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

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

This is a snapshot. It was generated on 20 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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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 20 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

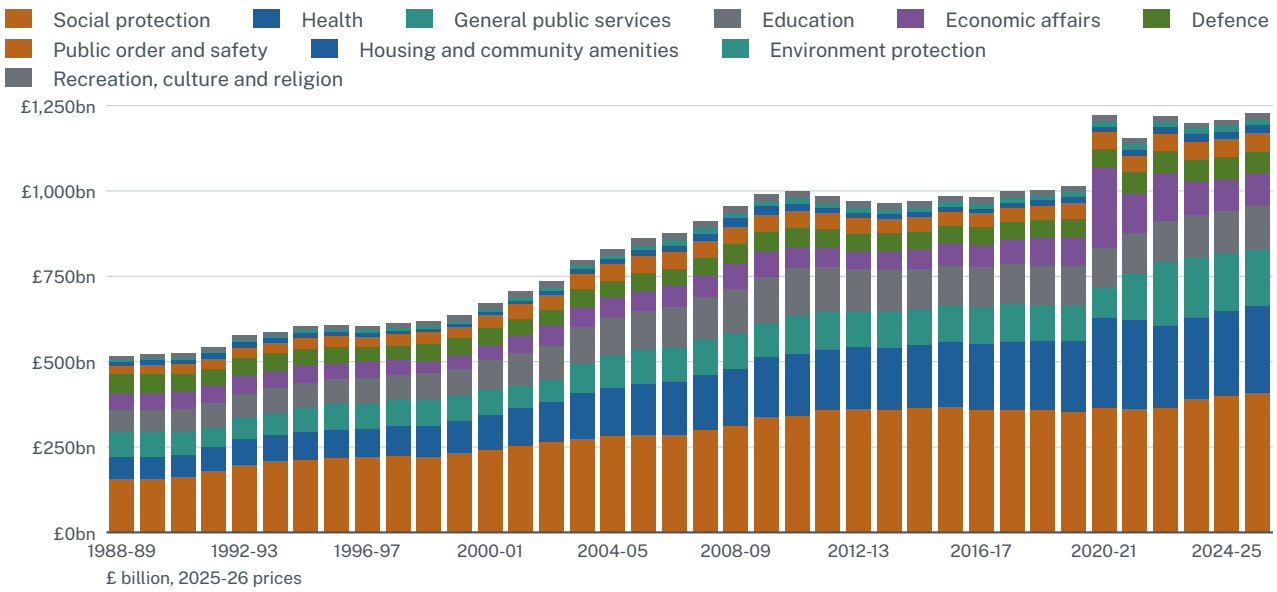
Public spending by function, 2025-26

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

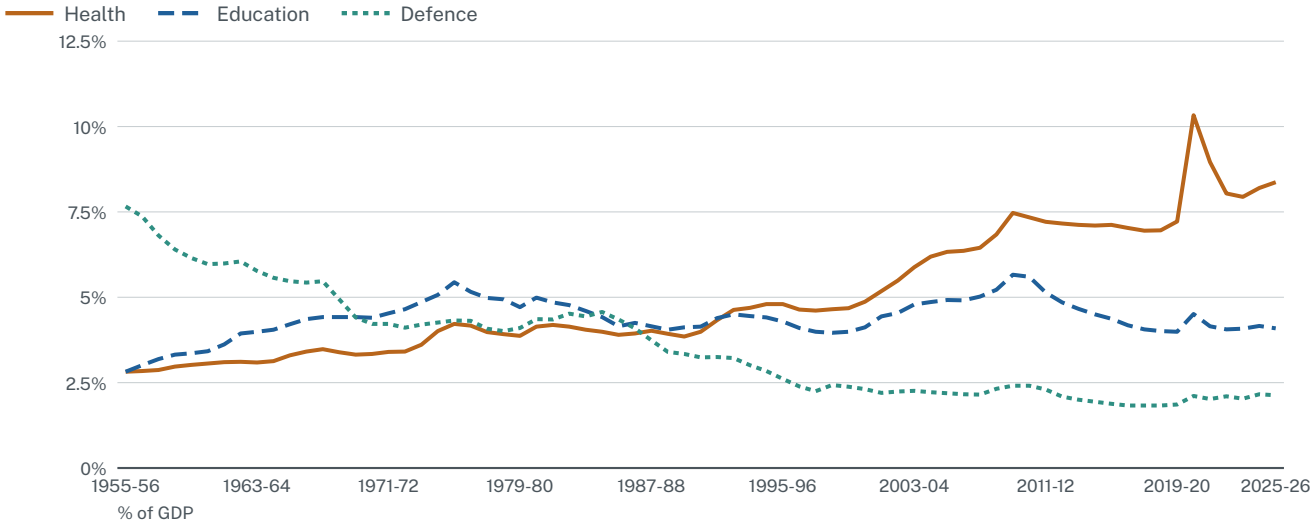
Public spending by function, 2025-26 prices, £ billion



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, 2025-26

Function	England	Scotland	Wales	Northern Ireland
Health	£3,665	£3,785	£3,994	£3,880
Education	£1,820	£2,160	£1,944	£2,365
Public order and safety	£692	£810	£747	£893
Social protection	£5,644	£6,363	£6,850	£6,933
Economic affairs	£1,274	£1,670	£1,188	£1,429
Housing and community amenities	£279	£585	£576	£740

Source: HM Treasury, Country and regional analysis 2026: B tables, published 18 November 2026; 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 20 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 **£1,248.2bn** of central government budgets in 2025-26 across 63 department groups; the largest is Department for Work and Pensions (£324.8bn).

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

£1,248.2bn
Central government budgets on OSCAR, 2025-26
DEL plus AME, 63 department groups

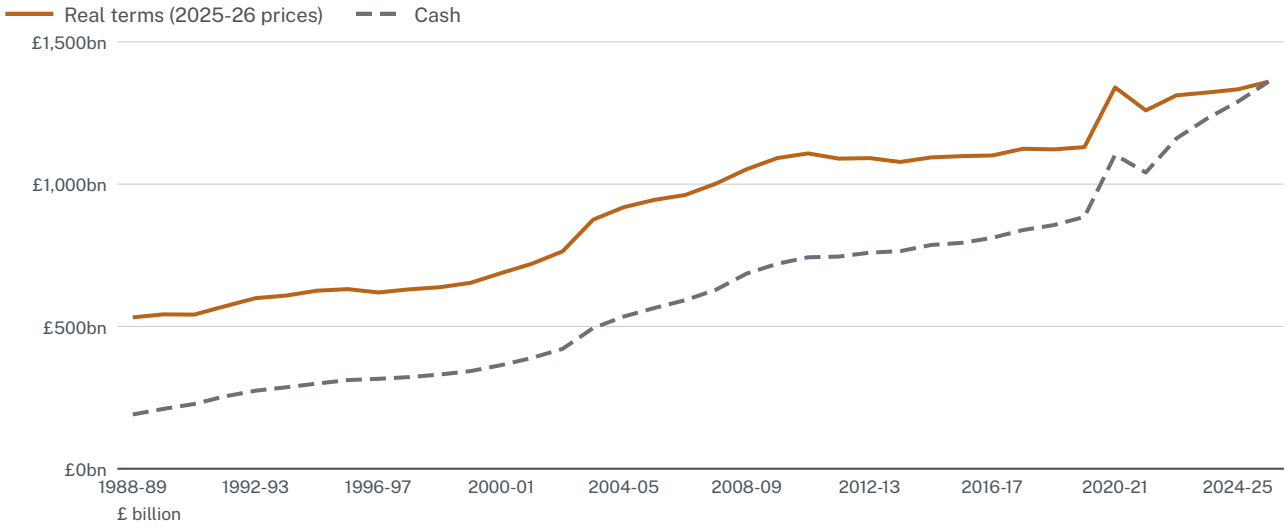
£111.9bn
Total managed expenditure less OSCAR, 2025-26
of which debt interest £130.3bn
As of 16 July 2026

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 £1,248.2bn 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.

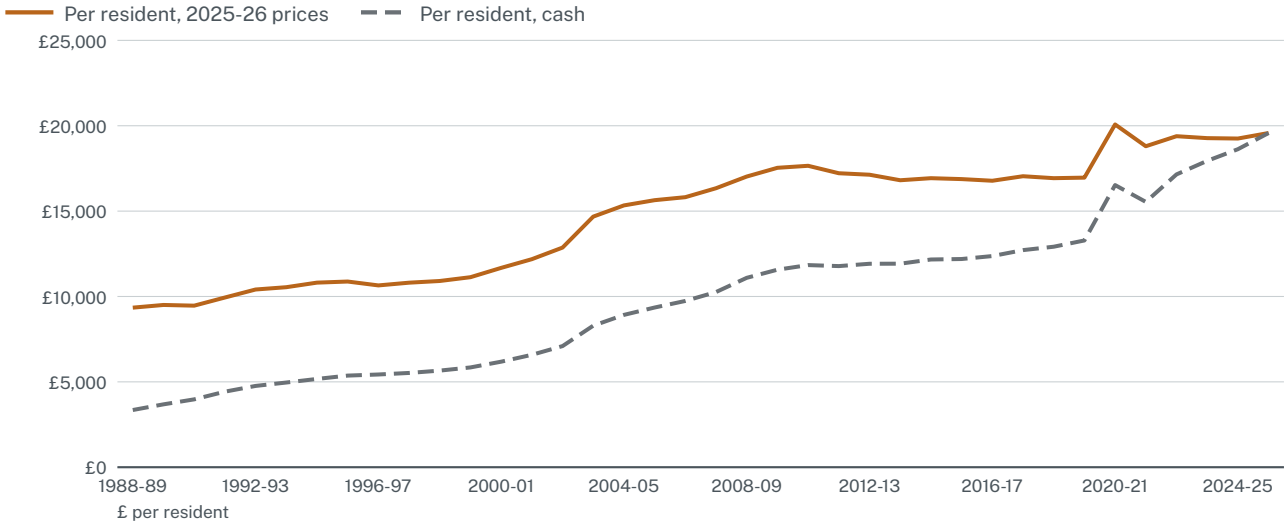
Over the longest run published: cash, real terms and per head

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 £1,248.2bn in 2025-26, against total managed expenditure of £1,360.1bn: the next section shows why they differ.

Source: HM Treasury, OSCAR annual release: November 2026: outturn, 2021-22 to 2025-26, published 18 November 2026.

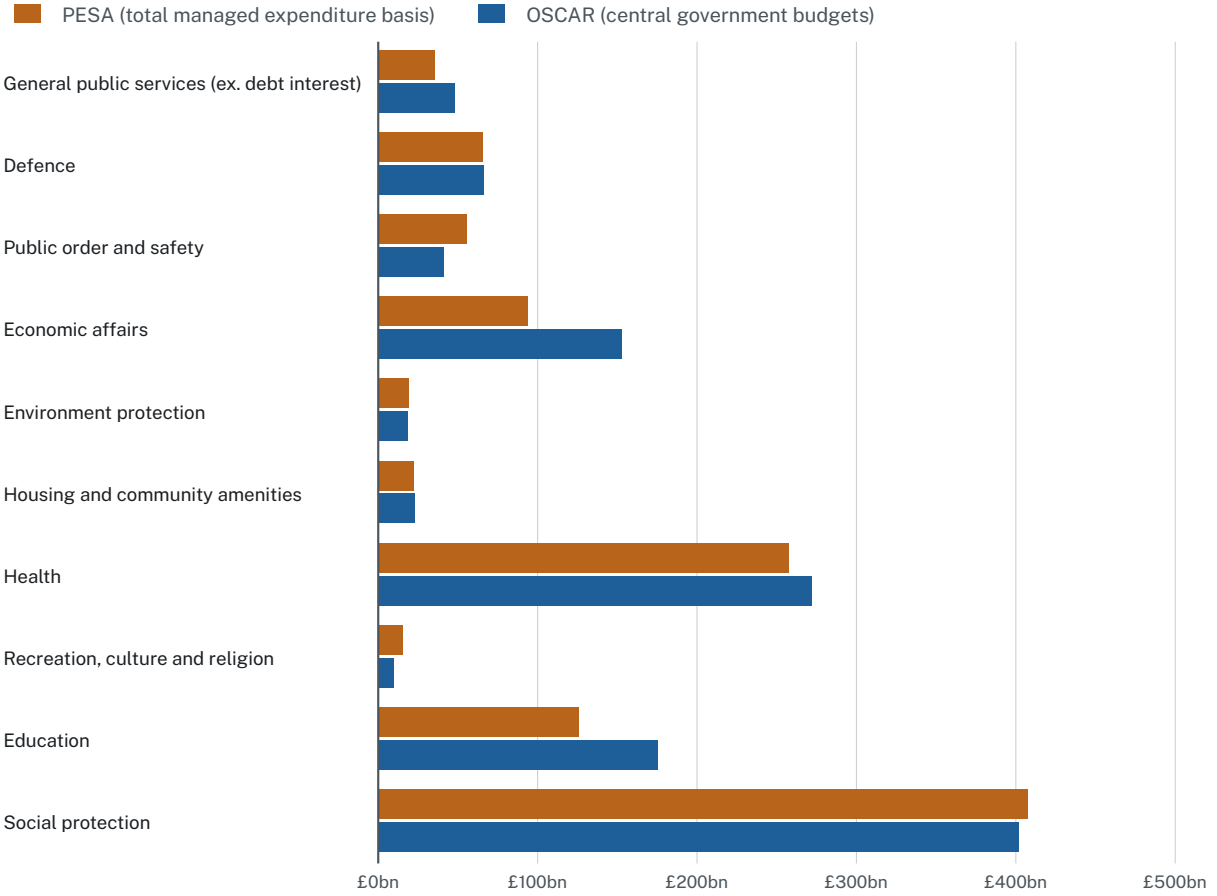
Why the treemap and total public spending differ

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, 2025-26

Step	Amount
Central government budgets recorded on OSCAR (DEL plus AME, resource plus capital)	£1,248.2bn
Debt interest (in PESA, not in OSCAR: paid from the National Loans Fund)	£130.3bn
Everything else: councils' and public corporations' own spending, less budget items the national accounts do not count as spending	−£18.4bn
Total managed expenditure (PESA)	£1,360.1bn

PESA and OSCAR by function, 2025-26, £ billion



Bar chart comparing HM Treasury's two measures of spending by function in 2025-26. General public services, excluding debt interest: PESA £35.2bn, OSCAR £47.9bn; Defence: PESA £65.4bn, OSCAR £65.9bn; Public order and safety: PESA £55.7bn, OSCAR £41.1bn; Economic affairs, including transport: PESA £94.0bn, OSCAR £152.9bn; Environment protection: PESA £19.2bn, OSCAR £18.8bn; Housing and community amenities: PESA £22.5bn, OSCAR £22.6bn; Health: PESA £257.5bn, OSCAR £271.8bn; Recreation, culture and religion: PESA £15.1bn, OSCAR £9.5bn; Education: PESA £125.7bn, OSCAR £175.5bn; Social protection, including the state pension: PESA £407.3bn, OSCAR £401.9bn.

Each function in PESA and in OSCAR, 2025-26, and why they differ

Function	PESA	OSCAR	PESA less OSCAR	Why
General public services, excluding debt interest	£35.2bn	£47.9bn	−£12.7bn	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	£65.4bn	£65.9bn	−£547m	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	£55.7bn	£41.1bn	£14.6bn	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	£94.0bn	£152.9bn	−£58.9bn	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	£19.2bn	£18.8bn	£400m	PESA adds councils' own spending, mostly waste collection and disposal paid for from council tax.
Housing and community amenities	£22.5bn	£22.6bn	−£62m	PESA adds councils' own housing and community spending and public corporations.
Health	£257.5bn	£271.8bn	−£14.3bn	Budgets include non-cash items and provisions (clinical negligence) that PESA counts differently.
Recreation, culture and religion	£15.1bn	£9.5bn	£5.6bn	PESA adds councils' own spending on leisure, libraries and culture.
Education	£125.7bn	£175.5bn	−£49.8bn	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	£407.3bn	£401.9bn	£5.4bn	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	£40.5bn	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 (£132.5bn in 2025-26) 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 2026: outturn, 2021-22 to 2025-26, published 18 November 2026.

Which budgets the treemap counts

OSCAR by function and budget, 2025-26

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	£19.1bn	£7.0bn	£21.5bn	£216m	£47.9bn
Defence	£36.3bn	£21.1bn	£8.6bn	−£1m	£65.9bn
Public order and safety	£27.2bn	£4.2bn	£9.1bn	£532m	£41.1bn
Economic affairs, including transport	£19.8bn	£41.6bn	£64.8bn	£26.7bn	£152.9bn
Environment protection	£2.9bn	£8.6bn	£7.0bn	£343m	£18.8bn
Housing and community amenities	£4.7bn	£8.3bn	£65m	£9.5bn	£22.6bn
Health	£223.1bn	£14.5bn	£32.6bn	£1.6bn	£271.8bn
Recreation, culture and religion	£1.8bn	£846m	£5.8bn	£1.0bn	£9.5bn
Education	£100.8bn	£10.4bn	£30.7bn	£33.7bn	£175.5bn
Social protection, including the state pension	£9.8bn	£925m	£388.3bn	£2.9bn	£401.9bn
Not assigned to a function in OSCAR	£40.9bn	£6.6bn	−£661m	−£6.4bn	£40.5bn

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 2021-22 to 2025-26.

£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, 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
Department for Work and Pensions	£315.8bn	£315.8bn	£4,545	+4.1%	HM Treasury	Broken down below
Other departments (16)	£21.2bn	£21.2bn	£305	−42.2%	HM Treasury	Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes.
National Health Service Pension Scheme	£15.1bn	£15.1bn	£218	+5.2%	HM Treasury	Broken down below
Northern Ireland Executive	£15.0bn	£15.0bn	£7,767	+5.2%	HM Treasury	Broken down below
HM Revenue & Customs	£14.8bn	£14.8bn	£212	−18.2%	HM Treasury	Broken down below
Scottish Government	£10.3bn	£10.3bn	£1,860	—	HM Treasury	Broken down below
Teachers' Pension Scheme (England & Wales)	£9.7bn	£9.7bn	£139	+2.2%	HM Treasury	Broken down below
Difference from PESA: not in central government's budgets, or counted differently	£5.4bn	£5.4bn	£78.29	+75.7%	HM Treasury	

Department for Work and Pensions

£315.8bn in 2025-26 (cash); £315.8bn in 2025-26 prices; £4,545 per resident; +7.6% on a year earlier in cash, +4.1% in real terms.

Department for Work and Pensions: 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
Department for Work and Pensions	£315.5bn	£315.5bn	£4,540	+4.1%	HM Treasury	Broken down below
Other bodies (3)	£338m	£338m	£4.86	+18.4%	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.

£315.5bn in 2025-26 (cash); £315.5bn in 2025-26 prices; £4,540 per resident; +7.6% on a year earlier in cash, +4.1% in real terms.

Department for Work and Pensions: 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
State pension	£87.8bn	£87.8bn	£1,264	−4.3%	HM Treasury	
Universal credit	£80.6bn	£80.6bn	£1,159	+16.6%	HM Treasury	
Other programmes (56)	£61.8bn	£61.8bn	£890	−8.4%	HM Treasury	
New state pension (excluding protected payments)	£56.8bn	£56.8bn	£817	+18.3%	HM Treasury	
Personal independence payment	£28.5bn	£28.5bn	£410	+6.3%	HM Treasury	

National Health Service Pension Scheme

£15.1bn in 2025-26 (cash); £15.1bn in 2025-26 prices; £218 per resident; +8.7% on a year earlier in cash, +5.2% in real terms.

National Health Service Pension Scheme: 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
NHS pension scheme - England and Wales	£15.1bn	£15.1bn	£218	+5.2%	HM Treasury	

Northern Ireland Executive

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

£15.0bn in 2025-26 (cash); £15.0bn in 2025-26 prices; £7,767 per resident; +8.8% on a year earlier in cash, +5.2% in real terms.

Northern Ireland Executive: 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
Other programmes (17)	£5.1bn	£5.1bn	£2,631	+1.3%	HM Treasury	
Social security benefits old age	£3.7bn	£3.7bn	£1,943	+4.8%	HM Treasury	
Social security benefits sickness and disability inside welfare cap	£3.1bn	£3.1bn	£1,610	−7.5%	HM Treasury	
Social security benefits family and children inside welfare cap	£1.9bn	£1.9bn	£1,002	+25.6%	HM Treasury	
Health and social care pension scheme	£1.1bn	£1.1bn	£580	+47.8%	HM Treasury	

HM Revenue & Customs

£14.8bn in 2025-26 (cash); £14.8bn in 2025-26 prices; £212 per resident; −15.4% on a year earlier in cash, −18.2% in real terms.

HM Revenue & Customs: 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
Child benefit	£13.4bn	£13.4bn	£193	−2.3%	HM Treasury	
Lifetime ISA (LISA)	£694m	£694m	£9.98	+7.5%	HM Treasury	
Tax Free Child Care	£600m	£600m	£8.63	−6.0%	HM Treasury	
Other programmes (6)	£19m	£19m	£0.27	−99.4%	HM Treasury	

Scottish Government

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

£10.3bn in 2025-26 (cash); £10.3bn in 2025-26 prices; £1,860 per resident.

Scottish Government: 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
Social security - personal independence payment	£3.4bn	£3.4bn	£609	—	HM Treasury	
Other programmes (19)	£2.7bn	£2.7bn	£490	—	HM Treasury	
UK govt funded: NHS pension scheme - old age	£1.9bn	£1.9bn	£337	—	HM Treasury	
Promoting equality	£1.3bn	£1.3bn	£233	—	HM Treasury	
UK govt funded: teachers pension scheme - old age	£1.1bn	£1.1bn	£191	—	HM Treasury	

Teachers' Pension Scheme (England & Wales)

£9.7bn in 2025-26 (cash); £9.7bn in 2025-26 prices; £139 per resident; +5.7% on a year earlier in cash, +2.2% in real terms.

Teachers' Pension Scheme (England & Wales): 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
Teachers pensions	£9.7bn	£9.7bn	£139	+2.1%	HM Treasury	
Premature retirement compensation scheme	£14m	£14m	£0.20	+1662.4%	HM Treasury	

Health

PESA, total managed expenditure basis. The departments below are from OSCAR (resource and capital, DEL and AME) for 2021-22 to 2025-26.

£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, 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
Department of Health (NHS)	£229.0bn	£229.0bn	£3,296	+4.2%	HM Treasury	Broken down below
Scottish Government	£21.7bn	£21.7bn	£3,910	—	HM Treasury	Broken down below
Welsh Assembly Government	£13.1bn	£13.1bn	£4,114	+2.4%	HM Treasury	Broken down below
Northern Ireland Executive	£7.8bn	£7.8bn	£4,035	−2.7%	HM Treasury	Broken down below
Other departments (2)	£244m	£244m	£3.51	+98.5%	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	−£14.3bn	−£14.3bn	−£205	−245.5%	HM Treasury	

Department of Health (NHS)

£229.0bn in 2025-26 (cash); £229.0bn in 2025-26 prices; £3,296 per resident; +7.7% on a year earlier in cash, +4.2% in real terms.

Department of Health (NHS): 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 Trusts	£143.2bn	£143.2bn	£2,061	+2.6%	HM Treasury	Broken down below
NHS Commissioning Board (NHS England)	£68.9bn	£68.9bn	£992	+5.7%	HM Treasury	Broken down below
Department of Health (NHS)	£15.2bn	£15.2bn	£219	+13.2%	HM Treasury	Broken down below
NHS Property Services	£901m	£901m	£12.97	+21.0%	HM Treasury	Broken down below
Other bodies (15)	£678m	£678m	£9.76	−8.3%	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.

£143.2bn in 2025-26 (cash); £143.2bn in 2025-26 prices; £2,061 per resident; +6.0% on a year earlier in cash, +2.6% in real terms.

NHS Trusts: 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
NHS providers	£143.3bn	£143.3bn	£2,063	+2.6%	HM Treasury	
NHS PROVIDERS Charitable Funds	−£98m	−£98m	−£1.41	−64.0%	HM Treasury	

NHS Commissioning Board (NHS England)

Arms length body.

£68.9bn in 2025-26 (cash); £68.9bn in 2025-26 prices; £992 per resident; +9.2% on a year earlier in cash, +5.7% in real terms.

NHS Commissioning Board (NHS England): 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
NHS Commissioning Board (NHS England)	£37.5bn	£37.5bn	£540	+10.0%	HM Treasury	
NHS England	£31.5bn	£31.5bn	£453	+0.9%	HM Treasury	

Department of Health (NHS)

Department.

£15.2bn in 2025-26 (cash); £15.2bn in 2025-26 prices; £219 per resident; +17.0% on a year earlier in cash, +13.2% in real terms.

Department of Health (NHS): 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
Department of health administration	£4.0bn	£4.0bn	£57.95	+2164.8%	HM Treasury	
Public Health	£3.6bn	£3.6bn	£52.28	+2.6%	HM Treasury	
Other programmes (9)	£2.9bn	£2.9bn	£42.24	−9.3%	HM Treasury	
NHS Litigation Authority (NHS Resolution)	£2.6bn	£2.6bn	£37.79	−42.0%	HM Treasury	
Research and development	£2.0bn	£2.0bn	£29.07	+2.3%	HM Treasury	

NHS Property Services

Arms length body.

£901m in 2025-26 (cash); £901m in 2025-26 prices; £12.97 per resident; +25.1% on a year earlier in cash, +21.0% in real terms.

NHS Property Services: 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
Arm's Length and Other Bodies	£901m	£901m	£12.97	+21.0%	HM Treasury	

Scottish Government

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

£21.7bn in 2025-26 (cash); £21.7bn in 2025-26 prices; £3,910 per resident.

Scottish Government: 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
Health - NHS boards & hospital services	£18.3bn	£18.3bn	£3,306	—	HM Treasury	
Health - outpatient services	£1.9bn	£1.9bn	£341	—	HM Treasury	
Other programmes (3)	£571m	£571m	£103	—	HM Treasury	
Health research & development	£542m	£542m	£97.74	—	HM Treasury	
Health - pharmaceutical products	£344m	£344m	£62.02	—	HM Treasury	

Welsh Assembly Government

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

£13.1bn in 2025-26 (cash); £13.1bn in 2025-26 prices; £4,114 per resident; +5.8% on a year earlier in cash, +2.4% in real terms.

Welsh Assembly Government: 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
NHS delivery	£12.3bn	£12.3bn	£3,886	+2.0%	HM Treasury	
Public health & prevention	£586m	£586m	£184	+9.1%	HM Treasury	
Other programmes (5)	£138m	£138m	£43.50	+10.3%	HM Treasury	

Northern Ireland Executive

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

£7.8bn in 2025-26 (cash); £7.8bn in 2025-26 prices; £4,035 per resident; +0.6% on a year earlier in cash, −2.7% in real terms.

Northern Ireland Executive: 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
Hospital services	£5.9bn	£5.9bn	£3,063	−3.4%	HM Treasury	
General pharmaceutical services	£539m	£539m	£279	+2.4%	HM Treasury	
Health support services	£501m	£501m	£260	+9.1%	HM Treasury	
General medical services	£430m	£430m	£223	−1.0%	HM Treasury	
Other programmes (7)	£406m	£406m	£211	−11.6%	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, 2025-26

Line or transaction	Cash, 2025-26	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	£92.0bn	£92.0bn	£1,325	+147.0%	HM Treasury	
Ministry of Housing, Communities and Local Government	£37.4bn	£37.4bn	£538	+5.8%	HM Treasury	Broken down below
Welsh Assembly Government	£1.1bn	£1.1bn	£339	−3.8%	HM Treasury	Broken down below
Department for Work and Pensions	£846m	£846m	£12.18	−13.8%	HM Treasury	Broken down below
Scottish Government	£786m	£786m	£142	—	HM Treasury	Broken down below
Department for Transport	£322m	£322m	£4.64	−3.2%	HM Treasury	Broken down below
Other departments (6)	£84m	£84m	£1.21	−99.8%	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

£37.4bn in 2025-26 (cash); £37.4bn in 2025-26 prices; £538 per resident; +9.3% on a year earlier in cash, +5.8% in real terms.

Ministry of Housing, Communities and Local Government: 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
MHCLG Local Government	£36.8bn	£36.8bn	£529	+3.5%	HM Treasury	Broken down below
MHCLG Communities	£320m	£320m	£4.61	+14.5%	HM Treasury	Broken down below
Homes England	£265m	£265m	£3.81	+153.3%	HM Treasury	Broken down below
Other bodies (2)	£1m	£1m	£0.02	+85.7%	HM Treasury	Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes.

MHCLG Local Government

Department.

£36.8bn in 2025-26 (cash); £36.8bn in 2025-26 prices; £529 per resident; +7.0% on a year earlier in cash, +3.5% in real terms.

MHCLG Local Government: 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
Business rates retention local share	£17.6bn	£17.6bn	£253	+4.0%	HM Treasury	
Adult Social Care Support Grant	£5.9bn	£5.9bn	£85.26	+13.6%	HM Treasury	
Other programmes (47)	£5.4bn	£5.4bn	£77.97	+13.1%	HM Treasury	
BR S31 Relief Measures	£5.1bn	£5.1bn	£73.40	−10.6%	HM Treasury	
BRR Top-Ups	£2.8bn	£2.8bn	£39.77	−5.5%	HM Treasury	

MHCLG Communities

Department.

£320m in 2025-26 (cash); £320m in 2025-26 prices; £4.61 per resident; +18.4% on a year earlier in cash, +14.5% in real terms.

MHCLG Communities: 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
New homes bonus	£291m	£291m	£4.18	−3.4%	HM Treasury	
Other programmes (13)	£30m	£30m	£0.43	+241.9%	HM Treasury	

Homes England

Arms length body.

£265m in 2025-26 (cash); £265m in 2025-26 prices; £3.81 per resident; +155.1% on a year earlier in cash, +153.3% in real terms.

Homes England: 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
Hca single land programme	£255m	£255m	£3.67	+53.2%	HM Treasury	
Other programmes (16)	£10m	£10m	£0.14	+101.5%	HM Treasury	

Welsh Assembly Government

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

£1.1bn in 2025-26 (cash); £1.1bn in 2025-26 prices; £339 per resident; −0.6% on a year earlier in cash, −3.8% in real terms.

Welsh Assembly Government: 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
Local govt - non domestic rates	£1.1bn	£1.1bn	£339	−3.8%	HM Treasury	

Department for Work and Pensions

£846m in 2025-26 (cash); £846m in 2025-26 prices; £12.18 per resident; −10.9% on a year earlier in cash, −13.8% in real terms.

Department for Work and Pensions: 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
Winter support grant	£749m	£749m	£10.78	−15.0%	HM Treasury	
Discretionary housing payments	£97m	£97m	£1.40	−3.6%	HM Treasury	

Scottish Government

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

£786m in 2025-26 (cash); £786m in 2025-26 prices; £142 per resident.

Scottish Government: 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
Departmental unallocated provision	£786m	£786m	£142	—	HM Treasury	

Department for Transport

£322m in 2025-26 (cash); £322m in 2025-26 prices; £4.64 per resident; 0.0% on a year earlier in cash, −3.2% in real terms.

Department for Transport: 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
Local authority PFI schemes	£322m	£322m	£4.64	−3.2%	HM Treasury	

Education

PESA, total managed expenditure basis. The departments below are from OSCAR (resource and capital, DEL and AME) for 2021-22 to 2025-26.

£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, 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
Department for Education	£148.8bn	£148.8bn	£2,142	−10.5%	HM Treasury	Broken down below
Scottish Government	£6.5bn	£6.5bn	£1,166	—	HM Treasury	Broken down below
Northern Ireland Executive	£6.4bn	£6.4bn	£3,322	+36.3%	HM Treasury	Broken down below
Welsh Assembly Government	£6.3bn	£6.3bn	£1,988	+52.2%	HM Treasury	Broken down below
Department for Work and Pensions	£4.6bn	£4.6bn	£66.24	−1.8%	HM Treasury	Broken down below
Department for Science, Innovation and Technology	£2.6bn	£2.6bn	£37.86	−9.8%	HM Treasury	Broken down below
Other departments (2)	£215m	£215m	£3.10	+8.7%	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	−£49.8bn	−£49.8bn	−£716	+10.7%	HM Treasury	

Department for Education

£148.8bn in 2025-26 (cash); £148.8bn in 2025-26 prices; £2,142 per resident; −7.5% on a year earlier in cash, −10.5% in real terms.

Department for Education: 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
Department for Education	£139.3bn	£139.3bn	£2,005	+7.4%	HM Treasury	Broken down below
Academies	£46.5bn	£46.5bn	£669	+11.1%	HM Treasury	Broken down below
Office for Students	£1.4bn	£1.4bn	£20.08	−15.1%	HM Treasury	Broken down below
Student Loans Company	£324m	£324m	£4.66	+0.9%	HM Treasury	Broken down below
Other bodies (7)	−£38.7bn	−£38.7bn	−£556	−432.5%	HM Treasury	Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes.

Department for Education

Department.

£139.3bn in 2025-26 (cash); £139.3bn in 2025-26 prices; £2,005 per resident; +11.0% on a year earlier in cash, +7.4% in real terms.

Department for Education: 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
Other student loans	£39.8bn	£39.8bn	£573	−3.1%	HM Treasury	
Other programmes (85)	£38.2bn	£38.2bn	£550	+26.6%	HM Treasury	
Academies - pre 16	£32.7bn	£32.7bn	£471	+6.9%	HM Treasury	
La - dedicated schools grant	£17.3bn	£17.3bn	£250	−0.6%	HM Treasury	
High needs dsg	£11.2bn	£11.2bn	£160	+8.2%	HM Treasury	

Academies

Arms length body.

£46.5bn in 2025-26 (cash); £46.5bn in 2025-26 prices; £669 per resident; +14.8% on a year earlier in cash, +11.1% in real terms.

Academies: 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
Academies - pre 16	£32.1bn	£32.1bn	£461	+5.6%	HM Treasury	
Academies - sixth forms	£8.0bn	£8.0bn	£115	+0.4%	HM Treasury	
Academy sector	£4.3bn	£4.3bn	£62.59	+197.1%	HM Treasury	
Academy	£2.1bn	£2.1bn	£29.70	+1.8%	HM Treasury	

Office for Students

Arms length body.

£1.4bn in 2025-26 (cash); £1.4bn in 2025-26 prices; £20.08 per resident; −12.3% on a year earlier in cash, −15.1% in real terms.

Office for Students: 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
Office for Students (ALB)	£1.4bn	£1.4bn	£20.08	−15.1%	HM Treasury	

Student Loans Company

Arms length body.

£324m in 2025-26 (cash); £324m in 2025-26 prices; £4.66 per resident; +4.3% on a year earlier in cash, +0.9% in real terms.

Student Loans Company: 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
Student loans company	£324m	£324m	£4.66	0.0%	HM Treasury	

Scottish Government

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

£6.5bn in 2025-26 (cash); £6.5bn in 2025-26 prices; £1,166 per resident.

Scottish Government: 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
Student loans	£2.8bn	£2.8bn	£510	—	HM Treasury	
Higher education funding	£1.3bn	£1.3bn	£230	—	HM Treasury	
Other programmes (12)	£929m	£929m	£167	—	HM Treasury	
Further education colleges	£792m	£792m	£143	—	HM Treasury	
UK govt funded: student loans	£642m	£642m	£116	—	HM Treasury	

Northern Ireland Executive

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

£6.4bn in 2025-26 (cash); £6.4bn in 2025-26 prices; £3,322 per resident; +40.9% on a year earlier in cash, +36.3% in real terms.

Northern Ireland Executive: 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
Student support	£1.8bn	£1.8bn	£959	+395.2%	HM Treasury	
Secondary	£1.7bn	£1.7bn	£904	+2.4%	HM Treasury	
Primary	£1.5bn	£1.5bn	£790	+16.2%	HM Treasury	
Other programmes (6)	£948m	£948m	£492	−1.0%	HM Treasury	
Employment and skills - further education	£342m	£342m	£177	−3.5%	HM Treasury	

Welsh Assembly Government

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

£6.3bn in 2025-26 (cash); £6.3bn in 2025-26 prices; £1,988 per resident; +57.3% on a year earlier in cash, +52.2% in real terms.

Welsh Assembly Government: 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
Student support	£3.8bn	£3.8bn	£1,190	+137.9%	HM Treasury	
Post 16 education	£1.1bn	£1.1bn	£335	−2.1%	HM Treasury	
Education inclusion children	£553m	£553m	£174	−5.2%	HM Treasury	
Other programmes (7)	£489m	£489m	£154	+1.7%	HM Treasury	
Other education	£427m	£427m	£135	+4.9%	HM Treasury	

Department for Work and Pensions

£4.6bn in 2025-26 (cash); £4.6bn in 2025-26 prices; £66.24 per resident; +1.5% on a year earlier in cash, −1.8% in real terms.

Department for Work and Pensions: 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
Department for Work and Pensions	£4.6bn	£4.6bn	£65.86	−2.1%	HM Treasury	Broken down below
Other bodies (2)	£26m	£26m	£0.38	+110.5%	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.

£4.6bn in 2025-26 (cash); £4.6bn in 2025-26 prices; £65.86 per resident; +1.2% on a year earlier in cash, −2.1% in real terms.

Department for Work and Pensions: 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
Apprenticeships	£3.1bn	£3.1bn	£44.73	+8.4%	HM Treasury	
Adult skills	£1.4bn	£1.4bn	£20.57	−19.6%	HM Treasury	
Other programmes (2)	£39m	£39m	£0.56	+27.1%	HM Treasury	

Department for Science, Innovation and Technology

£2.6bn in 2025-26 (cash); £2.6bn in 2025-26 prices; £37.86 per resident; −6.8% on a year earlier in cash, −9.8% in real terms.

Department for Science, Innovation and Technology: 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
UK Research and Innovation (BIS084)	£2.6bn	£2.6bn	£37.82	−9.9%	HM Treasury	Broken down below
Department for Science, Innovation and Technology	£3m	£3m	£0.05	—	HM Treasury	Broken down below

UK Research and Innovation (BIS084)

Arms length body.

£2.6bn in 2025-26 (cash); £2.6bn in 2025-26 prices; £37.82 per resident; −6.9% on a year earlier in cash, −9.9% in real terms.

UK Research and Innovation (BIS084): 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
Research England	£2.6bn	£2.6bn	£37.82	−9.9%	HM Treasury	

Department for Science, Innovation and Technology

Department.

£3m in 2025-26 (cash); £3m in 2025-26 prices; £0.05 per resident.

Department for Science, Innovation and Technology: 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
HE innovation	£3m	£3m	£0.05	—	HM Treasury	

Economic affairs, including transport

PESA, total managed expenditure basis. The departments below are from OSCAR (resource and capital, DEL and AME) for 2021-22 to 2025-26.

£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, 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
Department for Transport	£41.5bn	£41.5bn	£597	−1.7%	HM Treasury	Broken down below
HM Treasury	£32.5bn	£32.5bn	£468	−50.7%	HM Treasury	Broken down below
Department for Energy Security and Net Zero	£28.0bn	£28.0bn	£403	+594.8%	HM Treasury	Broken down below
Other departments (15)	£22.2bn	£22.2bn	£320	+35.6%	HM Treasury	Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes.
Department for Science, Innovation and Technology	£11.5bn	£11.5bn	£165	+6.0%	HM Treasury	Broken down below
HM Revenue & Customs	£10.7bn	£10.7bn	£154	−5.4%	HM Treasury	Broken down below
Scottish Government	£6.5bn	£6.5bn	£1,164	—	HM Treasury	Broken down below
Difference from PESA: not in central government's budgets, or counted differently	−£58.9bn	−£58.9bn	−£848	+1.7%	HM Treasury	

Department for Transport

£41.5bn in 2025-26 (cash); £41.5bn in 2025-26 prices; £597 per resident; +1.6% on a year earlier in cash, −1.7% in real terms.

Department for Transport: 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
Network Rail	£18.0bn	£18.0bn	£259	−2.6%	HM Treasury	Broken down below
Department for Transport	£9.9bn	£9.9bn	£143	+7.0%	HM Treasury	Broken down below
High Speed 2	£6.8bn	£6.8bn	£98.40	−4.5%	HM Treasury	Broken down below
National Highways	£6.6bn	£6.6bn	£94.69	−9.5%	HM Treasury	Broken down below
Other bodies (7)	£174m	£174m	£2.51	+154.7%	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.

£18.0bn in 2025-26 (cash); £18.0bn in 2025-26 prices; £259 per resident; +0.7% on a year earlier in cash, −2.6% in real terms.

Network Rail: 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
Network rail ALB	£9.3bn	£9.3bn	£134	+3.9%	HM Treasury	
Network rail e&w (ALB)	£6.9bn	£6.9bn	£99.90	−4.4%	HM Treasury	
Network rail wide (ALB)	£1.8bn	£1.8bn	£25.19	−23.1%	HM Treasury	
Network rail scot (ALB) dept	£20m	£20m	£0.28	+828.9%	HM Treasury	

Department for Transport

Department.

£9.9bn in 2025-26 (cash); £9.9bn in 2025-26 prices; £143 per resident; +10.5% on a year earlier in cash, +7.0% in real terms.

Department for Transport: 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
Other programmes (122)	£5.0bn	£5.0bn	£71.72	+17.7%	HM Treasury	
Local authority road maintenance	£1.5bn	£1.5bn	£21.52	+32.3%	HM Treasury	
Rail Markets North	£1.2bn	£1.2bn	£17.77	−13.6%	HM Treasury	
Transport support for city regions	£1.1bn	£1.1bn	£16.11	−13.7%	HM Treasury	
Rail Markets South	£1.1bn	£1.1bn	£15.62	−8.3%	HM Treasury	

High Speed 2

Arms length body.

£6.8bn in 2025-26 (cash); £6.8bn in 2025-26 prices; £98.40 per resident; −1.3% on a year earlier in cash, −4.5% in real terms.

High Speed 2: 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
High speed two ALB	£6.8bn	£6.8bn	£98.40	−4.5%	HM Treasury	

National Highways

Arms length body.

£6.6bn in 2025-26 (cash); £6.6bn in 2025-26 prices; £94.69 per resident; −6.4% on a year earlier in cash, −9.5% in real terms.

National Highways: 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
National highways ALB capital programmes	£3.3bn	£3.3bn	£47.30	−13.2%	HM Treasury	
National highways ALB	£1.8bn	£1.8bn	£26.44	−6.5%	HM Treasury	
National highways ALB making better use of the network	£994m	£994m	£14.31	−4.1%	HM Treasury	
National highways ALB maintenance	£254m	£254m	£3.66	−19.4%	HM Treasury	
Other programmes (4)	£207m	£207m	£2.98	+25.3%	HM Treasury	

HM Treasury

£32.5bn in 2025-26 (cash); £32.5bn in 2025-26 prices; £468 per resident; −49.1% on a year earlier in cash, −50.7% in real terms.

HM Treasury: 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
HM Treasury	£27.1bn	£27.1bn	£390	−58.3%	HM Treasury	Broken down below
National Wealth Fund Limited	£5.8bn	£5.8bn	£83.25	+344.0%	HM Treasury	Broken down below
Other bodies (6)	−£365m	−£365m	−£5.26	−13.5%	HM Treasury	Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes.

HM Treasury

Department.

£27.1bn in 2025-26 (cash); £27.1bn in 2025-26 prices; £390 per resident; −56.9% on a year earlier in cash, −58.3% in real terms.

HM Treasury: 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
Financial assistance to other institutions	£28.4bn	£28.4bn	£409	−61.3%	HM Treasury	
Other programmes (12)	−£1.3bn	−£1.3bn	−£18.28	+84.7%	HM Treasury	

National Wealth Fund Limited

Arms length body.

£5.8bn in 2025-26 (cash); £5.8bn in 2025-26 prices; £83.25 per resident; +358.9% on a year earlier in cash, +344.0% in real terms.

National Wealth Fund Limited: 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
National Wealth Fund Limited	£5.8bn	£5.8bn	£83.25	+344.0%	HM Treasury	

Department for Energy Security and Net Zero

£28.0bn in 2025-26 (cash); £28.0bn in 2025-26 prices; £403 per resident; +618.1% on a year earlier in cash, +594.8% in real terms.

Department for Energy Security and Net Zero: by department or service body, 2025-26

Department or service body	Cash, 2025-26	Real terms (2025-26 prices)	Per res ident	Real change on a year earlier	Source	Below this
Low Carbon Contracts Company	£21.2bn	£21.2bn	£305	+716.9%	HM Tre asury	Broken down below
Sizewell C Limited	£4.7bn	£4.7bn	£67.19	+161.4%	HM Tre asury	Broken down below
Department for Energy Security and Net Zero	£2.2bn	£2.2bn	£31.11	+833.0%	HM Tre asury	Broken down below
Other bodies (7)	£8m	£8m	£0.12	+115.8%	HM Tre asury	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.

£21.2bn in 2025-26 (cash); £21.2bn in 2025-26 prices; £305 per resident; +744.3% on a year earlier in cash, +716.9% in real terms.

Low Carbon Contracts Company: 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
Low carbon contracts company	£21.2bn	£21.2bn	£305	+716.9%	HM Treasury	

Sizewell C Limited

Arms length body.

£4.7bn in 2025-26 (cash); £4.7bn in 2025-26 prices; £67.19 per resident; +170.1% on a year earlier in cash, +161.4% in real terms.

Sizewell C Limited: 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
Sizewell c genco	£4.7bn	£4.7bn	£67.19	+161.4%	HM Treasury	

Department for Energy Security and Net Zero

Department.

£2.2bn in 2025-26 (cash); £2.2bn in 2025-26 prices; £31.11 per resident; +857.7% on a year earlier in cash, +833.0% in real terms.

Department for Energy Security and Net Zero: 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
Renewable heat incentive	£1.2bn	£1.2bn	£17.66	−2.2%	HM Treasury	
Other programmes (25)	£509m	£509m	£7.32	+126.0%	HM Treasury	
Central budgets	£426m	£426m	£6.13	+4.6%	HM Treasury	

Department for Science, Innovation and Technology

£11.5bn in 2025-26 (cash); £11.5bn in 2025-26 prices; £165 per resident; +9.6% on a year earlier in cash, +6.0% in real terms.

Department for Science, Innovation and Technology: 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
UK Research and Innovation (BIS084)	£6.3bn	£6.3bn	£90.14	−10.3%	HM Treasury	Broken down below
Department for Science, Innovation and Technology	£4.9bn	£4.9bn	£69.80	+33.4%	HM Treasury	Broken down below
Other bodies (7)	£357m	£357m	£5.14	+78.8%	HM Treasury	Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes.

UK Research and Innovation (BIS084)

Arms length body.

£6.3bn in 2025-26 (cash); £6.3bn in 2025-26 prices; £90.14 per resident; −7.3% on a year earlier in cash, −10.3% in real terms.

UK Research and Innovation (BIS084): 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
UK research and innovation	£3.9bn	£3.9bn	£56.59	−13.7%	HM Treasury	
Innovate UK	£1.1bn	£1.1bn	£15.96	−17.9%	HM Treasury	
EPSRC	£658m	£658m	£9.47	+56.4%	HM Treasury	
STFC	£383m	£383m	£5.51	−20.3%	HM Treasury	
Other programmes (7)	£181m	£181m	£2.61	+3.5%	HM Treasury	

Department for Science, Innovation and Technology

Department.

£4.9bn in 2025-26 (cash); £4.9bn in 2025-26 prices; £69.80 per resident; +37.9% on a year earlier in cash, +33.4% in real terms.

Department for Science, Innovation and Technology: 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
Horizon and copernicus association	£2.0bn	£2.0bn	£29.41	+71.2%	HM Treasury	
Other programmes (30)	£1.5bn	£1.5bn	£22.22	+3.8%	HM Treasury	
UK space agency	£765m	£765m	£11.01	+21.2%	HM Treasury	
Building digital UK	£498m	£498m	£7.16	+54.4%	HM Treasury	

HM Revenue & Customs

£10.7bn in 2025-26 (cash); £10.7bn in 2025-26 prices; £154 per resident; −2.2% on a year earlier in cash, −5.4% in real terms.

HM Revenue & Customs: 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
R&D tax credits: above the line	£7.2bn	£7.2bn	£103	+48.1%	HM Treasury	
Audio and Visual Expenditure Credit (AVEC)	£1.7bn	£1.7bn	£23.88	+199.2%	HM Treasury	
Small companies R&D	£844m	£844m	£12.15	−72.4%	HM Treasury	
Other programmes (14)	£698m	£698m	£10.04	−73.2%	HM Treasury	
Theatre Tax Relief	£325m	£325m	£4.68	+34.6%	HM Treasury	

Scottish Government

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

£6.5bn in 2025-26 (cash); £6.5bn in 2025-26 prices; £1,164 per resident.

Scottish Government: 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
Other programmes (35)	£3.1bn	£3.1bn	£566	—	HM Treasury	
Motorways & trunk roads	£1.1bn	£1.1bn	£203	—	HM Treasury	
Scottish rail holdings	£913m	£913m	£165	—	HM Treasury	
Support for capital	£699m	£699m	£126	—	HM Treasury	
Scottish enterprise	£577m	£577m	£104	—	HM Treasury	

Defence

PESA, total managed expenditure basis. The departments below are from OSCAR (resource and capital, DEL and AME) for 2021-22 to 2025-26.

£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, 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
Ministry of Defence	£65.9bn	£65.9bn	£949	−8.2%	HM Treasury	Broken down below
Difference from PESA: not in central government's budgets, or counted differently	−£547m	−£547m	−£7.87	+90.9%	HM Treasury	

Ministry of Defence

£65.9bn in 2025-26 (cash); £65.9bn in 2025-26 prices; £949 per resident; −5.1% on a year earlier in cash, −8.2% in real terms.

Ministry of Defence: 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
Ministry of Defence	£65.7bn	£65.7bn	£945	−8.2%	HM Treasury	Broken down below
Other bodies (9)	£252m	£252m	£3.63	−5.9%	HM Treasury	Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes.

Ministry of Defence

Department.

£65.7bn in 2025-26 (cash); £65.7bn in 2025-26 prices; £945 per resident; −5.2% on a year earlier in cash, −8.2% in real terms.

Ministry of Defence: 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
Other programmes (17)	£24.5bn	£24.5bn	£353	−20.5%	HM Treasury	
Provision of defence capability service personnel	£13.8bn	£13.8bn	£198	+3.1%	HM Treasury	
Defence Nuclear Enterprise	£12.1bn	£12.1bn	£175	+7.9%	HM Treasury	
Provision of defence capability depn and impairments	£8.9bn	£8.9bn	£128	−8.9%	HM Treasury	
Provision of defence capability equipment support	£6.4bn	£6.4bn	£91.63	0.0%	HM Treasury	

Public order and safety

PESA, total managed expenditure basis. The departments below are from OSCAR (resource and capital, DEL and AME) for 2021-22 to 2025-26.

£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, 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
Home Office	£16.4bn	£16.4bn	£236	−1.1%	HM Treasury	Broken down below
Ministry of Justice	£15.1bn	£15.1bn	£218	+5.5%	HM Treasury	Broken down below
Difference from PESA: not in central government's budgets, or counted differently	£14.6bn	£14.6bn	£211	−16.0%	HM Treasury	
Scottish Government	£4.7bn	£4.7bn	£849	—	HM Treasury	Broken down below
Northern Ireland Executive	£1.9bn	£1.9bn	£962	+4.3%	HM Treasury	Broken down below
Ministry of Housing, Communities and Local Government	£1.0bn	£1.0bn	£14.88	−26.3%	HM Treasury	Broken down below
Other departments (7)	£1.0bn	£1.0bn	£14.84	−6.0%	HM Treasury	Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes.
The Crown Prosecution Service	£920m	£920m	£13.24	+0.9%	HM Treasury	Broken down below

Home Office

£16.4bn in 2025-26 (cash); £16.4bn in 2025-26 prices; £236 per resident; +2.2% on a year earlier in cash, −1.1% in real terms.

Home Office: 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
Home Office	£16.3bn	£16.3bn	£234	−0.9%	HM Treasury	Broken down below
Other bodies (6)	£129m	£129m	£1.85	−21.0%	HM Treasury	Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes.

Home Office

Department.

£16.3bn in 2025-26 (cash); £16.3bn in 2025-26 prices; £234 per resident; +2.4% on a year earlier in cash, −0.9% in real terms.

Home Office: 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
Public safety group	£13.3bn	£13.3bn	£191	+3.8%	HM Treasury	
Asylum group	£4.2bn	£4.2bn	£60.65	−10.1%	HM Treasury	
Police pensions	£2.2bn	£2.2bn	£31.26	+14.6%	HM Treasury	
Homeland security group	£1.6bn	£1.6bn	£23.74	+0.3%	HM Treasury	
Other programmes (20)	−£5.1bn	−£5.1bn	−£72.88	−9.7%	HM Treasury	

Ministry of Justice

£15.1bn in 2025-26 (cash); £15.1bn in 2025-26 prices; £218 per resident; +9.0% on a year earlier in cash, +5.5% in real terms.

Ministry of Justice: 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
Ministry of Justice	£14.8bn	£14.8bn	£212	+5.6%	HM Treasury	Broken down below
Other bodies (8)	£361m	£361m	£5.19	+2.2%	HM Treasury	Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes.

Ministry of Justice

Department.

£14.8bn in 2025-26 (cash); £14.8bn in 2025-26 prices; £212 per resident; +9.1% on a year earlier in cash, +5.6% in real terms.

Ministry of Justice: 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
HMPPS centrally managed	£7.5bn	£7.5bn	£108	+9.4%	HM Treasury	
Other programmes (22)	£2.5bn	£2.5bn	£35.37	−5.1%	HM Treasury	
HMCTS central	£2.3bn	£2.3bn	£32.51	−14.8%	HM Treasury	
Chief operating officer group core	£1.4bn	£1.4bn	£19.72	+148.5%	HM Treasury	
Legal aid agency fund - criminal	£1.2bn	£1.2bn	£16.63	−12.3%	HM Treasury	

Scottish Government

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

£4.7bn in 2025-26 (cash); £4.7bn in 2025-26 prices; £849 per resident.

Scottish Government: 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
Scottish police authority	£2.0bn	£2.0bn	£358	—	HM Treasury	
Other programmes (14)	£1.1bn	£1.1bn	£196	—	HM Treasury	
Prisons	£869m	£869m	£157	—	HM Treasury	
Scottish fire & rescue service	£478m	£478m	£86.18	—	HM Treasury	
UK govt funded: Scottish police authority	£290m	£290m	£52.32	—	HM Treasury	

Northern Ireland Executive

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

£1.9bn in 2025-26 (cash); £1.9bn in 2025-26 prices; £962 per resident; +7.8% on a year earlier in cash, +4.3% in real terms.

Northern Ireland Executive: 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
Policing and community safety	£1.2bn	£1.2bn	£597	+2.5%	HM Treasury	
Other programmes (5)	£415m	£415m	£215	+2.5%	HM Treasury	
Access to justice	£288m	£288m	£149	+15.0%	HM Treasury	

Ministry of Housing, Communities and Local Government

£1.0bn in 2025-26 (cash); £1.0bn in 2025-26 prices; £14.88 per resident; −23.9% on a year earlier in cash, −26.3% in real terms.

Ministry of Housing, Communities and Local Government: 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
MHCLG Communities	£1.0bn	£1.0bn	£14.88	−26.3%	HM Treasury	Broken down below

MHCLG Communities

Department.

£1.0bn in 2025-26 (cash); £1.0bn in 2025-26 prices; £14.88 per resident; −23.9% on a year earlier in cash, −26.3% in real terms.

MHCLG Communities: 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
Fire	£792m	£792m	£11.40	+33.3%	HM Treasury	
Other programmes (5)	£242m	£242m	£3.49	−70.1%	HM Treasury	

The Crown Prosecution Service

£920m in 2025-26 (cash); £920m in 2025-26 prices; £13.24 per resident; +4.3% on a year earlier in cash, +0.9% in real terms.

The Crown Prosecution Service: 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
Internal direct prosecution costs	£651m	£651m	£9.37	+3.9%	HM Treasury	
Other programmes (2)	£269m	£269m	£3.87	−5.6%	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 2021-22 to 2025-26.

£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, 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
Scottish Government	£15.3bn	£15.3bn	£2,756	—	HM Treasury	Broken down below
Foreign, Commonwealth and Development Office	£11.5bn	£11.5bn	£166	−10.7%	HM Treasury	Broken down below
HM Revenue & Customs	£7.4bn	£7.4bn	£106	+27.9%	HM Treasury	Broken down below
Welsh Assembly Government	£6.1bn	£6.1bn	£1,934	+5.0%	HM Treasury	Broken down below
Other departments (28)	£4.4bn	£4.4bn	£62.76	−40.8%	HM Treasury	Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes.
Cabinet Office	£1.6bn	£1.6bn	£23.07	+93.1%	HM Treasury	Broken down below
Ministry of Housing, Communities and Local Government	£1.5bn	£1.5bn	£22.26	−9.5%	HM Treasury	Broken down below
Difference from PESA: not in central government's budgets, or counted differently	−£12.7bn	−£12.7bn	−£182	−3437.8%	HM Treasury	

Scottish Government

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

£15.3bn in 2025-26 (cash); £15.3bn in 2025-26 prices; £2,756 per resident.

Scottish Government: 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
General resource grant	£11.2bn	£11.2bn	£2,014	—	HM Treasury	
Non domestic rates	£3.1bn	£3.1bn	£562	—	HM Treasury	
Administration	£854m	£854m	£154	—	HM Treasury	
Other programmes (15)	£146m	£146m	£26.26	—	HM Treasury	

Foreign, Commonwealth and Development Office

£11.5bn in 2025-26 (cash); £11.5bn in 2025-26 prices; £166 per resident; −7.7% on a year earlier in cash, −10.7% in real terms.

Foreign, Commonwealth and Development Office: 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
Foreign, Commonwealth and Development Office	£11.5bn	£11.5bn	£165	−10.7%	HM Treasury	Broken down below
Other bodies (6)	£43m	£43m	£0.62	−4.2%	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.

£11.5bn in 2025-26 (cash); £11.5bn in 2025-26 prices; £165 per resident; −7.8% on a year earlier in cash, −10.7% in real terms.

Foreign, Commonwealth and Development Office: 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
Regional bilateral programmes	£2.9bn	£2.9bn	£41.75	−27.9%	HM Treasury	
Core multilateral programmes	£2.8bn	£2.8bn	£39.73	+2.9%	HM Treasury	
Other programmes (22)	£2.3bn	£2.3bn	£33.21	−26.2%	HM Treasury	
Other central group	£2.0bn	£2.0bn	£29.27	+14.4%	HM Treasury	
Centrally managed programmes	£1.5bn	£1.5bn	£21.51	+17.7%	HM Treasury	

HM Revenue & Customs

£7.4bn in 2025-26 (cash); £7.4bn in 2025-26 prices; £106 per resident; +32.2% on a year earlier in cash, +27.9% in real terms.

HM Revenue & Customs: 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
All lines of business	£6.1bn	£6.1bn	£88.10	+74.9%	HM Treasury	
Central HMRC spending	£1.2bn	£1.2bn	£17.81	+10.3%	HM Treasury	
Other programmes (7)	£18m	£18m	£0.26	−98.4%	HM Treasury	

Welsh Assembly Government

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

£6.1bn in 2025-26 (cash); £6.1bn in 2025-26 prices; £1,934 per resident; +8.6% on a year earlier in cash, +5.0% in real terms.

Welsh Assembly Government: 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
Welsh Assembly Government	£6.0bn	£6.0bn	£1,904	+5.0%	HM Treasury	Broken down below
Other bodies (3)	£94m	£94m	£29.56	+7.0%	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.

£6.0bn in 2025-26 (cash); £6.0bn in 2025-26 prices; £1,904 per resident; +8.5% on a year earlier in cash, +5.0% in real terms.

Welsh Assembly Government: 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
Local government funding	£5.8bn	£5.8bn	£1,821	+5.0%	HM Treasury	
Other programmes (7)	£264m	£264m	£83.22	+6.2%	HM Treasury	

Cabinet Office

£1.6bn in 2025-26 (cash); £1.6bn in 2025-26 prices; £23.07 per resident; +99.6% on a year earlier in cash, +93.1% in real terms.

Cabinet Office: 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
Cabinet Office	£1.6bn	£1.6bn	£23.07	+93.0%	HM Treasury	Broken down below
Other bodies (3)	£1m	£1m	£0.01	+308.3%	HM Treasury	Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes.

Cabinet Office

Department.

£1.6bn in 2025-26 (cash); £1.6bn in 2025-26 prices; £23.07 per resident; +99.4% on a year earlier in cash, +93.0% in real terms.

Cabinet Office: 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
Government Property Agency	£636m	£636m	£9.16	+149.5%	HM Treasury	
Reform the civil service to drive a citizen focused state	£341m	£341m	£4.91	+939.7%	HM Treasury	
Cabinet Office	£324m	£324m	£4.66	—	HM Treasury	
Other programmes (13)	£301m	£301m	£4.34	−51.1%	HM Treasury	

Ministry of Housing, Communities and Local Government

£1.5bn in 2025-26 (cash); £1.5bn in 2025-26 prices; £22.26 per resident; −6.5% on a year earlier in cash, −9.5% in real terms.

Ministry of Housing, Communities and Local Government: 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
MHCLG Communities	£1.5bn	£1.5bn	£21.96	−9.8%	HM Treasury	Broken down below
Other bodies (2)	£21m	£21m	£0.31	+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.

£1.5bn in 2025-26 (cash); £1.5bn in 2025-26 prices; £21.96 per resident; −6.8% on a year earlier in cash, −9.8% in real terms.

MHCLG Communities: 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
Levelling up fund	£808m	£808m	£11.63	−3.1%	HM Treasury	
Other programmes (49)	£441m	£441m	£6.34	−26.5%	HM Treasury	
Central administration	£277m	£277m	£3.99	+7.4%	HM Treasury	

Housing and community amenities

PESA, total managed expenditure basis. The departments below are from OSCAR (resource and capital, DEL and AME) for 2021-22 to 2025-26.

£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, 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
Ministry of Housing, Communities and Local Government	£10.3bn	£10.3bn	£149	+7.1%	HM Treasury	Broken down below
Local Government England	£6.6bn	£6.6bn	£94.64	−10.1%	HM Treasury	Broken down below
Local Government Scotland	£1.3bn	£1.3bn	£18.85	−0.5%	HM Treasury	Broken down below
Northern Ireland Executive	£1.3bn	£1.3bn	£667	+9.1%	HM Treasury	Broken down below
Welsh Assembly Government	£1.2bn	£1.2bn	£370	+5.7%	HM Treasury	Broken down below
Other departments (4)	£1.1bn	£1.1bn	£15.18	+5.3%	HM Treasury	Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes.
Scottish Government	£825m	£825m	£149	—	HM Treasury	Broken down below
Difference from PESA: not in central government's budgets, or counted differently	−£62m	−£62m	−£0.89	−107.2%	HM Treasury	

Ministry of Housing, Communities and Local Government

£10.3bn in 2025-26 (cash); £10.3bn in 2025-26 prices; £149 per resident; +10.7% on a year earlier in cash, +7.1% in real terms.

Ministry of Housing, Communities and Local Government: 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
MHCLG Communities	£6.6bn	£6.6bn	£94.64	+16.8%	HM Treasury	Broken down below
Homes England	£3.6bn	£3.6bn	£52.35	−8.0%	HM Treasury	Broken down below
Other bodies (6)	£123m	£123m	£1.77	+73.9%	HM Treasury	Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes.

MHCLG Communities

Department.

£6.6bn in 2025-26 (cash); £6.6bn in 2025-26 prices; £94.64 per resident; +20.7% on a year earlier in cash, +16.8% in real terms.

MHCLG Communities: 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
Other programmes (155)	£2.7bn	£2.7bn	£39.45	−12.4%	HM Treasury	
GLA-affordable homes programme (2021-2026 prog)	£1.4bn	£1.4bn	£19.50	+146.4%	HM Treasury	
Single settlement	£976m	£976m	£14.05	—	HM Treasury	
UK shared prosperity fund	£810m	£810m	£11.65	−45.8%	HM Treasury	
Homelessness prevention grant	£694m	£694m	£9.99	+51.5%	HM Treasury	

Homes England

Arms length body.

£3.6bn in 2025-26 (cash); £3.6bn in 2025-26 prices; £52.35 per resident; −4.9% on a year earlier in cash, −8.0% in real terms.

Homes England: 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
Hca-affordable homes 2021-26 programme	£1.9bn	£1.9bn	£27.68	−23.7%	HM Treasury	
Other programmes (51)	£515m	£515m	£7.42	+23.0%	HM Treasury	
Hca bsp loans and levies	£494m	£494m	£7.12	+200.6%	HM Treasury	
Hca - housing infrastructure fund	£411m	£411m	£5.92	−37.6%	HM Treasury	
Hca brownfield infrastructure and land	£294m	£294m	£4.22	+54.9%	HM Treasury	

Local Government England

£6.6bn in 2025-26 (cash); £6.6bn in 2025-26 prices; £94.64 per resident; −7.0% on a year earlier in cash, −10.1% in real terms.

Local Government England: 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
England Housing Revenue Account	£6.6bn	£6.6bn	£94.64	−10.1%	HM Treasury	Broken down below

England Housing Revenue Account

Public corporation.

£6.6bn in 2025-26 (cash); £6.6bn in 2025-26 prices; £94.64 per resident; −7.0% on a year earlier in cash, −10.1% in real terms.

England Housing Revenue Account: 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
Housing strategy and administration	£6.6bn	£6.6bn	£94.64	−10.1%	HM Treasury	

Local Government Scotland

£1.3bn in 2025-26 (cash); £1.3bn in 2025-26 prices; £18.85 per resident; +2.8% on a year earlier in cash, −0.5% in real terms.

Local Government Scotland: 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
Scotland Housing Revenue Account	£1.3bn	£1.3bn	£18.85	−0.5%	HM Treasury	Broken down below

Scotland Housing Revenue Account

Public corporation.

£1.3bn in 2025-26 (cash); £1.3bn in 2025-26 prices; £18.85 per resident; +2.8% on a year earlier in cash, −0.5% in real terms.

Scotland Housing Revenue Account: 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
Private sector housing	£1.3bn	£1.3bn	£18.85	−0.5%	HM Treasury	

Northern Ireland Executive

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

£1.3bn in 2025-26 (cash); £1.3bn in 2025-26 prices; £667 per resident; +12.7% on a year earlier in cash, +9.1% in real terms.

Northern Ireland Executive: 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
Northern Ireland Executive	£1.3bn	£1.3bn	£659	+9.2%	HM Treasury	Broken down below
Northern Ireland Housing Executive	£15m	£15m	£7.73	0.0%	HM Treasury	Broken down below

Northern Ireland Executive

Devolved administration.

£1.3bn in 2025-26 (cash); £1.3bn in 2025-26 prices; £659 per resident; +12.8% on a year earlier in cash, +9.2% in real terms.

Northern Ireland Executive: 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
Water and sewerage	£686m	£686m	£356	+3.0%	HM Treasury	
Housing	£463m	£463m	£240	+18.5%	HM Treasury	
Other programmes (4)	£122m	£122m	£63.25	+13.3%	HM Treasury	

Northern Ireland Housing Executive

Public corporation.

£15m in 2025-26 (cash); £15m in 2025-26 prices; £7.73 per resident; +3.5% on a year earlier in cash, 0.0% in real terms.

Northern Ireland Housing Executive: 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
Housing pc capital expenditure	£15m	£15m	£7.73	0.0%	HM Treasury	

Welsh Assembly Government

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

£1.2bn in 2025-26 (cash); £1.2bn in 2025-26 prices; £370 per resident; +9.3% on a year earlier in cash, +5.7% in real terms.

Welsh Assembly Government: 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
Housing supply	£599m	£599m	£189	+10.8%	HM Treasury	
Housing quality	£410m	£410m	£129	+6.2%	HM Treasury	
Other programmes (7)	£164m	£164m	£51.76	−10.3%	HM Treasury	

Scottish Government

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

£825m in 2025-26 (cash); £825m in 2025-26 prices; £149 per resident.

Scottish Government: 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
Housing & regeneration programmes	£666m	£666m	£120	—	HM Treasury	
Other programmes (8)	£160m	£160m	£28.76	—	HM Treasury	

Environment protection

PESA, total managed expenditure basis. The departments below are from OSCAR (resource and capital, DEL and AME) for 2021-22 to 2025-26.

£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, 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
Department for Energy Security and Net Zero	£13.8bn	£13.8bn	£199	+13.1%	HM Treasury	Broken down below
Department for Environment, Food and Rural Affairs	£3.3bn	£3.3bn	£47.71	+6.4%	HM Treasury	Broken down below
Scottish Government	£589m	£589m	£106	—	HM Treasury	Broken down below
Department for Science, Innovation and Technology	£440m	£440m	£6.34	+73.9%	HM Treasury	Broken down below
Welsh Assembly Government	£403m	£403m	£127	+4.6%	HM Treasury	Broken down below
Difference from PESA: not in central government's budgets, or counted differently	£400m	£400m	£5.76	−76.9%	HM Treasury	
Other departments (4)	£238m	£238m	£3.43	+30.5%	HM Treasury	Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes.

Department for Energy Security and Net Zero

£13.8bn in 2025-26 (cash); £13.8bn in 2025-26 prices; £199 per resident; +16.9% on a year earlier in cash, +13.1% in real terms.

Department for Energy Security and Net Zero: 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
Nuclear Decommissioning Authority	£8.9bn	£8.9bn	£129	−10.8%	HM Treasury	Broken down below
Department for Energy Security and Net Zero	£2.9bn	£2.9bn	£42.19	+148.1%	HM Treasury	Broken down below
Net Zero North Sea Storage Limited	£728m	£728m	£10.47	+98.8%	HM Treasury	Broken down below
Liverpool Bay CCS Limited	£659m	£659m	£9.48	—	HM Treasury	Broken down below
Other bodies (4)	£560m	£560m	£8.05	−13.1%	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.

£8.9bn in 2025-26 (cash); £8.9bn in 2025-26 prices; £129 per resident; −7.8% on a year earlier in cash, −10.8% in real terms.

Nuclear Decommissioning Authority: 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
Nuclear decommissioning authority	£8.9bn	£8.9bn	£129	−10.8%	HM Treasury	

Department for Energy Security and Net Zero

Department.

£2.9bn in 2025-26 (cash); £2.9bn in 2025-26 prices; £42.19 per resident; +156.4% on a year earlier in cash, +148.1% in real terms.

Department for Energy Security and Net Zero: 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
Net zero buildings and heat	£1.3bn	£1.3bn	£19.19	−8.1%	HM Treasury	
International climate fund	£790m	£790m	£11.36	+88.2%	HM Treasury	
Other programmes (14)	£486m	£486m	£6.99	+170.4%	HM Treasury	
Security and resilience	£323m	£323m	£4.65	—	HM Treasury	

Net Zero North Sea Storage Limited

Arms length body.

£728m in 2025-26 (cash); £728m in 2025-26 prices; £10.47 per resident; +105.4% on a year earlier in cash, +98.8% in real terms.

Net Zero North Sea Storage Limited: 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
Ccus t&s co net zero north sea storage (nep)	£728m	£728m	£10.47	+98.8%	HM Treasury	

Liverpool Bay CCS Limited

Arms length body.

£659m in 2025-26 (cash); £659m in 2025-26 prices; £9.48 per resident.

Liverpool Bay CCS Limited: 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
Ccus t&s co liverpool bay ccs limited (eni)	£659m	£659m	£9.48	—	HM Treasury	

Department for Environment, Food and Rural Affairs

£3.3bn in 2025-26 (cash); £3.3bn in 2025-26 prices; £47.71 per resident; +10.0% on a year earlier in cash, +6.4% in real terms.

Department for Environment, Food and Rural Affairs: 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
Environment Agency	£2.1bn	£2.1bn	£30.25	+1.0%	HM Treasury	Broken down below
Department for Environment, Food and Rural Affairs	£848m	£848m	£12.20	+25.3%	HM Treasury	Broken down below
Natural England	£268m	£268m	£3.86	−8.5%	HM Treasury	Broken down below
Other bodies (4)	£97m	£97m	£1.40	+50.8%	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.

£2.1bn in 2025-26 (cash); £2.1bn in 2025-26 prices; £30.25 per resident; +4.3% on a year earlier in cash, +1.0% in real terms.

Environment Agency: 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
Watdg arms length bodies - ea (flood)	£1.8bn	£1.8bn	£26.31	+5.0%	HM Treasury	
Watdg arms length bodies - ea (ep)	£274m	£274m	£3.94	−19.8%	HM Treasury	
Other programmes (2)	not published	not published	—	—	HM Treasury	

Department for Environment, Food and Rural Affairs

Department.

£848m in 2025-26 (cash); £848m in 2025-26 prices; £12.20 per resident; +29.5% on a year earlier in cash, +25.3% in real terms.

Department for Environment, Food and Rural Affairs: 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
Other programmes (14)	£848m	£848m	£12.20	+25.3%	HM Treasury	

Natural England

Arms length body.

£268m in 2025-26 (cash); £268m in 2025-26 prices; £3.86 per resident; −5.4% on a year earlier in cash, −8.5% in real terms.

Natural England: 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
Erm arms lengths bodies directorate - ne	£268m	£268m	£3.86	−9.1%	HM Treasury	

Scottish Government

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

£589m in 2025-26 (cash); £589m in 2025-26 prices; £106 per resident.

Scottish Government: 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
Environmental protection	£303m	£303m	£54.59	—	HM Treasury	
Other programmes (9)	£287m	£287m	£51.69	—	HM Treasury	

Department for Science, Innovation and Technology

£440m in 2025-26 (cash); £440m in 2025-26 prices; £6.34 per resident; +79.7% on a year earlier in cash, +73.9% in real terms.

Department for Science, Innovation and Technology: 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
UK Research and Innovation (BIS084)	£440m	£440m	£6.34	+73.9%	HM Treasury	Broken down below

UK Research and Innovation (BIS084)

Arms length body.

£440m in 2025-26 (cash); £440m in 2025-26 prices; £6.34 per resident; +79.7% on a year earlier in cash, +73.9% in real terms.

UK Research and Innovation (BIS084): 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
NERC	£440m	£440m	£6.34	+73.9%	HM Treasury	

Welsh Assembly Government

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

£403m in 2025-26 (cash); £403m in 2025-26 prices; £127 per resident; +8.1% on a year earlier in cash, +4.6% in real terms.

Welsh Assembly Government: 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
Other programmes (6)	£403m	£403m	£127	+4.6%	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 2021-22 to 2025-26.

£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, 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
Department for Digital, Culture, Media and Sport	£8.4bn	£8.4bn	£121	+23.1%	HM Treasury	Broken down below
Difference from PESA: not in central government's budgets, or counted differently	£5.6bn	£5.6bn	£80.98	−14.3%	HM Treasury	
Other departments (4)	£411m	£411m	£5.92	+3.3%	HM Treasury	Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes.
Scottish Government	£380m	£380m	£68.53	—	HM Treasury	Broken down below
Welsh Assembly Government	£266m	£266m	£83.75	+6.3%	HM Treasury	Broken down below

Department for Digital, Culture, Media and Sport

£8.4bn in 2025-26 (cash); £8.4bn in 2025-26 prices; £121 per resident; +27.2% on a year earlier in cash, +23.1% in real terms.

Department for Digital, Culture, Media and Sport: 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
British Broadcasting Corporation	£4.8bn	£4.8bn	£68.75	+18.8%	HM Treasury	Broken down below
Other bodies (37)	£2.1bn	£2.1bn	£30.15	+22.3%	HM Treasury	Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes.
Arts Council	£668m	£668m	£9.61	+11.1%	HM Treasury	Broken down below
Heritage Lottery Fund	£512m	£512m	£7.37	+46.8%	HM Treasury	Broken down below
Department for Digital, Culture, Media and Sport	£364m	£364m	£5.23	+135.1%	HM Treasury	Broken down below

British Broadcasting Corporation

Arms length body.

£4.8bn in 2025-26 (cash); £4.8bn in 2025-26 prices; £68.75 per resident; +22.8% on a year earlier in cash, +18.8% in real terms.

British Broadcasting Corporation: 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
BBC	£4.8bn	£4.8bn	£68.75	+18.8%	HM Treasury	

Arts Council

Arms length body.

£668m in 2025-26 (cash); £668m in 2025-26 prices; £9.61 per resident; +14.8% on a year earlier in cash, +11.1% in real terms.

Arts Council: 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
Arts bodies	£668m	£668m	£9.61	+11.1%	HM Treasury	

Heritage Lottery Fund

Arms length body.

£512m in 2025-26 (cash); £512m in 2025-26 prices; £7.37 per resident; +51.8% on a year earlier in cash, +46.8% in real terms.

Heritage Lottery Fund: 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
Lottery grants - heritage	£512m	£512m	£7.37	+46.8%	HM Treasury	

Department for Digital, Culture, Media and Sport

Department.

£364m in 2025-26 (cash); £364m in 2025-26 prices; £5.23 per resident; +142.9% on a year earlier in cash, +135.1% in real terms.

Department for Digital, Culture, Media and Sport: 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
Other programmes (18)	£364m	£364m	£5.23	+135.1%	HM Treasury	

Scottish Government

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

£380m in 2025-26 (cash); £380m in 2025-26 prices; £68.53 per resident.

Scottish Government: 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
Other programmes (8)	£380m	£380m	£68.53	—	HM Treasury	Local body not published: Grouped here to keep the breakdown readable; OSCAR lists each one with its programmes.

Welsh Assembly Government

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

£266m in 2025-26 (cash); £266m in 2025-26 prices; £83.75 per resident; +9.9% on a year earlier in cash, +6.3% in real terms.

Welsh Assembly Government: 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
Other programmes (8)	£266m	£266m	£83.75	+6.3%	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, 2025-26

Central government department groups by spending on OSCAR, 2025-26 (DEL plus AME)

Department group	Total	Set in advance (DEL)	Demand-led (AME)	Bodies	Mostly
Department for Work and Pensions	£324.8bn	£14.8bn	£310.0bn	7	Social protection, including the state pension
Department of Health (NHS)	£229.0bn	£217.4bn	£11.6bn	15	Health
Department for Education	£149.5bn	£97.3bn	£52.2bn	13	Education
Scottish Government	£67.5bn	£32.5bn	£35.0bn	1	Health
Ministry of Defence	£66.6bn	£58.0bn	£8.6bn	10	Defence
Ministry of Housing, Communities and Local Government	£51.2bn	£26.9bn	£24.4bn	10	Not assigned to a function in OSCAR
Department for Transport	£41.9bn	£29.0bn	£12.9bn	12	Economic affairs, including transport
Department for Energy Security and Net Zero	£41.9bn	£13.3bn	£28.6bn	17	Economic affairs, including transport
Northern Ireland Executive	£35.8bn	£19.1bn	£16.7bn	5	Social protection, including the state pension
HM Revenue & Customs	£33.3bn	£6.7bn	£26.6bn	1	Social protection, including the state pension
HM Treasury	£32.4bn	£1.2bn	£31.2bn	9	Economic affairs, including transport
Welsh Assembly Government	£31.7bn	£21.6bn	£10.1bn	4	Health
Home Office	£16.4bn	£13.6bn	£2.8bn	7	Public order and safety
Department for Science, Innovation and Technology	£15.5bn	£15.0bn	£539m	10	Economic affairs, including transport
Ministry of Justice	£15.1bn	£14.1bn	£1.0bn	9	Public order and safety

Department group	Total	Set in advance (DEL)	Demand-led (AME)	Bodies	Mostly
National Health Service Pension Scheme	£15.1bn	£0m	£15.1bn	1	Social protection, including the state pension
Foreign, Commonwealth and Development Office	£11.5bn	£10.9bn	£665m	6	General public services
Teachers' Pension Scheme (England & Wales)	£9.7bn	£0m	£9.7bn	1	Social protection, including the state pension
Department for Digital, Culture, Media and Sport	£9.6bn	£2.2bn	£7.4bn	34	Recreation, culture and religion
Local Government England	£8.3bn	£0m	£8.3bn	2	Housing and community amenities
Cabinet Office: Civil Superannuation	£8.0bn	£0m	£8.0bn	1	Social protection, including the state pension
Department for Environment, Food and Rural Affairs	£7.4bn	£7.3bn	£38m	13	Economic affairs, including transport
Armed Forces Pension and Compensation Schemes	£4.9bn	£0m	£4.9bn	1	Social protection, including the state pension
Export Credits Guarantee Department	£4.3bn	£0m	£4.3bn	1	Economic affairs, including transport
Cabinet Office	£3.8bn	£1.1bn	£2.7bn	3	Social protection, including the state pension
Department for Business, Innovation, Science and Trade	£3.7bn	£3.4bn	£275m	11	Economic affairs, including transport
Royal Mail Statutory Pension Scheme	£1.5bn	£0m	£1.5bn	1	Social protection, including the state pension
Local Government Scotland	£1.3bn	£0m	£1.3bn	1	Housing and community amenities
The Crown Prosecution Service	£920m	£895m	£24m	1	Public order and safety
National Crime Agency	£871m	£705m	£166m	1	Public order and safety
House of Commons: Administration	£650m	£650m	£0m	1	General public services
Local Government Wales	£628m	£0m	£628m	1	Housing and community amenities
HM Land Registry	£540m	£512m	£27m	1	General public services
Statistics Board	£414m	£404m	£10m	1	General public services
National Savings and Investments	£406m	£402m	£4m	1	General public services
Independent Parliamentary Standards Authority	£292m	£291m	£1m	1	General public services
Department for Energy Security and Net Zero: UKAEA Pension Schemes	£258m	£0m	£258m	1	Social protection, including the state pension
Ministry of Justice: Judicial Pensions Scheme	£253m	£0m	£253m	1	Social protection, including the state pension
House of Lords	£224m	£206m	£19m	1	General public services
Office for Standards in Education, Children's Services and Skills	£184m	£175m	£10m	1	Education
Food Standards Agency	£135m	£133m	£1m	1	Economic affairs, including transport
Competition and Markets Authority	£134m	£131m	£4m	1	Economic affairs, including transport
National Audit Office	£116m	£116m	£0m	1	General public services
Serious Fraud Office	£90m	£87m	£4m	1	Public order and safety
Northern Ireland Office	£80m	£63m	£18m	5	General public services
The National Archives	£60m	£52m	£8m	1	General public services
Office of the Parliamentary Commissioner for Administration and Health Services in England	£52m	£50m	£2m	1	General public services
Parliamentary Works Grant	£49m	£49m	£0m	1	General public services
Electoral Commission	£39m	£38m	£1m	1	General public services
Charity Commission	£36m	£32m	£4m	1	General public services

Department group	Total	Set in advance (DEL)	Demand-led (AME)	Bodies	Mostly
Office of Qualifications and Examinations Regulation	£31m	£30m	£1m	1	Education
House of Commons: Members	£17m	£17m	£0m	1	General public services
Scotland Office and Office of the Advocate General	£15m	£14m	£1m	1	General public services
HM Procurator General and Treasury Solicitor	£12m	£0m	£12m	1	Public order and safety
United Kingdom Supreme Court	£9m	£7m	£2m	1	Public order and safety
Department for International Development: Overseas Superannuation	£8m	£0m	£8m	1	Social protection, including the state pension
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	£0m	£0m	£0m	1	General public services
Water Services Regulation Authority	−£1m	−£1m	£0m	1	Economic affairs, including transport
Government Actuary's Department	−£1m	−£1m	£1m	1	General public services
Office of Rail Regulation	−£4m	−£4m	£0m	1	Economic affairs, including transport
Office of Gas and Electricity Markets	−£30m	−£30m	£0m	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 20 November 2026.

What it buys: spending and what is published alongside it

Public services · Last updated 20 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 20 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

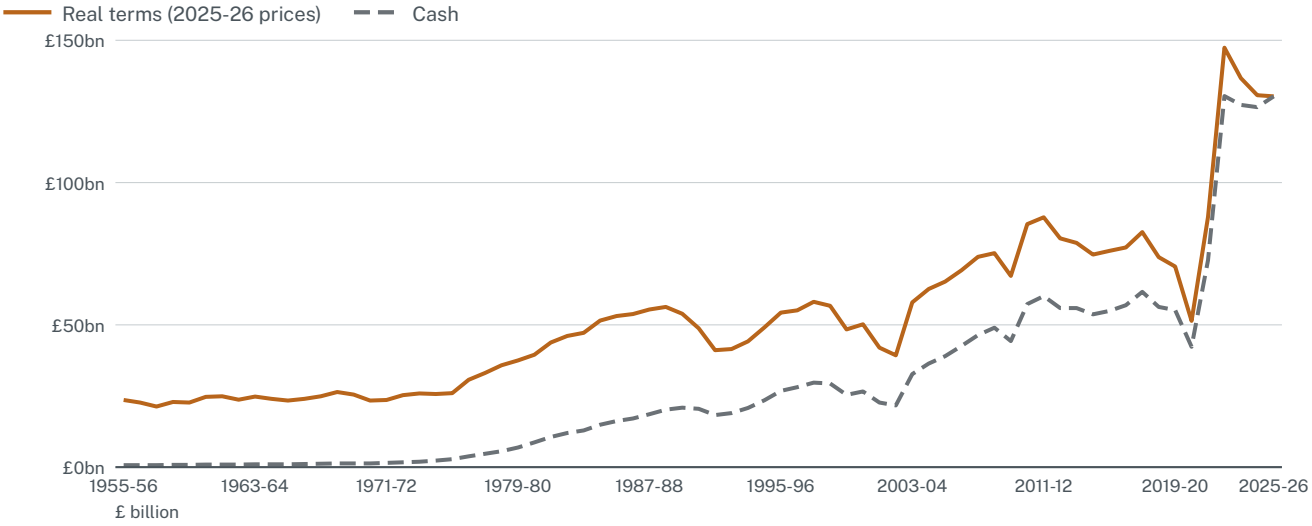
£1,875
Per resident, 2025-26
As of 16 July 2026

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.

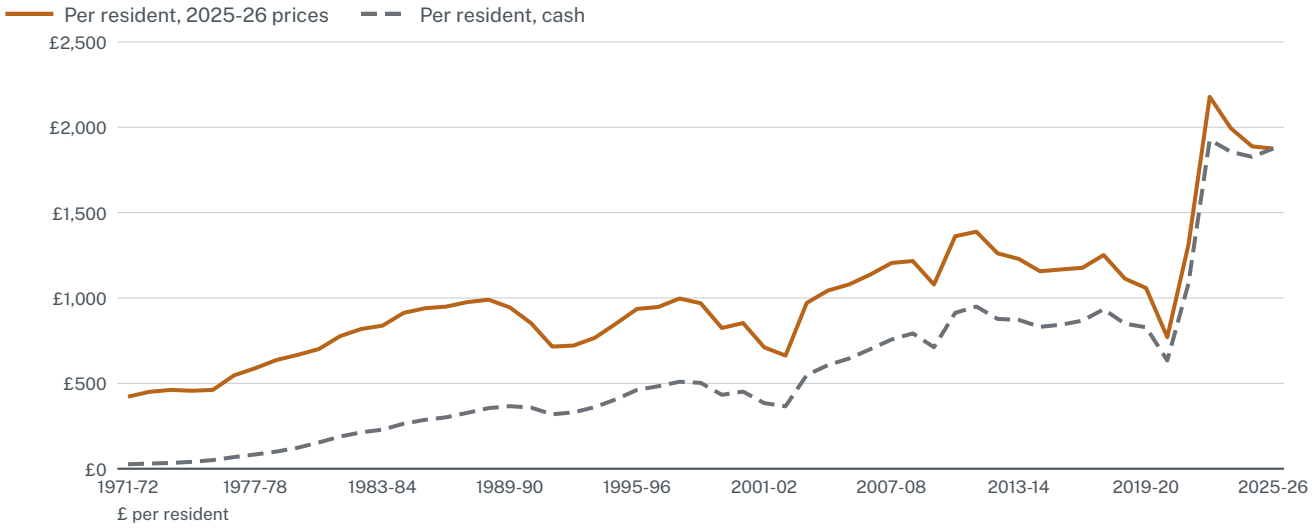
Over the longest run published: cash, real terms and per head

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

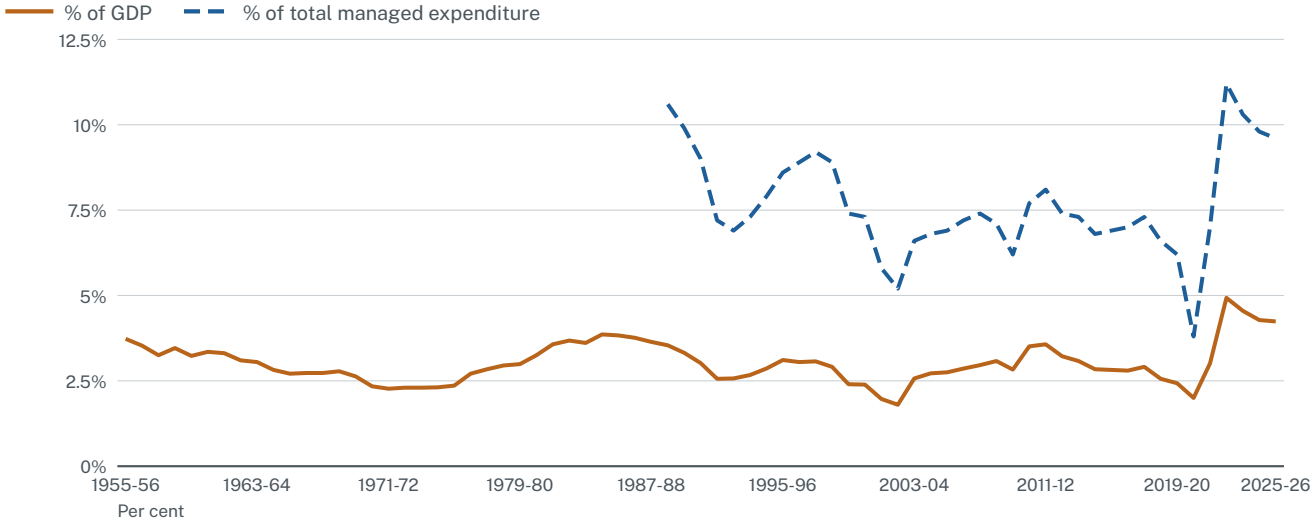


Line chart of Debt interest, United Kingdom spending per resident in 2025-26 prices from 1971-72 (£422) to 2025-26 (£1,875).

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

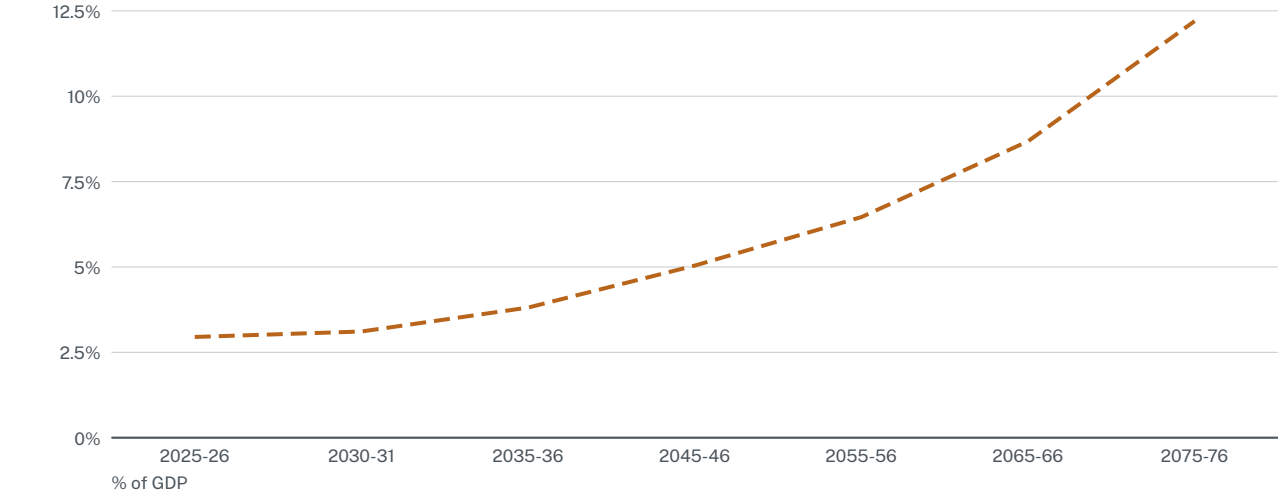
Debt interest as a share of GDP and of all public spending



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 20 November 2026.

Public sector pensions

Public services · Last updated 20 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

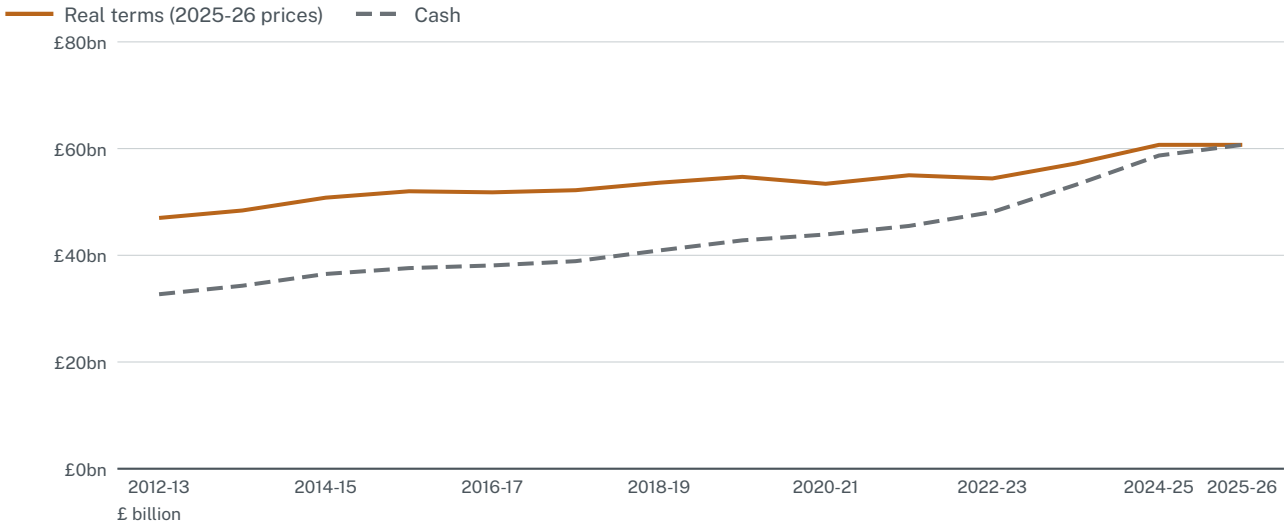
£1,400.9bn
Owed by the unfunded schemes, 31 March 2025
47.4% of GDP
As of 18 June 2026

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.

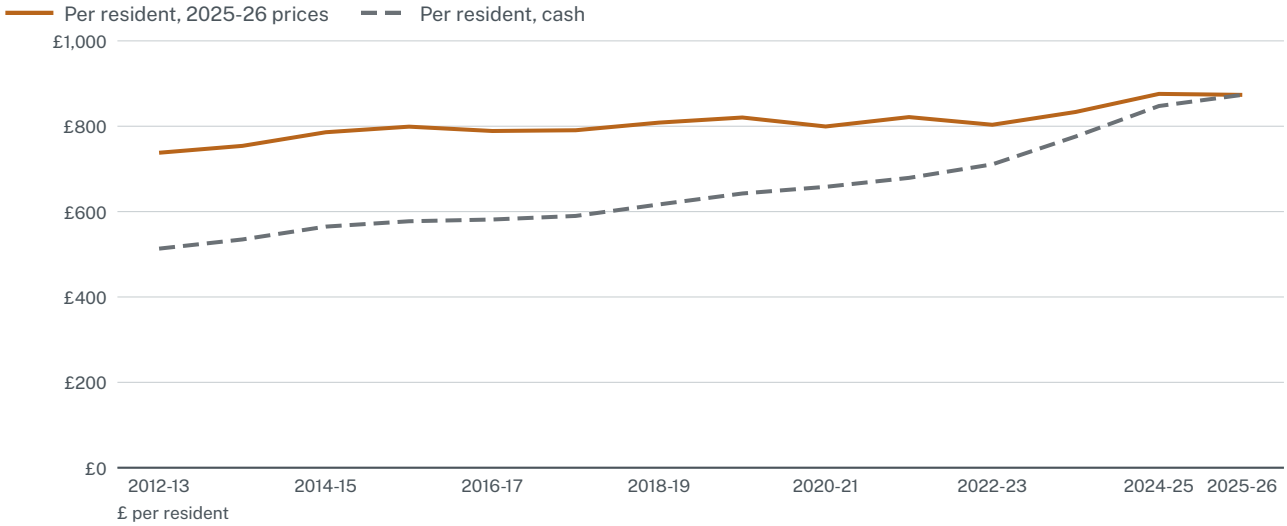
Over the longest run published: cash, real terms and per head

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



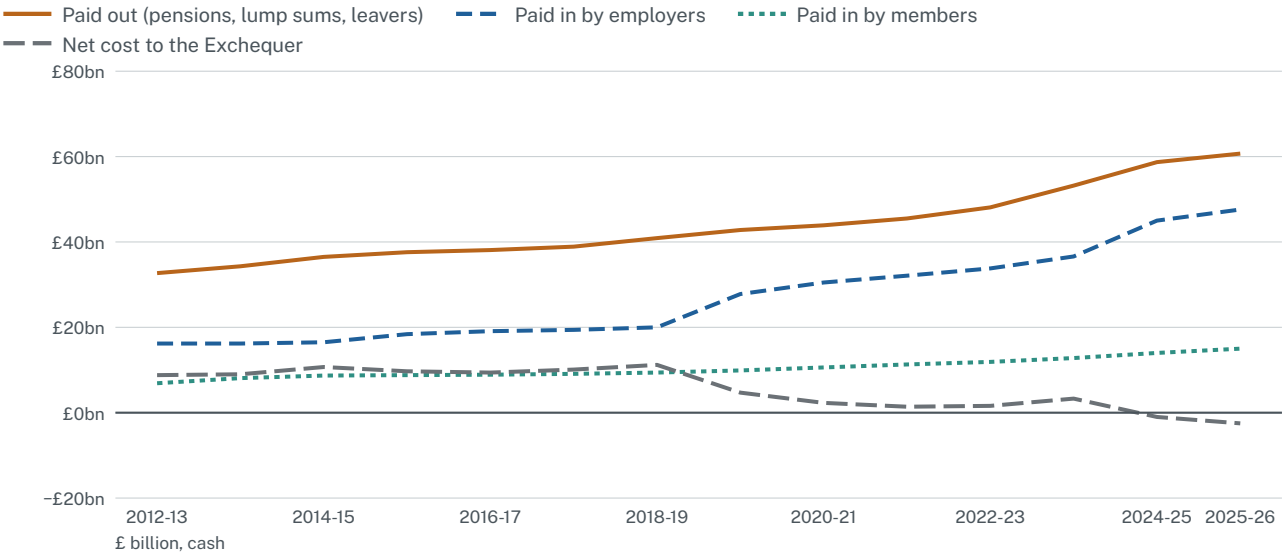
Line chart of United Kingdom spending per resident in 2025-26 prices from 2012-13 (£738) to 2025-26 (£873).

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.

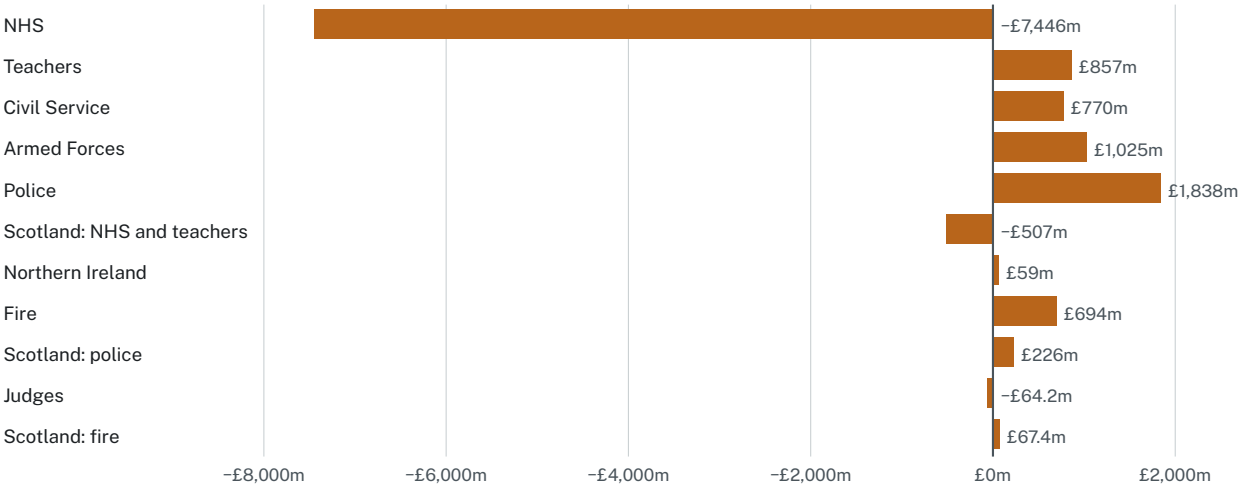
Unfunded public service pensions: money out and money in, cash

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

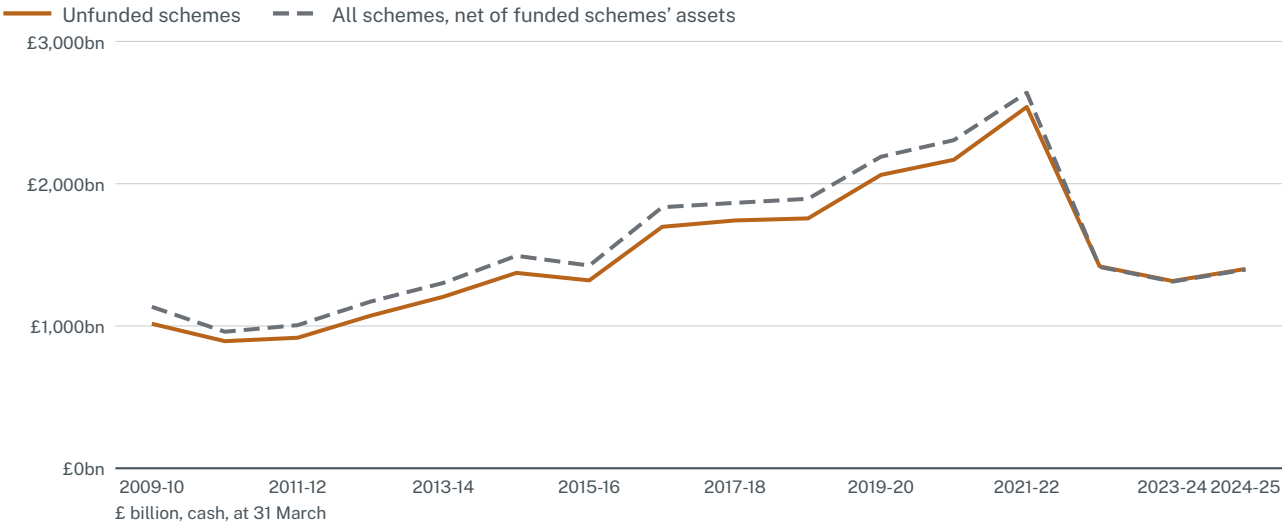
Scheme	Paid out	Employers paid in	Members paid in	Net cost	Covers
NHS Pension Scheme (England and Wales)	£18.8bn	£18.4bn	£7.6bn	−£7.4bn	England and Wales
Teachers' Pension Scheme (England and Wales)	£13.2bn	£9.2bn	£3.1bn	£857m	England and Wales
Civil Service Pension Scheme	£9.2bn	£6.9bn	£1.4bn	£770m	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

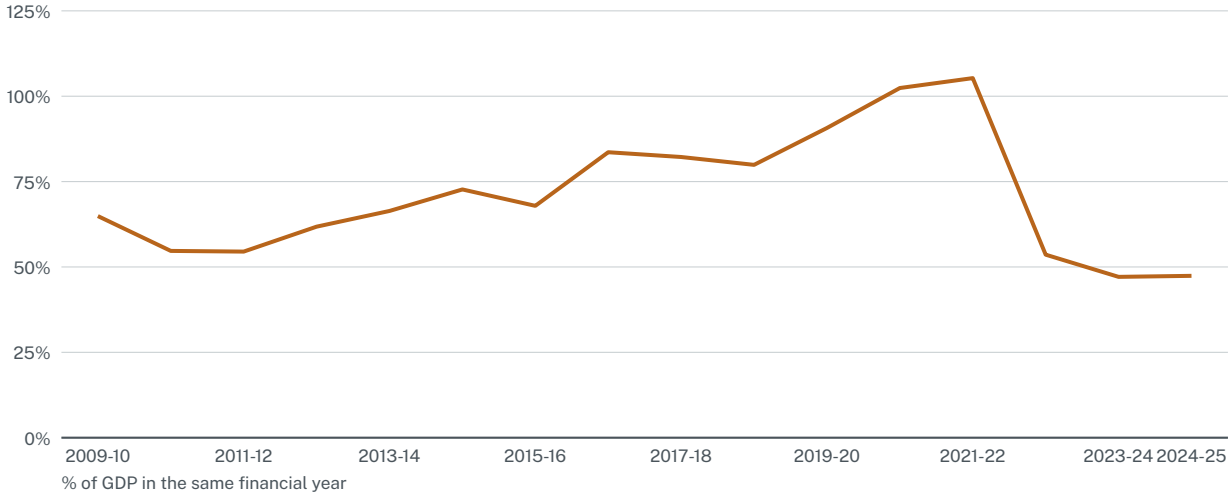
At 31 March 2025 the unfunded schemes owed £1,400.9bn in pensions already earned, and all public sector schemes together £1,395.8bn after the funded schemes' assets. That is a valuation, not a bill: it is paid over the rest of members' lives, and it is not part of public sector net debt.

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)

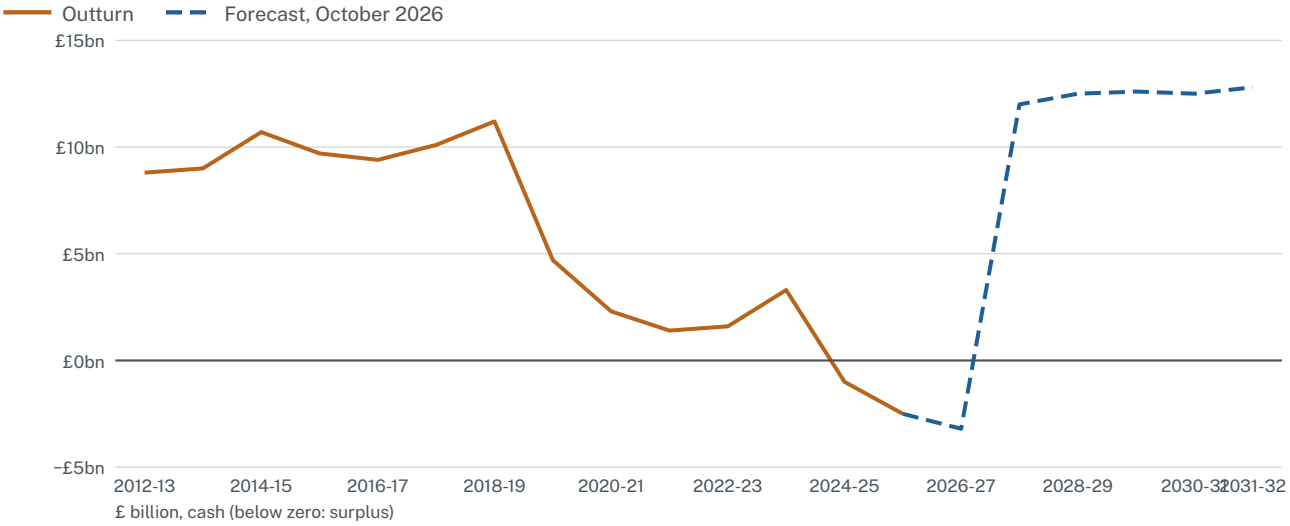
Scheme	2024-25	A year earlier
NHS Pension Scheme (England and Wales)	£457.2bn	£431.0bn
NHS Superannuation Scheme (Scotland)	£53.7bn	£50.6bn
Health and Social Care Pension Scheme (Northern Ireland)	£20.5bn	£19.3bn
Teachers' Pension Scheme (England and Wales)	£290.7bn	£278.8bn
Scottish Teachers' Pension 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.

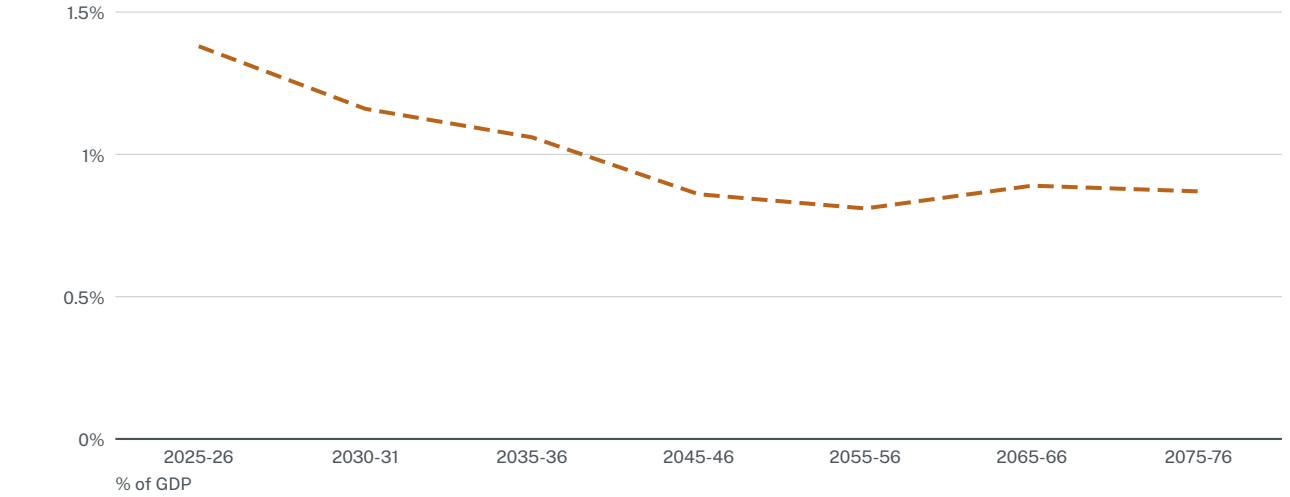
Where it is heading

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

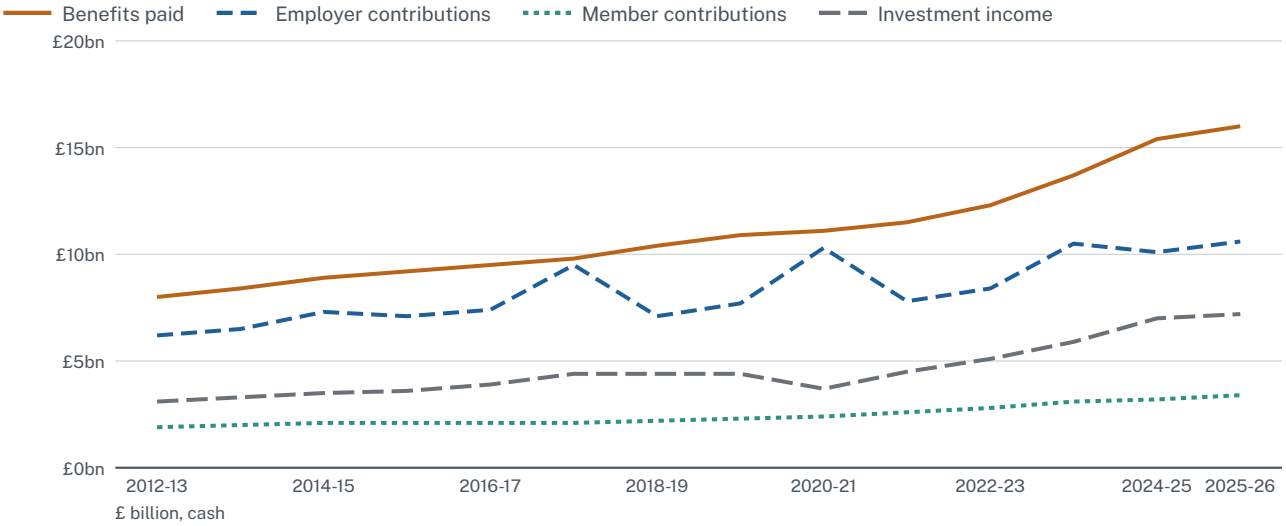
Scheme	Contributing members	Deferred members	Pensions in payment	Employer rate	Member rate	Liability at year end	Benefits paid
NHS Pension Scheme (England and Wales), 2025-26	1,909,142	864,417	1,253,762	23.7% of pensionable pay	—	£443.9bn	£18.5bn
Teachers' Pension Scheme (England and Wales), 2025-26	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

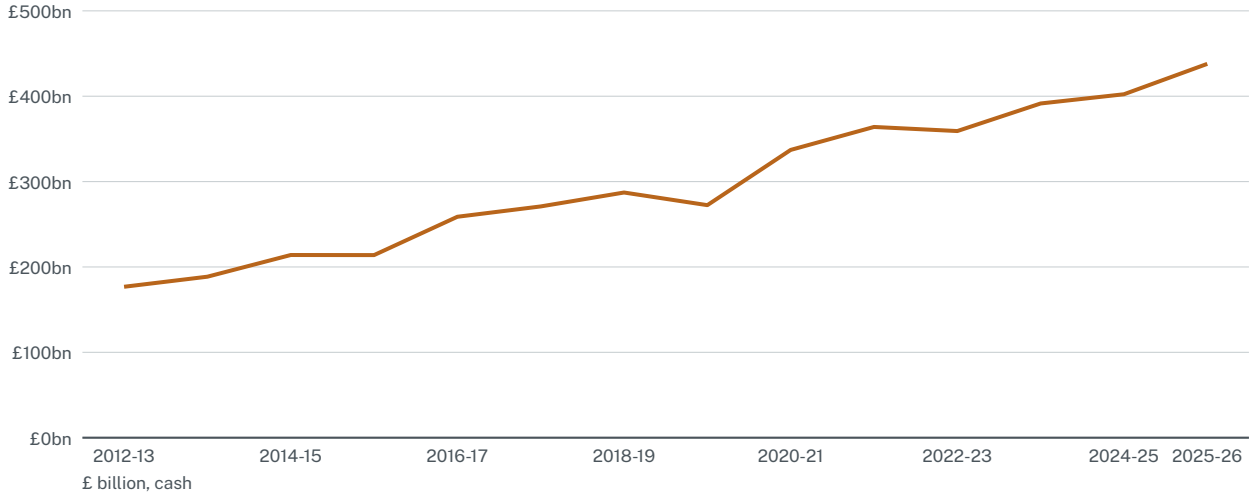
Council staff, school support staff and many other public and some private employers' staff belong to the Local Government Pension Scheme. Unlike the schemes above it is funded: contributions are invested in 87 funds in England and Wales, and pensions are paid from the funds, not by the Exchequer. Employers' 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.

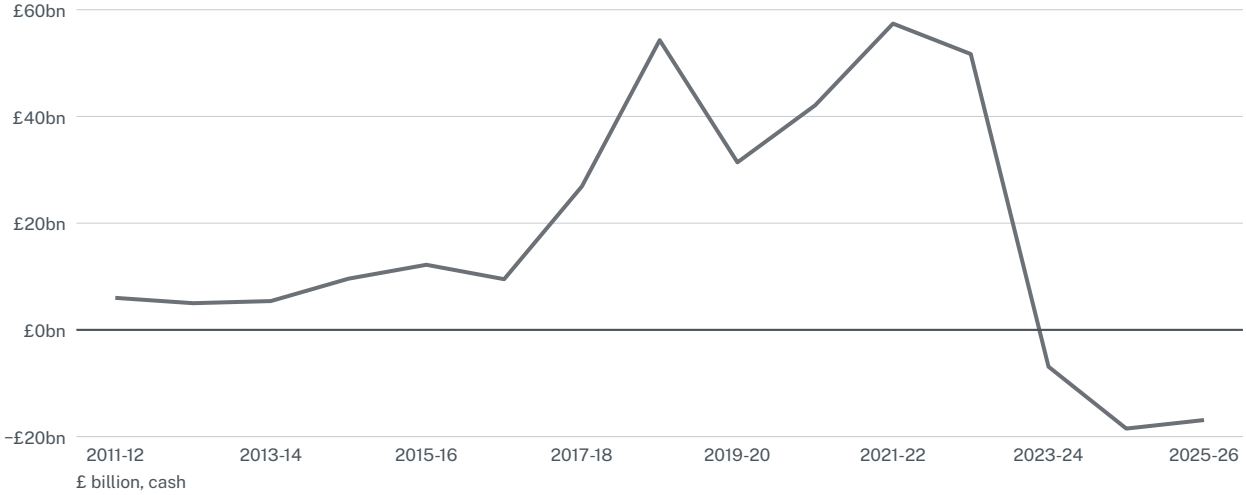
Figures for 2025-26. Group rows are worked out over the funds' combined totals. Funding levels need each fund's valuation and are not collected in SF3.

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 20 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 20 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

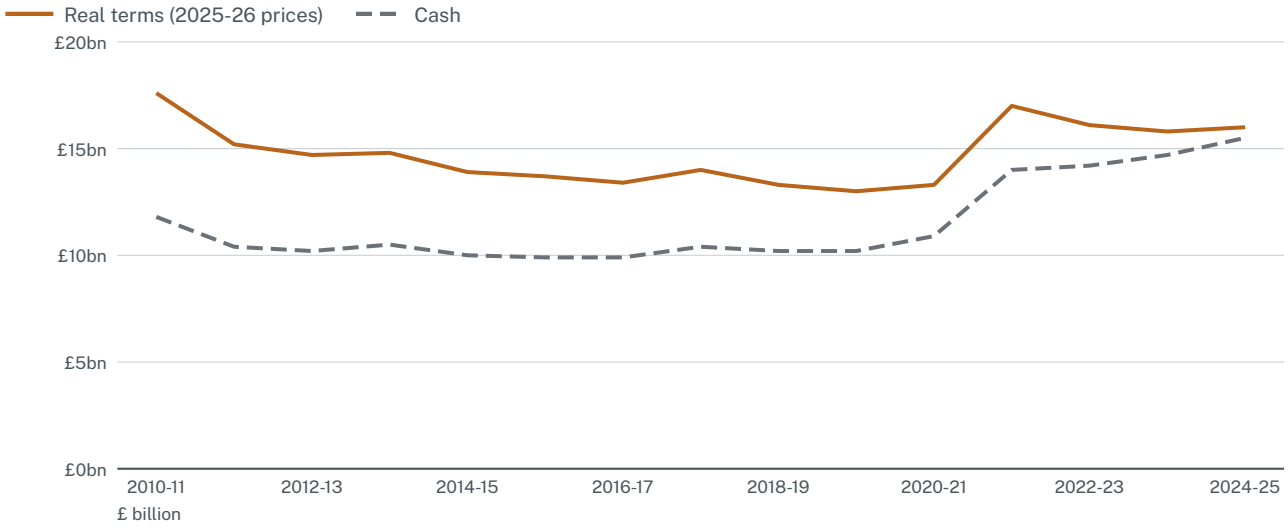
£3.09
DWP's running costs per £100 of benefits paid, 2025-26
As of 9 July 2026

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.

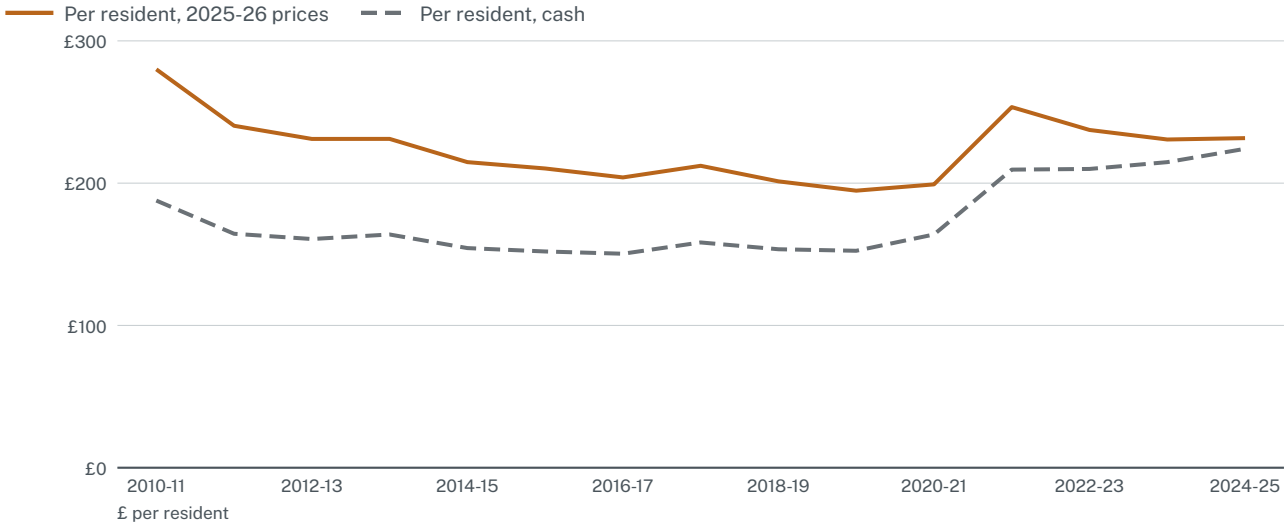
Over the longest run published: cash, real terms and per head

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.

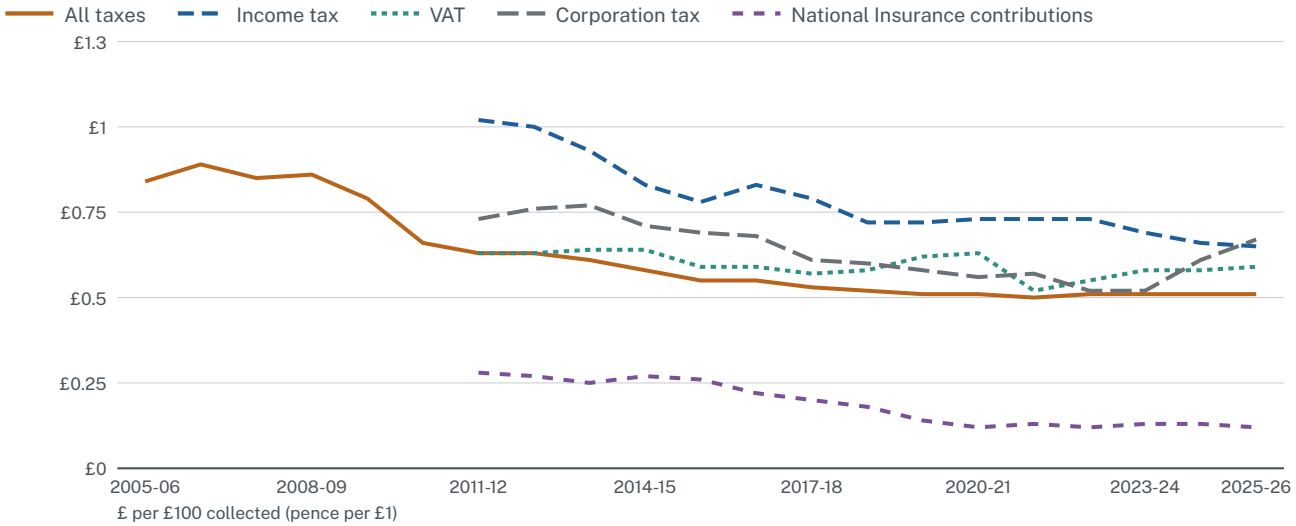
Each tax: the cost for every £100 collected

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

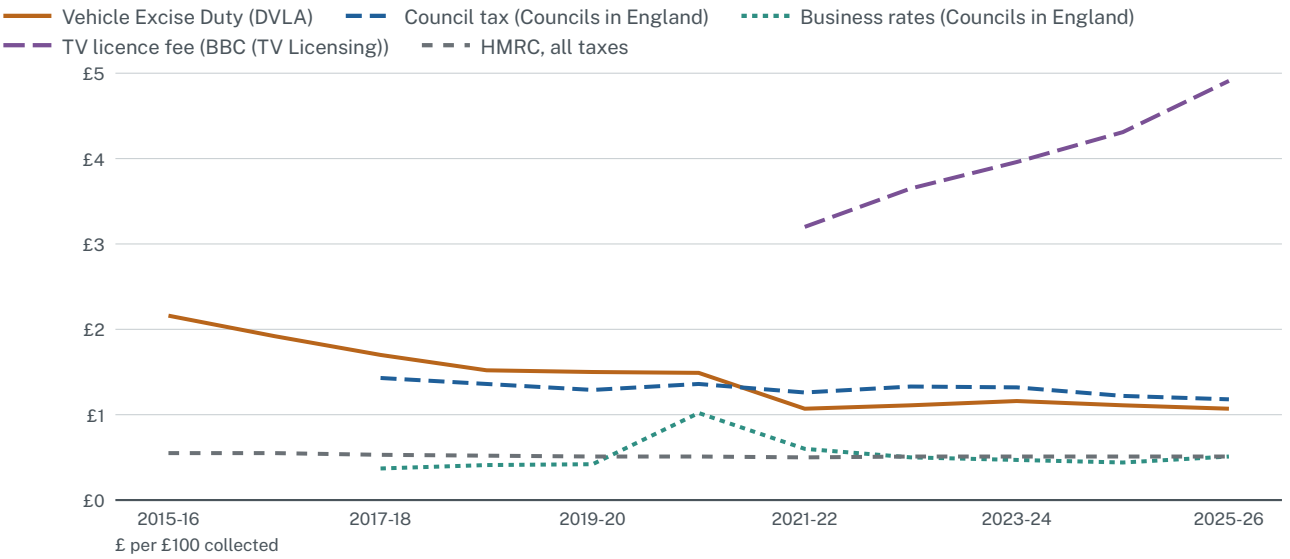
Tax	Collector (area)	Year	Per £100	Cost	Collected
All taxes HMRC collects	HMRC (United Kingdom)	2025-26	£0.51	£4.9bn (worked out)	£966.4bn
Income tax	HMRC (United Kingdom)	2025-26	£0.65	£2.1bn (worked out)	£326.9bn
National Insurance contributions	HMRC (United Kingdom)	2025-26	£0.12	£241m (worked out)	£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.

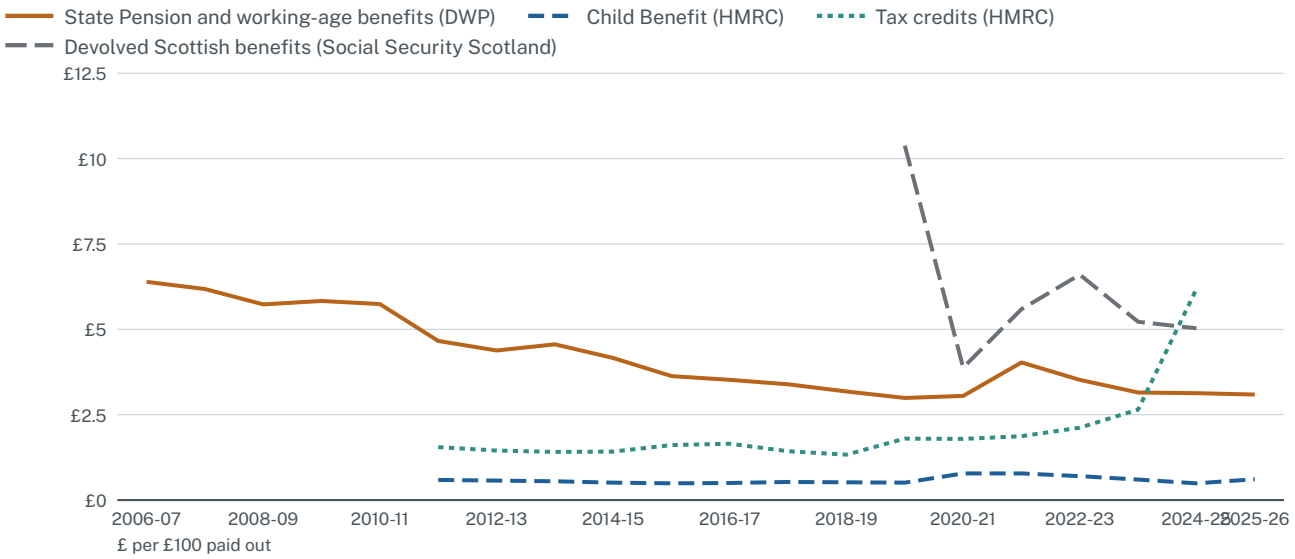
Each benefit: the cost for every £100 paid out

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 20 November 2026.

Quangos and arm's-length bodies

Public services · Last updated 20 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

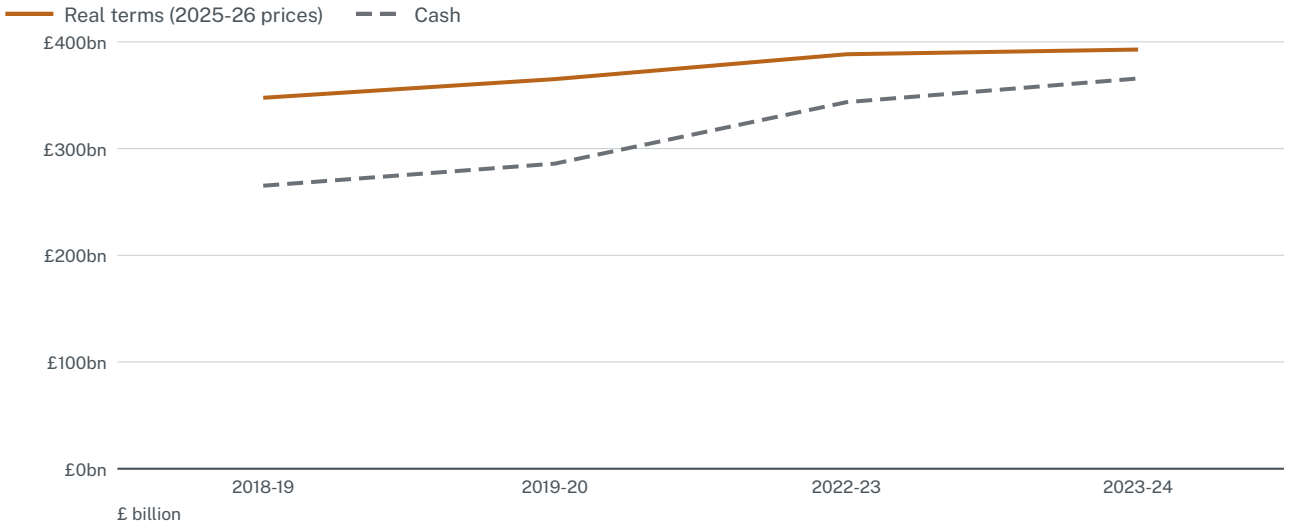
397,003
Staff (FTE), 31 March 2024
As of 29 May 2025

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



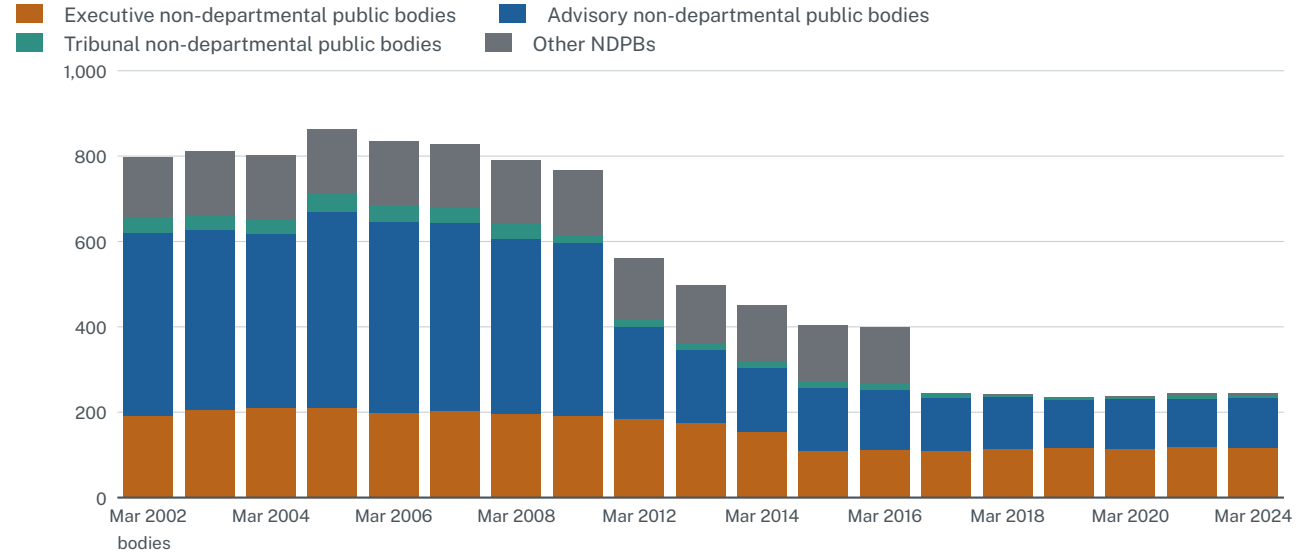
Line chart of United Kingdom spending from 2018-19 to 2023-24: £265.2bn to £365.7bn in cash; £347.6bn to £392.8bn in 2025-26 prices.

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.

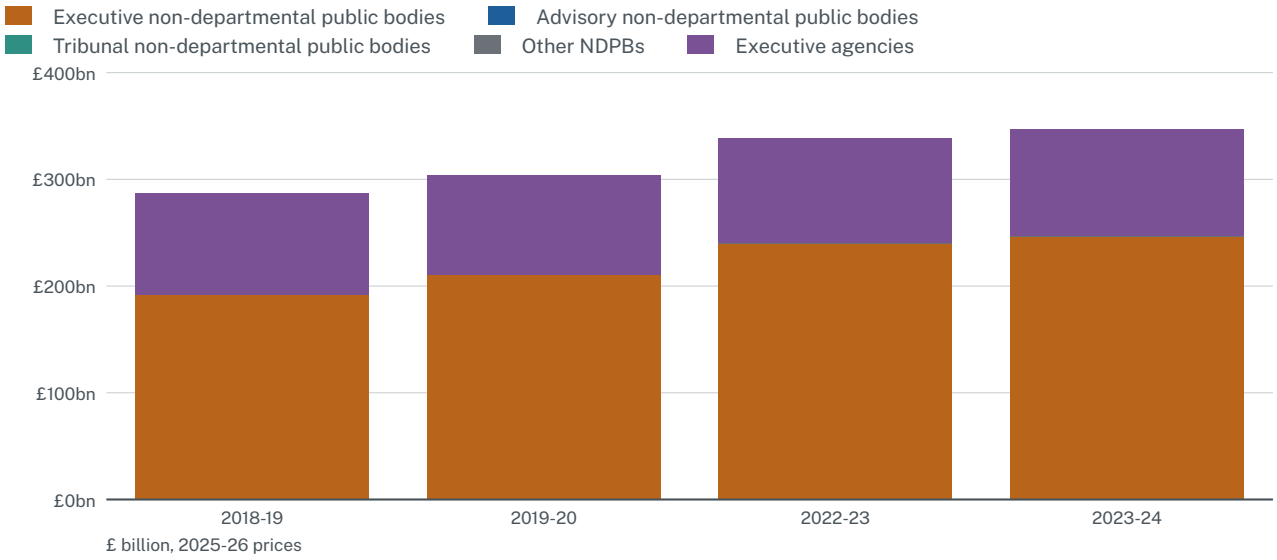
Where their money comes from and what it is spent on, 2023-24

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

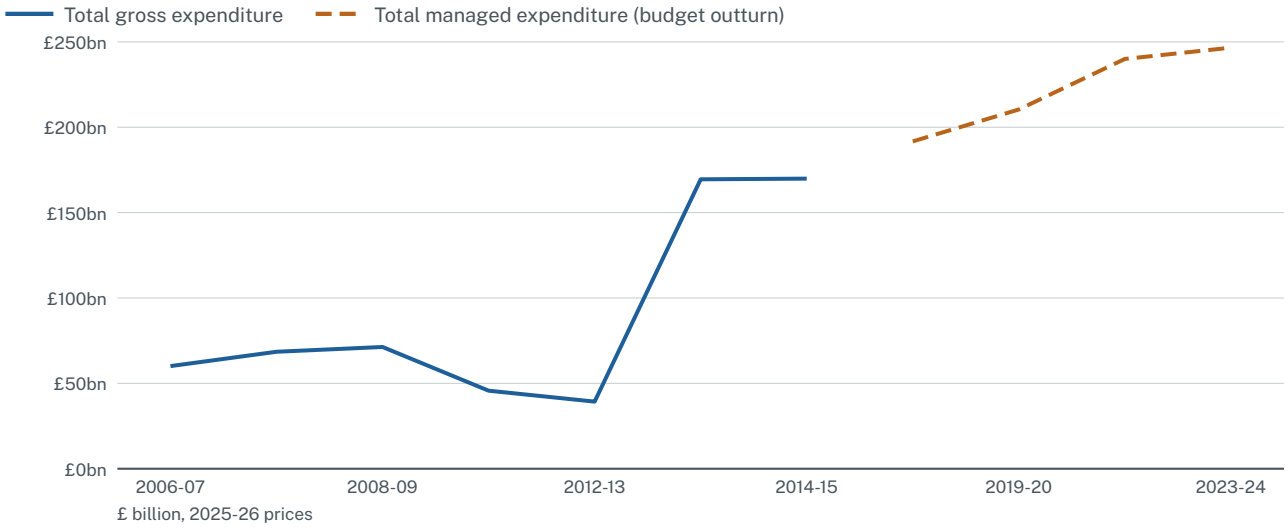


Stacked bar chart of spending by kind of body in real terms, 2018-19 to 2023-24. Executive NDPBs are the largest part throughout.

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 the Constitutional Reform and Governance Act of 2010 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

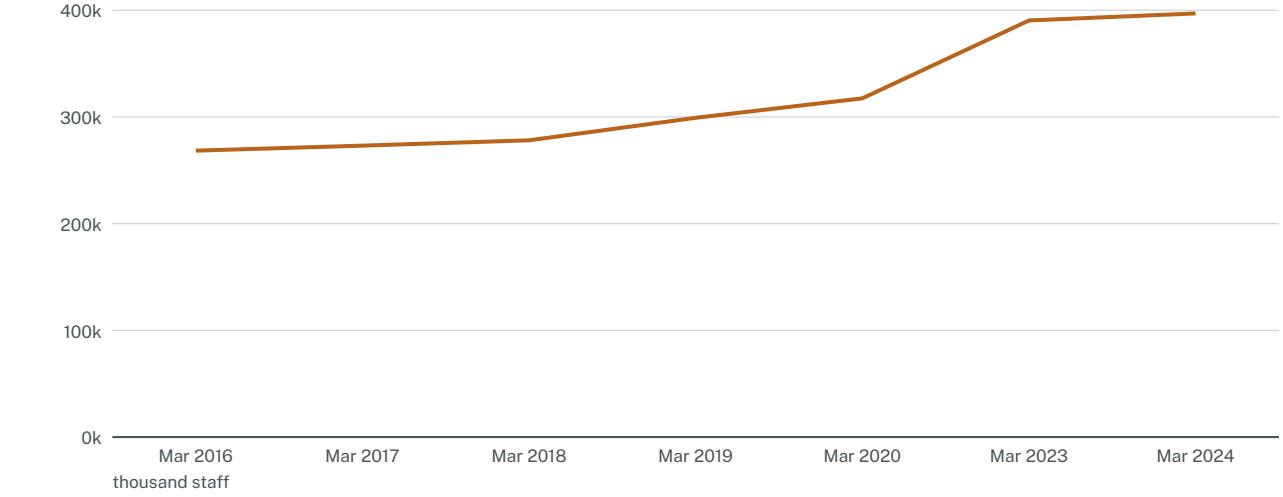
Staff are full-time equivalents on 31 March, excluding contractors and agency staff. A dash means the body gave no figure. The culture page uses the same directory for DCMS's bodies, beside their grant-in-aid and visitor numbers.

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 20 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=1795108070				
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 2025-26	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/6afc2d7cfa213984592843e5/OSCAR_Annual_Data_2025-26__Outturn_.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
https://www.gov.uk/government/statistics/hmrc-tax-and-nics-receipts-for-the-uk				
DVLA annual report and accounts: net cost of collecting VED (business account) and VED revenue (Trust Statement, note 3)	Driver and Vehicle Licensing Agency	—	Open Government Licence v3.0	The cost of collection
https://assets.publishing.service.gov.uk/media/6a54c7872467584757371df3/DVLA_annual_report_and_accounts_2025_to_2026.pdf				
Local authority revenue expenditure and financing: Revenue Outturn multi-year data set	Ministry of Housing, Communities and Local Government	28 September 2026	Open Government Licence v3.0	The cost of collection
https://assets.publishing.service.gov.uk/media/6ab26ffffe72ed1e2b02ee74/Revenue_Outturn_time_series_data_v4.csv				
Scottish Local Government Finance Statistics	Scottish Government	3 February 2026	Open Government Licence v3.0	The cost of collection
https://www.gov.scot/binaries/content/documents/govscot/publications/statistics/2026/02/scottish-local-government-finance-statistics-2024-25/documents/la-level---net-revenue-expenditure-by-subservice/la-level---net-revenue-expenditure-by-subservice/govscot%3Adocument/Scottish%2BLocal%2BGovernment%2BFinance%2BStatistics%2B%2528SLGFS%2529%2B2024-25%2B-%2BLA%2BLevel%2B-%2BNet%2BRevenue%2BExpenditure%2Bby%2BSubservice%2B-%2B2026-01-09.xlsx				
Local authority revenue outturn expenditure and financing (StatsWales)	Welsh Government	21 October 2026	Open Government Licence v3.0	The cost of collection
https://api.stats.gov.wales/v1/b483d2c5-e60e-4dfb-b03a-49df9e1931a0/download/csv				
BBC Television Licence Fee Trust Statement for the year ending 31 March 2026 (with the Comptroller and Auditor General's report)	BBC	14 July 2026	Quoted with attribution (the publisher's own terms) link only	The cost of collection
https://assets.publishing.service.gov.uk/media/6a578e479e63154454413739/Licence_Fee_Trust_Statement_Accessible.pdf				
DWP annual report and accounts 2025-26: core tables (public spending and administration budget)	Department for Work and Pensions	9 July 2026	Open Government Licence v3.0	The cost of collection
https://assets.publishing.service.gov.uk/media/6a4cc0d04889d85e75ab40ed/dwp_annual_report_and_accounts_fye_march_2022_to_fye_march_2030.xlsx				
PESA 2026: chapter 1 tables (departmental resource and capital budgets)	HM Treasury	—	Open Government Licence v3.0	The cost of collection
https://assets.publishing.service.gov.uk/media/6a57728b822fbe6b8245c9a1/PESA_2026_CP_Chapter_1_tables.xlsx				
PESA 2025: chapter 1 tables (departmental budgets)	HM Treasury	17 July 2025	Open Government Licence v3.0	The cost of collection
https://assets.publishing.service.gov.uk/media/6874fa8f92691289bdb7d394/PESA_2025_CP_Chapter_1_tables.xlsx				
PESA 2021: chapter 1 tables (departmental resource and capital budgets)	HM Treasury	—	Open Government Licence v3.0	The cost of collection
https://assets.publishing.service.gov.uk/media/60f573818fa8f50c774582c7/PESA_2021_CP_Chapter_1.xlsx				
PESA 2016: chapter 1 tables (departmental resource and capital budgets)	HM Treasury	—	Open Government Licence v3.0	The cost of collection
https://assets.publishing.service.gov.uk/media/5a75b2f4ed915d6faf2b5027/PESA_2016_Chapter_1_Tables.xlsx				
PESA 2011: chapter 1 tables (departmental budgets)	HM Treasury	13 July 2011	Open Government Licence v3.0	The cost of collection
https://assets.publishing.service.gov.uk/media/5a7cbeb4ed915d63cc65c98e/pesa_2011_tables_chapter1.xlsx				

Source	Publisher	Figures as of	Licence	Used in
Social Security Scotland: annual report and accounts	Social Security Scotland	—	Open Government Licence v3.0	The cost of collection
https://www.socialsecurity.gov.scot/binaries/socialsecurity/publications/2025/11/social-security-scotland-annual-report-and-accounts-2024-2025/social-security-scotland-annual-report-and-accounts-2024-2025/publishing:contentBlocks/publishing:document/Social-Security-Scotland-Annual-Report-and-Accounts-2024-25.pdf				
Department for Communities (Northern Ireland): annual report and accounts	Department for Communities	—	Open Government Licence v3.0	The cost of collection
https://www.communities-ni.gov.uk/sites/default/files/2026-08/dfc-annual-report-and-accounts-2025-26.pdf				
HMRC annual report and accounts 2018-19: historical data series (overall cost of collection from 2005-06)	HM Revenue and Customs	11 July 2019	Open Government Licence v3.0	The cost of collection
https://assets.publishing.service.gov.uk/media/5d30458fed915d2ff003b755/HMRC_Annual_Report_and_Accounts_2018-19___historical_data_series.xlsx				
Collection rates for council tax and non-domestic rates in England, 2025-26 (Tables 1 and 6, with earlier editions for earlier years)	Ministry of Housing, Communities and Local Government	24 June 2026	Open Government Licence v3.0	The cost of collection
https://assets.publishing.service.gov.uk/media/6a6b2f5ccceb23e8678976fc/Table_1_2025-26.ods				
Public Bodies 2019: data directory	Cabinet Office	22 July 2020	Open Government Licence v3.0	Quangos and arm's-length bodies
https://assets.publishing.service.gov.uk/media/5f183697d3bf7f597172867a/Public_Bodies_19.xlsx				
Public Bodies 2020: data directory	Cabinet Office	15 July 2021	Open Government Licence v3.0	Quangos and arm's-length bodies
https://assets.publishing.service.gov.uk/media/60eddabbe90e0764cd98a00d/PBD20_Data.xlsx				
Public Bodies Directory 2023/24	Cabinet Office	29 May 2025	Open Government Licence v3.0	Quangos and arm's-length bodies
https://assets.publishing.service.gov.uk/media/697897e25da1fd4ddea98bda/2025-05-29_Public_Bodies_Directory_2023_24.xlsx				
Public Bodies Directory 2022/23	Cabinet Office	17 December 2024	Open Government Licence v3.0	Quangos and arm's-length bodies
https://assets.publishing.service.gov.uk/media/697898221c24881f40a4d663/2024-12-17_Public_Bodies_Directory_2022_23.xlsx				
Cabinet Office, Public Bodies 2002 (PDF), introduction	Cabinet Office	—	Open Government Licence v3.0	Quangos and arm's-length bodies
https://assets.publishing.service.gov.uk/media/5a7c4a1e40f0b62dffde11a2/PublicBodies2002.pdf				
Cabinet Office, Public Bodies 2003 (PDF), introduction	Cabinet Office	—	Open Government Licence v3.0	Quangos and arm's-length bodies
https://assets.publishing.service.gov.uk/media/5a7c15cced915d210ade17cb/PublicBodies2003.pdf				
Cabinet Office, Public Bodies 2004 (PDF), introduction	Cabinet Office	—	Open Government Licence v3.0	Quangos and arm's-length bodies
https://assets.publishing.service.gov.uk/media/5a7c8e1440f0b62aff6c27db/PublicBodies2004_3.pdf				
Cabinet Office, Public Bodies 2005 (PDF), introduction	Cabinet Office	—	Open Government Licence v3.0	Quangos and arm's-length bodies
https://assets.publishing.service.gov.uk/media/5a7c2c7ee5274a1f5cc7645a/PublicBodies2005.pdf				
Cabinet Office, Public Bodies 2006 (PDF), introduction	Cabinet Office	—	Open Government Licence v3.0	Quangos and arm's-length bodies
https://assets.publishing.service.gov.uk/media/5a7c372340f0b67d0b11fa35/PublicBodies2006.pdf				
Cabinet Office, Public Bodies 2007 (PDF), summary	Cabinet Office	—	Open Government Licence v3.0	Quangos and arm's-length bodies
https://assets.publishing.service.gov.uk/media/5a7c876540f0b62aff6c24e5/PublicBodies2007.pdf				
Cabinet Office, Public Bodies 2008 (PDF), summary	Cabinet Office	—	Open Government Licence v3.0	Quangos and arm's-length bodies
https://assets.publishing.service.gov.uk/media/5a7c3e61e5274a2041cf2b0a/PublicBodies2008.pdf				
Cabinet Office, Public Bodies 2009 (PDF), summary	Cabinet Office	4 February 2010	Open Government Licence v3.0	Quangos and arm's-length bodies
https://assets.publishing.service.gov.uk/media/5a7bac7eed915d4147621e71/PublicBodies2009.pdf				
Public Bodies 2012: data directory	Cabinet Office	11 January 2013	Open Government Licence v3.0	Quangos and arm's-length bodies
https://assets.publishing.service.gov.uk/media/5a7c11d0ed915d1c30daa610/PB12-csv_1.csv				

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Public Bodies 2013: data directory	Cabinet Office	19 December 2013	Open Government Licence v3.0	Quangos and arm's-length bodies
https://assets.publishing.service.gov.uk/media/5a7c922640f0b626628acff9/PB13_21-jan-14.csv				
Public Bodies 2014: data directory	Cabinet Office	10 November 2014	Open Government Licence v3.0	Quangos and arm's-length bodies
https://assets.publishing.service.gov.uk/media/5a7eda78e5274a2e87db2521/Annex_A_-_Public_bodies_2014_Data_Directory.xlsx				
Public Bodies 2015: data directory	Cabinet Office	17 December 2015	Open Government Licence v3.0	Quangos and arm's-length bodies
https://assets.publishing.service.gov.uk/media/5a819c37ed915d74e6233305/PB2015_Directory_Dataset_final_Jan_2016.xlsx				
Public Bodies 2016: data directory	Cabinet Office	20 December 2016	Open Government Licence v3.0	Quangos and arm's-length bodies
https://assets.publishing.service.gov.uk/media/5a801b2ae5274a2e8ab4e384/public_bodies_data_set_for_gov_december_2016.xlsx				
Public Bodies 2017: data directory	Cabinet Office	30 November 2017	Open Government Licence v3.0	Quangos and arm's-length bodies
https://assets.publishing.service.gov.uk/media/5a7c1c3440f0b61a825d683b/Public_Bodies_dataset__for_publication.xlsx				
Public Bodies 2018-19: data directory	Cabinet Office	22 March 2019	Open Government Licence v3.0	Quangos and arm's-length bodies
https://assets.publishing.service.gov.uk/media/5c90d19ae5274a4709861346/2017-18_ALB_Datasets.xlsx				

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