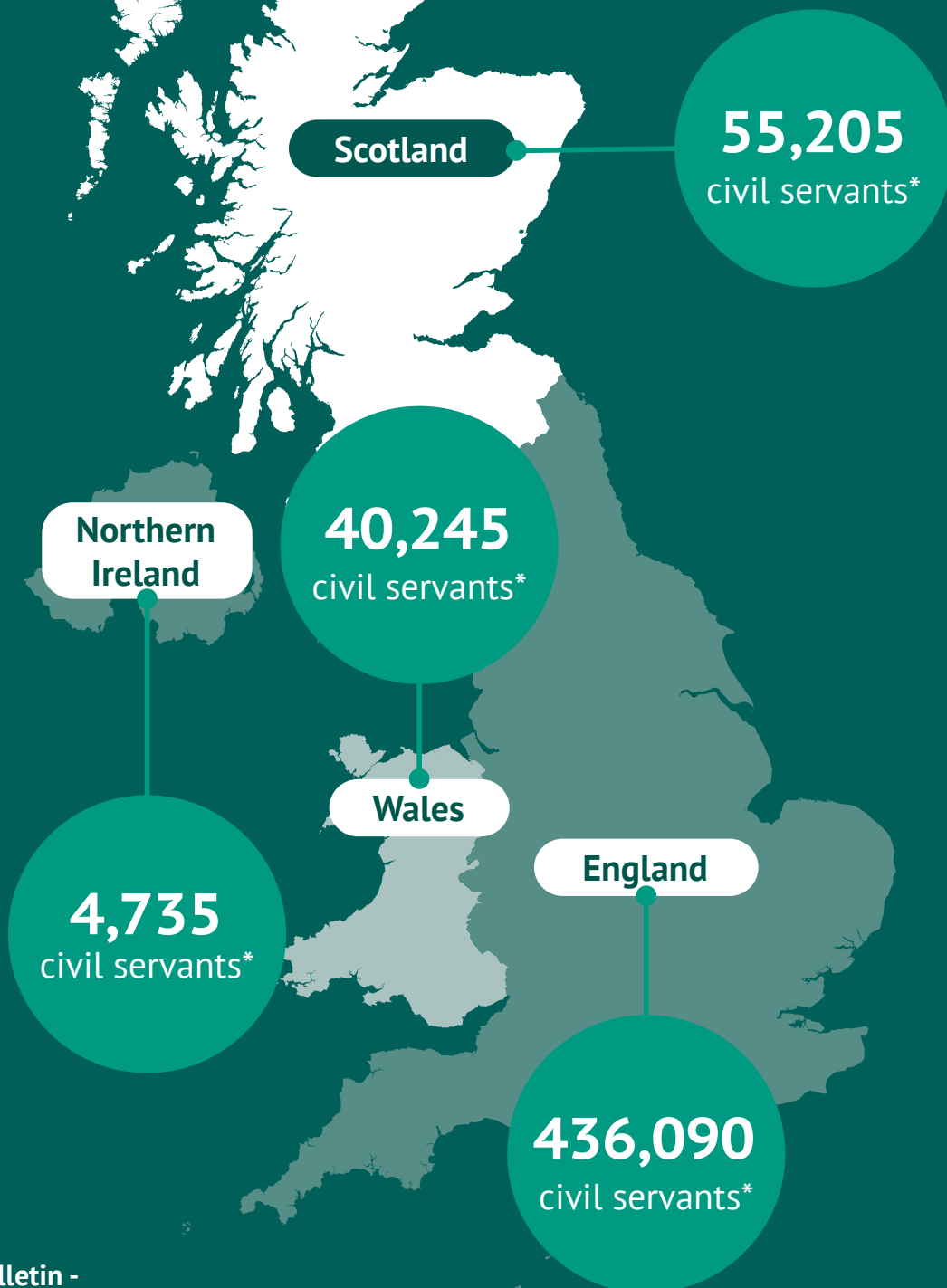


Annual Report and Accounts

2023/24



*Statistical Bulletin - Civil Service Statistics 2024

Civil Service Commission

Annual Report and Accounts 2023/24

Accounts presented to Parliament, the Scottish Parliament and the Welsh Parliament/
Senedd Cymru pursuant to paragraph 16 of Schedule 1 to the Constitutional Reform
and Governance Act 2010

Report presented to Parliament, the Scottish Parliament and the Welsh Parliament/
Senedd Cymru pursuant to paragraph 17 of Schedule 1 to the Constitutional Reform
and Governance Act 2010

Ordered by the House of Commons to be printed 12 December 2024.



© Crown copyright 2024

This publication is licensed under the terms of the Open Government Licence v3.0 except where otherwise stated. To view this licence, visit nationalarchives.gov.uk/doc/open-government-licence/version/3

Where we have identified any third party copyright information you will need to obtain permission from the copyright holders concerned.

This publication is available at: www.gov.uk/official-documents

Any enquiries regarding this publication should be sent to us at:

Civil Service Commission, Room G/08, 1 Horse Guards Road, London SW1A 2HQ
info@csc.gov.uk

ISBN 978-1-5286-5039-7

E03153348 12/24

Printed on paper containing 40% recycled fibre content minimum

Printed in the UK by HH Associates Ltd. on behalf of the Controller of His Majesty's Stationery Office

CORRECTION SLIP

Title: Civil Service Commission Annual Report and Accounts 2023/24

Session: 2023-24

HC 496

ISBN: 978-1-5286-5039-7

Ordered by the House of Commons to be printed 12 December 2024

Correction one:

(p. 34)

Text currently reads:

Figure 3: percentage of female candidates at key stages of senior competitions

Text should read:

Figure 3: Percentage of candidates from an ethnic minority background at key stages of senior competitions

Correction two:

(p. 34)

Text currently reads:

Female candidates (where declared)

Text should read:

Ethnic minority candidates (where declared)

Correction three:

(p. 34)

Text currently reads:

Figure 4: Percentage of candidates from an ethnic minority background at key stages of senior competitions

Text should read:

Figure 4: Percentage of female candidates at key stages of senior competitions

Correction four:

(p. 34)

Text currently reads:

Ethnic minority candidates (where declared)

Text should read:

Female candidates (where declared)

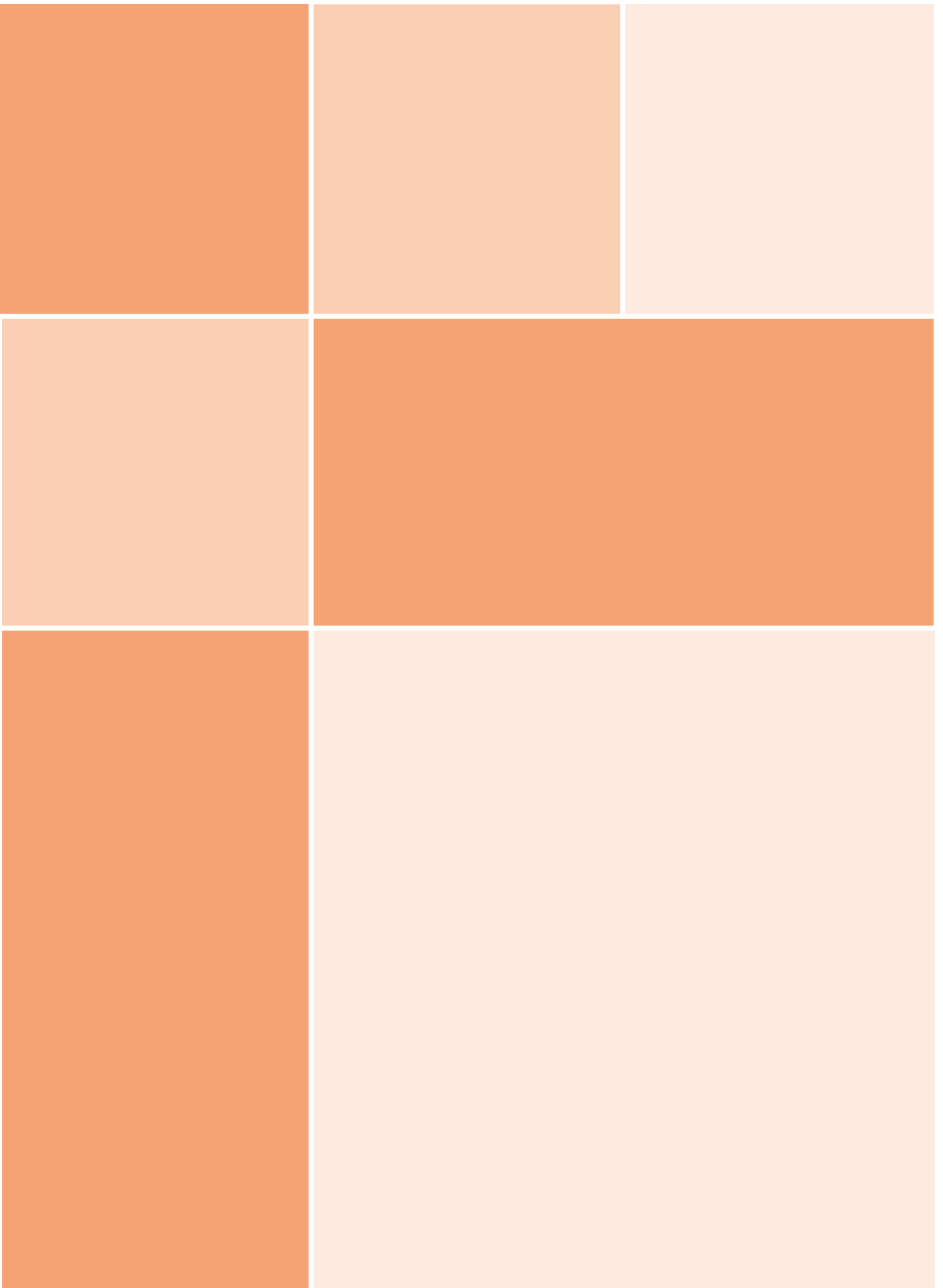
Date of correction: 18 December 2024

Contents

Part 1: Annual Report 2023/24	6
Performance report	8
First Civil Service Commissioner's foreword	8
Interim Chief Executive's introduction	10
Key facts 2023/24	11
Highlights of 2023/24	14
What we do	16
Management information	33
Who we are	38
Corporate management	48
Accountability report	51
Corporate governance report	51
Remuneration and staff report	59
Parliamentary accountability and audit report	73
The certificate and report of the Comptroller and Auditor General to the Houses of Parliament	75
Part 2: Annual Accounts 2023/24	82
Notes to the accounts for the year ended 31 March 2024	88

Part 1:

**Annual Report
2023/24**





Performance report

First Civil Service Commissioner's foreword

As its independent regulator, the Commission is a critical friend to the UK Civil Service, providing advice and assurance that recruitment into the Civil Service is open, fair and based on merit, and acting as the final appeal body in Civil Service Code complaints. These statutory safeguards help ensure that the Civil Service is effective and has the necessary skills to serve the government of the day with energy and commitment.

The Civil Service must be ready to deliver in expectation of a new government and a new agenda following a general election. Continuously bringing in new skills and talent is vital, as is enabling existing civil servants to gain additional skills and experiences and encouraging civil servants who have left the service to return. This interchange brings benefits to policy making and delivery and cross fertilises skills, ideas and good practice.

One aspect of the Commission's regulatory role is well known: chairing recruitment competitions at senior levels, including for Permanent Secretaries. But our work reaches well beyond senior Whitehall roles. Under statute the Commission must provide independent assurance at all levels, meaning that our team audits recruitment carried out by all departments, as well as being a source of expertise and advice on compliance with the legal requirement for fair and open recruitment. This year we began to roll out a new risk-based audit approach which includes greater recognition that departments and agencies can vary hugely in size, scale of challenge and risk. The Commission's regulatory approach is focused on driving improvement, understanding and innovation in recruitment, adding value and insight where we can to the compliance process.

The Commissioners' Mark of Excellence this year focused on innovation and commitment to attracting outstanding external candidates. The Mark – now in its second year – celebrates good practice and encourages departments to try new approaches showing what is possible within the Commission's Recruitment Principles. We were delighted that the Ministry of Justice, whose entry in the previous year was highly commended, gained the top place this year.

As Commissioners overseeing recruitment across all departments and the devolved administrations (with the exception of the Northern Ireland Civil Service), we see some of the truly fascinating roles that the Civil Service has to offer. Public service brings unique challenges and complexity. Civil servants in all parts of the UK deliver important services for citizens and society as a whole. The Civil Service values – honesty, objectivity, integrity and impartiality – are a source of great pride. All of us involved in recruitment can do more to sell and explain the benefits of working in the Civil Service, encouraging people with relevant skills and expertise to move in and out of the public sector.

I would like to thank Kate Owen, our Interim Chief Executive Officer, who has led our secretariat team with great integrity and dedication over the past year. I would also like to warmly welcome three new Commissioners - Elizabeth Hambley CB, Tony Poulter OBE, and Dr Neil Wooding CBE, who recently joined our team. We are fortunate to have such a high calibre team of Civil Service Commissioners with a wealth of experience to bring to our work.



The Rt Hon. the Baroness Stuart of Edgbaston

First Civil Service Commissioner



Interim Chief Executive's introduction

It has been a very busy year for the secretariat team which supports the Advisory Committee on Business Appointments (ACOBA), the Commissioner for Public Appointments (CPA), and the Civil Service Commission (See Highlights, page 14).

We were delighted to welcome three new Commissioners early in 2024 and enjoyed introducing them to the work of the Commission. They bring a wealth of skills and strengthen our ability to operate across the United Kingdom. We look forward to them overseeing their first competitions and the wider contributions they will make to the Commission.

Over the course of the year, we have been working closely with our board and our Sponsor Department, the Cabinet Office, to ensure the Commission's governance arrangements better reflect our work and status as an independent body established by statute and the ways in which we operate. We are grateful to our Sponsor Team and the former Government Lead Non-Executive Director, Michael Jary CBE, for their respective reviews which will help to ensure that the Commission is much better equipped for the world in which it now operates.

The Commission experienced high levels of staff turnover in the last 18 months with 75% of the current team (15 people) joining in the last financial year. We have worked hard to identify and attract those with the skill sets to carry out our work and have invested heavily in our people strategy and culture at all levels of the organisation. The resulting exceptionally strong People and Pulse Survey results are a testament to the commitment and hard work of the whole team.

As we build towards a fully staffed team, our focus is on finalising and implementing our strategy for the next three years, embedding the new audit process and developing our role as promoters of the Civil Service Code.

I would like to extend my sincere thanks to the secretariat team for all that they do and their constant drive for improvement and innovation in our work. I am also grateful for the support of our First Civil Service Commissioner, Commissioners and Sponsor Team in the Cabinet Office and to departments for their continued constructive engagement.

A handwritten signature in black ink that reads "S. K. Owen." The signature is written in a cursive, slightly slanted style.

Kate Owen
Interim Chief Executive
Civil Service Commission

3 December 2024

Key facts¹ 2023/24


Civil Service-wide

98,328 


people appointed to roles in the Civil Service, **compared to 90,251 in 2022/23; up 9%**

91,351 

people recruited through fair and open competition, **compared to 80,889 in 2022/23; up 13%**

6,977 

people appointed by exception, **compared to 9,362 in 2022/23; down 25%**

71 

breaches of the Recruitment Principles, compared to 82 in 2022/23; down 13%. There were 26 Serious breaches and 45 Technical breaches across 25 departments and organisations.

206 Recruitment Principles **complaints received**, of which **170** were out of the Commission's legal remit 

120 Civil Service Code **appeals received**, of which **117** were out of the Commission's legal remit 

¹ The Commission collects data in order to inform its wider policy work, analysis and briefings.

Commissioner-chaired competitions

235 competitions chaired by commissioners (229 in 2022/2023) with **11,519** applicants



Where declared, women made up **30%** of applicants. They were more successful in later stages, making up **46%** of shortlists and **64%** of appointable candidates

Where declared, candidates from ethnic minority backgrounds made up **27%** of total applicants. This number dropped in later stages, making up **12%** of shortlists and **9%** of appointable candidates



Where declared, candidates who reported having a disability made up **8%** of applicants, **10%** of shortlists and **7%** of appointable candidates



65% of appointed candidates were existing civil servants (**82% in 2022/23**)



57% of recommended candidates were rated outstanding or very good



139 competitions produced more than one appointable candidate (**59%**). 15 competitions produced no appointable candidate (**6.4%**)



Recruitment below Senior Civil Service (SCS) pay band 2

98,181



people appointed to positions below SCS2

91,221



people recruited through fair and open competition (6,960 by exception)

Where declared,

36%

of people recruited were **female** and



30%

 were **male**.

0.1%

preferred to **self describe**

Where declared,

17%

of people recruited were from an ethnic minority background, **down from 21% in 2022/23**



Where declared, candidates from an ethnic minority background were most successful at grades

AO

 (23% of AO recruits)

and

HEO

(19% of HEO recruits)




7%


of people recruited **declared a disability**, **down from 10% in 2022/23**





Highlights of 2023/24


- The First Civil Service Commissioner spoke at the Public Administration and Constitutional Affairs Committee** in April 2023, speaking about her first year as First Civil Service Commissioner. Topics included Civil Service recruitment, opening up senior vacancies to external candidates, Civil Service impartiality and the Civil Service Code.



- The First Civil Service Commissioner visited Ireland** in April 2023 to meet with counterparts including the Public Appointment Service, Commission for Public Service Appointments, Standards in Public Office Commission, Office of the Ombudsman, Outside Appointments Board, Department of Public Expenditure and Reform, and the Taoiseach’s Office.



- The First Civil Service Commissioner appeared before the House of Lords Constitution Committee inquiry** into the appointment and dismissal of Permanent Secretaries and other Senior Civil Servants in May 2023.











- Secretariat Strategy Away Day** held in June 2023.


- Visit from Taiwan delegation** in September 2023.


- Visit from the Civil Service Commissioners for Northern Ireland** in September 2023.


- Kate Owen, Interim Chief Executive, spoke at a whistleblowing conference** in October 2023.



Annual Report and Accounts 2022/23 published in November.	
Secretariat Strategy Away Day December 2023.	
Winner and highly commended entries for Commissioners' Mark of Excellence announced in January 2024.	
The First Civil Service Commissioner gave evidence at the Senior Salaries Review Body on the pay of Senior Civil Servants in January 2024.	
Two new Commissioners appointed in February 2024.	
One new Commissioner appointed in March 2024.	
Commissioners' Mark of Excellence winners' event held at the Houses of Parliament in March 2024.	
Commissioners' Mark of Excellence online event held in March 2024.	
The First Civil Service Commissioner spoke at an event on Standards with the Commissioner on Standards in Public Life and the Parliamentary Commissioner for Standards in March 2024.	

What we do

Recruitment

The Commission derives its regulatory powers from the Constitutional Reform and Governance Act 2010 (CRaG), which requires the Civil Service to appoint staff on merit, after fair and open competition. It also provides the Commission with a duty to publish Recruitment Principles which are the Commission’s interpretation of the legal requirement and by which government departments must abide in order to recruit into the Civil Service. The Commission is a regulator, independent of government and the Civil Service, and provides assurance that the requirements of CRaG are being met, largely through our compliance and complaints functions.

As an organisation, the Commission also aims to be open, collaborative and enabling. Departments are encouraged to maintain regular and early contact with the policy team to seek advice and design recruitment campaigns that are compliant with the Recruitment Principles. We offer a responsive email service by which staff in departments and members of the public can seek advice.

"The Commission always responds in a timely fashion to our request and enquiries."
The National Archives

"From our perspective, as circumstances, cases and new ways of working arise, we have found the Commission to be clear on their position and provide prompt responses to our queries when required. We have greatly appreciated the Commission’s support and flexible approach... The opportunity to discuss issues with the CSC team directly and face to face has been invaluable."
Home Office

Training and outreach

The Commission receives a significant volume of queries from the organisations and departments it regulates, primarily concerning the application of the Recruitment Principles and the use of exceptions (see page 23).

This year, the Commission sought to improve its service provision to ensure more timely and expert advice to teams across the regulated organisations, to enable them to maintain compliance and share best practice. The Commission will be continuing this work through a regular programme of outreach sessions and training with departments across 2024/25.

In March 2024, the Commission held an online event to showcase the good practice of departments and organisations which had received Highly Commended awards in the 2023 Commissioners' Mark of Excellence. The Commission also held an in person celebratory event with the winning team, hosted by the First Civil Service Commissioner.

Compliance

A new audit programme

The Commission's last annual report outlined the development of a new risk-based audit methodology, with an increased focus on SCS recruitment, qualitative insight and the introduction of an in-year moderation cycle.

This year further audits were paused in order to scope the new methodology and conduct the necessary recruitment to deliver it. This included creating a full audit schedule and an interim audit process to ensure a full programme of audits can be conducted in 2024/25. The Commission will audit 71 government departments and organisations throughout the 2024/25 financial year. The new approach modernises our ways of working and will examine recruitment at all grades from AO to SCS pay band 4. There will be more frequent moderation meetings, which will be held with Commissioners three times a year, and four audit ratings.

Priority order

A new priority order has been developed to determine the sequencing of audits for 2024/25:

1. Departments not audited between 2020 and 2023.
2. Departments rated Poor or Fair (at risk) from the 2021/22 compliance year.
3. Departments identified through insight from breaches, the Commission's quarterly survey, complaints under the Recruitment Principles and Commissioner feedback.
4. If not already captured in 1-3 above, larger departments with a headcount exceeding 10,000.

Departments not covered under 1-4 above will receive an interim audit. Unlike full audits, interim audits will only determine whether a full audit is triggered and accordingly will not be subject to moderation meetings or result in recommendations and audit ratings.

Complexity score

The new audit programme will better reflect the differences in scale and the challenge of recruitment within the different departments and organisations that the Commission regulates. We want our audits to add value and insight, as well as measure compliance and encourage better practice where we find weaknesses.

The individual characteristics of each department, such as size, profile and remit, are better reflected under the new audit methodology using the Complexity Score. This enables the Commission to consider a department's operating environment in the context of recruitment, by assigning a score between 1 ('Least Complex') to 5 ('Most Complex') based on the following elements:

- Size of department/number of employees
- Annual average recruitment volumes
- Remit
- Profile
- Recent machinery of government change

Departments will have the opportunity to discuss their score at audit meetings, with the final decision taken by the Commission.

Outcomes

The team will review a sample of campaigns and requests to appoint by exception (see page 23), and departments will provide answers to an audit questionnaire ahead of an audit meeting with the Commission. A draft final report with recommendations will be reviewed through a new moderation process with Commissioners, with the final audit report and audit rating issued to the department. Following completion of the 2024/25 compliance year, ratings for each department will be published on our website.

In future years departments will then be audited according to a frequency dictated by their result in the 2024/5 compliance year, with departments rated as 'Good' audited once every three years and others more frequently to support them to achieve better compliance.

Outreach

In preparation for the launch of the new audit, the Compliance team delivered a comprehensive outreach programme, building relationships with departments and offering an audit refresher workshop, with over 200 attendees joining from across the Civil Service. The team has also provided workshops to Commissioners on the new audit programme.

Breaches of the Recruitment Principles

There are three categories of breaches, all of which will be factored into the calculation of a department's audit rating:

- **Technical:** these are minor breaches of the Recruitment Principles, which have no or minimal impact on the legal requirement. The breach will be considered during audit, and may prompt further intervention (such as bespoke training) if seen in significant numbers.
- **Serious:** these breaches have a material impact on the legal requirement that recruitment into the Civil Service is fair, open and based on merit. The breach will be considered during the audit and may prompt further intervention, including potential correspondence from the Commission's Chief Executive to the department's HR Director setting out reasons. Serious breaches may also, if necessary, trigger an audit.

- Fundamental:** these breaches are when there has been egregious or wilful non-compliance with the Recruitment Principles or the direction of the Commission. These will trigger an immediate audit. A letter from the First Commissioner to the Permanent Secretary or Chief Executive will set out the reason for the breach.

During 2023/24, the Commission issued a total of 71 breaches, consisting of 45 technical breaches and 26 serious breaches across 25 departments and agencies. The table below confirms the number of each type of breach recorded and provides a summary of the reason(s) for the breach(es) for each department.

The new audit process is designed to give a risk-based perspective that will help reduce the number of breaches further. Nonetheless the Commission commends the Civil Service on the efforts it consistently makes to abide by the Recruitment Principles.

Department name	Technical Breaches	Serious Breaches	Reason(s)
Medicines and Healthcare Products Agency	2	0	Technical: minor deviation from advertised process - incorrect person specification/eligibility information advertised.
Home Office	5	3	Technical: minor deviation from advertised process - not assessing advertised behaviour; and incorrect withdrawal of candidates. Serious: breach of exception conditions - failure to obtain prior approval for an SCS3 exception; and extensions beyond the two year delegated authority.
Ministry of Justice	7	1	Technical: minor deviations from the advertised process - not assessing all advertised behaviours; assessing candidates using unadvertised processes; and failing to record a declared conflict of interest. Serious: failure to obtain prior approval to appoint by exception within 12 months of an earlier exception.

Department name	Technical Breaches	Serious Breaches	Reason(s)
Ofgem	0	2	Serious: failure to obtain prior approval where salaries of exception appointments exceeded the pay band 2 minimum.
Department of Health and Social Care	0	3	Serious: undeclared conflict of interest; failure to obtain prior approval when exception appointment exceeded 2 years.
HM Treasury	1	1	Technical: minor deviation from advertised process. Serious: failure to obtain prior approval for appointments where the salary exceeds pay band 2 minimum.
Department for Work and Pensions	2	2	Technical: minor deviations from advertised process - not assessing behaviours or strengths as advertised. Serious: appointing out of merit order; and incorrectly progressing candidates who did not meet the minimum criteria.
UK Health Security Agency	0	1	Serious: failure to obtain prior approval for an extension to appoint by exception beyond the two year delegated authority.
Cabinet Office	2	2	Technical: minor deviation from advertised process - failure to assess advertised behaviour; and changing security clearance level. Serious: failure to obtain prior approval to appoint by exception within 12 months of an earlier exception; interview panel chair failed to ensure the sifting process was fair.
Crown Prosecution Service	5	0	Technical: minor deviations from advertised process including failing to assess behaviours or strengths and assessing candidates in absence of requested information such as employment history, skills and qualifications.

Department name	Technical Breaches	Serious Breaches	Reason(s)
Government Legal Department	0	2	Serious: failure to obtain prior approval to appoint by exception within 12 months of an earlier exception; and progressing a non-civil servant in an internal campaign.
Department for International Trade	3	0	Technical: minor deviations from advertised process - failure to assess advertised behaviours; and inconsistency between published materials on advertised process.
Department for Transport	7	0	Technical: minor deviation from advertised process.
Ministry of Defence	1	1	Technical: change to advertised location. Serious: failure to obtain prior approval for an extension to appoint by exception beyond the two year delegated authority.
Office of Rail and Road	1	0	Technical: minor deviation from advertised application process.
Department for Science, Innovation and Technology	2	0	Technical: minor deviation from advertised process by not assessing advertised behaviours.
Health and Safety Executive	1	0	Technical: minor deviation from advertised process.
Office for National Statistics	0	3	Serious: appointing out of merit order.
Department for Environment, Food and Rural Affairs	1	0	Technical: inconsistency in published materials regarding locations.
National Crime Agency	0	1	Serious: failure to obtain prior approval for appointments where the salary exceeds pay band 2 minimum.
Foreign, Commonwealth and Development Office	1	0	Technical: change in security clearance level from what was advertised.

Department name	Technical Breaches	Serious Breaches	Reason(s)
The Scottish Government	2	3	<p>Technical: adverts omitting complaints process and containing error with advertised salary.</p> <p>Serious: breach of exceptions conditions - failure to obtain prior approval for appointments where the salary exceeds pay band 2 minimum; and for extensions beyond the two year delegated authority.</p>
Forestry Commission	1	0	<p>Technical: minor deviation from advertised process by introducing unadvertised assessment stage. (Reduced to a Technical Breach as the campaign proceeded with scores for the unadvertised assessment omitted).</p>
Department for Culture, Media and Sport	0	1	<p>Serious: offering unadvertised work pattern to appointable candidate.</p>
Animal and Plant Health Agency	1	0	<p>Technical: failure to record a conflict of interest.</p>

Quarterly survey

The Commission collects quarterly data from departments to inform its compliance activity and analysis. We are launching a new survey platform in autumn 2024 which will provide improved validation of the data returns from departments and improve the efficiency of the process.

Non-departmental public bodies accreditation (NDPBs)

The Commission manages an accreditation process for non-departmental public bodies (NDPBs) that are sponsored by departments. At the request of NDPBs seeking accreditation, the Commission will assess each organisation's recruitment policies for adherence to the Recruitment Principles. If accredited, NDPBs are able to access the Civil Service Jobs website, extending their ability to advertise. In turn, the staff of accredited NDPBs are able to apply for roles that have been advertised across the Civil Service only, recognising the broadly compliant recruitment policies in place at that organisation. This allows a greater interchange of valuable skills in the public sector.

An accreditation lasts for three years and can be renewed. During 2023/24, the Commission re-accredited 18 NDPBs and accredited 4 new NDPBs, with 7 requests in progress at year end.

"The work of the Civil Service Commission to accredit NDPBs – ensuring they follow the CSC Recruitment Principles - is key to our team's aspiration to extend the use of Civil Service Jobs across central government. We recently achieved this for 100% of the Civil Service itself, so it's important we're continuing to work successfully and in partnership with CSC to encourage and enable more NDPBs to do so".

- Civil Service Jobs team

Life chances

The Going Forward into Employment (GFIE) Team moved out of the Commission at the end of March 2023 and now sits within the Government People Group in Cabinet Office. Under a pilot arrangement the GFIE team has delegated authority from the CSC to accredit new schemes for an agreed list of cohorts. We continue to support GFIE with this work and are currently working with the team on next steps.

Exceptions

The Constitutional Reform and Governance Act 2010 requires that selection for appointment to the Civil Service must be made on merit on the basis of fair and open competition. The Commission recognises that, at times, fair and open recruitment may not be possible and the Commission may only except appointments from this requirement where it believes this is justified by the needs of the Civil Service or is necessary to enable the Civil Service to participate in a government employment initiative.

The Commission sets out a limited number of exceptions to the legal requirement within the Recruitment Principles. These provide departments with methods of appointment without full competition where appropriate. There are currently ten exceptions designed by the Commission to meet the needs of the Civil Service.

The Civil Service Commission’s prior approval is required, in every case:

- for any appointment by exception at SCS pay band 2 or above or at any grade on a salary at or above the SCS pay band 2 minimum, pro rata;
- for any extension or variation of any fixed-term appointment by exception previously agreed by the Commission at SCS pay band 2 or above or on a salary at or above the SCS pay band 2 minimum.

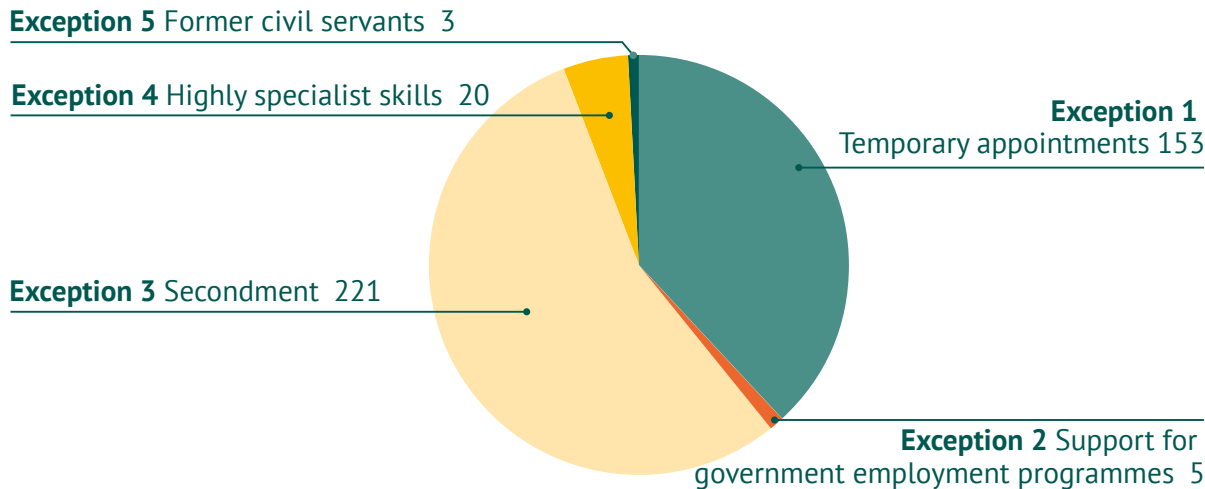
This year, 403 exception business cases were considered by the Commission, of which 402 were approved (the exception not approved was a request for a secondee to apply for internal roles within government). This compares with last year’s total of 407. This number of approved business cases does not cover approvals where the timeframe of the requested exception length or extension has been amended by the Commission in order to align them with the Recruitment Principles and, where possible, to encourage departments to recruit through fair and open competitions. Data on such cases will be provided in full in the next annual report.

While the number of business cases approved has remained similar, we saw a significant increase in requests to utilise Exception 3 (Secondments). Out of all business cases considered, 55% requested to make use of Exception 3, which is a 33% increase compared to 2022/2023. This may be explained by efforts across government to encourage secondments into the Civil Service in order to bring in critical capabilities and innovative thinking from other organisations.

The breakdown below shows the proportion of each type of exception approved in the 2023/24 reporting year:

	Exception 1 Temporary appointments	Exception 2 Support for government employment programmes	Exception 3 Secondment	Exception 4 Highly specialist skills	Exception 5 Former civil servants	Total
SCS2 and above	11	0	31	3	2	47
Below SCS2	142	5	190	17	1	355
Total	153	5	221	20	3	402

Figure 1: Exception breakdown



Of the total exception business cases considered, 79 (20%) were for Senior Civil Service grades; representing a decrease of 9% when compared to the previous year.

This year the Chief Executive approved 39 business cases by exception at SCS pay band 2 and additionally, approved 75 exception appointments where the grades were at delegated grade level but pay was at or above SCS pay band 2 equivalent. The First Civil Service Commissioner approved 7 business cases at SCS pay band 3. These SCS exception appointments are generally time limited to allow for open recruitment to take place.

The Commission also has the ability to grant 'class approvals', which facilitate a number of staff to be temporarily appointed to the Civil Service to fulfill a certain need.

For example, in preparation for the AI Summit which the UK hosted in November 2023, the Department for Science, Innovation and Technology (DSIT) approached the Commission with a secondment request for the AI Taskforce, as these skill sets are not typically found in the Civil Service. There was an urgency to recruit and uncertainty about the longer term need for the roles. The Civil Service Commission granted a class approval outlining clear expectations which allowed DSIT to make a defined number of appointments to these highly specialist AI roles, at salaries at or above SCS pay band 2 in preparation for the summit in November.

Chairing external senior competitions

The Commission works across all departments and agencies, and has unique sight of the variety of roles that the Civil Service undertakes.

‘Coming from the private sector, I have been struck by the breadth and complexity of roles available in the Civil Service. They must be some of the most fascinating jobs in the country and we can all do more to sell the variety of jobs as well as the values of the Civil Service’

- Atul Devani, Civil Service Commissioner

As mandated by the Recruitment Principles, Civil Service Commissioners chair recruitment competitions for the majority of SCS pay band 2 graded roles (Director or equivalent) advertised externally, and for all roles graded SCS pay band 3 (Director General or equivalent) and SCS pay band 4 (Permanent Secretary or equivalent), irrespective of whether the competition is advertised publicly or across the Civil Service only. SCS pay band 4 campaigns are typically chaired by the First Civil Service Commissioner. At the request of departments, or at the decision of the Commission, Commissioners may also Chair some competitions at SCS pay band 1.

Chairing senior competitions is an essential lever in the Commission's work as a regulator. Commissioners are involved from the planning phase of a competition through to the interview stage and write the final report outlining its outcome. They guide the panel through the consideration of a range of assessments undertaken by candidates. Typically, additional assessments include a leadership assessment and a staff engagement exercise, and reports are made available to the panel prior to interview. For appointments at SCS pay band 3 and Permanent Secretary level, Commissioners work closely with the Senior Talent and Resourcing Team in the Cabinet Office.

“The Commissioners provide excellent leadership, guidance and knowledge when supporting SCS pay band 3 campaigns. Their role in chairing the panel allows us to spend more time on logistics, stakeholder management, and candidate support.

The Commissioners also provide expert advice at every stage of the campaign ensuring the end to end process adheres to the Recruitment Principles and also allows for a competitive but fair recruitment for all who apply.”

- Senior Talent and Resourcing Team

The number of Commissioner chaired competitions increased slightly this year, from 229 in 2022/23 to 235, composed of two at SCS pay band 1, 190 competitions at SCS pay band 2, 36 at SCS pay band 3 and 7 competitions at SCS pay band 4.

Civil Service Commissioners this year chaired competitions to appoint to SCS pay band 4 roles within:

- Cabinet Office
- Department for Culture, Media and Sport
- Foreign, Commonwealth and Development Office
- Attorney General's Office
- Northern Ireland Office

The Commissioners work closely with the SCS team in the Government Recruitment Service, which provides a valuable service to many departments, from advertising and logistics, to the management of recruitment data.

Ministerial involvement

The role of ministers in Civil Service appointments is set out in the Commission's Recruitment Principles.

Commissioners will check at the planning stage that ministers have been fully consulted on a role, have had the opportunity to review the candidate pack, and subsequently are updated by the vacancy holder on the progress of a competition.

The Recruitment Principles permit conversations between ministers and shortlisted candidates, with a member of the Commission there to take feedback, and ensure that the meetings are conducted in an appropriate and compliant way. These meetings can happen at any grade, but are more common at senior grades, in competitions which the Civil Service Commissioners chair. Following ministerial meetings with candidates the Commissioner or member of the Commission will discuss any areas which the Minister feels should be further explored with candidates at interview. This is an integral part of the process for some roles; obtaining constructive feedback from ministers provides the panel with additional insights on a candidate, and it also provides an opportunity for the candidates to gain greater insight into the nature of the vacancy.

If not satisfied with the panel's recommendation, in exceptional circumstances, the Minister may ask the panel to reconsider, setting out the reasons. The panel may revise its order of merit, but it must obtain the approval of the Board of the Commission before any appointment is made.

For Permanent Secretary competitions, either the Prime Minister or the relevant First Minister of the devolved administrations will have further involvement in the process.

Recruitment complaints

In 2023/24, the Civil Service Commission received 206 Recruitment Principles complaints. Five of these complaints were ongoing at year end, so their outcomes are not reported here.

Among the 206 recruitment complaints received, 170 did not fall within the legal remit of the Recruitment Principles and were closed with no further investigation undertaken. The most common basis for these complaints was scoring, sifting, post-interview feedback from the department, and pre-employment checks and security vetting process. Where this was the case, the secretariat assisted by listening and explaining our remit to complainants and, where possible, signposting them to relevant organisations to help with their complaint.

Of the remaining cases, 36 complaints fell within the legal remit of the Recruitment Principles.

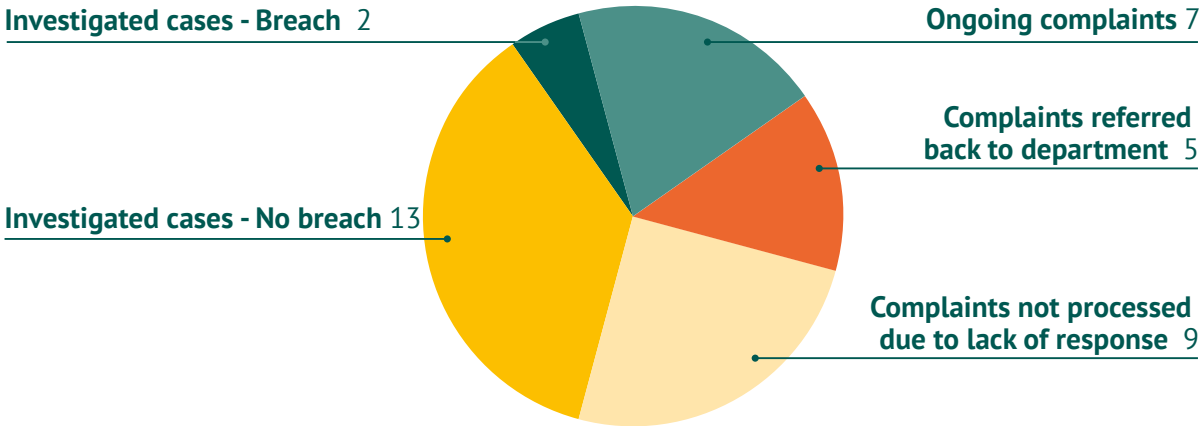
Of these, seven complaints are still ongoing.

Of the remaining 29 complaints, five were referred back to the department, and nine could not be processed further due to lack of response from the complainant.

The Civil Service Commission completed a full investigation of 15 complaints. 13 cases were concluded without finding any breach and two concluded with breaches found.

Complaints where breaches of the Recruitment Principles were found are listed below:

Figure 2: Recruitment complaints breakdown



Department	Summary of breach
Cabinet Office	Interview panel chair failed to ensure the sifting process was fair.
Animal and Plant Health Agency	Failure to record a conflict of interest.

Civil Service Code

The Civil Service Commission has two important roles in relation to the Civil Service Code. The Commission hears complaints under the Code from civil servants when they have not been resolved at departmental level. The Commission also works with Departments to help them with their promotion of the Code.

Promotion of the Civil Service Code

The Civil Service People Survey 2023 included three questions relating to the Civil Service Code.

The survey results have remained consistent over the last three years.

Table 1: Awareness of the Civil Service Code

Question text (from the People Survey)	2021	2022	2023
I understand the Civil Service Code and what it means for my conduct (percentage answering agree or strongly agree)	89%	89%	88%
Are you aware of how to raise a concern under the Civil Service Code? (percentage answering yes)	68%	69%	70%
Are you confident that if you raise a concern under the Civil Service Code (in the organisation) it would be investigated properly? (percentage answering yes)	76% ²	75% ³	76%

² This figure was reported as 72% in the 2022/23 annual report, based on the information published by the Cabinet Office; this was later corrected to 76%.

³ This figure was reported as 72% in the 2022/23 annual report, based on the information published by the Cabinet Office; this was later corrected to 75%.

As well as hearing complaints under appeal from civil servants under the Civil Service Code, the Commission works with departments to help them to promote the Code, following a recommendation from the Committee on Standards in Public Life (CSPL) in 2003⁴.

As the Commission's team grows to full headcount over the year, it will be doing more to promote the Code, beginning with building a better understanding of how Code complaints are being handled within Departments.

Code appeals and investigations 2023/24

The Code is owned by the Cabinet Office. Code complaints must first be considered within Departments. If a civil servant remains dissatisfied with the outcome, they can appeal to the Commission.

From April 2023 to March 2024, the Civil Service Commission received 120 complaints under the Civil Service Code. The majority of them (117 cases) were deemed out of scope as the Commission's role relates only to concerns raised under the Civil Service Code by existing civil servants. Notably, many of these cases reported HR, management, and policy issues or instances of bullying, harassment, and discrimination, which are matters for the employing department and fall out of the Commission's legal remit.

Some complaints about conduct and behaviour of civil servants were raised by members of the public. Under statute, the Commission can only hear complaints from existing civil servants and, therefore, suggested that the complainants raise their concerns directly with the relevant authorities.

There were three Code complaints that fell within the Commission's remit; of which one was closed with no further action taken due to a lack of follow-up from the complainant, and two were referred back to the relevant department.

⁴ Paper available here: https://assets.publishing.service.gov.uk/media/5a75ae72e5274a4368299271/9th_report.pdf



COMMISSIONERS' MARK OF EXCELLENCE

The Commissioners' Mark of Excellence

In 2023, the Commissioner's Mark of Excellence (CME) continued to reward and showcase innovation and commitment to recruit outstanding candidates across all grades into the Civil Service.

As the core function of the Commission is to ensure that recruitment into the Civil Service is on merit in a fair and open manner, in 2023 the CME award focused on rewarding innovative recruitment efforts by departments and organisations to bring in, induct and retain outstanding external candidates for public sector positions. This is in line with broader strategic efforts to make all senior vacancies in the Civil Service external by default, and broaden the skills and experiences available within the Civil Service.

In 2023 19 departments and agencies submitted entries for the CME award and the overall winner was the Ministry of Justice. The judging panel was impressed by the Ministry of Justice's commitment and consistency in externally advertising all roles, as well as the range of initiatives in place to support candidates who are new to the Civil Service, and schemes to encourage greater interchange for existing staff.

Five further entries were 'highly commended' by the judging panel:

1. Government Legal Department – for their 'Leeds prototype' campaign, recruiting and supporting specialist external legal experts from outside of London.
2. Intellectual Property Office – for removing barriers for external candidates and targeted outreach work to attract Science, Technology and Maths candidates to Civil Service roles.
3. The Scottish Government – for their strategic approach, facilitating faster and more open recruitment, and their strong support for secondments and skills transfer.
4. Office for National Statistics – for their use of new platforms for open advertising of Civil Service roles, providing high quality, tailored information to new pools of candidates.
5. Home Office – for their 'Senior Leaders' initiative, providing information on equivalence with private sector management positions and partnership recruitment work for the Stoke government hub.

The judging panel included Baroness Gisela Stuart, First Civil Service Commissioner; Atul Devani, Entrepreneur and Civil Service Commissioner; and Fiona Ryland, the Civil Service Chief People Officer.

Management information

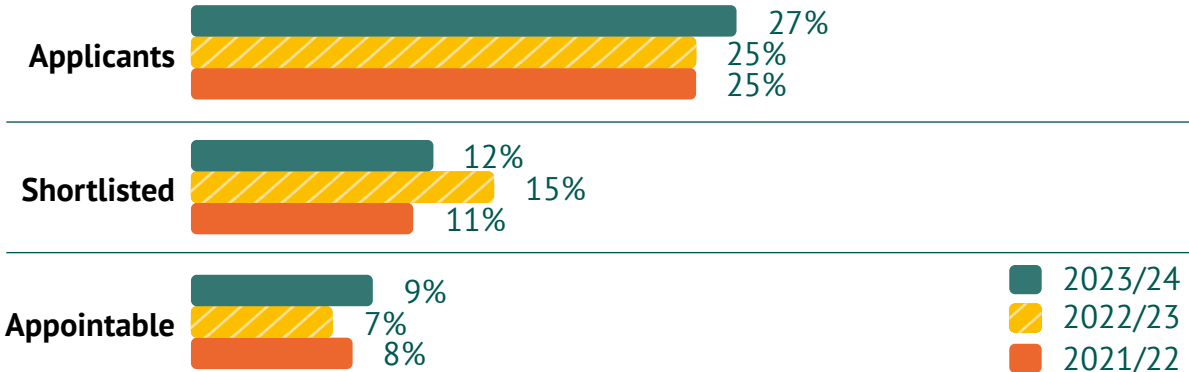
The following tables and graphs provide the numbers and make up of applicants for Civil Service appointments during 2023/24.

Commissioner-chaired competitions

Table 2: Number of commissioner chaired competitions and appointments made

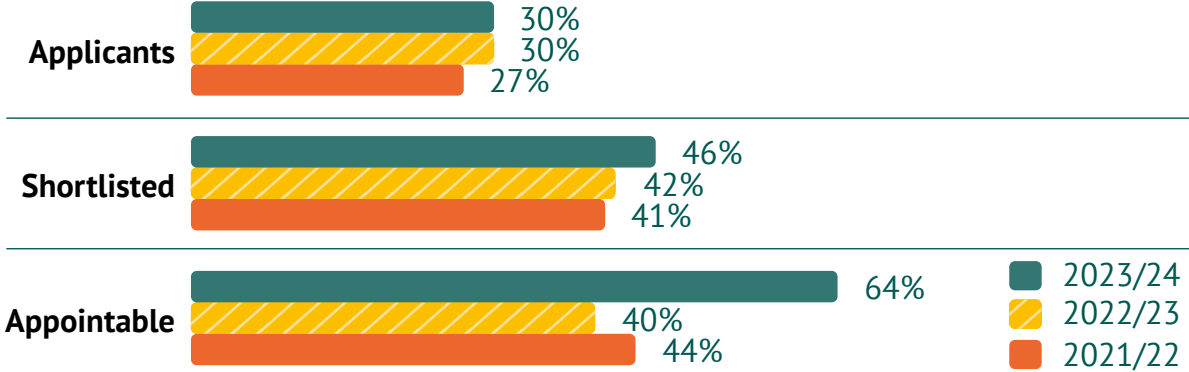
	Posts advertised	Appointments made
SCS 4 (Permanent Secretary)	7	6
SCS 3 (Director General)	36	36
SCS 2 (Director)	190	176
SCS 1 (Deputy Director)	2	2
Total	235	220

Figure 3: Percentage of candidates from an ethnic minority background at key stages of senior competitions



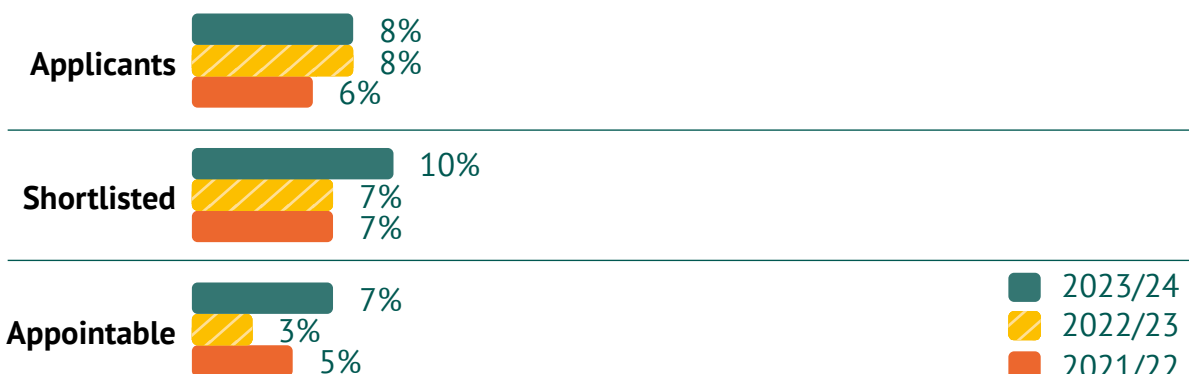
Ethnic minority candidates (where declared)

Figure 4: Percentage of female candidates at key stages of senior competitions



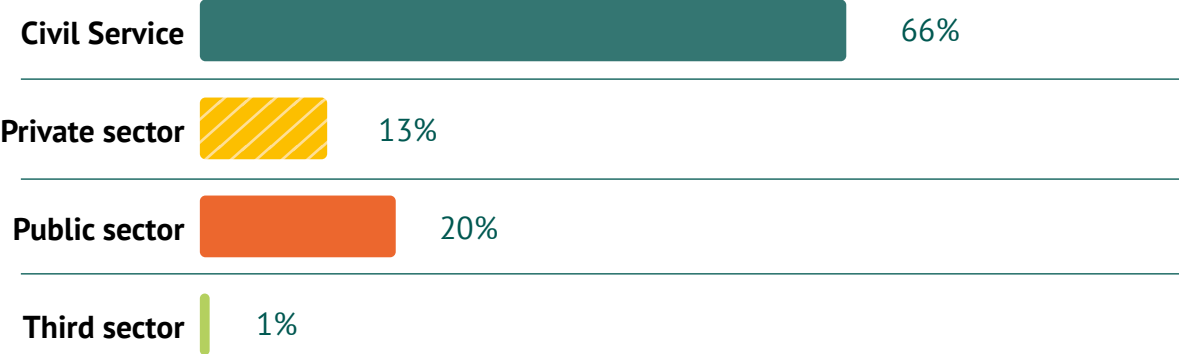
Female candidates (where declared)

Figure 5: Percentage of candidates with a disability at key stages of senior competitions



Candidates declaring disability

Figure 6: Previous employment of appointable candidates in senior competitions*



* based on last role held

Recruitment below SCS pay band 2

Figure 7: Ethnicity of successful candidates by grade

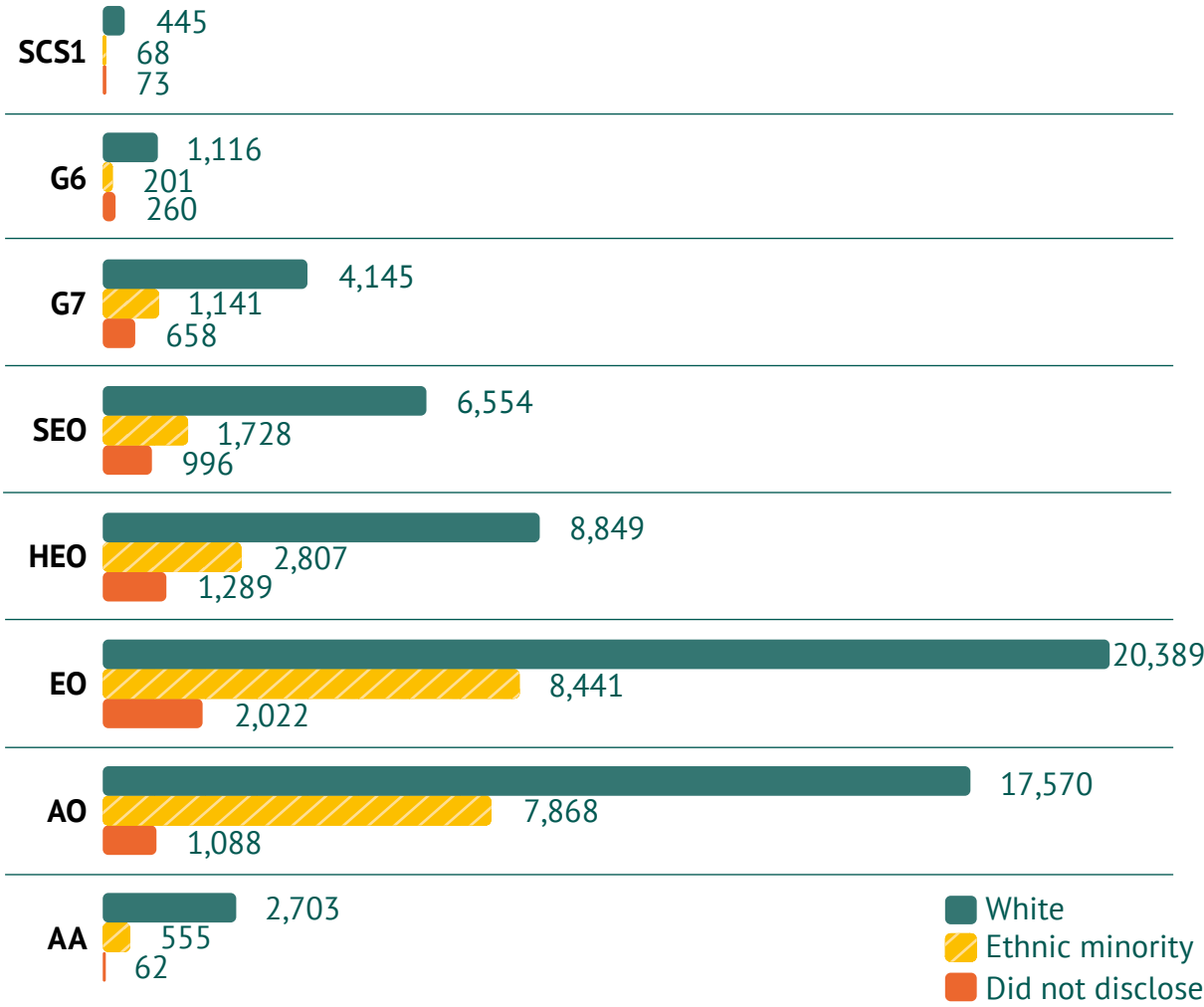


Figure 8: Gender of successful candidates by grade

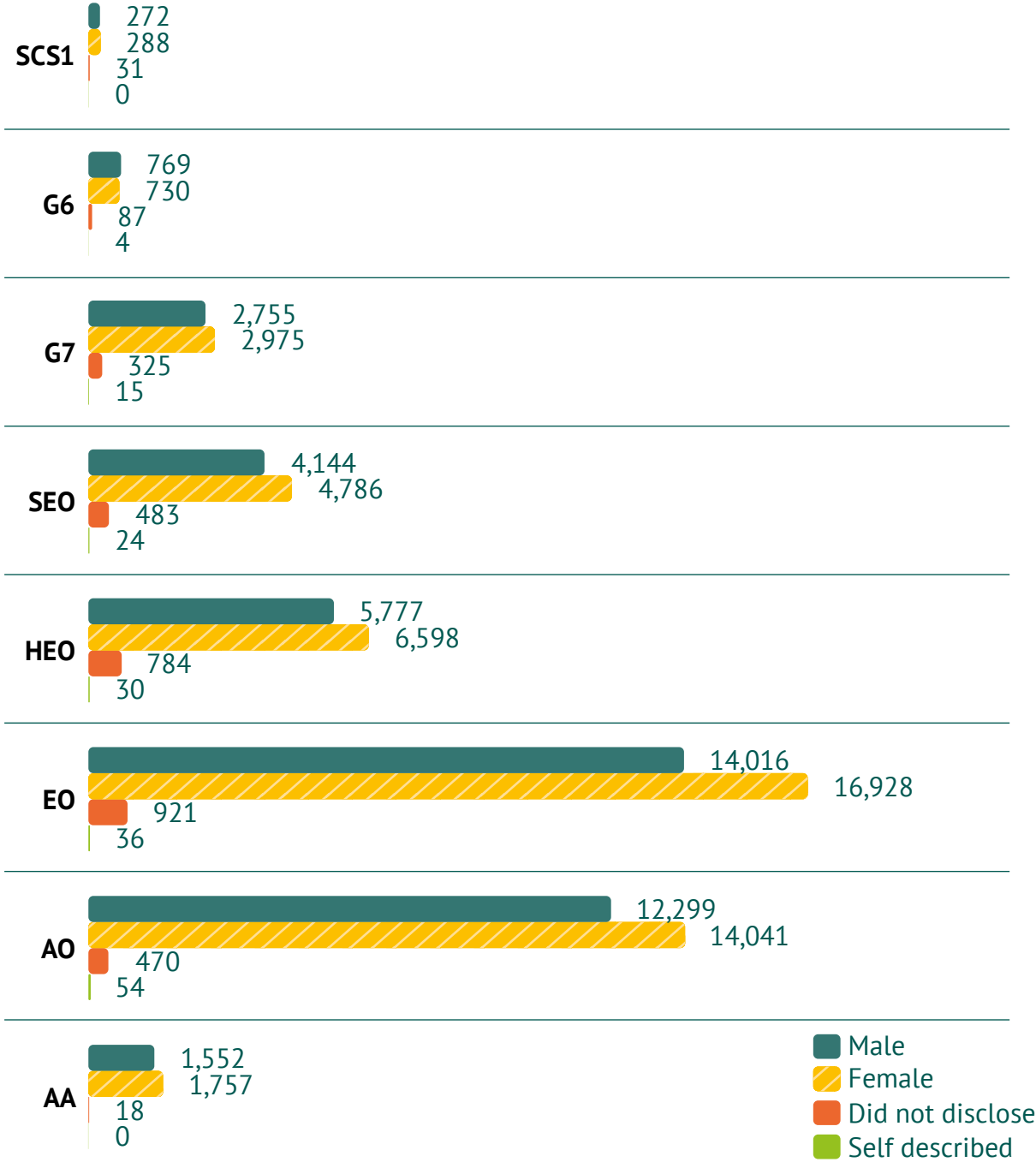
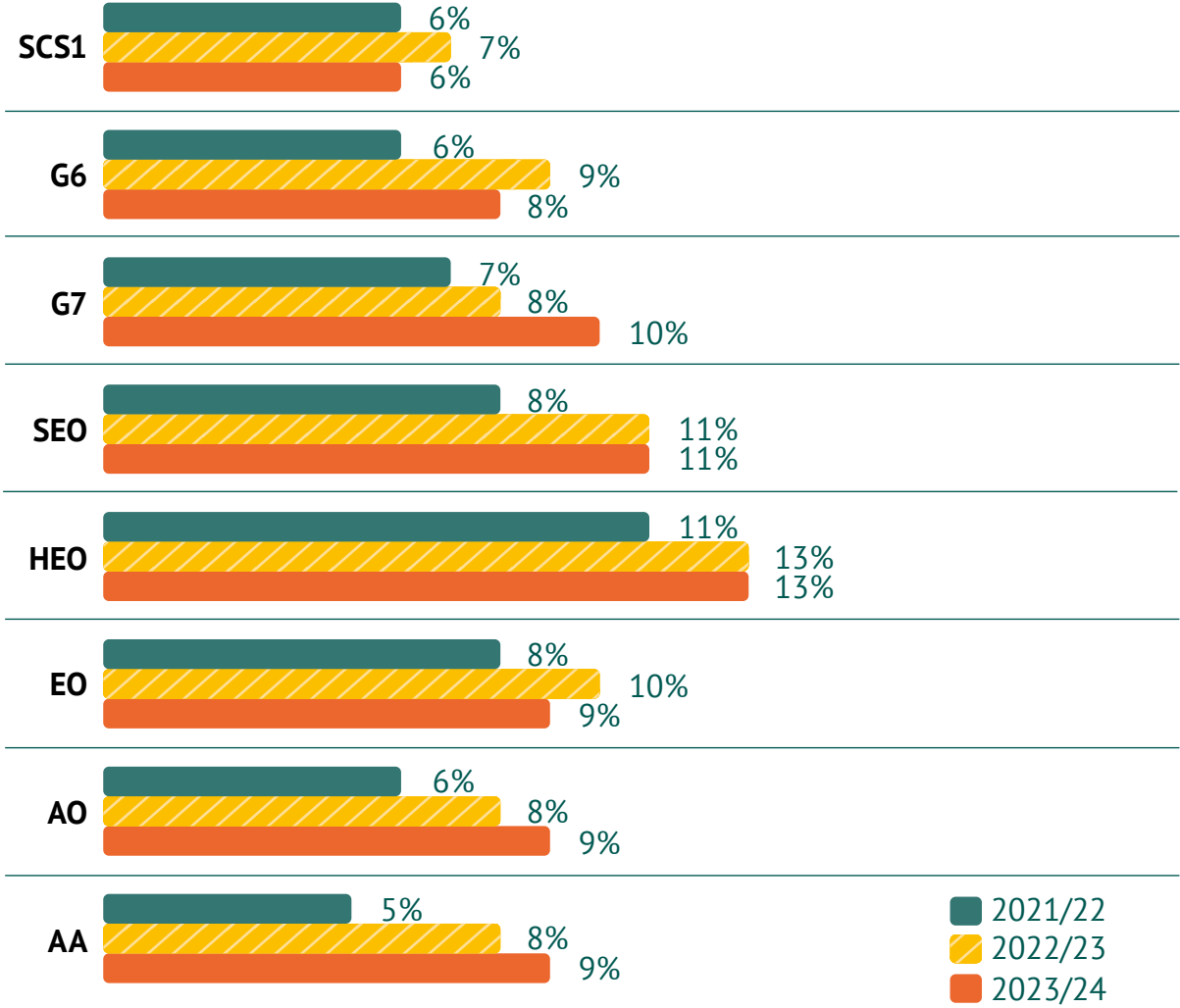


Figure 9: Successful candidates with a declared disability by grade



Who we are

The Commission

The First Civil Service Commissioner and the Commissioners collectively form the Civil Service Commission and its board. Seven of the Commissioners were appointed by Her Late Majesty Queen Elizabeth II, four Commissioners were appointed by His Majesty King Charles III in October 2022 and we welcomed three new Commissioners in 2023/24: Elizabeth Hambley and Tony Poulter in February 2024 and Dr Neil Wooding in March 2024.

They are appointed for a non-renewable term of five years and they bring a range of expertise from the private, public and voluntary sectors, as well as an independent perspective.

The Commission meets regularly, along with the Chief Executive and members of the secretariat, to consider business and strategic matters and take informed decisions in pursuit of its regulatory functions.

The commissioners⁵



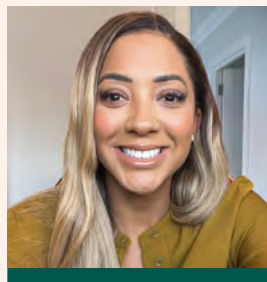
Gisela Stuart

Baroness Stuart served as a Member of Parliament from 1997 until 2017. During her twenty years in Parliament, she worked as a government minister in 1999-2001, sat on the Security and Intelligence Committee and chaired Vote Leave in 2016.

From 2017, Baroness Stuart has contributed to public life with non-partisan roles and is currently Chair of the Royal Mint Advisory Committee and Chair of Wilton Park. She is also an Honorary Captain in the Royal Naval Reserves.

Baroness Stuart now sits as a Crossbench Peer where she operates independently, outside of a party-political framework.

She was appointed as First Civil Service Commissioner on 3rd March 2022.



Joanna Abeyie MBE CC

Joanna Abeyie is a Common Councillor for the City of London and Founder and director of Equity, Diversity and Inclusion Consultancy Blue Moon and Partners, author of Pearson published book 'Inclusion Needs You' and former Head of Creative Diversity at the BBC.

Joanna was appointed as a Civil Service Commissioner on 13th June 2022.

⁵ Full version of Commissioners' biographies can be viewed on the Commission's website - <https://civilservicecommission.independent.gov.uk/about-the-commission/commissioner-biographies/>



Stephen Cohen

Stephen has over 40 years' experience in asset management, in Asia, Europe and the USA. He has worked as a portfolio manager, in business development, operations, and in IT. Stephen is the Chairman of the JPMorgan Japanese Investment Trust plc, a Commissioner at the Gambling Commission and Chair of Audit for the Advanced Research Invention and the Schroders Capital Global Innovations Trust plc. Stephen brings a global business perspective, deep experience of finance, corporate strategy and corporate governance.

Stephen was appointed as a Civil Service Commissioner on 4th October 2022.



Atul Devani

Atul is a serial entrepreneur who has founded and exited several successful software technology ventures operating in various sectors including finance, mobile, telecoms, telemedicine and pharmacy. He was also the founder and chief executive officer of United Clearing Plc and is currently NED/Chairman of a Venture Capital Trust and an investor in a number of private companies. He is also a mentor of entrepreneurs at the Company of Information Technologists in the City of London. Atul is an independent member of Bangor University Council and serves on the board of M-Sparc, a science park created by the University to help to inspire people and provide support for innovations.

Atul was appointed as a Civil Service Commissioner on 4th October 2022.



Paul Gray

Paul Gray currently holds a portfolio of advisory and academic positions, including NED, Care Inspectorate (Scotland); Member, Judicial Appointment Board for Scotland; Member, Open University Council, Honorary Senior Fellow, University of Glasgow School of Medicine, Veterinary and Life Sciences, Senior Faculty Member, Royal College of Physicians (Edinburgh). He previously had an extensive career in the Scottish Civil Service and rose to Chief Executive of NHS Scotland and Director General of Health and Social Care (2013-2019).

Paul was appointed as a Civil Service Commissioner on 1st October 2021.



Elizabeth Hambley CB

Elizabeth has enjoyed a public sector career working as an employed barrister and senior civil servant in the government legal profession.

Until August 2023, she served as Director General for Commercial, Trade and International in the Government Legal Department. Previously she held legal leadership roles in five different government departments and on secondment to the private sector.

In a voluntary capacity, Elizabeth has chaired a Citizens Advice Service and coaches charity leaders on strategic challenges.

Elizabeth was appointed as a Civil Service Commissioner on 28th February 2024.



Paul Kernaghan CBE, QPM

Paul Kernaghan is retired from an extensive career in the police, which culminated in a nine year tenure as Chief Constable of Hampshire Constabulary (1999-2008). Following his retirement in 2008, he served throughout 2009 as the Head of Mission for the European Union Coordinating Office for Palestinian Police Support. He was appointed as the first ever House of Lords Commissioner for Standards in June 2010, a role which he held until 2016. He was the Judicial Appointments and Conduct Ombudsman (2016-2021).

Paul was appointed as a Civil Service Commissioner on 1st October 2021.



Lea Paterson CBE

Lea's career has spanned public policy, regulation, HR and financial journalism. She has held a number of senior roles at the Bank of England, including serving as the Bank's Executive Director of People & Culture, and as the organisation's first Director of Independent Evaluation. As a financial journalist, Lea worked at The Independent and at The Times, where she was Economics Editor. Lea is currently a Board Member at the Independent Parliamentary Standards Authority (IPSA), an independent member of Warwick University's Remuneration Committee and holds a number of voluntary and community roles. Lea was awarded a CBE for services to the economy in the 2023 New Year's Honours List.

Lea was appointed as a Civil Service Commissioner on 13th June 2022.



Christopher Pilgrim

Formerly Chief HR Officer and Board member of the energy supplier Npower, Chris began his career with British Steel before joining ExxonMobil and an Exxon Joint Venture with Shell, filling a number of senior positions in the UK and internationally. This was followed by HR Director roles at Royal Numico and Uniq plc, before joining Npower in 2009. Chris has been a member of the Police and National Crime Agency Remuneration Review Body and is now Chair of the Doctors and Dentist Pay Review Body, Board Member of the Civil Nuclear Police Authority, and Governor of Cardiff Metropolitan University.

Chris was appointed as a Civil Service Commissioner on 4th October 2022.

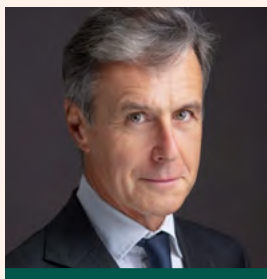


Sarah Pittam

Sarah Pittam is an Independent Non-Executive Director specialising in the education sector. She advises on governance, operations, finance, stakeholder management and capital projects. She has worked with and for the Department for Education, academy trusts, local authorities and independent schools' groups.

She has previously been a trustee of The Knowledge Schools Trust and Bourne Education Trust. She has also chaired the Children's Trust Board in a Local Authority and held other governance roles.

Sarah was appointed as a Civil Service Commissioner on 1st October 2021.



Tony Poulter OBE

Tony started his career in the Civil Service and then spent 26 years as a Partner in PwC, where he advised on infrastructure finance in the UK and internationally. He also led the firm's advisory business in Asia-Pacific and its global consulting business of 40,000 people.

Since 2016 he has had Chair, Senior Independent Director and other Non-Executive roles with the UK Green Investment Bank, the Department for Transport, the Pensions Infrastructure Platform, the UK Green Infrastructure Platform, Cubico Sustainable Investments and LCR Property Ltd.

Tony was appointed a Civil Service Commissioner on 28th February 2024.



Martin Spencer

Martin has a background in economics, technology consulting, business transformation and business leadership. Most recently Martin was Senior Vice President at NTT DATA, a global IT services business that delivers some of the world's largest digital infrastructure and transformation projects.

Previously, Martin has held UK and European leadership roles with Capgemini and KPMG Consulting. Martin was also a director at Detica, the international business and technology consulting firm specialising in data analytics and information intelligence.

Martin is a Non-Executive Director at the NHS Counter Fraud Authority, Companies House and Ofsted.

Martin was appointed as a Civil Service Commissioner on 1st October 2021.



Elizabeth Walmsley

Liz Walmsley has held senior roles at chemicals firm ICI, private-equity and venture-capital business 3i, and executive-coaching firm Praesta Partners. She currently divides her time between consultancy work and voluntary roles, which include being a trustee of the Woodsmith Foundation and president of the Stokesley Rotary Club.

Liz was appointed as a Civil Service Commissioner on 4th October 2022.



Neil Wooding CBE

Neil has spent his career working as a public servant in senior leadership roles across central, regional and local government as well as the NHS and the third sector.

He is currently the Chair of Hywel Dda University Health Board and the Wales Council for Voluntary Action having recently served as a Non-Executive Director with the Scottish government.

His last role was as the Executive Director of Workforce Reform within the Cabinet Office. Prior to this, he was the Chief People Officer at the Ministry of Justice, responsible for prison, probation and court services across England and Wales.

Neil was appointed a Civil Service Commissioner on 11th March 2024.

The secretariat

The secretariat supports the First Civil Service Commissioner, individual Commissioners, as well as the collective Commission. The Chief Executive and five team leaders make up the senior leadership team, and on 31 March 2024 there were 23 members of staff (21.4 full time equivalent) employed in the Commission secretariat, which also serves the Advisory Committee on Business Appointments (ACOBA) and the Commissioner for Public Appointments (CPA).











The secretariat recruits externally and across the Civil Service. All staff are civil servants employed through the Cabinet Office prior to being seconded to the Commission. At the end of March 2023 86% of staff had spent part of their career outside of Government in professions as diverse as finance, banking, teaching, law and academia. Those with greater experience in the Civil Service bring valuable skills from regulatory bodies. The diversity of backgrounds and experiences of our teams brings the ability to understand issues from a variety of perspectives, which is a strength across all three offices.

In 2023/24 a total of 8 members of staff left the Commission, with some taking up new roles in other government departments and others moving into different sectors. 16 new members of staff were appointed.

The Civil Service People Survey was sent out in October 2023 with high level results shared with departments in December.

The results for the secretariat demonstrated a significant improvement, and were amongst the highest across the Civil Service, building on the results of the local Pulse Surveys and the people strategy. We will now focus on ensuring that we build upon this progress.

Table 3: People Survey results

Category	CSC 2023	CSC 2022	Cabinet Office 2023	Civil Service 2023
 Engagement Index	63%	+12	+5	-1
 My work	86%	+14	+9	+8
 Organisation's objectives and purpose	75%	+9	+6	-9
 My manager	88%	+17	+13	+10
 My team	96%	+7	+12	+13
 Learning and development	56%	+18	+6	0
 Inclusion and fair treatment	97%	+36	+20	+16
 Resources and workload	84%	+16	+12	+9
 Pay and benefits	27%	-19	-5	-5
 Leadership and managing change	67%	+24	+22	+15

Corporate management

Transparency and outreach

Open event



The Commission is required by its Memorandum of Understanding with the Cabinet Office to hold an annual open meeting.

This year the Commission held an online open event to celebrate the teams awarded the 2023 Commissioners' Mark of Excellence and to share the innovative ways in which they have recruited new talent into the Civil Service.

The event was hosted by the First Civil Service Commissioner, Baroness Gisela Stuart and the Government's Chief People Officer, Fiona Ryland. The event introduced teams from the winning department, the Ministry of Justice, and highly commended departments, the Government Legal Department, the Intellectual Property Office, the Scottish Government, the Office for National Statistics, and the Home Office, to talk in more detail about their innovative approaches to bringing external talent into the Civil Service.

Information requests



The Commission publishes a large amount of information about its work. In addition to reflecting our commitment to openness and transparency, this is one way in which we meet our statutory responsibilities under the Freedom of Information Act 2000.

The Freedom of Information Act requires public authorities to adopt publication schemes setting out the types of information they will make available routinely. We have adopted the model publication scheme approved by the Information Commissioner's Office, and the information on our website reflects this.

In 2023/24 we received 46 requests under the Freedom of Information Act (28 in 2022/23), and 65% of these were responded to within the statutory deadline (2022/23: 100%). We also received 2 requests under the Data Protection Act 2018 (4 in 2022/23) 50% of which were responded to within the statutory deadline (2022/23: 100%).

Statutory disclosures

Risk

The main risks to the Commission's operations during 2023/24 related to delays in recruitment of and failure to appoint Commissioners, which had the potential to prevent or severely hamper the Commission from delivering its core business, and delays to staff recruitment caused by problems with the Government Recruitment Service and UK Security Vetting. These restricted the secretariat's ability to carry out the core work of the Commission (see pages 57 to 58).

Accounts preparation and going concern basis

The accounts attached to this report have been prepared in accordance with the Constitutional Reform and Governance Act 2010.

The Commission's accounts have been prepared on the assumption that the Civil Service Commission is a going concern on the grounds that where the Commission has outstanding current liabilities at the end of the year these will be funded in the next year by annual grant-in-aid. Budget and expenditure plans for 2024/25 have been agreed by the Cabinet Office. In common with government departments, the future financing of the Commission's liabilities is accordingly to be met by future grants of supply to the Cabinet Office and the application of future income, both to be approved by Parliament. The 2024/25 main supply has been approved and there is no reason to believe that future approvals will not be forthcoming.

Future developments

In the coming year the Commission will focus on agreeing a new Framework Document with the Cabinet Office, to replace the current Memorandum of Understanding which has not been updated since 2010, and implementing the resulting governance changes across the secretariat. Cabinet Office agreed a headcount uplift to support an anticipated post-election increase in work so there will be a renewed focus on recruitment and retention and building upon the excellent recent People and Pulse Survey results to create a positive culture. The election will bring challenges and opportunities for the Commission but we are now well-equipped to embrace both.

Sustainability, environmental, social and community initiatives

The Commission has adopted the Cabinet Office's policy on volunteering, which aims to encourage staff to participate in volunteering activity in the community and to enable them to build their skills through practical experience. Staff are eligible for up to five days' paid leave per year for volunteering activity as part of their personal development. Several staff are active volunteers including as a Magistrate and as a volunteer for the Lawn Tennis Association.

We are committed to improving the work-life balance of our staff and we value diversity. We try to accommodate different working patterns and encourage our staff to join the diversity networks of the Cabinet Office.

We have codes of practice for both Commissioners and staff that require them to observe the highest standards of integrity, honesty, objectivity and impartiality, and to offer the highest standards of service to the public.

The Commission supports the Sustainability and Climate Change Adaptation Strategy of its sponsoring department, the Cabinet Office. Details of the initiatives to reduce energy consumption in the Cabinet Office can be found in its annual report and on the government's website.

A handwritten signature in black ink that reads "S. K. Owen." The signature is written in a cursive, slightly slanted style.

Kate Owen

Accounting Officer
Civil Service Commission

3 December 2024

Accountability report

Corporate governance report

Director's report

Commissioners

Commissioners serve for a five-year non renewable term of appointment (please see page 39 for full list of Commissioners).

Register of Commissioners' interests

Commissioners record any interests such as company directorships and other significant interests in the Register of Interests, published on our website.⁶

Data protection and incidents involving personal data

The General Data Protection Regulations (GDPR) came into force on 25 May 2018, supplemented by the Data Protection Act 2018, which requires the Commission, as an organisation that handles personal data, to process that information in accordance with the data protection principles and to register with the Information Commissioner's Office.

For a small organisation, the Commission manages a large amount of personal data. Most of this relates to Civil Service recruitment and complaint handling and is held so that the Commission can discharge its role of providing assurance that civil servants are selected on merit on the basis of fair and open competition. The Commission also holds data for the purpose of investigating complaints under the Civil Service Code and, for administrative purposes, holds data relating to its staff, contractors and Commissioners. The Commission also provided secretariat services throughout 2023/24 to the Commissioner for Public Appointments and the Advisory Committee on Business Appointments, and manages further large amounts of personal data for them.

There were no personal data incidents in 2023/24 (none in 2022/23); see page 48.

⁶ <https://civilservicecommission.independent.gov.uk/about-the-commission/civil-service-commissioners/>

Statement of the Commissioners' and accounting officer's responsibilities.

Under the Constitutional Reform and Governance Act 2010, the Civil Service Commission is required to prepare for each financial year a statement of accounts. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Civil Service Commission and its income and expenditure, statement of financial position and cash flows for the financial year. In preparing the accounts, the Commissioners and the Accounting Officer are required to comply with the requirements of the Government Financial Reporting Manual (FRoM) and, in particular, to:

- observe the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the accounts;
- prepare the accounts on a going concern basis; and
- confirm that the annual report and accounts as a whole is fair, balanced and understandable, and take personal responsibility for the annual report and accounts and the judgements required for determining that it is fair, balanced and understandable.

As the Accounting Officer of the Civil Service Commission, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the Civil Service Commission's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware. I also confirm that the annual report and accounts as a whole are fair, balanced and understandable.

Governance statement

The Civil Service Commission is independent of government and the Civil Service. It is an executive non-departmental public body (NDPB), sponsored by the Cabinet Office, which was created in its current form on 11 November 2010 by the commencement of part 1 of the Constitutional Reform and Governance Act 2010.

As Accounting Officer of the Civil Service Commission, I have responsibility for maintaining effective systems of corporate governance controls – both structural and procedural – to support the achievement of the Civil Service Commission's policies, aims and objectives while safeguarding the public funds and assets for which I am responsible, in accordance with the responsibilities assigned to me in Managing Public Money.

Governance framework

The Commission is made up of the Commissioners and meets as a board chaired by the First Civil Service Commissioner, on a monthly basis. These meetings are supported by the secretariat, headed by the Commission's Chief Executive. The Commissioners review information on the Commission's core work at each meeting and the board periodically reviews its own performance to ensure that it and its standing committees are acting effectively.

The Commission's budget is set by the Cabinet Office and expenditure against it is reviewed quarterly by the Audit and Risk Committee (ARC). Expenditure is reviewed on a monthly basis by the Chief Executive and on a day-to-day basis by the Commission's finance team.

During 2023/24 the Commission had one standing committee to advise the Commissioners on specific areas or to exercise functions on behalf of the Commissioners. This was the Audit and Risk Committee, established to support the board in its responsibilities for issues of risk control and governance.

An Independent Offices Governance working group was established in 2023/24 to discuss a new governance structure. It met twice; in October 2023 and January 2024. Christopher Pilgrim, Lea Paterson, Martin Spencer and Stephen Cohen were members.

Except as set out below, the Commission complies with the Corporate Governance in Central Government Departments: Code of Good Practice 2017 Compliance

Checklist, which is regarded as best practice. The exceptions are:

- The Accounting Officer is responsible for writing the governance statement, rather than the board. The statement is reviewed by the Audit and Risk Committee and cleared by a meeting of the Commissioners before publication.
- Our Memorandum of Understanding with the Cabinet Office is not automatically re-negotiated when key personnel leave (including when there is a change of government). We have meetings with the sponsor team in the Cabinet Office and an agreement that the Memorandum of Understanding will be reviewed every three years. The review due in 2013/14 was delayed, at the Cabinet Office's request, pending the Triennial Review of the Commission. The Memorandum of Understanding has been renamed the Framework Agreement and during 2023/24 was revised with the Cabinet Office and is expected to be finalised later in 2024. The Commission is committed to working closely with the Cabinet Office to have a revised Framework Agreement in place for 2024/25.

- In the majority of areas, the Commission follows Cabinet Office guidelines and procedures for internal control. Where the Commission's policy differs from the Cabinet Office's policy, this is set out in standing orders which are published on our website.⁷ Day-to-day working practices of the Commission are decided by the Commissioners and these are known as standing orders. The key standing orders are the Code of Practice for Commissioners and staff, financial and operational delegations, responsibilities from the Commission to the Chief Executive, and the Audit and Risk Committee terms of reference.

The Commission is registered on the Information Commissioner's register of data controllers.⁸ We have reviewed our procedures for information security against those used by the Cabinet Office and our policy on data retention in light of the General Data Protection Regulations which came into force in May 2018.

In 2023 the Cabinet Office carried out a Governance Review which considered a number of organisational and leadership structures to better reflect the positions of CPA and ACOBA. The findings of the review were discussed at the October 2023 Commission Board meeting and subsequently with ACOBA and CPA office holders. All agreed to the development and implementation of a 'Federated' governance model, a Board Effectiveness Review, and an updated Framework Agreement (previously referred to as a Memorandum of Understanding) setting out how the three organisations operate.

The 'Federated' model introduces a new governance structure for the Independent Offices, with a Joint Operations Committee (JOC) overseeing non-executive functions for all three offices. This will be supported by the Audit and Risk Committee (with remit over the statutory Commission only).

In 2024 the recommended Board Effectiveness Review of the Civil Service Commission was carried out by the government Lead Non-Executive Director, Michael Jary, who reported to the Board in March 2024.

The Board Effectiveness Review reflected agreed positions on the new governance structure and ways of working including:

- That an overarching corporate body, the Joint Operations Committee (JOC) should be established to oversee the shared secretariat of the Independent Offices.
- That the Commission should continue to meet as a whole, with a defined remit over organisational strategy and to ensure its statutory rules are effectively fulfilled.
- That retaining an Audit and Risk Committee would be in line with best practice for a statutory organisation.

⁷ <https://civilservicecommission.independent.gov.uk/about-the-commission/how-we-work/>

⁸ <https://ico.org.uk/ESDWebPages/Entry/Z2480635>

Commissioner meeting and committee performance

The board of Commissioners and standing committees complied with the published best practice requirements as set out in Managing Public Money.

The Commissioners met monthly during 2023/24 (except August and January).

The Audit and Risk Committee met during 2023/24, in July, October, and January. The committee reviewed the Commission's finances, and strategic risks around insufficient number of Commissioners and the potential for differences in delivery as new Commissioners built their experience. These risks were escalated to the board, which also received updates from external and internal auditors.

Table 4: Board and Audit and Risk Committee attendance

Figures denote meetings attended (of meetings available to attend) between 1 April 2023 and 31 March 2024.

The board met ten times in the year with non-attendance agreed in advance on an exceptional basis.

Commissioners' attendance for the business year ending 31 March 2024	Commission Board	Audit and Risk Committee
Joanna Abeyie	6/10	N/A
Stephen Cohen	9/10	N/A
Atul Devani	7/10	3/3
Paul Gray	7/10	N/A
Elizabeth Hambley (appointed 28 February 2024)	1/1	N/A
Paul Kernaghan	7/10	N/A
Lea Paterson	9/10	N/A
Christopher Pilgrim	8/10	N/A
Sarah Pittam	9/10	3/3
Tony Poulter (appointed 28 February 2024)	1/1	N/A
Martin Spencer	7/10	3/3

Commissioners' attendance for the business year ending 31 March 2024	Commission Board	Audit and Risk Committee
Gisela Stuart	10/10	N/A
Elizabeth Walmsley	10/10	N/A
Neil Wooding (appointed 11 March 2024)	1/1	N/A

Audit and Risk Committee

Sarah Pittam stood down as chair and a member of ARC in March 2024, and we thank her for her valuable contribution.

The Audit and Risk Committee (ARC) is also attended by the Chief Executive, relevant members of the secretariat and members of both the internal audit team from the Government Internal Audit Agency and the National Audit Office.

Data quality

The Commissioners have a number of data sources available to them to enable them to carry out their work.

In providing assurance that selection for appointment to the Civil Service is on merit, following a fair and open competition, the Commission obtains a significant amount of data through compliance monitoring audits of departmental recruitment and regular data gathering exercises.

These processes combined enable oversight of recruitment across the Civil Service and the ability to further scrutinise areas of concern with specific organisations, potentially in addition to scheduled compliance audits, in accordance with the risk-based approach to compliance monitoring set out in pages 17 to 22 of this report.

For the most senior appointments, the Commission obtains its data to provide assurance about compliance with the Recruitment Principles by directly chairing competitions. Data is collated on the Commission's casework database drawn from the Commissioner's panel report and the diversity monitoring return. This information is then analysed by the secretariat and presented at the Commissioner meeting and to the Audit and Risk Committee. The database also records data about appointments by exception (see page 23) dealt with by the Commission.

The data used by the Commissioners to oversee the Commission's expenditure comes from a combination of the secretariat's finance data and data supplied by the Cabinet Office's finance team, which provides transactional finance services to the Commission. To date, the level of control has remained acceptable.

Civil Service Commission Code of Practice for staff

The Commission publishes its own Code of Practice for staff, which mirrors the Civil Service Code. It sets out standards of behaviour expected of Commission employees, and the process for employees to raise complaints under the Code.

Management of risk

The Commission's corporate governance controls are designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve compliance with policies, aims and objectives. They can therefore only provide reasonable, not absolute, assurance of effectiveness. The Commission maintains a risk register which is regularly reviewed by both the Audit and Risk Committee and at Commission meetings.

Risks are managed on an ongoing basis, in a process that is designed to identify and prioritise the risks to the fulfillment of the Commission's statutory role and to the achievement of its policies, aims and objectives. The process also evaluates the likelihood of those risks being realised and the impact should they be realised and identifies what actions are in place, or need to be taken, to mitigate their impact effectively, efficiently and economically.

Cabinet Office guidelines and procedures have been observed during 2023/24 and this annual report and accounts accords with HM Treasury guidance.

The Audit and Risk Committee meets quarterly and reports to the Commissioners at the following Commissioner meeting. The Committee supports the Commission by reviewing whether proportionate assurances for meeting the Commission's and Accounting Officer's responsibilities are available and by testing the reliability and integrity of those assurances. This includes responsibility for the effective operation and impact of the memorandum of understanding with the Cabinet Office, the Commissioners' Code of Practice, the staff Code of Practice, and the Commission's business planning process.

The Commission has risk registers in place that have been assessed and considered at senior management level and at Commissioner level. The strategic risk register is scrutinised, discussed, updated and ratified at every Audit and Risk Committee, with risks escalated where necessary to Commissioner meetings. It is maintained by the secretariat and is available to all staff and Commissioners.

The operational risk register is reviewed at the fortnightly meetings of the senior management team.

The Commission's main strategic risk in 2023/24 related to insufficient numbers of Commissioners, due to delayed recruitment. The delay in recruitment to the secretariat was its main operational risk.

Once new Commissioners were appointed in February and March 2024 we sought to mitigate the main strategic risk in relation to having enough Commissioners to service departmental needs by accelerating the induction programme for new Commissioners and with buddying and shadowing arrangements. On recruitment to the secretariat we have made good use of reserve lists and bulk recruitment at lower grades.

The Commission's governance model has been reviewed following a Cabinet Office governance review which is in the process of being implemented.

Audit

The Commission's internal audit service is provided by the Government Internal Audit Agency (GIAA) (formerly HM Treasury Internal Audit). The internal audit team advises the Chief Executive, who is also the Accounting Officer, and the Audit and Risk Committee.

The head of internal audit annually provides an independent opinion on the adequacy and effectiveness of the Commission's governance, risk and control arrangements. The internal audit reviews contribute to that opinion. The internal audit review opinion for 2023/24 is 'moderate'. Results of internal audit work, including action taken by management to address issues, including in audit reports (where appropriate), have been regularly reported to management and the Commission's Audit and Risk Committee.

The external audit of the Commission's accounts is undertaken by the Comptroller and Auditor General, as required by the 2010 Act.

Review of effectiveness

As Accounting Officer of the Civil Service Commission, I have responsibility for reviewing the effectiveness of the Commission's governance procedures and controls. During my review, I have consulted the Commissioners and the Audit and Risk Committee and have systems in place to ensure improvements are implemented as required.

I have engaged an internal audit team (the Government Internal Audit Agency) and have consulted them and the National Audit Office regularly on matters of internal control. Both sets of auditors attend all Audit and Risk Committee meetings.

In addition the Cabinet Office undertook a review of the Commission's governance structures, and Michael Jary, the government lead Non-Executive, carried out a Board Effectiveness Review. Both of these reviews helped us to make changes to our governance structures as detailed above in the 'Governance Framework' (page 53).

I consider that the processes, checks and controls provided by the Commission meetings, the Audit and Risk Committee and the secretariat team have been effective.

No significant governance control issues have been identified this year.

Remuneration and staff report

The information below labelled subject to audit is covered by the Comptroller and Auditor General's audit opinion.

Remuneration report

Remuneration policy

All staff at the Commission are currently employed on secondment from the Cabinet Office and their salaries are set by the Cabinet Office.

Remuneration (including salary) and pension entitlements

The following sections provide details of the remuneration and pension interests of the Commissioners and senior management of the Commission.

Commissioners [SUBJECT TO AUDIT]

The First Civil Service Commissioner is a part time office holder; Commissioners are all part time, fee-paid office holders.

Their remuneration is shown in Table 5 below.

Table 5: Fees paid to commissioners (and ex-commissioners)

	Period 1 April 2023 to 31 March 2024	Period 1 April 2022 to 31 March 2023
Commissioners	Pay band (£000)	Pay band (£000)
Gisela Stuart	85-90	85-90
Joanna Abeyie	Board fees 0-5	Board fees 0-5
	Competition fees 0-5	Competition fees 0-5
Stephen Cohen	Board fees 0-5	Board fees 0-5
	Competition fees 30-35	Competition fees 0-5
Atul Devani	Board fees 0-5	Board fees 0-5
	Competition fees 10-15	Competition fees 0-5
Paul Gray	Board fees 0-5	Board fees 0-5
	Competition fees 55-60	Competition fees 45-50
Paul Kernaghan	Board fees 0-5	Board fees 0-5
	Competition fees 35-40	Competition fees 35-40
Lea Paterson	Board fees 0-5	Board fees 0-5
	Competition fees 55-60	Competition fees 5-10
Christopher Pilgrim	Board fees 0-5	Board fees 0-5
	Competition fees 35-40	Competition fees 0-5
Sarah Pittam	Board fees 0-5	Board fees 0-5
	Competition fees 35-40	Competition fees 35-40

	Period 1 April 2023 to 31 March 2024	Period 1 April 2022 to 31 March 2023
Commissioners	Pay band (£000)	Pay band (£000)
Martin Spencer	Board fees 0-5	Board fees 0-5
	Competition fees 65-70	Competition fees 65-70
Elizabeth Walmsley	Board fees 0-5	Board fees 0-5
	Competition fees 15-20	Competition fees 0-5
Tony Poulter*	Board fees 0	N/A
	Competition fees 0	
Elizabeth Hambley*	Board fees 0	N/A
	Competition fees 0	
Neil Wooding**	Board fees 0	N/A
	Competition fees 0	
June Milligan***	Board fees 0-5	Board fees 0-5
	Competition fees 0-5	Competition fees 35-40
Joe Montgomery***	Board fees 0-5	Board fees 0-5
	Competition fees 0-5	Competition fees 15-20

Notes to Table 5

Board fees include attendance at Commissioner meetings, working groups, time spent considering complaints and all other non-competition work.

All figures given reflect actual fees paid. Fees are calculated based on work completed.

*Appointed as a Commissioner February 2024

**Appointed as a Commissioner March 2024

***Commissioner until 31 May 2022. Fees paid to former Commissioners after their terms ended, only to assist with training of new Commissioners.

Senior management [SUBJECT TO AUDIT]

The Commission has determined that the Chief Executive meets the definition of senior management. The current Interim Chief Executive is a senior civil servant on secondment to the Commission. The remuneration of senior civil servants is set by the Prime Minister following independent advice from the Review Body on Senior Salaries.

The former Chief Executive, K. Walia, left the organisation in May 2023 and an Interim Chief Executive, Kate Owen, was appointed.

Table 6: Senior staff remuneration (salary, benefits in kind and pensions)

	Salary (£000)		Bonus payments (£000)		Benefits in kind (to the nearest £100)		Pension benefits (to the nearest £1000)		Total (£000)	
	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
K. Walia (Chief Executive to 14 May 2022)	10-15 85-90 FYE	55-60 85-90 FYE	0	0	0	0	5	-14	15-20	40-45
Kate Owen (Interim Chief Executive from 15 May 2023)	70-75 75-80 FYE	-	0	-	0	-	43	-	115-120	-

Note to Table 6

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

Taking account of inflation, the CETV funded by the employer has decreased in real terms.

Salary

'Salary' includes gross salary, overtime, reserved rights to London weighting or London allowances, recruitment and retention allowances, and any other allowance to the extent that it is subject to UK taxation. There were no benefits in kind.

Bonuses

Bonuses are based on performance levels attained and are made as part of the appraisal process. Bonuses relate to performance in the year prior to which they become payable to the individual. Any bonuses reported in 2023/24 relate to performance in 2022/23 and comparative bonuses reported for 2022/23 relate to performance in 2021/22.

Pay multiples [SUBJECT TO AUDIT]

Reporting bodies are required to disclose the relationship between the full year equivalent (FYE) remuneration (to the nearest £5,000 band) of the highest-paid director in their organisation and the median remuneration of the organisation's workforce at the year end.

As shown in Table 7, the banded full year equivalent of the highest-paid director in the Commission in 2023/24 was £85-90k (2022/23: £85-90k); this equates to a 0% change from 2022/23. The midpoint (£87,500) was 2.04 times the median remuneration of the workforce (2022/23: 2.15 times), which was £42,979 (2022/23: £40,617). The salary and allowances element of this amount totalled £42,285 (2022/23: £39,970). The 25th percentile remuneration figure was £38,250 (2022/23: £28,366) and the 75th percentile remuneration figure was £66,800 (2022/23: £67,434).

In 2023/24 no employee (2022/23: 1) received remuneration in excess of the highest-paid director. For the purposes of this report, the highest paid director is considered to be the Chief Executive, as the person responsible for the organisation's strategy. The (FYE) remuneration of Commission staff ranged from £27,500 to £87,500 (2022/23: £27,500 to £102,500).

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

Table 7: Hutton fair pay disclosure ratio

	Period 1 April 2023 to 31 March 2024		Period 1 April 2022 to 31 March 2023	
Band of highest paid director's FYE remuneration (to nearest £5,000 band)	£85-90k	-	£85-90k	-
25th percentile pay ratio	£38,250	2.29	£28,366	3.08
Of which: salary component	£38,250	2.29	£28,366	3.08
Median pay ratio	£42,979	2.04	£40,617	2.15
Of which: salary component	£42,285	2.07	£39,970	2.19
75th percentile pay ratio	£66,800	1.31	£67,434	1.30
Of which: salary component	£66,762	1.31	£65,790	1.33

Note to Table 7

The reduction in pay ratio is attributable to a new interim Chief Executive in post, along with an increased number of staff at higher grades.

Reporting bodies are required to disclose the percentage change from the previous financial year in respect of the highest paid director and the average percentage change from the previous financial year for employees of the entity taken as a whole.

Table 8: Fair pay disclosure percentage changes

		2023/24	2022/23	% Change
Band of highest-paid director (FTE)	Salary & allowances	£85-90k	£85-90k	0
	Performance pay and bonuses payable	£0	£0	0
All employees*	Salary & allowances	£53,458	£47,205	13.2
	Performance pay and bonuses payable**	£654	£1,286	-49.2

*These figures include all employees except the highest-paid director, reported separately above.

**This figure is the average bonus paid to employees that received a bonus during the year.

Table 9: Gender pay gap [not subject to audit]

		Percentage (%)
Mean gender pay gap – ordinary pay		1.72
Median gender pay gap – ordinary pay		-16.34
Mean gender pay gap – bonus pay (in the 12 months ending 31 March)		-69.01
Median gender pay gap – bonus pay (in the 12 months ending 31 March)		-73.17
Proportion of male and female employees paid a bonus (in the 12 months ending 31 March)	Male	14.29
	Female	46.67
Proportion of male and female employees in each quartile:		
Quartile	Female (%)	Male (%)
First (upper)	60	40
Second	80	20
Third	66	34
Fourth (lower)	66	34

Note to Table 9

The change in gender pay gap reporting figures can be attributed to the fact that the Chief Executive was female, along with more female employees in senior roles, attracting a higher rate of pay.

Pensions [SUBJECT TO AUDIT]

Commissioner appointments, including that of the First Civil Service Commissioner, are not pensionable. The Commission does not operate its own pension scheme. All staff are on secondment from the Civil Service and are therefore members of Civil Service pension schemes (for further details, see the staff report on page 69). Further details about the Civil Service pension arrangements can be found at the website: www.civilservicepensionscheme.org.uk

The Chief Executive's pension, as shown in Table 10, has accrued in their role as a civil servant.

Table 10: Chief executive's pension

	Accrued pension at pension age and related lump sum (£000)			Cash Equivalent Transfer Value (CETV) (£000)		
	At start of reporting period	At end of reporting period	Real increase in value during reporting period	At start of reporting period	At end of reporting period	Real increase during reporting period
K. Walia (1 April 2023 - 14 May 2023)	45-50 (plus lump sum 95-100)	40-50 (plus lump sum 120-125)	0-2.5 (plus lump sum of 0-2.5)	1,026	1,041	4
Kate Owen (15 May 2023 - 31 March 2024)	5-10	10-15	0-2.5	110	142	24

Notes to table 10

A new pension scheme, alpha, was introduced on 1 April 2015. The majority of Principal Civil Service Pension Scheme members will have transitioned to alpha. Benefits for K. Walia were previously accrued under the 'classic' pension scheme and under the 'alpha' scheme for the reporting period.

Any members affected by the Public Service Pensions Remedy were reported in the 2015 scheme for the period between 1 April 2015 and 31 March 2022 in 2022-23, but are reported in the legacy scheme for the same period in 2023-24.

Compensation for loss of office [SUBJECT TO AUDIT]

No members of staff left under voluntary exit terms during 2023/24 (2022/23: 0).

No staff left under compulsory early retirement terms during 2023/24 (2022/23: 0)

Staff report

Numbers and costs [SUBJECT TO AUDIT]

Staff and Commissioner costs and numbers are set out in Tables 11 and 12. These figures include the Commissioners and senior managers whose remuneration is detailed in the remuneration report (page 59) and the office holders in the other independent offices (Advisory Committee on Business Appointments and the Commissioner for Public Appointments), which are supported by the joint secretariat.

Staff costs are reduced compared to the previous year, primarily due to higher staff turnover, which led to fewer employees being in post throughout the year.

Table 11: Staff and commissioner costs

	2023/24				2022/23
	Total (£000)	Staff (£000)	Commissioners ⁹ (£000)	Office holders ¹⁰ (£000)	Total (£000)
Wages and salaries	1,452	894	449	109	1,621
Social security costs	147	98	32	17	156
Other pension costs	231	231	0	0	252
Total	1,830	1,223	481	126	2,029

⁹ Commissioners includes the First Civil Service Commissioner and current Civil Service Commissioners

¹⁰ Office holders refers to the chair and members of Advisory Committee on Business Appointments and the Commissioner for Public Appointments.

Note to Table 11

The Principal Civil Service Pension Scheme (PCSPS) is an unfunded multi-employer defined benefit scheme. For 2023/24 employer's pension contributions of £231k (2022/23: £252k) were payable to the PCSPS at one of four rates in the range 26.6% to 30.3% (2022/32: 26.6% to 30.3%) of pensionable pay based on salary bands.

Table 12: Average staff (FTE) and commissioner numbers

	2023/24				2022/23
	Total	Staff (FTE)	Commissioners	Office Holders	Total
Directly employed	There are no directly employed members of staff, commissioners or office holders				
Inward secondments	17.8	17.8	0	0	22.4
Office holders	20.5	0	11.42	9.08	20.1
Total	38.3	17.8	11.42	9.08	42.5

Note to Table 12

The numbers of staff, Commissioners, ex-Commissioners and office holders reflect the monthly average throughout 2023/24. The numbers in post on 31 March 2024 were 21.4 FTE staff, 14 Commissioners, and 9 office holders.

Staff composition

The table below provides a breakdown, by gender, of all the staff who have worked for the Commission during the period 1 April 2023 to 31 March 2024.

Table 13: Analysis of staff by gender

	Men	Women	Total
Senior civil servants	0%	100%	100%
All staff	39%	61%	100%

Attendance information

It has not been possible to collate information regarding the level of sickness absence within the secretariat in 2023/24.

Staff policies applied during the financial year

The Civil Service Commission is committed to equality and diversity. In all our activities we aim to treat colleagues and customers fairly and with respect.

The Civil Service Commission applies its own Recruitment Principles, appointing candidates based on merit through fair and open competition. The Commission takes part in the Disability Confident Scheme (replacing the Guaranteed Interview Scheme), which encourages candidates with a disability to apply for the jobs it advertises. If a candidate declares a disability and meets the minimum standards required for a job, they are invited to interview.

Expenditure on consultancy

The Commission employed no consultants during 2023/24 (2022/23: none).

Off-payroll engagements

The Commission employed no staff off-payroll during 2023/24 (2022/23: none).

Contractual relationships

The Commission has a contract with Pay Check Ltd. to calculate Commissioners' payments, a contract with DF Press Ltd., to provide press officer support, and a contract with the Government Legal Department to provide legal advice.

In addition, the Commission's Memorandum of Understanding with the Cabinet Office enables us to use many of the Cabinet Office's suppliers. We are charged by the Cabinet Office for use of these services.

Pensions

The Commission does not operate its own pension scheme. All staff are on secondment from the Civil Service. All pension arrangements for staff are dealt with by the department in the Civil Service from which they are seconded to the Commission (the Cabinet Office). All pension contributions are charged in the income and expenditure account as they become payable in accordance with the rules of the arrangements.

Pension benefits are provided through the Civil Service pension arrangements. Before 1 April 2015, the only scheme was the Principal Civil Service Pension Scheme (PCSPS), which is divided into a few different sections – **classic**, **premium**, and **classic plus** provide benefits on a final salary basis, whilst **nuvos** provides benefits on a career average basis. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or **alpha**, which provides benefits on a career average basis. All newly appointed civil servants, and the majority of those already in service, joined the new scheme.

The PCSPS and **alpha** are unfunded statutory schemes. Employees and employers make contributions (employee contributions range between 4.6% and 8.05%, depending on salary). The balance of the cost of benefits in payment is met by monies voted by Parliament each year. Pensions in payment are increased annually in line with the Pensions Increase legislation. Instead of the defined benefit arrangements, employees may opt for a defined contribution pension with an employer contribution, the **partnership** pension account.

In **alpha**, pension builds up at a rate of 2.32% of pensionable earnings each year, and the total amount accrued is adjusted annually in line with a rate set by HM Treasury. Members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004. All members who switched to **alpha** from the PCSPS had their PCSPS benefits 'banked', with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave **alpha**.

The accrued pensions shown in this report are the pension the member is entitled to receive when they reach normal pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over normal pension age. Normal pension age is 60 for members of **classic, premium, and classic plus**, 65 for members of **nuvos**, and the higher of 65 or State Pension Age for members of **alpha**. The pension figures in this report show pension earned in PCSPS or **alpha** – as appropriate. Where a member has benefits in both the PCSPS and **alpha**, the figures show the combined value of their benefits in the two schemes but note that the constituent parts of that pension may be payable from different ages.

When the Government introduced new public service pension schemes in 2015, there were transitional arrangements which treated existing scheme members differently based on their age. Older members of the PCSPS remained in that scheme, rather than moving to **alpha**. In 2018, the Court of Appeal found that the transitional arrangements in the public service pension schemes unlawfully discriminated against younger members.

As a result, steps are being taken to remedy those 2015 reforms, making the pension scheme provisions fair to all members. The public service pensions remedy¹¹ is made up of two parts. The first part closed the PCSPS on 31 March 2022, with all active members becoming members of **alpha** from 1 April 2022. The second part removes the age discrimination for the remedy period, between 1 April 2015 and 31 March 2022, by moving the membership of eligible members during this period back into the PCSPS on 1 October 2023. This is known as “rollback”.

For members who are in scope of the public service pension remedy, the calculation of their benefits for the purpose of calculating their Cash Equivalent Transfer Value and their single total figure of remuneration, as of 31 March 2023 and 31 March 2024, reflects the fact that membership between 1 April 2015 and 31 March 2022 has been rolled back into the PCSPS. Although members will in due course get an option to decide whether that period should count towards PCSPS or alpha benefits, the figures show the rolled back position i.e., PCSPS benefits for that period.

The **partnership** pension account is an occupational defined contribution pension arrangement which is part of the Legal & General Mastertrust. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member). The employee does not have to contribute but, where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer’s basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally provided risk benefit cover (death in service and ill health retirement).

Further details about the Civil Service pension arrangements can be found at the website www.civilservicepensionscheme.org.uk

¹¹ www.gov.uk/government/collections/how-the-public-service-pension-remedy-affects-your-pension

Cash equivalent transfer values

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

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out in accordance with the Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from lifetime allowance tax which may be due when pension benefits are taken.

Real increase in CETV

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

Parliamentary accountability and audit report

Finance summary

The Commission’s accounts for 2023/24 are presented at part 2.

The Commission provides secretariat support for two other independent offices.¹² The budgets and expenditure of those organisations are incorporated within the Commission’s overall budget and expenditure for the purposes of our accounts and this summary. The breakdown of expenditure (to the nearest £000) between the different institutions supported by the Civil Service Commission secretariat is shown in Figure 10.

Figure 10: Expenditure by institution 2023/24



¹² The Advisory Committee on Business Appointments (ACOBA) and the Commissioner for Public Appointments (CPA)

Including the Commission's work for the other independent offices the Commission had a budget of £2.24m (£2.77m in 2022/23). The Commission's net expenditure was £2.25m (£2.43m in 2022/23), an overspend of approximately £9k against the budget (£349k underspend in 2022/23).

The primary reason for this overspend was due to changes to the staffing structure and office holder fees, which were agreed after business plans had been submitted for consideration. The Commission worked closely with its sponsorship team to monitor and manage the resulting increased expenditure within reasonable parameters.

Our main items of expenditure during 2023/24 were:

- secretariat staff costs: £1.22m, compared with £1.4m in 2022/23 - this is due to the movement of the GFIE team out of the secretariat, along with delays to recruitment and onboarding of new staff.
- competition fees: £307k, compared with £362k in 2022/23 - this is one of the largest and most unpredictable areas of spending for the Commission, and although the Commission's budget is based on an estimate of the number of recruitment competitions that might be held, the expenditure will depend on the level of demand from recruiting departments.

Of the total spend £213k related to accrued costs (£306k in 2022/23); almost half of this comprised accruals related to competition fees.

The Commission registered an overspend against its delegated budget during the year. However, additional funding was agreed with the sponsor department to cover the increased expenditure, due to changes in planned expenditure agreed with the sponsor department.

Compliance with HM Treasury and other guidance

The Commission has complied with the cost allocation and charging requirements set out in HM Treasury and Office of Public Sector Information guidance.

Losses and special payments [SUBJECT TO AUDIT]

There have been no losses or special payments this year.



Kate Owen

Accounting Officer
Civil Service Commission

3 December 2024

The certificate and report of the Comptroller and Auditor General to the Houses of Parliament

Opinion on financial statements

I certify that I have audited the financial statements of the Civil Service Commission for the year ended 31 March 2024 under the Constitutional Reform and Governance Act 2010.

The financial statements comprise the Civil Service Commission's:

- Statement of Financial Position as at 31 March 2024;
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity for the year then ended; and
- the related notes including the significant accounting policies.

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

In my opinion, the financial statements:

- give a true and fair view of the state of the Civil Service Commission's affairs as at 31 March 2024 and its net expenditure for the year then ended; and
- have been properly prepared in accordance with the Constitutional Reform and Governance Act 2010.

Opinion on regularity

In my opinion, in all material respects, the income and expenditure recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs UK), applicable law and Practice Note 10 Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom (2022). My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my certificate.

Those standards require me and my staff to comply with the Financial Reporting Council's Revised Ethical Standard 2019. I am independent of the Civil Service Commission in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

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

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Civil Service Commission's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the Accounting Officer with respect to going concern are described in the relevant sections of this certificate.

The going concern basis of accounting for the Civil Service Commission is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which requires entities to adopt the going concern basis of accounting in the preparation of the financial statements where it is anticipated that the services which they provide will continue into the future.

Other Information

The other information comprises information included in the Annual Report, but does not include the financial statements and my auditor's certificate and report thereon. The Accounting Officer is responsible for the other information.

My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my certificate, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with the Constitutional Reform and Governance Act 2010.

In my opinion, based on the work undertaken in the course of the audit:

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with the Constitutional Reform and Governance Act 2010; and

- the information given in the Performance and Accountability Reports for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.

Matters on which I report by exception

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

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

- adequate accounting records have not been kept by the Civil Service Commission or returns adequate for my audit have not been received from branches not visited by my staff; or
- I have not received all of the information and explanations I require for my audit; or
- the financial statements and the parts of the Accountability Report subject to audit are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual have not been made or parts of the Remuneration and Staff Report to be audited is not in agreement with the accounting records and returns; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Responsibilities of the Commissioners' and Accounting Officer for the financial statements

As explained more fully in the Statement of the Commissioners' and Accounting Officer's Responsibilities, the Commissioners' and Accounting Officer are responsible for:

- maintaining proper accounting records;
- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- providing the C&AG with additional information and explanations needed for his audit;
- providing the C&AG with unrestricted access to persons within the Civil Service Commission from whom the auditor determines it necessary to obtain audit evidence;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- preparing financial statements which give a true and fair view in accordance with the Constitutional Reform and Governance Act 2010;

- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with the Constitutional Reform and Governance Act 2010; and
- assessing the Civil Service Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Commissioners' and Accounting Officer anticipate that the services provided by the Civil Service Commission will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Constitutional Reform and Governance Act 2010.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting non-compliance with laws and regulations including fraud

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulations, including fraud. The extent to which my procedures are capable of detecting non-compliance with laws and regulations, including fraud is detailed below.

Identifying and assessing potential risks related to non-compliance with laws and regulations, including fraud

In identifying and assessing risks of material misstatement in respect of non-compliance with laws and regulations, including fraud, I:

- considered the nature of the sector, control environment and operational performance including the design of the Civil Service Commission's accounting policies;
- inquired of management, the Civil Service Commission's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Civil Service Commission's policies and procedures on:
 - identifying, evaluating and complying with laws and regulations;
 - detecting and responding to the risks of fraud; and

- the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the Civil Service Commission’s controls relating to the Civil Service Commission’s compliance with the Constitutional Reform and Governance Act 2010 and Managing Public Money;
- inquired of management, the Civil Service Commission’s head of internal audit and those charged with governance whether:
 - they were aware of any instances of non-compliance with laws and regulations;
 - they had knowledge of any actual, suspected, or alleged fraud;
- discussed with the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, I considered the opportunities and incentives that may exist within the Civil Service Commission for fraud and identified the greatest potential for fraud in the following areas: posting of unusual journals, complex transactions and bias in management estimates. In common with all audits under ISAs (UK), I am required to perform specific procedures to respond to the risk of management override.

I obtained an understanding of the Civil Service Commission’s framework of authority and other legal and regulatory frameworks in which the Civil Service Commission operates. I focused on those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements or that had a fundamental effect on the operations of the Civil Service Commission. The key laws and regulations I considered in this context included the Constitutional Reform and Governance Act 2010, Managing Public Money, employment law and tax legislation.

Audit response to identified risk

To respond to the identified risks resulting from the above procedures:

- I reviewed the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;
- I enquired of management and the Audit and Risk Committee concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance and the Board and internal audit reports;

- I addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements on estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business; and

I communicated relevant identified laws and regulations and potential risks of fraud to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

Other auditor's responsibilities

I am required to obtain sufficient appropriate audit evidence to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control I identify during my audit.

Report

I have no observations to make on these financial statements.

Gareth Davies
Comptroller and
Auditor General

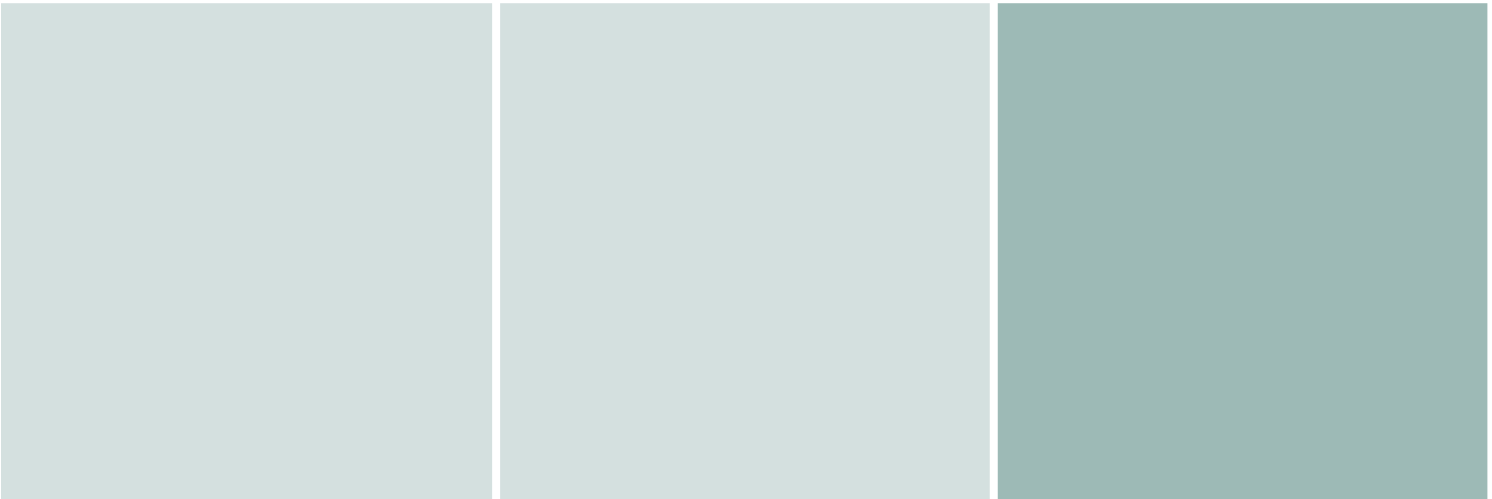
5 December 2024

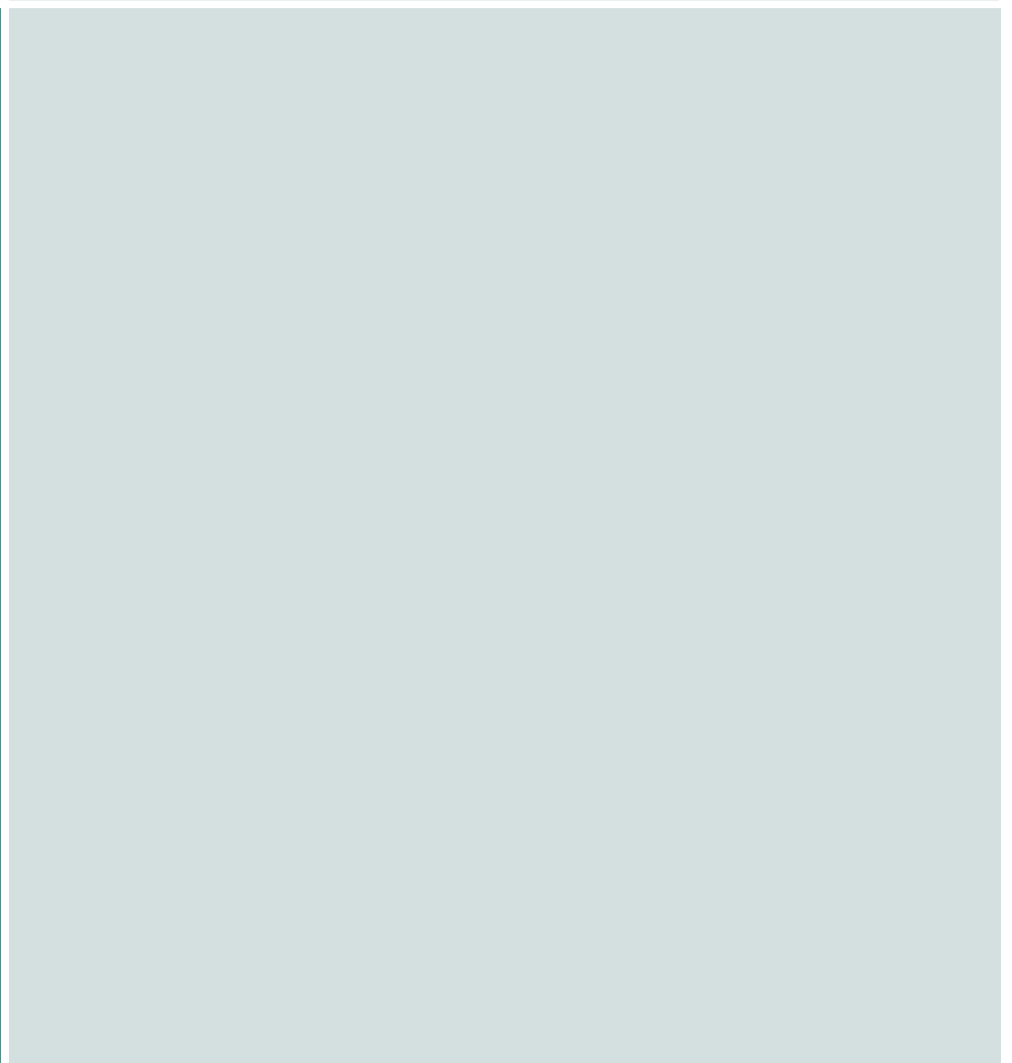
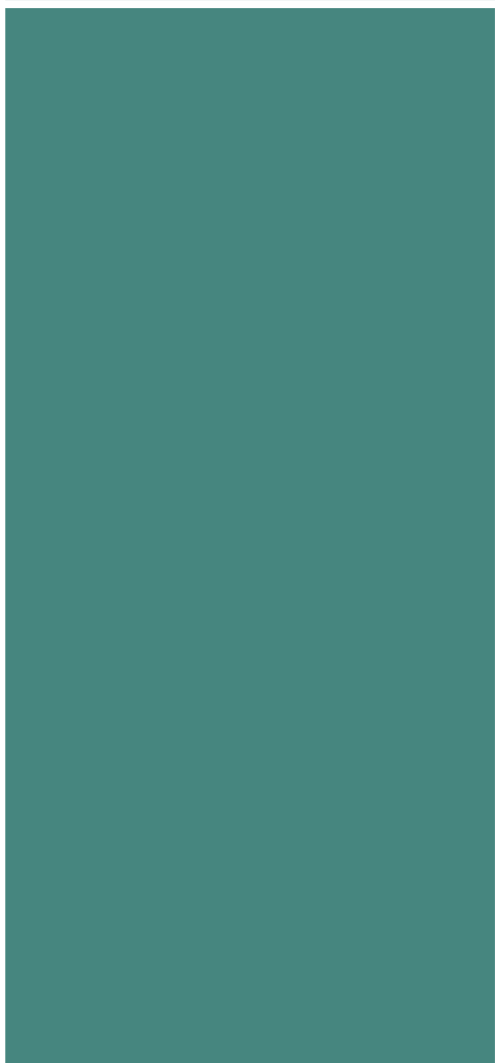
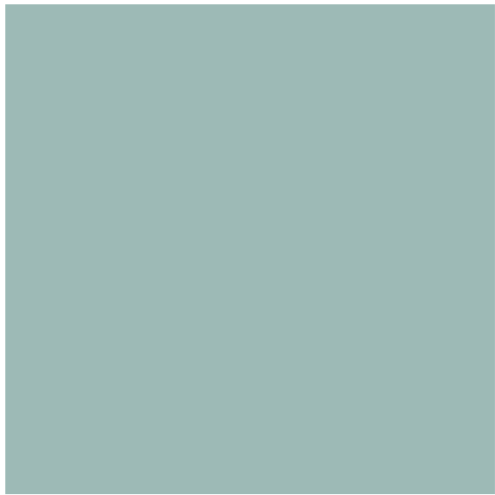
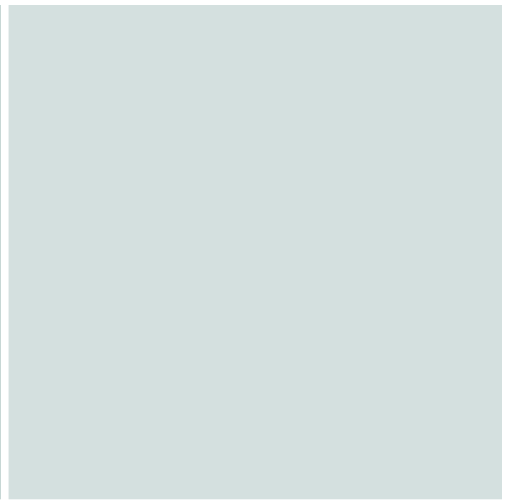
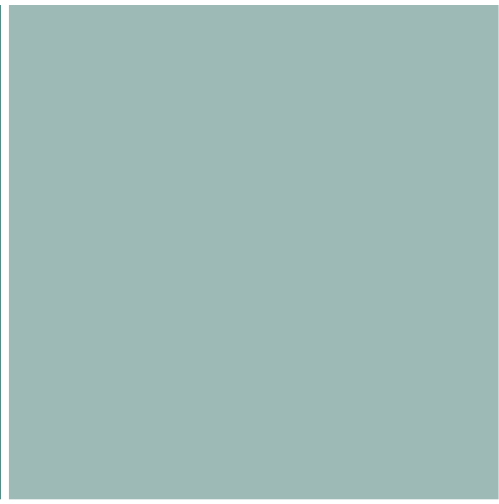
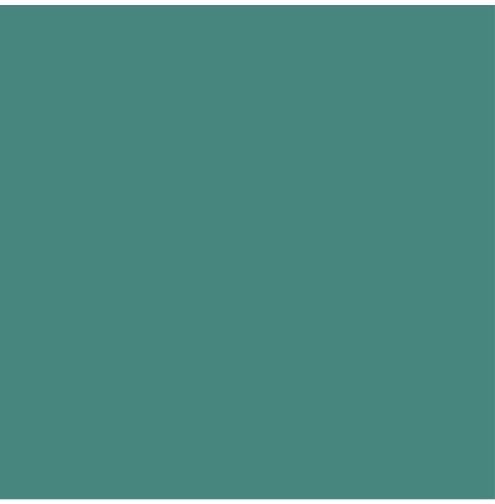
National Audit Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP



Part 2:

Annual Accounts 2023/24





Statement of comprehensive net expenditure for the year ended 31 March 2024

	Note	2023/24 £000	2022/23 £000
Expenditure			
Staff and commissioner costs	3	1,830	2,029
Other expenditure	4	418	398
Net expenditure		2,248	2,427
Total comprehensive net expenditure for the period ended 31 March		2,248	2,427

The notes on pages 88 to 93 form part of these accounts.

Statement of financial position as at 31 March 2024

	Note	As at 31 March 2024 £000	As at 31 March 2023 £000
Current assets			
Trade and other receivables		1	2
Total current assets		1	2
Current liabilities			
Trade and other payables	5	(213)	(306)
Total current liabilities		(213)	(306)
Total assets less current liabilities		(212)	(304)
Assets less liabilities		(212)	(304)
Taxpayers' equity			
General fund		(212)	(304)
Total taxpayers' equity		(212)	(304)

The notes on pages 88 to 93 form part of these accounts.

S. K. Owen.

Kate Owen

Accounting Officer

Civil Service Commission

3 December 2024

Statement of cash flows for the year ended 31 March 2024

	Note	2023/24 £000	2022/23 £000
Cash flows from operating activities			
Net expenditure		(2,248)	(2,427)
(Increase)/decrease in trade receivables		1	(2)
Increase/(decrease) in trade and other payables		(93)	94
Net cash outflow from operating activities		(2,340)	(2,335)
Cash flows from financing activities			
Grants from parent department		2,340	2,335
Net financing		2,340	2,335
Net increase/(decrease) in cash and cash equivalents in the period		-	-
Cash and cash equivalents at the beginning of the period		-	-
Cash and cash equivalents at the end of the period		-	-

The notes on pages 88 to 93 form part of these accounts.

Statement of changes in taxpayers' equity

	Note	General Reserve £000	Total Reserves £000
Balance at 1 April 2022		(212)	(212)
Grants from parent department		2,335	2,335
Comprehensive net expenditure for the year		(2,427)	(2,427)
Balance at 31 March 2023		(304)	(304)
Balance at 1 April 2023		(304)	(304)
Grants from parent department		2,340	2,340
Comprehensive net expenditure for the year		(2,248)	(2,248)
Balance at 31 March 2024		(212)	(212)

The notes on pages 88 to 93 form part of these accounts.

Notes to the accounts for the year ended 31 March 2024

1. Statement of accounting policies

1.1. Basis of preparation

As an independent executive non-departmental public body (NDPB), the Civil Service Commission's financial statements have been prepared in accordance with the Government Financial Reporting Manual (FReM) issued by HM Treasury. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context.

Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be the most appropriate to the particular circumstances of the Commission for the purpose of giving a true and fair view has been selected. The particular policies adopted by the Commission are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

1.2. Going concern

The financial statements have been prepared on the basis that the Commission is a going concern. The Commission is a statutory body created by the Constitutional Reform and Governance Act 2010. The Commission's budget and business plan for 2024/25 and corporate framework have been agreed by the Cabinet Office as part of their planning process.

1.3. Accounting convention

These accounts have been prepared under the historical cost convention.

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities as at the date of the statement of financial position and amounts reported for income and expenditure during the year. However, the nature of estimation means that actual outcomes could differ from those estimates.

The Commission, with the exception of accruals, has not made any significant estimates in producing these accounts.

1.4. Cash and cash equivalents

The Commission does not hold a bank account or cash. Under the Memorandum of Understanding with the Cabinet Office, payments are made and receipts collected, on behalf of the Commission by the Cabinet Office, through its central bank account.

1.5. Grant-in-aid

As the Commission is an independent executive non-departmental public body, grant-in-aid is treated as financing from the sponsoring department. This is recognised as a credit into general reserves and is treated on a cash basis in accordance with guidance given in the FReM. Grant-in-aid is received indirectly in the form of payments made by the sponsoring department, the Cabinet Office, to settle the Commission's liabilities.

1.6. Expenditure

The Civil Service Commission provides a regulatory service to the public and to government departments and agencies, supported by its secretariat. The expenditure (set out in notes 3 and 4) reflects the total cost of service delivery.

The Cabinet Office provides a number of corporate functions to the entity which include finance, estates and information communication and technology service delivery. The amount of the recharge is an apportionment of costs, calculated as a cost per full time equivalent employee or as a cost per square metre of floor, as appropriate.

The activities of the Commission are outside the scope of VAT and the Commission is therefore not VAT registered. Irrecoverable VAT is charged to the relevant expenditure category in the Statement of Comprehensive Net Expenditure. Where input tax is paid, it is done so through the Cabinet Office as part of the corporate functions provided to the Commission.

1.7. Operating Segments

The Commission provided secretariat support to three separate institutions during 2023/24.¹³ Further details are provided in Note 2. Our operating segments reflect these three functional areas. The accounting officer is accountable for the propriety and expenditure of all three institutions and the Commission board has a general oversight role for the totality of expenditure. The board's primary role, however, is to focus on the 'core' Civil Service Commission's functions, in particular those derived directly from the 2010 Act.

1.8. Future changes in Accounting Policy

We provide a disclosure if we have not yet applied a new accounting standard which we know or reasonably estimate to be relevant to these financial statements. We have not adopted any standards early.

¹³ The Civil Service Commission itself, the Advisory Committee on Business Appointments (ACOBA) and the Commissioner for Public Appointments (CPA).

IFRS 17 Insurance Contracts sets out the principles for the recognition, measurement, presentation and disclosure of insurance contracts and replaces the previous standard IFRS 4 Insurance Contracts. IFRS 17 is being applied by HM Treasury in the Government Financial Reporting Manual (FReM) from 1 April 2025. The Commission does not hold any insurance policies. It is, therefore, not expected to have a material impact on the Civil Service Commission's financial statements.

1.9. Financial Instruments

As the cash requirements of The Civil Service Commission are met by the sponsoring department, the Cabinet Office, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items and services in line with the Commission's expected purchase and usage requirements and the Commission is therefore exposed to little credit, liquidity or market risk.

2. Operating segments

The Civil Service Commission provided secretariat support to the Advisory Committee on Business Appointments and the Office of the Commissioner for Public Appointments. The spend for each area is reflected in the table below.

	2023/24				2022/23			
£000	CSC	OCPA	ACOBA	Total	CSC	OCPA	ACOBA	Total
Commissioner, ex commissioner or committee member fees	482	62	64	608	555	63	39	657
Other gross expenditure	985	232	423	1,640	1,284	223	263	1,770
Income	0	0	0	0	(0)	(0)	(0)	(0)
Net expenditure	1,467	295	486	2,248	1,839	286	302	2,427
Of which accruals total	192	6	15	213	241	26	39	306

3. Staff, commissioner, ex-commissioner and office holders costs

	2023/24	2022/23
£000	Total	Total
Wages and salaries	1,452	1,621
Social security costs	147	156
Other pensions costs	231	252
Total	1,830	2,029

Notes

Please see page 67 for fuller analysis of staff costs (wages and salaries includes holiday pay accruals)

4. Other expenditure

	2023/24 £000	2022/23 £000
Accommodation, utilities and IT costs	180	202
Professional Services	57	52
Supplies and services	103	99
Other staff related costs	13	(1)
Travel, subsistence and hospitality	46	32
External audit fee ¹⁴	19	14
Total	418	398

¹⁴ No fees were paid for non-audit services to the National Audit Office, the Commission's external auditors.

Notes:

Professional Services was previously referred to as 'consultancy'; of the £57k total, £28k relates to the work carried out by the Government Internal Audit Agency (GIAA) (£28k 2022/23); £26k relates to work carried out in relation to the production of the Annual Report (£22k 2022/23), and £2k to the Commissioners' payroll contract (£2k 2022/23).

Supplies and services incorporates £45k legal advice from Government Legal Department and KC Adam Heppinstall, £49k press officer costs, and £9k related to ad hoc costs for the running of the secretariat.

Travel and subsistence incorporates expenses incurred by staff, Commissioners and office holders; the increase from 22/23 reflects the reduction in remote working requiring increased travel, particularly by Commissioners in the course of their work.

Staff related costs include the Chief Executive's membership of the Association of Chief Executives.

5. Trade and other payables

	2023/24 £000	2022/23 £000
Trade payables	65	11
Accruals	148	295
Total	213	306

Accruals total includes £97k Commissioner fees and expenses, £20k holiday pay accrual and £19k external audit fees.

6. Related party transactions

The Civil Service Commission is an independent executive NDPB funded by the Cabinet Office.

Back office services are provided to the Commission from the Cabinet Office under a Memorandum of Understanding, with a total of £180k for the period ending 31 March 2024 (2022/23: £202k)

No manager or other related party has undertaken any material transaction with the Commission during the year. No compensation has been paid to management and Commissioners, except remuneration which has been reported in the Remuneration Report (see page 60).

7. Events after the reporting period

In accordance with the requirements of IAS 10, events after the reporting period are considered up to the date on which the accounts are authorised for issue. This is interpreted as the date of the certificate and report of the Comptroller and Auditor General.

There are no other events to report.

978-1-5286-5039-7
E03153348