025: outturn, 2020-21 to 2024-25, published 19 November 2025.

## Which budgets the treemap counts

**OSCAR by function and budget, 2024-25**

| Function | Day-to-day, set in advance (resource DEL) | Investment, set in advance (capital DEL) | Demand-led, day-to-day (resource AME) | Demand-led, investment (capital AME) | Total |
|---|---|---|---|---|---|
| General public services, excluding debt interest | £19.6bn | £5.6bn | £35.3bn | £1.0bn | £61.5 bn |
| Defence | £43.4bn | £21.1bn | £6.5bn | £4m | £71.0 bn |
| Public order and safety | £28.6bn | £3.5bn | £7.2bn | £328m | £39.7 bn |
| Economic affairs, including transport | £31.4bn | £34.5bn | £51.6bn | £32.8bn | £150. 4bn |
| Environment protection | £2.9bn | £7.0bn | £5.9bn | £366m | £16.2 bn |
| Housing and community amenities | £4.0bn | £8.1bn | −£172m | £1.5bn | £13.5 bn |
| Health | £216.3bn | £12.4bn | £24.1bn | £1.6bn | £254 .5bn |
| Recreation, culture and religion | £1.9bn | £561m | £4.6bn | £492m | £7.6b n |
| Education | £135.5bn | £9.3bn | £150m | £33.7bn | £178. 7bn |
| Social protection, including the state pension | £9.8bn | £772m | £367.1bn | £344m | £378 .0bn |
| Not assigned to a function in OSCAR | £12.7bn | £6.1bn | −£1.6bn | −£5.8bn | £11.3 bn |

Departmental expenditure limits (DEL) are budgets fixed in spending reviews; annually managed expenditure (AME) is spending that follows demand, such as pensions and benefits, and is forecast rather than capped. Resource budgets include depreciation. “Non-budget” lines are left out, so money passed to the devolved administrations is counted once, where they spend it.

## Where the money goes, level by level

1. UK total
2. Nation not published
3. Department or service body
4. Local body not published
5. Spending category
6. Line or transaction

### United Kingdom

All public spending, central and local government and public corporations, as HM Treasury measures it in PESA (total managed expenditure).

**£1,360.1bn** in 2025-26 (cash); £1,360.1bn in 2025-26 prices; £19,574 per resident; +5.4% on a year earlier in cash, +2.0% in real terms.

**United Kingdom: by spending category, 2025-26**

| Spending category | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Social protection, including the state pension** | £407.3bn | £407.3bn | £5,862 | +2.0% | HM Treasury | Broken down below |
| **Health** | £257.5bn | £257.5bn | £3,706 | +2.8% | HM Treasury | Broken down below |
| **Accounting adjustments** | £132.5bn | £132.5bn | £1,907 | +3.8% | HM Treasury | Broken down below |
| **Debt interest** | £130.3bn | £130.3bn | £1,875 | −0.3% | HM Treasury | Line or transaction not published: Debt interest is not in the OSCAR release: central government's interest is paid from the National Loans Fund, outside departmental budgets. The debt interest page splits it by who pays it. |
| **Education** | £125.7bn | £125.7bn | £1,809 | −1.1% | HM Treasury | Broken down below |
| **Economic affairs, including transport** | £94.0bn | £94.0bn | £1,353 | +3.4% | HM Treasury | Broken down below |
| **Defence** | £65.4bn | £65.4bn | £941 | −0.7% | HM Treasury | Broken down below |
| **Public order and safety** | £55.7bn | £55.7bn | £802 | +4.0% | HM Treasury | Broken down below |
| **General public services, excluding debt interest** | £35.2bn | £35.2bn | £507 | +1.1% | HM Treasury | Broken down below |
| **Housing and community amenities** | £22.5bn | £22.5bn | £324 | +0.3% | HM Treasury | Broken down below |
| **Environment protection** | £19.2bn | £19.2bn | £276 | +7.4% | HM Treasury | Broken down below |
| **Recreation, culture and religion** | £15.1bn | £15.1bn | £217 | +7.4% | HM Treasury | Broken down below |

## Social protection, including the state pension

PESA, total managed expenditure basis. The departments below are from OSCAR (resource and capital, DEL and AME) for 2020-21 to 2024-25.

**£407.3bn** in 2025-26 (cash); £407.3bn in 2025-26 prices; £5,862 per resident; +5.4% on a year earlier in cash, +2.0% in real terms.

Social protection, including the state pension: by department or service body, 2024-25

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Department for Work and Pensions | £293.6bn | £303.5bn | £4,240 | +4.5% | HM Treasury | Broken down below |
| Other departments (15) | £19.8bn | £20.5bn | £287 | −10.0% | HM Treasury | Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes. |
| HM Revenue & Customs | £17.4bn | £18.0bn | £252 | −23.4% | HM Treasury | Broken down below |
| National Health Service Pension Scheme | £13.9bn | £14.4bn | £201 | −24.6% | HM Treasury | Broken down below |
| Northern Ireland Executive | £13.8bn | £14.3bn | £7,183 | +4.1% | HM Treasury | Broken down below |
| Scottish Government | £9.7bn | £10.0bn | £1,744 | +0.4% | HM Treasury | Broken down below |
| Cabinet Office: Civil Superannuation | £9.6bn | £10.0bn | £139 | −6.6% | HM Treasury | Broken down below |
| Difference from PESA: not in central government's budgets, or counted differently | £8.3bn | £8.6bn | £120 | +295.9% | HM Treasury | |

## Department for Work and Pensions

**£293.6bn** in 2024-25 (cash); £303.5bn in 2025-26 prices; £4,240 per resident; +8.6% on a year earlier in cash, +4.5% in real terms.

Department for Work and Pensions: by department or service body, 2024-25

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Department for Work and Pensions | £293.4bn | £303.2bn | £4,236 | +4.6% | HM Treasury | Broken down below |
| Other bodies (3) | £276m | £285m | £3.99 | −11.0% | HM Treasury | Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes. |

## Department for Work and Pensions

Department.

**£293.4bn** in 2024-25 (cash); £303.2bn in 2025-26 prices; £4,236 per resident; +8.7% on a year earlier in cash, +4.6% in real terms.

Department for Work and Pensions: by line or transaction, 2024-25

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| State pension | £88.8bn | £91.8bn | £1,282 | −2.0% | HM Treasury | |
| Universal credit | £67.0bn | £69.3bn | £968 | +23.4% | HM Treasury | |
| Other programmes (57) | £65.3bn | £67.5bn | £943 | −14.1% | HM Treasury | |
| New state pension (excluding protected payments) | £46.3bn | £47.9bn | £669 | +25.1% | HM Treasury | |
| Personal independence payment | £25.9bn | £26.8bn | £374 | +14.9% | HM Treasury | |

## HM Revenue & Customs

**£17.4bn** in 2024-25 (cash); £18.0bn in 2025-26 prices; £252 per resident; −20.4% on a year earlier in cash, −23.4% in real terms.

HM Revenue & Customs: by line or transaction, 2024-25

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Child benefit | £13.3bn | £13.7bn | £192 | +2.3% | HM Treasury | |
| Personal tax credit | £2.7bn | £2.8bn | £38.55 | −64.8% | HM Treasury | |
| Lifetime ISA (LISA) | £624m | £645m | £9.02 | +20.4% | HM Treasury | |
| Tax Free Child Care | £618m | £639m | £8.92 | −6.4% | HM Treasury | |
| Other programmes (5) | £226m | £233m | £3.26 | −77.5% | HM Treasury | |

## National Health Service Pension Scheme

**£13.9bn** in 2024-25 (cash); £14.4bn in 2025-26 prices; £201 per resident; −21.7% on a year earlier in cash, −24.6% in real terms.

National Health Service Pension Scheme: by line or transaction, 2024-25

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| NHS pension scheme - England and Wales | £13.9bn | £14.4bn | £201 | −24.6% | HM Treasury | |

## Northern Ireland Executive

A devolved administration: per resident divides by Northern Ireland's population.

**£13.8bn** in 2024-25 (cash); £14.3bn in 2025-26 prices; £7,183 per resident; +8.2% on a year earlier in cash, +4.1% in real terms.

Northern Ireland Executive: by line or transaction, 2024-25

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Other programmes (17) | £4.8bn | £4.9bn | £2,480 | −4.9% | HM Treasury | |
| Social security benefits old age | £3.5bn | £3.6bn | £1,794 | +5.4% | HM Treasury | |
| Social security benefits sickness and disability inside welfare cap | £3.2bn | £3.4bn | £1,685 | +3.5% | HM Treasury | |
| Social security benefits family and children inside welfare cap | £1.5bn | £1.5bn | £772 | +44.4% | HM Treasury | |
| Health and social care pension scheme | £873m | £902m | £453 | +5.4% | HM Treasury | |

## Scottish Government

A devolved administration: per resident divides by Scotland's population.

**£9.7bn** in 2024-25 (cash); £10.0bn in 2025-26 prices; £1,744 per resident; +4.4% on a year earlier in cash, +0.4% in real terms.

Scottish Government: by line or transaction, 2024-25

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Social security - personal independence payment | £3.1bn | £3.2bn | £565 | +14.4% | HM Treasury | |
| Other programmes (20) | £2.5bn | £2.6bn | £459 | +7.9% | HM Treasury | |
| UK govt funded: NHS pension scheme - old age | £1.8bn | £1.9bn | £323 | −16.0% | HM Treasury | |
| Promoting equality | £1.1bn | £1.2bn | £207 | −4.2% | HM Treasury | |
| UK govt funded: teachers pension scheme - old age | £1.1bn | £1.1bn | £191 | −12.3% | HM Treasury | |

## Cabinet Office: Civil Superannuation

**£9.6bn** in 2024-25 (cash); £10.0bn in 2025-26 prices; £139 per resident; −3.0% on a year earlier in cash, −6.6% in real terms.

Cabinet Office: Civil Superannuation: by line or transaction, 2024-25

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| PCSPS | £9.0bn | £9.3bn | £130 | −3.6% | HM Treasury | |
| Sia pensions | £642m | £663m | £9.26 | −35.1% | HM Treasury | |

## Health

PESA, total managed expenditure basis. The departments below are from OSCAR (resource and capital, DEL and AME) for 2020-21 to 2024-25.

**£257.5bn** in 2025-26 (cash); £257.5bn in 2025-26 prices; £3,706 per resident; +6.2% on a year earlier in cash, +2.8% in real terms.

Health: by department or service body, 2024-25

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Department of Health (NHS) | £214.2bn | £221.4bn | £3,093 | +12.2% | HM Treasury | Broken down below |
| Scottish Government | £20.3bn | £21.0bn | £3,658 | +4.3% | HM Treasury | Broken down below |
| Welsh Assembly Government | £12.2bn | £12.6bn | £3,830 | +3.9% | HM Treasury | Broken down below |
| Northern Ireland Executive | £7.7bn | £8.0bn | £4,013 | +1.4% | HM Treasury | Broken down below |
| Other departments (2) | £119m | £123m | £1.72 | −35.1% | HM Treasury | Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes. |
| Difference from PESA: not in central government's budgets, or counted differently | −£12.1bn | −£12.5bn | −£175 | −1447.3% | HM Treasury | |

## Department of Health (NHS)

**£214.2bn** in 2024-25 (cash); £221.4bn in 2025-26 prices; £3,093 per resident; +16.6% on a year earlier in cash, +12.2% in real terms.

**Department of Health (NHS): by department or service body, 2024-25**

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| NHS Trusts | £135.5bn | £140.1bn | £1,957 | +4.7% | HM Treasury | Broken down below |
| NHS Commissioning Board (NHS England) | £62.9bn | £65.0bn | £908 | +5.8% | HM Treasury | Broken down below |
| Department of Health (NHS) | £14.3bn | £14.8bn | £207 | +2808.9% | HM Treasury | Broken down below |
| NHS Property Services | £738m | £763m | £10.66 | −1.5% | HM Treasury | Broken down below |
| Other bodies (15) | £718m | £742m | £10.37 | +12.2% | HM Treasury | Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes. |

## NHS Trusts

Arms length body.

**£135.5bn** in 2024-25 (cash); £140.1bn in 2025-26 prices; £1,957 per resident; +8.8% on a year earlier in cash, +4.7% in real terms.

**NHS Trusts: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| NHS providers | £135.6bn | £140.1bn | £1,958 | +4.6% | HM Treasury | |
| NHS PROVIDERS Charitable Funds | −£60m | −£62m | −£0.86 | +13.8% | HM Treasury | |

## NHS Commissioning Board (NHS England)

Arms length body.

**£62.9bn** in 2024-25 (cash); £65.0bn in 2025-26 prices; £908 per resident; +9.9% on a year earlier in cash, +5.8% in real terms.

**NHS Commissioning Board (NHS England): by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| NHS Commissioning Board (NHS England) | £32.7bn | £33.8bn | £472 | +11.8% | HM Treasury | |
| NHS England | £30.2bn | £31.2bn | £436 | −0.1% | HM Treasury | |

## Department of Health (NHS)

Department.

**£14.3bn** in 2024-25 (cash); £14.8bn in 2025-26 prices; £207 per resident; +2922.8% on a year earlier in cash, +2808.9% in real terms.

Department of Health (NHS): by line or transaction, 2024-25

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| NHS Litigation Authority (NHS Resolution) | £4.4bn | £4.5bn | £63.28 | +151.0% | HM Treasury | |
| Public Health | £3.4bn | £3.5bn | £49.47 | −0.2% | HM Treasury | |
| Other programmes (9) | £2.6bn | £2.7bn | £37.10 | +46.0% | HM Treasury | |
| UKHSA | £2.1bn | £2.1bn | £29.64 | −14.9% | HM Treasury | |
| Research and development | £1.9bn | £2.0bn | £27.57 | +28.8% | HM Treasury | |

## NHS Property Services

Arms length body.

**£738m** in 2024-25 (cash); £763m in 2025-26 prices; £10.66 per resident; +2.3% on a year earlier in cash, −1.5% in real terms.

NHS Property Services: by line or transaction, 2024-25

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Arm's Length and Other Bodies | £738m | £763m | £10.66 | −1.5% | HM Treasury | |

## Scottish Government

A devolved administration: per resident divides by Scotland's population.

**£20.3bn** in 2024-25 (cash); £21.0bn in 2025-26 prices; £3,658 per resident; +8.4% on a year earlier in cash, +4.3% in real terms.

Scottish Government: by line or transaction, 2024-25

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Health - NHS boards & hospital services | £16.8bn | £17.4bn | £3,034 | +6.1% | HM Treasury | |
| Health - outpatient services | £1.9bn | £2.0bn | £348 | −0.1% | HM Treasury | |
| Other programmes (3) | £766m | £792m | £138 | +25.5% | HM Treasury | |
| Health research & development | £406m | £420m | £73.27 | −17.2% | HM Treasury | |
| Medical services | £357m | £369m | £64.34 | −36.2% | HM Treasury | |

## Welsh Assembly Government

A devolved administration: per resident divides by Wales's population.

**£12.2bn** in 2024-25 (cash); £12.6bn in 2025-26 prices; £3,830 per resident; +8.0% on a year earlier in cash, +3.9% in real terms.

Welsh Assembly Government: by line or transaction, 2024-25

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| NHS delivery | £11.6bn | £12.0bn | £3,641 | +4.3% | HM Treasury | |
| Public health & prevention | £515m | £532m | £162 | +3.9% | HM Treasury | |
| Other programmes (5) | £85m | £88m | £26.86 | −29.9% | HM Treasury | |

## Northern Ireland Executive

A devolved administration: per resident divides by Northern Ireland's population.

**£7.7bn** in 2024-25 (cash); £8.0bn in 2025-26 prices; £4,013 per resident; +5.4% on a year earlier in cash, +1.4% in real terms.

**Northern Ireland Executive: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Hospital services | £5.9bn | £6.1bn | £3,070 | +3.0% | HM Treasury | |
| General pharmaceutical services | £509m | £526m | £264 | −3.7% | HM Treasury | |
| Health support services | £445m | £460m | £231 | −19.9% | HM Treasury | |
| Other programmes (7) | £444m | £459m | £230 | +6.5% | HM Treasury | |
| General medical services | £420m | £434m | £218 | +11.2% | HM Treasury | |

## Accounting adjustments

The difference between total managed expenditure and spending on services in PESA (national accounts adjustments), with the OSCAR lines that have no function.

**£132.5bn** in 2025-26 (cash); £132.5bn in 2025-26 prices; £1,907 per resident; +7.3% on a year earlier in cash, +3.8% in real terms.

**Accounting adjustments: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| PESA's accounting adjustments, less the OSCAR lines above | £112.2bn | £115.9bn | £1,620 | +31.0% | HM Treasury | |
| Ministry of Housing, Communities and Local Government | £34.2bn | £35.3bn | £493 | +6.9% | HM Treasury | Broken down below |
| Welsh Assembly Government | £2.6bn | £2.7bn | £819 | +169.5% | HM Treasury | Broken down below |
| Department for Work and Pensions | £950m | £982m | £13.72 | −5.2% | HM Treasury | Broken down below |
| Department for Transport | £322m | £333m | £4.65 | −3.8% | HM Treasury | Broken down below |
| Other departments (7) | −£26.7bn | −£27.6bn | −£386 | −6344.3% | HM Treasury | Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes. |

## Ministry of Housing, Communities and Local Government

**£34.2bn** in 2024-25 (cash); £35.3bn in 2025-26 prices; £493 per resident; +11.1% on a year earlier in cash, +6.9% in real terms.

**Ministry of Housing, Communities and Local Government: by department or service body, 2024-25**

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| MHCLG Local Government | £34.4bn | £35.5bn | £496 | +8.8% | HM Treasury | Broken down below |
| MHCLG Communities | £271m | £280m | £3.91 | +12.2% | HM Treasury | Broken down below |
| Other bodies (2) | −£479m | −£495m | −£6.91 | −478.4% | HM Treasury | Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes. |

## MHCLG Local Government

Department.

**£34.4bn** in 2024-25 (cash); £35.5bn in 2025-26 prices; £496 per resident; +13.1% on a year earlier in cash, +8.8% in real terms.

**MHCLG Local Government: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Business rates retention local share | £16.3bn | £16.9bn | £236 | +6.8% | HM Treasury | |
| BR S31 Relief Measures | £5.5bn | £5.7bn | £79.72 | +6.3% | HM Treasury | |
| Adult Social Care Support Grant | £5.0bn | £5.2bn | £72.83 | — | HM Treasury | |
| Other programmes (39) | £4.6bn | £4.8bn | £66.91 | −43.9% | HM Treasury | |
| BRR Top-Ups | £2.8bn | £2.9bn | £40.88 | 0.0% | HM Treasury | |

## MHCLG Communities

Department.

**£271m** in 2024-25 (cash); £280m in 2025-26 prices; £3.91 per resident; +16.6% on a year earlier in cash, +12.2% in real terms.

**MHCLG Communities: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| New homes bonus | £291m | £301m | £4.20 | −3.9% | HM Treasury | |
| Other programmes (15) | −£20m | −£21m | −£0.29 | +67.1% | HM Treasury | |

## Welsh Assembly Government

A devolved administration: per resident divides by Wales's population.

**£2.6bn** in 2024-25 (cash); £2.7bn in 2025-26 prices; £819 per resident; +180.1% on a year earlier in cash, +169.5% in real terms.

**Welsh Assembly Government: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Reserves | £1.5bn | £1.5bn | £460 | — | HM Treasury | |
| Local govt - non domestic rates | £1.1bn | £1.2bn | £358 | +18.0% | HM Treasury | |

## Department for Work and Pensions

**£950m** in 2024-25 (cash); £982m in 2025-26 prices; £13.72 per resident; −1.5% on a year earlier in cash, −5.2% in real terms.

**Department for Work and Pensions: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Winter support grant | £852m | £881m | £12.30 | −5.0% | HM Treasury | |
| Discretionary housing payments | £98m | £101m | £1.41 | −7.5% | HM Treasury | |

## Department for Transport

**£322m** in 2024-25 (cash); £333m in 2025-26 prices; £4.65 per resident; 0.0% on a year earlier in cash, −3.8% in real terms.

**Department for Transport: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Local authority PFI schemes | £322m | £333m | £4.65 | −3.8% | HM Treasury | |

## Education

PESA, total managed expenditure basis. The departments below are from OSCAR (resource and capital, DEL and AME) for 2020-21 to 2024-25.

**£125.7bn** in 2025-26 (cash); £125.7bn in 2025-26 prices; £1,809 per resident; +2.2% on a year earlier in cash, −1.1% in real terms.

**Education: by department or service body, 2024-25**

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Department for Education | £163.9bn | £169.4bn | £2,366 | +28.3% | HM Treasury | Broken down below |
| Northern Ireland Executive | £4.6bn | £4.7bn | £2,361 | +1.1% | HM Treasury | Broken down below |
| Scottish Government | £4.0bn | £4.1bn | £718 | −19.5% | HM Treasury | Broken down below |
| Welsh Assembly Government | £3.2bn | £3.4bn | £1,021 | −2.6% | HM Treasury | Broken down below |
| Department for Science, Innovation and Technology | £2.8bn | £2.9bn | £40.76 | −1.5% | HM Treasury | Broken down below |
| Other departments (2) | £192m | £198m | £2.77 | −0.8% | HM Treasury | Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes. |
| Difference from PESA: not in central government's budgets, or counted differently | −£55.7bn | −£57.5bn | −£804 | −123.9% | HM Treasury | |

## Department for Education

**£163.9bn** in 2024-25 (cash); £169.4bn in 2025-26 prices; £2,366 per resident; +33.4% on a year earlier in cash, +28.3% in real terms.

**Department for Education: by department or service body, 2024-25**

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Department for Education | £128.5bn | £132.8bn | £1,855 | +4.3% | HM Treasury | Broken down below |
| Academies | £40.5bn | £41.8bn | £585 | +8.8% | HM Treasury | Broken down below |
| Office for Students | £1.6bn | £1.6bn | £22.97 | −4.8% | HM Treasury | Broken down below |
| Student Loans Company | £310m | £321m | £4.48 | −12.7% | HM Treasury | Broken down below |
| Other bodies (7) | −£7.0bn | −£7.2bn | −£101 | +79.9% | HM Treasury | Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes. |

## Department for Education

Department.

**£128.5bn** in 2024-25 (cash); £132.8bn in 2025-26 prices; £1,855 per resident; +8.4% on a year earlier in cash, +4.3% in real terms.

**Department for Education: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Other programmes (89) | £42.8bn | £44.2bn | £618 | +0.1% | HM Treasury | |
| Academies - pre 16 | £28.1bn | £29.0bn | £406 | +5.3% | HM Treasury | |
| Other student loans | £27.8bn | £28.7bn | £401 | −0.5% | HM Treasury | |
| La - dedicated schools grant | £16.9bn | £17.4bn | £244 | −7.3% | HM Treasury | |
| Higher education miscellaneous | £12.9bn | £13.4bn | £187 | +70.8% | HM Treasury | |

## Academies

Arms length body.

**£40.5bn** in 2024-25 (cash); £41.8bn in 2025-26 prices; £585 per resident; +13.1% on a year earlier in cash, +8.8% in real terms.

**Academies: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| ESFA - academies - pre 16 | £31.3bn | £32.4bn | £453 | +5.2% | HM Treasury | |
| ESFA - academies - sixth forms | £7.7bn | £8.0bn | £112 | +11.2% | HM Treasury | |
| Academy sector | £1.4bn | £1.5bn | £20.45 | +201.6% | HM Treasury | |

## Office for Students

Arms length body.

**£1.6bn** in 2024-25 (cash); £1.6bn in 2025-26 prices; £22.97 per resident; −1.0% on a year earlier in cash, −4.8% in real terms.

**Office for Students: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Office for Students (ALB) | £1.6bn | £1.6bn | £22.97 | −4.8% | HM Treasury | |

## Student Loans Company

Arms length body.

**£310m** in 2024-25 (cash); £321m in 2025-26 prices; £4.48 per resident; −9.3% on a year earlier in cash, −12.7% in real terms.

**Student Loans Company: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Student loans company | £313m | £324m | £4.52 | −11.9% | HM Treasury | |
| Office for Students (ALB) | −£3m | −£3m | −£0.04 | — | HM Treasury | |

## Northern Ireland Executive

A devolved administration: per resident divides by Northern Ireland's population.

**£4.6bn** in 2024-25 (cash); £4.7bn in 2025-26 prices; £2,361 per resident; +5.0% on a year earlier in cash, +1.1% in real terms.

**Northern Ireland Executive: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Secondary | £1.6bn | £1.7bn | £854 | +7.7% | HM Treasury | |
| Primary | £1.3bn | £1.3bn | £658 | +3.0% | HM Treasury | |
| Other programmes (6) | £928m | £959m | £481 | +10.7% | HM Treasury | |
| Student support | £361m | £373m | £187 | −32.6% | HM Treasury | |
| Employment and skills - further education | £347m | £358m | £180 | −6.0% | HM Treasury | |

## Scottish Government

A devolved administration: per resident divides by Scotland's population.

**£4.0bn** in 2024-25 (cash); £4.1bn in 2025-26 prices; £718 per resident; −16.4% on a year earlier in cash, −19.5% in real terms.

**Scottish Government: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Higher education funding | £1.2bn | £1.2bn | £214 | −8.7% | HM Treasury | |
| UK govt funded: student loans | £898m | £928m | £162 | +24.7% | HM Treasury | |
| Further education colleges | £832m | £860m | £150 | +3.8% | HM Treasury | |
| Other programmes (12) | £707m | £731m | £128 | −60.2% | HM Treasury | |
| National support for learning | £358m | £370m | £64.62 | +1.5% | HM Treasury | |

## Welsh Assembly Government

A devolved administration: per resident divides by Wales's population.

**£3.2bn** in 2024-25 (cash); £3.4bn in 2025-26 prices; £1,021 per resident; +1.2% on a year earlier in cash, −2.6% in real terms.

**Welsh Assembly Government: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Post 16 education | £1.2bn | £1.2bn | £378 | +12.7% | HM Treasury | |
| Student support | £814m | £842m | £256 | −14.3% | HM Treasury | |
| Education inclusion children | £563m | £582m | £177 | +100.0% | HM Treasury | |
| Other education | £394m | £407m | £124 | +12.7% | HM Treasury | |
| Other programmes (7) | £273m | £282m | £85.76 | −60.2% | HM Treasury | |

## Department for Science, Innovation and Technology

**£2.8bn** in 2024-25 (cash); £2.9bn in 2025-26 prices; £40.76 per resident; +2.4% on a year earlier in cash, −1.5% in real terms.

**Department for Science, Innovation and Technology: by department or service body, 2024-25**

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| UK Research and Innovation | £2.8bn | £2.9bn | £40.76 | −1.4% | HM Treasury | Broken down below |

## UK Research and Innovation

Arms length body.

**£2.8bn** in 2024-25 (cash); £2.9bn in 2025-26 prices; £40.76 per resident; +2.5% on a year earlier in cash, −1.4% in real terms.

**UK Research and Innovation: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Research England | £2.8bn | £2.9bn | £40.76 | −1.4% | HM Treasury | |

## Economic affairs, including transport

PESA, total managed expenditure basis. The departments below are from OSCAR (resource and capital, DEL and AME) for 2020-21 to 2024-25.

**£94.0bn** in 2025-26 (cash); £94.0bn in 2025-26 prices; £1,353 per resident; +6.8% on a year earlier in cash, +3.4% in real terms.

**Economic affairs, including transport: by department or service body, 2024-25**

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| HM Treasury | £64.0bn | £66.2bn | £924 | −24.6% | HM Treasury | Broken down below |
| Department for Transport | £40.8bn | £42.2bn | £589 | −10.7% | HM Treasury | Broken down below |
| Other departments (15) | £14.0bn | £14.4bn | £202 | −28.5% | HM Treasury | Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes. |
| HM Revenue & Customs | £10.9bn | £11.3bn | £158 | −18.7% | HM Treasury | Broken down below |
| Department for Science, Innovation and Technology | £10.5bn | £10.8bn | £151 | +3.2% | HM Treasury | Broken down below |
| Scottish Government | £6.3bn | £6.5bn | £1,128 | −0.4% | HM Treasury | Broken down below |
| Department for Energy Security and Net Zero | £3.9bn | £4.0bn | £56.32 | −47.1% | HM Treasury | Broken down below |
| Difference from PESA: not in central government's budgets, or counted differently | −£62.4bn | −£64.5bn | −£901 | +30.1% | HM Treasury | |

## HM Treasury

**£64.0bn** in 2024-25 (cash); £66.2bn in 2025-26 prices; £924 per resident; −21.6% on a year earlier in cash, −24.6% in real terms.

HM Treasury: by department or service body, 2024-25

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| HM Treasury | £63.0bn | £65.1bn | £909 | −25.5% | HM Treasury | Broken down below |
| National Wealth Fund Limited | £1.3bn | £1.3bn | £18.20 | +95.3% | HM Treasury | Broken down below |
| Other bodies (7) | −£207m | −£214m | −£2.99 | +32.5% | HM Treasury | Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes. |

## HM Treasury

Department.

**£63.0bn** in 2024-25 (cash); £65.1bn in 2025-26 prices; £909 per resident; −22.6% on a year earlier in cash, −25.5% in real terms.

HM Treasury: by line or transaction, 2024-25

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Financial assistance to other institutions | £71.0bn | £73.4bn | £1,025 | −19.0% | HM Treasury | |
| Other programmes (11) | −£8.0bn | −£8.3bn | −£116 | −159.3% | HM Treasury | |

## National Wealth Fund Limited

Arms length body.

**£1.3bn** in 2024-25 (cash); £1.3bn in 2025-26 prices; £18.20 per resident; +102.9% on a year earlier in cash, +95.3% in real terms.

National Wealth Fund Limited: by line or transaction, 2024-25

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| National Wealth Fund Limited | £1.3bn | £1.3bn | £18.20 | +95.3% | HM Treasury | |

## Department for Transport

**£40.8bn** in 2024-25 (cash); £42.2bn in 2025-26 prices; £589 per resident; −7.2% on a year earlier in cash, −10.7% in real terms.

Department for Transport: by department or service body, 2024-25

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Network Rail | £17.9bn | £18.5bn | £258 | −5.4% | HM Treasury | Broken down below |
| Department for Transport | £8.9bn | £9.2bn | £129 | −15.3% | HM Treasury | Broken down below |
| National Highways | £7.0bn | £7.3bn | £102 | −4.4% | HM Treasury | Broken down below |
| High Speed 2 | £6.9bn | £7.2bn | £99.94 | −21.9% | HM Treasury | Broken down below |
| Other bodies (8) | £65m | £68m | £0.94 | +27.5% | HM Treasury | Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes. |

## Network Rail

Arms length body.

**£17.9bn** in 2024-25 (cash); £18.5bn in 2025-26 prices; £258 per resident; −1.7% on a year earlier in cash, −5.4% in real terms.

**Network Rail: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Network rail wide (ALB) | £10.9bn | £11.2bn | £157 | −3.4% | HM Treasury | |
| Network rail e&w (ALB) | £7.0bn | £7.3bn | £101 | −8.7% | HM Treasury | |
| Network rail scot (ALB) dept | −£3m | −£3m | −£0.04 | +92.3% | HM Treasury | |

## Department for Transport

Department.

**£8.9bn** in 2024-25 (cash); £9.2bn in 2025-26 prices; £129 per resident; −12.0% on a year earlier in cash, −15.3% in real terms.

**Department for Transport: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Other programmes (109) | £3.9bn | £4.0bn | £55.84 | −52.5% | HM Treasury | |
| Rail Markets North | £1.4bn | £1.4bn | £19.97 | — | HM Treasury | |
| Bus service operator grants | £1.3bn | £1.3bn | £18.42 | +11.3% | HM Treasury | |
| Transport development fund-other | £1.3bn | £1.3bn | £18.13 | +1.0% | HM Treasury | |
| Rail Markets South | £1.1bn | £1.2bn | £16.55 | — | HM Treasury | |

## National Highways

Arms length body.

**£7.0bn** in 2024-25 (cash); £7.3bn in 2025-26 prices; £102 per resident; −0.7% on a year earlier in cash, −4.4% in real terms.

**National Highways: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| National highways ALB capital programmes | £3.7bn | £3.8bn | £52.91 | +2.3% | HM Treasury | |
| National highways ALB associated costs of investment | £1.8bn | £1.9bn | £26.27 | −17.9% | HM Treasury | |
| National highways ALB making better use of the network | £1.0bn | £1.0bn | £14.49 | +8.3% | HM Treasury | |
| National highways ALB maintenance | £305m | £315m | £4.41 | −2.0% | HM Treasury | |
| Other programmes (4) | £242m | £250m | £3.50 | −24.7% | HM Treasury | |

## High Speed 2

Arms length body.

**£6.9bn** in 2024-25 (cash); £7.2bn in 2025-26 prices; £99.94 per resident; −18.8% on a year earlier in cash, −21.9% in real terms.

**High Speed 2: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| High speed two ALB | £6.9bn | £7.2bn | £99.94 | −21.9% | HM Treasury | |

## HM Revenue & Customs

**£10.9bn** in 2024-25 (cash); £11.3bn in 2025-26 prices; £158 per resident; −15.5% on a year earlier in cash, −18.7% in real terms.

**HM Revenue & Customs: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| R&D tax credits: above the line | £4.7bn | £4.8bn | £67.66 | −7.9% | HM Treasury | |
| Small companies R&D | £3.0bn | £3.1bn | £42.79 | −37.3% | HM Treasury | |
| Other programmes (14) | £1.7bn | £1.7bn | £23.87 | +14.8% | HM Treasury | |
| Brexit - (R/F) | £819m | £847m | £11.83 | −13.6% | HM Treasury | |
| High-end TV tax relief | £818m | £845m | £11.81 | −35.1% | HM Treasury | |

## Department for Science, Innovation and Technology

**£10.5bn** in 2024-25 (cash); £10.8bn in 2025-26 prices; £151 per resident; +7.3% on a year earlier in cash, +3.2% in real terms.

**Department for Science, Innovation and Technology: by department or service body, 2024-25**

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| UK Research and Innovation | £6.8bn | £7.0bn | £97.60 | +1.5% | HM Treasury | Broken down below |
| Department for Science, Innovation and Technology | £3.5bn | £3.6bn | £50.78 | +3.2% | HM Treasury | Broken down below |
| Other bodies (6) | £189m | £195m | £2.73 | +154.5% | HM Treasury | Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes. |

## UK Research and Innovation

Arms length body.

**£6.8bn** in 2024-25 (cash); £7.0bn in 2025-26 prices; £97.60 per resident; +5.5% on a year earlier in cash, +1.5% in real terms.

UK Research and Innovation: by line or transaction, 2024-25

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| UK research and innovation | £4.4bn | £4.6bn | £63.68 | −1.7% | HM Treasury | |
| Innovate UK | £1.3bn | £1.4bn | £18.88 | +15.4% | HM Treasury | |
| STFC | £465m | £481m | £6.71 | +7.2% | HM Treasury | |
| EPSRC | £407m | £421m | £5.87 | −11.1% | HM Treasury | |
| Other programmes (6) | £170m | £175m | £2.45 | +14.7% | HM Treasury | |

## Department for Science, Innovation and Technology

Department.

**£3.5bn** in 2024-25 (cash); £3.6bn in 2025-26 prices; £50.78 per resident; +7.3% on a year earlier in cash, +3.2% in real terms.

Department for Science, Innovation and Technology: by line or transaction, 2024-25

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Other programmes (31) | £1.4bn | £1.5bn | £20.79 | −4.6% | HM Treasury | |
| Horizon and copernicus association | £1.2bn | £1.2bn | £16.68 | +4.9% | HM Treasury | |
| UK space agency | £610m | £631m | £8.81 | −7.4% | HM Treasury | |
| Building digital UK | £312m | £322m | £4.50 | +126.2% | HM Treasury | |

## Scottish Government

A devolved administration: per resident divides by Scotland's population.

**£6.3bn** in 2024-25 (cash); £6.5bn in 2025-26 prices; £1,128 per resident; +3.5% on a year earlier in cash, −0.4% in real terms.

Scottish Government: by line or transaction, 2024-25

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Other programmes (35) | £3.1bn | £3.2bn | £565 | −3.1% | HM Treasury | |
| Scottish rail holdings | £1.0bn | £1.1bn | £187 | +12.6% | HM Treasury | |
| Motorways & trunk roads | £1.0bn | £1.0bn | £182 | +15.1% | HM Treasury | |
| Support for capital | £614m | £635m | £111 | −19.8% | HM Treasury | |
| EU programmes - cap | £466m | £482m | £84.10 | −4.2% | HM Treasury | |

## Department for Energy Security and Net Zero

**£3.9bn** in 2024-25 (cash); £4.0bn in 2025-26 prices; £56.32 per resident; −45.0% on a year earlier in cash, −47.1% in real terms.

**Department for Energy Security and Net Zero: by department or service body, 2024-25**

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Low Carbon Contracts Company | £2.5bn | £2.6bn | £36.20 | −39.9% | HM Treasury | Broken down below |
| Sizewell C Limited | £1.7bn | £1.8bn | £24.96 | +41.0% | HM Treasury | Broken down below |
| Other bodies (6) | −£335m | −£346m | −£4.84 | −117.0% | HM Treasury | Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes. |

## Low Carbon Contracts Company

Arms length body.

**£2.5bn** in 2024-25 (cash); £2.6bn in 2025-26 prices; £36.20 per resident; −37.6% on a year earlier in cash, −39.9% in real terms.

**Low Carbon Contracts Company: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Low carbon contracts company | £2.5bn | £2.6bn | £36.20 | −39.9% | HM Treasury | |

## Sizewell C Limited

Arms length body.

**£1.7bn** in 2024-25 (cash); £1.8bn in 2025-26 prices; £24.96 per resident; +46.6% on a year earlier in cash, +41.0% in real terms.

**Sizewell C Limited: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Sizewell c genco | £1.7bn | £1.8bn | £24.96 | +41.0% | HM Treasury | |

## Defence

PESA, total managed expenditure basis. The departments below are from OSCAR (resource and capital, DEL and AME) for 2020-21 to 2024-25.

**£65.4bn** in 2025-26 (cash); £65.4bn in 2025-26 prices; £941 per resident; +2.7% on a year earlier in cash, −0.7% in real terms.

**Defence: by department or service body, 2024-25**

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Ministry of Defence | £71.0bn | £73.4bn | £1,025 | +19.2% | HM Treasury | Broken down below |
| Difference from PESA: not in central government's budgets, or counted differently | −£7.3bn | −£7.5bn | −£105 | −1257.5% | HM Treasury | |

## Ministry of Defence

**£71.0bn** in 2024-25 (cash); £73.4bn in 2025-26 prices; £1,025 per resident; +23.9% on a year earlier in cash, +19.2% in real terms.

**Ministry of Defence: by department or service body, 2024-25**

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Ministry of Defence** | £70.8bn | £73.2bn | £1,022 | +19.3% | HM Treasury | Broken down below |
| **Other bodies (7)** | £213m | £220m | £3.08 | −11.0% | HM Treasury | Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes. |

## Ministry of Defence

Department.

**£70.8bn** in 2024-25 (cash); £73.2bn in 2025-26 prices; £1,022 per resident; +24.0% on a year earlier in cash, +19.3% in real terms.

**Ministry of Defence: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Other programmes (17)** | £31.3bn | £32.4bn | £453 | +38.7% | HM Treasury | |
| **Provision of defence capability service personnel** | £12.9bn | £13.4bn | £187 | +5.6% | HM Treasury | |
| **Defence Nuclear Enterprise** | £10.9bn | £11.2bn | £157 | +11.0% | HM Treasury | |
| **Provision of defence capability depn and impairments** | £9.4bn | £9.8bn | £136 | +7.9% | HM Treasury | |
| **Provision of defence capability equipment support** | £6.2bn | £6.4bn | £89.47 | +4.2% | HM Treasury | |

## Public order and safety

PESA, total managed expenditure basis. The departments below are from OSCAR (resource and capital, DEL and AME) for 2020-21 to 2024-25.

**£55.7bn** in 2025-26 (cash); £55.7bn in 2025-26 prices; £802 per resident; +7.5% on a year earlier in cash, +4.0% in real terms.

**Public order and safety: by department or service body, 2024-25**

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Home Office** | £17.4bn | £18.0bn | £251 | −13.0% | HM Treasury | Broken down below |
| **Ministry of Justice** | £14.3bn | £14.8bn | £207 | +3.6% | HM Treasury | Broken down below |
| **Difference from PESA: not in central government's budgets, or counted differently** | £12.1bn | £12.5bn | £175 | +36.2% | HM Treasury | |
| **Scottish Government** | £4.2bn | £4.4bn | £764 | +4.7% | HM Treasury | Broken down below |
| **Northern Ireland Executive** | £1.7bn | £1.8bn | £907 | −8.4% | HM Treasury | Broken down below |
| **The Crown Prosecution Service** | £882m | £911m | £12.73 | −0.3% | HM Treasury | Broken down below |
| **National Crime Agency** | £856m | £884m | £12.36 | −1.4% | HM Treasury | Broken down below |
| **Other departments (7)** | £215m | £223m | £3.11 | +37.2% | HM Treasury | Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes. |

## Home Office

**£17.4bn** in 2024-25 (cash); £18.0bn in 2025-26 prices; £251 per resident; −9.6% on a year earlier in cash, −13.0% in real terms.

**Home Office: by department or service body, 2024-25**

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Home Office** | £17.3bn | £17.8bn | £249 | −13.2% | HM Treasury | Broken down below |
| **Other bodies (6)** | £157m | £163m | £2.27 | +14.0% | HM Treasury | Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes. |

## Home Office

Department.

**£17.3bn** in 2024-25 (cash); £17.8bn in 2025-26 prices; £249 per resident; −9.8% on a year earlier in cash, −13.2% in real terms.

**Home Office: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Public Safety Group** | £12.4bn | £12.8bn | £179 | +2.9% | HM Treasury | |
| **Asylum Support, Resettlement and Accommodation** | £4.5bn | £4.7bn | £65.49 | −22.3% | HM Treasury | |
| **Police Pensions** | £1.8bn | £1.9bn | £26.48 | −19.2% | HM Treasury | |
| **Homeland Security Group** | £1.6bn | £1.6bn | £22.98 | +3.1% | HM Treasury | |
| **Other programmes (20)** | −£3.1bn | −£3.2bn | −£44.72 | −70.8% | HM Treasury | |

## Ministry of Justice

**£14.3bn** in 2024-25 (cash); £14.8bn in 2025-26 prices; £207 per resident; +7.7% on a year earlier in cash, +3.6% in real terms.

**Ministry of Justice: by department or service body, 2024-25**

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Ministry of Justice** | £14.0bn | £14.4bn | £202 | +3.6% | HM Treasury | Broken down below |
| **Other bodies (8)** | £343m | £354m | £4.95 | +6.0% | HM Treasury | Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes. |

## Ministry of Justice

Department.

**£14.0bn** in 2024-25 (cash); £14.4bn in 2025-26 prices; £202 per resident; +7.6% on a year earlier in cash, +3.6% in real terms.

Ministry of Justice: by line or transaction, 2024-25

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| HMPPS centrally managed | £6.7bn | £6.9bn | £97.06 | +3.9% | HM Treasury | |
| Other programmes (27) | £2.6bn | £2.7bn | £37.69 | +5.2% | HM Treasury | |
| HMCTS central | £1.8bn | £1.8bn | £25.69 | −32.3% | HM Treasury | |
| Chief operating officer group core | £1.7bn | £1.7bn | £24.31 | +142.3% | HM Treasury | |
| Legal aid agency fund - criminal | £1.2bn | £1.2bn | £17.04 | −3.3% | HM Treasury | |

## Scottish Government

A devolved administration: per resident divides by Scotland's population.

**£4.2bn** in 2024-25 (cash); £4.4bn in 2025-26 prices; £764 per resident; +8.8% on a year earlier in cash, +4.7% in real terms.

Scottish Government: by line or transaction, 2024-25

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Scottish police authority | £2.1bn | £2.1bn | £375 | +2.3% | HM Treasury | |
| Other programmes (16) | £1.0bn | £1.0bn | £182 | +3.9% | HM Treasury | |
| Prisons | £624m | £645m | £113 | +14.2% | HM Treasury | |
| Scottish fire & rescue service | £523m | £540m | £94.27 | +5.5% | HM Treasury | |

## Northern Ireland Executive

A devolved administration: per resident divides by Northern Ireland's population.

**£1.7bn** in 2024-25 (cash); £1.8bn in 2025-26 prices; £907 per resident; −4.8% on a year earlier in cash, −8.4% in real terms.

Northern Ireland Executive: by line or transaction, 2024-25

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Policing and community safety | £1.1bn | £1.1bn | £574 | −8.0% | HM Treasury | |
| Other programmes (6) | £641m | £662m | £332 | −8.9% | HM Treasury | |

## The Crown Prosecution Service

**£882m** in 2024-25 (cash); £911m in 2025-26 prices; £12.73 per resident; +3.6% on a year earlier in cash, −0.3% in real terms.

The Crown Prosecution Service: by line or transaction, 2024-25

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Internal direct prosecution costs | £606m | £626m | £8.75 | −2.3% | HM Treasury | |
| Other programmes (2) | £276m | £285m | £3.98 | +4.4% | HM Treasury | |

## National Crime Agency

**£856m** in 2024-25 (cash); £884m in 2025-26 prices; £12.36 per resident; +2.4% on a year earlier in cash, −1.4% in real terms.

**National Crime Agency: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| National crime agency | £856m | £884m | £12.36 | −1.4% | HM Treasury | |

## General public services, excluding debt interest

PESA, total managed expenditure basis. The departments below are from OSCAR (resource and capital, DEL and AME) for 2020-21 to 2024-25.

**£35.2bn** in 2025-26 (cash); £35.2bn in 2025-26 prices; £507 per resident; +4.5% on a year earlier in cash, +1.1% in real terms.

**General public services, excluding debt interest: by department or service body, 2024-25**

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Cabinet Office | £15.8bn | £16.3bn | £228 | +1066.8% | HM Treasury | Broken down below |
| Scottish Government | £14.4bn | £14.9bn | £2,606 | +5.2% | HM Treasury | Broken down below |
| Foreign, Commonwealth and Development Office | £12.5bn | £12.9bn | £181 | −0.6% | HM Treasury | Broken down below |
| Other departments (28) | £5.9bn | £6.1bn | £84.80 | +135.2% | HM Treasury | Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes. |
| Welsh Assembly Government | £5.7bn | £5.9bn | £1,803 | +1.8% | HM Treasury | Broken down below |
| HM Revenue & Customs | £5.6bn | £5.8bn | £80.42 | +1.6% | HM Treasury | Broken down below |
| Ministry of Housing, Communities and Local Government | £1.6bn | £1.7bn | £23.58 | +61.6% | HM Treasury | Broken down below |
| Difference from PESA: not in central government's budgets, or counted differently | −£27.8bn | −£28.8bn | −£402 | −540.6% | HM Treasury | |

## Cabinet Office

**£15.8bn** in 2024-25 (cash); £16.3bn in 2025-26 prices; £228 per resident; +1112.6% on a year earlier in cash, +1066.8% in real terms.

**Cabinet Office: by department or service body, 2024-25**

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Infected Blood Compensation Authority | £14.8bn | £15.3bn | £213 | — | HM Treasury | Broken down below |
| Cabinet Office | £1.0bn | £1.1bn | £14.82 | −24.1% | HM Treasury | Broken down below |
| Other bodies (3) | not published | not published | — | — | HM Treasury | Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes. |

## Infected Blood Compensation Authority

Arms length body.

**£14.8bn** in 2024-25 (cash); £15.3bn in 2025-26 prices; £213 per resident.

**Infected Blood Compensation Authority: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| XO10IBC9- Infected Blood Compensation Authority | £14.8bn | £15.3bn | £213 | — | HM Treasury | |

## Cabinet Office

Department.

**£1.0bn** in 2024-25 (cash); £1.1bn in 2025-26 prices; £14.82 per resident; −21.2% on a year earlier in cash, −24.1% in real terms.

**Cabinet Office: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Other programmes (12) | £416m | £430m | £6.00 | −8.2% | HM Treasury | |
| Government Property Agency | £338m | £349m | £4.88 | −46.0% | HM Treasury | |
| Support the design and implementation of the GovernmentÆs and the Prime MinisterÆs priorities | £273m | £282m | £3.94 | −0.5% | HM Treasury | |

## Scottish Government

A devolved administration: per resident divides by Scotland's population.

**£14.4bn** in 2024-25 (cash); £14.9bn in 2025-26 prices; £2,606 per resident; +9.4% on a year earlier in cash, +5.2% in real terms.

**Scottish Government: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| General resource grant | £10.3bn | £10.7bn | £1,861 | +11.1% | HM Treasury | |
| Non domestic rates | £3.1bn | £3.2bn | £553 | −3.1% | HM Treasury | |
| Administration | £777m | £803m | £140 | −11.5% | HM Treasury | |
| Other programmes (15) | £289m | £299m | £52.11 | −27.9% | HM Treasury | |

## Foreign, Commonwealth and Development Office

**£12.5bn** in 2024-25 (cash); £12.9bn in 2025-26 prices; £181 per resident; +3.4% on a year earlier in cash, −0.6% in real terms.

**Foreign, Commonwealth and Development Office: by department or service body, 2024-25**

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Foreign, Commonwealth and Development Office | £12.5bn | £12.9bn | £180 | −0.6% | HM Treasury | Broken down below |
| Other bodies (6) | £44m | £45m | £0.63 | +5.8% | HM Treasury | Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes. |

## Foreign, Commonwealth and Development Office

Department.

**£12.5bn** in 2024-25 (cash); £12.9bn in 2025-26 prices; £180 per resident; +3.3% on a year earlier in cash, −0.6% in real terms.

**Foreign, Commonwealth and Development Office: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Regional bilateral programmes | £3.9bn | £4.0bn | £56.23 | +114.7% | HM Treasury | |
| Other programmes (78) | £3.0bn | £3.1bn | £43.72 | +15.9% | HM Treasury | |
| Core multilateral programmes | £2.6bn | £2.7bn | £37.47 | −49.4% | HM Treasury | |
| Other central group | £1.7bn | £1.8bn | £24.85 | −27.1% | HM Treasury | |
| Centrally managed programmes | £1.2bn | £1.3bn | £17.73 | +96.6% | HM Treasury | |

## Welsh Assembly Government

A devolved administration: per resident divides by Wales's population.

**£5.7bn** in 2024-25 (cash); £5.9bn in 2025-26 prices; £1,803 per resident; +5.8% on a year earlier in cash, +1.8% in real terms.

**Welsh Assembly Government: by department or service body, 2024-25**

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Welsh Assembly Government | £5.6bn | £5.8bn | £1,776 | +1.7% | HM Treasury | Broken down below |
| Other bodies (3) | £88m | £91m | £27.70 | +7.8% | HM Treasury | Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes. |

## Welsh Assembly Government

Devolved administration.

**£5.6bn** in 2024-25 (cash); £5.8bn in 2025-26 prices; £1,776 per resident; +5.7% on a year earlier in cash, +1.7% in real terms.

**Welsh Assembly Government: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Local government funding | £5.3bn | £5.4bn | £1,652 | −1.2% | HM Treasury | |
| Central running costs | £335m | £347m | £106 | +95.8% | HM Treasury | |
| Other programmes (6) | £57m | £59m | £17.99 | −5.0% | HM Treasury | |

## HM Revenue & Customs

**£5.6bn** in 2024-25 (cash); £5.8bn in 2025-26 prices; £80.42 per resident; +5.6% on a year earlier in cash, +1.6% in real terms.

HM Revenue & Customs: by line or transaction, 2024-25

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| All lines of business | £4.1bn | £4.2bn | £58.77 | −3.6% | HM Treasury | |
| Additional Tax Revenue (R/F) | £1.1bn | £1.1bn | £15.44 | +12.7% | HM Treasury | |
| Central HMRC spending | £402m | £416m | £5.81 | +34.4% | HM Treasury | |
| Other programmes (6) | £28m | £29m | £0.41 | +128.9% | HM Treasury | |

## Ministry of Housing, Communities and Local Government

**£1.6bn** in 2024-25 (cash); £1.7bn in 2025-26 prices; £23.58 per resident; +68.0% on a year earlier in cash, +61.6% in real terms.

Ministry of Housing, Communities and Local Government: by department or service body, 2024-25

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| MHCLG Communities | £1.6bn | £1.7bn | £23.32 | +62.8% | HM Treasury | Broken down below |
| Other bodies (2) | £18m | £19m | £0.26 | −0.4% | HM Treasury | Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes. |

## MHCLG Communities

Department.

**£1.6bn** in 2024-25 (cash); £1.7bn in 2025-26 prices; £23.32 per resident; +69.2% on a year earlier in cash, +62.8% in real terms.

MHCLG Communities: by line or transaction, 2024-25

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Levelling up fund | £807m | £834m | £11.65 | +46.9% | HM Treasury | |
| Other programmes (43) | £546m | £564m | £7.88 | +212.3% | HM Treasury | |
| Central administration | £263m | £271m | £3.79 | −2.2% | HM Treasury | |

## Housing and community amenities

PESA, total managed expenditure basis. The departments below are from OSCAR (resource and capital, DEL and AME) for 2020-21 to 2024-25.

**£22.5bn** in 2025-26 (cash); £22.5bn in 2025-26 prices; £324 per resident; +3.7% on a year earlier in cash, +0.3% in real terms.

Housing and community amenities: by department or service body, 2024-25

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Ministry of Housing, Communities and Local Government | £9.3bn | £9.6bn | £135 | +22.8% | HM Treasury | Broken down below |
| Difference from PESA: not in central government's budgets, or counted differently | £8.2bn | £8.5bn | £119 | +570.2% | HM Treasury | |
| Scottish Government | £1.3bn | £1.4bn | £243 | −6.0% | HM Treasury | Broken down below |
| Northern Ireland Executive | £1.1bn | £1.2bn | £583 | −2.7% | HM Treasury | Broken down below |
| Welsh Assembly Government | £1.1bn | £1.2bn | £352 | −2.0% | HM Treasury | Broken down below |
| Department for Culture, Media and Sport | £276m | £285m | £3.98 | +20.8% | HM Treasury | Broken down below |
| Other departments (5) | £251m | £259m | £3.62 | −97.2% | HM Treasury | Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes. |

## Ministry of Housing, Communities and Local Government

**£9.3bn** in 2024-25 (cash); £9.6bn in 2025-26 prices; £135 per resident; +27.6% on a year earlier in cash, +22.8% in real terms.

Ministry of Housing, Communities and Local Government: by department or service body, 2024-25

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| MHCLG Communities | £5.4bn | £5.6bn | £78.64 | +15.3% | HM Treasury | Broken down below |
| Homes England | £3.8bn | £4.0bn | £55.18 | +36.7% | HM Treasury | Broken down below |
| Other bodies (5) | £68m | £71m | £0.99 | −18.3% | HM Treasury | Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes. |

## MHCLG Communities

Department.

**£5.4bn** in 2024-25 (cash); £5.6bn in 2025-26 prices; £78.64 per resident; +19.9% on a year earlier in cash, +15.3% in real terms.

MHCLG Communities: by line or transaction, 2024-25

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Other programmes (149) | £2.7bn | £2.8bn | £39.08 | −11.5% | HM Treasury | |
| UK shared prosperity fund | £1.4bn | £1.5bn | £20.85 | +128.9% | HM Treasury | |
| GLA-affordable homes programme (2021-2026 prog) | £532m | £550m | £7.68 | +110.1% | HM Treasury | |
| Homelessness prevention grant | £443m | £458m | £6.40 | −1.3% | HM Treasury | |
| Devolution deals | £320m | £331m | £4.62 | −3.7% | HM Treasury | |

## Homes England

Arms length body.

**£3.8bn** in 2024-25 (cash); £4.0bn in 2025-26 prices; £55.18 per resident; +42.1% on a year earlier in cash, +36.7% in real terms.

**Homes England: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Hca-affordable homes 2021-26 programme | £2.4bn | £2.5bn | £35.22 | +17.7% | HM Treasury | |
| Other programmes (50) | £746m | £771m | £10.77 | +199.2% | HM Treasury | |
| Hca - housing infrastructure fund | £637m | £658m | £9.20 | +34.3% | HM Treasury | |

## Scottish Government

A devolved administration: per resident divides by Scotland's population.

**£1.3bn** in 2024-25 (cash); £1.4bn in 2025-26 prices; £243 per resident; −2.3% on a year earlier in cash, −6.0% in real terms.

**Scottish Government: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Scottish water capital (pc own spending) | £782m | £808m | £141 | +45.8% | HM Treasury | |
| Housing & regeneration programmes | £445m | £460m | £80.32 | −31.9% | HM Treasury | |
| Other programmes (7) | £122m | £126m | £21.92 | −50.3% | HM Treasury | |

## Northern Ireland Executive

A devolved administration: per resident divides by Northern Ireland's population.

**£1.1bn** in 2024-25 (cash); £1.2bn in 2025-26 prices; £583 per resident; +1.2% on a year earlier in cash, −2.7% in real terms.

**Northern Ireland Executive: by department or service body, 2024-25**

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Northern Ireland Executive | £1.1bn | £1.1bn | £576 | −4.0% | HM Treasury | Broken down below |
| Northern Ireland Housing Executive | £14m | £15m | £7.47 | +1030.9% | HM Treasury | Broken down below |

## Northern Ireland Executive

Devolved administration.

**£1.1bn** in 2024-25 (cash); £1.1bn in 2025-26 prices; £576 per resident; −0.3% on a year earlier in cash, −4.0% in real terms.

**Northern Ireland Executive: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Water and sewerage | £628m | £649m | £326 | −4.4% | HM Treasury | |
| Housing | £378m | £390m | £196 | +3.3% | HM Treasury | |
| Other programmes (4) | £104m | £108m | £53.98 | −22.2% | HM Treasury | |

## Northern Ireland Housing Executive

Public corporation.

**£14m** in 2024-25 (cash); £15m in 2025-26 prices; £7.47 per resident; +1060.7% on a year earlier in cash, +1030.9% in real terms.

**Northern Ireland Housing Executive: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Housing pc capital expenditure | £14m | £15m | £7.47 | +1030.9% | HM Treasury | |

## Welsh Assembly Government

A devolved administration: per resident divides by Wales's population.

**£1.1bn** in 2024-25 (cash); £1.2bn in 2025-26 prices; £352 per resident; +1.8% on a year earlier in cash, −2.0% in real terms.

**Welsh Assembly Government: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Housing supply | £532m | £550m | £168 | −13.7% | HM Treasury | |
| Housing quality | £380m | £393m | £120 | +17.8% | HM Treasury | |
| Other programmes (7) | £205m | £212m | £64.58 | +1.8% | HM Treasury | |

## Department for Culture, Media and Sport

**£276m** in 2024-25 (cash); £285m in 2025-26 prices; £3.98 per resident; +25.5% on a year earlier in cash, +20.8% in real terms.

**Department for Culture, Media and Sport: by department or service body, 2024-25**

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Other bodies (2) | £276m | £285m | £3.98 | +20.8% | HM Treasury | Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes. |

## Environment protection

PESA, total managed expenditure basis. The departments below are from OSCAR (resource and capital, DEL and AME) for 2020-21 to 2024-25.

**£19.2bn** in 2025-26 (cash); £19.2bn in 2025-26 prices; £276 per resident; +11.0% on a year earlier in cash, +7.4% in real terms.

**Environment protection: by department or service body, 2024-25**

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Department for Energy Security and Net Zero** | £11.8bn | £12.2bn | £171 | +180.7% | HM Treasury | Broken down below |
| **Department for Environment, Food and Rural Affairs** | £3.0bn | £3.1bn | £43.67 | −6.0% | HM Treasury | Broken down below |
| **Difference from PESA: not in central government's budgets, or counted differently** | £1.1bn | £1.2bn | £16.14 | −95.8% | HM Treasury | |
| **Scottish Government** | £596m | £616m | £107 | +5.9% | HM Treasury | Broken down below |
| **Other departments (5)** | £422m | £436m | £6.09 | +2.0% | HM Treasury | Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes. |
| **Welsh Assembly Government** | £325m | £336m | £102 | −2.6% | HM Treasury | Broken down below |

## Department for Energy Security and Net Zero

**£11.8bn** in 2024-25 (cash); £12.2bn in 2025-26 prices; £171 per resident; +183.9% on a year earlier in cash, +180.7% in real terms.

**Department for Energy Security and Net Zero: by department or service body, 2024-25**

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Nuclear Decommissioning Authority** | £9.7bn | £10.0bn | £140 | +164.8% | HM Treasury | Broken down below |
| **Department for Energy Security and Net Zero** | £1.1bn | £1.2bn | £16.50 | +114.5% | HM Treasury | Broken down below |
| **United Kingdom Atomic Energy Authority** | £391m | £404m | £5.64 | +34.1% | HM Treasury | Broken down below |
| **Net Zero North Sea Storage Limited** | £354m | £366m | £5.11 | — | HM Treasury | Broken down below |
| **Other bodies (3)** | £233m | £240m | £3.36 | +145.9% | HM Treasury | Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes. |

## Nuclear Decommissioning Authority

Arms length body.

**£9.7bn** in 2024-25 (cash); £10.0bn in 2025-26 prices; £140 per resident; +167.3% on a year earlier in cash, +164.8% in real terms.

**Nuclear Decommissioning Authority: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Nuclear decommissioning authority** | £9.7bn | £10.0bn | £140 | +164.8% | HM Treasury | |

## Department for Energy Security and Net Zero

Department.

**£1.1bn** in 2024-25 (cash); £1.2bn in 2025-26 prices; £16.50 per resident; +122.9% on a year earlier in cash, +114.5% in real terms.

**Department for Energy Security and Net Zero: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Net zero buildings and heat | £1.4bn | £1.5bn | £20.28 | +82.9% | HM Treasury | |
| International climate fund | £406m | £420m | £5.86 | +6.6% | HM Treasury | |
| Deliver secure energy on the way to a low carbon energy future | £363m | £375m | £5.24 | +8.9% | HM Treasury | |
| Other programmes (13) | −£1.0bn | −£1.1bn | −£14.88 | −8.6% | HM Treasury | |

## United Kingdom Atomic Energy Authority

Arms length body.

**£391m** in 2024-25 (cash); £404m in 2025-26 prices; £5.64 per resident; +39.3% on a year earlier in cash, +34.1% in real terms.

**United Kingdom Atomic Energy Authority: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| UKAEA | £391m | £404m | £5.64 | +34.1% | HM Treasury | |

## Net Zero North Sea Storage Limited

Arms length body.

**£354m** in 2024-25 (cash); £366m in 2025-26 prices; £5.11 per resident.

**Net Zero North Sea Storage Limited: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Ccus t&s co net zero north sea storage (nep) | £354m | £366m | £5.11 | — | HM Treasury | |

## Department for Environment, Food and Rural Affairs

**£3.0bn** in 2024-25 (cash); £3.1bn in 2025-26 prices; £43.67 per resident; −2.3% on a year earlier in cash, −6.0% in real terms.

**Department for Environment, Food and Rural Affairs: by department or service body, 2024-25**

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Environment Agency | £2.0bn | £2.1bn | £28.65 | −2.1% | HM Treasury | Broken down below |
| Department for Environment, Food and Rural Affairs | £720m | £744m | £10.40 | −15.3% | HM Treasury | Broken down below |
| Natural England | £273m | £282m | £3.93 | −2.4% | HM Treasury | Broken down below |
| Other bodies (4) | £48m | £50m | £0.69 | −25.4% | HM Treasury | Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes. |

## Environment Agency

Arms length body.

**£2.0bn** in 2024-25 (cash); £2.1bn in 2025-26 prices; £28.65 per resident; +1.8% on a year earlier in cash, −2.1% in real terms.

Environment Agency: by line or transaction, 2024-25

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Sawdg arms length bodies - ea (flood) | £1.7bn | £1.8bn | £24.49 | +1.0% | HM Treasury | |
| Sawdg arms length bodies - ea (ep) | £288m | £297m | £4.15 | −16.8% | HM Treasury | |
| Other programmes (2) | not published | not published | — | — | HM Treasury | |

## Department for Environment, Food and Rural Affairs

Department.

**£720m** in 2024-25 (cash); £744m in 2025-26 prices; £10.40 per resident; −11.9% on a year earlier in cash, −15.3% in real terms.

Department for Environment, Food and Rural Affairs: by line or transaction, 2024-25

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Other programmes (13) | £466m | £481m | £6.72 | −20.3% | HM Treasury | |
| Natural environment, trees & landscapes directorate | £255m | £263m | £3.68 | −4.0% | HM Treasury | |

## Natural England

Arms length body.

**£273m** in 2024-25 (cash); £282m in 2025-26 prices; £3.93 per resident; +1.5% on a year earlier in cash, −2.4% in real terms.

Natural England: by line or transaction, 2024-25

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Erm arms lengths bodies directorate - ne | £273m | £282m | £3.93 | −7.1% | HM Treasury | |

## Scottish Government

A devolved administration: per resident divides by Scotland's population.

**£596m** in 2024-25 (cash); £616m in 2025-26 prices; £107 per resident; +10.0% on a year earlier in cash, +5.9% in real terms.

Scottish Government: by line or transaction, 2024-25

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Environmental protection | £343m | £354m | £61.86 | +19.6% | HM Treasury | |
| Other programmes (9) | £253m | £261m | £45.57 | −8.3% | HM Treasury | |

## Welsh Assembly Government

A devolved administration: per resident divides by Wales's population.

**£325m** in 2024-25 (cash); £336m in 2025-26 prices; £102 per resident; +1.3% on a year earlier in cash, −2.6% in real terms.

**Welsh Assembly Government: by department or service body, 2024-25**

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Other programmes (6)** | £325m | £336m | £102 | −2.6% | HM Treasury | Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes. |

## Recreation, culture and religion

PESA, total managed expenditure basis. The departments below are from OSCAR (resource and capital, DEL and AME) for 2020-21 to 2024-25.

**£15.1bn** in 2025-26 (cash); £15.1bn in 2025-26 prices; £217 per resident; +11.0% on a year earlier in cash, +7.4% in real terms.

**Recreation, culture and religion: by department or service body, 2024-25**

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Department for Culture, Media and Sport** | £6.6bn | £6.8bn | £95.54 | −7.0% | HM Treasury | Broken down below |
| **Difference from PESA: not in central government's budgets, or counted differently** | £6.0bn | £6.2bn | £86.87 | +11.2% | HM Treasury | |
| **Other departments (5)** | £631m | £652m | £9.10 | +1.3% | HM Treasury | Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes. |
| **Scottish Government** | £336m | £347m | £60.64 | −6.5% | HM Treasury | Broken down below |

## Department for Culture, Media and Sport

**£6.6bn** in 2024-25 (cash); £6.8bn in 2025-26 prices; £95.54 per resident; −3.4% on a year earlier in cash, −7.0% in real terms.

**Department for Culture, Media and Sport: by department or service body, 2024-25**

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **British Broadcasting Corporation** | £3.9bn | £4.0bn | £56.17 | −4.7% | HM Treasury | Broken down below |
| **Other bodies (37)** | £1.8bn | £1.9bn | £26.09 | −12.8% | HM Treasury | Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes. |
| **Arts Council** | £582m | £602m | £8.40 | +2.0% | HM Treasury | Broken down below |
| **Heritage Lottery Fund** | £338m | £349m | £4.87 | −13.3% | HM Treasury | Broken down below |

## Bristish Broadcasting Corporation

Arms length body.

**£3.9bn** in 2024-25 (cash); £4.0bn in 2025-26 prices; £56.17 per resident; −1.0% on a year earlier in cash, −4.7% in real terms.

**Bristish Broadcasting Corporation: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **BBC** | £3.9bn | £4.0bn | £56.17 | −4.7% | HM Treasury | |

### Arts Council

Arms length body.

**£582m** in 2024-25 (cash); £602m in 2025-26 prices; £8.40 per resident; +6.0% on a year earlier in cash, +2.0% in real terms.

**Arts Council: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Arts bodies | £582m | £602m | £8.40 | +2.0% | HM Treasury | |

### Heritage Lottery Fund

Arms length body.

**£338m** in 2024-25 (cash); £349m in 2025-26 prices; £4.87 per resident; −9.9% on a year earlier in cash, −13.3% in real terms.

**Heritage Lottery Fund: by line or transaction, 2024-25**

| Line or transaction | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Lottery grants - heritage | £338m | £349m | £4.87 | −13.3% | HM Treasury | |

### Scottish Government

A devolved administration: per resident divides by Scotland's population.

**£336m** in 2024-25 (cash); £347m in 2025-26 prices; £60.64 per resident; −2.8% on a year earlier in cash, −6.5% in real terms.

**Scottish Government: by department or service body, 2024-25**

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Other programmes (8) | £336m | £347m | £60.64 | −6.5% | HM Treasury | Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes. |

Cash is as published. Real terms are in 2025-26 prices, using HM Treasury's GDP deflator. Per resident divides by ONS mid-year population for the area the body serves. Changes compare the same body in consecutive years.

## Every department group, 2024-25

**Central government department groups by spending on OSCAR, 2024-25 (DEL plus AME)**

| Department group | Total | Set in advance (DEL) | Demand-led (AME) | Bodies | Mostly |
|---|---|---|---|---|---|
| Department for Work and Pensions | £297.9bn | £9.9bn | £287.9bn | 5 | Social protection, including the state pension |
| Department of Health (NHS) | £214.2bn | £209.6bn | £4.6bn | 15 | Health |
| Department for Education | £138.3bn | £109.8bn | £28.5bn | 13 | Education |
| Ministry of Defence | £71.7bn | £65.2bn | £6.5bn | 10 | Defence |
| HM Treasury | £65.1bn | £1.1bn | £64.0bn | 10 | Economic affairs, including transport |
| Scottish Government | £61.1bn | £31.6bn | £29.6bn | 1 | Health |
| Ministry of Housing, Communities and Local Government | £46.2bn | £23.3bn | £22.8bn | 10 | Not assigned to a function in OSCAR |
| Department for Transport | £41.2bn | £39.2bn | £2.0bn | 12 | Economic affairs, including transport |
| HM Revenue & Customs | £34.3bn | £6.6bn | £27.8bn | 1 | Social protection, including the state pension |

| Department group | Total | Set in advance (DEL) | Demand-led (AME) | Bodies | Mostly |
|---|---|---|---|---|---|
| Northern Ireland Executive | £33.2bn | £18.2bn | £15.0bn | 5 | Social protection, including the state pension |
| Welsh Assembly Government | £27.8bn | £21.5bn | £6.3bn | 4 | Health |
| Home Office | £17.4bn | £15.0bn | £2.4bn | 7 | Public order and safety |
| Cabinet Office | £15.8bn | £1.0bn | £14.8bn | 2 | General public services |
| Department for Energy Security and Net Zero | £15.7bn | £6.7bn | £9.0bn | 14 | Environment protection |
| Ministry of Justice | £14.3bn | £13.6bn | £758m | 9 | Public order and safety |
| Department for Science, Innovation and Technology | £14.2bn | £14.0bn | £207m | 10 | Economic affairs, including transport |
| National Health Service Pension Scheme | £13.9bn | £0m | £13.9bn | 1 | Social protection, including the state pension |
| Foreign, Commonwealth and Development Office | £12.5bn | £11.3bn | £1.3bn | 6 | General public services |
| Cabinet Office: Civil Superannuation | £9.6bn | £0m | £9.6bn | 1 | Social protection, including the state pension |
| Teachers' Pension Scheme (England & Wales) | £9.2bn | £0m | £9.2bn | 1 | Social protection, including the state pension |
| Department for Culture, Media and Sport | £7.6bn | £2.2bn | £5.4bn | 39 | Recreation, culture and religion |
| Department for Environment, Food and Rural Affairs | £6.6bn | £7.8bn | −£1.2bn | 13 | Economic affairs, including transport |
| Armed Forces Pension and Compensation Schemes | £4.8bn | £0m | £4.8bn | 1 | Social protection, including the state pension |
| Department for Business and Trade | £2.5bn | £2.6bn | −£76m | 11 | Economic affairs, including transport |
| Royal Mail Statutory Pension Scheme | £1.5bn | £0m | £1.5bn | 1 | Social protection, including the state pension |
| The Crown Prosecution Service | £882m | £879m | £3m | 1 | Public order and safety |
| National Crime Agency | £856m | £825m | £31m | 1 | Public order and safety |
| House of Commons: Administration | £560m | £560m | £0m | 1 | General public services |
| HM Land Registry | £468m | £468m | £1m | 1 | General public services |
| Statistics Board | £401m | £401m | £0m | 1 | General public services |
| National Savings and Investments | £327m | £327m | £0m | 1 | General public services |
| Independent Parliamentary Standards Authority | £313m | £307m | £6m | 1 | General public services |
| Department for Energy Security and Net Zero: UKAEA Pension Schemes | £258m | £0m | £258m | 1 | Social protection, including the state pension |
| House of Lords | £204m | £200m | £4m | 1 | General public services |
| Office for Standards in Education, Children's Services and Skills | £161m | £159m | £1m | 1 | Education |
| Ministry of Justice: Judicial Pensions Scheme | £154m | £0m | £154m | 1 | Social protection, including the state pension |
| Competition and Markets Authority | £129m | £145m | −£16m | 1 | Economic affairs, including transport |
| Food Standards Agency | £125m | £125m | £0m | 1 | Economic affairs, including transport |
| National Audit Office | £105m | £105m | £0m | 1 | General public services |
| Serious Fraud Office | £85m | £85m | £0m | 1 | Public order and safety |
| Parliamentary Works Grant | £79m | £79m | £0m | 1 | General public services |
| Northern Ireland Office | £69m | £69m | £0m | 5 | General public services |
| The National Archives | £54m | £54m | £0m | 1 | General public services |

| Department group | Total | Set in advance (DEL) | Demand-led (AME) | Bodies | Mostly |
|---|---|---|---|---|---|
| **Office of Gas and Electricity Markets** | £46m | £46m | £0m | 1 | Economic affairs, including transport |
| **Office of the Parliamentary Commissioner for Administration and Health Services in England** | £43m | £44m | −£1m | 1 | General public services |
| **Electoral Commission** | £43m | £42m | £1m | 1 | General public services |
| **Charity Commission** | £37m | £37m | £0m | 1 | General public services |
| **Office of Qualifications and Examinations Regulation** | £31m | £31m | £0m | 1 | Education |
| **House of Commons: Members** | £16m | £16m | £0m | 1 | General public services |
| **Scotland Office and Office of the Advocate General** | £14m | £14m | £0m | 1 | General public services |
| **HM Procurator General and Treasury Solicitor** | £13m | £13m | £0m | 1 | Public order and safety |
| **Department for International Development: Overseas Superannuation** | £10m | £0m | £10m | 1 | Social protection, including the state pension |
| **United Kingdom Supreme Court** | £9m | £9m | £0m | 1 | Public order and safety |
| **Wales Office** | £6m | £6m | £0m | 1 | General public services |
| **Local Government Boundary Commission for England** | £3m | £3m | £0m | 1 | General public services |
| **Crown Estate Office** | £2m | £0m | £2m | 1 | General public services |
| **Government Actuary's Department** | −£0m | −£0m | £0m | 1 | General public services |
| **Office of Rail Regulation** | −£2m | −£2m | £0m | 1 | Economic affairs, including transport |
| **Water Services Regulation Authority** | −£2m | −£2m | £0m | 1 | Economic affairs, including transport |
| **Export Credits Guarantee Department** | −£146m | £2m | −£148m | 1 | Economic affairs, including transport |

A department group is the department with its arm's-length bodies. Public service pension schemes and the devolved administrations are groups of their own. OSCAR restates past years to today's departments.

### What these figures do and don't show

- **Two measures, shown apart.** The function totals are PESA's total managed expenditure; the departments, bodies and programmes are OSCAR's central government budgets. A "difference from PESA" line under each function carries the gap, so nothing is scaled to fit.
- **Central government only below the function.** OSCAR does not hold councils' own spending (council tax, business rates they keep), public corporations' own spending or debt interest.
- **Programmes are as departments report them.** OSCAR's lowest level is the sub-segment, which each department chooses; HM Treasury does not quality-assure it, so the detail differs between departments and years.
- **Cash, real terms and per head.** Cash is as published; real terms use HM Treasury's GDP deflator in the dataset's price base; per head divides by the UK's population. The treemap offers each as a view.
- **Machinery of government.** OSCAR restates every year it holds to today's departments, so earlier years show departments that did not yet exist under their current names.
- **Not by nation.** Devolved administrations appear as departments; spending per resident by nation is on the Where the £ goes page.

Figures from data/services/whole-government.json, generated 15 November 2026.

# What it buys: spending and what is published alongside it

Public services · Last updated 15 November 2026 · https://whereyourmoneygoes.co.uk/what-public-money-buys/

Each service below shows its spending in real terms beside what is published about what it delivers: officers and recorded crime, incidents and response times, calls and waits, headcount. The two are shown together; how much of any change the money caused is not something these figures can show.

## Key figures

**£31.6bn**
Police, 2025-26
+4.9% in real terms
As of 16 July 2026

**£4.2bn**
Fire and rescue, 2025-26
+1.9% in real terms
As of 16 July 2026

**£5.5bn**
Ambulance, 2024-25
+4.6% in real terms

**£257.5bn**
NHS, 2025-26
+2.8% in real terms
As of 16 July 2026

**£14.2bn**
Roads, 2025-26
+1.2% in real terms
As of 16 July 2026

## Police

Spending: **£31.6bn** in 2025-26 (Police, United Kingdom), £454 per resident; in 2025-26 prices it was £26.1bn in 2020-21 and £31.6bn in 2025-26.

**Police: what is published alongside the money, England and Wales**

| Measure | Latest | Five periods earlier |
|---|---|---|
| Recorded crime per 1,000 residents | 82.9 per 1,000 (2025-26) | 77.1 per 1,000 (2020-21) |
| Officers per 100,000 residents | 235 per 100,000 (2025-26) | 228 per 100,000 (2020-21) |
| Charged or summonsed | 9.3% (2025-26) | 8.5% (2020-21) |
| 999 calls answered within 10 seconds | 88.8% (2026-08) | 90.3% (2026-03) |

## Fire and rescue

Spending: **£4.2bn** in 2025-26 (Fire and rescue, United Kingdom), £59.96 per resident; in 2025-26 prices it was £3.8bn in 2020-21 and £4.2bn in 2025-26.

**Fire and rescue: what is published alongside the money, England**

| Measure | Latest | Five periods earlier |
|---|---|---|
| Incidents per 1,000 residents | 2.9 per 1,000 residents (2026-27) | 10.2 per 1,000 residents (2021-22) |
| Average response time to primary fires | 9.47 minutes (2026-27) | 8.83 minutes (2021-22) |
| Staff, full-time equivalent | 40,082 FTE (2024-25) | 40,135 FTE (2019-20) |
| Fire stations | 1,386 stations (2024-25) | 1,394 stations (2019-20) |

## Ambulance

Spending: **£5.5bn** in 2024-25 (Ambulance services, United Kingdom), £78.80 per resident; in 2025-26 prices it was £5.4bn in 2023-24 and £5.6bn in 2024-25.

Ambulance: what is published alongside the money, England

| Measure | Latest | Five periods earlier |
|---|---|---|
| Category 1 (life-threatening): average response | 8.0 minutes (2026-10) | 7.9 minutes (2026-05) |
| Category 2 (emergency, such as stroke or heart attack): average response | 32.8 minutes (2026-10) | 29.2 minutes (2026-05) |
| Handovers taking over an hour | 8.8% (2026-10) | 6.6% (2026-05) |

## NHS

Spending: **£257.5bn** in 2025-26 (Health, United Kingdom), £3,706 per resident; in 2025-26 prices it was £265.6bn in 2020-21 and £257.5bn in 2025-26.

NHS: what is published alongside the money, England

| Measure | Latest | Five periods earlier |
|---|---|---|
| Waiting under 18 weeks (England) | 65.9% (2026-09) | 64.9% (2026-04) |
| Waiting list per 1,000 residents (England) | 120.8 per 1,000 residents (2026-09) | 121.1 per 1,000 residents (2026-04) |
| NHS staff, full-time equivalent (England) | 1,370,051 FTE (2026-08) | 1,379,670 FTE (2026-03) |

## Roads

Spending: **£14.2bn** in 2025-26 (United Kingdom), £205 per resident; in 2025-26 prices it was £14.5bn in 2020-21 and £14.2bn in 2025-26.

Roads: what is published alongside the money, England

| Measure | Latest | Five periods earlier |
|---|---|---|
| Road maintenance spending per mile | £6,923 (2025-26) | £6,313 (2023-24) |
| A roads where maintenance should be considered | 5% (2024-25) | 4% (2019-20) |
| Roadworks on site in the month | 216,375 works (2026-10) | 199,270 works (2026-05) |

## Schools

Spending: **£125.7bn** in 2025-26 (United Kingdom), £1,809 per resident; in 2025-26 prices it was £116.0bn in 2020-21 and £125.7bn in 2025-26.

Schools: what is published alongside the money, England

| Measure | Latest | Five periods earlier |
|---|---|---|
| Schools block funding per pupil | £6,771 (2026-27) | £5,221 (2021-22) |
| Pupils per teacher | 17.9 pupils per teacher (2025/26) | 18.0 pupils per teacher (2020/21) |

## Council spending

Spending: **£202.4bn** in 2024-25 (United Kingdom), £2,922 per resident; in 2025-26 prices it was £197.2bn in 2019-20 and £209.2bn in 2024-25.

Council spending: what is published alongside the money, England, all councils

| Measure | Latest | Five periods earlier |
|---|---|---|
| Council spending per resident, excluding schools, police and fire | £1,173 (2025-26) | £905 (2020-21) |
| Share of income from council tax | 20.8% (2025-26) | 20.5% (2020-21) |
| Adult social care spending per resident | £466 (2025-26) | £332 (2020-21) |

## Social care

Spending: **£56.1bn** in 2025-26 (United Kingdom), £808 per resident; in 2025-26 prices it was £44.7bn in 2020-21 and £56.1bn in 2025-26.

Social care: what is published alongside the money, England

| Measure | Latest | Five periods earlier |
|---|---|---|
| Adult social care spending per adult | £675 (2025-26) | £478 (2020-21) |
| Share of long-term care spending on care homes | 46.2% (2025-26) | 47.2% (2020-21) |
| Children's services spending per child | £1,197 (2024-25) | £794 (2019-20) |
| Children looked after per 10,000 children | 67 per 10,000 children (2025) | 69 per 10,000 children (2021) |

## Housing

Spending: **£22.5bn** in 2025-26 (United Kingdom), £324 per resident; in 2025-26 prices it was £16.6bn in 2020-21 and £22.5bn in 2025-26.

Housing: what is published alongside the money, England

| Measure | Latest | Five periods earlier |
|---|---|---|
| Households in temporary accommodation per 1,000 households | 5.5 per 1,000 households (2026-03) | 4.0 per 1,000 households (2021-03) |
| Spending on temporary accommodation per resident | £23.27 (2025-26) | £16.17 (2023-24) |
| Affordable homes completed per 1,000 households | 2.6 per 1,000 households (2024-25) | 2.1 per 1,000 households (2020-21) |
| General Fund housing spending per resident | £59.13 (2025-26) | £45.44 (2023-24) |

## Waste and recycling

Spending: **£25.8bn** in 2025-26 (United Kingdom), £371 per resident; in 2025-26 prices it was £23.0bn in 2020-21 and £25.8bn in 2025-26.

Waste and recycling: what is published alongside the money, England

| Measure | Latest | Five periods earlier |
|---|---|---|
| Household waste sent for reuse, recycling or composting | 42.0% (2024-25) | 43.8% (2019-20) |
| Spending on waste collection and recycling per household | £81 (2025-26) | — |

## Armed forces

Spending: **£65.4bn** in 2025-26 (Defence, United Kingdom), £941 per resident; in 2025-26 prices it was £54.2bn in 2020-21 and £65.4bn in 2025-26.

Armed forces: what is published alongside the money

| Measure | Latest | Five periods earlier |
|---|---|---|
| UK regular forces | 137,482 people (2026-07) | 136,998 people (2025-04) |
| Core defence spending, NATO measure | 2.56 % of GDP (2026e) | 2.25 % of GDP (2021) |

### What these figures do and don't show

- **Side by side, not cause and effect.** A rise in spending and a change in an output in the same years does not show that one caused the other: demand, prices, population, policy and recording all change too.
- **Different areas.** Spending is for the UK or the nation named; outputs are for the group named in each table (England and Wales for police, England for fire response times). They are not mixed into one figure.
- **Outputs are what is published,** not everything a service does. Each service's page has the fuller picture and the breaks in each series.

# Debt interest: what the public sector pays on its debt

Public finances · Last updated 15 November 2026 · https://whereyourmoneygoes.co.uk/debt-interest/

**£130.3bn** was spent on debt interest in Debt interest, United Kingdom in 2025-26, **£1,875** per resident. That is −0.3% on a year earlier after inflation (+3.0% in cash). In 2025-26 prices it has gone from £23.6bn in 1955-56 to £130.3bn.

## Key figures

**£130.3bn**
Spent in 2025-26, cash
+3.0% on a year earlier
As of 16 July 2026

**−0.3%**
Real-terms change, 2025-26 on a year earlier
£130.3bn in 2025-26 prices
As of 16 July 2026

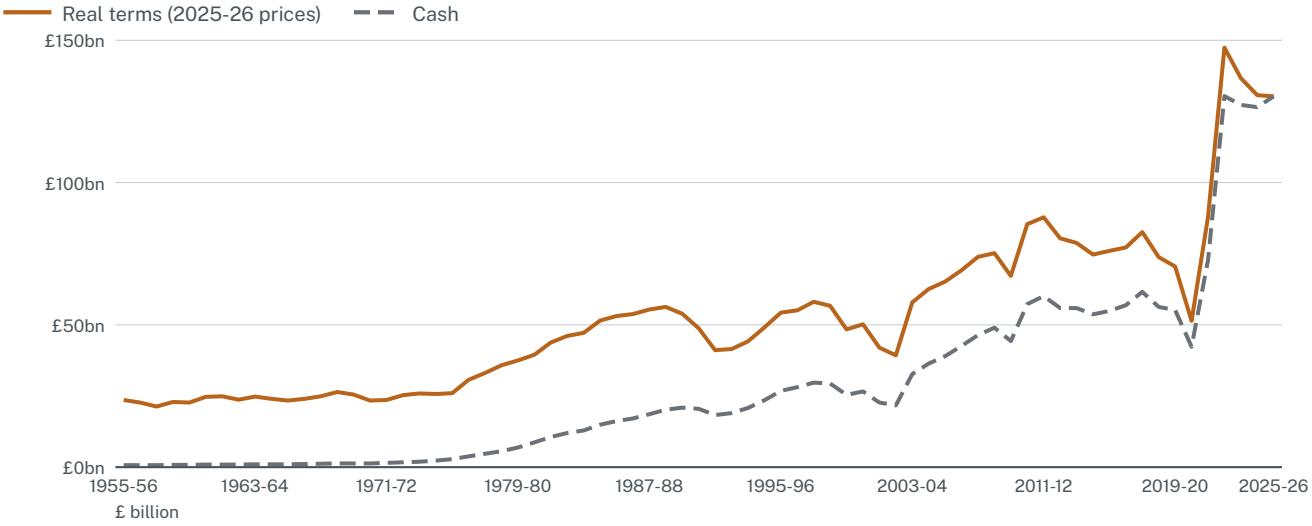
**£1,875**
Per resident, 2025-26
As of 16 July 2026

## The short version

- **One of the biggest items of spending,** after social protection, health and education.
- **It moves with inflation and interest rates:** index-linked gilts pay more when prices rise, and the Bank of England's quantitative easing passes on changes in its interest rate.
- **Not all of it is interest on borrowing:** HM Treasury counts the notional interest on public service pensions in the same heading, shown here as its own line.

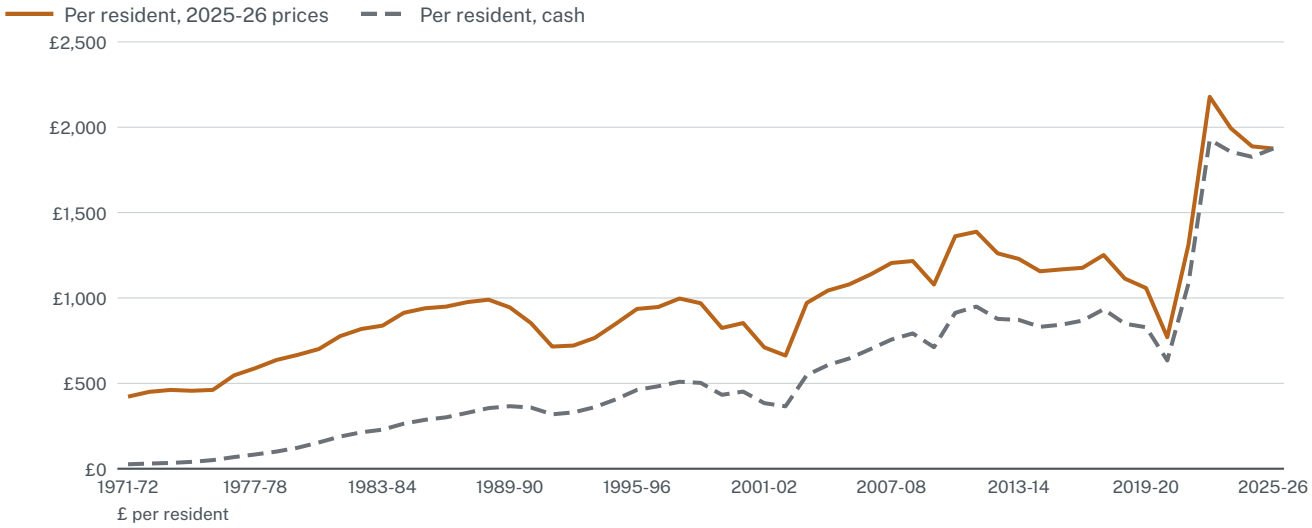
## Over the longest run published: cash, real terms and per head

**Debt interest, United Kingdom: spending in cash and in 2025-26 prices, £ billion**




Line chart of Debt interest, United Kingdom spending from 1955-56 to 2025-26: £726m to £130.3bn in cash; £23.6bn to £130.3bn in 2025-26 prices.

### Debt interest, United Kingdom: spending per resident, 2025-26 prices

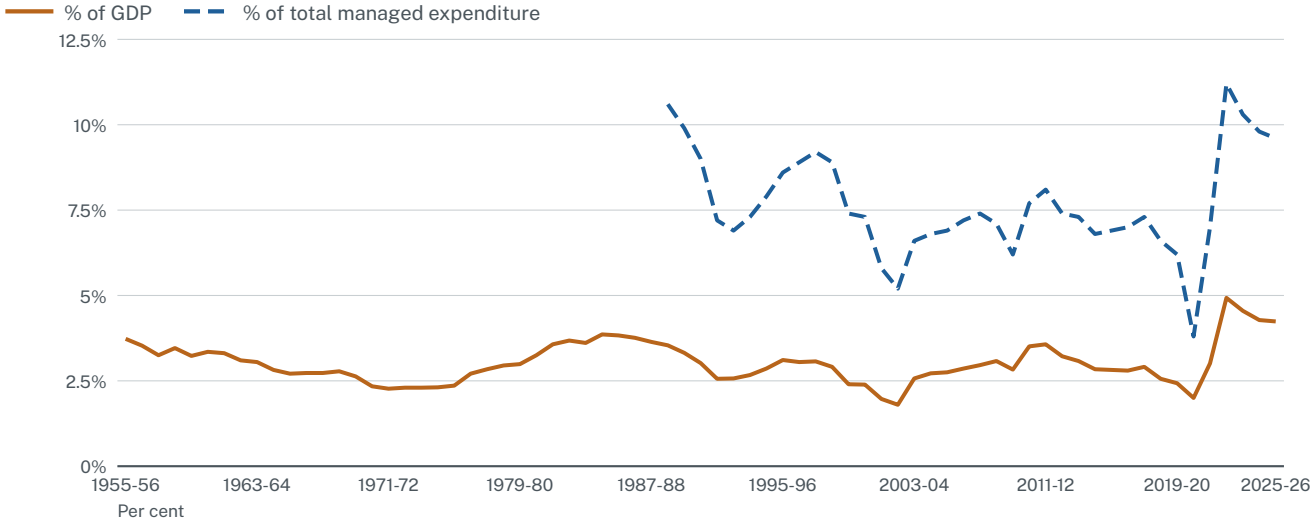



Line chart of Debt interest, United Kingdom spending per resident in 2025-26 prices from 1971-72 (£422) to 2025-26 (£1,875).

Source: HM Treasury, PESA 2026: chapters 4 and 5 tables, published 16 July 2026; HM Treasury, PESA 2021: chapter 4 and 5 tables; HM Treasury, PESA 2016: chapter 4 and 5 tables; HM Treasury, PESA 2011: chapter 4 and 5 tables; Office for Budget Responsibility, Historical public finances database.

## How big a share it takes

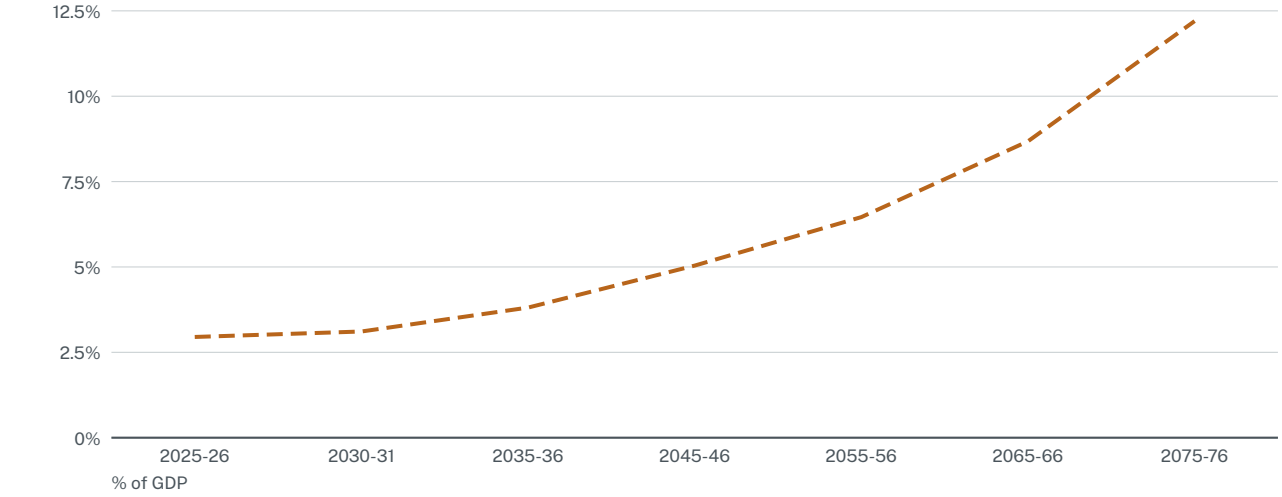
### Debt interest as a share of GDP and of all public spending




Line chart of UK debt interest from 1955-56 to 2025-26: 3.7% of GDP to 4.2%.

## Where it is projected to go

### Net interest as a share of GDP, OBR projection (july-2026)




Line chart of the OBR's projection of net interest from 2025-26 (3.0%) to 2075-76 (12.2%) of GDP.

More on the long-term pressures on the public finances: the long-term outlook.

## Where the money goes, level by level

1. UK total
2. Nation not published
3. Department or service body
4. Local body not published
5. Spending category not published
6. Line or transaction not published

### Debt interest, United Kingdom

Public sector debt interest as HM Treasury counts it in PESA, which includes the notional interest on public service pension liabilities. Before 1988-89 the series is the OBR's historical figure.

**£130.3bn** in 2025-26 (cash); £130.3bn in 2025-26 prices; £1,875 per resident; +3.0% on a year earlier in cash, −0.3% in real terms.

**Debt interest, United Kingdom: by department or service body, 2025-26**

| Department or service body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Central government debt interest** | £96.9bn | £96.9bn | £1,395 | +9.9% | HM Treasury | Local body not published: HM Treasury does not publish interest by gilt in PESA; the Debt Management Office publishes each gilt in issue and the OBR the split between conventional and index-linked interest in its forecasts. |
| **Interest on public service pension liabilities** | £19.4bn | £19.4bn | £279 | +0.2% | HM Treasury | Local body not published: Not broken down further in PESA. |
| **Bank of England** | £12.3bn | £12.3bn | £178 | −42.6% | HM Treasury | Local body not published: Not broken down further in PESA. |
| **Local government debt interest** | £1.1bn | £1.1bn | £16.29 | −0.2% | HM Treasury | Local body not published: Not broken down further in PESA. |
| **Public corporation debt interest** | £502m | £502m | £7.22 | +1.4% | HM Treasury | Local body not published: Not broken down further in PESA. |

Cash is as published. Real terms are in 2025-26 prices, using HM Treasury's GDP deflator. Per resident divides by ONS mid-year population for the area the body serves. Changes compare the same body in consecutive years.

### What these figures do and don't show

- **Gross, not net.** The main figures are interest paid; the OBR projection is net of interest received.
- **Pension interest is included.** HM Treasury's debt interest heading includes the notional interest on unfunded public service pensions; it is shown separately in the drill-down.
- **The long run joins sources.** Before 1988-89 the series is the OBR's historical database, on a cash basis before 1998-99.
- **Not split by nation,** because the debt is the UK's.

Figures from data/services/debt-interest.json, generated 15 November 2026.

# Public sector pensions

Public services · Last updated 15 November 2026 · https://whereyourmoneygoes.co.uk/public-sector-pensions/

**£60.7bn** was spent on public service pensions (the unfunded schemes) in the UK in 2025-26, **£873** per resident. That is +0.1% on a year earlier after inflation (+3.4% in cash). In 2025-26 prices it has gone from £47.0bn in 2012-13 to £60.7bn. Employers paid in £47.6bn and members £15.0bn, so across the named schemes that year was a surplus of £2.5bn for the Exchequer.

## Key figures

**£60.7bn**
Spent in 2025-26, cash
+3.4% on a year earlier
As of 28 October 2026

**+0.1%**
Real-terms change, 2025-26 on a year earlier
£60.7bn in 2025-26 prices
As of 28 October 2026

**£873**
Per resident, 2025-26
As of 28 October 2026

**–£2.5bn**
Net cost to the Exchequer, 2025-26 (below zero: surplus)
£60.7bn paid out, £63.2bn paid in
As of 28 October 2026

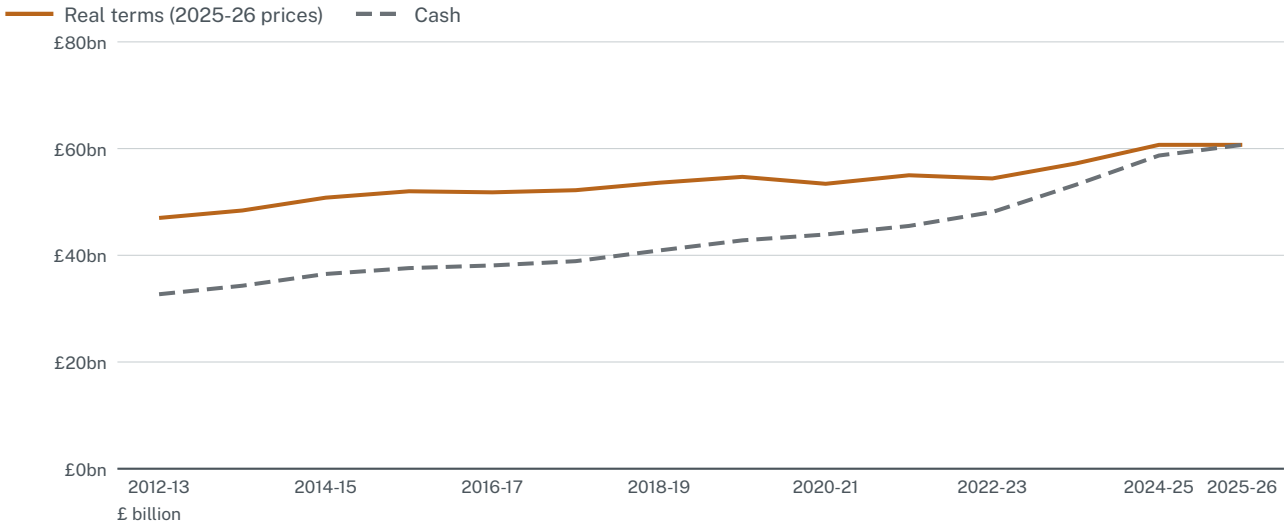
**£1,400.9bn**
Owed by the unfunded schemes, 31 March 2025
47.4% of GDP
As of 18 June 2026

## The short version

- **Paid out £60.7bn in 2025-26** to pensioners of the unfunded schemes; employers and members paid in £63.2bn.
- **Most of what comes in is public money:** employer contributions come from the budgets of hospitals, schools, departments and forces.
- **£1,400.9bn owed** in pensions already earned in the unfunded schemes at 31 March 2025, a valuation that swings with interest rates.
- **Council staff are different:** the Local Government Pension Scheme is funded, with £437.9bn invested in England and Wales at 31 March 2026.

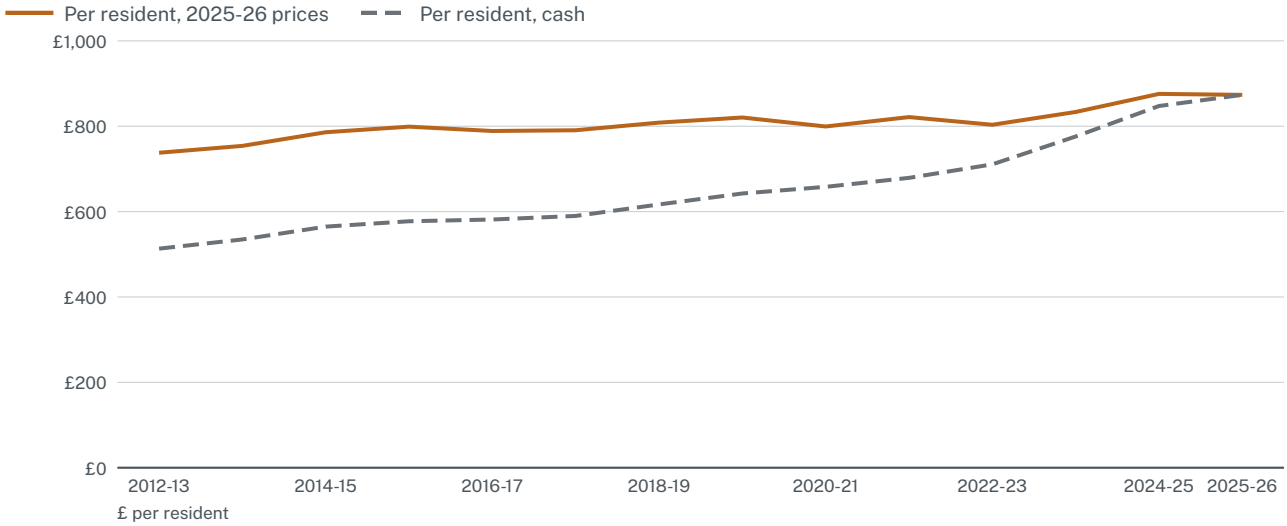
## Over the longest run published: cash, real terms and per head

### United Kingdom: spending in cash and in 2025-26 prices, £ billion




Line chart of United Kingdom spending from 2012-13 to 2025-26: £32.7bn to £60.7bn in cash; £47.0bn to £60.7bn in 2025-26 prices.

### United Kingdom: spending per resident, 2025-26 prices



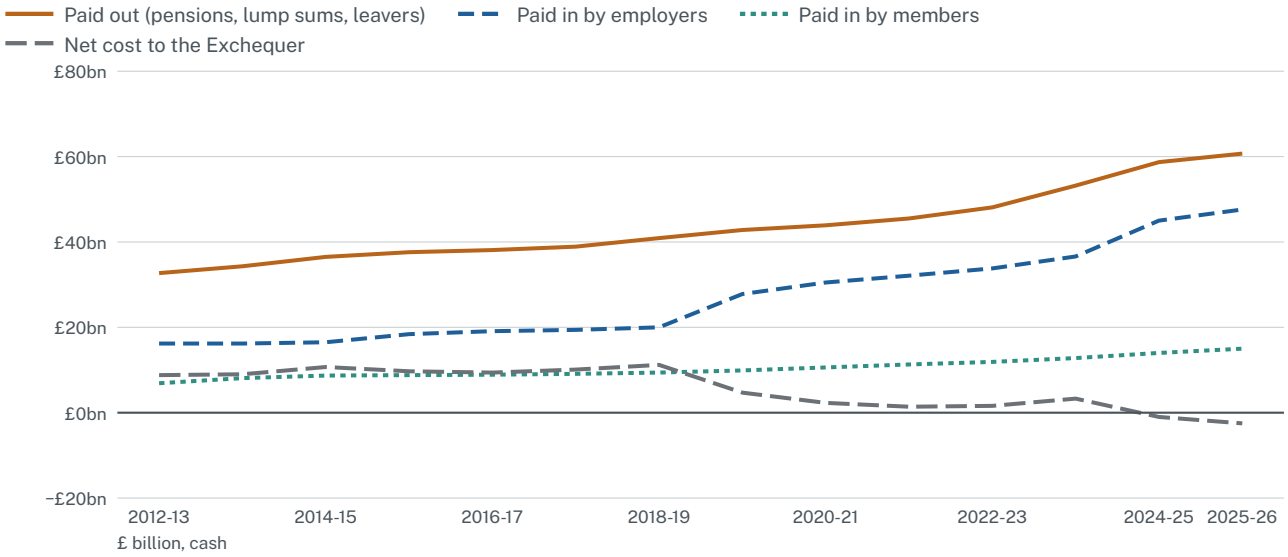

Line chart of United Kingdom spending per resident in 2025-26 prices from 2012-13 (£738) to 2025-26 (£873).

Source: Office for Budget Responsibility, Economic and fiscal outlook, October 2026: detailed forecast tables, expenditure (breakdown of public service pension schemes expenditure and receipts), with 19 earlier editions for past years, published 28 October 2026.

## Money out and money in

The NHS, teachers', civil service, armed forces, police and firefighters' schemes are unfunded: there is no pot of investments. Pensions are paid out of the contributions coming in from today's staff and their employers, and the Exchequer meets any gap. Most employers are public bodies, so most of what comes in is itself public money.

### Unfunded public service pensions: paid out and paid in, cash, £ billion




Line chart from 2012-13 to 2025-26: the unfunded schemes paid out £32.7bn in 2012-13 and £60.7bn in 2025-26; employers paid in £16.2bn and £47.6bn; members £6.9bn and £15.0bn.

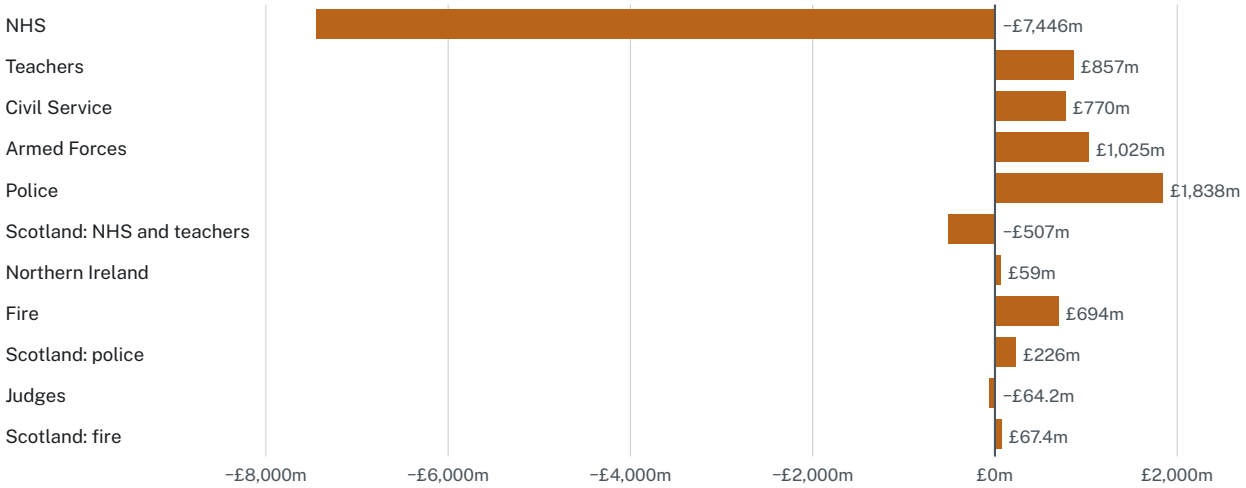
**Unfunded public service pensions: money out and money in, cash**

| Year | Paid out | Employers paid in | Members paid in | Net cost to the Exchequer | Paid in as a share of paid out |
|---|---|---|---|---|---|
| **2025-26** | £60.7bn | £47.6bn | £15.0bn | −£2.5bn | 104.1% |
| **2024-25** | £58.7bn | £45.0bn | £14.0bn | −£991m | 101.7% |
| **2023-24** | £53.2bn | £36.6bn | £12.8bn | £3.3bn | 93.8% |
| **2022-23** | £48.1bn | £33.8bn | £11.9bn | £1.6bn | 96.8% |
| **2021-22** | £45.5bn | £32.1bn | £11.3bn | £1.4bn | 96.8% |
| **2020-21** | £43.9bn | £30.5bn | £10.6bn | £2.3bn | 94.8% |

Source: Office for Budget Responsibility, Economic and fiscal outlook, October 2026: detailed forecast tables, expenditure (breakdown of public service pension schemes expenditure and receipts), with 19 earlier editions for past years, published 28 October 2026.

## Scheme by scheme

### Net cost to the Exchequer by scheme, 2025-26, £ million




Bar chart of each scheme's net cost in 2025-26: NHS −£7.4bn, Teachers £857m, Civil Service £770m, Armed Forces £1.0bn, Police £1.8bn, Scotland: NHS and teachers −£507m, Northern Ireland £59m, Fire £694m, Scotland: police £226m, Judges −£64m, Scotland: fire £67m.

### Each unfunded scheme in 2025-26, cash

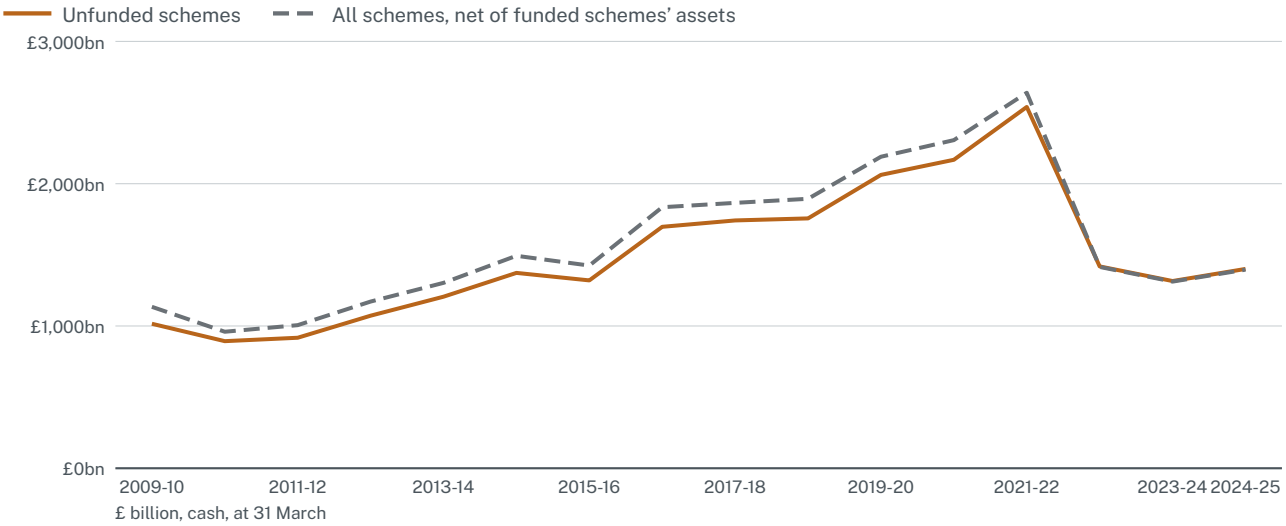
| Scheme | Paid out | Employers paid in | Members paid in | Net cost | Covers |
|---|---|---|---|---|---|
| NHS Pension Scheme (England and Wales) | £18.8bn | £18.4bn | £7.6bn | −£7.4bn | England and Wales |
| Teachers' Pension Scheme (England and Wales) | £13.2bn | £9.2bn | £3.1bn | £857m | England and Wales |
| Civil Service Pension Scheme | £9.2bn | £6.9bn | £1.4bn | £770m | Great Britain and UK-wide bodies |
| Armed Forces Pension Scheme | £6.3bn | £5.2bn | none | £1.0bn | United Kingdom |
| Police pension schemes (England and Wales) | £5.0bn | £2.2bn | £854m | £1.8bn | England and Wales |
| NHS and teachers' pension schemes in Scotland | £3.7bn | £2.9bn | £1.2bn | −£507m | Scotland |
| Northern Ireland Executive pension schemes | £2.2bn | £1.6bn | £507m | £59m | Northern Ireland |
| Firefighters' pension schemes (England) | £1.3bn | £413m | £147m | £694m | England |
| Police pension scheme in Scotland | £633m | £291m | £106m | £226m | Scotland |
| Judicial Pension Scheme | £274m | £316m | £22m | −£64m | United Kingdom |
| Firefighters' pension scheme in Scotland | £151m | £59m | £24m | £67m | Scotland |

Scotland and Northern Ireland run their own NHS, teachers', police and firefighters' schemes; the civil service scheme covers Great Britain and some UK-wide bodies. Smaller schemes (Royal Mail's statutory scheme, the UK Atomic Energy Authority's, the research councils' and others) are in the OBR's "other" line, net only, and not in these totals.

## What is owed

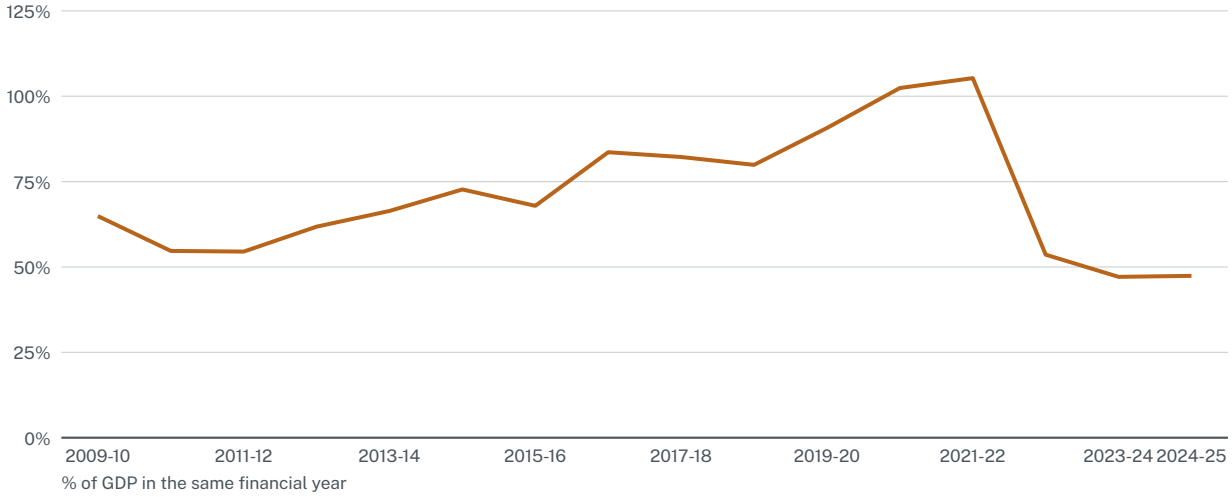
At 31 March 2025 the unfunded schemes owed £1,400.9bn in pensions already earned, and all public sector schemes together £1,395.8bn after the funded schemes' assets. That is a valuation, not a bill: it is paid over the rest of members' lives, and it is not part of public sector net debt.

### What is owed: public sector pension liabilities at 31 March, £ billion




Line chart of public sector pension liabilities from 2009-10 to 2024-25: unfunded schemes £1,015.6bn to £1,400.9bn; net total £1,134.7bn to £1,395.8bn.

### Unfunded pension liabilities as a share of GDP




Line chart of unfunded public service pension liabilities as a share of GDP, from 64.9% in 2009-10 to 47.4% in 2024-25.

**Pension liabilities by workforce, £ billion at 31 March: 2024-25 and 2023-24**

| Workforce | 2024-25 | 2023-24 |
|---|---|---|
| NHS (UK) | £531.4bn | £500.8bn |
| Teachers (UK) | £333.3bn | £307.8bn |
| Civil service | £216.9bn | £208.1bn |
| Armed forces | £150.3bn | £144.6bn |
| Police | £92.4bn | £93.9bn |
| Royal Mail | £28.2bn | £28.7bn |
| Fire | £20.5bn | £17.6bn |
| Other unfunded | £27.9bn | £14.4bn |
| All unfunded schemes | £1,400.9bn | £1,315.9bn |
| Local government (funded, net of assets) | £-1.7bn | £-2.8bn |
| Other funded (net of assets) | £-3.4bn | £-1.2bn |
| Net public sector pension liability | £1,395.8bn | £1,311.9bn |

**Some of the schemes inside those totals, £ billion at 31 March (2024-25)**

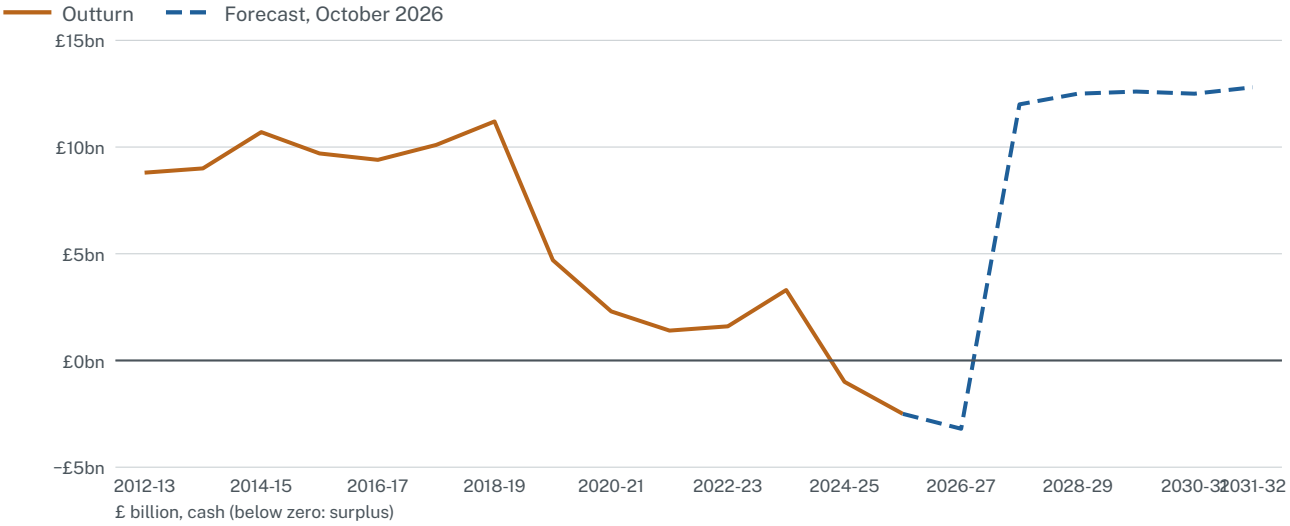
| Scheme | 2024-25 | A year earlier |
|---|---|---|
| NHS Pension Scheme (England and Wales) | £457.2bn | £431.0bn |
| NHS Superannuation Scheme (Scotland) | £53.7bn | £50.6bn |
| Health and Social Care Pension Scheme (Northern Ireland) | £20.5bn | £19.3bn |
| Teachers' Pension Scheme (England and Wales) | £290.7bn | £278.8bn |
| Scottish Teachers' Pension Scheme | £30.2bn | £29.1bn |
| Teachers' Superannuation Scheme (Northern Ireland) | £12.4bn | — |
| Civil Service Pension Scheme (Great Britain) | £200.9bn | £192.7bn |
| Armed Forces Pension Scheme | £150.3bn | £144.6bn |
| Police: Mayor's Office for Policing and Crime (London) | £20.3bn | £24.2bn |
| Police: Scottish Police Authority | £12.7bn | £12.4bn |
| Police: Department of Justice (Northern Ireland) | £7.3bn | £7.2bn |

The accounts also charge notional interest on the liability each year. HM Treasury counts it inside debt interest: £19.4bn in 2025-26. It is on the debt interest page.

Source: HM Treasury, Whole of Government Accounts, 2009-10 to 2024-25: public sector pensions note, published 18 June 2026; HM Treasury, PESA 2026: table 5.2, public debt transactions, published 16 July 2026.

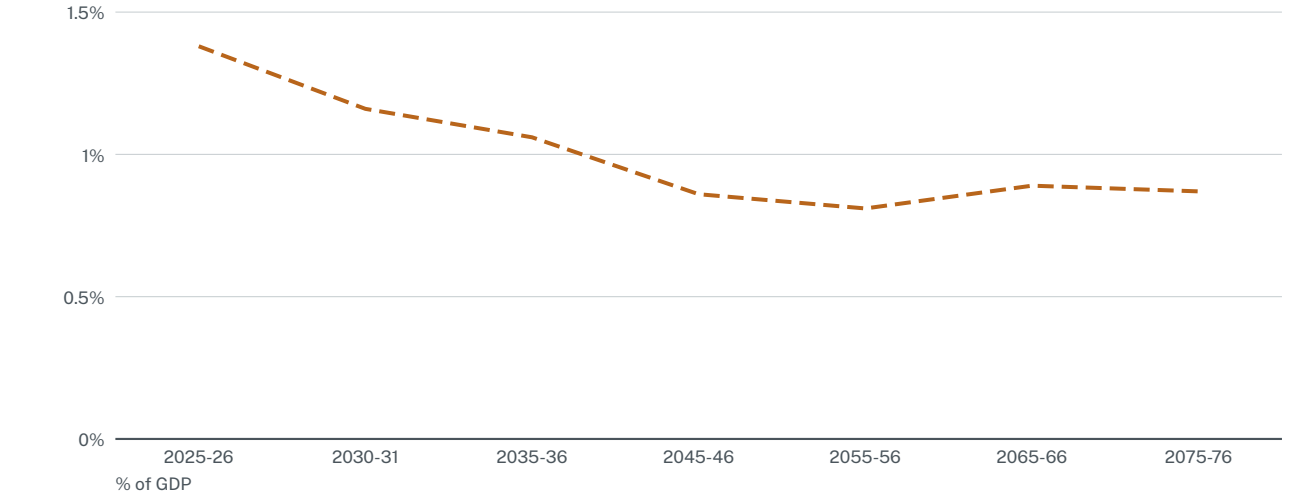
## Where it is heading

**Net cost of the unfunded schemes: outturn and the OBR's forecast (October 2026), £ billion**




Line chart of the net cost of the unfunded schemes from 2012-13 to 2025-26 (−£2.5bn), and the OBR's forecast to 2031-32 (£12.8bn).

**Public service pensions as a share of GDP, OBR long-term projection (Fiscal risks and sustainability, July 2026)**




Line chart of the OBR's projection of public service pension spending from 1.38% of GDP in 2025-26 to 0.87% in 2075-76.

More on the long-term pressures on the public finances: the long-term outlook.

## Where the money goes, level by level

1. UK total
2. Nation not published
3. Department or service body
4. Local body not published
5. Spending category not published
6. Line or transaction not published

### United Kingdom

What the unfunded public service pension schemes the OBR names paid out: pensions, lump sums and payments to leavers. Smaller schemes (the Royal Mail Statutory Pension Scheme, the UK Atomic Energy Authority's, the research councils' and others) are in the OBR's "other" line, published net only, and are not included. The funded Local Government Pension Scheme is shown separately.

**£60.7bn** in 2025-26 (cash); £60.7bn in 2025-26 prices; £873 per resident; +3.4% on a year earlier in cash, +0.1% in real terms.

### United Kingdom: by department or service body, 2025-26

| Department or service body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **NHS Pension Scheme (England and Wales)** | £18.8bn | £18.8bn | £303 | +0.1% | Office for Budget Responsibility | Local body not published: The OBR gives the scheme's totals. The scheme's accounts split benefits into pensions and lump sums and contributions into employers' and members' (in the table of scheme accounts below); they are not published by employer, trust or region. |
| **Teachers' Pension Scheme (England and Wales)** | £13.2bn | £13.2bn | £212 | −0.5% | Office for Budget Responsibility | Local body not published: The OBR gives the scheme's totals. The scheme's accounts split benefits into pensions and lump sums; nothing is published by school, academy trust or council. |
| **Civil Service Pension Scheme** | £9.2bn | £9.2bn | £136 | +2.1% | Office for Budget Responsibility | Local body not published: The OBR gives the scheme's totals. Employer contributions are paid by each department and are in its own accounts; the scheme does not publish benefits by department. |
| **Armed Forces Pension Scheme** | £6.3bn | £6.3bn | £90.29 | −3.7% | Office for Budget Responsibility | Local body not published: The OBR gives the scheme's totals. The scheme's accounts split benefits into pensions and lump sums; not by service (Navy, Army, RAF). |
| **Police pension schemes (England and Wales)** | £5.0bn | £5.0bn | £80.65 | −1.3% | Office for Budget Responsibility | Local body not published: Each police force (the police and crime commissioner) keeps its own pension fund account in its statement of accounts, and the Home Office pays each a top-up grant for the gap. No table of all forces is published. |
| **NHS and teachers' pension schemes in Scotland** | £3.7bn | £3.7bn | £661 | −0.3% | Office for Budget Responsibility | Local body not published: The Scottish Public Pensions Agency publishes the NHS and teachers' schemes' accounts separately; the OBR gives them together. |
| **Northern Ireland Executive pension schemes** | £2.2bn | £2.2bn | £1,133 | −4.3% | Office for Budget Responsibility | Local body not published: The OBR gives the Northern Ireland Executive's schemes (health and social care, teachers, civil service, police, firefighters) together; each publishes its own accounts. |
| **Firefighters' pension schemes (England)** | £1.3bn | £1.3bn | £22.70 | +4.9% | Office for Budget Responsibility | Local body not published: Each fire and rescue authority keeps its own firefighters' pension fund account, topped up by a government grant. No table of all authorities is published. |
| **Police pension scheme in Scotland** | £633m | £633m | £114 | +2.7% | Office for Budget Responsibility | Local body not published: The Scottish Public Pensions Agency's accounts for the police scheme; not broken down further here. |
| **Judicial Pension Scheme** | £274m | £274m | £3.94 | +680.1% | Office for Budget Responsibility | Local body not published: Not broken down further. |
| **Firefighters' pension scheme in Scotland** | £151m | £151m | £27.30 | −3.9% | Office for Budget Responsibility | Local body not published: The Scottish Public Pensions Agency's accounts for the firefighters' scheme; not broken down further here. |

Cash is as published. Real terms are in 2025-26 prices, using HM Treasury's GDP deflator. Per resident divides by ONS mid-year population for the area the body serves. Changes compare the same body in consecutive years.

## Members, pensioners and contribution rates

**The four biggest schemes: members and contribution rates, from each scheme's latest accounts**

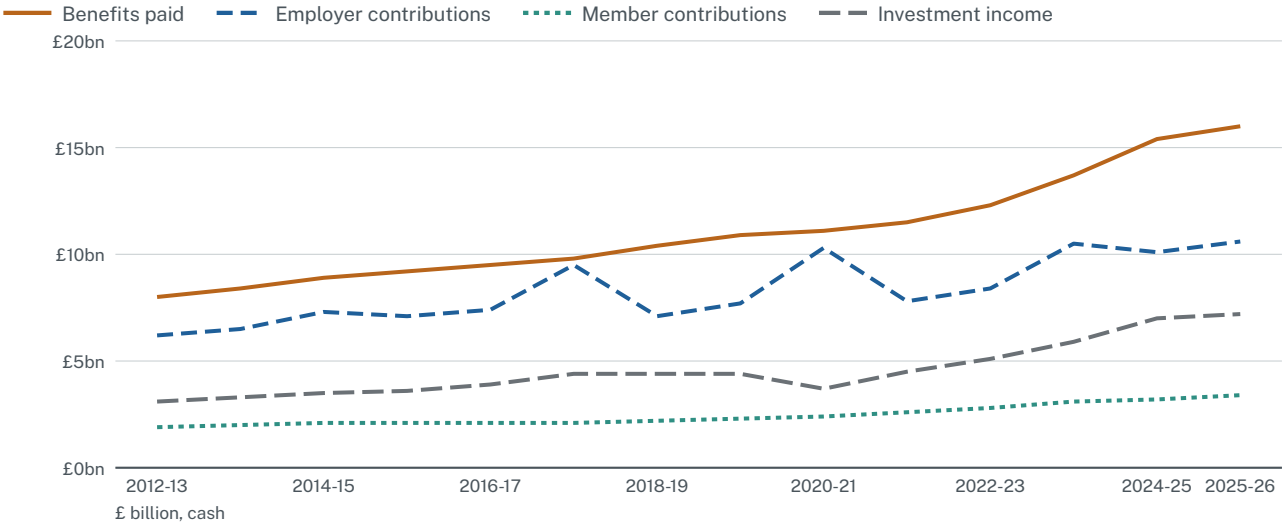
| Scheme | Contributing members | Deferred members | Pensions in payment | Employer rate | Member rate | Liability at year end | Benefits paid |
|---|---|---|---|---|---|---|---|
| **NHS Pension Scheme (England and Wales), 2025-26** | 1,909,142 | 864,417 | 1,253,762 | 23.7% of pensionable pay | — | £443.9bn | £18.5bn |
| **Teachers' Pension Scheme (England and Wales), 2025-26** | 682,081 | 801,486 | 781,741 | 28.6% of pensionable pay | 9.7% of pensionable pay on average | £275.0bn | £13.1bn |
| **Civil Service Pension Scheme, 2024-25** | 606,054 | 355,529 | 740,944 | 28.97% of pensionable pay on average (27.0% before April 2024) | 4.6% to 8.1% of pensionable pay, by pay | £197.0bn | £8.7bn |
| **Armed Forces Pension Scheme, 2025-26** | 242,069 | 474,223 | 477,816 | 73.6% of pensionable pay (including 2.1% for the Armed Forces Compensation Scheme) | Members do not contribute (the small employee figure is purchases of added years) | £143.9bn | £6.1bn |

Counts at: NHS, 31 March 2026; Teachers, 31 March 2026 for pensioners and 31 March 2025 for other members (reported a year in arrears); Civil Service, 31 March 2025; Armed Forces, 31 March 2026 (counted as benefits, not people). Contributions exceeded benefits: the scheme returns its £7.4bn surplus cash to HM Treasury. Sources: NHS accounts 2025-26, Teachers accounts 2025-26, Civil Service accounts 2024-25, Armed Forces accounts 2025-26 (checked 24 September 2026). Accounts can be a year ahead of the OBR's outturn above. Contribution rates are set by each scheme's valuation, every four years.

## The Local Government Pension Scheme: funded

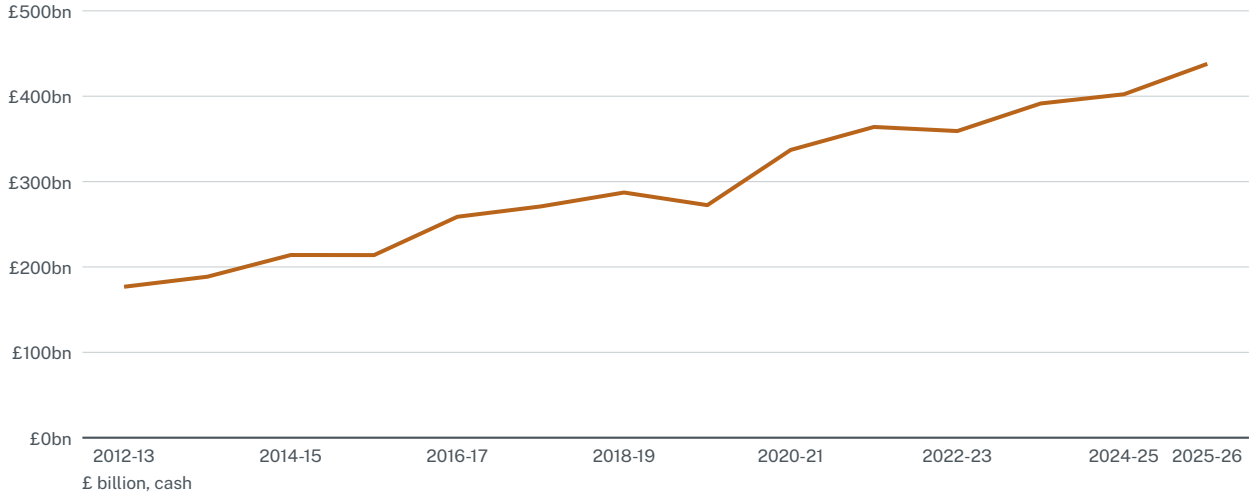
Council staff, school support staff and many other public and some private employers' staff belong to the Local Government Pension Scheme. Unlike the schemes above it is funded: contributions are invested in 87 funds in England and Wales, and pensions are paid from the funds, not by the Exchequer. Employers' contributions still come mostly from council and other public budgets. Its figures are kept apart from the unfunded schemes and never added to them.

**Local Government Pension Scheme, England and Wales: paid out and paid in, cash, £ billion**




Line chart from 2012-13 to 2025-26: benefits paid rose from £8.0bn to £16.0bn; employer contributions were £10.6bn and member contributions £3.4bn in 2025-26.

### Local Government Pension Scheme, England and Wales: value of the funds at 31 March, £ billion




Line chart of the market value of LGPS funds in England and Wales from £176.8bn in 2012-13 to £437.9bn in 2025-26.

**Local Government Pension Scheme, England and Wales, cash**

| Year | Benefits paid | Contributions | Contributions less benefits | Value of the funds | Members (thousands) |
|---|---|---|---|---|---|
| **2025-26** | £16.0bn | £14.0bn | −£2.0bn | £437.9bn | 6,930 |
| **2024-25** | £15.4bn | £13.3bn | −£2.0bn | £402.3bn | 6,861 |
| **2023-24** | £13.7bn | £13.6bn | −£148m | £391.5bn | 6,740 |
| **2022-23** | £12.3bn | £11.3bn | −£998m | £359.2bn | 6,570 |
| **2021-22** | £11.5bn | £10.4bn | −£1.2bn | £364.0bn | 6,318 |
| **2020-21** | £11.1bn | £12.8bn | £1.7bn | £337.1bn | 6,129 |

Source: Ministry of Housing, Communities and Local Government, Local government pension scheme funds for England and Wales, 2025-26 (SF3): tables 1, 2 and 4, with earlier editions back to 2016-17, published 21 October 2026.

## Fund by fund

Each fund is run by a council (or, for the Environment Agency, the South Yorkshire Pensions Authority and the London Pensions Fund Authority, a body of its own) and covers the councils, schools and other employers that belong to it, so a fund's area is usually wider than its council's. These figures sit beside the money; none of them shows how well a fund is run.

**Every LGPS fund in England and Wales, 2025-26**

| Fund | Benefits paid | Members | Employers' primary rate | Administration cost per member | Assets per member | Investment costs, % of assets | Pensioners per 100 contributing members |
|---|---|---|---|---|---|---|---|
| **England** | £14.9bn | 6,507,350 | — | £35.37 | £62,885 | 0.45% | 106 |
| **Wales** | £1.0bn | 422,703 | — | £45.49 | £67,797 | 0.37% | 87 |
| **England and Wales** | £16.0bn | 6,930,053 | — | £35.99 | £63,185 | 0.45% | 105 |
| **Barking & Dagenham** | £60m | 19,752 | 21.2% | £70.07 | £85,261 | 0.28% | 109 |
| **Barnet** | £81m | 30,932 | 20.0% | £42.03 | £59,922 | 0.81% | 123 |
| **Bath & North East Somerset** | £261m | 131,368 | 18.6% | £46.21 | £47,101 | 0.42% | 101 |
| **Bedfordshire** | £151m | 83,169 | 19.6% | £32.54 | £48,352 | 0.60% | 98 |
| **Bexley** | £45m | 18,009 | 20.8% | £42.81 | £59,709 | 0.79% | 108 |
| **Brent** | £62m | 22,106 | 0.2% | £70.84 | £67,059 | 0.15% | 116 |

| Fund | Benefits paid | Members | Employers' primary rate | Administration cost per member | Assets per member | Investment costs, % of assets | Pensioners per 100 contributing members |
|---|---|---|---|---|---|---|---|
| Bromley | £46m | 21,573 | 19.0% | £66.05 | £75,634 | 0.44% | 97 |
| Buckinghamshire | £177m | 86,015 | 19.7% | £37.28 | £55,096 | 0.67% | 100 |
| Cambridgeshire | £165m | 102,596 | 18.3% | £36.01 | £51,285 | 0.43% | 89 |
| Camden | £80m | 23,999 | 20.0% | £56.67 | £100,497 | 0.53% | 127 |
| Cardiff | £126m | 48,094 | 18.3% | £63.98 | £71,779 | 0.20% | 83 |
| Carmarthenshire | £128m | 54,838 | 19.8% | £37.00 | £72,517 | 0.20% | 92 |
| Cheshire | £277m | 122,254 | 19.4% | £29.01 | £58,684 | 0.32% | 75 |
| City of London | £67m | 16,072 | 18.6% | £45.67 | £101,270 | 0.48% | 92 |
| Cornwall | £116m | 59,800 | 20.6% | £40.35 | £44,493 | 0.79% | 116 |
| Croydon | £80m | 31,418 | 19.0% | £38.74 | £68,265 | 0.60% | 107 |
| Cumbria | £131m | 67,670 | 16.4% | £38.36 | £55,207 | 0.70% | 103 |
| Derbyshire | £256m | 113,663 | 21.1% | £31.28 | £64,617 | 0.41% | 105 |
| Devon | £275m | 131,947 | 16.4% | £27.18 | £50,988 | 0.44% | 108 |
| Dorset | £190m | 82,156 | 19.1% | £34.06 | £55,378 | 0.51% | 119 |
| Durham | £192m | 66,930 | 18.9% | £22.08 | £60,548 | 0.29% | 106 |
| Ealing | £71m | 28,742 | 22.5% | £82.70 | £66,629 | 0.21% | 99 |
| East Riding of Yorkshire | £254m | 135,575 | 20.9% | £27.74 | £57,403 | 0.03% | 100 |
| East Sussex | £185m | 88,517 | 20.2% | £41.10 | £59,656 | 0.56% | 109 |
| Enfield | £64m | 25,271 | 18.9% | £83.34 | £67,532 | 0.59% | 104 |
| Environment Agency Active Pension Fund | £145m | 31,948 | 24.2% | £62.48 | £160,217 | 0.38% | 65 |
| Environment Agency Closed Pension Fund | £38m | 8,242 | 0.0% | £90.88 | £30,404 | 0.02% | — |
| Essex | £370m | 181,664 | 22.0% | £27.17 | £69,613 | 0.65% | 99 |
| Flintshire | £120m | 49,437 | 18.9% | £64.36 | £52,434 | 1.02% | 102 |
| Gloucestershire | £129m | 65,507 | 21.8% | £46.27 | £60,488 | 0.77% | 104 |
| Greenwich | £88m | 28,496 | 18.5% | £52.11 | £68,776 | 0.21% | 101 |
| Gwynedd | £96m | 48,770 | 21.8% | £43.98 | £73,693 | 0.30% | 68 |
| Hackney | £83m | 28,192 | 20.4% | £82.97 | £81,443 | 0.46% | 109 |
| Hammersmith & Fulham | £62m | 18,294 | 21.7% | £66.47 | £79,921 | 0.46% | 134 |

| Fund | Benefits paid | Members | Employers' primary rate | Administration cost per member | Assets per member | Investment costs, % of assets | Pensioners per 100 contributing members |
|---|---|---|---|---|---|---|---|
| Hampshire | £410m | 214,695 | 17.7% | £15.17 | £50,273 | 0.74% | 98 |
| Haringey | £75m | 25,420 | 17.3% | £57.16 | £82,591 | 0.25% | 144 |
| Harrow | £51m | 20,280 | 18.1% | £62.97 | £56,802 | 0.21% | 126 |
| Havering | £51m | 22,737 | 20.7% | £47.06 | £48,990 | 0.39% | 99 |
| Hertfordshire | £244m | 124,104 | 20.1% | £43.37 | £57,095 | 0.39% | 90 |
| Hillingdon | £67m | 30,541 | 23.4% | £45.02 | £50,906 | 0.53% | 97 |
| Hounslow | £59m | 23,346 | 19.3% | £59.97 | £59,912 | 0.50% | 134 |
| Isle of Wight | £32m | 18,957 | 23.4% | £89.10 | £45,613 | 0.82% | 150 |
| Islington | £82m | 24,162 | 18.3% | £88.07 | £91,531 | 0.59% | 116 |
| Kensington & Chelsea | £54m | 13,436 | 0.0% | £107.17 | £151,201 | 0.25% | 111 |
| Kent | £354m | 163,996 | 16.7% | £42.03 | £57,430 | 0.50% | 101 |
| Kingston upon Thames | £46m | 20,092 | 18.9% | £59.63 | £70,198 | 0.36% | 103 |
| Lambeth | £79m | 22,179 | 20.5% | £102.80 | £87,228 | 0.38% | 173 |
| Lancashire | £435m | 205,922 | 12.0% | £32.56 | £59,594 | 0.86% | 104 |
| Leicestershire | £244m | 113,431 | 23.1% | £23.80 | £66,140 | 0.52% | 90 |
| Lewisham | £74m | 28,198 | 22.0% | £38.16 | £72,209 | 0.08% | 138 |
| Lincolnshire | £139m | 86,497 | 17.9% | £20.36 | £45,545 | 0.41% | 121 |
| London Pensions Fund Auth | £340m | 101,305 | 14.7% | £33.97 | £81,112 | 1.10% | 169 |
| Merseyside Pension Fund | £512m | 162,277 | 18.7% | £26.55 | £75,115 | 0.34% | 122 |
| Merton | £38m | 16,401 | 19.2% | £45.73 | £64,216 | 0.23% | 94 |
| Middlesbrough | £206m | 85,862 | 19.7% | £42.94 | £72,005 | 0.11% | 92 |
| Newham | £89m | 33,460 | 18.4% | £46.29 | £61,602 | 0.16% | 88 |
| Norfolk | £211m | 106,863 | 22.4% | £26.91 | £55,913 | 0.56% | 104 |
| North Yorkshire | £181m | 104,377 | 20.1% | £18.43 | £47,828 | 0.78% | 114 |
| Nottinghamshire | £317m | 166,028 | 19.0% | £25.27 | £48,901 | 0.30% | 108 |
| Oxfordshire | £136m | 76,408 | 18.9% | £42.56 | £51,785 | 0.45% | 95 |
| Powys | £43m | 19,341 | 21.4% | £85.26 | £46,531 | 0.60% | 103 |
| Redbridge | £41m | 21,174 | 19.1% | £52.14 | £54,823 | 0.17% | 82 |

| Fund | Benefits paid | Members | Employers' primary rate | Administration cost per member | Assets per member | Investment costs, % of assets | Pensioners per 100 contributing members |
|---|---|---|---|---|---|---|---|
| Rhondda Cynon Taff | £190m | 81,252 | 15.0% | £35.93 | £64,644 | 0.30% | 100 |
| Shropshire | £114m | 51,871 | 18.4% | £38.23 | £53,881 | 0.77% | 101 |
| Somerset | £140m | 72,651 | 22.0% | £26.69 | £49,410 | 0.39% | 110 |
| South Yorkshire Pensions Fund | £432m | 179,173 | 22.0% | £35.62 | £68,233 | 0.70% | 124 |
| Southwark | £89m | 28,163 | 20.4% | £114.12 | £86,396 | 0.54% | 100 |
| Staffordshire | £263m | 123,268 | 21.5% | £31.89 | £68,159 | 0.22% | 129 |
| Suffolk | £147m | 75,603 | 23.0% | £26.55 | £63,803 | 0.22% | 91 |
| Surrey | £234m | 119,521 | 18.9% | £38.19 | £56,589 | 0.09% | 97 |
| Sutton | £43m | 19,910 | 18.8% | £61.02 | £54,310 | 0.36% | 84 |
| Swansea | £128m | 51,893 | 21.3% | £41.86 | £74,061 | 0.37% | 72 |
| Tameside | £1.2bn | 441,631 | 17.4% | £25.48 | £79,883 | 0.31% | 126 |
| Torfaen | £186m | 69,078 | 19.0% | £29.73 | £73,065 | 0.36% | 90 |
| Tower Hamlets | £87m | 25,065 | 19.4% | £89.29 | £95,119 | 0.59% | 89 |
| Tyne and Wear Superannuation Fund | £545m | 188,832 | 18.6% | £17.01 | £76,568 | 0.48% | 114 |
| Waltham Forest | £63m | 27,245 | 16.7% | £58.32 | £42,910 | 0.81% | 124 |
| Wandsworth | £105m | 43,955 | 20.0% | £38.58 | £75,663 | 0.40% | 107 |
| Warwickshire | £121m | 60,905 | 20.7% | £44.33 | £56,327 | 0.57% | 102 |
| West Midlands Pension Fund | £936m | 371,355 | 21.7% | £47.12 | £62,927 | 0.41% | 94 |
| West Northamptonshire | £138m | 84,466 | 19.1% | £40.50 | £47,635 | 0.38% | 85 |
| West Sussex | £172m | 92,677 | 18.4% | £14.47 | £63,315 | 0.48% | 98 |
| West Yorkshire Superannuation Fund | £789m | 330,968 | 15.7% | £20.26 | £68,190 | 0.06% | 113 |
| Westminster | £74m | 19,823 | 16.8% | £43.13 | £112,705 | 0.80% | 126 |
| Wiltshire | £138m | 90,698 | 24.6% | £33.31 | £41,899 | 0.99% | 95 |
| Windsor & Maidenhead | £157m | 82,532 | 16.9% | £33.50 | £39,263 | 1.13% | 88 |
| Worcestershire | £161m | 73,013 | 18.1% | £46.75 | £61,334 | 0.39% | 100 |

### What each measure counts

- **Employers' primary contribution rate** The rate the fund's actuary set for employers to cover pensions being earned now, as a share of members' pay, averaged across the fund's employers (SF3). Deficit payments ("secondary contributions") come on top. Set at each three-yearly valuation, so it moves in steps.

- **Administration cost per member** The fund's administration expenses divided by all its members (contributing, deferred and pensioners). Investment management and governance costs are left out. Funds record costs in slightly different ways.
- **Assets per member** The market value of the fund at 31 March divided by all its members. Not a funding level: that needs the value of what is owed, which SF3 does not collect.
- **Investment management costs, % of assets** Investment management expenses divided by the fund's market value at the end of the year. Depends on the mix of assets (private equity and property cost more to manage than index funds) as well as on value for money.
- **Pensioners for every 100 contributing members** Pensioners (including dependants) divided by contributing members, times 100: how mature the fund is.

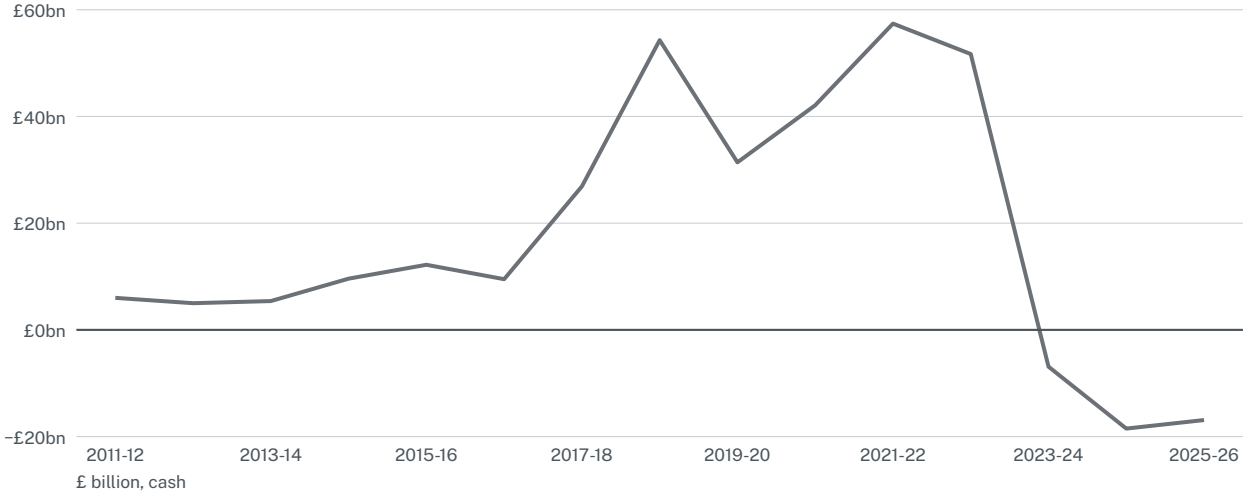
Figures for 2025-26. Group rows are worked out over the funds' combined totals. Funding levels need each fund's valuation and are not collected in SF3.

Source: Ministry of Housing, Communities and Local Government, Local government pension scheme funds: consolidated data by fund, 2023-24, 2024-25, 2025-26, published 21 October 2026.

## How the Treasury's budget counts it

HM Treasury's budgets do not use the cash figures above. They count the cost of pensions as they are earned, which is why its line can be a large cost one year and a saving a few years later while the cash paid out barely changes.

**HM Treasury's budgeting measure: "net public service pensions", £ billion**




Line chart of HM Treasury's net public service pensions line from 2011-12 (£6.0bn) to 2025-26 (−£16.9bn).

## What is not published

**Figures asked for that are not here, and why**

- **Each police force's and fire authority's pension fund account** Kept in each force's and authority's own statement of accounts; the Home Office and MHCLG do not publish a table of the top-up grants by force or authority. The OBR gives the England and Wales police total and the England fire total.
- **Welsh firefighters' pensions** Paid for by the Welsh Government and not named in the OBR's table (they are in its "other" line).
- **Members and pensioners of the Scottish and Northern Irish schemes** In the Scottish Public Pensions Agency's and Northern Ireland's scheme accounts (PDF), not read here; their money is in the OBR's table and their liabilities in the Whole of Government Accounts.
- **Staff who run the unfunded schemes** The schemes are run by NHS Pensions (NHS Business Services Authority), Capita (teachers, civil service), Veterans UK and others; their staff are not reported per scheme. For the LGPS, each fund reports its administration staff.

- **The Local Government Pension Scheme in Scotland (11 funds) and Northern Ireland (NILGOSC)** Published in each fund's annual report, with no collected statistics like England and Wales's SF3; the Whole of Government Accounts include their share of the net liability.
- **A funding level for each LGPS fund** Needs the value of what each fund owes, which comes from its three-yearly valuation, not from SF3.

The state pension, which is not a public service pension, is on the welfare spending forecast.

### What these figures do and don't show

- **Cash, not promises.** The main figures are what was paid out and paid in during the year. Pensions being earned now show up in the liability and in HM Treasury's budgeting measure, both shown separately.
- **Employer contributions are mostly public money,** paid from the budgets of hospitals, schools, departments and forces.
- **The liability is a valuation.** It swings with the discount rate and is not part of a year's spending or of public sector net debt.
- **Named schemes only.** Smaller schemes are in the OBR's "other" line, net only, and left out; the Scottish police and firefighters' schemes are counted from 2024-25.
- **Cash and real terms.** Tables are cash; the long-run chart also shows real terms (HM Treasury GDP deflator). Before 2015-16 the OBR rounds to £0.1 billion.
- **Not split by nation.** The biggest schemes cover England and Wales or the UK.
- **The funded Local Government Pension Scheme is separate,** covers England and Wales only, and is never added to the unfunded schemes.

Figures from data/services/pensions.json, generated 15 November 2026.

## Common questions

- **Are public sector pensions funded?** Most are not. The NHS, teachers', civil service, armed forces, police and firefighters' schemes are unfunded: pensions are paid from the contributions coming in, and the Exchequer meets any gap. The Local Government Pension Scheme, for council and many other staff, is funded: contributions are invested and pensions are paid from the funds.
- **Who pays public sector employer pension contributions?** The employer: an NHS trust, a school or academy trust, a government department, a police force or a fire authority. Almost all of them are funded by the taxpayer, so employer contributions are largely public money moved from one budget to another.
- **Why does the public sector pension liability change so much from year to year?** Because it is the value today of pensions to be paid over many decades, worked out with a discount rate linked to interest rates. When the rate rises, the liability falls, and the other way round, even when the pensions promised have not changed.

# The cost of collection

Public services · Last updated 15 November 2026 · https://whereyourmoneygoes.co.uk/cost-of-collection/

**£15.5bn** was spent on collecting taxes and paying benefits in the UK in 2024-25, **£224** per resident. That is +1.4% on a year earlier after inflation (+5.4% in cash). In 2025-26 prices it has gone from £17.6bn in 2010-11 to £16.0bn. HMRC spent about £0.51 for every £100 of tax it collected in 2025-26; DWP spent £3.09 running the benefits system for every £100 of benefits and pensions it paid in 2025-26.

## Key figures

**£15.5bn**
Spent in 2024-25, cash
+5.4% on a year earlier
As of 9 July 2026

**+1.4%**
Real-terms change, 2024-25 on a year earlier
£16.0bn in 2025-26 prices
As of 9 July 2026

**£224**
Per resident, 2024-25
As of 9 July 2026

**£0.51**
HMRC's cost per £100 of tax collected, 2025-26
pence per £1, as HMRC publishes it
As of 9 July 2026

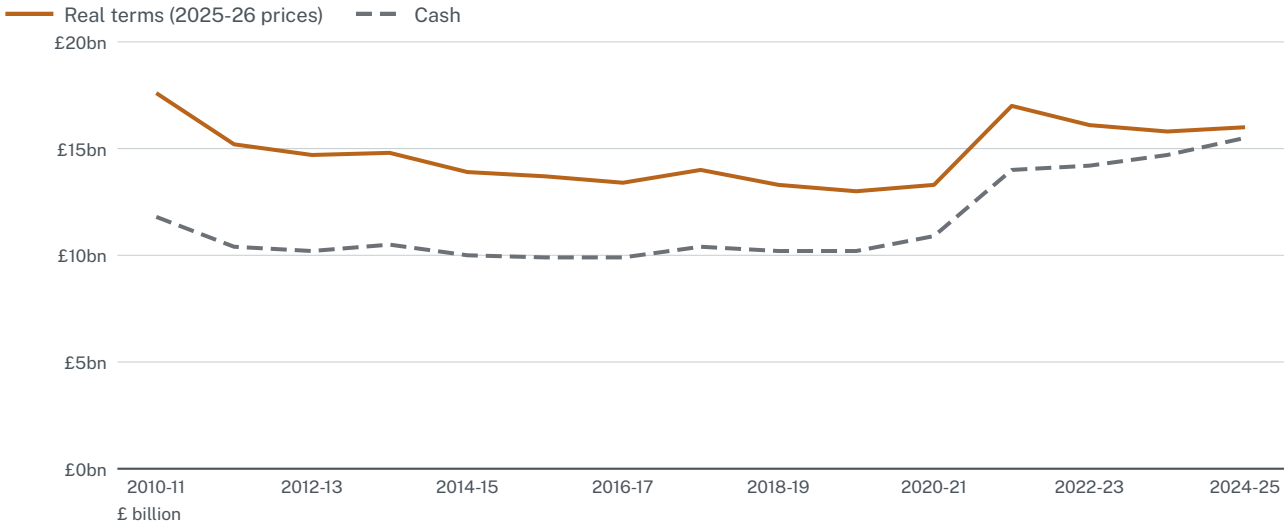
**£3.09**
DWP's running costs per £100 of benefits paid, 2025-26
As of 9 July 2026

## The short version

- **HMRC's cost of collecting tax:** £0.51 per £100 in 2025-26, down from £0.84 in 2005-06.
- **It differs by tax:** income tax £0.65 per £100 and National Insurance £0.12, in 2025-26.
- **Council tax in England:** English councils spent £1.18 for every £100 collected in 2025-26, before the court costs they recover.
- **The TV licence and VED:** the BBC spent £4.91 collecting every £100 of licence fee in 2025-26; DVLA spent £1.07 per £100 of VED in 2025-26.

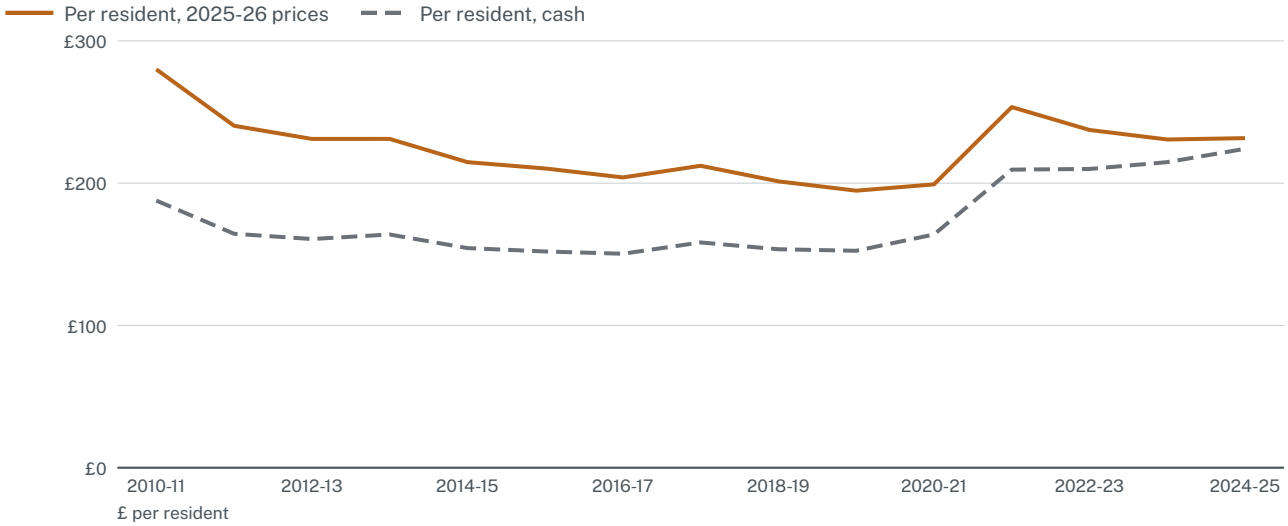
## Over the longest run published: cash, real terms and per head

### United Kingdom: spending in cash and in 2025-26 prices, £ billion




Line chart of United Kingdom spending from 2010-11 to 2024-25: £11.8bn to £15.5bn in cash; £17.6bn to £16.0bn in 2025-26 prices.

### United Kingdom: spending per resident, 2025-26 prices




Line chart of United Kingdom spending per resident in 2025-26 prices from 2010-11 (£280) to 2024-25 (£232).

Source: HM Revenue and Customs, HMRC annual report and accounts 2025-26: historical data series (cost of collection), published 9 July 2026; HM Revenue and Customs, HMRC annual report and accounts: statistical tables (resource AME: Child Benefit and personal tax credits), 2025-26 with the 2020-21 and 2016-17 editions for earlier years, published 9 July 2026; HM Revenue and Customs, HMRC tax receipts and National Insurance contributions for the UK; Driver and Vehicle Licensing Agency, DVLA annual report and accounts: net cost of collecting VED (business account) and VED revenue (Trust Statement, note 3); Ministry of Housing, Communities and Local Government, Local authority revenue expenditure and financing: Revenue Outturn multi-year data set (RO6 council tax and non-domestic rates collection, council tax support administration; RO4 housing benefit administration), published 28 September 2026; Scottish Government, Scottish Local Government Finance Statistics, published 3 February 2026; Welsh Government, Local authority revenue outturn expenditure and financing (StatsWales), published 21 October 2026; BBC, BBC Television Licence Fee Trust Statement for the year ending 31 March 2026 (with the Comptroller and Auditor General's report), published 14 July 2026; Department for Work and Pensions, DWP annual report and accounts 2025-26: core tables (public spending and administration budget), published 9 July 2026; HM Treasury, PESA 2026: chapter 1 tables (departmental budgets), published 16 July 2026; HM Treasury, PESA 2025: chapter 1 tables (departmental budgets), published 17 July 2025; HM Treasury, PESA 2021: chapter 1 tables (departmental budgets), published 20 July 2021; HM Treasury, PESA 2016: chapter 1 tables (departmental budgets), published 21 July 2016; HM Treasury, PESA 2011: chapter 1 tables (departmental budgets), published 13 July 2011; Social Security Scotland, Social Security Scotland: annual report and accounts; Department for Communities, Department for Communities (Northern Ireland): annual report and accounts.

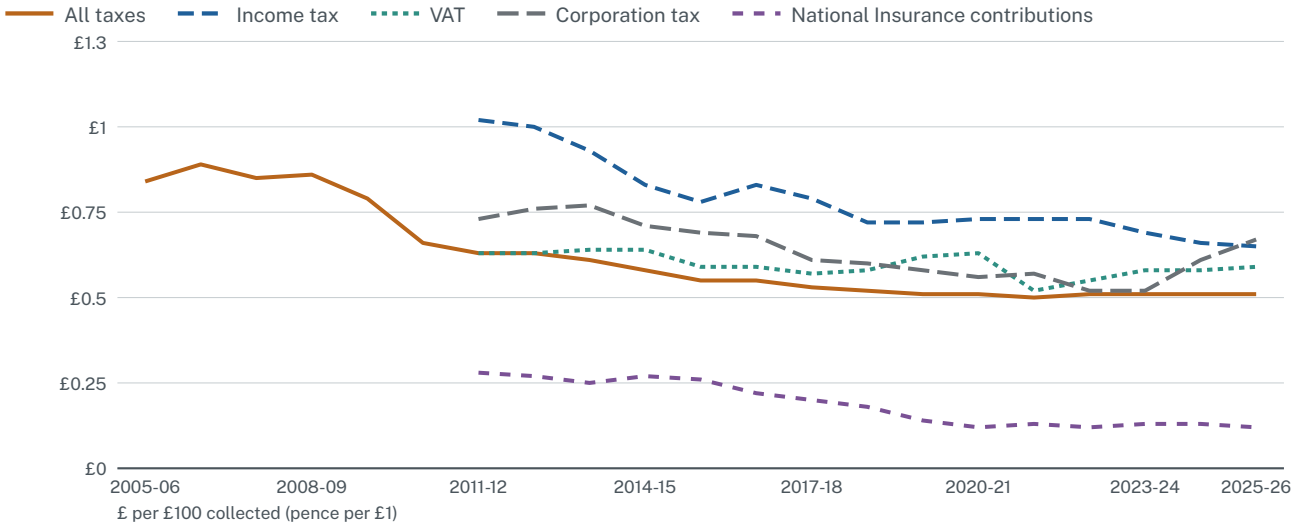
## Each tax: the cost for every £100 collected

HMRC publishes its cost in pence for every £1 it collects, which is the same number as pounds for every £100. The other collectors publish a cost and what they collected, and the figure per £100 is worked out from the two (marked *). Each uses its own definition, set out further down, so the figures sit side by side rather than in a league table.

**What it costs to collect each tax, latest year published**

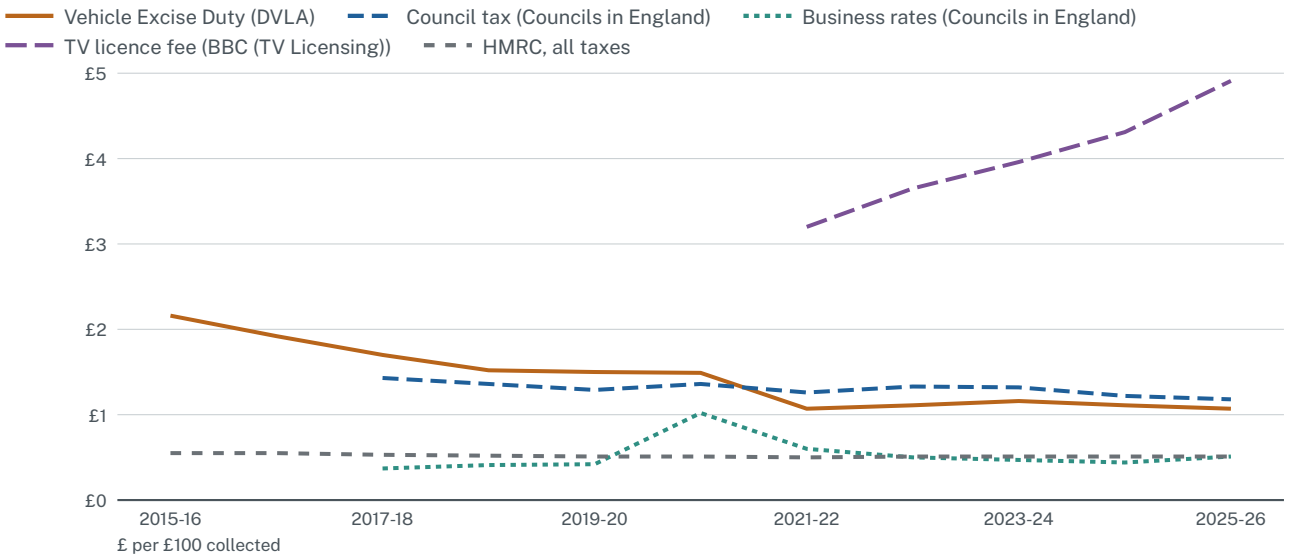
| Tax | Collector (area) | Year | Per £100 | Cost | Collected |
|---|---|---|---|---|---|
| **All taxes HMRC collects** | HMRC (United Kingdom) | 2025-26 | £0.51 | £4.9bn (worked out) | £966.4bn |
| **Income tax** | HMRC (United Kingdom) | 2025-26 | £0.65 | £2.1bn (worked out) | £326.9bn |
| **National Insurance contributions** | HMRC (United Kingdom) | 2025-26 | £0.12 | £241m (worked out) | £200.8bn |
| **VAT** | HMRC (United Kingdom) | 2025-26 | £0.59 | £1.1bn (worked out) | £179.9bn |
| **Corporation tax** | HMRC (United Kingdom) | 2025-26 | £0.67 | £637m (worked out) | £95.1bn |
| **Vehicle Excise Duty** | DVLA (United Kingdom) | 2025-26 | £1.07* | £102m | £9.5bn |
| **Council tax** | Councils in England (England) | 2025-26 | £1.18* | £516m | £43.9bn |
| **Business rates** | Councils in England (England) | 2025-26 | £0.51* | £141m | £27.7bn |
| **Council tax and business rates** | Councils in Scotland (Scotland) | 2024-25 | £0.83* | £50m | £6.1bn |
| **Council tax and business rates** | Councils in Wales (Wales) | 2025-26 | £2.44* | £77m | £3.2bn |
| **TV licence fee** | BBC (TV Licensing) (United Kingdom) | 2025-26 | £4.91 | £191m | £3.9bn |

**HMRC: cost of collection for every £100 collected, by tax**




Line chart from 2005-06 to 2025-26 of HMRC's cost of collection per £100: all taxes went from £0.84 to £0.51; income tax £0.65 in 2025-26, National Insurance £0.12.

### Other collectors: cost for every £100 collected, beside HMRC




Line chart of the cost per £100 collected from 2015-16 to 2025-26: Vehicle Excise Duty (DVLA) £1.07; Council tax (Councils in England) £1.18; Business rates (Councils in England) £0.51; TV licence fee (BBC (TV Licensing)) £4.91; All taxes HMRC collects (HMRC) £0.51 in 2025-26.

Source: HM Revenue and Customs, HMRC annual report and accounts 2025-26: historical data series (cost of collection), published 9 July 2026; HM Revenue and Customs, HMRC annual report and accounts 2018-19: historical data series (overall cost of collection from 2005-06), published 11 July 2019; HM Revenue and Customs, HMRC tax receipts and National Insurance contributions for the UK ; Driver and Vehicle Licensing Agency, DVLA annual report and accounts: net cost of collecting VED (business account) and VED revenue (Trust Statement, note 3); Ministry of Housing, Communities and Local Government, Local authority revenue expenditure and financing: Revenue Outturn multi-year data set (RO6 council tax and non-domestic rates collection, council tax support administration; RO4 housing benefit administration), published 28 September 2026; Ministry of Housing, Communities and Local Government, Collection rates for council tax and non-domestic rates in England, 2025-26 (Tables 1 and 6, with earlier editions for earlier years), published 24 June 2026; Scottish Government, Scottish Local Government Finance Statistics, published 3 February 2026; Welsh Government, Local authority revenue outturn expenditure and financing (StatsWales), published 21 October 2026; BBC, BBC Television Licence Fee Trust Statement for the year ending 31 March 2026 (with the Comptroller and Auditor General's report), published 14 July 2026.

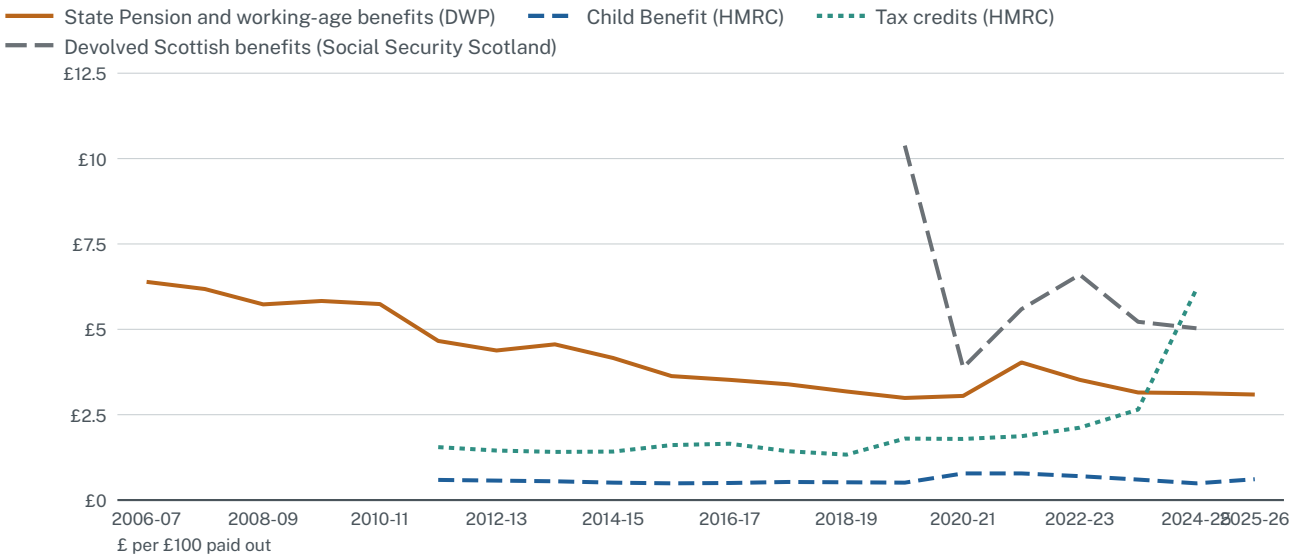
## Each benefit: the cost for every £100 paid out

DWP pays the State Pension and most working-age benefits but does not publish a cost for each: its running costs are set against all the benefits it pays. More on that is on the cost of running the benefits system.

**What it costs to pay each benefit, latest year published**

| Benefit | Collector (area) | Year | Per £100 | Cost | Paid out |
|---|---|---|---|---|---|
| **Child Benefit** | HMRC (United Kingdom) | 2025-26 | £0.61 | £82m (worked out) | £13.4bn |
| **Tax credits** | HMRC (United Kingdom) | 2024-25 | £6.18 | £165m (worked out) | £2.7bn |
| **Council tax support (council tax reduction)** | Councils in England (England) | 2025-26 | not published | £175m | — |
| **Housing Benefit** | Councils in England (England) | 2025-26 | not published | £467m | — |
| **State Pension and working-age benefits** | DWP (Great Britain) | 2025-26 | £3.09* | £9.6bn | £309.8bn |
| **Devolved Scottish benefits** | Social Security Scotland (Scotland) | 2024-25 | £5.03* | £298m | £5.9bn |
| **Social security in Northern Ireland** | Department for Communities (Northern Ireland) | 2025-26 | not published | £363m | — |

### The cost of paying benefits, for every £100 paid out




Line chart from 2006-07 to 2025-26 of the cost per £100 of benefits paid: DWP State Pension and working-age benefits £3.09; HMRC Child Benefit £0.61; HMRC Tax credits £6.18; Social Security Scotland Devolved Scottish benefits £5.03.

Source: Department for Work and Pensions, DWP annual report and accounts 2025-26: core tables (public spending and administration budget), published 9 July 2026; HM Treasury, PESA 2026: chapter 1 tables (departmental budgets), published 16 July 2026; HM Treasury, PESA 2025: chapter 1 tables (departmental budgets), published 17 July 2025; HM Treasury, PESA 2021: chapter 1 tables (departmental budgets), published 20 July 2021; HM Treasury, PESA 2016: chapter 1 tables (departmental budgets), published 21 July 2016; HM Treasury, PESA 2011: chapter 1 tables (departmental budgets), published 13 July 2011; HM Revenue and Customs, HMRC annual report and accounts 2025-26: historical data series (cost of collection), published 9 July 2026; HM Revenue and Customs, HMRC annual report and accounts: statistical tables (resource AME: Child Benefit and personal tax credits), 2025-26 with the 2020-21 and 2016-17 editions for earlier years, published 9 July 2026; Social Security Scotland, Social Security Scotland: annual report and accounts.

## Where the money goes, level by level

1. UK total
2. Nation not published
3. Department or service body
4. Local body
5. Spending category
6. Line or transaction

### United Kingdom

The cost of collecting taxes and paying benefits for every collector here, added up for each year from what each publishes (HMRC's figures are worked out from its ratios). Years start when both HMRC and DWP have figures; other collectors join the total as their figures begin, marked as breaks. 2025-26 is left out of the total until every collector has published (Councils in Scotland: collecting local taxes; Social Security Scotland); each collector's own figure for it is below. It is the cost of the collectors, not of the taxes and benefits themselves, and England's and the devolved councils' figures are each their own nation's.

**£15.5bn** in 2024-25 (cash); £16.0bn in 2025-26 prices; £224 per resident; +5.4% on a year earlier in cash, +1.4% in real terms.

United Kingdom: by department or service body, 2024-25

| Department or service body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| DWP: running the benefits system | £9.0bn | £9.3bn | £134 | +3.2% | Department for Work and Pensions | On its own page |
| HM Revenue and Customs | £4.7bn | £4.9bn | £67.82 | −1.1% | HM Revenue and Customs | Broken down below |
| Councils in England: collecting council tax and business rates | £778m | £804m | £13.27 | −5.4% | Ministry of Housing, Communities and Local Government | Broken down below |
| Department for Communities (Northern Ireland): social security | £349m | £360m | £181 | −1.0% | Department for Communities | Local body not published: The accounts give administration and programme costs and income for the line, not a cost by benefit. |
| Social Security Scotland | £298m | £308m | £53.81 | +6.1% | Social Security Scotland | Local body not published: The accounts split administration only into staff and other costs; not by benefit. |
| BBC: collecting the TV licence fee | £166m | £171m | £2.39 | +9.9% | BBC | Local body not published: The NAO's report gives the cost of collection as one figure (with the share of revenue); it is not split by contract or area. |
| DVLA: collecting Vehicle Excise Duty | £98m | £101m | £1.42 | −1.8% | Driver and Vehicle Licensing Agency | Local body not published: DVLA gives one figure for the net cost of collecting VED; it does not split it by channel, office or part of the UK. |
| Councils in Wales: collecting local taxes | £64m | £66m | £19.98 | +17.2% | Welsh Government | Broken down below |
| Councils in Scotland: collecting local taxes | £50m | £52m | £9.09 | −5.8% | Scottish Government | Broken down below |

## HM Revenue and Customs

Worked out from HMRC's published ratios: the cost of collecting taxes and of paying Child Benefit and tax credits. HMRC's whole spending (its administration expenditure) is higher: it also runs customs, the Valuation Office Agency and other work.

**£5.0bn** in 2025-26 (cash); £5.0bn in 2025-26 prices; £72.11 per resident; +6.7% on a year earlier in cash, +3.2% in real terms.

HM Revenue and Customs: by spending category, 2025-26

| Spending category | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Collecting taxes | £4.9bn | £4.9bn | £70.93 | +6.8% | HM Revenue and Customs | Broken down below |
| Paying Child Benefit and tax credits | £82m | £82m | £1.18 | −65.5% | HM Revenue and Customs | Broken down below |

## Collecting taxes

HMRC's overall cost of collection in pence per £1 times its total tax revenue, worked out here.

**£4.9bn** in 2025-26 (cash); £4.9bn in 2025-26 prices; £70.93 per resident; +10.3% on a year earlier in cash, +6.8% in real terms.

**Collecting taxes: by line or transaction, 2025-26**

| Line or transaction | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Income tax** | £2.1bn | £2.1bn | £30.58 | +2.9% | HM Revenue and Customs | |
| **VAT** | £1.1bn | £1.1bn | £15.27 | +3.5% | HM Revenue and Customs | |
| **Every other tax, duty and customs** | £864m | £864m | £12.44 | +19.8% | HM Revenue and Customs | |
| **Corporation tax** | £637m | £637m | £9.17 | +11.2% | HM Revenue and Customs | |
| **National Insurance contributions** | £241m | £241m | £3.47 | +4.0% | HM Revenue and Customs | |

## Paying Child Benefit and tax credits

**£82m** in 2025-26 (cash); £82m in 2025-26 prices; £1.18 per resident; −64.4% on a year earlier in cash, −65.5% in real terms.

**Paying Child Benefit and tax credits: by line or transaction, 2025-26**

| Line or transaction | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Tax credits** | not published | not published | — | — | HM Revenue and Customs | |
| **Child Benefit** | £82m | £82m | £1.18 | +21.7% | HM Revenue and Customs | |

## Councils in England: collecting council tax and business rates

Gross spending by billing authorities on collecting council tax and business rates and administering council tax support, as MHCLG totals England (it fills in councils that did not return, so the councils below add up to a little less). 2025-26: not every council's return is in yet.

**£833m** in 2025-26 (cash); £833m in 2025-26 prices; £14.15 per resident; +7.1% on a year earlier in cash, +3.6% in real terms.

**Councils in England: collecting council tax and business rates: by local body, 2025-26**

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Birmingham** | £13m | £13m | £10.71 | +23.5% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Manchester** | £12m | £12m | £21.08 | +3.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Newham** | £12m | £12m | £31.60 | +9.2% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **South Somerset** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Carlisle** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Wigan** | £10m | £10m | £27.95 | +29.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Northampton** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Bradford** | £9m | £9m | £16.49 | +12.2% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Sheffield** | £9m | £9m | £15.70 | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Liverpool** | £9m | £9m | £16.74 | −18.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Newcastle** | £8m | £8m | £26.18 | −16.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Sheffield** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Lambeth** | £8m | £8m | £25.77 | −13.8% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Camden** | £8m | £8m | £35.54 | +6.9% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Haringey** | £8m | £8m | £28.92 | −3.7% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Dorset** | £8m | £8m | £19.69 | −8.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Leicester City** | £7m | £7m | £19.32 | +23.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Hackney** | £7m | £7m | £27.79 | −5.1% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Hounslow** | £7m | £7m | £24.38 | −6.4% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Lewisham** | £7m | £7m | £24.25 | +5.8% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **North Yorkshire** | £7m | £7m | £11.27 | +24.1% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Milton Keynes** | £7m | £7m | £22.99 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Somerset** | £7m | £7m | £12.01 | +12.7% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Cheshire East** | £7m | £7m | £15.98 | +28.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Bristol** | £7m | £7m | £13.53 | +34.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Redbridge** | £7m | £7m | £20.82 | −28.7% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Waltham Forest** | £7m | £7m | £22.91 | +1.6% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Sunderland** | £6m | £6m | £22.29 | +10.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Tower Hamlets** | £6m | £6m | £19.15 | +8.5% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Luton** | £6m | £6m | £26.23 | +113.8% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Durham** | £6m | £6m | £11.50 | −31.9% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Kensington and Chelsea** | £6m | £6m | £42.54 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Breckland** | £6m | £6m | £41.19 | +1.7% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Ealing** | £6m | £6m | £15.76 | +8.9% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Enfield** | £6m | £6m | £18.21 | −15.5% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Bournemouth, Christchurch and Poole** | £6m | £6m | £14.29 | +5.5% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Wolverhampton** | £6m | £6m | £20.25 | −5.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Croydon** | £6m | £6m | £13.90 | +3.6% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Cornwall** | £6m | £6m | £9.41 | +17.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Salford** | £6m | £6m | £18.52 | +25.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Bromley** | £5m | £5m | £15.47 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Buckinghamshire** | £5m | £5m | £8.73 | −1.9% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Kirklees** | £5m | £5m | £11.21 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **South Gloucestershire** | £5m | £5m | £15.54 | +26.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Coventry** | £5m | £5m | £13.16 | −2.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Leeds** | £5m | £5m | £5.71 | +11.6% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Dudley** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Sandwell** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Wakefield** | £5m | £5m | £12.72 | −9.6% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Brent** | £5m | £5m | £13.34 | +11.9% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Westminster** | £5m | £5m | £22.13 | −6.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Northumberland** | £5m | £5m | £13.77 | −22.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Portsmouth** | £5m | £5m | £21.28 | +7.1% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Oxford** | £5m | £5m | £27.12 | +32.4% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Derby City** | £4m | £4m | £15.98 | +51.7% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Greenwich** | £4m | £4m | £14.61 | +15.8% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Shropshire** | £4m | £4m | £12.91 | −10.4% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Rochdale** | £4m | £4m | £18.09 | −39.4% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Doncaster** | £4m | £4m | £13.31 | +2.4% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Hammersmith and Fulham** | £4m | £4m | £22.61 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Bury** | £4m | £4m | £21.08 | +75.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Brighton and Hove** | £4m | £4m | £14.43 | +17.1% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Barking and Dagenham** | £4m | £4m | £17.21 | +24.2% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **East Suffolk** | £4m | £4m | £16.39 | −14.6% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Southwark** | £4m | £4m | £12.81 | +8.1% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Preston** | £4m | £4m | £23.71 | +8.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Bolton** | £4m | £4m | £12.59 | −2.5% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Calderdale** | £4m | £4m | £18.51 | +5.4% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **West Northamptonshire** | £4m | £4m | £8.78 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Eastbourne** | £4m | £4m | £34.65 | +1700.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Trafford** | £4m | £4m | £14.52 | +12.9% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **St Helens** | £4m | £4m | £18.43 | −10.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Islington** | £4m | £4m | £15.59 | −5.4% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Wealden** | £3m | £3m | £20.20 | +70.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Watford** | £3m | £3m | £31.58 | −12.8% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Norwich City** | £3m | £3m | £23.34 | +17.2% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Ipswich** | £3m | £3m | £24.38 | +70.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Nuneaton and Bedworth** | £3m | £3m | £23.60 | +70.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Tameside** | £3m | £3m | £14.12 | −12.8% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Wandsworth** | £3m | £3m | £10.00 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **North Lincolnshire** | £3m | £3m | £19.25 | +17.9% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Basildon** | £3m | £3m | £17.06 | −8.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Havering** | £3m | £3m | £11.75 | −13.2% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **East Riding of Yorkshire** | £3m | £3m | £8.88 | −5.9% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Slough** | £3m | £3m | £19.11 | −43.9% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Wirral** | £3m | £3m | £9.70 | +33.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Darlington** | £3m | £3m | £27.34 | +6.9% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Crawley** | £3m | £3m | £24.91 | +10.7% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **City of London** | £3m | £3m | £198 | +3.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Torbay** | £3m | £3m | £21.51 | −3.2% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Epping Forest** | £3m | £3m | £21.68 | −6.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Walsall** | £3m | £3m | £10.14 | −16.7% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Gateshead** | £3m | £3m | £14.81 | −11.8% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Nottingham City** | £3m | £3m | £8.90 | −46.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Telford and the Wrekin** | £3m | £3m | £14.55 | −3.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Bath and North East Somerset** | £3m | £3m | £14.44 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Medway Towns** | £3m | £3m | £9.91 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **East Lindsey** | £3m | £3m | £19.76 | +3.6% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Sefton** | £3m | £3m | £10.08 | −14.7% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Aylesbury Vale** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Chelmsford** | £3m | £3m | £14.69 | −12.5% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Lancaster** | £3m | £3m | £19.28 | +16.7% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Arun** | £3m | £3m | £16.25 | −6.7% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Merton** | £3m | £3m | £12.79 | −20.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Maidstone** | £3m | £3m | £14.11 | +12.5% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Waveney District Council** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Stockport** | £3m | £3m | £8.86 | +3.8% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Rotherham** | £3m | £3m | £9.67 | −15.6% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Harrow** | £3m | £3m | £9.90 | +12.5% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Blackpool** | £3m | £3m | £18.12 | +8.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Swindon** | £3m | £3m | £10.60 | +4.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Reading** | £3m | £3m | £14.15 | −7.1% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Wiltshire** | £3m | £3m | £4.94 | −10.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Huntingdonshire** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Lewes** | £3m | £3m | £25.33 | +1200.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **North Norfolk** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **East Staffordshire** | £3m | £3m | £19.77 | −3.7% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Mid Sussex** | £3m | £3m | £15.90 | −3.7% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Charnwood** | £3m | £3m | £13.18 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Stratford-on-Avon** | £3m | £3m | £16.80 | −3.8% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Kingston Upon Thames** | £3m | £3m | £14.47 | −7.4% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Middlesbrough** | £2m | £2m | £15.71 | −4.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Fenland** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Harlow** | £2m | £2m | £24.35 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Maldon** | £2m | £2m | £34.19 | +33.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Dartford** | £2m | £2m | £19.00 | +4.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **South Kesteven** | £2m | £2m | £16.21 | +33.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Great Yarmouth** | £2m | £2m | £23.77 | +4.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Cherwell** | £2m | £2m | £13.94 | −4.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Reigate and Banstead** | £2m | £2m | £15.06 | −31.4% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Cumberland** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Warrington** | £2m | £2m | £10.68 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Borough of Poole** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Southend-on-Sea** | £2m | £2m | £12.42 | −4.2% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Isle of Wight** | £2m | £2m | £16.34 | −11.5% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Tendring** | £2m | £2m | £14.46 | +27.8% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Test Valley** | £2m | £2m | £16.95 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Three Rivers** | £2m | £2m | £23.94 | −8.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **North East Lincolnshire** | £2m | £2m | £13.74 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Chesterfield** | £2m | £2m | £20.67 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Braintree** | £2m | £2m | £13.22 | +10.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Thanet** | £2m | £2m | £15.32 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Chichester** | £2m | £2m | £16.89 | +22.2% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Bexley** | £2m | £2m | £8.56 | −8.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Sutton** | £2m | £2m | £10.28 | −8.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **East Devon** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **West Dorset District Council** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Canterbury** | £2m | £2m | £12.91 | −12.5% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **North West Leicestershire** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Woking** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Knowsley** | £2m | £2m | £12.83 | −4.5% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Hartlepool** | £2m | £2m | £20.07 | +5.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Plymouth** | £2m | £2m | £7.37 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Peterborough** | £2m | £2m | £8.90 | −16.7% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Broxbourne** | £2m | £2m | £19.39 | −4.8% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Ashford** | £2m | £2m | £14.03 | −9.1% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Pendle** | £2m | £2m | £19.96 | −4.8% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Newcastle-under-Lyme** | £2m | £2m | £15.61 | −13.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **South Staffordshire** | £2m | £2m | £17.42 | −9.1% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Spelthorne** | £2m | £2m | £18.66 | +17.6% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Malvern Hills** | £2m | £2m | £23.70 | −4.8% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Wyre Forest** | £2m | £2m | £19.20 | +5.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **South Tyneside** | £2m | £2m | £13.22 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Solihull** | £2m | £2m | £9.03 | +400.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Somerset West and Taunton** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **North Northamptonshire** | £2m | £2m | £5.27 | −4.8% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Stoke-on-Trent** | £2m | £2m | £6.98 | −52.5% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Bournemouth Borough Council** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Wokingham** | £2m | £2m | £10.05 | +35.7% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Central Bedfordshire** | £2m | £2m | £5.91 | −9.5% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Erewash** | £2m | £2m | £16.74 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Winchester** | £2m | £2m | £13.88 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Lincoln City** | £2m | £2m | £18.38 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Cannock Chase** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **North Tyneside** | £2m | £2m | £8.82 | −56.8% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Redcar and Cleveland** | £2m | £2m | £12.90 | −14.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Stockton-on-Tees** | £2m | £2m | £8.69 | −21.7% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Bolsover** | £2m | £2m | £21.33 | +5.9% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Rother** | £2m | £2m | £18.72 | +28.6% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **New Forest** | £2m | £2m | £10.23 | −5.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Folkestone and Hythe** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Burnley** | £2m | £2m | £17.83 | +50.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Harrogate** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Scarborough** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Ashfield** | £2m | £2m | £13.78 | −18.2% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Mansfield** | £2m | £2m | £15.83 | +5.9% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Halton** | £2m | £2m | £12.89 | −5.6% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Stroud** | £2m | £2m | £13.45 | −5.6% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Eastleigh** | £2m | £2m | £11.83 | +30.8% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Dacorum** | £2m | £2m | £10.47 | −5.6% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Tonbridge and Malling** | £2m | £2m | £12.33 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Hyndburn** | £2m | £2m | £19.56 | +30.8% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **South Norfolk** | £2m | £2m | £11.30 | +70.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Newark and Sherwood** | £2m | £2m | £13.21 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **South Oxfordshire** | £2m | £2m | £10.75 | +88.9% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Vale of White Horse** | £2m | £2m | £11.17 | +142.9% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Epsom and Ewell** | £2m | £2m | £20.39 | +6.2% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Horsham** | £2m | £2m | £11.18 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Barnsley** | £2m | £2m | £6.73 | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Southampton** | £2m | £2m | £6.17 | −23.8% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Teignbridge** | £2m | £2m | £11.54 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Weymouth and Portland Borough Council** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Rochford** | £2m | £2m | £17.63 | −11.1% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Basingstoke and Deane** | £2m | £2m | £8.25 | −33.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Hertsmere** | £2m | £2m | £14.51 | +433.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Chorley** | £2m | £2m | £13.13 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **West Lancashire** | £2m | £2m | £12.95 | −15.8% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Wyre** | £2m | £2m | £13.27 | −11.1% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **King's Lynn and West Norfolk** | £2m | £2m | £10.19 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Kettering** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Lichfield** | £2m | £2m | £14.13 | +23.1% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Elmbridge** | £2m | £2m | £11.23 | −5.9% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Guildford** | £2m | £2m | £10.52 | +77.8% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Runnymede** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Warwick** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Barnet** | £2m | £2m | £3.92 | −27.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Kingston-upon-Hull** | £2m | £2m | £5.49 | +7.1% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Cheshire West and Chester** | £2m | £2m | £4.01 | +15.4% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| South Cambridgeshire | £2m | £2m | £8.59 | −11.8% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| Exeter | £2m | £2m | £10.88 | +25.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| Mid Devon | £2m | £2m | £17.52 | −16.7% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| North Devon | £2m | £2m | £14.81 | +7.1% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| South Hams | £2m | £2m | £16.10 | +36.4% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| Fareham | £2m | £2m | £13.00 | +7.1% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Hart** | £2m | £2m | £14.52 | +200.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Swale** | £2m | £2m | £9.34 | −6.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Blaby** | £2m | £2m | £13.83 | +7.1% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Hinckley and Bosworth** | £2m | £2m | £12.69 | −6.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Rushcliffe** | £2m | £2m | £11.73 | −6.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Tamworth** | £2m | £2m | £18.43 | +7.1% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **East Hertfordshire** | £2m | £2m | £9.49 | +7.1% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **West Suffolk** | £2m | £2m | £7.92 | −6.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **York** | £1m | £1m | £6.69 | −17.6% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Windsor and Maidenhead** | £1m | £1m | £8.76 | +75.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Cambridge** | £1m | £1m | £9.34 | +55.6% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Barrow-in-Furness** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **South Lakeland** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Amber Valley** | £1m | £1m | £10.61 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Hastings** | £1m | £1m | £15.41 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Gedling** | £1m | £1m | £11.56 | +16.7% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Surrey Heath** | £1m | £1m | £14.72 | −12.5% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Welwyn Hatfield** | £1m | £1m | £11.50 | −12.5% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Barnsley** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **West Berkshire** | £1m | £1m | £7.85 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Tunbridge Wells** | £1m | £1m | £10.82 | −7.1% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Broadland** | £1m | £1m | £9.31 | +44.4% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Worthing** | £1m | £1m | £11.42 | +8.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Stevenage** | £1m | £1m | £14.12 | +8.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Oldham** | £1m | £1m | £5.16 | −27.8% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **East Cambridgeshire** | £1m | £1m | £12.69 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Uttlesford** | £1m | £1m | £12.40 | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Gloucester** | £1m | £1m | £8.66 | −7.7% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Tewkesbury** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Gosport** | £1m | £1m | £14.52 | +33.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Rossendale** | £1m | £1m | £16.28 | +9.1% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Boston** | £1m | £1m | £16.65 | −7.7% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **West Lindsey** | £1m | £1m | £12.03 | +20.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Selby** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Mendip** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Sedgemoor** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Taunton Deane Borough Council** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Stafford** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Rugby** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Blackburn with Darwen** | £1m | £1m | £6.72 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Bedford** | £1m | £1m | £5.60 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Chiltern** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **North East Derbyshire** | £1m | £1m | £10.20 | +57.1% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Torridge** | £1m | £1m | £15.63 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Rushmoor** | £1m | £1m | £10.36 | −8.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **North Hertfordshire** | £1m | £1m | £8.01 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **South Ribble** | £1m | £1m | £9.36 | +22.2% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Waverley** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Redditch** | £1m | £1m | £12.56 | −8.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Worcester** | £1m | £1m | £10.28 | +10.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **St Albans** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Richmond upon Thames** | £1m | £1m | £5.59 | +10.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Bracknell Forest** | £1m | £1m | £7.57 | −9.1% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Wycombe** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Derbyshire Dales** | £1m | £1m | £13.88 | +11.1% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **West Devon** | £1m | £1m | £16.95 | +100.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **North Dorset District Council** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Colchester** | £1m | £1m | £4.97 | −23.1% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Cheltenham** | £1m | £1m | £8.23 | +11.1% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **East Hampshire** | £1m | £1m | £7.66 | +11.1% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Dover** | £1m | £1m | £8.26 | −16.7% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Sevenoaks** | £1m | £1m | £8.12 | +11.1% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Fylde** | £1m | £1m | £11.54 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Ribble Valley** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **North Kesteven** | £1m | £1m | £8.11 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Daventry** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **South Northamptonshire** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Richmondshire** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Bassetlaw** | £1m | £1m | £7.91 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Broxtowe** | £1m | £1m | £8.77 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Staffordshire Moorlands** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **North Warwickshire** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **South Buckinghamshire** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Allerdale** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Copeland** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **High Peak** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Castle Point** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **East Northamptonshire** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **St Edmundsbury Borough Council** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Hillingdon** | £1m | £1m | £2.76 | −10.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **East Dorset District Council** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Cotswold** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Wellingborough** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Ryedale** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Suffolk Coastal District Council** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Adur** | £1m | £1m | £12.35 | +14.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Thurrock** | £1m | £1m | £3.85 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Christchurch Borough Council** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Oadby and Wigston** | £1m | £1m | £11.38 | +40.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Mole Valley** | £1m | £1m | £7.88 | −12.5% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Tandridge** | £1m | £1m | £7.75 | +16.7% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Bromsgrove** | £1m | £1m | £6.86 | −30.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Herefordshire** | £1m | £1m | £3.12 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **South Derbyshire** | £1m | £1m | £5.02 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **West Oxfordshire** | £1m | £1m | £4.94 | +20.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Wychavon** | £1m | £1m | £4.31 | −14.3% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Purbeck District Council** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Forest of Dean** | £1m | £1m | £5.55 | +25.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Melton** | £1m | £1m | £9.14 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Craven** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Forest Heath District Council** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Rutland** | £0m | £0m | £9.61 | −20.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Brentwood** | £0m | £0m | £4.99 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **West Somerset District Council** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Westmorland and Furness** | £0m | £0m | £1.30 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Gravesham** | £0m | £0m | £1.80 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Harborough** | £0m | £0m | £1.88 | 0.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **North Somerset** | £0m | £0m | £0.44 | −98.2% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **South Holland** | £0m | £0m | £0.99 | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Corby** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Mid Suffolk** | £0m | £0m | £0.88 | −90.9% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Isles of Scilly** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Eden** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Havant** | £0m | £0m | £0.00 | −100.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Hambleton** | not published | not published | — | — | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |
| **Babergh** | −£0m | −£0m | −£1.02 | −150.0% | Ministry of Housing, Communities and Local Government | Spending category not published: The council's return splits this into three lines (council tax collection, business rates collection, council tax support administration); each line is kept as a measure, and its cost per £100 of council tax and of business rates collected are in the results table. Nothing below those lines is published. |

## Councils in Wales: collecting local taxes

Net spending on local tax collection and council tax reduction administration (StatsWales revenue outturn).

**£77m** in 2025-26 (cash); £77m in 2025-26 prices; £24.31 per resident; +21.6% on a year earlier in cash, +17.7% in real terms.

### Councils in Wales: collecting local taxes: by local body, 2025-26

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Cardiff** | £17m | £17m | £43.51 | +16.9% | Welsh Government | Spending category not published: Welsh councils report local tax collection and council tax reduction administration; the site's council dataset holds them as one line, net of income. |
| **Carmarthenshire** | £8m | £8m | £44.20 | +16.7% | Welsh Government | Spending category not published: Welsh councils report local tax collection and council tax reduction administration; the site's council dataset holds them as one line, net of income. |
| **Neath Port Talbot** | £8m | £8m | £57.03 | +19.1% | Welsh Government | Spending category not published: Welsh councils report local tax collection and council tax reduction administration; the site's council dataset holds them as one line, net of income. |
| **Conwy** | £6m | £6m | £48.94 | +19.1% | Welsh Government | Spending category not published: Welsh councils report local tax collection and council tax reduction administration; the site's council dataset holds them as one line, net of income. |
| **Pembrokeshire** | £6m | £6m | £43.70 | +31.0% | Welsh Government | Spending category not published: Welsh councils report local tax collection and council tax reduction administration; the site's council dataset holds them as one line, net of income. |
| **Powys** | £5m | £5m | £40.05 | +25.6% | Welsh Government | Spending category not published: Welsh councils report local tax collection and council tax reduction administration; the site's council dataset holds them as one line, net of income. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Ceredigion | £3m | £3m | £46.77 | +47.8% | Welsh Government | Spending category not published: Welsh councils report local tax collection and council tax reduction administration; the site's council dataset holds them as one line, net of income. |
| Denbighshire | £3m | £3m | £32.57 | +39.1% | Welsh Government | Spending category not published: Welsh councils report local tax collection and council tax reduction administration; the site's council dataset holds them as one line, net of income. |
| Merthyr Tydfil | £3m | £3m | £51.40 | +30.4% | Welsh Government | Spending category not published: Welsh councils report local tax collection and council tax reduction administration; the site's council dataset holds them as one line, net of income. |
| Rhondda Cynon Taf | £3m | £3m | £12.03 | +11.5% | Welsh Government | Spending category not published: Welsh councils report local tax collection and council tax reduction administration; the site's council dataset holds them as one line, net of income. |
| Swansea | £3m | £3m | £10.02 | +25.0% | Welsh Government | Spending category not published: Welsh councils report local tax collection and council tax reduction administration; the site's council dataset holds them as one line, net of income. |
| Bridgend | £2m | £2m | £10.21 | −6.3% | Welsh Government | Spending category not published: Welsh councils report local tax collection and council tax reduction administration; the site's council dataset holds them as one line, net of income. |
| Isle of Anglesey | £1m | £1m | £20.41 | +16.7% | Welsh Government | Spending category not published: Welsh councils report local tax collection and council tax reduction administration; the site's council dataset holds them as one line, net of income. |
| Vale of Glamorgan | £1m | £1m | £10.34 | +100.0% | Welsh Government | Spending category not published: Welsh councils report local tax collection and council tax reduction administration; the site's council dataset holds them as one line, net of income. |
| Monmouthshire | £1m | £1m | £14.69 | +27.3% | Welsh Government | Spending category not published: Welsh councils report local tax collection and council tax reduction administration; the site's council dataset holds them as one line, net of income. |
| Newport | £1m | £1m | £8.30 | +7.7% | Welsh Government | Spending category not published: Welsh councils report local tax collection and council tax reduction administration; the site's council dataset holds them as one line, net of income. |
| Gwynedd | £1m | £1m | £10.81 | +8.3% | Welsh Government | Spending category not published: Welsh councils report local tax collection and council tax reduction administration; the site's council dataset holds them as one line, net of income. |
| Caerphilly | £1m | £1m | £6.82 | −25.0% | Welsh Government | Spending category not published: Welsh councils report local tax collection and council tax reduction administration; the site's council dataset holds them as one line, net of income. |
| Torfaen | £1m | £1m | £12.77 | +33.3% | Welsh Government | Spending category not published: Welsh councils report local tax collection and council tax reduction administration; the site's council dataset holds them as one line, net of income. |

| Local body | Cash, 2025-26 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Flintshire** | £1m | £1m | £5.13 | 0.0% | Welsh Government | Spending category not published: Welsh councils report local tax collection and council tax reduction administration; the site's council dataset holds them as one line, net of income. |
| **Wrexham** | £1m | £1m | £5.80 | +14.3% | Welsh Government | Spending category not published: Welsh councils report local tax collection and council tax reduction administration; the site's council dataset holds them as one line, net of income. |
| **Blaenau Gwent** | £0m | £0m | £1.48 | −92.9% | Welsh Government | Spending category not published: Welsh councils report local tax collection and council tax reduction administration; the site's council dataset holds them as one line, net of income. |

## Councils in Scotland: collecting local taxes

Net spending on council tax collection, non-domestic rates collection and council tax reduction administration (Scottish Local Government Finance Statistics).

**£50m** in 2024-25 (cash); £52m in 2025-26 prices; £9.09 per resident; −2.1% on a year earlier in cash, −5.8% in real terms.

**Councils in Scotland: collecting local taxes: by local body, 2024-25**

| Local body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **City of Edinburgh** | £7m | £7m | £13.16 | −16.8% | Scottish Government | Spending category not published: Scottish councils report council tax collection, non-domestic rates collection and council tax reduction administration as separate lines; the site's council dataset holds them as one, net of income. |
| **Aberdeenshire** | £6m | £6m | £20.75 | −31.5% | Scottish Government | Spending category not published: Scottish councils report council tax collection, non-domestic rates collection and council tax reduction administration as separate lines; the site's council dataset holds them as one, net of income. |
| **Glasgow City** | £4m | £4m | £5.38 | +20.6% | Scottish Government | Spending category not published: Scottish councils report council tax collection, non-domestic rates collection and council tax reduction administration as separate lines; the site's council dataset holds them as one, net of income. |
| **Falkirk** | £3m | £3m | £18.77 | +82.4% | Scottish Government | Spending category not published: Scottish councils report council tax collection, non-domestic rates collection and council tax reduction administration as separate lines; the site's council dataset holds them as one, net of income. |
| **Inverclyde** | £3m | £3m | £36.83 | +7.0% | Scottish Government | Spending category not published: Scottish councils report council tax collection, non-domestic rates collection and council tax reduction administration as separate lines; the site's council dataset holds them as one, net of income. |
| **North Ayrshire** | £3m | £3m | £21.67 | −11.8% | Scottish Government | Spending category not published: Scottish councils report council tax collection, non-domestic rates collection and council tax reduction administration as separate lines; the site's council dataset holds them as one, net of income. |

| Local body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| South Lanarkshire | £3m | £3m | £8.41 | +52.3% | Scottish Government | Spending category not published: Scottish councils report council tax collection, non-domestic rates collection and council tax reduction administration as separate lines; the site's council dataset holds them as one, net of income. |
| Renfrewshire | £3m | £3m | £14.32 | +132.5% | Scottish Government | Spending category not published: Scottish councils report council tax collection, non-domestic rates collection and council tax reduction administration as separate lines; the site's council dataset holds them as one, net of income. |
| Angus | £2m | £2m | £18.27 | +8.5% | Scottish Government | Spending category not published: Scottish councils report council tax collection, non-domestic rates collection and council tax reduction administration as separate lines; the site's council dataset holds them as one, net of income. |
| Dundee City | £2m | £2m | £13.39 | −23.4% | Scottish Government | Spending category not published: Scottish councils report council tax collection, non-domestic rates collection and council tax reduction administration as separate lines; the site's council dataset holds them as one, net of income. |
| Argyll & Bute | £2m | £2m | £21.65 | −27.3% | Scottish Government | Spending category not published: Scottish councils report council tax collection, non-domestic rates collection and council tax reduction administration as separate lines; the site's council dataset holds them as one, net of income. |
| Aberdeen City | £2m | £2m | £6.92 | −36.4% | Scottish Government | Spending category not published: Scottish councils report council tax collection, non-domestic rates collection and council tax reduction administration as separate lines; the site's council dataset holds them as one, net of income. |
| Perth & Kinross | £2m | £2m | £10.36 | −2.7% | Scottish Government | Spending category not published: Scottish councils report council tax collection, non-domestic rates collection and council tax reduction administration as separate lines; the site's council dataset holds them as one, net of income. |
| South Ayrshire | £1m | £1m | £9.80 | −54.5% | Scottish Government | Spending category not published: Scottish councils report council tax collection, non-domestic rates collection and council tax reduction administration as separate lines; the site's council dataset holds them as one, net of income. |
| East Lothian | £1m | £1m | £8.68 | −26.2% | Scottish Government | Spending category not published: Scottish councils report council tax collection, non-domestic rates collection and council tax reduction administration as separate lines; the site's council dataset holds them as one, net of income. |
| Dumfries & Galloway | £1m | £1m | £6.85 | +29.2% | Scottish Government | Spending category not published: Scottish councils report council tax collection, non-domestic rates collection and council tax reduction administration as separate lines; the site's council dataset holds them as one, net of income. |

| Local body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| East Renfrewshire | £1m | £1m | £10.06 | −13.9% | Scottish Government | Spending category not published: Scottish councils report council tax collection, non-domestic rates collection and council tax reduction administration as separate lines; the site's council dataset holds them as one, net of income. |
| Moray | £1m | £1m | £10.54 | −26.2% | Scottish Government | Spending category not published: Scottish councils report council tax collection, non-domestic rates collection and council tax reduction administration as separate lines; the site's council dataset holds them as one, net of income. |
| Scottish Borders | £1m | £1m | £6.83 | −17.3% | Scottish Government | Spending category not published: Scottish councils report council tax collection, non-domestic rates collection and council tax reduction administration as separate lines; the site's council dataset holds them as one, net of income. |
| Clackmannanshire | £1m | £1m | £13.47 | +20.6% | Scottish Government | Spending category not published: Scottish councils report council tax collection, non-domestic rates collection and council tax reduction administration as separate lines; the site's council dataset holds them as one, net of income. |
| East Ayrshire | £1m | £1m | £5.77 | +20.6% | Scottish Government | Spending category not published: Scottish councils report council tax collection, non-domestic rates collection and council tax reduction administration as separate lines; the site's council dataset holds them as one, net of income. |
| Midlothian | £1m | £1m | £7.02 | +44.7% | Scottish Government | Spending category not published: Scottish councils report council tax collection, non-domestic rates collection and council tax reduction administration as separate lines; the site's council dataset holds them as one, net of income. |
| Na h-Eileanan Siar | £1m | £1m | £27.00 | +44.7% | Scottish Government | Spending category not published: Scottish councils report council tax collection, non-domestic rates collection and council tax reduction administration as separate lines; the site's council dataset holds them as one, net of income. |
| Shetland Islands | £1m | £1m | £30.70 | −19.6% | Scottish Government | Spending category not published: Scottish councils report council tax collection, non-domestic rates collection and council tax reduction administration as separate lines; the site's council dataset holds them as one, net of income. |
| North Lanarkshire | £1m | £1m | £1.75 | +177.5% | Scottish Government | Spending category not published: Scottish councils report council tax collection, non-domestic rates collection and council tax reduction administration as separate lines; the site's council dataset holds them as one, net of income. |
| Orkney Islands | £1m | £1m | £27.27 | +24.0% | Scottish Government | Spending category not published: Scottish councils report council tax collection, non-domestic rates collection and council tax reduction administration as separate lines; the site's council dataset holds them as one, net of income. |

| Local body | Cash, 2024-25 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **East Dunbartonshire** | £1m | £1m | £4.56 | −35.4% | Scottish Government | Spending category not published: Scottish councils report council tax collection, non-domestic rates collection and council tax reduction administration as separate lines; the site's council dataset holds them as one, net of income. |
| **Stirling** | £0m | £0m | £3.17 | −22.5% | Scottish Government | Spending category not published: Scottish councils report council tax collection, non-domestic rates collection and council tax reduction administration as separate lines; the site's council dataset holds them as one, net of income. |
| **Fife** | £0m | £0m | £0.53 | −65.5% | Scottish Government | Spending category not published: Scottish councils report council tax collection, non-domestic rates collection and council tax reduction administration as separate lines; the site's council dataset holds them as one, net of income. |
| **West Lothian** | £0m | £0m | £1.07 | +3.4% | Scottish Government | Spending category not published: Scottish councils report council tax collection, non-domestic rates collection and council tax reduction administration as separate lines; the site's council dataset holds them as one, net of income. |
| **West Dunbartonshire** | −£0m | −£0m | −£3.38 | −210.1% | Scottish Government | Spending category not published: Scottish councils report council tax collection, non-domestic rates collection and council tax reduction administration as separate lines; the site's council dataset holds them as one, net of income. |
| **Highland** | −£1m | −£1m | −£3.37 | −3.4% | Scottish Government | Spending category not published: Scottish councils report council tax collection, non-domestic rates collection and council tax reduction administration as separate lines; the site's council dataset holds them as one, net of income. |

Cash is as published. Real terms are in 2025-26 prices, using HM Treasury's GDP deflator. Per resident divides by ONS mid-year population for the area the body serves. Changes compare the same body in consecutive years.

## On the map

An interactive map or explorer appears here on the live page.

The map covers the whole UK. Where the nations publish the same measure, they share one scale. Where they publish different ones, each nation is shaded against its own measure on its own scale, named in its own part of the legend, and the nations cannot be compared with each other. Where a nation publishes nothing for a measure, the map says so and links to what it publishes instead. Pick an area for its figures and a link to its page.

**Every one of the billing authorities, on each measure on the map England and Wales: Council tax collected in the year, 2025-26. Scotland: Council tax received in the year, 2025-26. Northern Ireland: Domestic rates owed at 31 March per £100 paid in the year, 2025-26. The nations' figures are different measures and are not directly comparable.**

| Council area | Nation | Council tax collected | Business rates collected | Council tax cost | Business rates cost |
|---|---|---|---|---|---|
| **Ribble Valley** | England | 99.6% | 99.1% | Not published for this year | Not published for this year |
| **Rushcliffe** | England | 99.1% | 99.5% | 1.07 £ per £100 | 0.00 £ per £100 |
| **Surrey Heath** | England | 99.1% | 98.8% | 1.27 £ per £100 | 0.48 £ per £100 |
| **Epsom and Ewell** | England | 99.0% | 99.2% | 1.25 £ per £100 | 1.14 £ per £100 |
| **Wokingham** | England | 98.9% | 97.7% | 0.40 £ per £100 | 0.92 £ per £100 |

| Council area | Nation | Council tax collected | Business rates collected | Council tax cost | Business rates cost |
|---|---|---|---|---|---|
| St Albans | England | 98.8% | 97.6% | Not published for this year | Not published for this year |
| Mid Suffolk | England | 98.7% | 98.0% | 0.00 £ per £100 | 0.00 £ per £100 |
| South Hams | England | 98.5% | 98.7% | 0.79 £ per £100 | 0.00 £ per £100 |
| New Forest | England | 98.5% | 98.0% | 0.81 £ per £100 | 0.28 £ per £100 |
| Tewkesbury | England | 98.5% | 97.5% | Not published for this year | Not published for this year |
| Amber Valley | England | 98.5% | 97.8% | 1.02 £ per £100 | 0.58 £ per £100 |
| Uttlesford | England | 98.5% | 97.4% | 1.00 £ per £100 | 0.57 £ per £100 |
| Staffordshire Moorlands | England | 98.4% | 98.8% | Not published for this year | Not published for this year |
| North Norfolk | England | 98.3% | 99.1% | Not published for this year | Not published for this year |
| South Kesteven | England | 98.3% | 98.7% | 1.18 £ per £100 | 0.57 £ per £100 |
| Hart | England | 98.3% | 96.3% | 0.92 £ per £100 | 1.73 £ per £100 |
| Babergh | England | 98.3% | 98.9% | -0.02 £ per £100 | -0.46 £ per £100 |
| East Hampshire | England | 98.2% | 97.6% | 0.81 £ per £100 | 0.19 £ per £100 |
| Test Valley | England | 98.2% | 98.9% | 0.91 £ per £100 | 0.72 £ per £100 |
| East Devon | England | 98.2% | 99.1% | Not published for this year | Not published for this year |
| Elmbridge | England | 98.2% | 97.6% | 0.73 £ per £100 | 0.60 £ per £100 |
| South Derbyshire | England | 98.2% | 98.4% | 0.70 £ per £100 | 0.11 £ per £100 |
| Winchester | England | 98.2% | 99.1% | 1.44 £ per £100 | 0.18 £ per £100 |
| South Cambridgeshire | England | 98.2% | 97.7% | 0.71 £ per £100 | 0.24 £ per £100 |
| Basingstoke and Deane | England | 98.2% | 99.4% | 0.67 £ per £100 | 0.30 £ per £100 |
| Rochford | England | 98.2% | 98.3% | 1.23 £ per £100 | 1.34 £ per £100 |
| Horsham | England | 98.2% | 96.2% | 0.55 £ per £100 | 1.59 £ per £100 |
| Warwick | England | 98.1% | 98.4% | Not published for this year | Not published for this year |
| West Devon | England | 98.1% | 97.4% | 0.98 £ per £100 | 0.00 £ per £100 |
| Lichfield | England | 98.1% | 98.3% | 1.00 £ per £100 | 1.43 £ per £100 |
| Buckinghamshire | England | 98.1% | 98.8% | 0.72 £ per £100 | 0.50 £ per £100 |
| Cambridge | England | 98.1% | 99.1% | 1.09 £ per £100 | 0.14 £ per £100 |
| City of London | England | 98.1% | 96.5% | 6.50 £ per £100 | 0.16 £ per £100 |
| Kingston upon Thames | England | 98.1% | 97.3% | 1.43 £ per £100 | 0.18 £ per £100 |
| Broadland | England | 98.1% | 95.9% | 0.78 £ per £100 | 0.27 £ per £100 |
| Richmond upon Thames | England | 98.1% | 98.0% | 0.33 £ per £100 | 0.25 £ per £100 |
| Huntingdonshire | England | 98.1% | 98.3% | Not published for this year | Not published for this year |
| North Kesteven | England | 98.1% | 99.2% | 0.73 £ per £100 | 1.12 £ per £100 |
| Mid Sussex | England | 98.0% | 96.5% | 1.44 £ per £100 | 0.58 £ per £100 |
| Cheltenham | England | 98.0% | 97.2% | 0.76 £ per £100 | 0.32 £ per £100 |
| Mole Valley | England | 98.0% | 94.8% | 0.71 £ per £100 | 0.00 £ per £100 |
| Maldon | England | 98.0% | 97.0% | 3.92 £ per £100 | 0.03 £ per £100 |
| Rushmoor | England | 98.0% | 99.0% | 0.79 £ per £100 | 0.40 £ per £100 |
| High Peak | England | 98.0% | 97.8% | Not published for this year | Not published for this year |
| North Somerset | England | 98.0% | 96.9% | 0.03 £ per £100 | 0.05 £ per £100 |
| Melton | England | 98.0% | 96.9% | 0.54 £ per £100 | 1.45 £ per £100 |

| Council area | Nation | Council tax collected | Business rates collected | Council tax cost | Business rates cost |
|---|---|---|---|---|---|
| Cotswold | England | 97.9% | 96.8% | Not published for this year | Not published for this year |
| Reigate and Banstead | England | 97.9% | 100.0% | 0.94 £ per £100 | 1.59 £ per £100 |
| Tandridge | England | 97.9% | 95.8% | 0.11 £ per £100 | 2.85 £ per £100 |
| West Oxfordshire | England | 97.9% | 97.1% | 0.40 £ per £100 | 0.32 £ per £100 |
| Castle Point | England | 97.9% | 99.8% | Not published for this year | Not published for this year |
| Sutton | England | 97.9% | 98.0% | 1.31 £ per £100 | 0.00 £ per £100 |
| Lewes | England | 97.9% | 98.4% | 1.76 £ per £100 | 2.77 £ per £100 |
| Woking | England | 97.9% | 92.2% | Not published for this year | Not published for this year |
| Bromsgrove | England | 97.8% | 95.7% | 0.80 £ per £100 | 0.14 £ per £100 |
| Teignbridge | England | 97.8% | 99.0% | 0.69 £ per £100 | 0.56 £ per £100 |
| Cherwell | England | 97.8% | 97.7% | 0.68 £ per £100 | 0.27 £ per £100 |
| Harborough | England | 97.8% | 98.8% | 0.24 £ per £100 | 0.00 £ per £100 |
| Fareham | England | 97.8% | 98.8% | 0.97 £ per £100 | 0.31 £ per £100 |
| South Staffordshire | England | 97.8% | 98.3% | 1.03 £ per £100 | 0.49 £ per £100 |
| Broxtowe | England | 97.8% | 98.0% | 0.76 £ per £100 | 0.47 £ per £100 |
| Sevenoaks | England | 97.8% | 95.8% | 0.19 £ per £100 | 0.00 £ per £100 |
| South Norfolk | England | 97.7% | 98.2% | 0.89 £ per £100 | 0.27 £ per £100 |
| West Lindsey | England | 97.7% | 97.4% | 1.39 £ per £100 | 0.79 £ per £100 |
| Stratford-on-Avon | England | 97.7% | 96.9% | 1.05 £ per £100 | 0.69 £ per £100 |
| Waverley | England | 97.7% | 94.7% | Not published for this year | Not published for this year |
| Stroud | England | 97.7% | 98.4% | 1.03 £ per £100 | 0.87 £ per £100 |
| South Oxfordshire | England | 97.7% | 96.2% | 0.70 £ per £100 | 0.54 £ per £100 |
| Colchester | England | 97.6% | 97.4% | 0.59 £ per £100 | 0.23 £ per £100 |
| Runnymede | England | 97.5% | 98.2% | Not published for this year | Not published for this year |
| Rutland | England | 97.5% | 97.8% | 0.75 £ per £100 | 0.55 £ per £100 |
| Stafford | England | 97.5% | 97.6% | Not published for this year | Not published for this year |
| Wiltshire | England | 97.5% | 97.4% | 0.56 £ per £100 | 0.00 £ per £100 |
| Malvern Hills | England | 97.5% | 97.0% | 1.95 £ per £100 | 2.80 £ per £100 |
| York | England | 97.5% | 98.4% | 0.56 £ per £100 | 0.11 £ per £100 |
| Wychavon | England | 97.5% | 97.2% | 0.21 £ per £100 | 0.28 £ per £100 |
| East Cambridgeshire | England | 97.5% | 97.0% | 1.28 £ per £100 | 0.84 £ per £100 |
| Guildford | England | 97.5% | 96.6% | 0.59 £ per £100 | 0.25 £ per £100 |
| Central Bedfordshire | England | 97.5% | 98.8% | 0.56 £ per £100 | 0.28 £ per £100 |
| Hinckley and Bosworth | England | 97.5% | 93.8% | 0.84 £ per £100 | 0.55 £ per £100 |
| Tamworth | England | 97.5% | 97.3% | 1.57 £ per £100 | 0.67 £ per £100 |
| Tonbridge and Malling | England | 97.5% | 98.3% | 0.70 £ per £100 | 0.43 £ per £100 |
| Cheshire East | England | 97.5% | 97.9% | 1.27 £ per £100 | 1.05 £ per £100 |
| Three Rivers | England | 97.5% | 94.0% | 2.36 £ per £100 | 0.40 £ per £100 |
| Herefordshire | England | 97.4% | 97.0% | 0.24 £ per £100 | 0.08 £ per £100 |
| Vale of White Horse | England | 97.4% | 97.7% | 0.69 £ per £100 | 0.33 £ per £100 |
| Derbyshire Dales | England | 97.4% | 97.0% | 0.86 £ per £100 | 0.60 £ per £100 |
| Shropshire | England | 97.4% | 98.5% | 0.45 £ per £100 | 1.38 £ per £100 |
| Wealden | England | 97.4% | 96.4% | 1.46 £ per £100 | 1.99 £ per £100 |

| Council area | Nation | Council tax collected | Business rates collected | Council tax cost | Business rates cost |
|---|---|---|---|---|---|
| Blaby | England | 97.4% | 98.9% | 1.60 £ per £100 | 0.13 £ per £100 |
| Braintree | England | 97.4% | 97.4% | 1.21 £ per £100 | 0.40 £ per £100 |
| Tunbridge Wells | England | 97.4% | 96.4% | 0.55 £ per £100 | 0.47 £ per £100 |
| Brentwood | England | 97.3% | 96.5% | 0.19 £ per £100 | 0.22 £ per £100 |
| Thurrock | England | 97.3% | 98.7% | 0.59 £ per £100 | 0.00 £ per £100 |
| Mid Devon | England | 97.3% | 99.8% | 1.43 £ per £100 | 1.85 £ per £100 |
| East Suffolk | England | 97.3% | 95.8% | 0.10 £ per £100 | 2.71 £ per £100 |
| Neath Port Talbot | Wales | 97.3% | 98.5% | 6.19 £ per £100 | 6.19 £ per £100 |
| Gedling | England | 97.3% | 97.6% | 1.32 £ per £100 | 0.24 £ per £100 |
| South Gloucestershire | England | 97.3% | 98.6% | 1.67 £ per £100 | 0.09 £ per £100 |
| Stockport | England | 97.3% | 96.9% | 0.46 £ per £100 | 0.80 £ per £100 |
| Welwyn Hatfield | England | 97.2% | 97.3% | 1.02 £ per £100 | 0.51 £ per £100 |
| Dacorum | England | 97.2% | 95.5% | 1.28 £ per £100 | 0.00 £ per £100 |
| Wyre Forest | England | 97.2% | 96.0% | 1.78 £ per £100 | 0.52 £ per £100 |
| Flintshire | Wales | 97.2% | 98.1% | 0.71 £ per £100 | 0.71 £ per £100 |
| West Berkshire | England | 97.2% | 96.9% | 0.70 £ per £100 | 0.09 £ per £100 |
| North West Leicestershire | England | 97.1% | 97.0% | Not published for this year | Not published for this year |
| Eastleigh | England | 97.1% | 98.6% | 0.69 £ per £100 | 0.03 £ per £100 |
| Crawley | England | 97.1% | 98.2% | 2.26 £ per £100 | 0.16 £ per £100 |
| Newark and Sherwood | England | 97.1% | 97.6% | 1.48 £ per £100 | 0.12 £ per £100 |
| Kings Lynn and West Norfolk | England | 97.1% | 97.9% | 0.87 £ per £100 | 0.52 £ per £100 |
| Bolsover | England | 97.1% | 98.9% | 2.00 £ per £100 | 0.54 £ per £100 |
| Chichester | England | 97.1% | 96.4% | 1.14 £ per £100 | 0.77 £ per £100 |
| Bracknell Forest | England | 97.1% | 98.9% | 0.90 £ per £100 | 0.15 £ per £100 |
| Solihull | England | 97.1% | 97.6% | 0.47 £ per £100 | 0.35 £ per £100 |
| Wandsworth | England | 97.0% | 97.1% | 1.70 £ per £100 | 0.32 £ per £100 |
| North Warwickshire | England | 97.0% | 99.0% | Not published for this year | Not published for this year |
| Oadby and Wigston | England | 97.0% | 94.3% | 1.20 £ per £100 | 1.07 £ per £100 |
| North Hertfordshire | England | 97.0% | 94.7% | 0.79 £ per £100 | 0.33 £ per £100 |
| East Riding of Yorkshire | England | 97.0% | 97.9% | 0.43 £ per £100 | 0.11 £ per £100 |
| Breckland | England | 96.9% | 95.7% | 5.01 £ per £100 | 1.67 £ per £100 |
| Denbighshire | Wales | 96.9% | 97.7% | 3.38 £ per £100 | 3.38 £ per £100 |
| Rother | England | 96.9% | 93.3% | 0.78 £ per £100 | 1.01 £ per £100 |
| Telford and Wrekin | England | 96.9% | 97.2% | 1.52 £ per £100 | 1.12 £ per £100 |
| Broxbourne | England | 96.9% | 94.7% | 1.15 £ per £100 | 0.97 £ per £100 |
| East Hertfordshire | England | 96.9% | 97.3% | 1.02 £ per £100 | 0.00 £ per £100 |
| Southend-on-Sea | England | 96.9% | 98.0% | 1.40 £ per £100 | 0.99 £ per £100 |
| Spelthorne | England | 96.9% | 97.5% | 1.95 £ per £100 | 0.00 £ per £100 |
| Windsor and Maidenhead | England | 96.9% | 96.1% | 0.42 £ per £100 | 0.00 £ per £100 |
| Bromley | England | 96.8% | 97.3% | 0.87 £ per £100 | 0.60 £ per £100 |
| Cannock Chase | England | 96.8% | 97.9% | Not published for this year | Not published for this year |
| Cheshire West and Chester | England | 96.8% | 97.5% | 0.24 £ per £100 | 0.04 £ per £100 |

| Council area | Nation | Council tax collected | Business rates collected | Council tax cost | Business rates cost |
|---|---|---|---|---|---|
| Epping Forest | England | 96.8% | 95.3% | 1.67 £ per £100 | 2.43 £ per £100 |
| Newcastle-under-Lyme | England | 96.8% | 98.6% | 1.87 £ per £100 | 1.01 £ per £100 |
| North East Derbyshire | England | 96.8% | 95.7% | 1.15 £ per £100 | 0.85 £ per £100 |
| Chorley | England | 96.7% | 97.6% | 0.78 £ per £100 | 0.59 £ per £100 |
| Rotherham | England | 96.7% | 95.8% | 1.34 £ per £100 | 0.34 £ per £100 |
| North Yorkshire | England | 96.7% | 96.8% | 0.44 £ per £100 | 0.69 £ per £100 |
| Fylde | England | 96.7% | 98.6% | 0.95 £ per £100 | 1.01 £ per £100 |
| Nuneaton and Bedworth | England | 96.7% | 96.6% | 1.41 £ per £100 | 4.74 £ per £100 |
| West Suffolk | England | 96.7% | 97.6% | 0.90 £ per £100 | 0.35 £ per £100 |
| Trafford | England | 96.7% | 97.9% | 1.11 £ per £100 | 0.51 £ per £100 |
| Ashford | England | 96.6% | 96.8% | 1.03 £ per £100 | 0.28 £ per £100 |
| Cornwall | England | 96.6% | 96.8% | 0.74 £ per £100 | 0.06 £ per £100 |
| Chelmsford | England | 96.6% | 96.5% | 1.14 £ per £100 | 0.62 £ per £100 |
| Luton | England | 96.6% | 96.9% | 2.02 £ per £100 | 0.31 £ per £100 |
| Bath and North East Somerset | England | 96.6% | 93.4% | 1.09 £ per £100 | 0.25 £ per £100 |
| Milton Keynes | England | 96.5% | 97.6% | 2.01 £ per £100 | 0.30 £ per £100 |
| Darlington | England | 96.5% | 98.5% | 2.44 £ per £100 | 1.32 £ per £100 |
| Hillingdon | England | 96.5% | 97.2% | 0.07 £ per £100 | 0.03 £ per £100 |
| Rugby | England | 96.5% | 99.5% | Not published for this year | Not published for this year |
| Westmorland and Furness | England | 96.5% | 96.2% | 0.07 £ per £100 | 0.13 £ per £100 |
| Mansfield | England | 96.5% | 99.0% | 1.08 £ per £100 | 1.86 £ per £100 |
| Gloucester | England | 96.5% | 97.5% | 0.68 £ per £100 | 1.01 £ per £100 |
| Northumberland | England | 96.5% | 96.9% | 1.09 £ per £100 | 0.73 £ per £100 |
| Redbridge | England | 96.5% | 94.7% | 1.52 £ per £100 | 1.87 £ per £100 |
| Bedford | England | 96.5% | 98.4% | 0.27 £ per £100 | 0.30 £ per £100 |
| Forest of Dean | England | 96.4% | 96.4% | 0.71 £ per £100 | 0.00 £ per £100 |
| West Northamptonshire | England | 96.4% | 98.3% | 0.82 £ per £100 | 0.48 £ per £100 |
| Havant | England | 96.4% | 97.0% | 0.00 £ per £100 | 0.00 £ per £100 |
| Arun | England | 96.4% | 96.0% | 1.37 £ per £100 | 0.83 £ per £100 |
| Folkestone and Hythe | England | 96.4% | 97.0% | Not published for this year | Not published for this year |
| Hertsmere | England | 96.4% | 97.2% | 1.03 £ per £100 | 0.81 £ per £100 |
| Basildon | England | 96.3% | 97.9% | 0.79 £ per £100 | 0.54 £ per £100 |
| South Ribble | England | 96.3% | 98.2% | 0.79 £ per £100 | 0.37 £ per £100 |
| Chesterfield | England | 96.3% | 97.0% | 1.81 £ per £100 | 1.28 £ per £100 |
| Torridge | England | 96.3% | 97.4% | 1.04 £ per £100 | 1.33 £ per £100 |
| Wyre | England | 96.3% | 97.2% | 1.20 £ per £100 | 0.71 £ per £100 |
| Warrington | England | 96.2% | 93.9% | 1.35 £ per £100 | 0.10 £ per £100 |
| Maidstone | England | 96.2% | 95.8% | 1.06 £ per £100 | 0.49 £ per £100 |
| North Devon | England | 96.2% | 96.9% | 1.02 £ per £100 | 0.50 £ per £100 |
| Worcester | England | 96.2% | 96.8% | 1.19 £ per £100 | 0.03 £ per £100 |
| Eastbourne | England | 96.1% | 97.9% | 1.92 £ per £100 | 5.37 £ per £100 |
| Worthing | England | 96.1% | 97.4% | 1.03 £ per £100 | 0.65 £ per £100 |
| Ashfield | England | 96.1% | 98.1% | 1.16 £ per £100 | 0.74 £ per £100 |

| Council area | Nation | Council tax collected | Business rates collected | Council tax cost | Business rates cost |
|---|---|---|---|---|---|
| South Holland | England | 96.1% | 96.7% | 0.05 £ per £100 | 0.11 £ per £100 |
| Hounslow | England | 96.1% | 95.4% | 1.77 £ per £100 | 0.27 £ per £100 |
| Newcastle upon Tyne | England | 96.1% | 97.6% | 1.00 £ per £100 | 0.04 £ per £100 |
| Carmarthenshire | Wales | 96.0% | 97.2% | 4.66 £ per £100 | 4.66 £ per £100 |
| Charnwood | England | 96.0% | 95.5% | 1.18 £ per £100 | 0.64 £ per £100 |
| Powys | Wales | 96.0% | 97.4% | 3.42 £ per £100 | 3.42 £ per £100 |
| Rhondda Cynon Taf | Wales | 96.0% | 92.9% | 1.91 £ per £100 | 1.91 £ per £100 |
| Adur | England | 96.0% | 98.1% | 0.99 £ per £100 | 0.59 £ per £100 |
| Redditch | England | 96.0% | 93.2% | 1.64 £ per £100 | 0.28 £ per £100 |
| Dover | England | 96.0% | 96.4% | 0.82 £ per £100 | 0.37 £ per £100 |
| Canterbury | England | 95.9% | 95.7% | 0.76 £ per £100 | 0.47 £ per £100 |
| Cumberland | England | 95.9% | 96.8% | Not published for this year | Not published for this year |
| Ealing | England | 95.9% | 95.4% | 1.97 £ per £100 | 0.63 £ per £100 |
| Monmouthshire | Wales | 95.8% | 93.9% | 1.36 £ per £100 | 1.36 £ per £100 |
| Plymouth | England | 95.8% | 96.3% | 0.32 £ per £100 | 0.70 £ per £100 |
| Havering | England | 95.7% | 98.5% | 1.37 £ per £100 | 0.52 £ per £100 |
| Fenland | England | 95.7% | 98.9% | Not published for this year | Not published for this year |
| Harrow | England | 95.7% | 93.8% | 1.07 £ per £100 | 0.00 £ per £100 |
| Conwy | Wales | 95.6% | 97.7% | 4.39 £ per £100 | 4.39 £ per £100 |
| Wrexham | Wales | 95.6% | 94.0% | 0.93 £ per £100 | 0.93 £ per £100 |
| Watford | England | 95.5% | 96.0% | 2.74 £ per £100 | 1.77 £ per £100 |
| East Lindsey | England | 95.5% | 96.1% | 1.15 £ per £100 | 1.01 £ per £100 |
| Somerset | England | 95.5% | 95.4% | 1.37 £ per £100 | 0.05 £ per £100 |
| Dartford | England | 95.5% | 96.6% | 1.24 £ per £100 | 0.28 £ per £100 |
| Exeter | England | 95.5% | 98.2% | 1.09 £ per £100 | 0.60 £ per £100 |
| Ipswich | England | 95.4% | 97.9% | 3.19 £ per £100 | 0.79 £ per £100 |
| Great Yarmouth | England | 95.4% | 97.1% | 3.40 £ per £100 | 0.00 £ per £100 |
| Erewash | England | 95.4% | 96.0% | 1.33 £ per £100 | 1.08 £ per £100 |
| Rossendale | England | 95.4% | 98.8% | 1.74 £ per £100 | 2.19 £ per £100 |
| Merton | England | 95.4% | 97.2% | 1.48 £ per £100 | 0.41 £ per £100 |
| Swindon | England | 95.4% | 96.9% | 0.73 £ per £100 | 0.15 £ per £100 |
| Pendle | England | 95.3% | 96.9% | 1.78 £ per £100 | 0.00 £ per £100 |
| Caerphilly | Wales | 95.3% | 96.7% | 1.29 £ per £100 | 1.29 £ per £100 |
| Isle of Anglesey | Wales | 95.3% | 96.9% | 2.19 £ per £100 | 2.19 £ per £100 |
| Vale of Glamorgan | Wales | 95.3% | 95.4% | 1.06 £ per £100 | 1.06 £ per £100 |
| Bury | England | 95.3% | 96.9% | 2.44 £ per £100 | 0.60 £ per £100 |
| North Tyneside | England | 95.3% | 97.1% | 0.45 £ per £100 | 0.05 £ per £100 |
| Blackburn with Darwen | England | 95.3% | 97.3% | 1.28 £ per £100 | 0.00 £ per £100 |
| Calderdale | England | 95.3% | 98.3% | 1.44 £ per £100 | 1.31 £ per £100 |
| Isles of Scilly | England | 95.3% | 98.4% | Not published for this year | Not published for this year |
| East Staffordshire | England | 95.2% | 96.7% | 1.66 £ per £100 | 0.49 £ per £100 |
| Oxford | England | 95.1% | 97.9% | 1.37 £ per £100 | 1.54 £ per £100 |
| Newport | Wales | 95.1% | 97.0% | 1.25 £ per £100 | 1.25 £ per £100 |
| Dorset | England | 95.1% | 95.5% | 1.37 £ per £100 | 1.05 £ per £100 |

| Council area | Nation | Council tax collected | Business rates collected | Council tax cost | Business rates cost |
|---|---|---|---|---|---|
| Durham | England | 95.1% | 97.2% | 0.54 £ per £100 | 0.47 £ per £100 |
| Stoke-on-Trent | England | 95.1% | 96.2% | 0.22 £ per £100 | 0.08 £ per £100 |
| North Lincolnshire | England | 95.0% | 97.6% | 2.26 £ per £100 | 0.75 £ per £100 |
| Wigan | England | 94.9% | 97.5% | 1.99 £ per £100 | 1.05 £ per £100 |
| Dudley | England | 94.9% | 95.0% | Not published for this year | Not published for this year |
| Ceredigion | Wales | 94.9% | 97.3% | 4.06 £ per £100 | 4.06 £ per £100 |
| Bexley | England | 94.8% | 96.9% | 1.18 £ per £100 | 0.00 £ per £100 |
| Swale | England | 94.8% | 97.4% | 0.77 £ per £100 | 0.00 £ per £100 |
| Tendring | England | 94.8% | 96.1% | 1.58 £ per £100 | 0.80 £ per £100 |
| Bridgend | Wales | 94.8% | 96.6% | 1.22 £ per £100 | 1.22 £ per £100 |
| North Northamptonshire | England | 94.8% | 97.5% | 0.76 £ per £100 | 0.00 £ per £100 |
| Waltham Forest | England | 94.8% | 94.5% | 2.38 £ per £100 | 1.12 £ per £100 |
| Reading | England | 94.8% | 95.5% | 1.29 £ per £100 | 0.50 £ per £100 |
| Stevenage | England | 94.8% | 98.5% | 1.21 £ per £100 | 0.50 £ per £100 |
| Wakefield | England | 94.8% | 96.1% | 1.17 £ per £100 | 0.12 £ per £100 |
| Bournemouth, Christchurch and Poole | England | 94.8% | 96.8% | 0.74 £ per £100 | 0.59 £ per £100 |
| Stockton-on-Tees | England | 94.7% | 98.6% | 0.15 £ per £100 | 0.26 £ per £100 |
| Bassetlaw | England | 94.7% | 97.9% | 0.73 £ per £100 | 0.53 £ per £100 |
| Isle of Wight | England | 94.6% | 94.7% | 1.37 £ per £100 | 1.02 £ per £100 |
| Blaenau Gwent | Wales | 94.5% | 92.4% | 0.75 £ per £100 | 0.75 £ per £100 |
| Torfaen | Wales | 94.5% | 93.6% | 1.63 £ per £100 | 1.63 £ per £100 |
| Gravesham | England | 94.4% | 97.2% | 0.22 £ per £100 | 0.17 £ per £100 |
| Cardiff | Wales | 94.4% | 93.9% | 4.44 £ per £100 | 4.44 £ per £100 |
| Sefton | England | 94.4% | 97.6% | 1.15 £ per £100 | 0.07 £ per £100 |
| Peterborough | England | 94.3% | 98.2% | 0.79 £ per £100 | 0.31 £ per £100 |
| Merthyr Tydfil | Wales | 94.3% | 97.0% | 5.92 £ per £100 | 5.92 £ per £100 |
| Croydon | England | 94.3% | 93.7% | 0.85 £ per £100 | 0.95 £ per £100 |
| Gosport | England | 94.3% | 96.2% | 1.43 £ per £100 | 1.09 £ per £100 |
| South Tyneside | England | 94.2% | 98.0% | 1.62 £ per £100 | 1.93 £ per £100 |
| Hyndburn | England | 94.2% | 97.3% | 1.97 £ per £100 | 1.74 £ per £100 |
| Swansea | Wales | 94.2% | 95.6% | 1.40 £ per £100 | 1.40 £ per £100 |
| Kirklees | England | 94.2% | 95.4% | 1.12 £ per £100 | 0.74 £ per £100 |
| Halton | England | 94.2% | 97.4% | 1.83 £ per £100 | 0.35 £ per £100 |
| Harlow | England | 94.2% | 94.2% | 0.69 £ per £100 | 0.45 £ per £100 |
| Southwark | England | 94.1% | 99.5% | 1.60 £ per £100 | 0.24 £ per £100 |
| Burnley | England | 94.1% | 97.0% | 1.57 £ per £100 | 2.82 £ per £100 |
| Lincoln | England | 94.1% | 99.2% | 2.36 £ per £100 | 0.32 £ per £100 |
| Gateshead | England | 94.0% | 94.5% | 1.27 £ per £100 | 0.37 £ per £100 |
| Pembrokeshire | Wales | 94.0% | 99.4% | 3.68 £ per £100 | 3.68 £ per £100 |
| Thanet | England | 94.0% | 94.9% | 1.57 £ per £100 | 1.19 £ per £100 |
| Lancaster | England | 93.9% | 98.5% | 1.30 £ per £100 | 1.13 £ per £100 |
| Doncaster | England | 93.9% | 96.9% | 1.58 £ per £100 | 0.31 £ per £100 |
| Norwich | England | 93.8% | 95.3% | 0.74 £ per £100 | 0.39 £ per £100 |
| St Helens | England | 93.8% | 98.0% | 1.59 £ per £100 | 1.19 £ per £100 |

| Council area | Nation | Council tax collected | Business rates collected | Council tax cost | Business rates cost |
|---|---|---|---|---|---|
| West Lancashire | England | 93.8% | 97.2% | 1.27 £ per £100 | 0.03 £ per £100 |
| Rochdale | England | 93.8% | 96.1% | 1.73 £ per £100 | 0.57 £ per £100 |
| Leeds | England | 93.8% | 96.7% | 0.80 £ per £100 | -0.01 £ per £100 |
| Torbay | England | 93.7% | 96.7% | 1.77 £ per £100 | 3.00 £ per £100 |
| Bolton | England | 93.7% | 95.9% | 1.90 £ per £100 | 0.60 £ per £100 |
| Boston | England | 93.7% | 93.9% | 2.34 £ per £100 | 0.58 £ per £100 |
| Hartlepool | England | 93.7% | 98.5% | 1.74 £ per £100 | 0.95 £ per £100 |
| Bradford | England | 93.5% | 95.3% | 2.06 £ per £100 | 1.22 £ per £100 |
| Bristol | England | 93.5% | 96.8% | 1.75 £ per £100 | 0.33 £ per £100 |
| Brighton and Hove | England | 93.5% | 92.0% | 1.51 £ per £100 | 0.61 £ per £100 |
| Medway | England | 93.4% | 97.1% | 1.48 £ per £100 | 0.00 £ per £100 |
| Oldham | England | 93.4% | 94.8% | 0.89 £ per £100 | 0.00 £ per £100 |
| Coventry | England | 93.4% | 93.2% | 1.94 £ per £100 | 0.52 £ per £100 |
| Derby | England | 93.4% | 95.8% | 1.64 £ per £100 | 0.33 £ per £100 |
| Southampton | England | 93.3% | 96.3% | 0.71 £ per £100 | 0.09 £ per £100 |
| Westminster | England | 93.3% | 97.7% | 0.83 £ per £100 | 0.05 £ per £100 |
| Hackney | England | 93.3% | 92.1% | 4.07 £ per £100 | 0.64 £ per £100 |
| Greenwich | England | 93.2% | 98.1% | 2.16 £ per £100 | 0.49 £ per £100 |
| Haringey | England | 93.2% | 93.1% | 2.25 £ per £100 | 0.83 £ per £100 |
| Sandwell | England | 93.2% | 94.7% | Not published for this year | Not published for this year |
| Wirral | England | 93.2% | 93.8% | 1.17 £ per £100 | 0.38 £ per £100 |
| Gwynedd | Wales | 93.1% | 93.8% | 1.36 £ per £100 | 1.36 £ per £100 |
| Camden | England | 93.1% | 95.8% | 3.28 £ per £100 | 0.18 £ per £100 |
| Islington | England | 92.9% | 96.1% | 2.17 £ per £100 | 0.00 £ per £100 |
| Middlesbrough | England | 92.9% | 95.5% | 2.19 £ per £100 | 0.67 £ per £100 |
| Barnet | England | 92.8% | 93.7% | 0.42 £ per £100 | 0.29 £ per £100 |
| Tameside | England | 92.7% | 96.4% | 1.97 £ per £100 | 0.97 £ per £100 |
| Leicester | England | 92.7% | 95.4% | 1.83 £ per £100 | 0.55 £ per £100 |
| Slough | England | 92.6% | 93.8% | 0.73 £ per £100 | 0.97 £ per £100 |
| Newham | England | 92.5% | 98.4% | 4.93 £ per £100 | 1.54 £ per £100 |
| Salford | England | 92.5% | 96.2% | 2.21 £ per £100 | 1.12 £ per £100 |
| Hastings | England | 92.5% | 95.9% | 1.44 £ per £100 | 0.00 £ per £100 |
| Lambeth | England | 92.4% | 96.2% | 3.78 £ per £100 | 0.00 £ per £100 |
| Redcar and Cleveland | England | 92.4% | 97.8% | 0.68 £ per £100 | 1.32 £ per £100 |
| Sunderland | England | 92.4% | 97.2% | 1.86 £ per £100 | 0.22 £ per £100 |
| Walsall | England | 92.4% | 95.7% | 1.12 £ per £100 | 0.36 £ per £100 |
| Barking and Dagenham | England | 92.4% | 96.5% | 1.07 £ per £100 | 3.62 £ per £100 |
| Hammersmith and Fulham | England | 92.3% | 92.4% | 2.77 £ per £100 | 0.37 £ per £100 |
| Wolverhampton | England | 92.2% | 97.0% | 1.39 £ per £100 | 2.12 £ per £100 |
| Enfield | England | 92.1% | 96.9% | 1.76 £ per £100 | 0.98 £ per £100 |
| Tower Hamlets | England | 92.1% | 97.1% | 1.75 £ per £100 | 0.00 £ per £100 |
| North East Lincolnshire | England | 92.0% | 95.3% | 1.55 £ per £100 | 0.02 £ per £100 |
| Portsmouth | England | 91.9% | 94.3% | 1.31 £ per £100 | 0.00 £ per £100 |
| Kingston upon Hull | England | 91.8% | 95.0% | 0.88 £ per £100 | 0.29 £ per £100 |
| Nottingham | England | 91.7% | 94.4% | 1.38 £ per £100 | 0.37 £ per £100 |

| Council area | Nation | Council tax collected | Business rates collected | Council tax cost | Business rates cost |
|---|---|---|---|---|---|
| Lewisham | England | 91.7% | 96.4% | 0.54 £ per £100 | 2.41 £ per £100 |
| Brent | England | 91.6% | 94.1% | 1.30 £ per £100 | 0.35 £ per £100 |
| Kensington and Chelsea | England | 91.2% | 94.7% | 3.10 £ per £100 | 0.59 £ per £100 |
| Knowsley | England | 91.0% | 96.9% | 1.47 £ per £100 | 0.37 £ per £100 |
| Preston | England | 90.7% | 95.9% | 2.56 £ per £100 | 1.74 £ per £100 |
| Birmingham | England | 90.0% | 93.4% | 1.45 £ per £100 | 0.56 £ per £100 |
| Blackpool | England | 90.0% | 94.1% | 2.20 £ per £100 | 0.67 £ per £100 |
| Manchester | England | 88.6% | 96.8% | 3.21 £ per £100 | 0.58 £ per £100 |
| Liverpool | England | 86.9% | 97.1% | 0.80 £ per £100 | 0.13 £ per £100 |
| Barnsley | England | — | — | — | — |
| Sheffield | England | — | — | — | — |
| East Renfrewshire | Scotland | 97.7% | Not published | 1.84 £ per £100 | 1.50 £ per £100 |
| Perth & Kinross | Scotland | 97.5% | Not published | 1.70 £ per £100 | 0.88 £ per £100 |
| Stirling | Scotland | 97.4% | Not published | 0.73 £ per £100 | 0.33 £ per £100 |
| Shetland Islands | Scotland | 97.2% | Not published | 2.88 £ per £100 | 1.07 £ per £100 |
| Angus | Scotland | 96.8% | Not published | 2.54 £ per £100 | 0.50 £ per £100 |
| East Dunbartonshire | Scotland | 96.7% | Not published | 0.97 £ per £100 | 1.01 £ per £100 |
| South Lanarkshire | Scotland | 96.6% | Not published | 1.85 £ per £100 | 0.35 £ per £100 |
| West Lothian | Scotland | 96.5% | Not published | 1.63 £ per £100 | 0.06 £ per £100 |
| East Lothian | Scotland | 96.4% | Not published | 1.58 £ per £100 | 0.15 £ per £100 |
| Moray | Scotland | 96.4% | Not published | 1.77 £ per £100 | 1.03 £ per £100 |
| Scottish Borders | Scotland | 96.3% | Not published | 1.24 £ per £100 | 0.49 £ per £100 |
| Aberdeenshire | Scotland | 96.2% | Not published | 1.20 £ per £100 | 1.64 £ per £100 |
| Falkirk | Scotland | 96.2% | Not published | 2.55 £ per £100 | 2.51 £ per £100 |
| Orkney Islands | Scotland | 96.2% | Not published | 2.94 £ per £100 | 1.66 £ per £100 |
| City of Edinburgh | Scotland | 96.1% | Not published | 2.40 £ per £100 | 0.27 £ per £100 |
| Clackmannanshire | Scotland | 96.1% | Not published | 1.68 £ per £100 | 1.68 £ per £100 |
| Argyll & Bute | Scotland | 95.9% | Not published | 2.60 £ per £100 | 1.86 £ per £100 |
| Dumfries & Galloway | Scotland | 95.8% | Not published | 1.64 £ per £100 | 0.71 £ per £100 |
| Highland | Scotland | 95.7% | Not published | 0.91 £ per £100 | 0.11 £ per £100 |
| South Ayrshire | Scotland | 95.2% | Not published | 1.30 £ per £100 | 1.91 £ per £100 |
| Fife | Scotland | 95.0% | Not published | 1.09 £ per £100 | 0.43 £ per £100 |
| East Ayrshire | Scotland | 94.7% | Not published | 1.45 £ per £100 | 1.03 £ per £100 |

| Council area | Nation | Council tax collected | Business rates collected | Council tax cost | Business rates cost |
|---|---|---|---|---|---|
| Renfrewshire | Scotland | 94.7% | Not published | 1.18 £ per £100 | 2.29 £ per £100 |
| Inverclyde | Scotland | 94.6% | Not published | 5.94 £ per £100 | 3.05 £ per £100 |
| North Lanarkshire | Scotland | 94.5% | Not published | 0.85 £ per £100 | 0.10 £ per £100 |
| Dundee City | Scotland | 94.2% | Not published | 2.51 £ per £100 | 0.29 £ per £100 |
| North Ayrshire | Scotland | 94.0% | Not published | 2.71 £ per £100 | 4.46 £ per £100 |
| Na h-Eileanan Siar | Scotland | 93.6% | Not published | 2.99 £ per £100 | 1.86 £ per £100 |
| Glasgow City | Scotland | 93.0% | Not published | 2.58 £ per £100 | 0.39 £ per £100 |
| West Dunbartonshire | Scotland | 92.4% | Not published | 1.36 £ per £100 | 0.44 £ per £100 |
| Midlothian | Scotland | 92.3% | Not published | 2.34 £ per £100 | 0.25 £ per £100 |
| Aberdeen City | Scotland | 91.0% | Not published | 0.58 £ per £100 | 0.14 £ per £100 |
| Newry, Mourne and Down | Northern Ireland | 16.4 £ per £100 paid | 13.3 £ per £100 paid | Not published | Not published |
| Armagh City, Banbridge and Craigavon | Northern Ireland | 12.5 £ per £100 paid | 10.6 £ per £100 paid | Not published | Not published |
| Fermanagh and Omagh | Northern Ireland | 12.1 £ per £100 paid | 8.0 £ per £100 paid | Not published | Not published |
| Derry City and Strabane | Northern Ireland | 11.8 £ per £100 paid | 9.5 £ per £100 paid | Not published | Not published |
| Belfast | Northern Ireland | 11.6 £ per £100 paid | 13.4 £ per £100 paid | Not published | Not published |
| Mid Ulster | Northern Ireland | 10.8 £ per £100 paid | 7.5 £ per £100 paid | Not published | Not published |
| Causeway Coast and Glens | Northern Ireland | 8.8 £ per £100 paid | 7.7 £ per £100 paid | Not published | Not published |
| Mid and East Antrim | Northern Ireland | 8.1 £ per £100 paid | 8.0 £ per £100 paid | Not published | Not published |
| Antrim and Newtownabbey | Northern Ireland | 7.2 £ per £100 paid | 6.0 £ per £100 paid | Not published | Not published |
| Ards and North Down | Northern Ireland | 6.9 £ per £100 paid | 12.5 £ per £100 paid | Not published | Not published |
| Lisburn and Castlereagh | Northern Ireland | 6.9 £ per £100 paid | 11.7 £ per £100 paid | Not published | Not published |

## What comes out: results by body

These are outputs and results published alongside the money. They are not what the money bought: demand, geography and recording practice differ between areas, and none of these figures shows cause and effect.

### Each billing authority in England: cost of collection per £100 and share collected in the year

| Body | Cost of collecting council tax per £100 collected, 2025-26 | Cost of collecting business rates per £100 collected, 2025-26 | Council tax collected in the year, 2025-26 | Business rates collected in the year, 2025-26 |
|---|---|---|---|---|
| England | 1.20 £ per £100 | 0.50 £ per £100 | 95.6% | 96.8% |
| Scotland | — | — | — | — |
| Wales | — | — | 95.3% | 95.8% |
| Northern Ireland | — | — | — | — |
| Aberdeen City | — | — | — | — |
| Aberdeenshire | — | — | — | — |
| Adur | 0.99 £ per £100 | 0.59 £ per £100 | 96.0% | 98.1% |
| Allerdale | — | — | — | — |
| Amber Valley | 1.02 £ per £100 | 0.58 £ per £100 | 98.5% | 97.8% |
| Angus | — | — | — | — |
| Argyll & Bute | — | — | — | — |
| Arun | 1.37 £ per £100 | 0.83 £ per £100 | 96.4% | 96.0% |
| Ashfield | 1.16 £ per £100 | 0.74 £ per £100 | 96.1% | 98.1% |
| Ashford | 1.03 £ per £100 | 0.28 £ per £100 | 96.6% | 96.8% |
| Aylesbury Vale | — | — | — | — |
| Babergh | -0.02 £ per £100 | -0.46 £ per £100 | 98.3% | 98.9% |
| Barking and Dagenham | 1.07 £ per £100 | 3.62 £ per £100 | 92.4% | 96.5% |
| Barnet | 0.42 £ per £100 | 0.29 £ per £100 | 92.8% | 93.7% |
| Barnsley | — | — | 96.2% | 97.9% |
| Barnsley | — | — | — | — |
| Barrow-in-Furness | — | — | — | — |
| Basildon | 0.79 £ per £100 | 0.54 £ per £100 | 96.3% | 97.9% |
| Basingstoke and Deane | 0.67 £ per £100 | 0.30 £ per £100 | 98.2% | 99.4% |
| Bassetlaw | 0.73 £ per £100 | 0.53 £ per £100 | 94.7% | 97.9% |
| Bath and North East Somerset | 1.09 £ per £100 | 0.25 £ per £100 | 96.6% | 93.4% |
| Bedford | 0.27 £ per £100 | 0.30 £ per £100 | 96.5% | 98.4% |
| Bexley | 1.18 £ per £100 | 0.00 £ per £100 | 94.8% | 96.9% |
| Birmingham | 1.45 £ per £100 | 0.56 £ per £100 | 90.0% | 93.4% |
| Blaby | 1.60 £ per £100 | 0.13 £ per £100 | 97.4% | 98.9% |
| Blackburn with Darwen | 1.28 £ per £100 | 0.00 £ per £100 | 95.3% | 97.3% |
| Blackpool | 2.20 £ per £100 | 0.67 £ per £100 | 90.0% | 94.1% |
| Blaenau Gwent | — | — | 94.5% | 92.4% |
| Bolsover | 2.00 £ per £100 | 0.54 £ per £100 | 97.1% | 98.9% |
| Bolton | 1.90 £ per £100 | 0.60 £ per £100 | 93.7% | 95.9% |
| Borough of Poole | — | — | — | — |
| Boston | 2.34 £ per £100 | 0.58 £ per £100 | 93.7% | 93.9% |
| Bournemouth Borough Council | — | — | — | — |
| Bournemouth, Christchurch and Poole | 0.74 £ per £100 | 0.59 £ per £100 | 94.8% | 96.8% |
| Bracknell Forest | 0.90 £ per £100 | 0.15 £ per £100 | 97.1% | 98.9% |
| Bradford | 2.06 £ per £100 | 1.22 £ per £100 | 93.5% | 95.3% |
| Braintree | 1.21 £ per £100 | 0.40 £ per £100 | 97.4% | 97.4% |

| Body | Cost of collecting council tax per £100 collected, 2025-26 | Cost of collecting business rates per £100 collected, 2025-26 | Council tax collected in the year, 2025-26 | Business rates collected in the year, 2025-26 |
|---|---|---|---|---|
| Breckland | 5.01 £ per £100 | 1.67 £ per £100 | 96.9% | 95.7% |
| Brent | 1.30 £ per £100 | 0.35 £ per £100 | 91.6% | 94.1% |
| Brentwood | 0.19 £ per £100 | 0.22 £ per £100 | 97.3% | 96.5% |
| Bridgend | — | — | 94.8% | 96.6% |
| Brighton and Hove | 1.51 £ per £100 | 0.61 £ per £100 | 93.5% | 92.0% |
| Bristol | 1.75 £ per £100 | 0.33 £ per £100 | 93.5% | 96.8% |
| Broadland | 0.78 £ per £100 | 0.27 £ per £100 | 98.1% | 95.9% |
| Bromley | 0.87 £ per £100 | 0.60 £ per £100 | 96.8% | 97.3% |
| Bromsgrove | 0.80 £ per £100 | 0.14 £ per £100 | 97.8% | 95.7% |
| Broxbourne | 1.15 £ per £100 | 0.97 £ per £100 | 96.9% | 94.7% |
| Broxtowe | 0.76 £ per £100 | 0.47 £ per £100 | 97.8% | 98.0% |
| Buckinghamshire | 0.72 £ per £100 | 0.50 £ per £100 | 98.1% | 98.8% |
| Burnley | 1.57 £ per £100 | 2.82 £ per £100 | 94.1% | 97.0% |
| Bury | 2.44 £ per £100 | 0.60 £ per £100 | 95.3% | 96.9% |
| Caerphilly | — | — | 95.3% | 96.7% |
| Calderdale | 1.44 £ per £100 | 1.31 £ per £100 | 95.3% | 98.3% |
| Cambridge | 1.09 £ per £100 | 0.14 £ per £100 | 98.1% | 99.1% |
| Camden | 3.28 £ per £100 | 0.18 £ per £100 | 93.1% | 95.8% |
| Cannock Chase | — | — | 96.8% | 97.9% |
| Canterbury | 0.76 £ per £100 | 0.47 £ per £100 | 95.9% | 95.7% |
| Cardiff | — | — | 94.4% | 93.9% |
| Carlisle | — | — | — | — |
| Carmarthenshire | — | — | 96.0% | 97.2% |
| Castle Point | — | — | 97.9% | 99.8% |
| Central Bedfordshire | 0.56 £ per £100 | 0.28 £ per £100 | 97.5% | 98.8% |
| Ceredigion | — | — | 94.9% | 97.3% |
| Charnwood | 1.18 £ per £100 | 0.64 £ per £100 | 96.0% | 95.5% |
| Chelmsford | 1.14 £ per £100 | 0.62 £ per £100 | 96.6% | 96.5% |
| Cheltenham | 0.76 £ per £100 | 0.32 £ per £100 | 98.0% | 97.2% |
| Cherwell | 0.68 £ per £100 | 0.27 £ per £100 | 97.8% | 97.7% |
| Cheshire East | 1.27 £ per £100 | 1.05 £ per £100 | 97.5% | 97.9% |
| Cheshire West and Chester | 0.24 £ per £100 | 0.04 £ per £100 | 96.8% | 97.5% |
| Chesterfield | 1.81 £ per £100 | 1.28 £ per £100 | 96.3% | 97.0% |
| Chichester | 1.14 £ per £100 | 0.77 £ per £100 | 97.1% | 96.4% |
| Chiltern | — | — | — | — |
| Chorley | 0.78 £ per £100 | 0.59 £ per £100 | 96.7% | 97.6% |
| Christchurch Borough Council | — | — | — | — |
| City of Edinburgh | — | — | — | — |
| City of London | 6.50 £ per £100 | 0.16 £ per £100 | 98.1% | 96.5% |
| Clackmannanshire | — | — | — | — |
| Colchester | 0.59 £ per £100 | 0.23 £ per £100 | 97.6% | 97.4% |
| Conwy | — | — | 95.6% | 97.7% |
| Copeland | — | — | — | — |
| Corby | — | — | — | — |

| Body | Cost of collecting council tax per £100 collected, 2025-26 | Cost of collecting business rates per £100 collected, 2025-26 | Council tax collected in the year, 2025-26 | Business rates collected in the year, 2025-26 |
|---|---|---|---|---|
| Cornwall | 0.74 £ per £100 | 0.06 £ per £100 | 96.6% | 96.8% |
| Cotswold | — | — | 97.9% | 96.8% |
| Coventry | 1.94 £ per £100 | 0.52 £ per £100 | 93.4% | 93.2% |
| Craven | — | — | — | — |
| Crawley | 2.26 £ per £100 | 0.16 £ per £100 | 97.1% | 98.2% |
| Croydon | 0.85 £ per £100 | 0.95 £ per £100 | 94.3% | 93.7% |
| Cumberland | — | — | 95.9% | 96.8% |
| Dacorum | 1.28 £ per £100 | 0.00 £ per £100 | 97.2% | 95.5% |
| Darlington | 2.44 £ per £100 | 1.32 £ per £100 | 96.5% | 98.5% |
| Dartford | 1.24 £ per £100 | 0.28 £ per £100 | 95.5% | 96.6% |
| Daventry | — | — | — | — |
| Denbighshire | — | — | 96.9% | 97.7% |
| Derby City | 1.64 £ per £100 | 0.33 £ per £100 | 93.4% | 95.8% |
| Derbyshire Dales | 0.86 £ per £100 | 0.60 £ per £100 | 97.4% | 97.0% |
| Doncaster | 1.58 £ per £100 | 0.31 £ per £100 | 93.9% | 96.9% |
| Dorset | 1.37 £ per £100 | 1.05 £ per £100 | 95.1% | 95.5% |
| Dover | 0.82 £ per £100 | 0.37 £ per £100 | 96.0% | 96.4% |
| Dudley | — | — | 94.9% | 95.0% |
| Dumfries & Galloway | — | — | — | — |
| Dundee City | — | — | — | — |
| Durham | 0.54 £ per £100 | 0.47 £ per £100 | 95.1% | 97.2% |
| Ealing | 1.97 £ per £100 | 0.63 £ per £100 | 95.9% | 95.4% |
| East Ayrshire | — | — | — | — |
| East Cambridgeshire | 1.28 £ per £100 | 0.84 £ per £100 | 97.5% | 97.0% |
| East Devon | — | — | 98.2% | 99.1% |
| East Dorset District Council | — | — | — | — |
| East Dunbartonshire | — | — | — | — |
| East Hampshire | 0.81 £ per £100 | 0.19 £ per £100 | 98.2% | 97.6% |
| East Hertfordshire | 1.02 £ per £100 | 0.00 £ per £100 | 96.9% | 97.3% |
| East Lindsey | 1.15 £ per £100 | 1.01 £ per £100 | 95.5% | 96.1% |
| East Lothian | — | — | — | — |
| East Northamptonshire | — | — | — | — |
| East Renfrewshire | — | — | — | — |
| East Riding of Yorkshire | 0.43 £ per £100 | 0.11 £ per £100 | 97.0% | 97.9% |
| East Staffordshire | 1.66 £ per £100 | 0.49 £ per £100 | 95.2% | 96.7% |
| East Suffolk | 0.10 £ per £100 | 2.71 £ per £100 | 97.3% | 95.8% |
| Eastbourne | 1.92 £ per £100 | 5.37 £ per £100 | 96.1% | 97.9% |
| Eastleigh | 0.69 £ per £100 | 0.03 £ per £100 | 97.1% | 98.6% |
| Eden | — | — | — | — |
| Elmbridge | 0.73 £ per £100 | 0.60 £ per £100 | 98.2% | 97.6% |
| Enfield | 1.76 £ per £100 | 0.98 £ per £100 | 92.1% | 96.9% |
| Epping Forest | 1.67 £ per £100 | 2.43 £ per £100 | 96.8% | 95.3% |

| Body | Cost of collecting council tax per £100 collected, 2025-26 | Cost of collecting business rates per £100 collected, 2025-26 | Council tax collected in the year, 2025-26 | Business rates collected in the year, 2025-26 |
|---|---|---|---|---|
| Epsom and Ewell | 1.25 £ per £100 | 1.14 £ per £100 | 99.0% | 99.2% |
| Erewash | 1.33 £ per £100 | 1.08 £ per £100 | 95.4% | 96.0% |
| Exeter | 1.09 £ per £100 | 0.60 £ per £100 | 95.5% | 98.2% |
| Falkirk | — | — | — | — |
| Fareham | 0.97 £ per £100 | 0.31 £ per £100 | 97.8% | 98.8% |
| Fenland | — | — | 95.7% | 98.9% |
| Fife | — | — | — | — |
| Flintshire | — | — | 97.2% | 98.1% |
| Folkestone and Hythe | — | — | 96.4% | 97.0% |
| Forest Heath District Council | — | — | — | — |
| Forest of Dean | 0.71 £ per £100 | 0.00 £ per £100 | 96.4% | 96.4% |
| Fylde | 0.95 £ per £100 | 1.01 £ per £100 | 96.7% | 98.6% |
| Gateshead | 1.27 £ per £100 | 0.37 £ per £100 | 94.0% | 94.5% |
| Gedling | 1.32 £ per £100 | 0.24 £ per £100 | 97.3% | 97.6% |
| Glasgow City | — | — | — | — |
| Gloucester | 0.68 £ per £100 | 1.01 £ per £100 | 96.5% | 97.5% |
| Gosport | 1.43 £ per £100 | 1.09 £ per £100 | 94.3% | 96.2% |
| Gravesham | 0.22 £ per £100 | 0.17 £ per £100 | 94.4% | 97.2% |
| Great Yarmouth | 3.40 £ per £100 | 0.00 £ per £100 | 95.4% | 97.1% |
| Greenwich | 2.16 £ per £100 | 0.49 £ per £100 | 93.2% | 98.1% |
| Guildford | 0.59 £ per £100 | 0.25 £ per £100 | 97.5% | 96.6% |
| Gwynedd | — | — | 93.1% | 93.8% |
| Hackney | 4.07 £ per £100 | 0.64 £ per £100 | 93.3% | 92.1% |
| Halton | 1.83 £ per £100 | 0.35 £ per £100 | 94.2% | 97.4% |
| Hambleton | — | — | — | — |
| Hammersmith and Fulham | 2.77 £ per £100 | 0.37 £ per £100 | 92.3% | 92.4% |
| Harborough | 0.24 £ per £100 | 0.00 £ per £100 | 97.8% | 98.8% |
| Haringey | 2.25 £ per £100 | 0.83 £ per £100 | 93.2% | 93.1% |
| Harlow | 0.69 £ per £100 | 0.45 £ per £100 | 94.2% | 94.2% |
| Harrogate | — | — | — | — |
| Harrow | 1.07 £ per £100 | 0.00 £ per £100 | 95.7% | 93.8% |
| Hart | 0.92 £ per £100 | 1.73 £ per £100 | 98.3% | 96.3% |
| Hartlepool | 1.74 £ per £100 | 0.95 £ per £100 | 93.7% | 98.5% |
| Hastings | 1.44 £ per £100 | 0.00 £ per £100 | 92.5% | 95.9% |
| Havant | 0.00 £ per £100 | 0.00 £ per £100 | 96.4% | 97.0% |
| Havering | 1.37 £ per £100 | 0.52 £ per £100 | 95.7% | 98.5% |
| Herefordshire | 0.24 £ per £100 | 0.08 £ per £100 | 97.4% | 97.0% |
| Hertsmere | 1.03 £ per £100 | 0.81 £ per £100 | 96.4% | 97.2% |
| High Peak | — | — | 98.0% | 97.8% |
| Highland | — | — | — | — |
| Hillingdon | 0.07 £ per £100 | 0.03 £ per £100 | 96.5% | 97.2% |
| Hinckley and Bosworth | 0.84 £ per £100 | 0.55 £ per £100 | 97.5% | 93.8% |
| Horsham | 0.55 £ per £100 | 1.59 £ per £100 | 98.2% | 96.2% |

| Body | Cost of collecting council tax per £100 collected, 2025-26 | Cost of collecting business rates per £100 collected, 2025-26 | Council tax collected in the year, 2025-26 | Business rates collected in the year, 2025-26 |
|---|---|---|---|---|
| Hounslow | 1.77 £ per £100 | 0.27 £ per £100 | 96.1% | 95.4% |
| Huntingdonshire | — | — | 98.1% | 98.3% |
| Hyndburn | 1.97 £ per £100 | 1.74 £ per £100 | 94.2% | 97.3% |
| Inverclyde | — | — | — | — |
| Ipswich | 3.19 £ per £100 | 0.79 £ per £100 | 95.4% | 97.9% |
| Isle of Anglesey | — | — | 95.3% | 96.9% |
| Isle of Wight | 1.37 £ per £100 | 1.02 £ per £100 | 94.6% | 94.7% |
| Isles of Scilly | — | — | 95.3% | 98.4% |
| Islington | 2.17 £ per £100 | 0.00 £ per £100 | 92.9% | 96.1% |
| Kensington and Chelsea | 3.10 £ per £100 | 0.59 £ per £100 | 91.2% | 94.7% |
| Kettering | — | — | — | — |
| King's Lynn and West Norfolk | 0.87 £ per £100 | 0.52 £ per £100 | 97.1% | 97.9% |
| Kingston Upon Thames | 1.43 £ per £100 | 0.18 £ per £100 | 98.1% | 97.3% |
| Kingston-upon-Hull | 0.88 £ per £100 | 0.29 £ per £100 | 91.8% | 95.0% |
| Kirklees | 1.12 £ per £100 | 0.74 £ per £100 | 94.2% | 95.4% |
| Knowsley | 1.47 £ per £100 | 0.37 £ per £100 | 91.0% | 96.9% |
| Lambeth | 3.78 £ per £100 | 0.00 £ per £100 | 92.4% | 96.2% |
| Lancaster | 1.30 £ per £100 | 1.13 £ per £100 | 93.9% | 98.5% |
| Leeds | 0.80 £ per £100 | -0.01 £ per £100 | 93.8% | 96.7% |
| Leicester City | 1.83 £ per £100 | 0.55 £ per £100 | 92.7% | 95.4% |
| Lewes | 1.76 £ per £100 | 2.77 £ per £100 | 97.9% | 98.4% |
| Lewisham | 0.54 £ per £100 | 2.41 £ per £100 | 91.7% | 96.4% |
| Lichfield | 1.00 £ per £100 | 1.43 £ per £100 | 98.1% | 98.3% |
| Lincoln City | 2.36 £ per £100 | 0.32 £ per £100 | 94.1% | 99.2% |
| Liverpool | 0.80 £ per £100 | 0.13 £ per £100 | 86.9% | 97.1% |
| Luton | 2.02 £ per £100 | 0.31 £ per £100 | 96.6% | 96.9% |
| Maidstone | 1.06 £ per £100 | 0.49 £ per £100 | 96.2% | 95.8% |
| Maldon | 3.92 £ per £100 | 0.03 £ per £100 | 98.0% | 97.0% |
| Malvern Hills | 1.95 £ per £100 | 2.80 £ per £100 | 97.5% | 97.0% |
| Manchester | 3.21 £ per £100 | 0.58 £ per £100 | 88.6% | 96.8% |
| Mansfield | 1.08 £ per £100 | 1.86 £ per £100 | 96.5% | 99.0% |
| Medway Towns | 1.48 £ per £100 | 0.00 £ per £100 | 93.4% | 97.1% |
| Melton | 0.54 £ per £100 | 1.45 £ per £100 | 98.0% | 96.9% |
| Mendip | — | — | — | — |
| Merthyr Tydfil | — | — | 94.3% | 97.0% |
| Merton | 1.48 £ per £100 | 0.41 £ per £100 | 95.4% | 97.2% |
| Mid Devon | 1.43 £ per £100 | 1.85 £ per £100 | 97.3% | 99.8% |
| Mid Suffolk | 0.00 £ per £100 | 0.00 £ per £100 | 98.7% | 98.0% |
| Mid Sussex | 1.44 £ per £100 | 0.58 £ per £100 | 98.0% | 96.5% |
| Middlesbrough | 2.19 £ per £100 | 0.67 £ per £100 | 92.9% | 95.5% |
| Midlothian | — | — | — | — |
| Milton Keynes | 2.01 £ per £100 | 0.30 £ per £100 | 96.5% | 97.6% |
| Mole Valley | 0.71 £ per £100 | 0.00 £ per £100 | 98.0% | 94.8% |
| Monmouthshire | — | — | 95.8% | 93.9% |

| Body | Cost of collecting council tax per £100 collected, 2025-26 | Cost of collecting business rates per £100 collected, 2025-26 | Council tax collected in the year, 2025-26 | Business rates collected in the year, 2025-26 |
|---|---|---|---|---|
| Moray | — | — | — | — |
| Na h-Eileanan Siar | — | — | — | — |
| Neath Port Talbot | — | — | 97.3% | 98.5% |
| New Forest | 0.81 £ per £100 | 0.28 £ per £100 | 98.5% | 98.0% |
| Newark and Sherwood | 1.48 £ per £100 | 0.12 £ per £100 | 97.1% | 97.6% |
| Newcastle | 1.00 £ per £100 | 0.04 £ per £100 | 96.1% | 97.6% |
| Newcastle-under-Lyme | 1.87 £ per £100 | 1.01 £ per £100 | 96.8% | 98.6% |
| Newham | 4.93 £ per £100 | 1.54 £ per £100 | 92.5% | 98.4% |
| Newport | — | — | 95.1% | 97.0% |
| North Ayrshire | — | — | — | — |
| North Devon | 1.02 £ per £100 | 0.50 £ per £100 | 96.2% | 96.9% |
| North Dorset District Council | — | — | — | — |
| North East Derbyshire | 1.15 £ per £100 | 0.85 £ per £100 | 96.8% | 95.7% |
| North East Lincolnshire | 1.55 £ per £100 | 0.02 £ per £100 | 92.0% | 95.3% |
| North Hertfordshire | 0.79 £ per £100 | 0.33 £ per £100 | 97.0% | 94.7% |
| North Kesteven | 0.73 £ per £100 | 1.12 £ per £100 | 98.1% | 99.2% |
| North Lanarkshire | — | — | — | — |
| North Lincolnshire | 2.26 £ per £100 | 0.75 £ per £100 | 95.0% | 97.6% |
| North Norfolk | — | — | 98.3% | 99.1% |
| North Northamptonshire | 0.76 £ per £100 | 0.00 £ per £100 | 94.8% | 97.5% |
| North Somerset | 0.03 £ per £100 | 0.05 £ per £100 | 98.0% | 96.9% |
| North Tyneside | 0.45 £ per £100 | 0.05 £ per £100 | 95.3% | 97.1% |
| North Warwickshire | — | — | 97.0% | 99.0% |
| North West Leicestershire | — | — | 97.1% | 97.0% |
| North Yorkshire | 0.44 £ per £100 | 0.69 £ per £100 | 96.7% | 96.8% |
| Northampton | — | — | — | — |
| Northumberland | 1.09 £ per £100 | 0.73 £ per £100 | 96.5% | 96.9% |
| Norwich City | 0.74 £ per £100 | 0.39 £ per £100 | 93.8% | 95.3% |
| Nottingham City | 1.38 £ per £100 | 0.37 £ per £100 | 91.7% | 94.4% |
| Nuneaton and Bedworth | 1.41 £ per £100 | 4.74 £ per £100 | 96.7% | 96.6% |
| Oadby and Wigston | 1.20 £ per £100 | 1.07 £ per £100 | 97.0% | 94.3% |
| Oldham | 0.89 £ per £100 | 0.00 £ per £100 | 93.4% | 94.8% |
| Orkney Islands | — | — | — | — |
| Oxford | 1.37 £ per £100 | 1.54 £ per £100 | 95.1% | 97.9% |
| Pembrokeshire | — | — | 94.0% | 99.4% |
| Pendle | 1.78 £ per £100 | 0.00 £ per £100 | 95.3% | 96.9% |
| Perth & Kinross | — | — | — | — |
| Peterborough | 0.79 £ per £100 | 0.31 £ per £100 | 94.3% | 98.2% |
| Plymouth | 0.32 £ per £100 | 0.70 £ per £100 | 95.8% | 96.3% |
| Portsmouth | 1.31 £ per £100 | 0.00 £ per £100 | 91.9% | 94.3% |
| Powys | — | — | 96.0% | 97.4% |

| Body | Cost of collecting council tax per £100 collected, 2025-26 | Cost of collecting business rates per £100 collected, 2025-26 | Council tax collected in the year, 2025-26 | Business rates collected in the year, 2025-26 |
|---|---|---|---|---|
| Preston | 2.56 £ per £100 | 1.74 £ per £100 | 90.7% | 95.9% |
| Purbeck District Council | — | — | — | — |
| Reading | 1.29 £ per £100 | 0.50 £ per £100 | 94.8% | 95.5% |
| Redbridge | 1.52 £ per £100 | 1.87 £ per £100 | 96.5% | 94.7% |
| Redcar and Cleveland | 0.68 £ per £100 | 1.32 £ per £100 | 92.4% | 97.8% |
| Redditch | 1.64 £ per £100 | 0.28 £ per £100 | 96.0% | 93.2% |
| Reigate and Banstead | 0.94 £ per £100 | 1.59 £ per £100 | 97.9% | 100.0% |
| Renfrewshire | — | — | — | — |
| Rhondda Cynon Taf | — | — | 96.0% | 92.9% |
| Ribble Valley | — | — | 99.6% | 99.1% |
| Richmond upon Thames | 0.33 £ per £100 | 0.25 £ per £100 | 98.1% | 98.0% |
| Richmondshire | — | — | — | — |
| Rochdale | 1.73 £ per £100 | 0.57 £ per £100 | 93.8% | 96.1% |
| Rochford | 1.23 £ per £100 | 1.34 £ per £100 | 98.2% | 98.3% |
| Rossendale | 1.74 £ per £100 | 2.19 £ per £100 | 95.4% | 98.8% |
| Rother | 0.78 £ per £100 | 1.01 £ per £100 | 96.9% | 93.3% |
| Rotherham | 1.34 £ per £100 | 0.34 £ per £100 | 96.7% | 95.8% |
| Rugby | — | — | 96.5% | 99.5% |
| Runnymede | — | — | 97.5% | 98.2% |
| Rushcliffe | 1.07 £ per £100 | 0.00 £ per £100 | 99.1% | 99.5% |
| Rushmoor | 0.79 £ per £100 | 0.40 £ per £100 | 98.0% | 99.0% |
| Rutland | 0.75 £ per £100 | 0.55 £ per £100 | 97.5% | 97.8% |
| Ryedale | — | — | — | — |
| Salford | 2.21 £ per £100 | 1.12 £ per £100 | 92.5% | 96.2% |
| Sandwell | — | — | 93.2% | 94.7% |
| Scarborough | — | — | — | — |
| Scottish Borders | — | — | — | — |
| Sedgemoor | — | — | — | — |
| Sefton | 1.15 £ per £100 | 0.07 £ per £100 | 94.4% | 97.6% |
| Selby | — | — | — | — |
| Sevenoaks | 0.19 £ per £100 | 0.00 £ per £100 | 97.8% | 95.8% |
| Sheffield | — | — | 92.8% | 95.2% |
| Sheffield | — | — | — | — |
| Shetland Islands | — | — | — | — |
| Shropshire | 0.45 £ per £100 | 1.38 £ per £100 | 97.4% | 98.5% |
| Slough | 0.73 £ per £100 | 0.97 £ per £100 | 92.6% | 93.8% |
| Solihull | 0.47 £ per £100 | 0.35 £ per £100 | 97.1% | 97.6% |
| Somerset | 1.37 £ per £100 | 0.05 £ per £100 | 95.5% | 95.4% |
| Somerset West and Taunton | — | — | — | — |
| South Ayrshire | — | — | — | — |
| South Buckinghamshire | — | — | — | — |

| Body | Cost of collecting council tax per £100 collected, 2025-26 | Cost of collecting business rates per £100 collected, 2025-26 | Council tax collected in the year, 2025-26 | Business rates collected in the year, 2025-26 |
|---|---|---|---|---|
| South Cambridgeshire | 0.71 £ per £100 | 0.24 £ per £100 | 98.2% | 97.7% |
| South Derbyshire | 0.70 £ per £100 | 0.11 £ per £100 | 98.2% | 98.4% |
| South Gloucestershire | 1.67 £ per £100 | 0.09 £ per £100 | 97.3% | 98.6% |
| South Hams | 0.79 £ per £100 | 0.00 £ per £100 | 98.5% | 98.7% |
| South Holland | 0.05 £ per £100 | 0.11 £ per £100 | 96.1% | 96.7% |
| South Kesteven | 1.18 £ per £100 | 0.57 £ per £100 | 98.3% | 98.7% |
| South Lakeland | — | — | — | — |
| South Lanarkshire | — | — | — | — |
| South Norfolk | 0.89 £ per £100 | 0.27 £ per £100 | 97.7% | 98.2% |
| South Northamptonshire | — | — | — | — |
| South Oxfordshire | 0.70 £ per £100 | 0.54 £ per £100 | 97.7% | 96.2% |
| South Ribble | 0.79 £ per £100 | 0.37 £ per £100 | 96.3% | 98.2% |
| South Somerset | — | — | — | — |
| South Staffordshire | 1.03 £ per £100 | 0.49 £ per £100 | 97.8% | 98.3% |
| South Tyneside | 1.62 £ per £100 | 1.93 £ per £100 | 94.2% | 98.0% |
| Southampton | 0.71 £ per £100 | 0.09 £ per £100 | 93.3% | 96.3% |
| Southend-on-Sea | 1.40 £ per £100 | 0.99 £ per £100 | 96.9% | 98.0% |
| Southwark | 1.60 £ per £100 | 0.24 £ per £100 | 94.1% | 99.5% |
| Spelthorne | 1.95 £ per £100 | 0.00 £ per £100 | 96.9% | 97.5% |
| St Albans | — | — | 98.8% | 97.6% |
| St Edmundsbury Borough Council | — | — | — | — |
| St Helens | 1.59 £ per £100 | 1.19 £ per £100 | 93.8% | 98.0% |
| Stafford | — | — | 97.5% | 97.6% |
| Staffordshire Moorlands | — | — | 98.4% | 98.8% |
| Stevenage | 1.21 £ per £100 | 0.50 £ per £100 | 94.8% | 98.5% |
| Stirling | — | — | — | — |
| Stockport | 0.46 £ per £100 | 0.80 £ per £100 | 97.3% | 96.9% |
| Stockton-on-Tees | 0.15 £ per £100 | 0.26 £ per £100 | 94.7% | 98.6% |
| Stoke-on-Trent | 0.22 £ per £100 | 0.08 £ per £100 | 95.1% | 96.2% |
| Stratford-on-Avon | 1.05 £ per £100 | 0.69 £ per £100 | 97.7% | 96.9% |
| Stroud | 1.03 £ per £100 | 0.87 £ per £100 | 97.7% | 98.4% |
| Suffolk Coastal District Council | — | — | — | — |
| Sunderland | 1.86 £ per £100 | 0.22 £ per £100 | 92.4% | 97.2% |
| Surrey Heath | 1.27 £ per £100 | 0.48 £ per £100 | 99.1% | 98.8% |
| Sutton | 1.31 £ per £100 | 0.00 £ per £100 | 97.9% | 98.0% |
| Swale | 0.77 £ per £100 | 0.00 £ per £100 | 94.8% | 97.4% |
| Swansea | — | — | 94.2% | 95.6% |
| Swindon | 0.73 £ per £100 | 0.15 £ per £100 | 95.4% | 96.9% |
| Tameside | 1.97 £ per £100 | 0.97 £ per £100 | 92.7% | 96.4% |
| Tamworth | 1.57 £ per £100 | 0.67 £ per £100 | 97.5% | 97.3% |
| Tandridge | 0.11 £ per £100 | 2.85 £ per £100 | 97.9% | 95.8% |

| Body | Cost of collecting council tax per £100 collected, 2025-26 | Cost of collecting business rates per £100 collected, 2025-26 | Council tax collected in the year, 2025-26 | Business rates collected in the year, 2025-26 |
|---|---|---|---|---|
| Taunton Deane Borough Council | — | — | — | — |
| Teignbridge | 0.69 £ per £100 | 0.56 £ per £100 | 97.8% | 99.0% |
| Telford and the Wrekin | 1.52 £ per £100 | 1.12 £ per £100 | 96.9% | 97.2% |
| Tendring | 1.58 £ per £100 | 0.80 £ per £100 | 94.8% | 96.1% |
| Test Valley | 0.91 £ per £100 | 0.72 £ per £100 | 98.2% | 98.9% |
| Tewkesbury | — | — | 98.5% | 97.5% |
| Thanet | 1.57 £ per £100 | 1.19 £ per £100 | 94.0% | 94.9% |
| Three Rivers | 2.36 £ per £100 | 0.40 £ per £100 | 97.5% | 94.0% |
| Thurrock | 0.59 £ per £100 | 0.00 £ per £100 | 97.3% | 98.7% |
| Tonbridge and Malling | 0.70 £ per £100 | 0.43 £ per £100 | 97.5% | 98.3% |
| Torbay | 1.77 £ per £100 | 3.00 £ per £100 | 93.7% | 96.7% |
| Torfaen | — | — | 94.5% | 93.6% |
| Torridge | 1.04 £ per £100 | 1.33 £ per £100 | 96.3% | 97.4% |
| Tower Hamlets | 1.75 £ per £100 | 0.00 £ per £100 | 92.1% | 97.1% |
| Trafford | 1.11 £ per £100 | 0.51 £ per £100 | 96.7% | 97.9% |
| Tunbridge Wells | 0.55 £ per £100 | 0.47 £ per £100 | 97.4% | 96.4% |
| Uttlesford | 1.00 £ per £100 | 0.57 £ per £100 | 98.5% | 97.4% |
| Vale of Glamorgan | — | — | 95.3% | 95.4% |
| Vale of White Horse | 0.69 £ per £100 | 0.33 £ per £100 | 97.4% | 97.7% |
| Wakefield | 1.17 £ per £100 | 0.12 £ per £100 | 94.8% | 96.1% |
| Walsall | 1.12 £ per £100 | 0.36 £ per £100 | 92.4% | 95.7% |
| Waltham Forest | 2.38 £ per £100 | 1.12 £ per £100 | 94.8% | 94.5% |
| Wandsworth | 1.70 £ per £100 | 0.32 £ per £100 | 97.0% | 97.1% |
| Warrington | 1.35 £ per £100 | 0.10 £ per £100 | 96.2% | 93.9% |
| Warwick | — | — | 98.1% | 98.4% |
| Watford | 2.74 £ per £100 | 1.77 £ per £100 | 95.5% | 96.0% |
| Waveney District Council | — | — | — | — |
| Waverley | — | — | 97.7% | 94.7% |
| Wealden | 1.46 £ per £100 | 1.99 £ per £100 | 97.4% | 96.4% |
| Wellingborough | — | — | — | — |
| Welwyn Hatfield | 1.02 £ per £100 | 0.51 £ per £100 | 97.2% | 97.3% |
| West Berkshire | 0.70 £ per £100 | 0.09 £ per £100 | 97.2% | 96.9% |
| West Devon | 0.98 £ per £100 | 0.00 £ per £100 | 98.1% | 97.4% |
| West Dorset District Council | — | — | — | — |
| West Dunbartonshire | — | — | — | — |
| West Lancashire | 1.27 £ per £100 | 0.03 £ per £100 | 93.8% | 97.2% |
| West Lindsey | 1.39 £ per £100 | 0.79 £ per £100 | 97.7% | 97.4% |
| West Lothian | — | — | — | — |
| West Northamptonshire | 0.82 £ per £100 | 0.48 £ per £100 | 96.4% | 98.3% |
| West Oxfordshire | 0.40 £ per £100 | 0.32 £ per £100 | 97.9% | 97.1% |
| West Somerset District Council | — | — | — | — |

| Body | Cost of collecting council tax per £100 collected, 2025-26 | Cost of collecting business rates per £100 collected, 2025-26 | Council tax collected in the year, 2025-26 | Business rates collected in the year, 2025-26 |
|---|---|---|---|---|
| West Suffolk | 0.90 £ per £100 | 0.35 £ per £100 | 96.7% | 97.6% |
| Westminster | 0.83 £ per £100 | 0.05 £ per £100 | 93.3% | 97.7% |
| Westmorland and Furness | 0.07 £ per £100 | 0.13 £ per £100 | 96.5% | 96.2% |
| Weymouth and Portland Borough Council | — | — | — | — |
| Wigan | 1.99 £ per £100 | 1.05 £ per £100 | 94.9% | 97.5% |
| Wiltshire | 0.56 £ per £100 | 0.00 £ per £100 | 97.5% | 97.4% |
| Winchester | 1.44 £ per £100 | 0.18 £ per £100 | 98.2% | 99.1% |
| Windsor and Maidenhead | 0.42 £ per £100 | 0.00 £ per £100 | 96.9% | 96.1% |
| Wirral | 1.17 £ per £100 | 0.38 £ per £100 | 93.2% | 93.8% |
| Woking | — | — | 97.9% | 92.2% |
| Wokingham | 0.40 £ per £100 | 0.92 £ per £100 | 98.9% | 97.7% |
| Wolverhampton | 1.39 £ per £100 | 2.12 £ per £100 | 92.2% | 97.0% |
| Worcester | 1.19 £ per £100 | 0.03 £ per £100 | 96.2% | 96.8% |
| Worthing | 1.03 £ per £100 | 0.65 £ per £100 | 96.1% | 97.4% |
| Wrexham | — | — | 95.6% | 94.0% |
| Wychavon | 0.21 £ per £100 | 0.28 £ per £100 | 97.5% | 97.2% |
| Wycombe | — | — | — | — |
| Wyre | 1.20 £ per £100 | 0.71 £ per £100 | 96.3% | 97.2% |
| Wyre Forest | 1.78 £ per £100 | 0.52 £ per £100 | 97.2% | 96.0% |
| York | 0.56 £ per £100 | 0.11 £ per £100 | 97.5% | 98.4% |

### What each measure counts

- **Cost of collecting council tax per £100 collected** A billing authority's gross spending on collecting council tax (its Revenue Outturn line "council tax collection": staff, running costs and recovery action, before the court costs it recovers) for every £100 of that year's council tax it collected by 31 March. Billing authorities (districts, unitaries, metropolitan districts and London boroughs) collect for every body on the bill, so this is the cost of collecting the whole bill. Councils do not all put overheads in this line in the same way.
- **Cost of collecting business rates per £100 collected** A billing authority's gross spending on collecting non-domestic rates (Revenue Outturn line "non-domestic rates collection") for every £100 of that year's business rates it collected by 31 March. Councils are paid a cost of collection allowance out of the rates collected, recorded as income on the same line; the gross figure is the cost before it.
- **Council tax collected in the year** The share of the council tax collectable for the year that was collected by 31 March: MHCLG collection rates statistics in England; in Wales the Welsh Government's "amount received as a percentage of total debit" for in-year council tax (StatsWales, council tax collection by billing authority), the same measure from the same kind of return. The rest is mostly collected in later years.
- **Business rates collected in the year** The share of the business rates collectable for the year that was collected by 31 March: MHCLG collection rates statistics in England; in Wales the Welsh Government's "NDR collection rate" (receipts of in-year non-domestic rates over the estimated in-year net collectable debit, StatsWales).

## HMRC: the cost of collection and its whole budget

HMRC's cost of collection covers collecting tax. Its administration spending is wider: it also runs customs and border work, pays Child Benefit, and ran tax credits. The cost in pounds here is HMRC's ratio times its total tax revenue.

**HMRC: what it collected, its cost of collection and its whole running costs, cash**

| Year | Tax revenue | Per £100 | Cost of collecting tax (worked out) | HMRC administration spending | Staff (FTE) |
|---|---|---|---|---|---|
| **2025-26** | £966.4bn | £0.51 | £4.9bn | £6.6bn | 66,416 |
| **2024-25** | £875.9bn | £0.51 | £4.5bn | £5.8bn | 62,224 |
| **2023-24** | £843.4bn | £0.51 | £4.3bn | £5.7bn | 61,186 |
| **2022-23** | £814.0bn | £0.51 | £4.2bn | £5.6bn | 63,738 |
| **2021-22** | £731.1bn | £0.50 | £3.7bn | £5.0bn | 63,445 |
| **2020-21** | £608.8bn | £0.51 | £3.1bn | £4.5bn | 58,553 |
| **2019-20** | £636.7bn | £0.51 | £3.2bn | £4.3bn | 58,688 |
| **2018-19** | £627.9bn | £0.52 | £3.3bn | £4.0bn | 58,773 |
| **2017-18** | £605.8bn | £0.53 | £3.2bn | £3.9bn | 59,332 |
| **2016-17** | £574.9bn | £0.55 | £3.2bn | £3.8bn | 61,781 |

- HMRC's note: Including HMRC staff only, excludes VOA. Historic workforce data was revised May 2024 to provide greater consistency and comparability between years
- HMRC's note: A change to the methodology for the overall cost of collection has been made in 2021 to 2022 and the ratio is now shown net of Customs & International Trade. For HMRC's overall cost of collection between 2005 to 2006 and 2009 to 2010, please see versions of the historical data series published alongside previous Annual Reports & Accounts.
- HMRC's note: Administering Tax Credits is not available after 2024-25 due to the regime ending.

Source: HM Revenue and Customs, HMRC annual report and accounts 2025-26: historical data series (cost of collection), published 9 July 2026; HM Revenue and Customs, HMRC annual report and accounts 2018-19: historical data series (overall cost of collection from 2005-06), published 11 July 2019.

## Councils: council tax and business rates

In England the district, unitary, metropolitan and London borough councils collect council tax for every body on the bill (county council, police, fire, parish) and business rates for the national pool. Part of the cost is paid back: court costs charged to people in arrears, and a cost of collection allowance out of the business rates collected.

**Councils in England: collecting council tax and business rates, cash**

| Year | Council tax: gross cost | Per £100 collected | Business rates: gross cost | Per £100 collected | Council tax: net of costs recovered |
|---|---|---|---|---|---|
| **2025-26** | £516m | £1.18 | £141m | £0.51 | £302m |
| **2024-25** | £503m | £1.22 | £117m | £0.44 | £296m |
| **2023-24** | £507m | £1.32 | £110m | £0.47 | £301m |
| **2022-23** | £487m | £1.33 | £117m | £0.50 | £288m |
| **2021-22** | £435m | £1.26 | £128m | £0.60 | £240m |
| **2020-21** | £438m | £1.36 | £146m | £1.02 | £354m |
| **2019-20** | £407m | £1.29 | £106m | £0.42 | £222m |
| **2018-19** | £406m | £1.36 | £103m | £0.41 | £227m |
| **2017-18** | £400m | £1.43 | £91m | £0.37 | £227m |

**Councils in England: administering council tax support and Housing Benefit, gross, cash**

| Year | Council tax support administration | Housing Benefit administration | Returns in |
|---|---|---|---|
| 2025-26 | £175m | £467m | 271 |
| 2024-25 | £157m | £436m | 295 |
| 2023-24 | £174m | £449m | 296 |
| 2022-23 | £197m | £444m | 309 |
| 2021-22 | £173m | £510m | 309 |
| 2020-21 | £177m | £459m | 314 |
| 2019-20 | £171m | £491m | 317 |
| 2018-19 | £184m | £515m | 326 |
| 2017-18 | £194m | £538m | 326 |

Housing Benefit administration is part-funded by a DWP grant that is also inside DWP's running costs, so it is shown but not added to the total at the top. Each council's figures, and how it compares with England, are in the table of results further down.

**Councils in Scotland and Wales: collecting local taxes, net, cash**

| Nation | Year | Cost, net | Council tax and rates income | Per £100 |
|---|---|---|---|---|
| Scotland | 2024-25 | £50m | £6.1bn | £0.83 |
| Scotland | 2023-24 | £52m | £6.0bn | £0.86 |
| Scotland | 2022-23 | £43m | £5.5bn | £0.79 |
| Wales | 2025-26 | £77m | £3.2bn | £2.44 |
| Wales | 2024-25 | £64m | £3.0bn | £2.12 |
| Wales | 2023-24 | £52m | £2.7bn | £1.93 |

Source: Ministry of Housing, Communities and Local Government, Local authority revenue expenditure and financing: Revenue Outturn multi-year data set (RO6 council tax and non-domestic rates collection, council tax support administration; RO4 housing benefit administration), published 28 September 2026; Ministry of Housing, Communities and Local Government, Collection rates for council tax and non-domestic rates in England, 2025-26 (Tables 1 and 6, with earlier editions for earlier years), published 24 June 2026; Scottish Government, Scottish Local Government Finance Statistics, published 3 February 2026; Welsh Government, Local authority revenue outturn expenditure and financing (StatsWales), published 21 October 2026.

## How each collector defines its cost

**The definition each publisher uses, and what the cost is set against**

- **All taxes HMRC collects HMRC, United Kingdom** HMRC's "overall cost of collection": the cost of collecting tax (HMRC's spending less the cost of paying out Child Benefit and tax credits and, from 2021-22, of Customs and International Trade) in pence for every £1 of total tax revenue. The cost in pounds is worked out here from HMRC's ratio and its total tax revenue. 2021-22: HMRC changed the method in 2021-22: the overall ratio is now shown net of Customs and International Trade. 2010-11: Years before 2010-11 are from the 2018-19 edition of the series, on the method then in use.
- **Income tax HMRC, United Kingdom** HMRC's cost of collecting income tax in pence for every £1 collected, from its annual report. HMRC does not publish the cost in pounds by tax: it is worked out here from HMRC's ratio and the tax's receipts in HMRC's receipts statistics, so it is an approximation.
- **National Insurance contributions HMRC, United Kingdom** HMRC's cost of collecting national insurance contributions in pence for every £1 collected, from its annual report. HMRC does not publish the cost in pounds by tax: it is worked out here from HMRC's ratio and the tax's receipts in HMRC's receipts statistics, so it is an approximation.
- **VAT HMRC, United Kingdom** HMRC's cost of collecting VAT in pence for every £1 collected, from its annual report. HMRC does not publish the cost in pounds by tax: it is worked out here from HMRC's ratio and the tax's receipts in HMRC's receipts statistics, so it is an approximation.
- **Corporation tax HMRC, United Kingdom** HMRC's cost of collecting corporation tax in pence for every £1 collected, from its annual report. HMRC does not publish the cost in pounds by tax: it is worked out here from HMRC's ratio and the tax's receipts in HMRC's receipts statistics, so it is an approximation.

- **Child Benefit HMRC, United Kingdom** HMRC's cost of administering Child Benefit in pence for every £1 paid out, from its annual report. The cost in pounds is worked out here from that ratio and what HMRC's accounts record as Child Benefit spending (resource AME).
- **Tax credits HMRC, United Kingdom** HMRC's cost of administering tax credits in pence for every £1 paid out, from its annual report. The cost in pounds is worked out here from that ratio and what HMRC's accounts record as personal tax credits spending (resource AME). Tax credits closed in April 2025, when the last claims moved to Universal Credit; HMRC publishes no ratio after 2024-25.
- **Vehicle Excise Duty DVLA, United Kingdom** DVLA's "net cost of collecting VED", as brought to account in its business account (until 2019-20 described as including the enforcement action against untaxed vehicles), set against gross VED collected before refunds, the measure DVLA uses when it says "for each £1 of gross VED collected". Worked out here from the two figures in each annual report. 2021-22: DVLA restated 2021-22 from £111 million (its 2021-22 report) to £80 million (its 2022-23 report) without saying why; the restated figure is used, and years before are as first published.
- **Council tax Councils in England, England** English billing authorities' gross spending on collecting council tax (Revenue Outturn line "council tax collection", England as MHCLG totals it) for every £100 of council tax collected in the year, whatever year it was due for (MHCLG collection rates, Table 1). About two-fifths of the cost is recovered as court costs from people in arrears; the net figure is in the table. 2020-21: In 2020-21 courts paused council tax enforcement during the pandemic, so less of the cost was recovered from people in arrears.
- **Business rates Councils in England, England** English billing authorities' gross spending on collecting non-domestic rates (Revenue Outturn line "non-domestic rates collection") for every £100 of business rates collected in the year (MHCLG collection rates, Table 1). Councils keep a cost of collection allowance from the rates collected, which is recorded as income on the same line. 2020-21: Business rates collected fell by almost half in 2020-21 because of the pandemic reliefs for retail, hospitality and leisure, so the cost per £100 jumped.
- **Council tax support (council tax reduction) Councils in England, England** English councils' gross spending on administering council tax support (Revenue Outturn line "council tax support administration"). The support itself is a discount on the bill, not a payment, so no total paid is published to set it against.
- **Housing Benefit Councils in England, England** English councils' gross spending on administering Housing Benefit (Revenue Outturn line "housing benefit administration"). DWP pays councils a grant towards it, which is also inside DWP's running costs, so it is shown here but not added to the total. The Housing Benefit councils pay is not in the same return, so no ratio is worked out.
- **Council tax and business rates Councils in Scotland, Scotland** Scottish councils' net spending on collecting council tax and non-domestic rates and administering council tax reduction, for every £100 of council tax and non-domestic rates income in their accounts (non-domestic rates are pooled nationally and redistributed, so the income is what each council received, which across Scotland is close to what was collected). Net of income such as recovered costs.
- **Council tax and business rates Councils in Wales, Wales** Welsh councils' net spending on local tax collection and council tax reduction administration, for every £100 of council tax and non-domestic rates income (rates are pooled nationally and redistributed). Net of income such as recovered costs.
- **TV licence fee BBC (TV Licensing), United Kingdom** The BBC's cost of collecting the licence fee (TV Licensing's contracted collection and enforcement, and related costs), as the Comptroller and Auditor General reports it with the Licence Fee Trust Statement, for every £100 of licence fee revenue. The licence fee is classed as a tax in the national accounts.
- **State Pension and working-age benefits DWP, Great Britain** DWP's running costs (resource DEL excluding depreciation and the skills programmes moved in from 2025: staff, jobcentres, service centres, IT, contracted assessments, and also employment programmes and grants to councils) for every £100 of benefits and pensions it pays (resource AME). DWP publishes no cost by benefit. 2011-12: HM Treasury's budgeting changes in 2011-12 changed what counts in DEL.

- **Devolved Scottish benefits Social Security Scotland, Scotland** Social Security Scotland's administration costs in its accounts (including what it pays DWP to deliver benefits not yet moved across) for every £100 of benefit expenditure in its accounts. Early years are high because the agency was being set up.
- **Social security in Northern Ireland Department for Communities, Northern Ireland** The Department for Communities' "operational delivery" line for social security, net of what DWP and others pay it for work it does for them. Benefits in Northern Ireland are paid partly from its own National Insurance Fund, so no single total paid is set beside it.

**DVLA: the net cost of collecting VED, from each annual report (hand-kept)**

| Year | Net cost | Gross VED | Per £100 | Checked |
|---|---|---|---|---|
| 2025-26 | £102m | £9.5bn | £1.07 | 24 September 2026 |
| 2024-25 | £98m | £8.8bn | £1.11 | 24 September 2026 |
| 2023-24 | £96m | £8.2bn | £1.16 | 24 September 2026 |
| 2022-23 | £85m | £7.7bn | £1.11 | 24 September 2026 |
| 2021-22 | £80m | £7.5bn | £1.07 | 24 September 2026 |
| 2020-21 | £108m | £7.3bn | £1.49 | 24 September 2026 |
| 2019-20 | £107m | £7.1bn | £1.50 | 24 September 2026 |
| 2018-19 | £103m | £6.8bn | £1.52 | 24 September 2026 |
| 2017-18 | £108m | £6.4bn | £1.70 | 24 September 2026 |
| 2016-17 | £119m | £6.2bn | £1.92 | 24 September 2026 |
| 2015-16 | £136m | £6.3bn | £2.16 | 24 September 2026 |

**Figures asked for that are not published or not read here, and why**

- **HMRC's cost of collection for each tax other than income tax, National Insurance, VAT and corporation tax** HMRC's annual report gives a ratio for those four and for all taxes together; excise duties, stamp duty land tax, capital gains tax and the rest are not published one by one. The remainder is shown as one line, worked out here.
- **HMRC's cost in pounds by tax** Not published: HMRC publishes pence per £1 collected. The pounds here are that ratio times what the tax raised, an approximation.
- **DWP's cost for each benefit (State Pension, Universal Credit, PIP…)** DWP does not publish a cost by benefit. Its running costs are set against all the benefits it pays.
- **Revenue Scotland and the Welsh Revenue Authority** Both publish their running costs against the devolved taxes they collect (land and buildings transaction tax, land transaction tax, landfill taxes) only in PDF annual reports; not read here. Their taxes are about £1.5 billion a year between them.
- **The cost of collecting rates in Northern Ireland** Land & Property Services collects domestic and non-domestic rates for the whole of Northern Ireland, not councils; it publishes no cost of collection by council area. What it publishes by council area is the rates paid in each year and the balances owed at 31 March (read here).
- **A business rates collection rate for each Scottish council** The Scottish Government publishes each council's non-domestic rates income (NDR income statistics), not the share collected in the year.

### What these figures do and don't show

- **Each collector measures cost its own way.** HMRC excludes customs and benefits; DVLA gives a net cost; councils' figures are gross spending on a Revenue Outturn line; DWP's running costs include employment programmes. The figures sit side by side, with each definition, and are not a league table.
- **Some costs are worked out, not published.** HMRC publishes pence per £1, not pounds, by tax; the pounds here are its ratio times what the tax raised. Where the ratio is worked out from a published cost and what was collected, the table marks it.
- **A ratio falls when collections rise.** Higher tax rates, frozen thresholds and inflation raise what is collected faster than the cost of collecting it, so a lower cost per £100 is not by itself a sign of efficiency.
- **Cash and real terms.** £ per £100 compares two cash figures from the same year, so inflation does not affect it. The money charts are in cash and in the dataset's price base (HM Treasury GDP deflator).
- **The total adds up different areas.** HMRC, DVLA and TV Licensing are UK-wide, DWP Great Britain-wide, councils one nation each. The total adds each collector's own cost; it starts when both HMRC and DWP have figures, other collectors join as their figures begin (marked as breaks), and a year is left out until every collector has published it. Each council figure is labelled with its own nation and never presented as a UK figure.
- **Not the cost of complying.** What it costs taxpayers and businesses to fill in returns and keep records is not measured here.
- **No cost for your area, except councils.** HMRC, DVLA, the BBC and DWP do not split their costs by place. Councils' collection costs are published for each council in England, Scotland and Wales.

Figures from data/services/cost-of-collection.json, generated 15 November 2026.

# Quangos and arm's-length bodies

Public services · Last updated 15 November 2026 · https://whereyourmoneygoes.co.uk/public-bodies/

**£365.7bn** was spent on the UK Government's arm's-length bodies in the UK in 2023-24. That is +1.1% on a year earlier after inflation (+6.5% in cash). In 2025-26 prices it has gone from £347.6bn in 2018-19 to £392.8bn. That is the total managed expenditure of 304 bodies, 245 of them non-departmental public bodies, with 397,003 staff. Most of it is passed on: NHS England alone spent £174.2bn, most of the NHS budget.

## Key figures

**£365.7bn**
Spent in 2023-24, cash
+6.5% on a year earlier
As of 22 July 2020

**+1.1%**
Real-terms change, 2023-24 on a year earlier
£392.8bn in 2025-26 prices
As of 22 July 2020

**304**
Arm's-length bodies, 31 March 2024
245 of them NDPBs
As of 29 May 2025

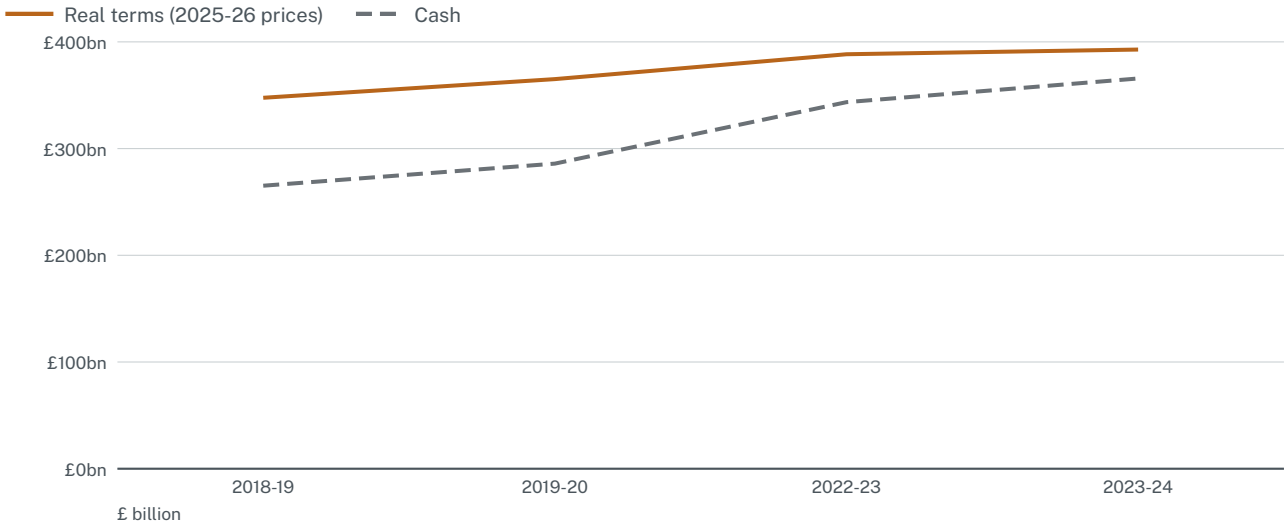
**397,003**
Staff (FTE), 31 March 2024
As of 29 May 2025

## The short version

- **Fewer quangos than 20 years ago:** 245 non-departmental public bodies at 31 March 2024, against 797 at 31 March 2002, though some of the fall is how they are counted.
- **A few bodies are most of the money:** NHS England (£174.2bn), Education and Skills Funding Agency (£72.2bn), HM Revenue & Customs (£39.6bn).
- **Much of it is passed on:** the NHS, schools and research grants are paid through these bodies, and are counted again on those services' pages.
- **UK Government bodies only:** Scotland, Wales and Northern Ireland have their own, not listed here.

## Over the longest run published: cash, real terms and per head

### United Kingdom: spending in cash and in 2025-26 prices, £ billion



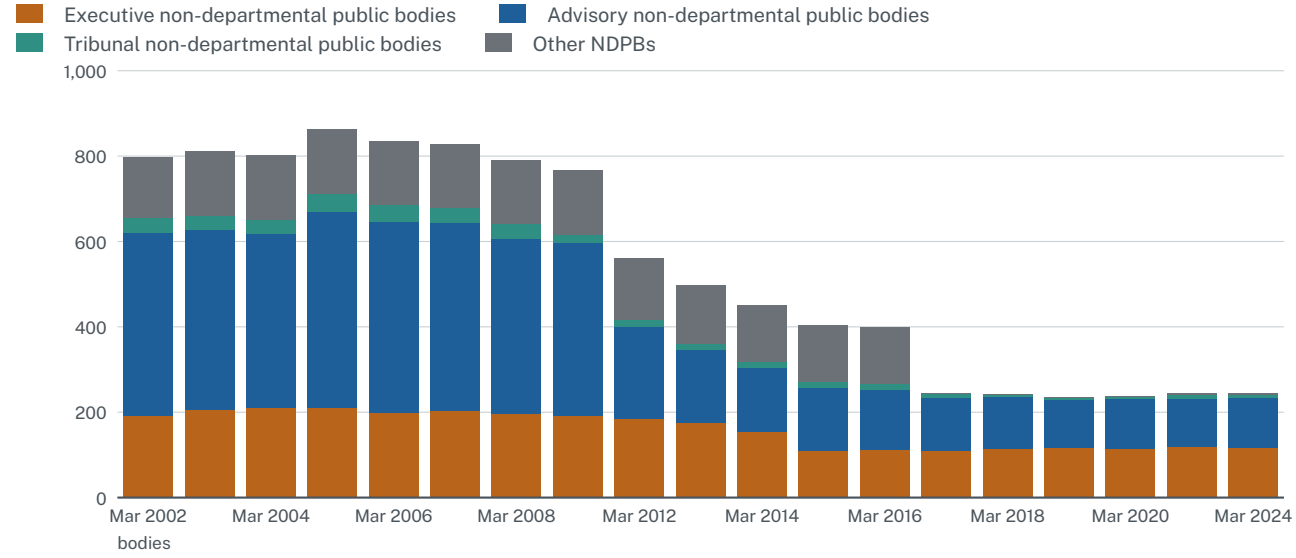

Line chart of United Kingdom spending from 2018-19 to 2023-24: £265.2bn to £365.7bn in cash; £347.6bn to £392.8bn in 2025-26 prices.

Source: Cabinet Office, Public Bodies 2019: data directory, published 22 July 2020; Cabinet Office, Public Bodies 2020: data directory, published 15 July 2021; Cabinet Office, Public Bodies Directory 2023/24, published 29 May 2025; Cabinet Office, Public Bodies Directory 2022/23, published 17 December 2024.

## How many there are, and how that has changed

At 31 March 2024 the UK Government sponsored **304** arm's-length bodies, of which 245 were non-departmental public bodies (NDPBs, the bodies usually meant by "quangos"). At 31 March 2002 there were 797 NDPBs. Executive agencies and non-ministerial departments have been counted only since 2013.

### Non-departmental public bodies sponsored by the UK Government, by kind, at 31 March




Stacked bar chart of NDPBs by kind from 31 March 2002 (797) to 31 March 2024 (245).

**Bodies counted in each edition, at 31 March**

| At | All counted | NDPBs | Executive agencies | Non-ministerial departments | Edition |
|---|---|---|---|---|---|
| **31 March 2024** | 304 | 245 | 39 | 20 | Public Bodies Directory 2023/24 |
| **31 March 2023** | 302 | 244 | 38 | 20 | Public Bodies Directory 2022/23 |
| **31 March 2020** | 295 | 237 | 38 | 20 | Public Bodies 2020 |
| **31 March 2019** | 295 | 235 | 39 | 20 | Public Bodies 2019 |
| **31 March 2018** | 301 | 242 | 37 | 21 | Public Bodies 2018-19 |
| **31 March 2017** | 305 | 245 | 38 | 22 | Public Bodies 2017 |
| **31 March 2016** | 463 | 399 | 40 | 24 | Public Bodies 2016 |
| **31 March 2015** | 468 | 403 | 42 | 23 | Public Bodies 2015 |
| **31 March 2014** | 514 | 450 | 41 | 23 | Public Bodies 2014 |
| **31 March 2013** | 561 | 497 | 42 | 22 | Public Bodies 2013 |
| **31 March 2012** | 560 | 560 | not counted | not counted | Public Bodies 2012 |
| **31 March 2009** | 766 | 766 | not counted | not counted | Public Bodies 2009 |
| **31 March 2008** | 790 | 790 | not counted | not counted | Public Bodies 2008 |
| **31 March 2007** | 827 | 827 | not counted | not counted | Public Bodies 2007 |
| **31 March 2006** | 836 | 836 | not counted | not counted | Public Bodies 2006 |
| **31 March 2005** | 861 | 861 | not counted | not counted | Public Bodies 2005 Includes 42 Courts Boards and 27 existing bodies newly brought into the classification. |
| **31 March 2004** | 803 | 803 | not counted | not counted | Public Bodies 2004 |
| **31 March 2003** | 811 | 811 | not counted | not counted | Public Bodies 2003 |
| **31 March 2002** | 797 | 797 | not counted | not counted | Public Bodies 2002 |

## The 2010 review ("the bonfire of the quangos")

The review announced on 14 October 2010 took in 904 bodies. In 2011 the government set a goal of reducing them by 250. The Cabinet Office's account of the outcome by 2015:

**What happened to the 904 bodies in the 2010 review, as the Cabinet Office reported it in 2015**

| Outcome | Bodies |
|---|---|
| **Retained** | 398 |
| **Retained and substantially reformed** | 132 |
| **Abolished** | 195 |
| **Removed by merging** | 101 |
| **Bodies left after the mergers** | 68 |
| **Reform still pending in 2015** | 10 |

The 2010 review covered over 660 NDPBs and over 240 other bodies, including some non-ministerial departments and public corporations; executive agencies were not included. The government set a goal in 2011 of reducing the 904 by 250. Some bodies left the count by being merged, reclassified or brought into a department rather than closed, and their work continues.

Source: Cabinet Office, Cabinet Office, Public Bodies 2015 (PDF): Achievements of the Public Bodies Reform Programme 2010-15; Public Bodies 2012 (PDF): 2010 Review, published 17 December 2015.

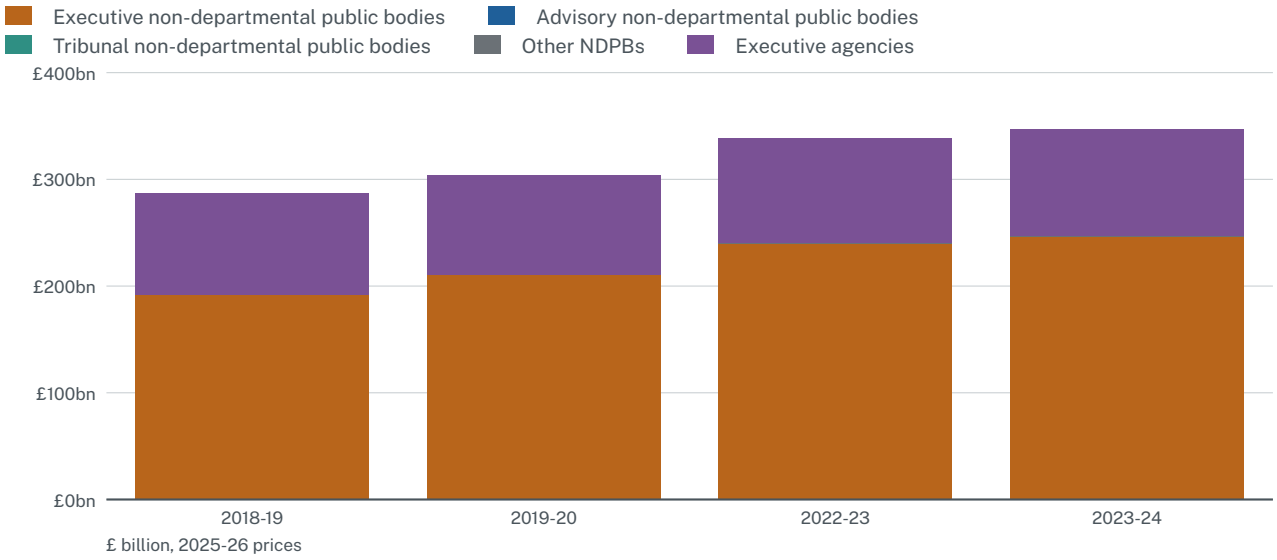
## Where their money comes from and what it is spent on, 2023-24

All 304 arm's-length bodies, 2023-24, cash

| Line | Amount |
|---|---|
| Income from government (grant-in-aid and funding from the department) | £369.8bn |
| Other income (levies, fees, charges, sales, the National Lottery) | £22.2bn |
| Total managed expenditure | £365.7bn |
| of which: day-to-day programme spending (resource DEL) | £282.3bn |
| of which: administration (resource DEL) | £5.5bn |
| of which: capital (capital DEL) | £38.9bn |
| of which: annually managed spending (AME: pensions, provisions, some demand-led spending) | £39.2bn |
| Paid out as grants (included above) | £224.9bn |
| Spent on consultants (included above) | £450m |
| Spent on contractors and agency staff (included above) | £1.4bn |

As each body reported it to the Cabinet Office. Income and spending do not match: some bodies carry money between years, and some spending (depreciation, provisions) is not paid out in cash.

### Spending by arm's-length bodies, by kind, 2025-26 prices, £ billion

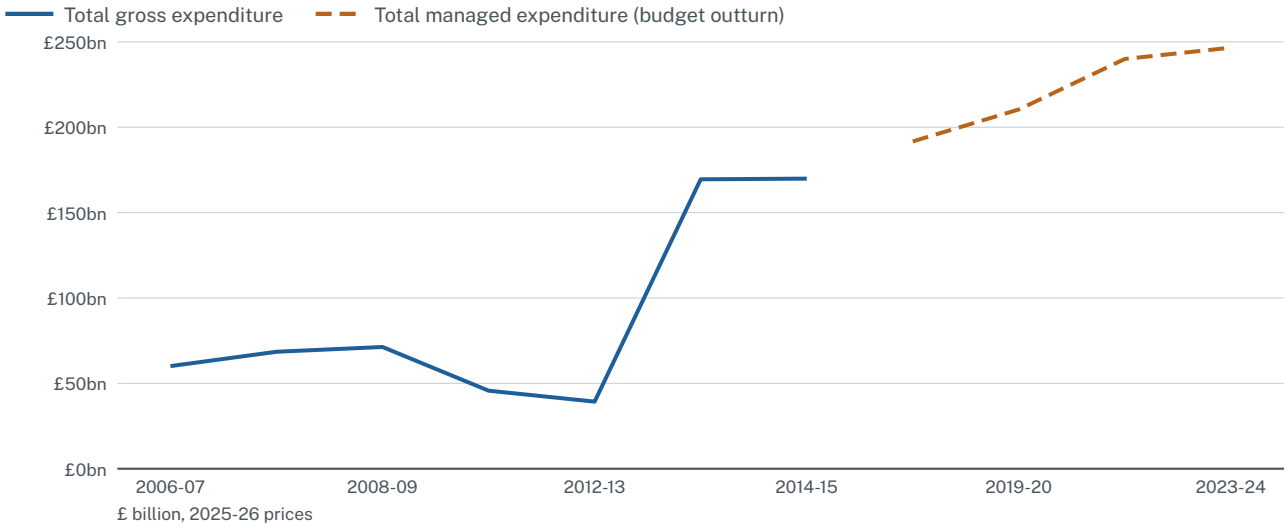



Stacked bar chart of spending by kind of body in real terms, 2018-19 to 2023-24. Executive NDPBs are the largest part throughout.

Source: Cabinet Office, Public Bodies Directory 2023/24, published 29 May 2025.

## Executive NDPBs over the longest run

### Executive NDPBs' spending, 2025-26 prices, £ billion




Line chart of executive non-departmental public bodies' spending in real terms from 2006-07 to 2023-24, on two measures shown as separate lines.

## Where the money goes, level by level

1. UK total
2. Nation not published
3. Department or service body
4. Local body not published
5. Spending category not published
6. Line or transaction not published

### United Kingdom

Total managed expenditure of every executive agency, non-departmental public body and non-ministerial department the UK Government sponsors, as each reported it to the Cabinet Office. 2018-19 and 2019-20 are budget outturn (resource and capital DEL plus AME) from the older editions; the directory was paused for 2020-21 and 2021-22. Much of it is money passed on (NHS England to the NHS, the Education and Skills Funding Agency to schools and colleges): it is also counted in the service pages it pays for.

**£365.7bn** in 2023-24 (cash); £392.8bn in 2025-26 prices; +6.5% on a year earlier in cash, +1.1% in real terms.

**United Kingdom: by department or service body, 2023-24**

| Department or service body | Cash, 2023-24 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Department of Health and Social Care** | £175.1bn | £188.1bn | — | +3.7% | Cabinet Office | Local body not published: The directory gives each of the department's 16 arm's-length bodies its own spending, staff and funding: they are in the searchable table of every body on this page, not drawn here, to keep the drill-down short. The directory does not break a body's spending down further (only into capital, administration, programme and annually managed spending, and grants). |

| Department or service body | Cash, 2023-24 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Department for Education** | £74.8bn | £80.3bn | — | +2.0% | Cabinet Office | Local body not published: The directory gives each of the department's 15 arm's-length bodies its own spending, staff and funding: they are in the searchable table of every body on this page, not drawn here, to keep the drill-down short. The directory does not break a body's spending down further (only into capital, administration, programme and annually managed spending, and grants). |
| **HM Revenue and Customs** | £39.9bn | £42.9bn | — | −7.8% | Cabinet Office | Local body not published: The directory gives each of the department's 2 arm's-length bodies its own spending, staff and funding: they are in the searchable table of every body on this page, not drawn here, to keep the drill-down short. The directory does not break a body's spending down further (only into capital, administration, programme and annually managed spending, and grants). |
| **Department for Transport** | £28.6bn | £30.8bn | — | −11.6% | Cabinet Office | Local body not published: The directory gives each of the department's 16 arm's-length bodies its own spending, staff and funding: they are in the searchable table of every body on this page, not drawn here, to keep the drill-down short. The directory does not break a body's spending down further (only into capital, administration, programme and annually managed spending, and grants). |
| **Ministry of Justice** | £11.3bn | £12.1bn | — | +1.4% | Cabinet Office | Local body not published: The directory gives each of the department's 66 arm's-length bodies its own spending, staff and funding: they are in the searchable table of every body on this page, not drawn here, to keep the drill-down short. The directory does not break a body's spending down further (only into capital, administration, programme and annually managed spending, and grants). |
| **Department for Science, Innovation and Technology** | £10.4bn | £11.2bn | — | −1.9% | Cabinet Office | Local body not published: The directory gives each of the department's 10 arm's-length bodies its own spending, staff and funding: they are in the searchable table of every body on this page, not drawn here, to keep the drill-down short. The directory does not break a body's spending down further (only into capital, administration, programme and annually managed spending, and grants). |

| Department or service body | Cash, 2023-24 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Department for Environment, Food and Rural Affairs** | £6.0bn | £6.4bn | — | +23.2% | Cabinet Office | Local body not published: The directory gives each of the department's 30 arm's-length bodies its own spending, staff and funding: they are in the searchable table of every body on this page, not drawn here, to keep the drill-down short. The directory does not break a body's spending down further (only into capital, administration, programme and annually managed spending, and grants). |
| **Ministry of Defence** | £3.6bn | £3.9bn | — | +11.2% | Cabinet Office | Local body not published: The directory gives each of the department's 16 arm's-length bodies its own spending, staff and funding: they are in the searchable table of every body on this page, not drawn here, to keep the drill-down short. The directory does not break a body's spending down further (only into capital, administration, programme and annually managed spending, and grants). |
| **Department for Culture, Media and Sport** | £3.4bn | £3.6bn | — | +45.7% | Cabinet Office | Local body not published: The directory gives each of the department's 35 arm's-length bodies its own spending, staff and funding: they are in the searchable table of every body on this page, not drawn here, to keep the drill-down short. The directory does not break a body's spending down further (only into capital, administration, programme and annually managed spending, and grants). |
| **Ministry of Housing, Communities and Local Government** | £3.2bn | £3.4bn | — | −38.5% | Cabinet Office | Local body not published: The directory gives each of the department's 11 arm's-length bodies its own spending, staff and funding: they are in the searchable table of every body on this page, not drawn here, to keep the drill-down short. The directory does not break a body's spending down further (only into capital, administration, programme and annually managed spending, and grants). |
| **Department for Energy Security and Net Zero** | £2.9bn | £3.2bn | — | +257.2% | Cabinet Office | Local body not published: The directory gives each of the department's 10 arm's-length bodies its own spending, staff and funding: they are in the searchable table of every body on this page, not drawn here, to keep the drill-down short. The directory does not break a body's spending down further (only into capital, administration, programme and annually managed spending, and grants). |

| Department or service body | Cash, 2023-24 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **Home Office** | £1.2bn | £1.3bn | — | +10.2% | Cabinet Office | Local body not published: The directory gives each of the department's 16 arm's-length bodies its own spending, staff and funding: they are in the searchable table of every body on this page, not drawn here, to keep the drill-down short. The directory does not break a body's spending down further (only into capital, administration, programme and annually managed spending, and grants). |
| **Foreign, Commonwealth and Development Office** | £1.1bn | £1.2bn | — | +3.6% | Cabinet Office | Local body not published: The directory gives each of the department's 7 arm's-length bodies its own spending, staff and funding: they are in the searchable table of every body on this page, not drawn here, to keep the drill-down short. The directory does not break a body's spending down further (only into capital, administration, programme and annually managed spending, and grants). |
| **Attorney Generals Office** | £945m | £1.0bn | — | +11.1% | Cabinet Office | Local body not published: The directory gives each of the department's 3 arm's-length bodies its own spending, staff and funding: they are in the searchable table of every body on this page, not drawn here, to keep the drill-down short. The directory does not break a body's spending down further (only into capital, administration, programme and annually managed spending, and grants). |
| **Department for Business and Trade** | £919m | £987m | — | +28.2% | Cabinet Office | Local body not published: The directory gives each of the department's 14 arm's-length bodies its own spending, staff and funding: they are in the searchable table of every body on this page, not drawn here, to keep the drill-down short. The directory does not break a body's spending down further (only into capital, administration, programme and annually managed spending, and grants). |
| **Cabinet Office** | £871m | £936m | — | +31.0% | Cabinet Office | Local body not published: The directory gives each of the department's 11 arm's-length bodies its own spending, staff and funding: they are in the searchable table of every body on this page, not drawn here, to keep the drill-down short. The directory does not break a body's spending down further (only into capital, administration, programme and annually managed spending, and grants). |

| Department or service body | Cash, 2023-24 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| **HM Treasury** | £722m | £776m | — | +42.1% | Cabinet Office | Local body not published: The directory gives each of the department's 9 arm's-length bodies its own spending, staff and funding: they are in the searchable table of every body on this page, not drawn here, to keep the drill-down short. The directory does not break a body's spending down further (only into capital, administration, programme and annually managed spending, and grants). |
| **Department for Work and Pensions** | £545m | £585m | — | +15.1% | Cabinet Office | Local body not published: The directory gives each of the department's 6 arm's-length bodies its own spending, staff and funding: they are in the searchable table of every body on this page, not drawn here, to keep the drill-down short. The directory does not break a body's spending down further (only into capital, administration, programme and annually managed spending, and grants). |
| **Food Standards Agency** | £139m | £149m | — | −10.4% | Cabinet Office | Local body not published: The directory gives each of the department's 5 arm's-length bodies its own spending, staff and funding: they are in the searchable table of every body on this page, not drawn here, to keep the drill-down short. The directory does not break a body's spending down further (only into capital, administration, programme and annually managed spending, and grants). |
| **UK Supreme Court** | £18m | £19m | — | +24.7% | Cabinet Office | Local body not published: The directory gives each of the department's 1 arm's-length bodies its own spending, staff and funding: they are in the searchable table of every body on this page, not drawn here, to keep the drill-down short. The directory does not break a body's spending down further (only into capital, administration, programme and annually managed spending, and grants). |
| **Northern Ireland Office** | £7m | £8m | — | +100.7% | Cabinet Office | Local body not published: The directory gives each of the department's 4 arm's-length bodies its own spending, staff and funding: they are in the searchable table of every body on this page, not drawn here, to keep the drill-down short. The directory does not break a body's spending down further (only into capital, administration, programme and annually managed spending, and grants). |

| Department or service body | Cash, 2023-24 | Real terms (2025-26 prices) | Per resident | Real change on a year earlier | Source | Below this |
|---|---|---|---|---|---|---|
| Office of the Secretary of State for Scotland | £0m | £0m | — | +7.4% | Cabinet Office | Local body not published: The directory gives each of the department's 1 arm's-length bodies its own spending, staff and funding: they are in the searchable table of every body on this page, not drawn here, to keep the drill-down short. The directory does not break a body's spending down further (only into capital, administration, programme and annually managed spending, and grants). |

Cash is as published. Real terms are in 2025-26 prices, using HM Treasury's GDP deflator. Per resident divides by ONS mid-year population for the area the body serves. Changes compare the same body in consecutive years.

## By sponsoring department, 2023-24

**Arm's-length bodies by the department that sponsors them, 2023-24: their spending, number and staff**

| Department | Bodies' spending | Bodies | Staff (FTE) | Real change on 2022-23 | Income from government |
|---|---|---|---|---|---|
| Department of Health and Social Care | £175.1bn | 16 | 25,876 | +3.7% | £177.9bn |
| Department for Education | £74.8bn | 15 | 8,444 | +2.0% | £74.7bn |
| HM Revenue and Customs | £39.9bn | 2 | 64,874 | −7.8% | £41.1bn |
| Department for Transport | £28.6bn | 16 | 66,605 | −11.6% | £30.7bn |
| Ministry of Justice | £11.3bn | 66 | 85,575 | +1.4% | £10.9bn |
| Department for Science, Innovation and Technology | £10.4bn | 10 | 14,222 | −1.9% | £11.3bn |
| Department for Environment, Food and Rural Affairs | £6.0bn | 30 | 25,146 | +23.2% | £5.3bn |
| Ministry of Defence | £3.6bn | 16 | 28,594 | +11.2% | £3.7bn |
| Department for Culture, Media and Sport | £3.4bn | 35 | 13,616 | +45.7% | £1.7bn |
| Ministry of Housing, Communities and Local Government | £3.2bn | 11 | 9,379 | −38.5% | £3.5bn |
| Department for Energy Security and Net Zero | £2.9bn | 10 | 6,373 | +257.2% | £3.5bn |
| Home Office | £1.2bn | 16 | 9,170 | +10.2% | £851m |
| Foreign, Commonwealth and Development Office | £1.1bn | 7 | 9,105 | +3.6% | £218m |
| Attorney Generals Office | £945m | 3 | 10,491 | +11.1% | £1.0bn |
| Department for Business and Trade | £919m | 14 | 5,609 | +28.2% | £823m |
| Cabinet Office | £871m | 11 | 6,385 | +31.0% | £859m |
| HM Treasury | £722m | 9 | 1,356 | +42.1% | £1.3bn |
| Department for Work and Pensions | £545m | 6 | 4,493 | +15.1% | £517m |
| Food Standards Agency | £139m | 5 | 1,533 | −10.4% | £144m |
| UK Supreme Court | £18m | 1 | 63 | +24.7% | £9.8m |
| Northern Ireland Office | £7.1m | 4 | 92 | +100.7% | £3.7m |
| Office of the Secretary of State for Scotland | £0.3m | 1 | 3 | +7.4% | £0.4m |

Spending is total managed expenditure of the bodies, not of the department itself. Changes compare with 2022-23, with each body under the department that sponsors it now.

Source: Cabinet Office, Public Bodies Directory 2023/24, published 29 May 2025; Cabinet Office, Public Bodies Directory 2022/23, published 17 December 2024.

## Every body, 2023-24

Search by name, department or kind. Open a row for its income, grants, consultants, chair's pay, purpose, reach and headquarters, and a link to the service page it belongs to where the site has one.

**Every arm's-length body of the UK Government, 2023-24: spending (total managed expenditure), staff and funding**

| Body | Sponsor | Spending | Staff (FTE) | Income from government | Kind | Spending, 2022-23 | Other income | Grants given | Consultants | Chair's pay for the year | Main purpose | Covers | Headquarters | Established |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| NHS England | DHSC | £174.2bn | 14,599 | £175.0bn | Executive NDPB | £157.9bn | £5.9bn | £134.0bn | £17m | £63,000 | Grant and subsidy issuing body | England | London - England | 2012 |
| Education and Skills Funding Agency | DFE | £72.2bn | 715 | £72.4bn | Executive agency | £67.3bn | £0.0m | £72.1bn | £1.6m | £12,500 | Grant and subsidy issuing body; has regulatory powers | England | West Midlands - England | 2017-04 |
| HM Revenue & Customs | HMRC | £39.6bn | 61,185 | £40.8bn | Non-ministerial department | £40.8bn | £534m | £1.9m | £7.5m | £27,500 | Major programmes and delivery organisation; has regulatory powers | UK | London - England | 2005 |
| Network Rail (2 bodies) | DFT | £13.6bn | 40,026 | £17.6bn | Executive NDPB | £17.7bn | £4.0bn | £0.0m | £67m | £314,500 | Major programmes and delivery organisation | England - Wales - Scotland | London - England | 2014-09 |
| UK Research and Innovation | DSIT | £9.3bn | 8,063 | £10.3bn | Executive NDPB | £9.2bn | £31m | £8.5bn | £0.1m | £29,500 | Grant and subsidy issuing body | UK and Overseas | South West - England | 2018-04 |
| High Speed Two (HS2) Limited | DFT | £8.6bn | 1,933 | £7.3bn | Executive NDPB | £7.0bn | £0.0m | £4.7m | £17m | £280,000 | Major programmes and delivery organisation | England | West Midlands - England | 2009-January |
| HM Prison and Probation Service | MOJ | £6.3bn | 64,920 | £5.6bn | Executive agency | £5.5bn | £280m | £0.0m | £4.1m | £17,500 | Major programmes and delivery organisation | England and Wales | London - England | 2008 |
| National Highways | DFT | £4.8bn | 6,865 | £5.0bn | Executive NDPB | £4.5bn | £59m | £30m | £2.5m | £108,000 | Major programmes and delivery organisation | England | South East - England | 2015-04 |
| Rural Payments Agency | DEFRA | £2.9bn | 2,621 | £2.7bn | Executive agency | £1.9bn | £2.5m | £2.7bn | £1.1m | £9,000 | Major programmes and delivery organisation | England | South East - England | 2001/10 |
| Homes England | MHCLG | £2.6bn | 1,367 | £2.9bn | Executive NDPB | £4.4bn | £825m | £2.6bn | £9.3m | £95,000 | Major programmes and delivery organisation | England | West Midlands - England | 2008-12 |
| Nuclear Decommissioning Authority | DESNZ | £2.5bn | 356 | £3.0bn | Executive NDPB | £3.8bn | £992m | £4.7m | £1.6m | £204,167 | Major programmes and delivery organisation | England - Wales - Scotland | North West - England | 2004 |

| Body | Sponsor | Spending | Staff (FTE) | Income from government | Kind | Spending, 2022-23 | Other income | Grants given | Consultants | Chair's pay for the year | Main purpose | Covers | Headquarters | Established |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Legal Aid Agency** | MOJ | £2.3bn | 1,170 | £2.2bn | Executive agency | £2.0bn | £38m | £0.0m | £0.0m | £8,000 | Major programmes and delivery organisation | England and Wales | No Designated Headquarters | 2013/04 |
| **HM Courts and Tribunals Service** | MOJ | £2.2bn | 14,728 | £2.7bn | Executive agency | £2.6bn | £778m | £0.0m | £0.9m | £25,000 | Major programmes and delivery organisation | England and Wales | London - England | 2011-04 |
| **Environment Agency** | DEFRA | £2.1bn | 12,093 | £1.7bn | Executive NDPB | £1.7bn | £549m | £182m | £104m | £100,000 | Safety, licensing and regulation body; has regulatory powers | England | South West - England | 1996 |
| **AWE PLC** | MOD | £1.8bn | 7,507 | £1.9bn | Executive NDPB | £1.5bn | £0.0m | £0.0m | £1.4m | £150,000 | Major programmes and delivery organisation | England and Scotland | South East - England | 2021-07 |
| **Office for Students** | DFE | £1.6bn | 462 | £1.6bn | Executive NDPB | £1.5bn | £32m | £1.6bn | £0.0m | £59,000 | Economic or sectoral regulator | England | South West - England | 2018-04 |
| **Defence Equipment and Support** | MOD | £1.4bn | 12,018 | £1.4bn | Executive agency | £1.2bn | £0.1m | £0.0m | £3.5m | £150,000 | Major programmes and delivery organisation | UK | South West - England | 2014-04 |
| **British Council** | FCDO | £1.1bn | 8,839 | £173m | Executive NDPB | £981m | £779m | £25m | £22m | unpaid | Cultural Institution | UK and Overseas | London - England | 1934-01 |
| **Crown Prosecution Service** | AGO | £852m | 7,215 | £894m | Non-ministerial department | £725m | £49m | £0.0m | £0.1m | £20,000 | Justice, prosecutorial and enforcement; has regulatory powers | England and Wales | London - England | 1986-01 |
| **National Crime Agency** | HO | £836m | 5,690 | £725m | Non-ministerial department | £745m | £146m | £0.0m | £36m | unpaid | Major programmes and delivery organisation | UK | London - England | 2013-10 |
| **The National Lottery Community Fund** | DCMS | £773m | 791 | £0.0m | Executive NDPB | — | £182m | £891m | £0.2m | £36,411 | Grant and subsidy issuing body | UK | West Midlands - England | 2004 |
| **The Arts Council of England** | DCMS | £756m | 629 | £495m | Executive NDPB | £543m | £2.8m | £708m | £0.5m | £40,000 | Grant and subsidy issuing body | England | North West - England | 1946 |
| **UK Infrastructure Bank Limited** | HMT | £692m | 214 | £1.0bn | Executive NDPB | £260m | £0.0m | £0.0m | £3.7m | £117,500 | Major programmes and delivery organisation | UK | Yorkshire and The Humber - England | 2021-06 |
| **UK Space Agency** | DSIT | £689m | 305 | £633m | Executive agency | £637m | £0.0m | £106m | £13m | £24,000 | Major programmes and delivery organisation; has regulatory powers | UK | South West - England | 2011-01 |

| Body | Sponsor | Spending | Staff (FTE) | Income from government | Kind | Spending, 2022-23 | Other income | Grants given | Consultants | Chair's pay for the year | Main purpose | Covers | Headquarters | Established |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| The Insolvency Service | DBT | £557m | 1,640 | £546m | Executive agency | £403m | £121m | £0.0m | £0.6m | £18,000 | Major programmes and delivery organisation; has regulatory powers | UK | London - England | 1990-01 |
| Driver and Vehicle Licensing Agency | DFT | £517m | 5,690 | £126m | Executive agency | £505m | £393m | £0.0m | £0.2m | £82,500 | Major programmes and delivery organisation; has regulatory powers | UK | Wales | 1990-01 |
| HM Land Registry | MHCLG | £481m | 6,330 | £504m | Non-ministerial department | £435m | £0.0m | £0.0m | £0.4m | £57,500 | Major programmes and delivery organisation | England and Wales | London - England | 1862-10 |
| Government Property Agency | CO | £478m | 385 | £450m | Executive agency | £0.3m | £562m | £0.0m | £1.8m | £60,000 | Major programmes and delivery organisation | UK | West Midlands - England | 2018-04 |
| UK Health Security Agency | DHSC | £473m | 5,659 | £2.7bn | Executive agency | £2.3bn | £298m | −£0.2m | £9.3m | £63,000 | Major programmes and delivery organisation | England | London - England | 2021-10 |
| National Heritage Memorial Fund | DCMS | £418m | 23 | £18m | Executive NDPB | £18m | £0.1m | £403m | £2.2m | £42,500 | Grant and subsidy issuing body | UK | London - England | 1980 |
| Maritime and Coastguard Agency | DFT | £392m | 1,227 | £370m | Executive agency | £401m | £20m | £0.0m | £1.9m | £9,864 | Safety, licensing and regulation body; has regulatory powers | UK | South East - England | 1998 |
| British Transport Police Authority | DFT | £374m | 4,863 | £6.4m | Executive NDPB | £353m | £364m | £0.0m | £1.0m | £47,500 | Safety, licensing and regulation body | England - Wales - Scotland | London - England | 2004-07 |
| UK Statistics Authority | CO | £369m | 5,049 | £384m | Non-ministerial department | £609m | £35m | £0.0m | £10m | £72,500 | Research, innovation and development body; has regulatory powers | UK | Wales | 2008 |
| Sport England | DCMS | £352m | 314 | £192m | Executive NDPB | £160m | £3.0m | £305m | £0.6m | £42,500 | Grant and subsidy issuing body | England | East Midlands - England | 1997-01 |
| Student Loans Company | DFE | £322m | 3,176 | £350m | Executive NDPB | £323m | £2.5m | £0.0m | £0.0m | £50,350 | Major programmes and delivery organisation | UK | Scotland | 1989-01 |
| Animal and Plant Health Agency | DEFRA | £307m | 2,935 | £202m | Executive agency | £318m | £83m | £0.0m | £4.2m | £12,500 | Major programmes and delivery organisation; has regulatory powers | England - Wales - Scotland | South East - England | 2014-10 |
| Valuation Office Agency | HMRC | £292m | 3,689 | £313m | Executive agency | £324m | £58m | £0.0m | £6.5m | £15,000 | Other | England and Wales | London - England | 1910 |

| Body | Sponsor | Spending | Staff (FTE) | Income from government | Kind | Spending, 2022-23 | Other income | Grants given | Consultants | Chair's pay for the year | Main purpose | Covers | Headquarters | Established |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Care Quality Commission** | DHSC | £284m | 3,148 | £34m | Executive NDPB | £47m | £226m | £0.0m | £0.0m | £63,000 | Safety, licensing and regulation body; has regulatory powers | England | London - England | 2009 |
| **Submarine Delivery Agency** | MOD | £276m | 2,490 | £282m | Executive agency | £233m | £0.0m | £0.0m | £0.3m | £100,000 | Major programmes and delivery organisation | UK | South West - England | 2018-04 |
| **UK Atomic Energy Authority** | DESNZ | £274m | 1,921 | £309m | Executive NDPB | £307m | £73m | £0.0m | £3.1m | £25,000 | Research, innovation and development body | UK | South East - England | 1954-06 |
| **Construction Industry Training Board** | DFE | £268m | 790 | £0.0m | Executive NDPB | £196m | £258m | £129m | £0.1m | £21,673 | Safety, licensing and regulation body | England - Wales - Scotland | East of England - England | 1964-07 |
| **Health and Safety Executive** | DWP | £253m | 2,872 | £207m | Other NDPB | £171m | £105m | £0.0m | £0.0m | £82,500 | Safety, licensing and regulation body; has regulatory powers | England - Wales - Scotland | North West - England | 2008-04 |
| **Natural England** | DEFRA | £251m | 3,057 | £234m | Executive NDPB | £251m | £24m | £21m | £0.2m | £85,500 | Major programmes and delivery organisation; has regulatory powers | England | Yorkshire and The Humber - England | 2006 October |
| **NS&I** | HMT | £212m | 230 | £261m | Non-ministerial department | £178m | £0.0m | £0.0m | £3.3m | £25,000 | Major programmes and delivery organisation | UK | London - England | 1996-06 |
| **Disclosure and Barring Service** | HO | £211m | 1,174 | £0.0m | Executive NDPB | £192m | £216m | £0.0m | £4.1m | £42,500 | Safety, licensing and regulation body | England and Wales | North West - England | 2012-01 |
| **Criminal Injuries Compensation Authority** | MOJ | £193m | 295 | £161m | Executive agency | £164m | £21m | £0.0m | £0.0m | unpaid | Major programmes and delivery organisation | England - Wales - Scotland | Scotland | 1996-01 |
| **Money and Pensions Service** | DWP | £169m | 472 | £171m | Executive NDPB | £168m | £0.0m | £44m | £0.0m | £80,000 | Major programmes and delivery organisation | UK | London - England | 2018-10 |
| **Patent Office** | DSIT | £167m | 1,637 | £0.0m | Executive agency | £172m | £155m | £1.4m | £0.1m | £16,000 | Major programmes and delivery organisation | UK | Wales | 1852-01 |
| **Forestry Commission** | DEFRA | £163m | 536 | £172m | Non-ministerial department | £104m | £18m | £16m | £0.3m | £49,000 | Major programmes and delivery organisation; has regulatory powers | England | South West - England | 1919 |
| **British Library** | DCMS | £157m | 1,460 | £128m | Executive NDPB | £136m | £24m | £2.5m | £0.5m | £35,200 | Cultural Institution | UK | London - England | 1973-07 |
| **Children and Family Court Advisory and Support Service** | MOJ | £156m | 2,083 | £153m | Executive NDPB | £170m | £0.1m | £0.0m | £0.0m | £32,000 | Justice, prosecutorial and enforcement | England | South East - England | 2001 04 |

| Body | Sponsor | Spending | Staff (FTE) | Income from government | Kind | Spending, 2022-23 | Other income | Grants given | Consultants | Chair's pay for the year | Main purpose | Covers | Headquarters | Established |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Ofsted | DFE | £152m | 1,925 | £161m | Non-ministerial department | £193m | £49m | £0.0m | £0.1m | £47,500 | Major programmes and delivery organisation; has regulatory powers | England | London - England | 1992-09 |
| UK Sport | DCMS | £151m | 168 | £82m | Executive NDPB | £103m | £11m | £111m | £0.5m | £60,000 | Major programmes and delivery organisation | UK | London - England | 1997-01 |
| Competition and Markets Authority | DBT | £147m | 1,045 | £145m | Non-ministerial department | £113m | £5.8m | £0.0m | £1.8m | £106,666 | Economic and sectoral regulator; has regulatory powers | UK | London - England | 2014-04 |
| Active Travel England | DFT | £146m | 85 | £142m | Executive agency | — | £0.0m | £137m | £0.1m | £84,000 | Major programmes and delivery organisation | England | Yorkshire and The Humber - England | 2022-08 |
| Companies House | DBT | £139m | 1,310 | £50m | Executive agency | £89m | £81m | £0.0m | £0.5m | £27,000 | Major programmes and delivery organisation | UK | Wales | 1988 |
| Food Standards Agency | FSA | £138m | 1,533 | £144m | Non-ministerial department | £147m | £45m | £1.0m | £0.3m | £70,000 | Safety, licensing and regulation body; has regulatory powers | England - Wales - Northern Ireland | London - England | 1999-01 |
| Building Digital UK | DSIT | £132m | 255 | £90m | Executive agency | £78m | £0.0m | £65m | £6.7m | £80,000 | Grant and subsidy issuing body | UK | North West - England | 2022-04 |
| The Pensions Regulator | DWP | £106m | 991 | £122m | Executive NDPB | £101m | £0.0m | £0.0m | £0.0m | £73,840 | Economic or sectoral regulator; has regulatory powers | England - Wales - Scotland | South East - England | 2005-01 |
| National Historic Buildings and Monuments Commission for England (known as Historic England) | DCMS | £105m | 955 | £103m | Executive NDPB | — | £15m | £34m | £0.0m | £40,000 | Advisory body; has regulatory powers | England | South West - England | 1984-01 |
| Youth Justice Board for England and Wales | MOJ | £103m | 93 | £102m | Executive NDPB | £102m | £0.1m | £92m | £0.0m | £46,086 | Advisory body | England and Wales | London - England | 1998-01 |
| East West Railway Company Limited | DFT | £96m | 229 | £98m | Executive NDPB | £66m | £0.0m | £0.0m | £9.2m | £75,000 | Major programmes and delivery organisation | England | South East - England | 2017-12 |
| Driver and Vehicle Standards Agency | DFT | £95m | 4,595 | £24m | Executive agency | £66m | £422m | £0.0m | £0.7m | £30,000 | Safety, licensing and regulation body; has regulatory powers | England - Wales - Scotland | South West - England | 2014 |
| Office of the Public Guardian | MOJ | £89m | 1,685 | £0.0m | Executive agency | £73m | £115m | £0.0m | £0.6m | £112,500 | Major programmes and delivery organisation | England and Wales | West Midlands - England | 2007-01 |
| Serious Fraud Office | AGO | £88m | 501 | £96m | Non-ministerial department | £82m | £0.1m | £0.0m | £0.1m | £22,500 | Justice, prosecutorial and enforcement | England - Wales - Northern Ireland | London - England | 1988 |
| British Museum | DCMS | £83m | 802 | £70m | Executive NDPB | £145m | £163m | £2.5m | £0.0m | unpaid | Cultural Institution | UK and Overseas | London - England | 1753 |

| Body | Sponsor | Spending | Staff (FTE) | Income from government | Kind | Spending, 2022-23 | Other income | Grants given | Consultants | Chair's pay for the year | Main purpose | Covers | Headquarters | Established |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Natural History Museum** | DCMS | £80m | 1,000 | £69m | Executive NDPB | £75m | £52m | £0.2m | £0.0m | unpaid | Cultural Institution | England | London - England | 1753 |
| **Independent Office for Police Conduct** | HO | £75m | 949 | £71m | Executive NDPB | £71m | £0.0m | £0.0m | £0.2m | not given | Major programmes and delivery organisation; has regulatory powers | England and Wales | London - England | 2018-01 |
| **Centre for Environment, Fisheries and Aquaculture Science** | DEFRA | £73m | 610 | £58m | Executive agency | £64m | £24m | £0.0m | £0.1m | £10,000 | Research, innovation and development body | UK | East of England - England | 1997 |
| **Planning Inspectorate** | MHCLG | £67m | 872 | £58m | Executive agency | £74m | £16m | £0.0m | £0.9m | £22,500 | Major programmes and delivery organisation | England | South West - England | 1992-01 |
| **UK Shared Business Services Ltd** | DSIT | £66m | 640 | £8.4m | Executive NDPB | £11m | £56m | £0.0m | £1.9m | £20,700 | Major programmes and delivery organisation | UK | South East - England | 2012-JAN |
| **Coal Authority** | DESNZ | £66m | 314 | £67m | Executive NDPB | −£3.3bn | £18m | £0.0m | £0.0m | £27,050 | Safety, licensing and regulation body | England - Wales - Scotland | East Midlands - England | 1994 |
| **Science Museum Group** | DCMS | £64m | 983 | £60m | Executive NDPB | £84m | £47m | £3.7m | £0.5m | unpaid | Cultural Institution | England | London - England | 1983 |
| **National Institute for Health and Care Excellence** | DHSC | £60m | 780 | £61m | Executive NDPB | £56m | £23m | £0.0m | £0.3m | £74,000 | Advisory body | England | North West - England | 2013-04 |
| **The National Archives** | DCMS | £60m | 560 | £53m | Non-ministerial department | £52m | £15m | £1.1m | £0.1m | £17,500 | Major programmes and delivery organisation | UK | London - England | 2003-01 |
| **Victoria and Albert Museum** | DCMS | £59m | 824 | £57m | Executive NDPB | £93m | £109m | £0.8m | £0.1m | unpaid | Cultural Institution | UK and Overseas | London - England | 1857 |
| **Tate** | DCMS | £57m | 1,194 | £51m | Executive NDPB | £96m | £89m | £0.0m | £0.4m | unpaid | Cultural Institution | England | London - England | 1897 |
| **Board of Trustees of the Royal Botanic Gardens Kew** | DEFRA | £56m | 1,151 | £56m | Executive NDPB | £49m | £75m | £4.1m | £1.1m | unpaid | Research, innovation and development body | England | London - England | 1983-01 |
| **Advisory, Conciliation and Arbitration Service** | DBT | £54m | 955 | £58m | Other NDPB | £52m | £4.7m | £0.0m | £0.3m | £57,500 | Advisory body | England - Wales - Scotland | London - England | 1975-01 |
| **Marine Management Organisation** | DEFRA | £54m | 523 | £30m | Executive NDPB | £35m | £5.1m | £0.0m | £0.0m | £40,459 | Safety, licensing and regulation body; has regulatory powers | England | North East - England | 2009-01 |

| Body | Sponsor | Spending | Staff (FTE) | Income from government | Kind | Spending, 2022-23 | Other income | Grants given | Consultants | Chair's pay for the year | Main purpose | Covers | Headquarters | Established |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **British Film Institute** | DCMS | £53m | 512 | £25m | Executive NDPB | £28m | £40m | £24m | £0.0m | unpaid | Cultural Institution | UK | London - England | 2011-01 |
| **Defence Science and Technology Laboratory** | MOD | £52m | 5,097 | £59m | Executive agency | £53m | £0.0m | £0.0m | £0.6m | £27,500 | Research, innovation and development body | UK | South West - England | 2001-01 |
| **British Tourist Authority (2 bodies)** | DCMS | £51m | 259 | £52m | Executive NDPB | — | £13m | £1.2m | £0.2m | £40,000 | Major programmes and delivery organisation | UK and Overseas | West Midlands - England | 1969 |
| **Government Internal Audit Agency** | HMT | £50m | 479 | £6.1m | Executive agency | £44m | £45m | £0.0m | £0.0m | £22,500 | Major programmes and delivery organisation | UK | London - England | 2015 |
| **Standards and Testing Agency** | DFE | £47m | 130 | £47m | Executive agency | £48m | £0.0m | £3.3m | £0.0m | unpaid | Major programmes and delivery organisation | England | West Midlands - England | 2011-10 |
| **Northern Lighthouse Board** | DFT | £43m | 179 | £17m | Executive NDPB | £25m | £26m | £0.0m | £0.0m | £23,406 | Major programmes and delivery organisation | Scotland | Scotland | 1786 |
| **College of Policing** | HO | £43m | 830 | £44m | Executive NDPB | — | £25m | £2.2m | £0.0m | £54,000 | Justice, prosecutorial and enforcement; has regulatory powers | England and Wales | West Midlands - England | 2012-10 |
| **Medicines and Healthcare Products Regulatory Agency** | DHSC | £39m | 1,260 | £50m | Executive agency | £57m | £150m | £0.0m | £0.3m | £62,500 | Safety, licensing and regulation body; has regulatory powers | UK | London - England | 2003 |
| **North Sea Transition Authority** | DESNZ | £39m | 218 | £2.7m | Executive NDPB | £36m | £36m | £0.0m | £0.0m | £80,000 | Economic or sectoral regulator; has regulatory powers | UK | Scotland | 2016-10 |
| **Armed Forces Covenant Fund Trust** | MOD | £35m | 24 | £36m | Executive NDPB | £16m | £0.0m | £33m | £0.0m | unpaid | Grant and subsidy issuing body | UK | No Designated Headquarters | 2018-04 |
| **Housing Ombudsman** | MHCLG | £34m | 394 | £0.0m | Executive NDPB | £20m | £27m | £0.0m | £0.0m | unpaid | Advisory body | England | London - England | 1996 |
| **Ofqual** | DFE | £32m | 342 | £32m | Non-ministerial department | £29m | £0.1m | £0.0m | £0.0m | £57,500 | Economic or sectoral regulator; has regulatory powers | England | West Midlands - England | 2010-04 |
| **The Charity Commission for England and Wales** | DCMS | £31m | 450 | £32m | Non-ministerial department | £35m | £1.5m | £0.0m | £0.2m | £62,500 | Safety, licensing and regulation body; has regulatory powers | England and Wales | North West - England | 1853-10 |
| **Vehicle Certification Agency** | DFT | £30m | 211 | £0.0m | Executive agency | £7.9m | £22m | £0.0m | £0.0m | £16,000 | Major programmes and delivery organisation | UK | South West - England | 1990-01 |
| **Institute for Apprenticeships and Technical Education** | DFE | £30m | 326 | £33m | Other NDPB | £29m | £0.3m | £0.0m | £0.1m | £32,500 | Major programmes and delivery organisation | England | No Designated Headquarters | 2017-01 |

| Body | Sponsor | Spending | Staff (FTE) | Income from government | Kind | Spending, 2022-23 | Other income | Grants given | Consultants | Chair's pay for the year | Main purpose | Covers | Headquarters | Established |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Forest Research | DEFRA | £29m | 272 | £27m | Executive agency | £22m | £18m | £0.0m | £0.0m | £7,500 | Research, innovation and development body | England - Wales - Scotland | Scotland | 1997 |
| Commonwealth Scholarship Commission in the UK | FCDO | £28m | 0 | £28m | Executive NDPB | £25m | £0.0m | £0.0m | £0.3m | £12,000 | Grant and subsidy issuing body | UK | No Designated Headquarters | 1959-01 |
| Parole Board | MOJ | £28m | 220 | £28m | Executive NDPB | £24m | £0.0m | £0.0m | £0.0m | £52,000 | Justice, prosecutorial and enforcement | England and Wales | London - England | 1968 |
| Imperial War Museum | DCMS | £28m | 398 | £34m | Executive NDPB | £33m | £31m | £2.7m | £0.0m | unpaid | Cultural Institution | England | London - England | 1917 |
| Salix Finance Ltd | DESNZ | £28m | 191 | £26m | Executive NDPB | £11m | £0.0m | £0.0m | £0.7m | £42,900 | Grant and subsidy issuing body | England - Wales - Scotland | London - England | 2020-10 |
| National Museums & Galleries on Merseyside | DCMS | £26m | 355 | £30m | Executive NDPB | £34m | £12m | £0.0m | £0.0m | unpaid | Cultural Institution | England | North East - England | 1986 |
| Joint Nature Conservation Committee | DEFRA | £25m | 288 | £21m | Executive NDPB | £23m | £3.3m | £0.0m | £0.1m | £24,000 | Advisory body | UK and Overseas | East of England - England | 1991-04 |
| Social Work England | DFE | £23m | 225 | £16m | Executive NDPB | £26m | £10m | £0.0m | £0.0m | £64,800 | Safety, licensing and regulation body; has regulatory powers | England | Yorkshire and The Humber - England | 2019-12 |
| Royal Museums Greenwich | DCMS | £22m | 501 | £21m | Executive NDPB | — | £16m | £0.0m | £1.0m | unpaid | Cultural Institution | England | London - England | 1934 |
| UK Debt Management Office | HMT | £19m | 115 | £27m | Executive agency | £27m | £6.5m | £0.0m | £0.0m | £25,000 | Major programmes and delivery organisation | UK | London - England | 1998-04 |
| Health Research Authority | DHSC | £19m | 249 | £24m | Executive NDPB | £22m | £0.5m | £0.0m | £0.0m | £45,000 | Safety, licensing and regulation body; has regulatory powers | England | London - England | 2015-01 |
| Royal Air Force Museum | MOD | £19m | 177 | £13m | Executive NDPB | £18m | £8.2m | £0.0m | £0.1m | unpaid | Cultural Institution | UK | London - England | 1968-01 |
| Equality and Human Rights Commission | CO | £18m | 204 | £19m | Executive NDPB | £18m | £0.0m | £0.0m | £0.0m | £55,645 | Safety, licensing and regulation body; has regulatory powers | England - Wales - Scotland | North West - England | 2007 |
| British Technology Investments Limited | DSIT | £18m | 0 | £21m | Executive NDPB | £6.2m | £2.6m | £0.0m | £0.0m | unpaid | Major programmes and delivery organisation | UK and Overseas | London - England | 2019-09 |
| UK Supreme Court | UKSC | £18m | 63 | £9.8m | Non-ministerial department | £14m | £8.3m | £0.0m | £3.6m | unpaid | Justice, prosecutorial and enforcement | UK and Overseas | London - England | 2009-01 |

| Body | Sponsor | Spending | Staff (FTE) | Income from government | Kind | Spending, 2022-23 | Other income | Grants given | Consultants | Chair's pay for the year | Main purpose | Covers | Headquarters | Established |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| The Pensions Ombudsman | DWP | £18m | 157 | £18m | Tribunal NDPB | £11m | £0.0m | £0.0m | £0.0m | £24,000 | Justice, prosecutorial and enforcement | UK | London - England | 1991-04 |
| National Gallery | DCMS | £16m | 257 | £29m | Executive NDPB | £36m | £75m | £0.0m | £0.4m | unpaid | Cultural Institution | UK | London - England | 1824 |
| Westminster Foundation for Democracy | FCDO | £16m | 179 | £6.5m | Executive NDPB | £0.0m | £8.8m | £0.0m | £0.1m | unpaid | Major programmes and delivery organisation | UK and Overseas | London - England | 1992-01 |
| Oak National Academy | DFE | £15m | 82 | £15m | Executive NDPB | £5.4m | £0.0m | £0.0m | £0.0m | £17,500 | Major programmes and delivery organisation | England | No Designated Headquarters | 2022-09 |
| Teaching Regulation Agency | DFE | £14m | 96 | £14m | Executive agency | £10m | £0.0m | £0.0m | £0.0m | unpaid | Economic or sectoral regulator; has regulatory powers | England | West Midlands - England | 2018-04 |
| UK Trade Remedies Authority | DBT | £14m | 130 | £16m | Advisory NDPB | £17m | £0.0m | £0.0m | £0.6m | £29,000 | Advisory body | UK | South East - England | 2021-06 |
| Gambling Commission | DCMS | £13m | 335 | £14m | Executive NDPB | £17m | £31m | £0.0m | £2.6m | £55,000 | Economic and sectoral regulator; has regulatory powers | England - Wales - Scotland | West Midlands - England | 2007 |
| Office of the Immigration Services Commissioner | HO | £13m | 53 | £4.2m | Executive NDPB | £5.5m | £1.4m | £0.0m | £0.0m | unpaid | Safety, licensing and regulation body; has regulatory powers | UK | No Designated Headquarters | 2000-05 |
| National Portrait Gallery | DCMS | £13m | 238 | £11m | Executive NDPB | £30m | £36m | £0.0m | £0.3m | unpaid | Cultural Institution | England | London - England | 1856 |
| Regulator of Social Housing | MHCLG | £12m | 268 | £0.0m | Executive NDPB | £9.4m | £15m | £0.0m | £0.0m | £65,000 | Safety, licensing and regulation body; has regulatory powers | England | North West - England | 2018-10 |
| Seafish | DEFRA | £11m | 87 | £0.0m | Executive NDPB | £10m | £11m | £0.0m | £0.0m | £18,000 | Other | UK | East of England - England | 1981-01 |
| Office for Environmental Protection | DEFRA | £11m | 80 | £11m | Executive NDPB | £8.2m | £0.0m | £0.0m | £1.1m | £57,500 | Economic or sectoral regulator; has regulatory powers | England and Northern Ireland | West Midlands - England | 2021-11 |
| UK Hydrographic Office | MOD | £9.9m | 955 | £0.0m | Executive agency | £8.8m | £202m | £0.0m | £1.4m | £28,000 | Major programmes and delivery organisation | UK and Overseas | South West - England | 1996-04 |
| Judicial Appointments Commission | MOJ | £9.3m | 102 | £9.4m | Executive NDPB | £8.8m | £0.0m | £0.0m | £0.1m | £57,500 | Justice, prosecutorial and enforcement | UK | London - England | 2006-04 |
| Wilton Park | FCDO | £8.9m | 80 | £1.9m | Executive agency | £8.0m | £6.4m | £0.0m | £0.0m | £25,000 | Major programmes and delivery organisation | UK and Overseas | South East - England | 1946-01 |

| Body | Sponsor | Spending | Staff (FTE) | Income from government | Kind | Spending, 2022-23 | Other income | Grants given | Consultants | Chair's pay for the year | Main purpose | Covers | Headquarters | Established |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Criminal Cases Review Commission | MOJ | £8.8m | 105 | £8.6m | Executive NDPB | £7.8m | £0.0m | £0.0m | £0.0m | £60,000 | Justice, prosecutorial and enforcement | England - Wales - Northern Ireland | West Midlands - England | 1997 |
| Advanced Research and Invention Agency | DSIT | £8.6m | 36 | £9.0m | Executive NDPB | £0.0m | £0.0m | £0.0m | £0.0m | £27,420 | Research, innovation and development body | UK | London - England | 2023-01 |
| Gangmasters and Labour Abuse Authority | HO | £8.6m | 105 | £1.3m | Executive NDPB | £7.7m | £1.3m | £0.0m | £0.0m | £29,700 | Safety, licensing and regulation body; has regulatory powers | UK | East Midlands - England | 2005-04 |
| LocatED Property Limited | DFE | £8.1m | 55 | £9.1m | Executive NDPB | £7.3m | £0.0m | £0.0m | £0.0m | £25,000 | Advisory body | England | London - England | 2016-11 |
| UK Anti-Doping | DCMS | £7.7m | 76 | £9.1m | Executive NDPB | £9.6m | £2.3m | £0.0m | £0.0m | £36,000 | Major programmes and delivery organisation | UK | East Midlands - England | 2009-01 |
| Office of Gas and Electricity Markets | DESNZ | £7.5m | 1,721 | £51m | Non-ministerial department | −£56m | £156m | £0.0m | £19m | £170,000 | Economic or sectoral regulator; has regulatory powers | England - Wales - Scotland | London - England | 2000-11 |
| National Army Museum | MOD | £7.5m | 86 | £7.2m | Executive NDPB | £7.0m | £1.0m | £0.0m | £0.0m | unpaid | Cultural Institution | UK | London - England | 1960-04 |
| Consumer Council for Water | DEFRA | £7.4m | 80 | £7.1m | Executive NDPB | £7.2m | £0.2m | £0.0m | £0.1m | £37,500 | Advisory body | England and Wales | West Midlands - England | 2005-10 |
| Transport Focus | DFT | £7.1m | 41 | £7.0m | Executive NDPB | £6.4m | £1.7m | £0.0m | £0.0m | £37,000 | Other | England - Wales - Scotland | London - England | 2005 |
| Single Source Regulations Office | MOD | £6.4m | 35 | £6.5m | Executive NDPB | £6.4m | £0.0m | £0.0m | £0.0m | £42,000 | Safety, licensing and regulation body | UK | London - England | 2014-05 |
| National Museum of the Royal Navy | MOD | £6.3m | 205 | £6.3m | Executive NDPB | £7.2m | £13m | £0.0m | £0.0m | unpaid | Cultural Institution | UK and Overseas | South East - England | 2008-09 |
| Climate Change Committee | DESNZ | £6.0m | 65 | £6.0m | Executive NDPB | £5.8m | £0.0m | £0.0m | £0.0m | £55,000 | Advisory body | UK | London - England | 2008-12 |
| Health Services Safety Investigations Body | DHSC | £6.0m | 48 | £5.7m | Executive NDPB | £0.0m | £0.3m | £0.0m | £0.0m | £63,000 | Safety, licensing and regulation body | England | South West - England | 2023-10 |
| Government Legal Department | AGO | £5.5m | 2,775 | £11m | Non-ministerial department | £1.0m | £349m | £0.0m | £0.5m | £177,500 | Major programmes and delivery organisation | England and Wales | London - England | 2015 |
| National Infrastructure Commission | HMT | £5.4m | 42 | £6.0m | Executive agency | £5.7m | £0.0m | £0.0m | £0.0m | £87,500 | Advisory body | UK | London - England | 2017-01 |

| Body | Sponsor | Spending | Staff (FTE) | Income from government | Kind | Spending, 2022-23 | Other income | Grants given | Consultants | Chair's pay for the year | Main purpose | Covers | Headquarters | Established |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Office for Budget Responsibility | HMT | £5.4m | 52 | £5.4m | Other NDPB | £4.9m | £0.0m | £0.0m | £0.0m | £174,866 | Major programmes and delivery organisation | UK | London - England | 2010-01 |
| Independent Monitoring Authority for the Citizens Rights Agreements | MOJ | £5.4m | 53 | £5.2m | Executive NDPB | £5.0m | £0.0m | £0.0m | £0.0m | £42,000 | Justice, prosecutorial and enforcement; has regulatory powers | UK and Overseas | Wales | 2020-12 |
| Competition Service | DBT | £5.2m | 22 | £5.5m | Executive NDPB | £5.7m | £0.0m | £0.0m | £0.1m | £72,500 | Major programmes and delivery organisation | UK | London - England | 2003-04 |
| Royal Armouries Museum | DCMS | £5.2m | 204 | £8.6m | Executive NDPB | £8.8m | £3.5m | £0.0m | £0.0m | unpaid | Cultural Institution | England | Yorkshire and The Humber - England | 1660 |
| Human Tissue Authority | DHSC | £4.8m | 54 | £0.7m | Executive NDPB | £4.8m | £4.4m | £0.0m | £0.3m | £42,000 | Safety, licensing and regulation body; has regulatory powers | UK | London - England | 2005 |
| Wallace Collection | DCMS | £4.6m | 89 | £4.4m | Executive NDPB | £4.5m | £4.4m | £0.0m | £0.0m | unpaid | Cultural Institution | England | London - England | 1900 |
| Valuation Tribunal Service | MHCLG | £4.6m | 61 | £7.0m | Executive NDPB | £6.0m | £0.0m | £0.0m | £0.0m | £8,839 | Justice, prosecutorial and enforcement | England | London - England | 2004-04 |
| Legal Services Board | MOJ | £4.6m | 40 | £0.0m | Executive NDPB | £4.1m | £4.9m | £0.0m | £0.0m | £75,000 | Economic or sectoral regulator; has regulatory powers | England and Wales | London - England | 2009 |
| Information Commissioners Office | DSIT | £4.4m | 1,036 | £6.8m | Executive NDPB | £12m | £71m | £0.0m | £0.0m | £222,400 | Economic or sectoral regulator; has regulatory powers | UK and Overseas | North West - England | 1984-09 |
| Horniman Public Museum and Public Park Trust | DCMS | £4.2m | 123 | £5.0m | Executive NDPB | £7.7m | £3.5m | £0.0m | £0.0m | unpaid | Cultural Institution | England | London - England | 1901 |
| Veterinary Medicines Directorate | DEFRA | £3.7m | 160 | £15m | Executive agency | £25m | £14m | £0.0m | £3.0m | £5,000 | Major programmes and delivery organisation; has regulatory powers | UK | South East - England | 1990-01 |
| Civil Nuclear Police Authority | DESNZ | £3.7m | 1,586 | £5.2m | Executive NDPB | £5.2m | £0.0m | £0.0m | £0.1m | £67,000 | Major programmes and delivery organisation | UK | East Midlands - England | 2004-01 |
| Independent Commission for Reconciliation and Information Recovery | NIO | £3.6m | 47 | £0.0m | Executive NDPB | — | £0.0m | £0.0m | £0.2m | £145,078 | Justice, prosecutorial and enforcement | UK | Northern Ireland | 2023-12 |
| Law Commission | MOJ | £3.4m | 62 | £4.7m | Advisory NDPB | £2.7m | £1.8m | £0.0m | £0.0m | unpaid | Advisory body | England and Wales | London - England | 1965-01 |

| Body | Sponsor | Spending | Staff (FTE) | Income from government | Kind | Spending, 2022-23 | Other income | Grants given | Consultants | Chair's pay for the year | Main purpose | Covers | Headquarters | Established |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Marshall Aid Commemoration Commission** | FCDO | £3.1m | 0 | £2.8m | Executive NDPB | £2.7m | £0.1m | £0.0m | £0.0m | unpaid | Grant and subsidy issuing body | UK | No Designated Headquarters | 1953-01 |
| **Independent Commission for Aid Impact** | FCDO | £3.0m | 0 | £3.9m | Advisory NDPB | £3.6m | £0.0m | £0.0m | £0.0m | £100,000 | Advisory body | UK and Overseas | London - England | 2011-01 |
| **Government Actuary's Department** | HMT | £3.0m | 209 | £0.0m | Non-ministerial department | −£0.7m | £27m | £0.0m | £0.0m | £12,500 | Advisory body | UK | London - England | 1919-06 |
| **Office of the Childrens Commissioner** | DFE | £2.9m | 31 | £3.0m | Executive NDPB | £3.0m | £0.0m | £0.0m | £0.0m | £139,893 | Advisory body | England | London - England | 2004-01 |
| **Northern Ireland Human Rights Commission** | NIO | £2.7m | 33 | £2.9m | Executive NDPB | £2.4m | £0.0m | £0.0m | £0.0m | £80,000 | Justice, prosecutorial and enforcement | Northern Ireland | Northern Ireland | 1999-01 |
| **Museum of the Home** | DCMS | £2.5m | 45 | £1.9m | Executive NDPB | £3.5m | £0.9m | £0.0m | £0.0m | unpaid | Cultural Institution | England | London - England | 1914 |
| **Social Mobility Commission** | CO | £2.4m | 18 | £2.6m | Advisory NDPB | £2.1m | £0.0m | £0.0m | £0.0m | £22,284 | Advisory body | England | London - England | The ALB became operationally independent in 01/01/2012 |

| Body | Sponsor | Spending | Staff (FTE) | Income from government | Kind | Spending, 2022-23 | Other income | Grants given | Consultants | Chair's pay for the year | Main purpose | Covers | Headquarters | Established |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Civil Service Commission** | CO | £2.2m | 21 | £2.2m | Executive NDPB | £1.8m | £0.0m | £0.0m | £0.0m | £89,000 | Economic or sectoral regulator; has regulatory powers | England - Wales - Scotland | London - England | There has been a Civil Service Commission since 1855. In 2010<br><br>the Constitutional Reform and Governance Act of 2010<br><br>put the Commission on a statutory basis |
| **Great Britain-China Centre** | FCDO | £1.9m | 7 | £1.0m | Executive NDPB | £2.0m | £0.9m | £0.0m | £0.3m | unpaid | Advisory body | UK and Overseas | London - England | 1974-01 |
| **Security Industry Authority** | HO | £1.8m | 336 | £3.1m | Executive NDPB | £1.8m | £31m | £0.1m | £0.3m | £54,963 | Safety, licensing and regulation body; has regulatory powers | UK | London - England | 2003 |
| **Leasehold Advisory Service** | MHCLG | £1.8m | 25 | £1.7m | Executive NDPB | £1.9m | £0.1m | £0.0m | £0.0m | unpaid | Advisory body | England and Wales | No Designated Headquarters | 1994-01 |
| **Sports Grounds Safety Authority** | DCMS | £1.6m | 19 | £1.7m | Executive NDPB | £1.7m | £0.4m | £0.0m | −£0.3m | £36,260 | Safety, licensing and regulation body; has regulatory powers | England and Wales | London - England | 2011 |
| **Migration Advisory Committee** | HO | £1.4m | 34 | £1.4m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | £40,000 | Advisory body | UK | London - England | 2007-01 |

| Body | Sponsor | Spending | Staff (FTE) | Income from government | Kind | Spending, 2022-23 | Other income | Grants given | Consultants | Chair's pay for the year | Main purpose | Covers | Headquarters | Established |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Human Fertilisation and Embryology Authority | DHSC | £1.2m | 78 | £1.0m | Executive NDPB | £1.3m | £5.6m | £0.0m | £0.3m | £47,360 | Safety, licensing and regulation body; has regulatory powers | UK | London - England | 1991-08 |
| Investigatory Powers Tribunal | HO | £1.2m | 0 | £1.1m | Tribunal NDPB | £2.0m | £0.0m | £0.0m | £0.0m | unpaid | Justice, prosecutorial and enforcement | UK | No Designated Headquarters | 2000-01 |
| Small Business Commissioner | DBT | £1.1m | 13 | £1.1m | Executive NDPB | £1.1m | £0.0m | £0.0m | £0.0m | £120,000 | Economic or sectoral regulator; has regulatory powers | UK | West Midlands - England | 2017 |
| Office of Rail and Road | DFT | £1.1m | 367 | £3.4m | Non-ministerial department | £41m | £37m | £0.0m | £2.0m | £88,825 | Economic or sectoral regulator; has regulatory powers | UK | London - England | 1994-01 |
| Advisory Committee on Clinical Impact Awards | DHSC | £1.0m | 1 | £1.0m | Advisory NDPB | £1.3m | £0.0m | £0.0m | £0.0m | £52,540 | Advisory body | England and Wales | No Designated Headquarters | 2003-01 |
| Low Pay Commission | DBT | £0.9m | 8 | £0.9m | Advisory NDPB | £0.9m | £0.0m | £0.0m | £0.0m | £8,761 | Advisory body | UK | London - England | 1997 |
| Parades Commission for Northern Ireland | NIO | £0.7m | 12 | £0.7m | Executive NDPB | £0.7m | £0.0m | £0.0m | £0.0m | £35,000 | Economic or sectoral regulator | Northern Ireland | Northern Ireland | 1998-01 |
| Central Arbitration Committee | DBT | £0.6m | 9 | £0.6m | Tribunal NDPB | £0.6m | £0.0m | £0.0m | £0.0m | £27,601 | Justice, prosecutorial and enforcement | England - Wales - Scotland | London - England | 1975-00 |
| Financial Reporting Council | DBT | £0.6m | 477 | £0.2m | Executive NDPB | — | £58m | £0.0m | £0.0m | £125,000 | Economic or sectoral regulator; has regulatory powers | UK | London - England | 2022-12 |
| Advisory Committee on Business Appointments | CO | £0.5m | 5 | £0.5m | Advisory NDPB | £0.3m | £0.0m | £0.0m | £0.0m | £16,000 | Advisory body | England - Wales - Scotland | London - England | 1975 |
| Committee on Standards in Public Life | CO | £0.4m | 5 | £0.4m | Advisory NDPB | £0.4m | £0.0m | £0.0m | £0.0m | £36,000 | Advisory body | England | London - England | 1994 |
| National Crime Agency Remuneration Review Body | HO | £0.4m | 0 | £0.4m | Advisory NDPB | £0.3m | £0.0m | £0.0m | £0.0m | £16,500 | Advisory body | UK | No Designated Headquarters | 2013-10 |
| Boundary Commission for England | MHCLG | £0.4m | 1 | £1.1m | Advisory NDPB | £1.7m | £0.0m | £0.0m | £0.0m | unpaid | Advisory body | England | London - England | 1944 |
| Boundary Commission for Wales | MHCLG | £0.3m | 13 | £0.3m | Advisory NDPB | £0.5m | £0.0m | £0.0m | £0.0m | unpaid | Advisory body | Wales | Wales | 1944 |
| Boundary Commission for Scotland | OSS | £0.3m | 3 | £0.4m | Advisory NDPB | £0.3m | £0.0m | £0.0m | £0.0m | unpaid | Advisory body | Scotland | Scotland | 1944 |

| Body | Sponsor | Spending | Staff (FTE) | Income from government | Kind | Spending, 2022-23 | Other income | Grants given | Consultants | Chair's pay for the year | Main purpose | Covers | Headquarters | Established |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Sir John Soane's Museum** | DCMS | £0.2m | 25 | £1.5m | Executive NDPB | £1.5m | £0.0m | £0.0m | £0.0m | unpaid | Cultural Institution | UK | London - England | 1937 |
| **Committee on Radioactive Waste Management** | DESNZ | £0.2m | 0 | £0.0m | Advisory NDPB | £0.2m | £0.0m | £0.0m | £0.0m | £35,100 | Advisory body | UK | London - England | 2003-01 |
| **Police Remuneration Review Body** | HO | £0.2m | 0 | £0.2m | Advisory NDPB | £0.3m | £0.0m | £0.0m | £0.0m | £10,500 | Advisory body | England and Wales | No Designated Headquarters | 2014 |
| **Sentencing Council for England and Wales** | MOJ | £0.2m | 19 | £1.9m | Advisory NDPB | £1.7m | £0.0m | £0.0m | £0.0m | unpaid | Advisory body | England and Wales | London - England | 2010 01 |
| **House of Lords Appointments Commission** | CO | £0.1m | 1 | £0.1m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | £8,000 | Advisory body | UK | London - England | 2000 |
| **Agriculture and Horticulture Development Board** | DEFRA | £0.1m | 333 | £0.0m | Executive NDPB | £51m | £46m | £0.7m | £0.1m | £58,000 | Research, innovation and development body | UK | West Midlands - England | 2008-04 |
| **Engineering Construction Industry Training Board** | DFE | £0.1m | 90 | £0.0m | Executive NDPB | £2.0m | £33m | £21m | £0.0m | £30,000 | Safety, licensing and regulation body | England - Wales - Scotland | East of England - England | 1991-07 |
| **Independent Reconfiguration Panel** | DHSC | £0.1m | 0 | £0.5m | Advisory NDPB | £0.1m | £0.0m | £0.0m | £0.0m | £36,780 | Advisory body | England | London - England | 2003-04 |
| **Industrial Injuries Advisory Council** | DWP | £0.1m | 0 | £0.1m | Advisory NDPB | £0.1m | £0.0m | £0.0m | £0.0m | £15,000 | Advisory body | England - Wales - Northern Ireland | No Designated Headquarters | 1948-07 |
| **Social Security Advisory Committee** | DWP | £0.1m | 0 | £0.1m | Advisory NDPB | £0.1m | £0.0m | £0.0m | £0.0m | £22,000 | Advisory body | England - Wales - Northern Ireland | London - England | 1980/01 |
| **Advisory Committee on Animal Feedingstuffs** | FSA | £0.1m | 0 | £0.1m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | £7,342 | Advisory body | England - Wales - Northern Ireland | London - England | 1999-01 |
| **Advisory Committee on the Microbiological Safety of Food** | FSA | £0.1m | 0 | £0.1m | Advisory NDPB | £0.1m | £0.0m | £0.0m | £0.0m | £6,284 | Advisory body | England - Wales - Northern Ireland | London - England | 1990-01 |
| **Advisory Committee on Novel Foods and Processes** | FSA | £0.1m | 0 | £0.1m | Advisory NDPB | £0.1m | £0.0m | £0.0m | £0.0m | £8,406 | Advisory body | England - Wales - Northern Ireland | London - England | 1988-01 |
| **Committee on Toxicity of Chemicals in Food, Consumer Products and the Environment** | FSA | £0.1m | 0 | £0.1m | Advisory NDPB | £0.1m | £0.0m | £0.0m | £0.0m | £6,591 | Advisory body | England - Wales - Northern Ireland | London - England | 1978-01 |

| Body | Sponsor | Spending | Staff (FTE) | Income from government | Kind | Spending, 2022-23 | Other income | Grants given | Consultants | Chair's pay for the year | Main purpose | Covers | Headquarters | Established |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Boundary Commission for Northern Ireland** | NIO | £0.1m | 0 | £0.1m | Advisory NDPB | £0.2m | £0.0m | £0.0m | £0.0m | unpaid | Advisory body | Northern Ireland | Northern Ireland | 1986-01 |
| **Crown Commercial Service** | CO | £0.0m | 697 | £0.0m | Executive agency | £0.0m | £214m | £0.0m | £3.7m | £17,500 | Major programmes and delivery organisation | UK | North West - England | 2014-04 |
| **Senior Salaries Review Body** | CO | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | £7,000 | Advisory body | UK | London - England | 1971-05 |
| **Security Vetting Appeals Panel** | CO | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | unpaid | Advisory body | UK | London - England | 1997-07 |
| **British Hallmarking Council** | DBT | £0.0m | 1 | £0.0m | Executive NDPB | £0.0m | £0.1m | £0.0m | £0.0m | £20,000 | Justice, prosecutorial and enforcement; has regulatory powers | UK | No Designated Headquarters | 1974-01 |
| **Competition Appeal Tribunal** | DBT | £0.0m | 0 | £0.0m | Executive NDPB | £0.0m | £0.0m | £0.0m | £0.0m | unpaid | Justice, prosecutorial and enforcement | UK | London - England | 2003-04 |
| **Insolvency Rules committee** | DBT | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | unpaid | Advisory body | England and Wales | London - England | 1976 |
| **Regulatory Policy Committee** | DBT | £0.0m | 0 | £0.0m | Executive NDPB | £0.0m | £0.0m | £0.0m | £0.0m | £65,000 | Major programmes and delivery organisation | UK | London - England | 2009-11 |
| **The Reviewing Committee on the Export of Works of Art and Objects of Cultural Interest** | DCMS | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | unpaid | Advisory body | UK | London - England | 1952 |
| **The Advisory Council on National Records and Archives** | DCMS | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | unpaid | Advisory body | UK | London - England | 2003-01 |
| **Treasure Valuation Committee** | DCMS | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | unpaid | Advisory body | England - Wales - Northern Ireland | No Designated Headquarters | 1997 |
| **The Theatres Trust** | DCMS | £0.0m | 12 | £0.0m | Advisory NDPB | £0.0m | £0.6m | £0.3m | — | unpaid | Advisory body | UK | London - England | 1976 |
| **Advisory Committee on Releases to the Environment** | DEFRA | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | unpaid | Advisory body | UK | No Designated Headquarters | 1993-January |
| **Independent Agricultural Appeals Panel** | DEFRA | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | unpaid | Advisory body | England | No Designated Headquarters | 2002 |

| Body | Sponsor | Spending | Staff (FTE) | Income from government | Kind | Spending, 2022-23 | Other income | Grants given | Consultants | Chair's pay for the year | Main purpose | Covers | Headquarters | Established |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Plant Varieties and Seeds Tribunal | DEFRA | £0.0m | 0 | £0.0m | Tribunal NDPB | £0.0m | £0.0m | £0.0m | £0.0m | unpaid | Justice, prosecutorial and enforcement | UK | No Designated Headquarters | 1964-01 |
| Regional Advisory Committees Forestry and Woodlands Advisory Committees (9 bodies) | DEFRA | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | £24,309 | Advisory body | England | South West - England | 1967-01 |
| DEFRAs Science Advisory Council | DEFRA | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | £3,735 | Advisory body | England | London - England | 2004-01 |
| Veterinary Products Committee | DEFRA | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | £1,000 | Advisory body | UK | South East - England | 1970-01 |
| Committee on Fuel Poverty | DESNZ | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | £14,000 | Advisory body | England | No Designated Headquarters | 2014-01 |
| School Teachers Review Body | DFE | £0.0m | 0 | £0.0m | Advisory NDPB | £0.1m | £0.0m | £0.0m | £0.0m | £9,800 | Advisory body; has regulatory powers | England | London - England | 1991-01 |
| Traffic Commissioners for Great Britain | DFT | £0.0m | 0 | £0.0m | Tribunal NDPB | £0.0m | £0.0m | £0.0m | £0.0m | £144,592 | Safety, licensing and regulation body; has regulatory powers | England - Wales - Scotland | Yorkshire and The Humber - England | 1931-01 |
| British Pharmacopoeia Commission | DHSC | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | £4,000 | Advisory body | UK | No Designated Headquarters | 1970-01 |
| Commission on Human Medicines | DHSC | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | £15,000 | Advisory body; has regulatory powers | UK | No Designated Headquarters | 2005-01 |
| Committee on Mutagenicity of Chemicals in Food, Consumer Products and the Environment (COM) | DHSC | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | unpaid | Advisory body | UK | London - England | 1978 |
| Review Body on Doctors and Dentists Remuneration | DHSC | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | £12,950 | Advisory body | UK | London - England | 1970-11 |
| NHS Pay Review Body | DHSC | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | £14,350 | Advisory body | England - Wales - Northern Ireland | London - England | 1983 |
| Copyright Tribunal | DSIT | £0.0m | 0 | £0.1m | Tribunal NDPB | £0.0m | £0.0m | £0.0m | £0.0m | unpaid | Justice, prosecutorial and enforcement | UK | Wales | 1988-01 |

| Body | Sponsor | Spending | Staff (FTE) | Income from government | Kind | Spending, 2022-23 | Other income | Grants given | Consultants | Chair's pay for the year | Main purpose | Covers | Headquarters | Established |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Met Office | DSIT | £0.0m | 2,250 | £234m | Executive agency | £0.0m | £36m | £0.0m | £0.0m | £35,000 | Research, innovation and development body | UK | South West - England | 1854 |
| Royal Mint Advisory Committee | HMT | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | unpaid | Advisory body | UK | London - England | 1922-01 |
| Advisory Council on the Misuse of Drugs | HO | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | unpaid | Advisory body | UK | No Designated Headquarters | 1971 |
| Animals in Science Committee | HO | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | unpaid | Advisory body | UK | No Designated Headquarters | 2013-01 |
| Biometrics and Forensics Ethics Group | HO | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | unpaid | Advisory body | UK | No Designated Headquarters | 2007 |
| Police Appeals Tribunal | HO | £0.0m | 0 | £0.0m | Tribunal NDPB | £0.0m | £0.0m | £0.0m | £0.0m | unpaid | Justice, prosecutorial and enforcement | England and Wales | No Designated Headquarters | 1996 |
| Technical Advisory Board | HO | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | unpaid | Advisory body | UK | No Designated Headquarters | 2002-05 |
| Valuation Tribunal for England | MHCLG | £0.0m | 0 | £0.0m | Tribunal NDPB | £0.0m | £0.0m | £0.0m | £0.0m | unpaid | Justice, prosecutorial and enforcement | England | No Designated Headquarters | 2009-01 |
| Advisory Committee on Conscientious Objectors | MOD | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | unpaid | Advisory body | UK and Overseas | London - England | 1970-01 |
| Armed Forces Pay Review Body | MOD | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | £12,250 | Advisory body | UK and Overseas | London - England | 1971-01 |
| Independent Medical Expert Group | MOD | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | unpaid | Advisory body | UK | London - England | 2012-01 |
| Nuclear Research Advisory Council | MOD | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | £15,420 | Advisory body | UK | South East - England | 1996-01 |
| Scientific Advisory Committee on the Medical Implications of Less-Lethal Weapons | MOD | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | £2,800 | Advisory body | UK | West Midlands - England | 2009-01 |
| Veterans Advisory and Pensions Committees | MOD | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | unpaid | Advisory body | UK | No Designated Headquarters | 1921-01 |
| Advisory Committees on Justices of the Peace (44 bodies) | MOJ | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | unpaid | Advisory body | England and Wales | No Designated Headquarters | 1979 01 |

| Body | Sponsor | Spending | Staff (FTE) | Income from government | Kind | Spending, 2022-23 | Other income | Grants given | Consultants | Chair's pay for the year | Main purpose | Covers | Headquarters | Established |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Civil Justice Council | MOJ | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | unpaid | Advisory body | England and Wales | London - England | 1997 01 |
| Civil Procedure Rule Committee | MOJ | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | unpaid | Advisory body | England and Wales | London - England | 1998 |
| Criminal Procedure Rule Committee | MOJ | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | unpaid | Justice, prosecutorial and enforcement | England and Wales | London - England | 2004 - 06 |
| Family Justice Council | MOJ | £0.0m | 0 | £0.0m | Advisory NDPB | £0.1m | £0.0m | £0.0m | £0.0m | unpaid | Advisory body | England and Wales | London - England | 2004 |
| Family Procedure Rule Committee | MOJ | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | unpaid | Justice, prosecutorial and enforcement | England and Wales | London - England | 2004- |
| Independent Advisory Panel on Deaths in Custody | MOJ | £0.0m | 0 | £0.1m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | £30,000 | Advisory body | England and Wales | London - England | 2009 01 |
| Prison Service Pay Review Body | MOJ | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | £8,050 | Advisory body | England - Wales - Northern Ireland | No Designated Headquarters | 2001-01 |
| Tribunal Procedure Committee | MOJ | £0.0m | 0 | £0.0m | Advisory NDPB | £0.0m | £0.0m | £0.0m | £0.0m | unpaid | Justice, prosecutorial and enforcement; has regulatory powers | UK | London - England | 2008 01 |
| The Water Services Regulation Authority | DEFRA | –£4.0m | 320 | £0.2m | Non-ministerial department | £3.2m | £52m | £0.0m | £15m | £122,500 | Economic or sectoral regulator; has regulatory powers | England and Wales | West Midlands - England | 1989-04 |
| Horserace Betting Levy Board | DCMS | –£14m | 16 | £0.0m | Executive NDPB | £0.0m | £105m | £93m | £0.4m | £39,600 | Grant and subsidy issuing body | England - Wales - Scotland | London - England | 1961 |
| Queen Elizabeth II Conference Centre | MHCLG | –£15m | 47 | £0.0m | Executive agency | £14m | £18m | £0.0m | £0.0m | unpaid | Major programmes and delivery organisation | UK and Overseas | London - England | 1986-01 |
| Reclaim Fund Ltd | HMT | –£264m | 15 | £0.0m | Executive NDPB | –£36m | £271m | £0.0m | £0.5m | £47,500 | Major programmes and delivery organisation | UK | North West - England | 2021-03 |
| Trinity House | DFT | — | 294 | £0.0m | Executive NDPB | £42m | £49m | £0.0m | £0.0m | not given | Major programmes and delivery organisation; has regulatory powers | England and Wales | London - England | 1514 |

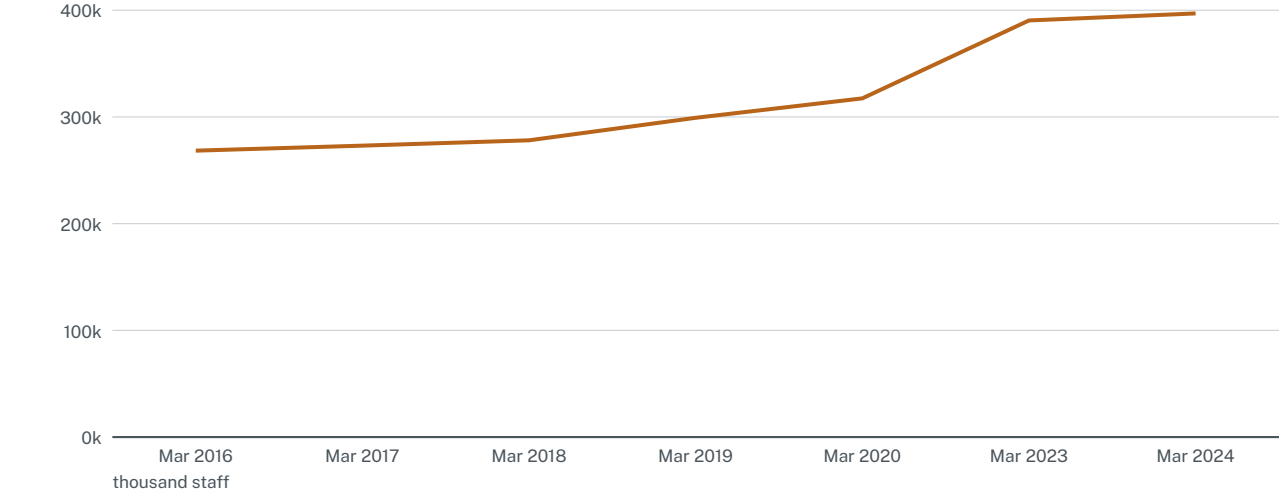
Staff are full-time equivalents on 31 March, excluding contractors and agency staff. A dash means the body gave no figure. The culture page uses the same directory for DCMS's bodies, beside their grant-in-aid and visitor numbers.

Source: Cabinet Office, Public Bodies Directory 2023/24, published 29 May 2025; Cabinet Office, Public Bodies Directory 2022/23, published 17 December 2024.

## Staff, and where the bodies are based

397,003 full-time equivalent staff worked in the bodies on 31 March 2024, with 17,074 more contractors and agency staff.

### Staff in the UK Government's arm's-length bodies, thousands




Line chart of staff in arm's-length bodies from 2015-16 (268,399) to 2023-24 (397,003).

### Bodies and their staff by the region of their headquarters, 2023-24

| Headquarters | Bodies | Staff (FTE) |
|---|---|---|
| London | 124 | 271,333 |
| South West | 24 | 50,950 |
| South East | 16 | 27,594 |
| Wales | 7 | 13,752 |
| West Midlands | 20 | 9,799 |
| North West | 12 | 8,736 |
| Scotland | 6 | 4,144 |
| Yorkshire and The Humber | 6 | 3,785 |
| East Midlands | 5 | 2,395 |
| East of England | 5 | 1,865 |
| No single headquarters given | 73 | 1,681 |
| North East | 2 | 878 |
| Northern Ireland | 4 | 92 |

Staff are counted where their body has its head office, not where they work. Bodies with no head office given are mostly advisory committees staffed by their department.

Source: Cabinet Office, Public Bodies Directory 2023/24, published 29 May 2025.

## What they are for

Bodies by main purpose, 2023-24, as the Cabinet Office classifies them

| Main purpose | Bodies | Spending | Staff (FTE) |
|---|---|---|---|
| Grant and subsidy issuing body | 13 | £258.3bn | 25,620 |
| Major programmes and delivery organisation | 64 | £96.4bn | 272,578 |
| Safety, licensing and regulation body | 27 | £4.4bn | 36,604 |
| Economic or sectoral regulator | 17 | £2.0bn | 7,576 |
| Cultural Institution | 21 | £1.8bn | 18,317 |
| Justice, prosecutorial and enforcement | 24 | £1.2bn | 11,480 |
| Research, innovation and development body | 9 | £861m | 16,719 |
| Advisory body | 126 | £447m | 4,291 |
| Other | 3 | £310m | 3,817 |

Bodies by the part of the UK they cover, 2023-24

| Covers | Bodies | Spending |
|---|---|---|
| UK | 99 | £49.4bn |
| England and Wales | 76 | £12.9bn |
| England | 65 | £272.8bn |
| England - Wales - Scotland | 24 | £17.9bn |
| UK and Overseas | 20 | £10.7bn |
| England - Wales - Northern Ireland | 12 | £235m |
| Northern Ireland | 3 | £3.6m |
| Scotland | 2 | £44m |
| England and Northern Ireland | 1 | £11m |
| Wales | 1 | £0.3m |
| England and Scotland | 1 | £1.8bn |

Chairs: 178 bodies reported paying their chair (the middle figure £38,550 a year), 71 an unpaid chair, and 2 gave no figure. Board members' and chief executives' pay is in each body's annual report, not the directory.

### What each measure counts

- **Executive NDPBs** NDPBs that carry out administrative, commercial, executive or regulatory work, with their own staff and budget.
- **Advisory NDPBs** Committees that advise ministers, usually supported by civil servants of the sponsoring department.
- **Tribunal NDPBs** NDPBs with jurisdiction in a specialised field of law (counted as tribunal systems, not individual panels).
- **Executive agencies** Parts of a department with their own management and budget (the DVLA, the Rural Payments Agency); counted from the 2013 edition.
- **Non-ministerial departments** Government departments without their own minister (HMRC, Ofsted, the Food Standards Agency); counted from the 2013 edition.

Source: Cabinet Office, Public Bodies Directory 2023/24, published 29 May 2025.

## What is not published here, and why

### Not in this dataset

- **Each body's spending in the tree** The directory gives one line per body, so the drill-down stops at the sponsoring department and every body is in the searchable table instead.
- **Public corporations (the BBC, Channel 4, the Post Office), NHS trusts and the devolved governments' own bodies** Not in the Cabinet Office directory, which covers bodies sponsored by UK Government departments. The Scottish Government, Welsh Government and Northern Ireland Executive each keep their own list.

- **Spending by body before 2022-23 and in 2020-21 and 2021-22** The directory was paused for 2020-21 and 2021-22. The older editions published spending in a different layout each year; the 2016 to 2018 finance tables count NHS trusts inside NHS England and leave some bodies blank, so they are not read.
- **Board members' pay and chief executives' pay** The directory gives the chair's pay only; each body's annual report and accounts gives the rest.
- **Spending or staff by nation or area** Not published. The directory gives each body's headquarters region and the parts of the UK it covers, shown here; staff are counted at the headquarters, not where they work.

### What these figures do and don't show

- **The same money is counted elsewhere.** Most of what these bodies spend is passed on: NHS England's to the NHS, the Education and Skills Funding Agency's to schools and colleges. It is also counted on those services' pages, and the two are never added.
- **The total mixes bodies with different reach.** Some serve the whole UK, some Great Britain, some England and Wales, some only England; the table says which. That is why no per-resident figure is given.
- **Counts depend on how bodies are counted.** Executive agencies and non-ministerial departments were first counted in 2013; the Independent Monitoring Boards of prisons were 133 bodies until 2016 and one from 2017; a group of committees listed together counts as its number of committees. Each break is marked.
- **Spending measures change between editions.** Executive NDPBs' gross expenditure (to 2014-15) and total managed expenditure (from 2018-19) are different measures and are shown as separate lines, never joined. Nothing is read for 2015-16 to 2017-18, when the finance tables were published in a form that double counts, or for 2020-21 and 2021-22, when the directory was paused.
- **Staff are counted at headquarters.** The region table shows where each body's head office is, not where its staff work: HM Prison and Probation Service's staff work across England and Wales.
- **Public corporations and devolved bodies are not here.** The BBC, Channel 4 and the Post Office, NHS trusts, and the bodies of the Scottish Government, Welsh Government and Northern Ireland Executive are outside the Cabinet Office directory.
- **Figures are as each body reported them.** The Cabinet Office collects them from departments and checks them, and revises the file when bodies correct them; blank cells mean nothing was given.
- **Cash and real terms are both shown.** Real terms use HM Treasury's GDP deflator; the price base is given on each chart. Machinery-of-government changes (DLUHC to MHCLG, the Forestry Commission under Defra) are marked on the departments.

Figures from data/services/public-bodies.json, generated 15 November 2026.

## Common questions

- **What is a quango?** An informal name for a public body that works at arm's length from ministers. The government's own term is non-departmental public body (NDPB): executive NDPBs such as the Environment Agency, advisory NDPBs (committees that advise ministers) and tribunal NDPBs. Executive agencies and non-ministerial departments are also arm's-length bodies but are part of government departments.
- **Are the Scottish, Welsh and Northern Irish bodies included?** No. This is the Cabinet Office's directory of bodies sponsored by UK Government departments. The devolved governments keep their own lists.

# Sources and licences

Every dataset behind the figures in this document, with its publisher, the date its figures are as of, and the licence they are used under.

| Source | Publisher | Figures as of | Licence | Used in |
|---|---|---|---|---|
| **PESA 2026: chapters 4 and 5 tables** | HM Treasury | 16 July 2026 | Open Government Licence v3.0 | Where the £ goes: public spending by function; Whole of government: all public spending by function, department, body and programme; What it buys: spending and what is published alongside it; Debt interest: what the public sector pays on its debt |
| https://assets.publishing.service.gov.uk/media/6a5772f59e63154454413701/PESA_2026_CP_Chapter_5_tables.xlsx | | | | |
| **Population estimates (UK and nations time series; local authorities on Nomis)** | Office for National Statistics | — | Open Government Licence v3.0 | Where the £ goes: public spending by function |
| https://www.ons.gov.uk/peoplepopulationandcommunity/populationandmigration/populationestimates | | | | |
| **GDP deflators at market prices, and money GDP** | HM Treasury | — | Open Government Licence v3.0 | Where the £ goes: public spending by function |
| https://www.gov.uk/government/collections/gdp-deflators-at-market-prices-and-money-gdp | | | | |
| **PESA 2011: chapter 4 and 5 tables** | HM Treasury | — | Open Government Licence v3.0 | Where the £ goes: public spending by function; Whole of government: all public spending by function, department, body and programme; What it buys: spending and what is published alongside it; Debt interest: what the public sector pays on its debt |
| https://assets.publishing.service.gov.uk/media/5a7c87a5ed915d6969f45852/pesa_2011_tables_chapter5.xlsx | | | | |
| **Historical public finances database** | Office for Budget Responsibility | — | Open Government Licence v3.0 | Where the £ goes: public spending by function; Whole of government: all public spending by function, department, body and programme; What it buys: spending and what is published alongside it; Debt interest: what the public sector pays on its debt |
| https://obr.uk/download/historical-public-finances-database/?tmstv=1794498386 | | | | |
| **PESA 2021: chapter 4 and 5 tables** | HM Treasury | — | Open Government Licence v3.0 | Whole of government: all public spending by function, department, body and programme; What it buys: spending and what is published alongside it; Debt interest: what the public sector pays on its debt |
| https://assets.publishing.service.gov.uk/media/60f573d2d3bf7f56824cc5f3/PESA_2021_CP_Chapter_5.xlsx | | | | |
| **PESA 2016: chapter 4 and 5 tables** | HM Treasury | — | Open Government Licence v3.0 | Whole of government: all public spending by function, department, body and programme; What it buys: spending and what is published alongside it; Debt interest: what the public sector pays on its debt |
| https://assets.publishing.service.gov.uk/media/5a7f5c21e5274a2e87db561f/PESA_2016_Chapter_5_tables.xlsx | | | | |
| **OSCAR annual outturn data, 2018-19 to 2024-25** | HM Treasury | — | Open Government Licence v3.0 | Whole of government: all public spending by function, department, body and programme |
| https://assets.publishing.service.gov.uk/media/691b0ebed140bbbaa59a28b1/BUD_24-25.xlsx | | | | |

| Source | Publisher | Figures as of | Licence | Used in |
|---|---|---|---|---|
| **NHS providers: trust accounts consolidation (TAC) data, 2024/25, 2022/23, 2020/21 accounts** | NHS England | — | Open Government Licence v3.0 | What it buys: spending and what is published alongside it |
| https://www.england.nhs.uk/financial-accounting-and-reporting/nhs-providers-tac-data-publications/ | | | | |
| **Welsh Ambulance Services University NHS Trust, Annual Report and Accounts 2025-26** | Welsh Ambulance Services University NHS Trust | — | Open Government Licence v3.0 | What it buys: spending and what is published alongside it |
| https://ambulance.nhs.wales/files/publications/annual-reports/2026/annual-report-and-accounts-2025-2026/ | | | | |
| **Welsh Ambulance Services University NHS Trust, Annual Report and Accounts 2023-24** | Welsh Ambulance Services University NHS Trust | — | Open Government Licence v3.0 | What it buys: spending and what is published alongside it |
| https://ambulance.nhs.wales/files/publications/annual-reports/2024/wast-annual-report-and-accounts-202324/ | | | | |
| **Scottish Ambulance Service Board, Annual Report and Accounts 2024-25** | Scottish Ambulance Service | — | Open Government Licence v3.0 | What it buys: spending and what is published alongside it |
| https://www.scottishambulance.com/media/bg1hzlgv/annual-report-and-accounts-2024_25.pdf | | | | |
| **Northern Ireland Ambulance Service HSC Trust, Annual Report and Accounts 2025-26** | Northern Ireland Ambulance Service Health and Social Care Trust | — | Open Government Licence v3.0 | What it buys: spending and what is published alongside it |
| https://nias.hscni.net/download/21/annual-reports/9874/nias-annual-report-and-accounts-2025-26.pdf | | | | |
| **Northern Ireland Ambulance Service HSC Trust, Annual Report and Accounts 2024-25** | Northern Ireland Ambulance Service Health and Social Care Trust | — | Open Government Licence v3.0 | What it buys: spending and what is published alongside it |
| https://nias.hscni.net/download/21/annual-reports/9875/nias-annual-report-and-accounts-2024-25.pdf | | | | |
| **Fiscal risks and sustainability, July 2026** | Office for Budget Responsibility | 7 July 2026 | Open Government Licence v3.0 | Debt interest: what the public sector pays on its debt; Public sector pensions |
| https://obr.uk/frs/fiscal-risks-and-sustainability-july-2026/ | | | | |
| **Economic and fiscal outlook, October 2026: detailed forecast tables, expenditure (breakdown of public service pension schemes expenditure and receipts), with 19 earlier editions for past years** | Office for Budget Responsibility | 28 October 2026 | Open Government Licence v3.0 | Public sector pensions |
| https://obr.uk/download/october-2026-economic-and-fiscal-outlook-detailed-forecast-tables-expenditure/ | | | | |
| **Whole of Government Accounts, 2009-10 to 2024-25: public sector pensions note** | HM Treasury | 18 June 2026 | Open Government Licence v3.0 | Public sector pensions |
| https://assets.publishing.service.gov.uk/media/6a326e66c6e94f095f3ef936/HMT_Whole_of_Gov_Accounts_2024-25_Web_Accessible.pdf | | | | |
| **Local government pension scheme funds for England and Wales, 2025-26 (SF3): tables 1, 2 and 4, with earlier editions back to 2016-17** | Ministry of Housing, Communities and Local Government | 21 October 2026 | Open Government Licence v3.0 | Public sector pensions |
| https://assets.publishing.service.gov.uk/media/6ad5ec9967af5c09d04797a7/Tables_1-6_England_and_Wales_2025-26.ods | | | | |
| **PESA 2026: table 1.1, total managed expenditure ("Net public service pensions"), with PESA 2021 and PESA 2016 for earlier years** | HM Treasury | 16 July 2026 | Open Government Licence v3.0 | Public sector pensions |
| https://assets.publishing.service.gov.uk/media/6a57728b822fbe6b8245c9a1/PESA_2026_CP_Chapter_1_tables.xlsx | | | | |
| **HMRC annual report and accounts 2025-26: historical data series (cost of collection)** | HM Revenue and Customs | 9 July 2026 | Open Government Licence v3.0 | The cost of collection |
| https://assets.publishing.service.gov.uk/media/6a4bdf0fc5aa1b17abab40c6/Statistical_tables_-_HMRC_Annual_Report_and_Accounts_2025_to_2026.xlsx | | | | |

| Source | Publisher | Figures as of | Licence | Used in |
|---|---|---|---|---|
| **HMRC annual report and accounts: statistical tables (resource AME: Child Benefit and personal tax credits), 2025-26 with the 2020-21 and 2016-17 editions for earlier years** | HM Revenue and Customs | 9 July 2026 | Open Government Licence v3.0 | The cost of collection |
| https://assets.publishing.service.gov.uk/media/6a4e30b509605a87f4354572/HMRC_annual_report_and_accounts_2025_to_2026_Statistical_tables.xlsx | | | | |
| **HMRC tax receipts and National Insurance contributions for the UK** | HM Revenue and Customs | — | Open Government Licence v3.0 | The cost of collection |
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