



2026/27 Budget and Practising Certificate Fees (PCF) Proposal November 2025 – Consultation

INTRODUCTION

1. As the approved regulator (AR) under the Legal Services Act 2007 (LSA07)¹, the General Council of the Bar (GCB) is obliged to consult the profession about the planned budget for the coming financial year, and the implications for changes to the PCF. The PCF proposal is then submitted to the Legal Services Board (LSB) for approval. The budget covers the business plans of both the representative body, the Bar Council (BC), and the operationally independent regulatory body, the Bar Standards Board (BSB).

2. The LSB is obliged by the LSA07 (Section 30) to make 'Internal Governance Rules' (IGR)² setting out requirements to be met by ARs for the purpose of ensuring that the exercise of an AR's regulatory functions is not prejudiced by its representative functions. IGR Rule 9 (regulatory resources) states that *'Each approved regulator must provide such resources as are reasonably required for its regulatory functions to be efficiently and effectively discharged.'* Rule 10 (Budget) states that: *'The regulatory body [the BSB] shall independently ... formulate its own budget in accordance with its priorities and strategy.'* The Bar Council cannot accept or reject the BSB's budget but can seek further information under IGR Rule 3 where it has reasonable grounds to do so, to assure itself that the required resources and budget required are 'reasonable'. The inclusion of reasonable *'requires that the resources can be objectively justified as necessary and proportionate'*.³ In *'seeking to influence the regulatory body the role of the AR is strictly limited to when it is acting in its representative capacity'*.

3. The other set of rules that the GCB, as the AR, has to follow, are the Practising Fee Rules made by the LSB under Section 51 of the LSA07⁴ and the accompanying guidance.⁵

¹ <https://www.legislation.gov.uk/ukpga/2007/29/section/51>

² <https://legalservicesboard.org.uk/wp-content/uploads/2019/07/IGR-2019.pdf>

³ <https://legalservicesboard.org.uk/wp-content/uploads/2019/07/IGR-Guidance-July-2019.pdf>

⁴ <http://legalservicesboard.org.uk/our-work/lrb-rules-and-guidance/attachment/pcf-final-rules-2021-accessible>

⁵ <https://legalservicesboard.org.uk/wp-content/uploads/2021/02/Final-PCF-Guidance-2021.pdf>

4. The Practising Fee Rules oblige the GCB, as AR, following consultation with the profession, to set out in detail in a PCF submission to the LSB, the planned programme of 'permitted purpose' activity to which the practising fees will be applied. This submission needs to address the criteria of Transparency, Accountability and Proportionality. *'Proportionality. The practising fee should be adequate to effectively discharge the approved regulator's regulatory functions in an efficient and cost-effective manner.'* The AR must give detailed income and expenditure forecasts for three years, from and including the year for which the fee is to be levied, *'where the approved regulator expects a material change in expenditure or income'*. The BC therefore needs to provide sufficient information, not only about its own programme of work but that of the BSB too.

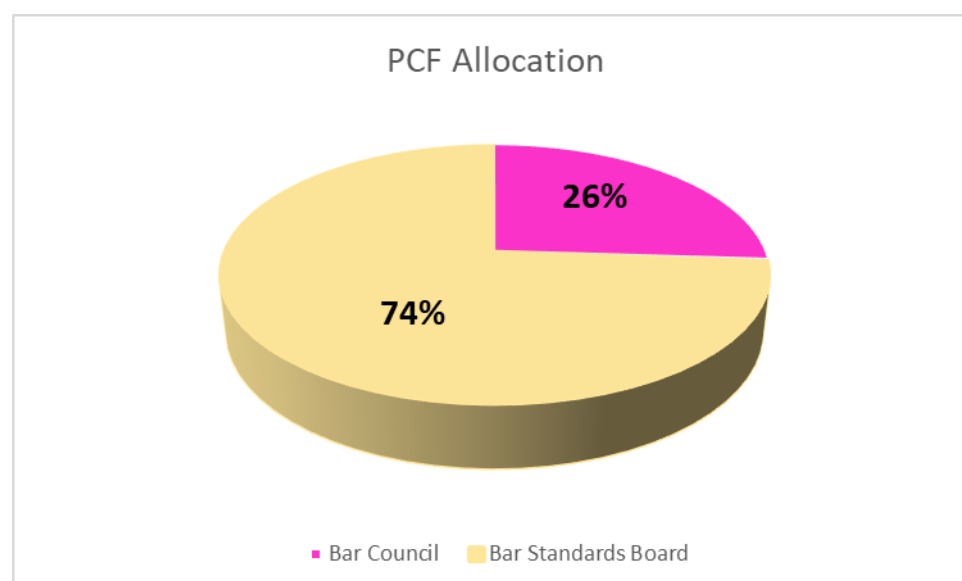
5. The proposed budgets for 2026/27 include an increase in expenditure which will lead to an increase in PCF, broadly in line with inflation. Operating costs will increase by 5.1% (£1.544m). Non-operating costs relating to the LSB/OLC are expected to rise by £141k. This means that total costs are expected to rise by £1.68m, a 5.4% increase. In order to cover the expected costs and maintain an adequate level of reserves, the PCF will need to rise by 4% (broadly in line with current inflation). Sections 40-75 have been written by the BSB independently and only formatted to fit with this paper.

6. **You are urged to consider this consultation and respond as indicated under 'Next Steps' below.**

PCF USAGE

7. Total PCF income is split between the BC and the BSB, taking into account the joint liability of the levies from the LSB and Legal Ombudsman (see the detail at table 13). The allocation of total PCF is expected to be 26% BC / 74% BSB in 2026/27, which is similar to this financial year, although the proportion taken by the BSB has increased in recent years

Table 1



PCF INCOME FORECAST AND PROPOSAL FOR 2025/26

8. Our latest projections of PCF income for 2025/2026 show that any additional PCF income due to new barristers joining the profession and barristers moving up through the income bands (demographic changes) would be insufficient to cover the both the projected increase in total expenditure and the amounts needed to maintain healthy reserves.

9. During the Covid pandemic and high inflation immediately after the Russian invasion of Ukraine (2022/23), we were able to limit PCF increases to the profession. This was achieved by using a CBILS loan and the funds previously earmarked for the closed defined benefit (DB) pension deficit recovery plan. We have now fully depleted those options (and repaid the loan). In order to remain financially stable and maintain a satisfactory level of reserves, **the proposed increase in PCF for 2026/27 will amount to 4%**. The BSB costs are 93% recurrent and 7% non-recurrent. BSB income is also split between costs supported through the PCF and costs recovered through regulatory charges, with the aim of full cost recovery. The BSB is expected to have a surplus budget and should not need to rely on the reserves to finance operational expenditure. The proposed 4% increase in PCF means the expected PCF gross income for 2026/27 will rise to £27.5m. The total income for the GCB is expected to be £34m with total expenditure expected to be £32.8m leaving an estimated surplus of £1.15m. Some contingency has had to be built in to account for; replenishment of reserves due to current year forecast deficit, inherent uncertainties in the income forecasts (PCF and Regulatory AETO income), expected additional costs from the autumn budget and the ever present risk of costs arising due to legal challenges.

10. **It is proposed to apply the 4% increase to every income / earnings band. In addition, we are also proposing to introduce an additional band for those with incomes / earnings exceeding £2m.**

11. The proposed PCF bands and fees for 2026/27 are:

Table 2

Band	Original banding	New Banding	2025 fee	4% increase	2026 Fee
1	£0 - £40,000	£0 - £40,000	119	5	124
2	£40,001 - £60,000	£40,001 - £60,000	316	13	329
3	£60,001 - £90,000	£60,001 - £90,000	635	25	660
4	£90,001 - £150,000	£90,001 - £150,000	1,154	46	1,200
5	£150,001 - £240,000	£150,001 - £240,000	1,753	70	1,823
6	£240,001 - £350,000	£240,001 - £350,000	2,377	95	2,472
7	£350,001 - £500,000	£350,001 - £500,000	2,540	102	2,642
8	£500,001 - £750,000	£500,001 - £750,000	3,213	129	3,342
9	£750,001 - £1,000,000	£750,001 - £1,000,000	3,399	136	3,535
10	£1,000,001 - £1,500,000	£1,000,001 - £1,500,000	3,855	154	4,009
11	£1,500,001 - £2,000,000 and over	£1,500,001 - £2,000,000	4,080	163	4,243
12		£2,00,0001 and over	New Band	New Band	4,711

12. PCF income is expected to increase by 8.8%, consisting of a 4.8% demographic increase in PCF (based on budgeted, not actual, PCF collection)

together with the proposed 4% PCF increase. Other regulatory and non-regulatory income is predicted to increase by 9.9%. This gives a combined increase in total income of 8.9%.

Table 3

General Council of The Bar Budget 2025-26 P&L	Bar Council 2025-26 £000's	BSB 2025-26 £000's	Budget 2025-26 £000's	Budget 2024-25 £000's	Variance to 2024-25 £000's	Variance to 2024-25 (%)
Income						
PCF Income	7,147	20,340	27,487	25,266	2,220	8.8%
PCF Income - Entities	0	137	137	143	(6)	4.1%
Non-PCF Income	2,680	3,696	6,376	5,803	573	9.9%
Total Income	9,826	24,173	34,000	31,212	2,788	8.9%
Total Staff-Related Expenditure	5,546	14,487	20,033	18,941	(1,091)	5.8%
Total Non-Staff Costs	3,454	8,002	11,456	11,004	(452)	4.1%
Total Operating Costs	9,000	22,489	31,489	29,945	(1,544)	5.2%
Total Non-Operating Expenditure	353	1,005	1,358	1,217	(141)	11.6%
Total Expenditure	9,353	23,494	32,847	31,162	(1,684)	5.4%
Total Surplus/(Deficit) after Adjustments	474	679	1,153	50	1,103	

13. Since 2021 the GCB has used its reserves to help mitigate the effect of PCF increases on the profession. The strategy was instigated to try and shield the profession from the recent extreme economic events; COVID, the impact of a war in Europe and the cost of living, with the return of high inflation. The strategy of containment, offset by the BSB's budget demands, led to there being no increase in 2021, a 4.5% increase in 2022, a 5% increase in 2023, 9.5% in 2024 and 8.5% increase last year. The higher increases in the latter years relate to the BSB reform programme. Over the same period to this Autumn, inflation has risen by 25%. In the face of the sustained increases in costs the GCB must maintain and replenish its reserves to provide financial stability. This year the increase is broadly in line with inflation.

OPERATING EXPENDITURE (variance to 2025/26)

14. The proposed increase in operating expenditure for the GCB is £1.5m (a 5.2% increase on the current year's budget):

Table 4

	2026-27 Operating Cost variance to 2025-26 budget			Total Variance to Budget
	Bar Council 26-27 v 25-26	RGP 26-27 v 25-26	BSB 26-27 v 25-26	
Total Staff-Related Expenditure	(352,009)	(254,243)	(484,867)	(1,091,120)
Variance to Budget %	(8.5%)	(6.7%)	(4.4%)	(5.8%)
Total Non-Staff Costs	(107,235)	(189,296)	(155,937)	(452,468)
Variance to Budget %	(5.8%)	(3.4%)	(4.3%)	(4.1%)
Total Operating Costs	(459,245)	(443,539)	(640,804)	(1,543,587)
Variance to Budget %	(7.0%)	(4.7%)	(4.4%)	(5.2%)

“RGP” stands for Resources Group, it provides shared services to the BC and BSB.

15. The main drivers for the proposed increase in operating costs are explained below:

- Staff costs have increased by £1,091k (5,8%) due to additional staff, recruitment expenditure and a projected salary contingency aligned with the annual consumer price index; (FTE changes: Bar Council +3, RG +4, BSB no change). However, the BSB is also outsourcing some work.
- Non-staff costs have increased by £452k, a 4% increase on the 2025/26 budget. Additional cost pressures have contributed to the increase in BSB non-staff expenditure of £155k with the joint costs of the Resources Group increasing by £189k due to inflationary pressures. Representation and Policy non-staff costs have increased by £107k.
- Non-Operating Costs have increased by £141k due to the expected increase in forecast LSB/OLC expenditure.

GCB OPERATING COSTS

Staff Costs:

Table 5

	26/27 £000's	25/26 £000's	Change £000's	% Change
Staff Costs				
Bar Council	4,492	4,140	352	8.50%
BSB	11,490	11,005	485	4.41%
Resources Group	4,050	3,796	254	6.70%
	<u>20,033</u>	<u>18,941</u>	<u>1,091</u>	<u>5.76%</u>

GCB

16. Staff costs have increased by £1m 5.8% due to inflationary pressure and additional staff, out of cycle salary increases and a base contingency for all salary-related expenditure. Non-regulatory staff pay will be reviewed, and the actual annual salary increment agreed prior to April next year, depending on inflation and the labour market. The following graphs chart the change in costs and headcount compared to the previous year's budget.

Table 6

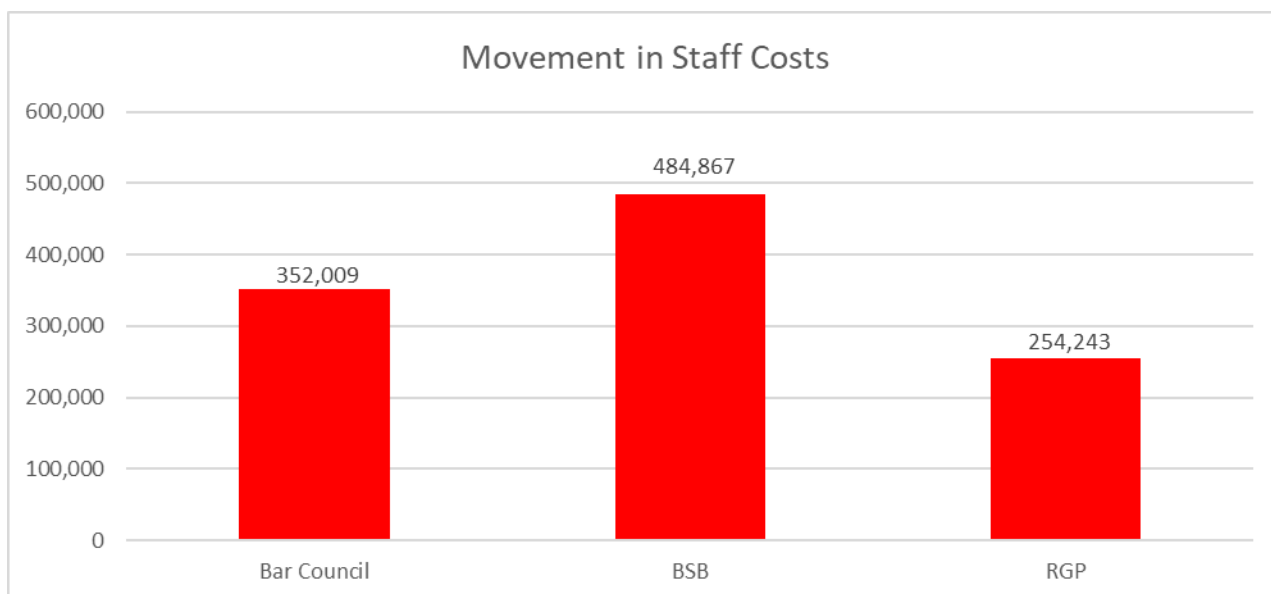
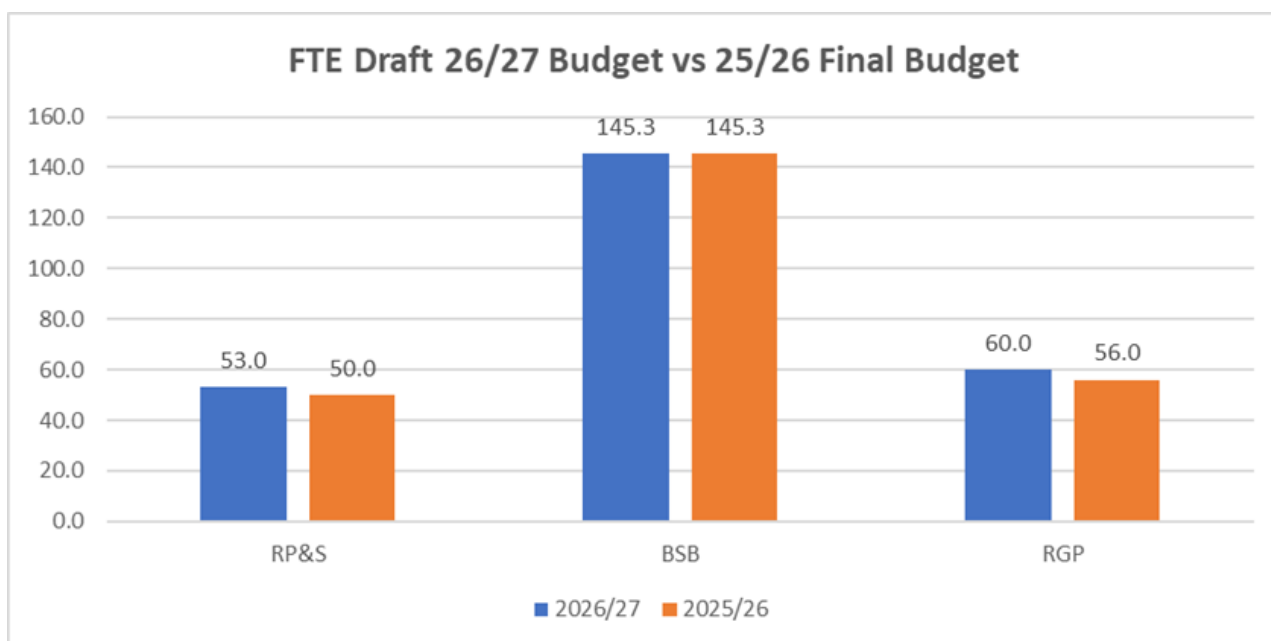


Table 7



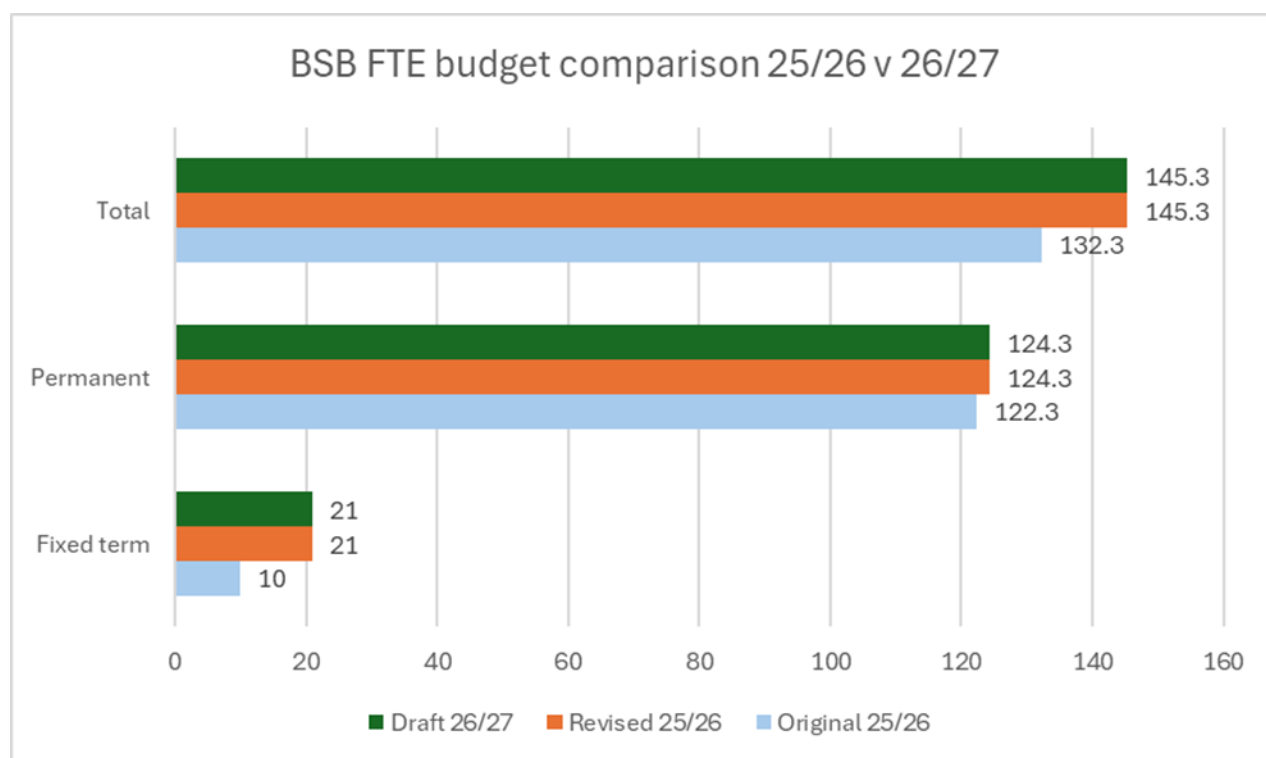
17. The total headcount has increased by 7, three additional staff within the Bar Council and four within the Resources Group (shared services). The headcount for the BSB shows no increase in permanent staff (see more details in the BSB section).

- The Bar Council staff budget includes an 8% increase (£352k) in staff costs, including a budgeted inflationary contingency built into salary budgets and includes an increase in FTE's of 3.
- RG staff cost increase of 7% (£254k). to cover wage inflation, the remaining increase is due to a net increase of 4 FTE's, the table above shows the movement of FTE's within RGP:
- BSB staff-Related expenditure increase by £485k (4.5%) compared to 2025/26 budget. The increase reflects the continuation to the external benchmarking

policy of certain roles. It was agreed 6% for the small minority of colleagues who have not reached the median salary of equivalent external regulatory roles and an inflationary contingency for all other colleagues.

BSB FTE movement 25/26

Table 8



18. The initial 25/26 BSB Budget submission had an estimated staff FTE headcount of 132.3. The staff costs relating to the post office review and reform programme resources were included in the budget separately as non-recurring (as at the time it was assumed that this work would be sourced externally).

19. Later in the year, it was deemed to be more cost effective for some of this work to be undertaken internally rather than outsourced. This explains why the current headcount differs from the previous submission. The majority of the additional roles are fixed term and non-recurrent to meet short term demands of clearing backlogs, Post Office related work and the Reform programme.

Non-Staff Costs:

Table 9

	26/27 £000's	25/26 £000's	Change £000's	% Change
Non Staff Costs				
Bar Council	1,957	1,850	107	5.80%
BSB	3,742	3,586	156	4.35%
Resources Group	5,758	5,568	189	3.40%
	11,456	11,004	452	4.11%

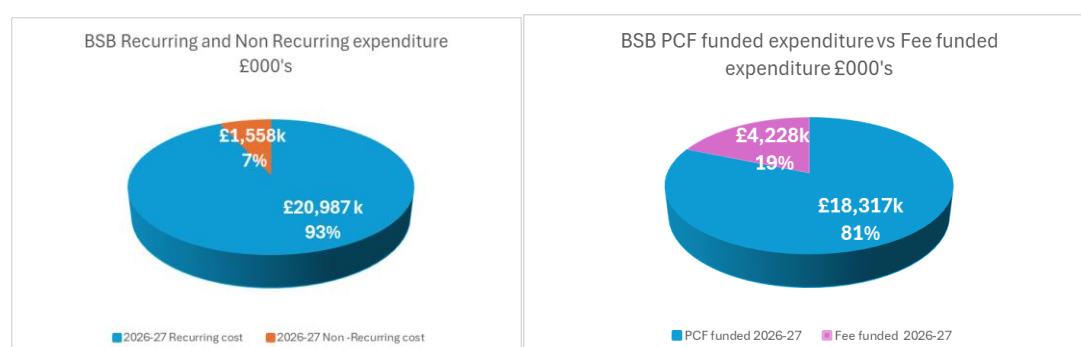
20. There will be a 4% increase in GCB non-staff costs (£452k). The increase in costs is due to:

- Bar Council non-staff costs are expected to increase by £107k, or 6%. The services portfolio spend has decreased by £49k (10%) due to multiple small expenditure savings. Representation and Policy expenditure has increased by £155k, 12% increase on prior-year expenditure. Inflation has been built into the budget for non-staff costs; further consultancy has been budgeted to support diversity and inclusion initiatives and HR consultancy.
- BSB non-staff costs are set to increase £156k (4%) compared to the 2025/26 budget. The main reasons are new provision of £60k for a victim support service for witnesses in sexual harassment cases. There is also an £80k provision to overhaul the BSB website following the Field fisher review. Some of the costs are to be capitalised once a project assessment is completed.
- RG non-staff costs have will increase by £189k (3%) from the 2025/26 budget, comprised of:
 - £78k increase in IS and IM costs, which includes inflationary increases on licensing and support costs and additional cyber-security expenditure.
 - £188k increase in corporate overheads (£160k increase in finance overheads and £29k increase in HR overheads) this includes inflationary increases across various recurring costs combined with additional consultancy costs to support the finance system upgrade.
 - £73k saving on depreciation to reflect capital additions being largely software related. These assets are depreciated over a 5-year period instead of a 3-year period for physical assets.
 - £5k saving on facilities costs for service charge, energy and other 2025/26 one-off expenditure not expected to take place in 2026/27.

Bar Standards Board

Recurring and Non-Recurring costs

Tables 10 & 11



21. 93% of the BSB costs are recurring with 7% being non-recurring (due to the reform and re-organisation programme and additional resources needed for the Post Office cases and other costs relating to the reduction of backlogs).

22. 81% of the BSB expenditure is funded through the PCF. Reviews of regulatory charges will continue to be undertaken with the aim of moving towards full cost recovery for those expenses relating to chargeable services.

NON-OPERATING EXPENDITURE

Table 12

	26/27	25/26	Change	% Change
Non Operating Expenditure	£000's	£000's	£000's	
DB Pension	0	0	0	
LSB/OLC Costs	1,283	1,142	141	11.0%
Other Costs	75	75	0	
	<u>1,358</u>	<u>1,217</u>	<u>141</u>	<u>11.6%</u>

23. Non-Operating Costs have increased by £141k due to an increase in the forecast budgeted LSB charge.

SPLIT OF PCF INCOME

24. The GCB organisational overheads and those of the LSB/OLC levy and the DB Pension scheme are split between the BC and BSB, based on the relative permitted purposes expenditure of each (see below).

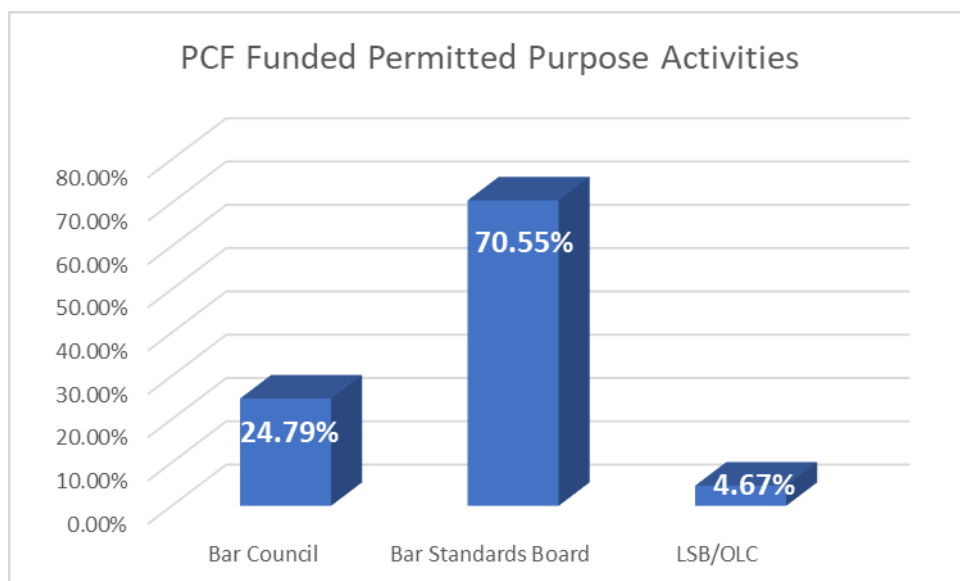
Table 13

		PCF Funded Permitted Purpose Activities £000's	PCF Funded LSB Levy £000's	PCF Funded OLC Levy £000's	Legacy DB Pension Scheme £000's	Total PCF £000's
2025/26 Forecast	Bar Council	6,276 24.76%	184 0.73%	134 0.53%	- 0.00%	6,594 26.01%
	Bar Standards Board	17,851 70.42%	525 2.07%	380 1.50%	- 0.00%	18,756 73.99%
	Total	24,127	709	514	-	25,350
2026/27 Proposed	Bar Council	6,813 24.79%	194 0.71%	140 0.51%	- 0.00%	7,147 26.00%
	Bar Standards Board	19,391 70.55%	550 2.00%	399 1.45%	- 0.00%	20,340 74.00%
	Total	26,204	744	539	-	27,487

* Please note %'s are of the Total PCF

25. The graph below also shows the allocation of PCF to Permitted Purposes activities.

Table 14



Permitted purposes Programme of Activity:

Table 15

Proportion of activity that is for Permitted Purposes								
Functional Area	Permitted Purposes Gross Cost (£m)	51(4)(a)	51(4)(b)	51(4)(c)	51(4)(e)	51(4)(f)	(Max 100%)	Not in Scope of PP
Levies								
Legal Services Board	0.744		100%				100%	
Legal Ombudsman	0.539		100%				100%	
Tax/Interest Expense	0.075						100%	
Bar Standards Board								
Regulatory Risk	0.523	100%					100%	
Equality & Access to Justice	0.196	100%					100%	
Research & Policy	1.122	100%					100%	
DG's office and Governance	1.183	100%					100%	
Board	0.388	100%					100%	
Standards	0.529	100%					100%	
Authorisations	1.119	100%					100%	
Supervision	1.138	100%					100%	
Examinations	1.267	100%					100%	
People and Culture	0.590	100%					100%	
Investigations & Enforcement	2.423	100%					100%	
Conduct Assessment	0.855	100%					100%	
Independent Decision-Making Body	0.379	100%					100%	
Information Management	0.663	100%					100%	
Legal	0.849	100%					100%	
Communications & Public Engagement	0.687	100%					100%	
Programmes & Planning	0.448	100%					100%	
Reform	0.874	100%					100%	
Overheads - Resources Group	7.258	100%					100%	
Bar Council								
Policy Directorate	0.682	90%					90%	10%
Equality, Diversity & CSR	0.859	90%					90%	10%
EU Law	0.205			40%		60%	100%	
International	0.499					80%	80%	20%
Law Reform, Regulatory & Ethics	0.310	60%		25%	10%	5%	100%	
Remuneration & Legal Practice	0.398	45%		45%		5%	95%	5%
Communications	0.802	15%		30%	15%	15%	75%	25%
Corporate	2.699	45%		15%	15%	15%	90%	10%
Total Gross P&L Expenditure	30.301							

The Bar Council

26. The Bar Council provides a broad range of services to barristers. The PCF supports these activities under a number of the permitted purposes as follows:

Permitted purpose 51a - the regulation, accreditation, education and training of applicable persons

27. A significant proportion of the Bar Council's work is allocated to this permitted purpose. A notable example of our work in this area is diversity and inclusion, in particular promoting equality, diversity and inclusion (including social mobility) in the profession. We provide advice and support, training and guides for individual barristers and their chambers and employers. In addition, specific positive action programmes cover (i) access, (ii) retention and (iii) progression at the Bar, all of which contribute towards creating a more inclusive profession. A major stream of work at the moment relates to the Independent Review of Bullying and Harassment at the Bar. Our focus over the next year will be on implementing the Review's recommendations.

28. A significant area of work relates to the education, training, and provision of leadership to the profession on the regulatory environment in which barristers and chambers operate, including raising awareness of key regulatory developments.

29. This work supports our strategic aim of providing services, guidance, information and training to maintain and raise professional standards, and to help overcome challenges that can hinder practice at the Bar.

30. Our work on providing practical advice and support on practice management falls under this permitted purpose, including drafting practice management guidance for the Bar and arranging practice management seminars on both new areas of interest and updates on existing matters (for example, an ongoing priority area is income monitoring and fair distribution of work). Similarly, policy work relating to remuneration and legal practice, including issues focused on access to justice, court reform and digitisation, tech and artificial intelligence and the administration of justice, fall under this permitted purpose.

31. This work supports our strategic aim of supporting barristers, chambers and alternative business models with practice management disciplines in the interests of statutory and regulatory compliance, making the profession more resilient.

32. In addition to the work outlined above, our policy work in relation to the Bar's ethical standards and obligations, which includes management and provision of the Ethical Enquiries Service, also falls under this permitted purpose. As well as maintaining an up-to-date and growing online ethics guidance resource (www.barcouncil.ethics.co.uk), a team of Ethics Advisers respond to some five thousand telephone and email enquiries from barristers each year. We also deliver seminars to support barristers in understanding their ethical obligations. Our seminars evolve to meet novel and developing ethical duties. Our approach is always to highlight new aspects of ethics but also areas which may have changed, so that barristers can fully understand how their ethical obligations are evolving.

33. This work supports our strategic aim of providing services, guidance, information and training to maintain and raise professional standards, and striving to ensure that the work of the Bar remains committed to the highest ethical standards.

Permitted Purpose 51c - participation in law reform and related legislative process law reform, legal practice and permitted purpose 51e - the promotion of the protection by law of human rights and fundamental freedoms law reform

34. Our work allocated to these permitted purposes covers a broad range of issues including civil, family, and criminal justice and a variety of areas of law. Aspects of our research work are allocated to this permitted purpose so that we may inform the legislative and law reform process from a firm evidence base. We also include a proportion of our European work

under this purpose since the European Union has a significant and ongoing programme of law reform which we both monitor and comment on, where appropriate.

35. Much of our law reform work relates to monitoring and responding to consultations that impact on the administration of justice. This includes working on matters covering a broad range of legislative matters, contributing to the Law Commission's programmes of law reform, for example on digital assets, and raising awareness of current law reform issues through events such as our annual law reform lecture. An example of a significant focus of ongoing work in this area relates to the Gauke and Leveson Reviews. These criminal justice reviews are far reaching and will continue to be a major focus for the foreseeable future.. We also draft briefings for members of Parliament in relation to a broad range of bills going through Parliament so that we can assist Parliamentarians at all stages of a bill's journey and offer suggested drafting amendments as required. A relatively new Parliament and Government has naturally led to a significant uptick in this work.

36. This work supports our strategic aim of championing the rule of law and access to justice for all.

Permitted purpose 51d - the provision of applicable persons of legal services or reserved legal services, immigration advice or immigration services to the public free of charge

37. We have a Pro Bono and Social Responsibility stream of work which involves leading work in promoting pro bono work in particular, by liaising with pro bono charities and organisations involved in promoting access to justice. We support Advocate (formerly the Bar Pro Bono Unit) which provides a vital service to people who would otherwise have no access to justice. We also liaise with other Bars and Law Societies both domestically and internationally to share knowledge and experiences in relation to pro bono work.

38. This work supports our strategic aim of championing access to justice for all.

Permitted purpose 51f - promotion of relations between the approved regulator and national or international bodies, governments or the legal professions of other jurisdictions

39. We carry out a wide range of international engagements liaising with national, regional and global level organisations including, for example, the Commonwealth Lawyers Association and the International Bar Association. We also work closely with the legal professions and, as appropriate, governments of other jurisdictions across the world. A key aspect of our work under this permitted purpose is to support and promote the rule of law internationally and the development of the standards of the legal profession at the international level, bearing in mind that these also have an impact on the practice of our own profession. We seek to share best practice and knowledge with colleagues based in other jurisdictions but also to learn from them so that their experiences can help influence and improve the delivery of justice and rule of law in this jurisdiction. This work supports our strategic aim of championing the rule of law.

PRACTISING CERTIFICATE FEE 2026/27: CONSULTATION

Bar Standards Board programme of activity (authored by the BSB)

40. We stated publicly when consulting on the Bar Standards Board's 2025/26 budget that 2025/26 and 2026/27 would be the peak years of spending as we bedded in our reforms before the one-off costs of reform dropped out of the budget and efficiency gains cut in from 2027/28 onwards. Consistent with that commitment, the Bar Standards Board is proposing a broadly flat budget in real terms for 2026/27.

41. The Bar Standards Board is in the process of developing a new five year strategy, on which it consulted earlier in the year. The Board will approve the new strategy in time for the new financial year and adopt a supporting business plan in March 2026. The Board is currently assuming, however, that the priorities for the first two years of the strategy will be:

- performance improvement: delivering core regulatory operations quickly and economically with no detriment to existing high standards of decision-making and, in the process, meeting the voluntary undertakings entered into with the Legal Services Board in July 2025;
- implementation of the Harman recommendations: the Independent review of bullying, harassment and sexual harassment at the Bar by Baroness Harman KC has made a number of recommendations for the sector and the BSB is working with other stakeholders to implement them. The resource implications of the Harman report are yet to be settled. Many of the recommendations align with work that the BSB was already taking forward as set out in the BSB's statement on the publication of the Harman Report.

42. To enable regulatory and operational improvement, the Bar Standards Board's proposed budget for 2026/27 provides for the completion of continuing reforms. The reforms aim to:

- a. enable the Bar Standards Board better to anticipate regulatory risk to the public interest at the Bar by improving flows of intelligence and research;
- b. modernise delivery of regulatory interventions deployed by the Bar Standards Board in response to risk, including reform of our enforcement arrangements to implement the recommendations of the 2024 Fieldfisher review and enable delivery of the voluntary undertakings entered into with the Legal Services Board in July 2025;
- c. build a high performance and inclusive culture on the foundations of the high levels of engagement and commitment consistently demonstrated by the Bar Standards Board's people.

43. During the course of this business year, the BSB made progress in implementing its reforms and has just concluded a consultation on changes to its enforcement processes. These changes, together with the overhaul of supporting system, will be implemented during 2026/27 following a second consultation on detailed new regulations in the spring of 2026.

44. Once fully in place in 2027/28, these reforms will significantly accelerate the handling of enforcement work. However, in common with other regulators, the BSB has experienced in 2025/26 increasing volumes of reports about barristers. We are, therefore, extending our reforms as a matter of urgency to revise aspects of our business model, including to make greater use of out-sourcing in the investigation process and to cross-skill our people in non-specialist roles to facilitate re-deployment in response to fluctuating workloads.

How the BSB functions support the regulatory objectives and strategic priorities

45. This programme of work will be taken forward through the BSB's functions and associated budgetary provision as follows.

Supervision (8% of budget)

46. The Supervision function has responsibility for the BSB's risk-based regulation of chambers, employers, BSB authorised entities, individual barristers and authorised training providers. It includes supervision of activities such as pupillage, the transparency rules, equality and diversity compliance, anti-money laundering and bullying and harassment. In doing so, supervision work protects consumers and promotes the diversity, independence and standards of the profession.

47. The BSB's Supervision work is central to the development of its strategic priorities. The relationships the BSB has with its regulated communities through its proactive supervision provides evidence to support innovation and the use of technology by barristers and helps target regulation where it is needed. It enables the BSB to understand how work is allocated within chambers, how standards of practice are maintained and how governance and decision making within chambers are undertaken. We shall be considering further whether the Harman Report requires us to strengthen the capacity of the Supervision team or to re-direct its priorities in the year ahead.

Examinations (11% of budget)

48. The BSB's Examinations Team is responsible for the setting and marking of two assessments during the vocational component of Bar Training (Civil Litigation and Criminal Litigation) and of Professional Ethics during the pupillage component. The budget is set to ensure that we have sufficient resources to commission question-writers, and to engage standard setters, markers and those who provide quality assurance scrutiny. We also resource the Centralised Examinations Board which provides appropriate oversight and confirms final marks. And we budget for services from ARC printers and couriers, and for Surpass, which provides the digital platform for delivery of the Professional Ethics exam plus a question-banking and authoring solution.

Authorisations (11% of budget)

49. The BSB's Authorisations Team is responsible for the authorisation of Bar and Pupillage Training Provider, and for assessing applications for waivers and exemptions from Bar training and practising requirements.

50. The budget allocated to the BSB's authorisation functions will ensure the timely, high quality and consistent assessment of authorisation decisions. In doing so it gives consumers and others confidence in the service the BSB provides and confidence that barristers are subject to rigorous assessment before entering the profession. The authorisation of chambers and entities as providers of pupillage training, as well as the development of new pathways for entry to the profession such as apprenticeships, helps ensure a good supply of new entrants to the profession and encourages diversity.

51. We are currently addressing a significant increase in the volume of applications from overseas lawyers for waivers from our qualification rules. We have responded to this by creating a time-limited task force within the Authorisations team to tackle the backlog of cases. That Task Force will complete its work in 2026/27. We are also continuing the work of addressing the root cause of the long processing times involved in these applications. We have commissioned an independent mapping of overseas qualifications and experience to our Professional Statement and, on the basis of this mapping, are developing some straightforward decision rules to support the work of the Team and improve efficiency with no loss of rigour.

Regulatory Enforcement (25% of budget)

52. This Department takes action to enforce professional standards where these are breached and where enforcement is necessary for the protection of the public and/or as a deterrent to unprofessional behaviour. The department is responsible for the end-to-end enforcement process.

53. The Contact and Assessment function is responsible for assessing reports about the conduct of barristers and for taking initial decisions on whether the report identifies a potential breach of the BSB Handbook that requires further investigation.

54. The Investigations and Enforcement Team includes the full range of the BSB's enforcement work from investigation through to disciplinary action and any associated work such as appeals, interim suspension and fitness to practise cases. Accordingly, the function protects the public interest, the rule of law and the interests of consumers, while also contributing to a strong and diverse profession and to upholding the professional principles.

Legal and Information Management (11% of budget)

55. This Department owns legal risks arising from the delivery of our regulatory functions, handles litigation, provides legal advice to the organisation, develops decision-making policies and guidance and oversees and supports knowledge management systems. The department also leads on compliance with our statutory information law responsibilities.

Strategy, Policy and Insight (14% of budget)

56. Drawing on enhanced data, intelligence and research, the Department identifies future and current risks to the public interest, as defined by the Regulatory Objectives, and develops timely strategies to mitigate those risks and to seize opportunities. It owns our Handbook and Code of Conduct and leads on updating them. The Department leads on diversity at the Bar.

57. The Regulatory Risk Team identifies risks to the public interest at the Bar and works with the Board and Senior Leadership Team to prioritise them. This forms the basis of the BSB's strategic priorities as an organisation. The function also monitors the available evidence in relation to developments in the market and the BSB's response, managing its Risk Framework and regularly reporting to the Board. This ensures that the BSB is regularly evaluating any new evidence and reviewing its priorities. As such, the BSB's regulatory risk

work takes account of all of the regulatory objectives, and by working with the Board to establish a risk appetite and relative priority, guides how the BSB promotes the regulatory objectives. Its work also applies across all strategic themes and contributes expertise to a range of projects that are established in response to the risks that have been identified (for example, to the BSB's proposed first data and intelligence strategy.)

58. The Equality function promotes equal access to, and diversity within, the profession, working in partnership with stakeholders. It also promotes the interests of diverse and vulnerable consumers across the work of the BSB. It commissions research, undertakes consultation and stakeholder engagement, conducts training and assists with embedding good practice in equality impact assessment across the organisation to ensure that equality and diversity issues are properly taken into account. This function's top priority for the next year will be responding to the Harman recommendations. As such the function contributes to encouraging an independent, strong, diverse and effective legal profession and to improving access to justice by considering the needs of a diverse range of consumers and working with the profession and others to eliminate barriers to access.

59. The Policy and Research function draws on evidence of risk to the regulatory objectives to identify projects and programmes that will address those risks and evaluates the impact of those projects. Specifically:

- by reviewing the BSB's Code of Conduct and related regulatory arrangements, the function promotes all regulatory objectives, but particularly: the public interest; the rule of law; the interests of consumers; and the professional principles;
- by developing rules on transparency and working with the other regulators on a range of projects relating to innovation and technology, digital comparisons and unbundling, the function promotes in particular: competition; the interests of end-users; and access to justice;
- by working with colleagues on the Assuring Competence Programme, the function particularly promotes the interests of the users of barristers' services and the professional principles;
- by undertaking research and evaluation focusing on the experience of the users of barristers' services, it promotes competition; and
- by focusing research and evaluation activities on other risks in the market, it promotes all regulatory objectives to differing degrees.

Business Planning, Programmes and Engagement (14% of budget)

60. This Department ensures that we have the business plans and resources needed to deliver our strategy and to deliver our functions, execute major programmes of work efficiently and to time, communicate effectively to our stakeholders about our plans and performance and ensure that our stakeholders are encouraged to engage with us so that all our policy making takes full account of its likely impact and their views.

61. The Communications and Public Engagement team supports all other BSB teams in the pursuit of the BSB's regulatory objectives. It publishes information about BSB's work, including its strategy and business plan, and promotes awareness and involvement in that work through a programme of prioritised engagement with key stakeholders involving both Board and executive team members. The function leads, in particular, on actions to improve engagement with consumers and organisations representing consumers.

62. The Public Legal Education function meets the objectives of "improving access to justice" and "increasing public understanding of citizens' legal rights and duties" and is pursued through our membership of Legal Choices, the publishing of materials on the BSB's own website and via the Press and in partnership with other regulators and with charities supporting those in legal need.

63. The Programmes Team sets standards for the delivery of the programmes and projects which represent the BSB's principal means of delivering strategic change. It is currently overseeing delivery of the Bar Standards Board's programme of reform. The function also promotes the development of project management skills across the BSB and supports the delivery of individual programmes and their constituent projects.

Director General's Office and Board (2% of budget)

64. This DG and Board provide leadership to, and support the governance of, the organisation.

Governance (5% of budget)

65. This function ensures that governance in the Bar Standards Board reflects best practice, including adherence, where appropriate, to the UK Corporate Governance Code. The function plays a key role in setting, and overseeing, standards for the quality of Board papers and for streamlining governance documents. It is also the second line of defence in managing corporate risk.

People and culture (3% of budget)

66 This Department will ensure that the Bar Standards Board's people are engaged and empowered, are motivated by compelling and relevant values and work within a diverse, inclusive and agile culture.

67. The People function leads work to define a culture and values for the Bar Standards Board appropriate to an independent regulator and to put in place the policies for the recruitment, remuneration, retention and development of its people which will sustain BSB's self-confidence and ability to deliver.

Regulatory performance

68, The BSB must comply with regulatory performance standards set by its oversight regulator, the Legal Services Board. The need to do so, as well as to demonstrate effective performance to our other stakeholders, has been at the heart of the development of our reforms. The BSB will regularly update the LSB on progress and will continue to be accountable to the LSB under its Performance Assessment Framework and through delivery of the voluntary undertakings entered into in July 2025. Improving performance remains a key priority for the BSB over the next year, and this will be overseen by the Performance and Strategic Planning Committee and by the Board itself.

Assessing and evaluating benefits

69. The Bar Standards Board assesses the benefits of regulatory interventions primarily through its well-developed analysis of regulatory risks (see above) which draws on evidence from a range of sources, including: BSB's Regulatory Return; the reports received by BSB; intelligence provided by the Legal Ombudsman and Bar Mutual Insurance; feedback from stakeholders, including the Judiciary; and the BSB's own programmes of research and data gathering. The BSB then tests its assessment of risks and opportunities by consulting stakeholders.

70. The majority of strategic interventions are taken forward within a programme or project framework and governed by a programme or Project Initiation document which defines the benefits sought from the intervention in terms of the regulatory objectives and sets out, and manages, the associated risks to the realisation of those objectives. As such, there will be an evaluation of the impact of projects after a period of implementation has passed. Such impacts are therefore not reported on annually, but depending on the timescales for the individual project.

71. For the Reform Programme, we have set the expected contributions to regulatory outcomes for each of the key projects and we will be monitoring the impact against these over time.

72. In considering the expected versus actual benefits of the PCF for the current practising year, on which we consulted last year, we can refer to

- a progress against the business plan (although this only gives a partial picture at present, as we are only part way through the year);
- b Progress towards improvements in KPIs.

Non-PCF authorisation fees

73. Under s51(1) of the Legal Services Act 2007, a “practising fee” is defined as a fee payable by a person in circumstances where the payment of the fee is a condition which must be satisfied for that person to be authorised to carry on one or more reserved legal activities. Such fees must be approved by the LSB. The PCF is the main such fee paid by barristers. However, these are not the only fees charged by the BSB that are prerequisites for authorisation to undertake a reserved legal activity. This year, we are also increasing the fees that we charge for entity authorisation in line with inflation. We announced last year a proposal to instigate a review of the methodology for calculating entity fees. We are considering imposing a fee based on the income of the entity, rather than the number of authorised persons within it. However, because of other priorities we have not completed this review and we are continuing with the existing methodology. The proposed fees are attached in annex B.

BSB pay reforms

74. The BSB continues to implement pay reforms, with the aim of aligning BSB pay for regulatory roles with the median pay levels for the sector over a number of years. The forthcoming year will be the fourth year of five and the programme is largely complete.

75. The increase in staff salaries has had a lasting and positive impact both on voluntary turnover rates and on the BSB’s ability to fill vacancies. In September 2022, prior to our reward reforms, the voluntary turnover (resignation) rate stood at 20% p.a. As at September 2025, resignation rates are 6.9% p.a, a slight increase on last year but below the industry benchmark. This reduction in turnover rates is not solely attributable to our pay reforms, as there have been changes in the overall economy and recruitment market since 2022. However, our exit interview data from both 2021 and 2022 showed that pay was the most significant factor impacting on decisions to leave the organisation at that time.

INCOME (REGULATORY AND NON-REGULATORY)

Table 16

	26/27 £000's	25/26 £000's	Change £000's	% Change
Total Income				
PCF Income	27,487	25,266	2,220	8.79%
PCF Entity Fees	137	143	(6)	4.09%
Non PCF Income	6,376	5,803	573	9.88%
	<u>34,000</u>	<u>31,212</u>	<u>2,788</u>	<u>8.93%</u>

76. Total income is forecast to be £34m. This represents an 8.9% increase on the amount budgeted in 2025/26 of £31.2m.

Changes in Non-PCF income:

Table 17

	26/27 £000's	25/26 £000's	Change £000's	% Change
Non PCF Income				
Bar Council (Commercial, BRF, Inns sub)	2,564	2,450	113	4.62%
BSB (Regulatory income)	3,365	2,855	510	17.85%
RGP (Bank Interest)	447	497	(50)	10.05%
	<u>6,376</u>	<u>5,803</u>	<u>573</u>	<u>9.88%</u>

77. Non-PCF income will increase by 9.8% £573k. The Bar Council income will see an increase of 4.6% due to additional training, visa service, and business partner income. The Resources Group drop in income is due to the effect of the expected drop in interest rates on bank deposits. Regulatory income is expected to increase by £510k due to the second uplift in fees for AETO's in September 2026.

NEXT STEPS

78. We welcome views from the profession on the planned budget for 2026/27 and the proposal to increase PCF and invite you to consider the questions below.

Please use the following link to give your feedback via the online form:

<https://r1.dotdigital-pages.com/p/4CGD-13ZB/practising-certificate-fee-and-budget-consultation-202627>

79. The consultation will close at 11.59pm on Sunday 4 January 2026.

Consultation Questions

1. Do you agree with the General Council of the Bar's proposal to increase the practising certificate fee (PCF) for 2026/27 as detailed in the consultation document?
2. Do you agree that the PCF for 2026/27 represents value for money?
3. Are you adversely impacted by the level of the practising fee due to a protected characteristic under the Equality Act 2010 (such as age, disability or gender) or due to your individual practising arrangements? If so, please tell us why and how we could meet your needs. Do you agree with our initial Equality Impact Analysis (EIA) of the practising fee, which we have provided with this consultation (Annex A)?
4. Do you agree with the proposed changes to the entities fees as detailed in Annex B.
5. Do you have any other comments regarding the PCF or the General Council of the Bar budget for 2026/27?

Link to online response form:

<https://r1.dotdigital-pages.com/p/4CGD-13ZB/practising-certificate-fee-and-budget-consultation-202627>

Contact: pcfconsultation@barcouncil.org.uk

Malcolm Cree CBE
Chief Executive, The General Council of the Bar

EQUALITY IMPACT ANALYSIS



EQUALITY IMPACT ANALYSIS (EIA)

Date of Assessment	24/10/2025																																																																																		
Assessor Name & Job Title	Richard Cullen (Director of Finance) / Sam Mercer (Head of Policy: E&D and CSR).																																																																																		
Name of Policy/Function to be Assessed	PCF 2026/27																																																																																		
Aim/Purpose of Policy	1. This year there will be an increase to the annual PCF, broadly in line with current inflation 4%. To deliver a 4% increase in the PCF charge, we are proposing that the fee be applied to all bands. However, we are also proposing adding an additional band for those with an income over £2m. This will entail modifying income band 11 (to now cover the £1.5-£2m income range) and adding income band 12 for those with an income over £2,000,001. The aim is for the PCF charge to reflect the ability to pay. <table border="1"> <thead> <tr> <th>Band</th><th>Original banding</th><th>New Banding</th><th>2025 fee</th><th>4% increase</th><th>2026 Fee</th></tr> </thead> <tbody> <tr> <td>1</td><td>£0 - £40,000</td><td>£0 - £40,000</td><td>119</td><td>5</td><td>124</td></tr> <tr> <td>2</td><td>£40,001 - £60,000</td><td>£40,001 - £60,000</td><td>316</td><td>13</td><td>329</td></tr> <tr> <td>3</td><td>£60,001 - £90,000</td><td>£60,001 - £90,000</td><td>635</td><td>25</td><td>660</td></tr> <tr> <td>4</td><td>£90,001 - £150,000</td><td>£90,001 - £150,000</td><td>1,154</td><td>46</td><td>1,200</td></tr> <tr> <td>5</td><td>£150,001 - £240,000</td><td>£150,001 - £240,000</td><td>1,753</td><td>70</td><td>1,823</td></tr> <tr> <td>6</td><td>£240,001 - £350,000</td><td>£240,001 - £350,000</td><td>2,377</td><td>95</td><td>2,472</td></tr> <tr> <td>7</td><td>£350,001 - £500,000</td><td>£350,001 - £500,000</td><td>2,540</td><td>102</td><td>2,642</td></tr> <tr> <td>8</td><td>£500,001 - £750,000</td><td>£500,001 - £750,000</td><td>3,213</td><td>129</td><td>3,342</td></tr> <tr> <td>9</td><td>£750,001 - £1,000,000</td><td>£750,001 - £1,000,000</td><td>3,399</td><td>136</td><td>3,535</td></tr> <tr> <td>10</td><td>£1,000,001 - £1,500,000</td><td>£1,000,001 - £1,500,000</td><td>3,855</td><td>154</td><td>4,009</td></tr> <tr> <td>11</td><td>£1,500,001 - 2,000,000 and over</td><td>£1,500,001 - 2,000,000</td><td>4,080</td><td>163</td><td>4,243</td></tr> <tr> <td>12</td><td></td><td>£2,00,0001 and over</td><td>New Band</td><td>New Band</td><td>4,711</td></tr> </tbody> </table> 2. The PCF is charged annually as part of the Authorisation to Practice process. On an annual basis barristers confirm they are fit to practise and pay an annual practising fee (PCF) The fee provides the necessary funds for permitted purposes provided by the regulatory body (BSB) and the representative body (Bar Council)					Band	Original banding	New Banding	2025 fee	4% increase	2026 Fee	1	£0 - £40,000	£0 - £40,000	119	5	124	2	£40,001 - £60,000	£40,001 - £60,000	316	13	329	3	£60,001 - £90,000	£60,001 - £90,000	635	25	660	4	£90,001 - £150,000	£90,001 - £150,000	1,154	46	1,200	5	£150,001 - £240,000	£150,001 - £240,000	1,753	70	1,823	6	£240,001 - £350,000	£240,001 - £350,000	2,377	95	2,472	7	£350,001 - £500,000	£350,001 - £500,000	2,540	102	2,642	8	£500,001 - £750,000	£500,001 - £750,000	3,213	129	3,342	9	£750,001 - £1,000,000	£750,001 - £1,000,000	3,399	136	3,535	10	£1,000,001 - £1,500,000	£1,000,001 - £1,500,000	3,855	154	4,009	11	£1,500,001 - 2,000,000 and over	£1,500,001 - 2,000,000	4,080	163	4,243	12		£2,00,0001 and over	New Band	New Band	4,711
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- It benefits the legal profession and society as a whole to have an appropriately funded regulator and representative body ensuring standards are improved and maintained and the benefits and needs of the profession are articulated to the wider society.
- The intention is that barristers pay an annual fee based on ability to pay.

1. Evidence

What evidence will you use to assess impact on equality?

- We have completed an in-depth analysis of barristers with protected characteristics across all the income bands.
- There will be an 4% increase for Band 1. The increase will amount to £5. Band 2 will increase by 4% and this will amount to £13. Band 1 and 2 contain the greatest % of women with 50% and 53% respectively. Band 1 and 2 contain the greatest % of people from an ethnic background (both 21%). Band 1,2 and 3 contain the largest % of people with disabilities being 8%, 10% and 8%. Each of these bands pay a lower amount than would be the case if they paid a flat fee.
- Band 12 will start at £2,000,001 this band contains the highest number of white males 80% and 87% and the lowest proportion of women and ethnic minorities (there are 2% with declared disabilities)

Band	New Banding	2025 fee	4% increase	2026 Fee	Income band bottom (£)	Income band top (£)	Income band mid point	New fee as a % of top	New fee as a % of mid point	(Subsidy) / Supplement
1	£0 - £40,000	119	5	124	-	40,000	20,000	0.31%	0.62%	(£1,381)
2	£40,001 - £60,000	316	13	329	40,001	60,000	50,001	0.55%	0.66%	(£1,176)
3	£60,001 - £90,000	635	25	660	60,001	90,000	75,001	0.73%	0.88%	(£845)
4	£90,001 - £150,000	1,154	46	1,200	90,001	150,000	120,001	0.80%	1.00%	(£305)
5	£150,001 - £240,000	1,753	70	1,823	150,001	240,000	195,001	0.76%	0.93%	£318
6	£240,001 - £350,000	2,377	95	2,472	240,001	350,000	295,001	0.71%	0.84%	£967
7	£350,001 - £500,000	2,540	102	2,642	350,001	500,000	425,001	0.53%	0.62%	£1,137
8	£500,001 - £750,000	3,213	129	3,342	500,001	750,000	625,001	0.45%	0.53%	£1,837
9	£750,001 - £1,000,000	3,399	136	3,535	750,001	1,000,000	875,001	0.35%	0.40%	£2,030
10	£1,000,001 - £1,500,000	3,855	154	4,009	1,000,001	1,500,000	1,250,001	0.27%	0.32%	£2,504
11	£1,500,001 - £2,000,000	4,080	163	4,243	1,500,001	2,000,000	1,750,001	0.21%	0.24%	£2,738
12	£2,000,001 and over	New Band	New Band	4,711	2,000,001					£3,206

- The above table compares the level of PCF paid by each of the income bands (mid point and top of band). This shows some variability across the income bands none are more than 1% of the income amounts. This data should not be viewed in isolation as in order to ensure that the burden to pay the PCF is reflective of the ability to pay, those on the lower income bands pay less than the flat fee (the flat fee would be £1,505 per barrister) and consequently those on the higher income bands pay more than the flat fee.

2. Impact on Equality

Consider whether the evidence listed above shows the potential for differential impact, either adverse or positive, for different groups. If there are negative impacts, explain how you will attempt to mitigate these. Mitigating actions can be described in more detail in your Action Plan (Section 4).

- All groups will be able to access the PCF in the normal way.

Will people from all groups be able to access the service; will there be any barriers for certain groups?

	• Policy is based on ability to pay and should not discriminate unlawfully or provide any indirect discrimination. • Band 1 will be widened to £40k to take account of inflation.
Race	• As there is no significant change to the policy of PCF based on ability to pay there is not expected to be any negative impact in this area. • Band 1 and 2 has the highest proportion of barristers from an ethnic minority background.
Gender	• As there is no significant change to the policy of PCF based on ability to pay there is not expected to be any negative impact in this area.
Disability	• As there is no significant change to the policy of PCF based on ability to pay there is not expected to be any negative impact in this area.
Age	As there is no significant change to the policy of PCF based on ability to pay there is not expected to be any negative impact in this area.
Sexual Orientation	• As there is no significant change to the policy of PCF based on ability to pay there is not expected to be any negative impact in this area.
Religion/Belief	• As there is no significant change to the policy of PCF based on ability to pay there is not expected to be any negative impact in this area.
Gender Reassignment	• As there is no significant change to the policy of PCF based on ability to pay there is not expected to be any negative impact in this area.
Pregnancy/ Maternity	• As there is no significant change to the policy of PCF based on ability to pay there is not expected to be any negative impact in this area. • Includes PCF holidays and discounts to support return to work
Marriage and Civil Partnership	• Not applicable
Other Identified Groups	As there is no significant change to the policy of PCF based on ability to pay there is not expected to be any negative impact in this area

How does the policy advance equality of opportunity?
--

- *The policy promotes payment of the PCF based on ability to pay with those earning the most paying proportionately higher fees*

How does the policy promote good relations between different groups?

It is generally thought that those who earn more (and have benefited from a well regulated profession) should shoulder a greater burden for supporting the profession than those who earn less or are at the start of their careers.

3. Summary of Analysis

Now you have considered the potential impacts on equality, what action are you taking? (Mark 'X' next to one option and give a reason for your decision)

a. No change to the policy (no impacts identified)	Your analysis demonstrates that the policy is robust and the evidence shows no potential for discrimination. You have taken all appropriate steps to advance equality and foster good relations between groups.	X
b. Continue the policy (impacts identified)	Continue with the proposal, despite any adverse impacts, provided it is not unlawfully discriminatory and is justified.	
c. Adjust the policy and continue	Take steps to remove barriers, mitigate impacts or better advance equality before continuing with the policy.	
d. Stop and remove the policy	There are adverse effects that are not justified and cannot be mitigated. The policy is unlawfully discriminatory.	

Reason for decision:

It is not anticipated that there will be any negative effects from these changes to PCF. An analysis of the data post AtP will be undertaken to assess the validity of this assumption.

4. Action Plan for Improvement

Give an outline of the key actions that need taking based on any challenges, gaps and opportunities you have identified. Include here any action to address negative equality impacts or data gaps.

Action Required	Desired Outcome	Person Responsible	Timescale
<i>Analysis of the AtP results for impact on equality</i>	<i>Evidence to support the assumptions</i>	<i>Paul Martyn / Richard Cullen</i>	<i>Post AtP end of March 2026</i>

ANNEX B

Non-PCF authorisation fees

Note: Fees have increased by inflation for 26/27

	25/26	25/26	25/26	25/26	Inflation	26/27	26/27	26/27	26/27
Authorised Bodies - Size of Body	Application Fee	Authorisation Fee	Total Cost	Renewal Fee	3.8%	Application Fee	Authorisation Fee	Total Cost	Renewal Fee
Single Person	£347	£441	£788	£487		£360	£457	£818	£506
2-5 Person	£968	£1,168	£2,136	£1,335		£1,005	£1,213	£2,218	£1,386
6-15 (Simple)*	£1,335	£1,602	£2,938	£1,936		£1,386	£1,663	£3,049	£2,010
6-15 (Complex)*	£1,803	£2,136	£3,939	£2,671		£1,871	£2,218	£4,089	£2,772
15+ Person	£2,604	£3,071	£5,675	£3,872		£2,703	£3,188	£5,891	£4,019

*The distinction between simple and complex body refers to the number of authorised individuals in the entity and the nature of the business model. It is based on our view of the resource required to assess the application.

	25/26	25/26	25/26	25/26	Inflation	26/27	26/27	26/27	26/27
Licensed Bodies (ABS) - Size of Body	Application Fee	Authorisation Fee	Total Cost	Renewal Fee	3.8%	Application Fee	Authorisation Fee	Total Cost	Renewal Fee
2-5 Person	1,936	1,578	3,514	2,287		2,009	1,638	3,647	2,374
6-15 Person	3,282	2,685	5,967	3,878		3,406	2,787	6,194	4,026
15+ Person	4,707	3,845	8,553	5,562		4,886	3,991	8,878	5,774