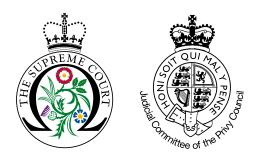




The Supreme Court and Judicial Committee of the Privy Council

Annual Report and Accounts 2022–2023



The Supreme Court and Judicial Committee of the Privy Council

Annual Report and Accounts 2022–2023

Annual Report presented to Parliament pursuant to Section 54(1) of the Constitutional Reform Act 2005.

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Accounts presented to the House of Lords by Command of His Majesty.

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Cover image: Students from SOAS University take part in a moot final in Courtroom One in 2022.

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Overview

By the President of the Supreme Court

The Right Hon. The Lord Reed of Allermuir



I am pleased to introduce the Annual Report and Accounts of the Supreme Court of the United Kingdom (UKSC) for 2022-2023, which set out the Court's key achievements and progress towards our strategic objectives during the last financial year.

In contrast to the upheaval of previous years caused by the Covid-19 pandemic, this year has seen us return to our normal ways of working, while retaining and developing some of the technological innovations introduced during the pandemic. I am pleased that our building has been open to the public throughout the year, and that all our hearings have taken place in our courtrooms (although counsel representing clients in the Judicial Committee of the Privy Council (JCPC) have been permitted to take part virtually, so as to improve accessibility and reduce costs for Court users in jurisdictions distant from the UK). Our international and education programmes are also once again operating as normal.

Throughout the year we have dealt successfully with permission to appeal applications (PTAs), hearings and judgments, and have improved our efficiency in the processing of PTAs. Although we have delivered fewer UKSC judgments than last year (38 as opposed to 56), we have delivered a much higher number of JCPC judgments (60 as opposed to 34). We have dealt efficiently with cases of particular public interest. For example, we prioritised the Scottish referendum reference because of the constitutional importance of the case, delivering a judgment within six weeks of the hearing. It was thanks to a dedicated and capable workforce, as well as the skill and diligence of the judges, that this was accomplished.

International confidence in the UK Judiciary has remained very high and is reflected in the volume of international disputes that we dealt with during the year. One example is the case of The Law Debenture Trust Corporation plc v Ukraine, a commercial dispute which came to us because Russia (for which Law Debenture Trust was trustee) and Ukraine had agreed that their contract would be governed by English law, and that the

English courts would have exclusive jurisdiction to decide any disputes. It is a striking sign of the level of international confidence in British justice.

A particular highlight this year has been both the UKSC and the JCPC sitting outside their usual home in Parliament Square, London, something that was not possible during the pandemic. The UKSC sat in Manchester in March 2023. This is the first time the Court has sat outside the four UK capital cities. The JCPC sat in the Cayman Islands in November 2022: the first time that the JCPC has sat in an Overseas Territory. My colleagues and I strongly believe that the opportunity to watch hearings and engage with the work of the Court should not be limited to those who have easy access to London, and so it was a particular pleasure that these sittings took place. Both were well attended by members of the public and we ran a programme of educational events and User Group meetings in conjunction with the hearings. I would like to extend my thanks to the people of the Cayman Islands, and to the Government, the judiciary and community leaders there, who made us feel welcome and facilitated our visit. I am also very grateful to the judges and the legal community in Manchester, and to the staff of His Majesty's Courts and Tribunals Service there, who could not have been more helpful and welcoming.

With the world emerging from the pandemic, this has been a year with a great deal of international interest in our Court. There have been many visits by delegations from the courts and governments of other countries, and a multitude of invitations for us to take part in international events. Some countries are keen to learn from the way we do things. Others are keen to strengthen their relationship with the UK more broadly. We have received visits from Ukraine, South Korea, Bosnia and Herzegovina and many other countries, fulfilling our objective to enhance the reputation of the UK as a global legal centre, and strengthening our professional relationships with our international peers.

Diversity in the legal profession continues to be of key importance to the UKSC and we remain committed to our judicial diversity and inclusion strategy (https://www.supremecourt.uk/docs/uksc-judicial-diversity-and-inclusion-strategy.pdf). We have continued to invite a diverse group of judges from the Court of Appeal, the Court of Session and the Northern Ireland Court of Appeal to sit with us in the JCPC, giving them the opportunity to experience the work of the Court. We have also run our internship scheme for young lawyers from under-represented groups in the legal sector (in partnership with Bridging the Bar) for the second time this year. Once again this was a worthwhile experience both for us at the Court and for the interns who took part. We have also continued to engage with young people from a wide range of backgrounds through our outreach work, with a particular focus on schools in areas of multiple deprivation.

I would also like to welcome Lord Richards as a newly appointed Justice, and to welcome back Lord Lloyd-Jones, who was reappointed after having to retire shortly before the mandatory retirement age for judicial office holders was raised from 70 to 75 in March 2022. Lord Richards replaced Lady Arden, who retired during the last financial year after a long and distinguished judicial career.

We were deeply saddened by the death of Queen Elizabeth II in September 2022. We have fond memories of Her opening the Supreme Court in October 2009. She was a firm supporter of the rule of law throughout Her reign. We wish His Majesty King Charles III a long and happy reign.

Introduction

By the Chief Executive

Vicky Fox



During 2022-23, the Court administration has continued to support the delivery of a high-quality service to Court users, Justices, the public and national and international visitors. This report reflects a year of strong progress, of preparing for the two-year delivery stage of the Change Programme and emerging fully from the restrictions of the pandemic. This has enabled a full resumption of our in-person education programme, international work sittings in Manchester and the Cayman Islands, together with a full stakeholder programme.

We are very much alive to the context in which we work, both across the UK and beyond. We work in a way that adds value and contributes to the UK, the public and the economy.

Our work and our achievements that are shown in this report, highlight how we have focused on our four strategic priorities:

- Recovery and readiness for change
- Diversity, inclusion and belonging
- World class
- Serving the public

It has been a pleasure to have been able to sit outside London twice this year. The JCPC travelled to the Cayman Islands in November and the UKSC sat in Manchester in March. The visits were very successful, and we greatly appreciated the warm welcome we received in both places. In addition to hearing appeals, which were well attended by the public, we were able to provide enriching education programmes for students and to meet with the local judiciary and elected representatives. Our readiness for change, via the Change Programme, remains at the forefront of our work. In this first year, we have been successful in our bid for funding and have laid strong foundations for the next two years of delivery and implementation. This work will enable us to provide a modern and excellent service to users which is both customer-focused and digital. It will deliver the services that Court users and the public rightly expect.

Diversity, inclusion and belonging remains central to the way we work and engage outwards. We continue to work with representative organisations within the legal profession to better understand and help remove the barriers that people face in joining and progressing their legal careers. As Lord Reed mentioned, our internship in partnership with Bridging the Bar continues to support aspiring lawyers from under-represented groups in the legal profession. We are members of the Business Disability Forum and hold the Level 1 Disability Confident accreditation. As part of being welcoming and accessible, we offer British Sign Language tours, and have introduced the hidden disabilities lanyard.

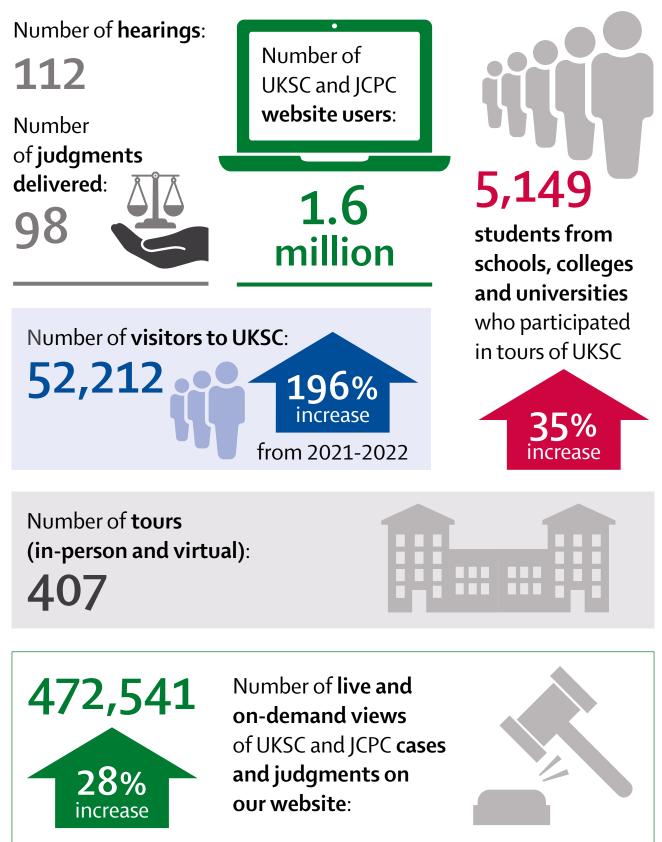
Internally, we hold quarterly diversity forum meetings where we explore colleagues' lived experience including mental health, neurodiversity, faith and violence against women and girls. We have successfully run a reverse mentoring scheme, and we have a diversity and inclusion calendar that enables us to mark and celebrate awareness raising days, faith festivals and key remembrance dates. Highlights have included International Women's Day, Pride Month, Holocaust Memorial Day and Black History Month. A senior member of staff is also a diversity champion, offering leadership and support.

We are dedicated to serving the public and have welcomed an increasing number of visitors returning to the Court. Our education programme has involved more than 280 school and university groups. Over 470,000 people have watched appeals and judgments (both live and on demand) via our website. Our relationships with government, devolved administrations and Parliamentarians remain constructive and strong. We hold regular Court user group meetings to listen to feedback and to keep improving the service we offer. This year we have fostered stronger links with users of the JCPC.

The foundation for our work over the last year has been the vision in our business plan to be a world leading Court. Looking to the future, our strategic priorities have shifted for the next three years to reflect the progress we have already made. You can read more about these priorities on pages 94-99.

I would like to thank our dedicated team of staff for all the work you will read about in this report. They can rightly take great pride in the work they have delivered, and it would not have happened without their hard work and commitment. I hope this report provides an interesting insight into the breadth of work we do and how we are building a modern world leading Court for the future.

A financial year in the UKSC and the JCPC



22,821

individual publication titles available internally through our library catalogue



Number of library internal enquiries dealt with:

471

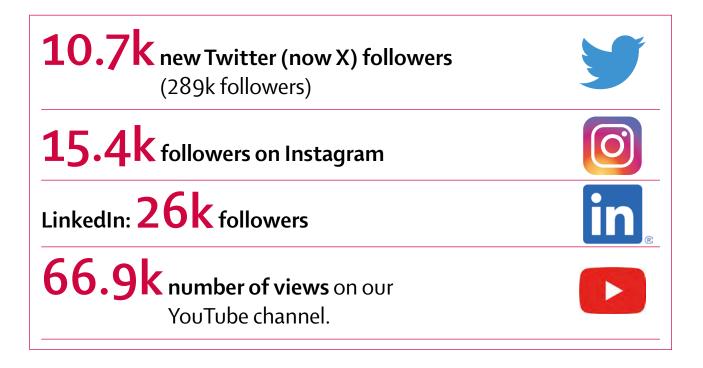
Number of days spent on **training** activities by staff:

289.5 days



129% increase from 2021-2022.
Amount of paper recycled:
23,500kg
This is paper that has been disposed of

This is paper that has been disposed of within the Court, generated by the organisation as well as Court users (legal teams) and visitors to the building



A year in the UKSC and JCPC

Overview of work done in the Court in 2022-23

UKSC

JCPC

PTAs filed	153	71	PTAs filed
PTAs decided	273	101	PTAs decided
Appeals filed	70	12	Appeals filed
Appeals as of right filed	2	41	Appeals as of right filed
Appeal hearings	50	62	Appeal hearings
Judgments given	38	60	Judgments given
Procedural applications filed	117	101	Procedural applications filed
Devolution References filed	2		

Section 1 Justices and their work



The Justices of the UKSC at the start of the Legal Year in October 2022

About us: who we are and what we do

The UKSC is the final court of appeal in the United Kingdom, deciding arguable points of law of general public importance arising from civil cases throughout the UK and from criminal cases in England and Wales, Northern Ireland and, in a limited number of cases, from Scotland.

The UKSC also hears cases to determine devolution issues relating to the powers of the devolved administrations, Parliaments and Assembly.

The JCPC is a separate court from the UKSC and is the final court of appeal for the UK Overseas Territories and Crown Dependencies, as well as Commonwealth countries that have retained procedures for appealing to His Majesty in Council, or in the case of the Republics, to the Judicial Committee. The JCPC also has jurisdiction in some Church of England, regulatory and maritime areas.

The role of the administration is to provide an environment which enables the Justices to carry out their duties in an effective, visible and accessible way.

New appointments

Two Justices were sworn in as members of the UKSC and the JCPC in 2022 as a result of two retirements during the previous business year.

Lord Lloyd-Jones served as a Supreme Court Justice from October 2017–January 2022 but retired in January having reached the then mandatory retirement age of 70. When the retirement age was increased by Parliament to 75 in March 2022, he reapplied for the role and, following the usual statutory selection process, was successfully reappointed. He was sworn in on 30 August 2022 in a small ceremony in the Supreme Court library.

On Lord Lloyd-Jones's appointment to the UK Supreme Court, Lord Reed said:

"He will continue to make an enormously valuable contribution to the Court on a wide range of cases, and especially in dealing with appeals in the field of international law and criminal law."

Lord Richards was previously a Lord Justice of Appeal and was sworn in as a Supreme Court Justice on 3 October 2022 in a ceremony in Courtroom One in front of friends, family and members of the legal community.

On Lord Richards' appointment to the UK Supreme Court, Lord Reed said:

"Lord Richards brings a breadth of experience, notably in company law and corporate insolvency which will be invaluable in maintaining the high quality of our judgments and the Court's reputation as an international centre of legal excellence."



Lord Richards recites the Judicial Oath during his Swearing In ceremony in October 2022.

- Watch Lord Lloyd-Jones' swearing-in ceremony
 https://www.supremecourt.uk/news/swearing-in-of-lord-lloyd-jones-as-a-justice.html
- Watch Lord Richards' swearing-in ceremony
 https://www.supremecourt.uk/watch/swearing-in-ceremony/lord-richards.html
- Biographies of current Justices www.supremecourt.uk/about/biographies-of-the-justices.html

Justices' public engagement work

In addition to their work in hearing and deciding cases, the Justices are committed to enhancing public understanding of the role of the Court and its work.

Their activities have included delivering speeches, talks and lectures, as well as attending conferences, bilateral engagements and judicial exchanges. These activities have been supplemented by writing journal articles, participating in media and academic interviews, featuring in webinars and podcasts, and holding appointments at universities.



Lord Reed was the keynote speaker at the London International Disputes Week in May 2022. Later that month he gave the Lord Speaker's Speech entitled "Lions under the Throne" and spoke at the Donoghue v Stevenson Conference: "Donoghue v Stevenson: A View from the United Kingdom Supreme Court." In March 2023, Lord Reed was the keynote speaker for the Aberdeen Law Project's annual lecture at the University of Aberdeen.



Lord Reed with students from the Aberdeen Law Project at the University of Aberdeen.

Lord Hodge delivered a lecture for the City of London Corporation at the Guildhall on the topic of "The Rule of Law, the Courts and the British Economy" in October 2022. He was appointed as the Lord High Commissioner to the General Assembly of the Church of Scotland, in which capacity he acted the Monarch's personal representative to the Church, performing duties on The King's behalf. He is the Chair of the Expert Reference Group on Digital Assets for the Scottish Government looking at the potential reform of Scots Law to take into account Digital Assets.

Lord Lloyd-Jones took part in the Waynesburgh University conference that was held in Cambridge in July 2022. He also spoke at the Annual Legal Wales Conference in Llandudno in October 2022.

Lord Briggs gave a talk at the "Equity: 150 Years from the Judicature Reforms Conference" in April 2022. In January 2023, he spoke to the Chancery Bar Conference on the topic of "Solicitors' Equitable Liens."

Lord Kitchin judged the Oxford University Intellectual Property Moot in March 2023.

Lord Sales spoke at a supporters' event for the charity Support Through Court in April 2022. In March 2023 he also spoke at the City of Westminster College as part of the Speakers for Schools Programme.

Lord Hamblen chaired the Landmark Cases in Private International Law Symposium at Downing College, Cambridge in April 2022. He was the keynote speaker at the Expert Witness Institute Conference in May 2022.

Lord Leggatt gave the keynote address on the topic of "Would you believe it? The relevance of demeanour in assessing the truthfulness of witness testimony" at the At a Glace Conference. He was also a panel member on the topic of "English and French Contract Law" at the University of Westminster in November 2022.

Lord Burrows gave The Professor Jill Poole Memorial Lecture "The Illegality Defence after Patel v Mizra" at Aston Law School in October 2022. He gave 'after dinner' speeches in November 2022 to the Liverpool Law Society and the Ellesmere Society. In February 2023 he gave the Neil Lecture at Oxford University.

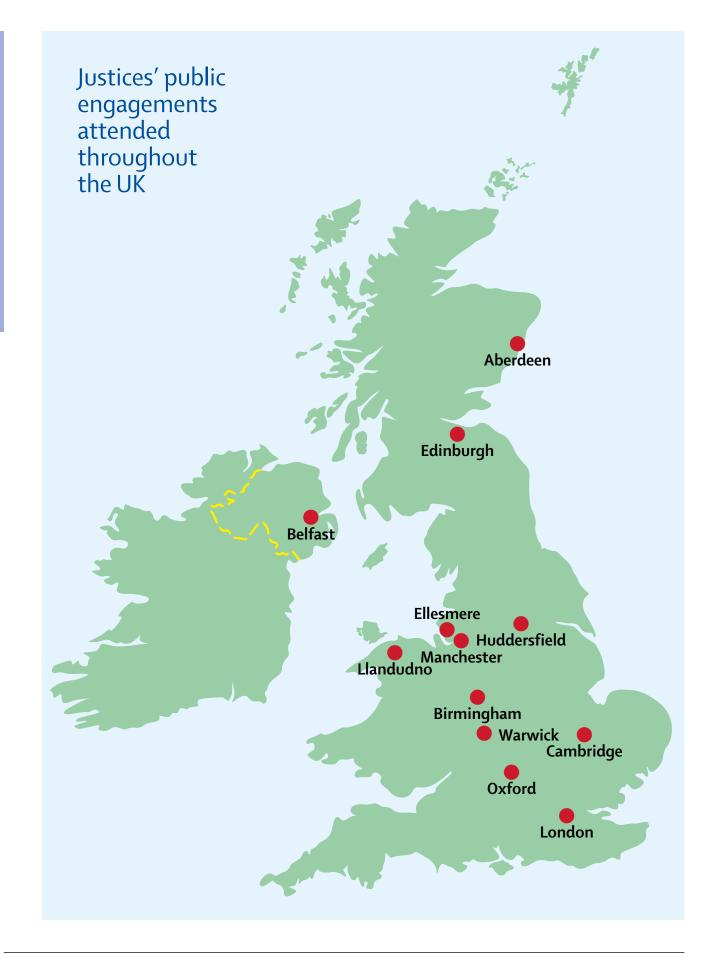
Lord Stephens took part in the Franco British Irish Judicial Colloquium that was held in Belfast in June 2022. In March 2023, he gave a speech on "Judging in the modern age" at the Leaders Club.

Lady Rose gave talks to students at both the Warwick University Law Society and the Oxford Union in May 2022. In May, she spoke at the UK Association of European Law Annual Lecture on the topic of "1966 and All That: Changing Our Minds in a Post Brexit World". In November 2022 she gave The Competition Law Association's 23rd Burrell Lecture entitled "When government sets prices: what can history teach us?" In February 2023 she also spoke at the opening of the Centre for Law, Environment and Rights at the Huddersfield Law Centre.





Lady Rose at the opening of the Centre for Law, Environment and Rights at the Huddersfield Law Centre.



Justices' international work

International Engagement:

We have continued to build strong relationships with courts and international judicial organisations around the world to promote the rule of law internationally, share good practice, enhance the reputation of the UK judiciaries, and promote commercial legal interests. In doing so, Justices have taken part in more than twenty international speaking engagements, both in-person and virtually and participated in a series of bilateral exchanges, both in London and overseas. This has enabled us not only to strengthen long-standing relations, but also to forge new ones.

Examples of Bilateral Exchanges:

Bilateral Exchange of the Judiciaries of the United Kingdom and Ireland

In June 2022, the judiciaries of the United Kingdom and Ireland met in London for a bilateral exchange. Roundtable discussions focused on court modernisation, constitutional boundaries and the separation of powers, human rights and contemporary issues in the law of torts.



Delegations at the Bilateral Exchange of the Judiciaries of the United Kingdom and Ireland, 19-21 June 2022.

Bilateral Exchange of Senior Judiciary of the United Kingdom and Judges of the European Court of Human Rights

In October 2022, the UKSC welcomed a delegation from the European Court of Human Rights (ECtHR) to London. This bilateral exchange was part of a long-standing arrangement between the UK Judiciary and the ECtHR to foster judicial dialogue on case law in Strasbourg.



Delegations at the Bilateral Exchange of Senior Judiciary of the United Kingdom and Judges of the European Court of Human Rights.

Virtual exchange between the Supreme Court of the United Kingdom and the High Court of Australia

In December 2022, seven Justices participated in a virtual exchange with the High Court of Australia. This is part of a series of virtual bilateral meetings with judicial colleagues globally. Roundtable discussions were led by Justices from each delegation on different topics, including the structures and procedures in each court.

Bilateral Exchange between the Supreme Court of the United Kingdom and the Supreme Court of Iceland

In March 2023, the UKSC welcomed the Supreme Court of Iceland to London. The exchange was the first visit between the two courts. Round table discussions were led by different members of the delegations on the topic of the influence of the European Convention of Human Rights and the European Court of Human Rights on Jurisprudence in Iceland and the UK.



The Iceland delegation with members of the UKSC in Courtroom Two.

Lord Reed, President of the UK Supreme Court, said of the bilateral:

"It was a pleasure to welcome the President of the Supreme Court of Iceland, his colleagues and the Ambassador of Iceland to the UK Supreme Court. It was a valuable opportunity to share views and expertise with judicial colleagues."

Justice Bogason, President of the Supreme Court of Iceland, expressed gratitude to Lord Reed and his colleagues for the invitation to the UK Supreme Court. He described the roundtable discussion: "As a beneficial opportunity to gain diverse perspectives on shared challenges."

He also highlighted the importance of engaging in direct conversations with colleagues.



Presidents



From round table

Other international work

The UKSC has continued to champion the UK as an international centre of legal excellence in European fora, through supporting and participating as a member of supranational organisations such as the Network of the Presidents of the Supreme Judicial Courts of the European Union, the Association of the Councils of State and Supreme Administrative Jurisdictions of the European Union, and the European Court of Human Rights Superior Courts Network.

The UKSC and the Justices regularly welcome delegations of judges, lawyers and government officials from across the world to visit the Court, including arranging meetings on topics of interest with Justices, Judicial Assistants and UKSC staff. Regular topics of discussion include transparency and accessibility, digitisation and the relationship between the European Convention on Human Rights and jurisprudence.

We have also developed new ways of coordinating nationally to strengthen our reputation abroad. We regularly collaborate with the Judicial Office, the Foreign, Commonwealth & Development Office (the FCDO) and the Ministry of Justice to arrange successful international visits. For example, working with the FCDO we welcomed a group of British diplomats to discuss the UK legal system and the rule of law. They travelled on to destinations across Europe, the Middle East and Africa to deliver messages to key international stakeholders that will further strengthen the UK's international reputation.



The final visit of the 2022-23 year saw the Court welcome judges from the Superior Courts of Bosnia and Herzegovina. Lord Reed and Lord Sales spoke to the delegation about the Court's public engagement and outreach work. Scot Marchbank, Head of Communications, also outlined the Court's Communications Strategy.

Examples of Justices' engagements overseas

Lord Reed attended meetings of the Network of the Presidents of the Supreme Judicial Courts of the European Union in Stockholm in May 2022 and in the Czech Republic in October 2022. He visited the Federal Court of Canada in Ottawa for its 50th Anniversary Celebrations in June 2022 and addressed the Federal Court of Appeal Symposium on the subject "Who defends the judiciary when it is under attack?" In September 2022, he and Lord Sales attended the Global Constitutionalism Seminar at Yale Law School as part of the Gruber Programme for Global Justice and Women's Rights. In January 2023, he took part in a virtual Ukranian international conference on the 'Implementation of the Rule of Law' giving a talk entitled "Departing from the Precedent: The Experience of the UK Supreme Court."

Lord Hodge led a delegation from the UKSC and other representatives of the UK Judiciary on a trip to the United States to meet with counterparts from the US Supreme Court for the Marshall Forum in May 2022.

Lord Lloyd-Jones attended the Bar European Conference in Salzburg, Austria as President of the organisation in May 2022. He also delivered a lecture at Charles University (Univerzita Karlova) in Prague in July 2022.

Lord Briggs gave a virtual lecture to the City University of Hong Kong in September 2022 on the topic "Are you avoiding me? A reflection on voidness and voidability." He also attended the Court of Justice of the European Union Meeting of Judges in Luxembourg in December 2022.

Lord Kitchin attended the European Patent Office's annual European Judges' Forum in Venice in October 2022. He judged the 15th Annual Harold G. Fox Moot in Toronto, Canada as well as giving a lecture to launch the event.

Lord Sales attended a seminar organised by the Council of State of Italy and ACA-Europe on "Techniques for the protection of private subjects in contrast with public authorities: actions and remedies – liability and compliance" in Rome, Italy in May 2022. In July 2022, he delivered a lecture at the Public Law Conference in Dublin on the topic of "Long Waves of Constitutional Principle in the Common Law." That month he also gave the Annual Tort Research Group Lecture at Western University, Canada entitled "Pure Economic Loss: the history and theory of assumption of responsibility." In September 2022, he attended the Global Constitutionalism Seminar at Yale Law School with Lord Reed. In November 2022, he attended ACA-Europe in Madrid, hosted by the Spanish Supreme Court.

Lord Hamblen was the Guest of Honour at the Commercial Bar Association North American Conference which was held in Florence, Italy in June 2022.

Lord Leggatt attended the European Legal Dialogues Meeting in September 2022.

Lord Burrows visited Jerusalem, Israel in May 2022 to give the Lionel Cohen Lecture alongside the Lord Chief Justice of England and Wales at the Israeli Supreme Court.

Lord Stephens attended the European Court of Human Rights Family Judges Meeting in Strasbourg in November 2022.

Lady Rose chaired a panel at the Bar European Group's Annual Conference in Austria on the subject of "Good Judges: What Are They and How Do We Find Them" in May 2022. She also delivered a talk on "The Role of the Judiciary in Competition Enforcement" at the W@Competition Conference in Brussels, Belgium in February 2023.



In January 2023, the Court welcomed a group of judges and legal professionals from Ukraine, who are now living in the UK. The group had a tour of the building and spoke to Lord Hodge about the Court and the legal profession in the UK.



Countries which the Justices have engaged with during the 2022–23 financial year; both inward and outward engagement.

Section 2

The work of the UKSC and JCPC



UKSC Justices hear a case in Courtroom One.

Appeal as of right	An appeal where permission to appeal is not required or has been granted by a lower court
CJEU	Court of Justice of the European Union
Jurisdiction	This refers to the courts or countries from which the UKSC or JCPC can accept cases
Legal year	The legal year is divided into 4 'terms' which run from October to July.
Michaelmas	October to December
Hilary	January to Easter
Easter	Easter to May
Trinity	June to July
Practice directions	Practical guidance about procedures which supplement the rules
РТА	(Application for) permission to appeal to the UKSC or JCPC: required where the lower court has refused permission to appeal to UKSC or JCPC
Procedural application	An application made while a case is ongoing, such as for an extension of time to file documents
Registry	The department in the Court which processes cases
The Change Programme	A programme taking place in the Court which will transform processes, make better use of technology and improve the way the Court works to support its vision to be a world leading court.

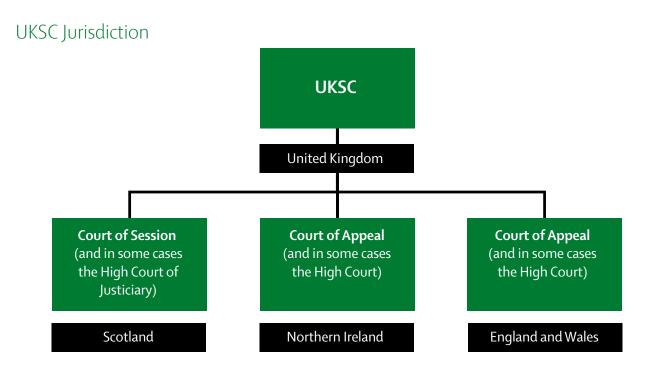
Technical phrases and abbreviations used in this section:

UKSC Jurisdiction

The UKSC hears civil appeals from England and Wales, Scotland and Northern Ireland; and criminal appeals from England and Wales, Northern Ireland and, in certain circumstances, from Scotland. The UKSC's jurisdiction is set out more fully here:

www.supremecourt.uk/procedures/practice-direction-01.html

The UKSC generally only hears appeals that involve a point of law of general public importance, or cases involving devolution (see the chart on page 25). The UKSC hears appeals from the following courts in each part of the United Kingdom:



JCPC jurisdiction

The JCPC is the court of final appeal for the UK Overseas Territories and Crown Dependencies and for those Commonwealth countries that have retained the procedure for appealing to His Majesty in Council or, in the case of republics, to the JCPC itself. The JCPC also has jurisdiction in a number of areas such as appeals from the Disciplinary Committee of the Royal College of Veterinary Surgeons, certain maritime disputes and some Church of England matters.

Information about the different JCPC jurisdictions can be found in JCPC Practice Direction 1: <u>www.jcpc.uk/procedures/practice-direction-01.html</u> and in **the Annex** to this report.

The JCPC applies the law of the country or territory from which a case comes. The JCPC therefore plays an important role in the development of law in the various jurisdictions and the impact of its decisions extends far beyond the parties involved in any given case. Cases often involve constitutional questions and/or the fundamental rights and freedoms of the inhabitants of the country or territory.

Rules and Practice Directions

The UKSC has its own Rules and Practice Directions, and it must interpret and apply the rules with a view to securing that the Court is "accessible, fair and efficient, and that unnecessary disputes over procedural matters are discouraged". The UKSC's Rules and Practice Directions can be found here: <u>www.supremecourt.uk/procedures/rules-of-the-court.html</u> and here: <u>https://www.supremecourt.uk/procedures/practice-directions.html</u>

The JCPC's procedures are very similar to those of the UKSC. The JCPC Rules and Practice Directions can be found here: www.jcpc.uk/procedures/rules-of-the-committee.html and here: www.jcpc.uk/procedures/practice-directions.html

We keep our procedures under regular review, monitoring their impact on Court users and aiming wherever possible to make accessing the Court easier and working flexibly where necessary. We welcome feedback from users – both through our User Groups, and from other Court users and interested citizens. We flag changes to Practice Directions at User Group meetings and on our website.

Devolution

The UKSC has a particular jurisdiction relating to devolution issues which is set out here: www.supremecourt.uk/procedures/practice-direction-10.html

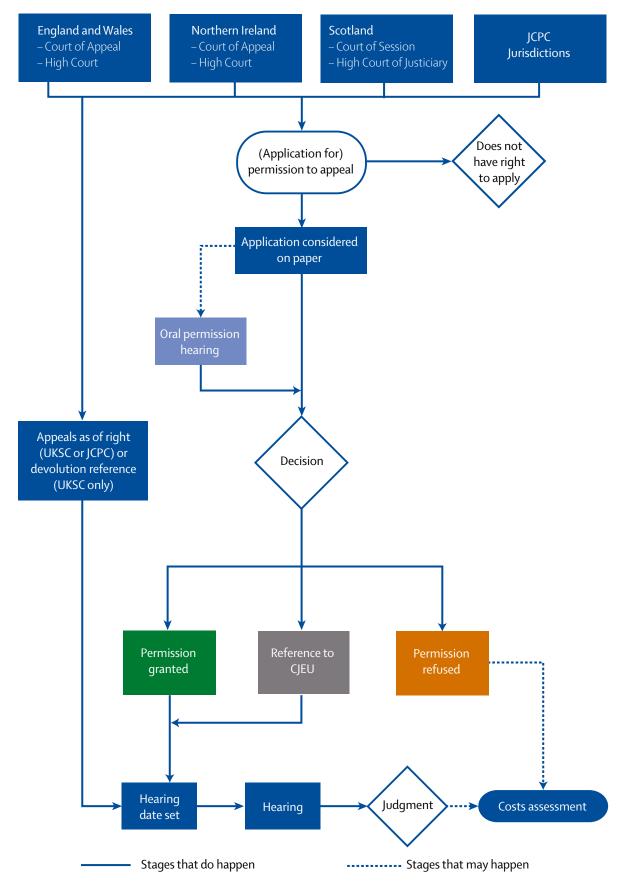
This year, two references have been made under the devolution jurisdiction.

Permission to appeal

In most UKSC cases an appellant requires permission to appeal before they can bring a case to the UKSC and these applications are generally decided on paper by a panel of three Justices.

In the JCPC, many appeals are appeals as of right. This is because the right of appeal to the JCPC is often set out in the local constitution or in legislation. The JCPC may also grant PTA itself. Usually half of the appeals finally heard are appeals as of right, with the rest having been granted permission by the JCPC.

Life cycle of a Case



	PTAs	Appeals as of right	Appeal*	Devolution References	Procedural applications	Bills of costs
2018-19	234	7	61	3	137	70
2019-20	232	10	70	0	170	63
2020-21	217	7	42	0	133	55
2021-22	211	9	31	2	76	46
2022-23	153	2	70	2	116	60

UKSC work filed 2018-23

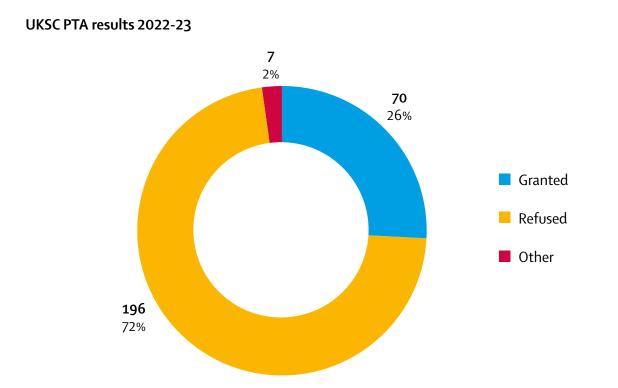
JCPC work filed 2018-23

PTAs	A I	_		
1173	Appeals as of right	Appeal*	Procedural applications	Bills of costs
64	49	7	63	12
58	57	10	67	15
58	34	5	35	8
80	44	16	65	17
71	41	12	100	24
	64 58 58 80	of right 64 49 58 57 58 34 80 44	of right 64 49 58 57 58 34 58 34 58 44	of right applications 64 49 7 63 58 57 10 67 58 34 5 35 80 44 16 65

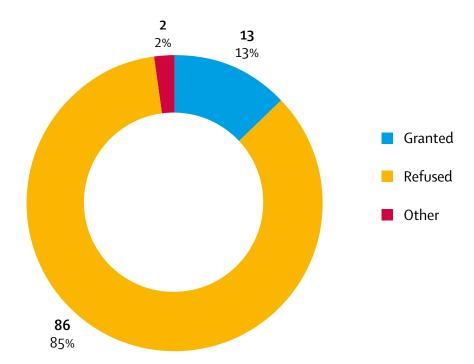
* Appeals where the UKSC or the JCPC have granted permission to appeal and the appellant indicates that they wish to proceed with the appeal. The JCPC figure includes one Mission and Pastoral Measure where the JCPC granted permission to appeal.

PTAs

In 2022–23 the UKSC decided 273 PTAs. Permission to appeal was granted in 70 of these, giving a 'grant rate' of 26%. In 2022-23 the JCPC decided 101 PTAs. Permission to appeal was granted in 13 of these, giving a 'grant rate' of 13%.

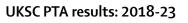


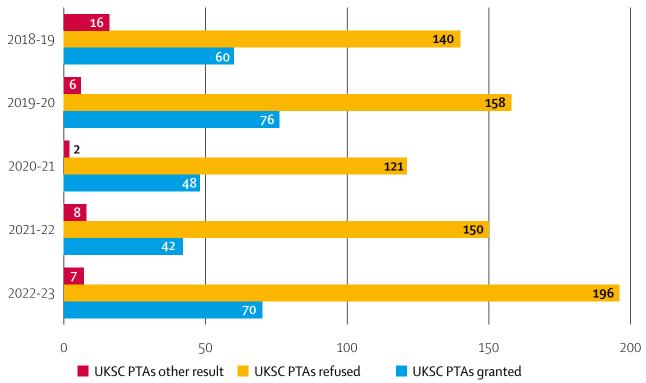
JCPC PTA results 2022-23

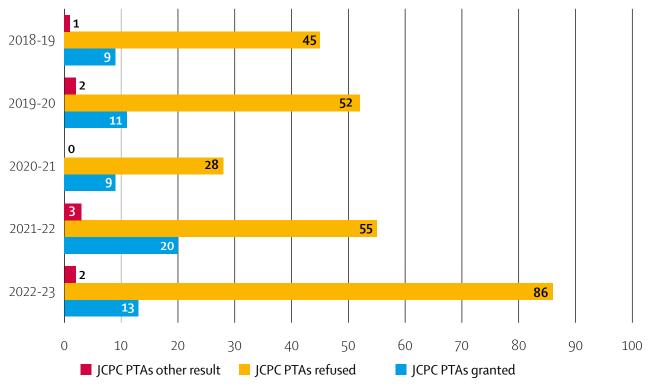


"Other" includes PTAs which were withdrawn or struck out for failure to comply with the Rules and Practice Directions.

Comparison with previous years:







JCPC PTA results 2018-23

Appeals and judgments

Once permission to appeal has been granted, or an appeal as of right is filed, we aim to set a hearing date that is within nine months. Wherever possible, we arrange cases on a date that is convenient for the parties.

Size of panels hearing cases

Both the UKSC and JCPC usually sit with panels of five justices, but for particularly difficult or important appeals they can sit in panels of seven, nine or, exceptionally, eleven. The criteria for sitting in a larger panel are here: www.supremecourt.uk/procedures/panel-numbers-criteria.html

Five UKSC cases were before panels of seven in 2022-23:

- REFERENCE by the Attorney General for Northern Ireland Abortion Services (Safe Access Zones) Northern Ireland) Bill
- In the matter of an application by Rosaleen Dalton for Judicial Review (Northern Ireland)
- Jones (Appellant) v Birmingham City Council and another (Respondents)
- JTI POLSKA Sp. Z o.o. and others (Respondents) v Jakubowski and others (Appellants)

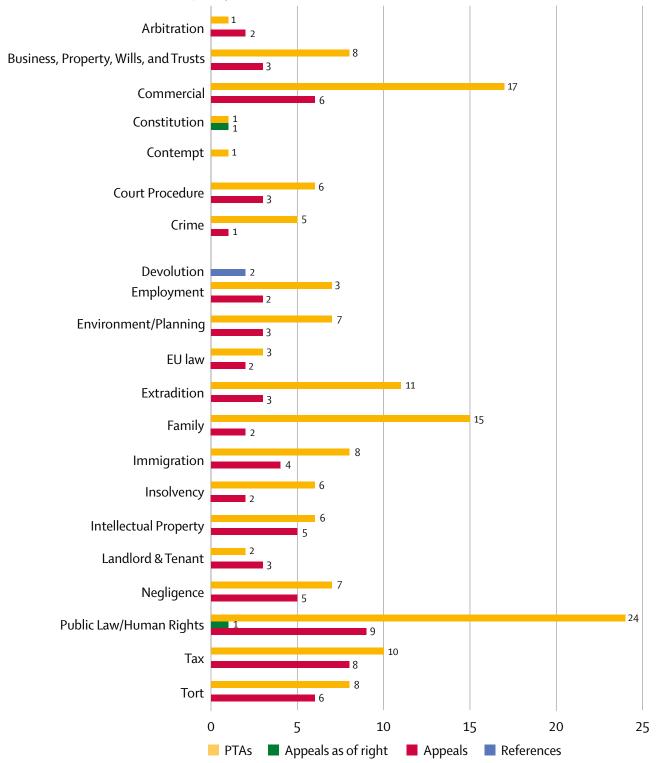
One JCPC case was heard before a panel of seven in 2022–23:

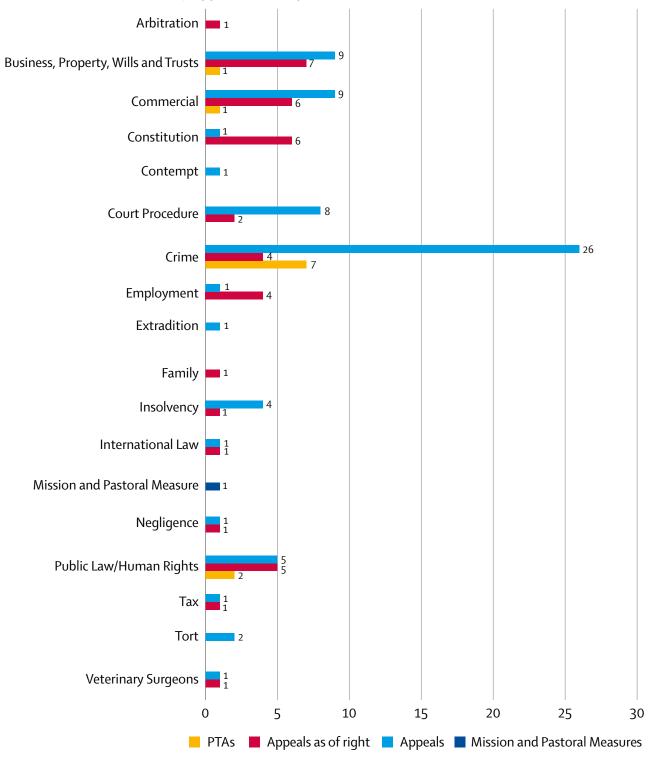
• Lea Lilly Perry and another (Appellants) v Lopag Trust Reg and another (Respondents) No 2 (Cayman Islands)

UKSC cases in 2022-2023

The UKSC and JCPC publish all their decided cases as soon as judgments have been handed down. Judgments are handed down as soon as possible after completion, with time provided for law reporters attached to the Court and the parties' own legal teams to check drafts and for the Justices to consider any proposed typographical amendments or minor factual corrections. Judgments are not always unanimous. In 2022–23 there were dissents in four JCPC and seven UKSC judgments (where one or more Justice disagreed with the decision of the majority).

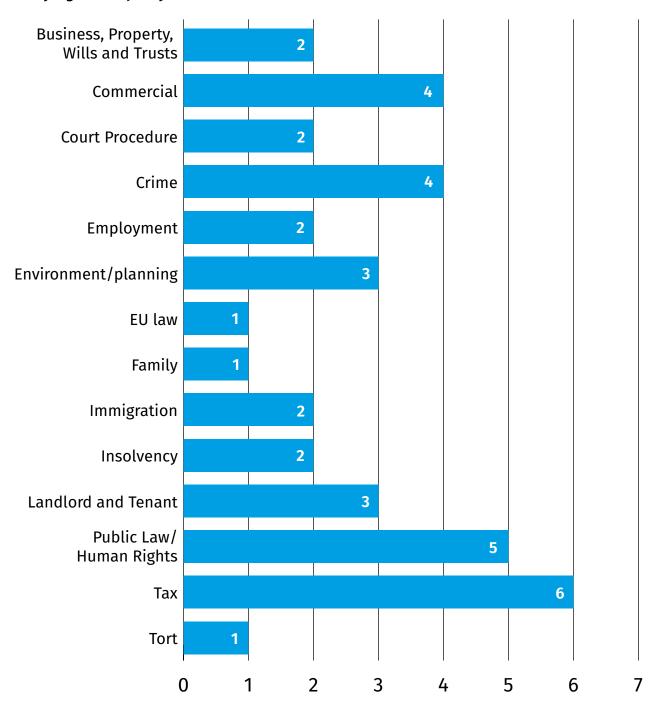




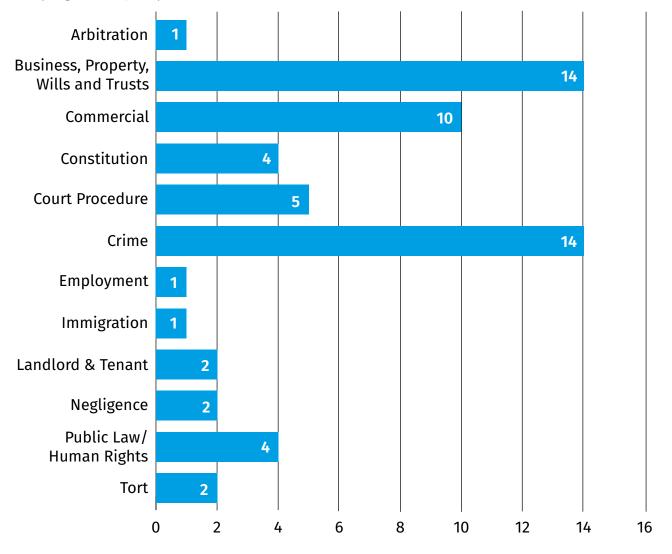


JCPC cases filed in 2022-23 by applications subject

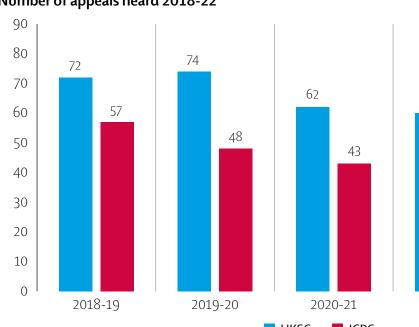
UKSC judgments by subject 2022-23



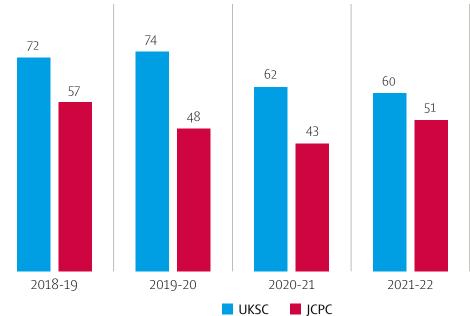
JCPC judgments by subject 2022-23





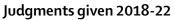


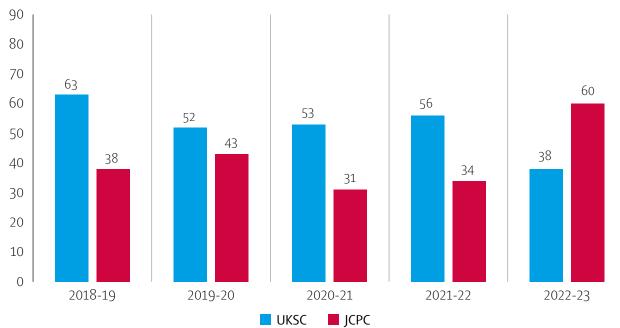
Comparisons with previous years



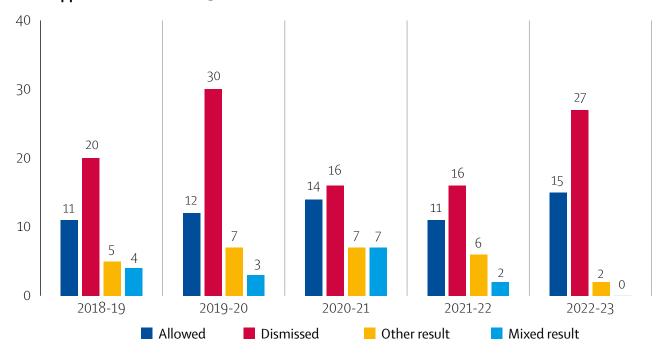


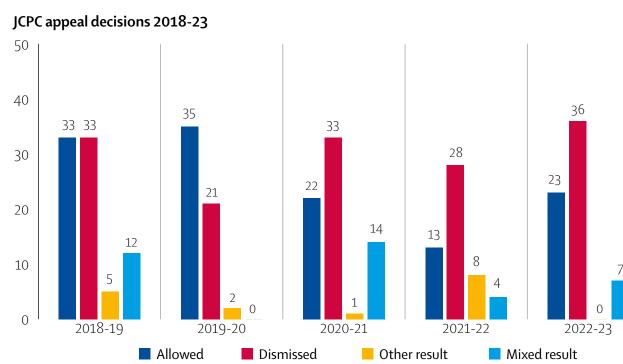






UKSC appeal decisions 2018-23





- 'Other result' occurs when an appeal is neither allowed nor dismissed; for instance remitting a case without determining the question before the UKSC.
- Mixed is when the answer is both allowed and dismissed on different grounds of appeal.

Visiting Justices

The UKSC and the JCPC are committed to widening the number of judges sitting on cases. This provides a more diverse bench and also helps to reinforce good relationships with the appellate courts. In 2022-2023 we welcomed twelve judges from other jurisdictions who sat with the Justices on both UKSC and JCPC cases.

From the Court of Appeal in Northern Ireland

- Dame Siobhan Keegan DBE, Lady Chief Justice of Northern Ireland sat on the cases of REFERENCE by the Attorney General for Northern Ireland - Abortion Services (Safe Access Zones) (Northern Ireland) Bill and In the Matter of an application by Rosaleen Dalton for Judicial Review (Northern Ireland).
- Sir Declan Morgan, former Lord Chief Justice of Northern Ireland, sat on the cases of Katic (Appellant) v Republic of Croatia (Respondent) (Gibraltar), Jack Austin Warner (Appellant) v Attorney General of Trinidad and Tobago (Respondent) and Tafari Morrison (Appellant) v The King (Respondent) (Jamaica).
- Sir Mark Horner, Lord Justice of Appeal sat on the case of Attorney General (Appellant) v Shannon Tyreck Rolle and 4 others (Respondents) (Bahamas).

From the Court of Session (Scotland)

- Lord Carloway, Lord President of the Court of Session) sat on the case of REFERENCE by the Attorney General for Northern Ireland - Abortion Services (Safe Access Zones) (Northern Ireland) Bill.
- Lord Turnbull, a Senator of the College of Justice, sat on the case of James Miller (Appellant) v The King (Respondent) (Bahamas).
- Lord Pentland, a Senator of the College of Justice, sat on the linked cases of Gulf View Medical Centre Ltd (Appellant) v Tesheira (The Executrix of the Estate of Russell Tesheira) (Respondent) (Trinidad and Tobago) and Roopchand (Appellant) v Tesheira (The Executrix of the Estate of Russell Tesheira) (Respondent) (Trinidad and Tobago).
- Lord Woolman, a former Senator of the College of Justice sat on the case of Dorsey McPhee (Appellant) v Colina Insurance Ltd (Respondent) (Bahamas).

From the Court of Appeal in England and Wales

- Dame Geraldine Andrews DBE, Lady Justice of Appeal sat on the case of Kwok Kin Kwok (Respondent) v Yao Juan (Appellant) (British Virgin Islands).
- Lord Hughes, former Supreme Court Justice and member of the Supplementary Panel sat on the case of R (on the Application of Pearce and another) (Respondents v Parole Board of England and Wales (Appellant).
- Dame Sarah Asplin DBE, Lady Justice of Appeal sat on the case of CMK BWI Ltd and 7 others (Appellants) v Attorney General of the Turks and Caicos Islands (on behalf of the Crown and Government of the Turks and Caicos Islands) (Respondent) (Turks and Caicos Islands).
- Sir Guy Newey, Lord Justice of Appeal sat on the case of Robert Gormandy and 2 Others (Appellants) v Trinidad and Tobago Housing Development Corporation (Respondent) (Trinidad and Tobago).

 Dame Ingrid Simler, Lady Justice of Appeal sat on the case of Douglas Ngumi (Appellant) v The Attorney General of The Bahamas and 3 others (Respondent) (Bahamas).



Lady Justice Asplin

I was asked to sit in the Judicial Committee of the Privy Council on an appeal from the Court of Appeal of the Turks and Caicos Islands. It was concerned with whether the Crown Land Ordinance 2012 precluded the Turks and Caicos Island Government from granting a lease of parcels of Crown land pursuant to a 2008 agreement which was re-stated in 2013, after the Ordinance took effect. The agreement both in its 2008 and in its 2013 form was concerned with the development of the island of South Caicos, including the construction of a hotel, a condominium, a residential development and marina, the restoration of downtown areas and island improvements. It became apparent during the hearing that the real issues for the Board were: the proper interpretation of the Ordinance; and whether it applied to the amendments to the 2008 agreement made in 2013. We concluded that it did, and I was asked to write the judgment on behalf of the Board accordingly. As a member of the Court of Appeal of England and Wales I am used to sitting in a panel of three judges. I welcomed the experience of sitting on a panel of five instead, to have the opportunity to consider and discuss the issues with the other four members of the Board and to decide a matter which has an important impact in a significant UK Overseas Territory with the benefit of argument from both UK and local counsel.



Sir Declan Morgan

I was invited to sit on three occasions in the Judicial Committee of the Privy Council. The first case concerned extradition arrangements from Gibraltar to Croatia and the second case also concerned extradition, this time from Trinidad and Tobago to the United States of America. In each instance the interpretation of the particular statutory arrangements was in issue. The third case required consideration of the compatibility of a minimum sentence provision with the constitution of Jamaica. The support from staff was proactive and delivered with much good humour! I was also grateful for the supportive collegiate approach of the other members of the court which contributed to a stimulating and enjoyable experience.



Lord Carloway

I have always appreciated and supported the UKSC's practice of inviting senior members of the judiciary in the UK jurisdictions to sit with the Court in appropriate cases. A good example arose this year, when I was invited to sit on a reference made by the Attorney General for Northern Ireland concerning the Abortion Services (Safe Access Zones) (Northern Ireland) Bill. I was asked to sit, as was Lady Chief Justice Keegan, with a view to sharing the Scottish perspective, given that it was the Scottish Government's intention to introduce similar legislation to the Scottish Parliament and the Lord Advocate had accordingly intervened. I was pleased to be able to offer this perspective and to comment on how any such legislation would fit into the Scottish criminal justice system.

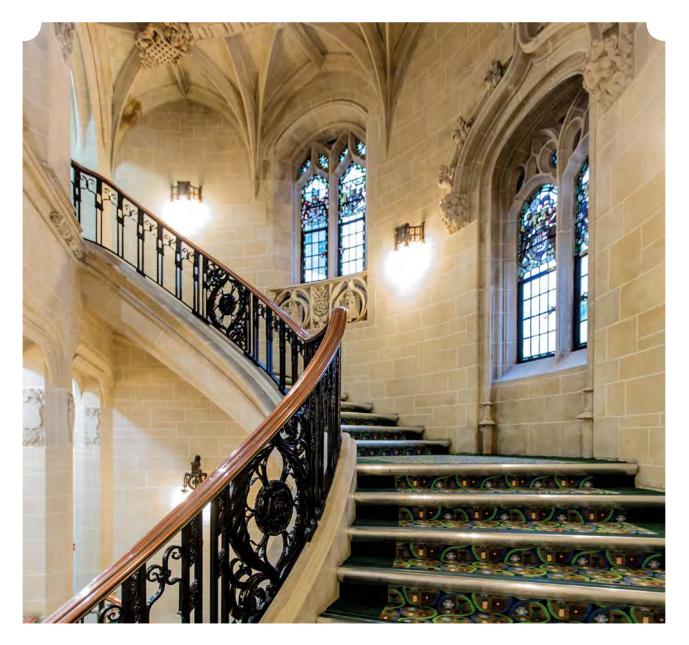
This was my fourth time sitting in the UKSC or Privy Council. The Court staff welcomed me warmly and ensured I had suitable accommodation. This was no small feat given that the hearing took place during a heatwave, which saw temperatures rise to in excess of 30 degrees. As previously, I found the Court's approach to be highly collegiate. It was a true privilege to be able to contribute to the Court's deliberations and, especially, to learn by listening carefully to the views of the justices.

Costs

Both the UKSC and the JCPC offer parties the opportunity to have their legal costs assessed. Where an order is made against a party that it must pay the other side's legal costs, and the parties cannot agree how much those costs are, the costs can be assessed, either on the papers or in the case of large or complex matters, at a hearing in front of one or two costs officers. The costs officers are appointed by the President and always include the Senior Costs Judge for England and Wales and two other Costs Judges.

More details about the UKSC costs procedures can be found here: <u>www.supremecourt.uk/procedures/practice-direction-13.html</u> and JCPC procedures here: <u>www.jcpc.uk/procedures/practice-direction-08.html</u>.

In this reporting year 84 bills of costs were filed, and 60 paper assessments were carried out. There were six costs hearings before the costs officers.



Case study

Court User Group Meetings by Laura Angus, Registrar

In the last year we have held four User Group meetings. The meetings have been both in person and online to allow for attendance and participation from as many Court users as possible. The meetings were chaired by Lord Hodge and Vicky Fox made presentations about the Change Programme. We have sought to expand our invitation list to these meetings, using data on our Court Record Management system ('CRM') and by inviting professional users who have been involved in cases at the Court within the past two years.



Laura Angus

One meeting was held in the Cayman Islands for Caribbean JCPC users. This was a huge success and allowed the Court to address the specific needs and questions of these users. Lord Briggs attended this meeting, as supervising Justice for the JCPC. He spoke about some of the JCPC-specific developments and initiatives the Court has taken, for example a review of appeals as of right by a single Justice prior to listing, and the ability to proceed to listing without waiting for an official reproduced record (where it is delayed by the lower court).

In January, the User Group meeting included invitees across the JCPC jurisdictions and included the presentation from Lord Briggs on JCPC-specific initiatives. In March, Lord Briggs presented these initiatives to a group of Justices from JCPC jurisdictions. This was well-received, and the local JCPC judiciary welcomed the opportunity to discuss these initiatives and the impact on applications for permission to appeal to the JCPC before them.



A User Group meeting for JCPC users in the Cayman Islands.

We held a local User Group meeting in Manchester. This was chaired by Lord Hodge, who highlighted the warm welcome the UKSC had received during the sitting in Manchester. He explained that the sitting was part of a larger engagement strategy to show that the UKSC is a UK-wide court (following sittings in the capitals of the UK nations Cardiff, Belfast and Edinburgh) and this was the first sitting in a city that was not a UK capital city.

We will continue to use User Group Meetings to explain any changes we are making, seek feedback from court users, and to put users at the heart of everything we do.

Case study

The JCPC sits in the Cayman Islands by Ayo Onatade, Personal Assistant

In November, the JCPC was invited to sit in the Cayman Islands for the first time so five JCPC Justices (Lord Reed, Lord Hodge, Lord Lloyd-Jones, Lord Briggs and Lord Kitchin) and three Court staff travelled over from 15–18 November. This was the first time that the JCPC has sat in a British Overseas Territory.



Ayo Onatade

The Justices attended the formal opening ceremony in Grand Court 1, at the Halls of Justice Main Court Building in Grand Cayman. The Justices were welcomed by

the Chief Justice, the Hon. Margaret Ramsay-Hale and the recently retired Chief Justice, Sir Anthony Smellie and the ceremony was preceded by the inspection of a Royal Cayman Islands Police Service (RCIPS) Guard of Honour by Lord Reed.

Also in attendance at the opening ceremony was HE the Governor, Mr Martyn Roper; the Premier, the Hon. Wayne Panton; the Deputy Premier, the Hon. Christopher Saunders; and Attorney General, the Hon. Samuel Bulgin KC, head of the Cayman Bar. The official party was also complemented by other members of Cayman's judiciary and the legal community, including the President of the Cayman Islands Legal Practitioners Association (CILPA), Mr Erik Bodden.

In addition to conducting hearings, the Justices engaged in several education and outreach events to meet with the Cayman Island's legal professionals and schools and universities. These included a Court Users meeting, attended by a cross-section of legal practitioners; and a meeting with senior high school aged students from UCCI, University College of the Cayman Islands (Dual Enrolment programme), Cayman Prep. High, and St. Ignatius High, who participated in the JCPC's Ask a Justice programme. The Justices also visited the Truman Bodden Law School for a tour and another Ask a Justice session with law students. As the Chief Justice said,

"The visit was made even more meaningful by the engagement the Justices had, not only with our law students who would have had a natural interest in meeting the judges whose decisions they have read, but also with our school children who were given the opportunity to meet and speak with the Justices."

It was an honour for the JCPC to visit the Cayman Islands and a great opportunity to strengthen ties. Lord Reed said,

"It is a privilege for us to serve as the final court of appeal for the Cayman Islands. That means serving every one of the people of the islands. Our work is important to life on the islands, and to the prosperity of the islands. That is a heavy responsibility and one we take extremely seriously."

We pass on our thanks and gratitude to everyone who welcomed us and looked after us so well during our visit.



JCPC hearings take place in the Cayman Islands.



The Opening Ceremony at the Halls of Justice in Grand Cayman.



Lord Reed inspects a Royal Cayman Islands Police Service Guard of Honour.



Lord Kitchin and Lord Briggs take part in an educational visit.

Case summaries

UKSC

Appeals heard by the UKSC raise an arguable point of law of general public importance. The following examples show the breadth and significance of the cases decided this year:

Hastings v Finsbury Orthopaedics Ltd and another (Scotland) [2022] UKSC 19

This appeal concerned a metal-on-metal prosthetic hip which was manufactured by the respondents. The appellant, Mr Hastings, underwent a total hip replacement using the product in 2009. He claimed that the replacement hip was defective, seeking damages under the Consumer Protection Act 1987. The Outer House and Inner House of the Court of Session held that he had failed to prove that the product was defective. He appealed to the Supreme Court.

The Court ruled that there can be no entitlement to absolute safety of the product. The relevant test is whether the product would be less safe than other similar products. Expert evidence had been accepted by all parties in the lower courts that the product did not demand corrective surgery at a higher rate after placement than other similar products. The appellant had failed to provide a basis for interference with the first instance judgment. The appeal was dismissed.

Read the judgment: https://www.jcpc.uk/cases/jcpc-2019-0119.html

Basfar v Wong [2022] UKSC 20

Ms Wong was a migrant worker in the household of the respondent Mr Basfar, a Saudi Arabian diplomat. She claimed to be a victim of human trafficking forced to work for Mr Basfar in circumstances of modern slavery. Ms Wong brought a claim in an employment tribunal for breaches of employment rights. Mr Basfar applied to have the claim struck out on the ground that he has diplomatic immunity from suit.

Under article 31 of the Vienna Convention on Diplomatic Relations 1961, diplomats are generally immune from the civil jurisdiction of the country in which they are working save for an exception relating to *"professional or commercial activity"* outside the diplomat's *"official functions"*. It was agreed that the alleged conduct was outside Mr Basfar's *"official functions"*, so the issue was whether it constituted *"commercial activity"*.

The Court held, by a majority of three to two, that if the facts alleged by Ms Wong are proved, Mr Basfar does not have diplomatic immunity in relation to her claim. The majority accepted that the ordinary employment of a domestic worker by a diplomat is incidental to the daily life of a diplomat and so does not constitute a *"commercial activity"*. However, exploiting a domestic worker by compelling him or her to work in conditions of modern slavery is not an ordinary employment relationship incidental to the daily life of a diplomat. The control exercised by Mr Basfar over Ms Wong on the assumed facts was so extensive as to place her in a position of domestic servitude and outside the exception.

Read the judgment: https://www.supremecourt.uk/press-summary/uksc-2020-0155.html

Harpur Trust v Brazel [2022] UKSC 21

Workers are normally entitled to 5.6 weeks' paid annual leave under the Working Time Regulations 1998 (SI 1998/1833) ("WTR"), implementing an EU directive ("WTD"), which constitutes retained EU law. This appeal clarified the entitlement of hourly-paid permanent employees with irregular hours.

The appellant, Mrs Brazel, was a music teacher. She taught only in term-time and was paid only for hours worked. The determinations in the lower courts disagreed about whether her entitlement should be pro-rated. The UKSC held that pro-rating was not authorised. The WTR must be interpreted consistently with the WTD. That supported pro-rating but allowed member states to provide more generous entitlements. The WTR, properly interpreted, had done so. The Calendar Week method applied, and alternative methods were rejected. Average earnings should be calculated over the required number of remunerated weeks only.

Read the judgment: https://www.supremecourt.uk/cases/uksc-2019-0209.html

R v Andrewes [2022] UKSC 24

This case concerned whether a confiscation order over the earnings of an individual who had been convicted in relation to "CV fraud" would be disproportionate under section 6(5) of the Proceeds of Crime Act 2002. Mr Andrewes was appointed CEO of a charity in 2004. It transpired that he had made a number of false representations in his CV. Whilst working at the charity, Mr Andrewes regularly received strong appraisals. Following discovery of the fraud in 2015, he was sentenced to two years in prison.

The UKSC decided that it would be disproportionate to confiscate Mr Andrewes' full salary (where the rendering of services had not been illegal) but also unacceptable for no confiscation order at all to be made. Rather, a principled middle way should be adopted based on it being proportionate to confiscate the difference between the higher earnings he obtained through fraud and the lower earnings that he would have obtained if there had been no fraud.

Read the judgment: https://www.supremecourt.uk/cases/uksc-2020-0166.html

Guest and another v Guest [2022] UKSC 27

David and Josephine Guest had promised their son, Andrew, that he would inherit a substantial proportion of the family farm, but subsequently removed him from their wills. Andrew claimed that he was entitled to compensation on the basis of proprietary estoppel, because he had reasonably relied on his parents' promises to his detriment by working on the farm for 32 years at below-market pay.

Andrew was awarded £1.3 million. The parents appealed, arguing that the compensation should be calculated by reference to the value of Andrew's contribution to the farm, instead of the value of what he had expected to inherit.

After explaining the principles governing remedies for proprietary estoppel the UKSC rejected the parents' argument. However, it considered that the compensation should be discounted to reflect the fact that it would be received earlier than Andrew had expected to inherit. Alternatively, the parents should have the option of putting the farm into trust for their children.

Read the judgment: https://www.supremecourt.uk/cases/uksc-2020-0107.html

REFERENCE by the Lord Advocate of devolution issues under paragraph 34 of Schedule 6 to the Scotland Act 1998 [2022] UKSC 31

This reference concerned the proposed Scottish Independence Referendum Bill, which made provision for a referendum on the question, "Should Scotland be an independent country?". The Lord Advocate (the Scottish Government's senior law officer) asked the UKSC whether the Scottish Parliament had the power to pass the Bill. This was a legal question about the Scottish Parliament's powers to make legislation under the Scotland Act 1998, not a political question about the merits of a referendum on Scottish independence.

Legislation will be outside the powers of the Scottish Parliament and therefore not law if it relates to the matters which have been reserved to the United Kingdom Parliament at Westminster. The UKSC confirmed that the Bill related to the reserved matters of "the Union of the Kingdoms of Scotland and England" and "the Parliament of the United Kingdom." This meant that – unless the definition of reserved matters was modified, as it was to facilitate the referendum in 2014 – the Scottish Parliament did not have the power to legislate for a referendum on Scottish independence.

Read the judgment: https://www.supremecourt.uk/cases/uksc-2022-0098.html

REFERENCE by the Attorney General for Northern Ireland - Abortion Services (Safe Access Zones) (Northern Ireland) Bill [2022] UKSC 32

This reference concerned the Abortion (Safe Access Zones) (Northern Ireland) Bill, which prohibited antiabortion protests and other specified behaviour within "safe access zones" around abortion clinics and related premises. Clause 5(2)(a) makes it a criminal offence "to do an act in a safe access zone with the intent of, or reckless as to whether it has the effect of... influencing [patients, staff and others], whether directly or indirectly."

Under the Northern Ireland Act 1998, legislation will be outside the powers of the Northern Ireland Assembly and therefore not law if it is incompatible with any of the rights protected by the European Convention on Human Rights. The Attorney General for Northern Ireland asked the UKSC whether clause 5(2)(a) was outside the Assembly's powers because it disproportionately interfered with anti-abortion protesters' rights to freedom of thought, conscience and religion, freedom of expression, and freedom of assembly. The UKSC held that clause 5(2)(a) did restrict the exercise of at least some of these rights, but the restriction could be justified. Accordingly, clause 5(2)(a) was compatible with anti-abortion protesters' Convention rights and was within the Assembly's powers.

Read the judgment: https://www.supremecourt.uk/cases/uksc-2022-0077.html

Fearn and others v Board of Trustees of the Tate Gallery [2023] UKSC 4

The Tate Modern opened an extension in 2016 which is ten stories high and, on its top floor, has a viewing platform offering panoramic views of London. The appellants own neighbouring flats which are at a similar height above ground to the viewing platform. From the south side of the platform, visitors can see directly into the appellants' flats.

The appellants sought an injunction requiring the Tate Modern to prevent its visitors from viewing their flats, or alternatively, an award of damages. Their claim was based on the common law of nuisance.

The UKSC held (by three to two) that the Tate Modern had committed a nuisance. This was because the Tate Modern was not using its land in an ordinary manner and that the use resulted in a substantial interference with the appellants' ordinary enjoyment of their properties. The UKSC remitted the question of remedy to the High Court. Read the judgment: https://www.supremecourt.uk/cases/uksc-2020-0056.html

In the matter of an application by Clifford Peeples for Judicial Review (Appellant) (Northern Ireland) [2023] UKSC 5

These proceedings challenged the lawfulness of the Northern Ireland Protocol ('the Protocol'), which formed part of the agreement relating to the United Kingdom's exit from the European Union.

The appellants argued the Protocol was incompatible with the Acts of Union 1800, which provided for Ireland and Great Britain to remain 'on the same footing' in respect of trade. The Supreme Court found no breach because the Acts of Union 1800 are to be read subject to the Protocol.

The appellants argued the Protocol was incompatible with the Northern Ireland Act 1998, which limited changes to the status of Northern Ireland. The Supreme Court confirmed the 'change' related only to Northern Ireland remaining part of the United Kingdom or becoming part of a united Ireland.

Finally, a challenge based on the requirement for cross-community support in the Northern Ireland Act 1998 failed as the Northern Ireland Act 1998 is also to be read subject to the Protocol.

Read the judgment: https://www.supremecourt.uk/cases/uksc-2022-0089.html

News Corp UK & Ireland Ltd v Commissioners for His Majesty's Revenue and Customs [2023] UKSC 7

Under the Value Added Tax Act 1994, "newspapers" are "zero-rated", meaning Value Added Tax is not charged on them. The question in this case is whether, between 30 August 2010 – 4 December 2016, zero-rating extended beyond print newspapers to digital editions of newspapers, such as editions for e-readers, tablets, smartphones and websites. The UKSC examined the meaning of the words used in the legislation in light of their context and purpose, and particularly the "always speaking" principle. It also had regard to principles of EU law, under which zero-rating provisions must be interpreted strictly and, so far as this appeal is concerned, categories of zero-rating cannot be expanded or extended beyond those which existed in 1975. The UKSC unanimously concluded that the term "newspapers" is not to be interpreted as including digital editions. Digital editions were not, therefore, to be zero-rated during the relevant period.

Read the judgment: https://www.supremecourt.uk/cases/uksc-2021-0047.html

JCPC

Equity Trust Ltd v Halabi (Jersey) [2022] UKPC 36

This case concerned the rights of indemnity of successive trustees under Jersey (consistent with English) law against the assets of a trust where they have become "insolvent" in that the trust assets are inadequate to fully meet the liabilities incurred by the trustees. The issues have been considered by the courts in other common law jurisdictions, such as Australia, but not (before this case) by the UKSC or JCPC.

The JCPC made four findings. First, the right of indemnity confers on the trustee a proprietary interest in the trust assets. Second, the proprietary interest of a trustee survives the transfer of the trust assets to a successor trustee. Third, by a majority, the successive trustees' interest in the trust assets rank pari passu (or equally) where those assets are insufficient to meet all the claims on them made by or through the trustees pursuant to their indemnities. Fourth, the indemnity extends to the costs of proving the trustee's claim against the trust assets.

Read the judgment: https://www.jcpc.uk/cases/docs/jcpc-2019-0119-judgment.pdf

Jack Austin Warner v Attorney General of Trinidad and Tobago [2022] UKPC 43

This case concerned the USA's request to Trinidad and Tobago to extradite Mr Warner, a businessman, politician and former Vice President of FIFA, in respect of crimes relating to fraud, corruption and money laundering.

The JCPC dismissed Mr Warner's appeal challenging the lawfulness of the extradition. The JCPC concluded, among other matters, that the points that Mr Warner raised with the extradition treaty between Trinidad and Tobago and the USA did not mean that the treaty did not conform with the requirements of the Extradition (Commonwealth and Territories) Act 1985 ("the Act"); the requirements of speciality (that the requested person may only be dealt with in respect of the offences for which they are extradited) in the Act had been met; and there was no unfairness in the procedure.

Read the judgment: https://www.jcpc.uk/cases/jcpc-2020-0026.html

C-Care (Mauritius) Ltd v Employment Relations Tribunal and 4 others [2022] UKPC 58

At the relevant time, an application for judicial review was to "be made promptly and in any event within three months". The question in this case was whether a court was entitled to find that an application brought after a delay of six weeks, with no explanation for the delay, was not brought promptly.

In this case, the JCPC held that the court was entitled to do so. The burden of showing that a claim has been brought promptly rests with the claimant. Where, as here, the defendant objects on grounds of promptness, the onus will be on the claimant to explain what it has done and that it has acted with the appropriate promptness. It would also have been open to the court to take account of the prejudice or detriment to the defendants when assessing promptness.

Read the judgment: https://www.jcpc.uk/cases/jcpc-2021-0071.html

Responsible Development for Abaco (RDA) Ltd v The Right Honourable Perry Christie and others (Bahamas) [2023] UKPC 2

This appeal concerned the proper approach to applications for security for costs by defendants to judicial review claims. The JCPC held that the security ordered would not stifle the claim, as Responsible Development for Abaco (RDA) had not shown that it had no realistic prospect of raising the necessary funds to comply with the order. The JCPC also held that the security ordered was not precluded on the basis that this was a public interest claim, because it was apparent that RDA existed to promote private interests, at least in part, and its own interests could not realistically be separated from those of its supporters. However, the JCPC held that security ought not to have been granted to developers who had been joined to the proceedings because they did not have a separate interest to the government respondents and as such were unlikely to be awarded costs.

Read the judgment: https://www.jcpc.uk/cases/jcpc-2020-0061.html

The General Legal Council v The Jamaican Bar Association (Jamaica) [2023] UKPC 6

This appeal concerned whether the extension of Jamaica's anti-money laundering regime to lawyers was compatible with the Constitution of Jamaica. The extended regime requires lawyers carrying out certain activities to report suspicious transactions. It also gives the General Legal Council certain inspection powers to monitor compliance with the regime.

The Jamaican Bar Association challenged the regime, arguing that it infringed constitutional rights to privacy, liberty, and freedom from search of property. The Jamaican Constitutional Court rejected the challenge, but the Court of Appeal declared certain aspects of the regime to be unconstitutional.

The JCPC held that the extended regime is not unconstitutional. The regime does not interfere with legal professional privilege or the right to liberty or freedom from search of property. Although it interferes with lawyer-client confidentiality, which is protected by the constitutional right to privacy, that interference is demonstrably justified as a measure to combat money laundering.

Read the judgment: https://www.jcpc.uk/cases/jcpc-2021-0053.html

Section 2: The work of the UKSC and JCPC

Section 3 Our performance



The women of the UKSC join for a photo in Courtoom Two on International Women's Day in March 2023.

Our vision

We will be a world-leading court. This means we will:

- deliver the highest quality judgments
- deliver an excellent and efficient service to our users and Justices, through our highly skilled staff who live our values and are equipped with high quality tools and training
- serve the public by ensuring that our work is visible and accessible and that our role in applying the law is understood as an essential part of a healthy democracy
- ensure our culture and building are fully inclusive, respecting and valuing the diversity of our Court users, visitors, Justices and staff
- build strong relationships with Parliament, the Government, the devolved institutions and the courts in all the jurisdictions in the UK
- enhance the international reputation of the UK as a global legal centre



Delivery of 2022-23 Business Plan and our Strategic Priorities

Underway

Below are the Court's key activities and progress against delivery, all of which have been delivered whilst managing the risks identified and covered in more detail in section 4 of this report.

The following tables set out what our key strategic priorities were and how we performed throughout 2022–23.

Key:

Delivered

Not completed

Where areas are marked as amber, these deliverables are in progress. Some deliverables have taken longer than planned or have been delayed due to in-year changes to our priorities.



Strategic Priority 1 – Recovery and Readiness for Change

We said	We did	RAG
Embedding the Court's hybrid working policy (complementing the Smarter Working agenda and principles to ensure that all staff are empowered to deliver their best and have the tools, environment and support to do so).	As an operational Court, we have established flexible working patterns that enable our staff to work from home for up to two days each week, balancing the needs of the Court and staff. We were awarded the Smarter Working Accreditation in December 2022 that recognises how well we utilise the space within the building and technology available. We hold a mix of in-person, hybrid and virtual meetings for all business areas.	
Continuing to offer a range of wellbeing awareness, training, engagement and support to all staff.	 We continued to offer support for all our staff. We ran several workshops on financial wellbeing and promoted the support available from our membership to Benenden Health. We shared information about our Business Disability Forum membership and raised awareness of The Charity for Civil Servants. We also promoted the support available from our membership to Benenden Health. We have also organised several Wellbeing Walks around St James's Park and we promoted Time to Talk Day in February 2023. 	
Implementing and embedding a culture of safety at the Court where risks are identified and managed effectively.	The UKSC continues to prioritise the safety of Court users (both staff and members of the public) in several ways. The Safety and Security Committee convenes quarterly to ensure that the UKSC is implementing and embedding a culture of safety by discussing any risks that have emerged and addressing them through putting preventative measures in place. Line managers also conduct risk assessments to monitor and mitigate risk. Robust health and safety information is also available on the intranet for all members of staff to access.	

We said	We did	RAG
Implementing the findings of the Court's fundamental review of its business continuity arrangements.	The UKSC continued to develop and refine its business continuity arrangements learning from the impact of the pandemic and changes in the way we work. Focus has been on ensuring that our communication channels and the ability to work differently, but quickly, are in place and tested. This area of work will continue to ensure that the arrangements are suitable, regularly tested and enable Court's business to continue without unnecessary interruption.	
Working to maintain and strengthen the UK's reputation as an international centre of legal excellence and as a global champion of the rule of law.	We have fulfilled our role in these respects primarily through our judgments. Our domestic cases have had a wide influence around the world, and we have also decided many cases brought to us by foreign corporations and governments which choose to litigate in this country. Our rich international engagement programme has also helped us to forge and grow relationships with our counterparts around the world.	
We will work with other courts in the UK to play our role in the UK's economic recovery post-Covid and its new international role after leaving the European Union.	We have increased our efforts to explain the importance of the rule of law, and the role of the UKSC. For example, Justices have engaged with the City and other commercial audiences to explain the importance of the rule of law to the UK's prosperity. Lord Reed delivered a keynote speech at the London International Dispute Week, which is an important event for our international legal services sector.	
	We have continued to work in partnership with the Judicial Office to deliver several international events and meetings. Lord Reed meets regularly with the Lord Chief Justice of England and Wales (Head of the Judiciary of England and Wales), Lady Chief Justice of Northern Ireland (Head of the Judiciary of Northern Ireland), and the Lord President of the Court of Session (Head of the Judiciary of Scotland). Justices have also regularly represented the UK Judiciary at international conferences in Europe.	
Reviewing and aligning all internal processes, information and policies to ensure that the Change Programme can encapsulate the right information, in the right way, to put our customers at the heart of everything we do.	Over the course of the year, each team across the UKSC fully mapped out their business processes which have been used to not only better understand the work that we do but also to identify any delays or possible improvements before the Change Programme started. All teams also reviewed the policies in place to ensure that they were fit for purpose and if not have developed a longer-term review programme to update and relaunch business critical policies and information.	

We said We did RAG Developing and implementing Collaboratively we developed the Court's People Strategy which we a People Strategy to provide all launched in July 2023. This sets out how we will deliver our vision staff with a clear understanding through our highly skilled staff who live our values. The strategy of what is expected of them provides a three-year plan covering the entire employee life cycle and what should be delivered in and sets out how we will support our people to excel. return including a review of culture and belonging to prepare for change.



Strategic Priority 2 – Diversity, Inclusion and Belonging

We said	We did	RAG
Continuing to deliver the action plan which supports the UKSC Diversity, Inclusion and Belonging Strategy.	The Court's Diversity, Inclusion and Belonging Strategy has continued to have the full support from senior leaders and staff across the UKSC. We have taken positive action to embed a culture of inclusivity and value the differences that matter to each of us. For example, a senior member of staff is also a diversity champion, offering leadership and support. We have introduced reverse mentoring and contextualised recruitment. We have run successful and powerful forum events on a variety of topics and encouraged different speakers and contributors.	
Delivering year two of the Judicial Diversity and Inclusion Strategy 2021 – 2025.	We have continued to make progress against the objectives set out in the Judicial Diversity and Inclusion Strategy including the second year of our commitment to the Bridging the Bar Internship Programme in November 2022. We also regularly invite senior judges from lower courts to sit in the UKSC and JCPC and the Justices proactively communicate their committment to diversity and inclusion through their outreach work.	
Implementing the next phase of the Court's Visitor Access Strategy which includes implementing the findings of the accessibility survey undertaken in 2021-22 and delivering a more diverse and accessible range of tours, for example British Sign Language tours.	We had a second audit with AccessAble and the guide to the UKSC on the AccessAble website was updated. This year we have delivered four British Sign Language interpreted tours which were very well attended and welcomed by the deaf community. We rolled out training on Hidden Disabilities, to raise awareness throughout the Court. In addition, sunflower lanyards and cards from Sunflower Hidden Disability are available in the UKSC for staff and visitors.	

We said	We did	RAG
Continuing to develop an inclusive user experience of all of the Court's web pages to comply, as far as possible, with the WC3 Accessibility Guidelines.	We have continued to publish webpages across the UKSC and JCPC websites in HTML in so far as possible, to comply with the WC3 Accessibility Guidelines and to ensure that our websites are accessible to all website users. The top ten website pages with the most page views this year across the UKSC and JCPC websites are all published in HTML.	
	Areas for improvement for the websites were identified in autumn 2022 in readiness for the Change Programme, and we plan to create a new website. Accessibility and clarity for all users will be at the forefront of the redesign of the UKSC and JCPC websites.	
Developing an action plan to attract apprentices to the Court.	We have considered a plan to attract apprentices to the Court in future and we have researched other government run schemes to help form our own recruitment strategies. We have had virtual meetings with the Department for Education and a training provider specifically in relation to introducing a possible apprenticeship within the ICT team later in 2023. The full action plan will be produced later in 2023.	

Case study



Bridging the Bar Internship Programme by Rebecca Fry, Head Judicial Assistant

In November 2022, we welcomed the second cohort of interns to the Supreme Court. The internship was offered in partnership with Bridging the Bar, which aims to support aspiring barristers from groups that are statistically underrepresented at the Bar in England and Wales.

Eight interns were chosen by Bridging the Bar for the five-day paid programme. They were selected from 100 participants in the Bridging the Bar Academy, who in turn were chosen from over 200 applicants.



Rebecca Fry

Each intern was assigned to one of the Court's Judicial Assistants and had the

opportunity to meet with their respective Justice. During their week at the Court, the interns watched the hearings in either *R* (on the application of Maguire) v HM Senior Coroner for Blackpool & Fylde or News Corp UK & Ireland Ltd v HMRC. The Justices were impressed by the high quality of the interns' analysis of the legal issues, as well as their perceptive observations on the advocacy in these appeals.

The interns were present when the judgment was handed down in the reference to the Supreme Court concerning the Scottish Independence Referendum Bill. They also participated in Q&A session on careers in law with Lord Sales and Lady Rose.

One of the objectives of the internship was to facilitate mutual learning to enable the Justices and Court staff



to gain a better understanding of barriers to access and progression within the legal profession and how they might be overcome. As part of this, the interns participated in a round table discussion with Lord Lloyd-Jones, Lord Leggatt and Lord Burrows, facilitated by the Court's Chief Executive, Vicky Fox. The interns also presented to the Justices and Court staff on a topic of their choice.

Reflecting on the week, one of the interns, Mia Chaudhuri-Julyan said:

"Part of our role was to share some of the barriers we've faced in trying to access the profession and engage the Justices in a meaningful, broader conversation about diversity and inclusion. It was clear across the week that there was a genuine desire to understand these issues and to proactively do something about them where possible."

Another intern, Anna Wright, said: "The week was insightful, moving and empowering. Thank you to the Justices and staff of the Supreme Court for making me feel like such a welcome and valued member of the Supreme Court community."

We are delighted that the Court of Appeal and the High Court of England and Wales joined us in partnering with Bridging the Bar to offer paid internships this year. We look forward to welcoming the third cohort of interns in 2023.



Strategic Priority 3 – World class

We said	We did	RAG
Embedding the improvements identified by reviews carried out in 2021-22 to support the Court's business as usual activities (e.g. finance, HR, governance).	Following the pandemic and the lessons learned from that, specifically in relation to how the UKSC works, work has remained ongoing in this area. Areas of improvement have been further refined and where appropriate introduced as business as usual. For example, the Court's governance review was completed in this reporting period and the new ways of working and Board structure was introduced in mid 2022-23. The finance team have introduced new ways of working to remove the administrative burden on staff and the team in how invoices are purchased. The HR team have also introduced a series of policy reviews to ensure that all procedures are up to date and align with best practice.	
Developing Digital and Data Strategies to inform how the Court uses and understands information as well as ensuring the right information is available for the Change Programme.	The Digital Strategy was developed in this reporting period for future sign off. The UKSC did not develop a Data Strategy in this reporting period. Instead, further work was undertaken to better understand what is needed and this work will be integrated into the Change Programme.	
Ensuring the Justices and staff have access to the best tools available to enable them to undertake their roles.	Throughout the year and as detailed in this report, work has been undertaken across all parts of the Court to ensure that Justices have access to the best tools. This has included the improvements to the physical Court building through the lighting project as well as continuously improving how Justices access bundles and information for hearings. Please also see the case study by Paul Sandles on page 62 which shows the various ways in which the Justices have access to the best tools available.	
Ensuring every member of staff has a continuously evolving development path which takes into account what is needed now and in the immediate future.	All our staff have development objectives that are aligned with the Court's vision and priorities. We focused on digital skills and management capability, and in addition, offered a day for each member of staff to undertake Diversity and Inclusion related training.	

We said	We did	RAG
Establishing the Change Programme Team and the development of the Final Business Case, governance structure and readiness for delivery.	Following a successful competitive exercise, the Court's change partners Capgemini, supported by Q5, were appointed in October 2022. The Final Business Case for the Change Programme was submitted to HM Treasury and Cabinet Office in December 2022 and was approved shortly after. Between January and March 2023 the Court prepared for the Programme by establishing robust governance, improving understanding of existing processes, pinpointing where changes could be made and upskilling staff to have a better understanding of the upcoming Programme.	
Ensuring we have a deep understanding of Court users' needs through our Court User Groups.	We have held four User Group meetings this year, including one held in the Cayman Islands and one in Manchester. The Court User Groups are an excellent opportunity for our professional users to hear about any developments and raise any issues they have had or changes they would like to see. Please read Laura Angus' case-study on page 43 for further details about this area of work.	
Ensuring that all contracts and services used by the Court are the best available, offer consistent value for money and support the Justices and staff to deliver. In 2022-2023, we will be re-tendering our security and broadcasting contracts.	The Court continues to expect excellent levels of service from its contractors and suppliers. We maintain a close relationship and clear lines of communication with all contractors to ensure that they are delivering for the Court.	
	In 2022-23 our security contract was retendered and Carlisle Support Services, who have supplied our security since 2009, were successful in winning the contract and thus will continue to provide our security. The excellent service that they have provided over many years has provided consistent value for money and assisted the Court in supporting the Justices and staff.	
	Similarly, our cleaning and catering contractors both enjoy long relationships with the Court, and are closely managed. Our cleaning team are comprised of a team that clean the building on daily basis and deliver several vital services such as waste collection, carpet cleaning and the provision of sanitary products in bathrooms. Our catering contractors provide an excellent service with a café that is available to staff and members of the public as well as additional catering service for our Justices and external parties who book rooms within the Court.	
	The renewal of the broadcasting contract was delayed until 2023-2024 due to resource pressures; which is why this objective has been marked as amber. These pressures have now been addressed and a timebound plan is in place to deliver this during the first half of the next financial year. In the meantime, the existing contract with NEPBowtie was extended.	

Case study

Ensuring the Justices and staff have access to the best tools available by Paul Sandles, Librarian and Departmental Records Officer

Library team in focus: Making effective use of public resources



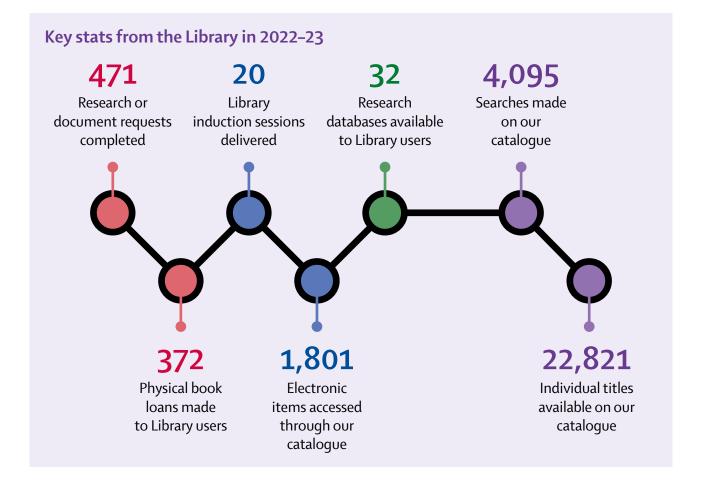
When the Court was established in 2009, the Library inherited a relatively small collection of print books. In the years since, we have increased our holdings of newly published works to ensure the Justices have access to up-to-date reference works that support the production of their judgments. However, experience has shown us that we often need to access earlier editions of key legal titles and these had never formed a part of our physical collection.

Paul Sandles

Early in 2022, as part of our regular collaborative engagement, the Library team met with our counterparts from the House of Lords Library. We discovered that they held a collection of older editions of major legal works that had been moved offsite to the QEII Conference Centre in preparation for the work to restore the Palace of Westminster. This collection comprised over 2,500 individual volumes and, since judicial functions transferred to the UKSC back in 2009, had been relatively little used within the House of Lords itself. Options for the collection's dispersal to other libraries were under consideration.

Realising that we could help our colleagues with their issue while helping us to develop our historical collections, we agreed to transfer the volumes to the UKSC. We undertook an initial site visit to assess the collection's value and we found that very little would have been already available to us in electronic form. Consequently, over the course of the year, we have been receiving a regular flow of crates filled with books. We managed this in such a way as to prevent either library being overwhelmed with a sudden influx of work all in one go. The transfer process was completed by the end of February 2023, and it now leaves us the task of adding the stock to our collection so that it can be found by our own users. Pleasingly, we have already had opportunities to use this material. We have saved our time and public money by not having to seek copies from other libraries. Our users have also benefited by being able to consult the whole work and consider the material in its full context rather than just selected extracts.

We have also undertaken similar stock transfer exercises with other legal libraries across the public sector. As a result, we have added depth to our own holdings. It also ensures that the money spent on acquiring these materials initially is not wasted by having to dispose of material that still has a useful purpose.



Strategic Priority 4 – Serving the Public

We said	We did	RAG
Reviewing and revising the Court's procedural rules to better support Court users.	During the last year we have issued several updates to the Practice Directions across both Courts. These reflect updates to current practice. We will continue to do so throughout the next year.	
Providing skeleton arguments online to increase transparency and support accessibility.	This is an ambition of the Change Programme and has not been possible to achieve without a change in the Court Rules. We are planning to deliver this by the end of the Change Programme in 2025.	

We said	We did	RAG
Reviewing the Court's fee structure to implement in 2024-25 whilst safeguarding equal and fair access to our services.	We have reviewed the fee structure for the UKSC in the light of developments since 2009, focusing on the customer journey and have made recommendations for change to the Ministry of Justice.	
	The UKSC fees have not increased since 2009 and we have worked with the Ministry of Justice to consider increasing fees to cover historic inflation and mechanisms for keeping fees under regular review in the future.	
	Access to justice is an essential tenet of the review and forms the basis for the proposal put to the Ministry of Justice.	
Exploring the option of holding court hearings elsewhere in the country to increase visibility and engagement.	Sitting outside of London enables us to be more accessible and provides positive opportunities to engage more directly with Court users and the public. We are delighted to have held JCPC hearings in the Cayman Islands in November 2022, together with several educational and outreach events. We held successful hearings in Manchester in 2023, together with moots, a Court User Group meeting and an Ask a Justice session. We hope to plan further hearings outside of London around the UK and in JCPC jurisdictions in the future.	
Exploring the option of sitting overseas to increase visibility and engagement across the JCPC jurisdictions.		
Working collaboratively with other institutions and third sector organisations to provide a series of exhibitions to highlight the rule of law and increase transparency of the role of the Court in the wider justice system.	We worked with the Koestler Trust on an exhibition, "The Future Is Never Too Big: Koestler Arts at the Supreme Court". Every artwork on display was created by a young person under 18 years old, in a secure setting or under supervision with a youth offending service. Together they provided a glimpse of these artists' talents, struggles, interests and hopes for the future.	
	We also displayed a pop-up exhibition, "100 years of Women at the Bar" which was produced by the Judicial Office. It marks the centenary of Ivy Williams being the first woman called to the Bar and features women judges who were 'first' in some field. It included former UKSC Justices: Lady Hale, Lady Black and Lady Arden.	
Continuing to develop and promote the UKSC Studies Module and Massive Open Online Course (MOOC) developed in partnership with Royal Holloway, University of London.	We continued to work with our education partners, Royal Holloway, University of London (RHUL), to promote our online learning course "Inside the Supreme Court" on the platform, FutureLearn. By the end of the financial year, 3,756 people had signed up for the free, eight hour online course. We are also making plans for a pilot studies module with RHUL in which the UKSC will provide three options of the course which will be available to RHUL 2nd and 3rd year students. It will give the students an insight into the work of the UKSC.	

We said	We did	RAG
Continuing to provide historic records to The National Archives as part of an ongoing programme to ensure all court records are publicly available, which will include working collaboratively with other legal institutions and the House of Lords.	The new Find Case Law Service that provides court judgments, launched in April 2022. At launch, all UKSC and JCPC judgments from 2014 onwards were included. We have been adding earlier judgments to complete the collection throughout the year. We have also adapted our processes so that new judgments are published in this way. All paper case files that were previously stored offsite were returned to the Court building to enable us to prepare them for transfer to The National Archives. This work is ongoing.	
Continuing to deliver the Court's stakeholder engagement work.	As an open and transparent public organisation, we seek to engage with a wide range of institutions, partners and individuals to ensure that the Court's work is widely understood. Relationship building has increased knowledge and understanding of our stakeholders and of the Court.	
	We have engaged with stakeholders across UK jurisdictions. For example, the Chief Executive visited Edinburgh and participated in a range of stakeholder meetings. The Court also sat in Manchester, enabling us to foster closer relations with stakeholders in the North of England. Whilst in Manchester, Vicky Fox and Lord Reed met with several local Parliamentarians and the Mayor and Deputy Mayor of Greater Manchester.	
	We have increased engagement in JCPC jurisdictions through the introduction of User Group Meetings and also participated in a range of stakeholder engagement initiatives whilst sitting in the Cayman Islands in November 2022.	
Continuing with virtual and in-person international bilateral meetings (e.g. with Ireland) as well as overseas visits and seminars.	We have continued to build strong relationships with courts and international judicial organisations around the world to promote the rule of law internationally, share good practice, enhance the reputation of the UK Judiciaries, and promote commercial legal interests. Read pages 17-22 for more information about this area of work.	

Case study

The Court sits in Manchester by Scot Marchbank, Head of Communications

It is important for the Court to be to be as accessible and outward facing as possible. In March 2023, the Court relocated and sat for three hearings in the Manchester Civic Justice Centre over four days.

This was the first time the Court had sat outside one of the four home nation capitals and was a great opportunity for people from the North West to see the Court in action locally, rather than travelling to London.



Scot Marchbank

As well as the hearings, the visit also involved considerable engagement with local politicians, schools and universities. It also allowed the Justices to meet and hear from members of the thriving Manchester legal sector.

Outreach:

- The Justices attended three Moots mock trials where university students practice legal arguments in a court setting, with a Justice presiding over the case.
- They held two Ask a Justice sessions, where school pupils get the opportunity to ask a serving Supreme Court Justice questions about their careers or work, and to seek tips and advice.
- There was a recruitment event for local lawyers who might be interested in applying for the annual role of being a Judicial Assistant, working directly for a Justice for a year.
- We held a User Group meeting, where legal firms from the North West got to meet with the Supreme Court team to hear about their experience of working with the Court.
- The Justices also met with judges, barristers and solicitors from across the North West.

250 watched the proceedings in the Court or overflow



200 judges and lawyers were engaged with



273

students from **four universities** and **four schools** attended outreach events

The Court sits in Manchester



Lord Reed speaks to school students in Manchester.



Lord Richards with moot participants from Derby University.



Lord Reed and Vicky Fox meet Andy Burnham, Mayor of Greater Manchester and Kate Green, Deputy Mayor of Greater Manchester.



Lord Stephens judges a moot final for Manchester University.

Sustainability

Following an independent sustainability survey carried out at the UKSC in 2019, the Court implemented a three-year plan with clear sustainability targets based on the recommendations of that report. Our three year-plan included commitments to:

- Use energy efficiently and, where possible, reduce energy consumption as compared to benchmark data.
- Use water efficiently and, where possible, reduce water consumption as compared to benchmark data.
- Reduce waste generated through the operation of the building firstly through encouragement of reusable products.
- Reduce paper waste within the building.
- Source paper products with suitable FSC certification.

The recommendations of the report aligned with the Government Greening Commitment (GGC) targets in which Departments were expected to take action to reduce their impact on the environment. By pursuing these recommendations, we were also able to meet and deliver on our GGC targets.

This section of the annual report will set out the actions the UKSC taken to achieve these sustainability recommendations and targets, the results of the actions themselves and what we have in place to ensure we meet our sustainability goals in the coming years.

Greenhouse gas emissions

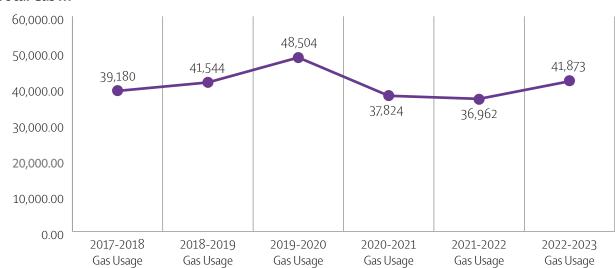
The Court continues to attempt to reduce the overall greenhouse gas emissions from the pre-recorded and agreed 2017-18 baseline. The information provided below is based on the usage across a five-year period, including during pandemic. You will see from these graphs that our energy usage across the UKSC building has been on a steady downwards trend (allowing for a return-to-work post-pandemic). Our efforts now will be focused on ensuring our energy consumption is below pre-pandemic levels.

The overall reduction in our greenhouse gas emissions can be attributed to the work of our engineering team who have in the period completed several projects that improve the efficiency of the building:



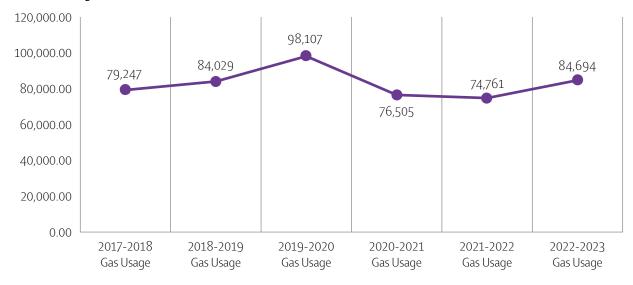
Gas Usage

• The UKSC has replaced 2 boilers and 2 water heaters with more efficient models to reduce gas usage.



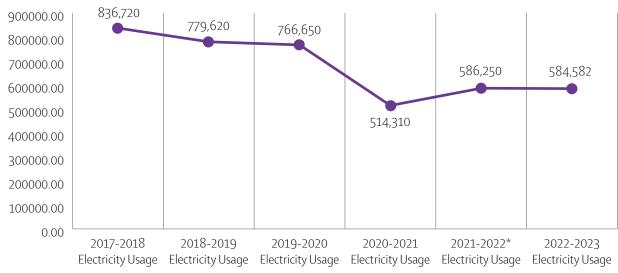
Total Gas m³

Total Gas CO, kg



Electricity Usage

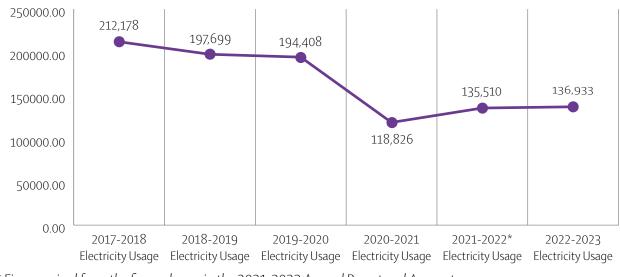
- The UKSC has refurbished all pumps in the HVAC system, restoring them to their original specifications and efficiencies.
- As referenced in last year's annual report, the UKSC has now finished upgrading the lighting system throughout the building. The new system incorporates more Passive Infrared Sensors to ensure that unoccupied areas remain unlit, and offers the ability to adjust light levels, thereby reducing energy consumption.
- The UKSC replaced the majority of the buildings remaining fluorescent and halogen light with longer lasting more efficient LEDs
- The UKSC has replaced all Variable Speed Drives in the building with more efficient and controllable units. This has not only improved our efficiency by the fact that the units are more efficient but have allowed us to have greater control in lowering the speed of the fans for our desired outcomes.



Total Electric kWh

* Figure revised from the figure shown in the 2021-2022 Annual Report and Accounts

Total Electric CO₂ kg

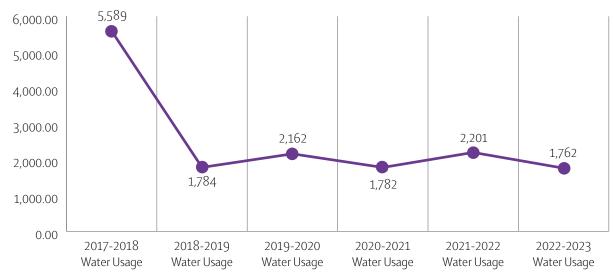


* Figure revised from the figure shown in the 2021-2022 Annual Report and Accounts

Water Consumption

The target set in the GGCs state that as a building we should reduce water consumption by at least 8% from our baseline. As the chart below illustrates, we have significantly reduced water use since the baseline year to the extent that total water usage is 68.5% down compared with 2017-18. Measures taken to achieve this reduction began in 2020-21 when the Court installed seven sensor taps on the public side of the building to prevent water wastage and promote energy efficiency by ensuring that taps are not left running unnecessarily. During 2022-23 we optimised all toilets by adjusting the float valves within each cistern, resulting in reduced water consumption. In the coming year, we aim to install an additional 18 sensor taps on the private side of the building. This installation will further enhance water conservation efforts and promote efficient water usage.

Total Water Usage m³



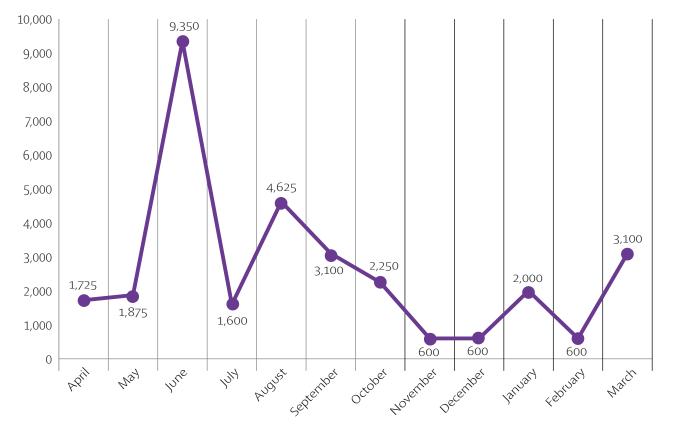
Waste minimisation and management

Our waste management forms part of our cleaning contract and we have a commitment to ensure that this service adheres to the highest possible standards. Our Senior Facilities Manager meets monthly with our contractor to scrutinise the monthly breakdown of how much waste is recycled by the Court and give us a breakdown of how that waste is disposed of. This is reflected in the figures below:



The UKSC has maintained the figure of sending 0% of waste to landfill through our waste removal obligations and has reached the figure of recycling 88% of overall waste which exceeds the target of recycling at least 70% of total waste. The remaining 12% is either incinerated in a process that generates electricity and heat which is used to power homes or are salvaged to become building materials.

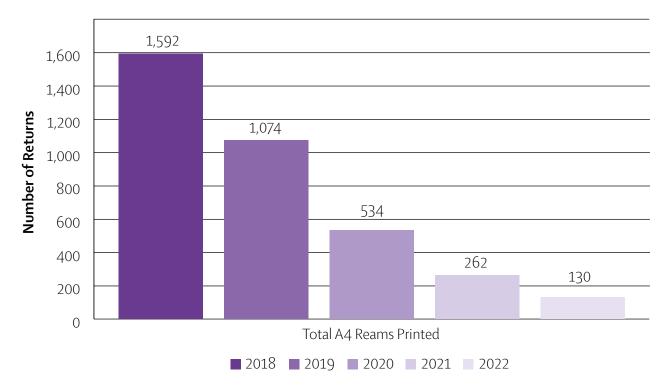
The UKSC began collecting data on the amount of waste it produces annually in March 2021. The chart below shows exactly how much waste was produced by the Court in 2022-23. Our buildings team is looking at ways in which we can further reduce waste. We continue to work with our cleaning contractors to implement a 'circular plastic economy' across a range of typical single use plastic cleaning products used at the UKSC. To achieve this, certain products are dispatched to the UKSC building as a full 5-litre concentrate. The product is then distributed into spray bottles that are made of 100% recycled plastic. Once the 5-litre concentrate is used, the container is sent to be refilled and returned to site. This is known as a closed loop practise and is helping the UKSC reduce the amount of single use plastic which is on site.



Total Waste Produced kg

Paper usage

The UKSC has significantly reduced the amount of paper printed since the 2017-18 baseline. Although law traditionally is a paper-based profession, the UKSC has gone from using 1,592 reams of paper per annum in 2018 to 130 reams per annum in 2022. This represents a 91.8% decrease in the number of reams printed in that period. This keeps us in line with the GGC target of reducing paper use by at least 50% from the 2017 to 2018 baseline.



The UKSC continues to encourage the use of digital files where possible to maintain the lower usage in paper. We ensure that the paper we do purchase and use is sustainable. Our supplier provides paper which has an EU ecolabel (which certifies products with a guaranteed, independently verified low environmental impact).

We also take other steps to make sure that we meet the GGC target of procuring sustainable products and services. Our supplier of printers and associated consumables enable us to support sustainability through the use of organic toners provided rather than traditional chemically grown toners. The toners are non-toxic and do not generate hazardous waste. Moreover, once the Court has used up any cartridges it has, it is picked up by our supplier rather than thrown in landfill which has resulted in the diversion of 100% of returned cartridges away from landfills.

2023-24 Ambitions

Moving forward into 2023-24, the UKSC remains committed to meeting all targets set in the 2021-2025 GGCs. Whilst the Court has already met many of the targets set, work will continue to make sure that these standards are maintained and that we work towards meeting the targets that we have not. The Court aims to do the following to ensure this happens:

- The UKSC will work with its waste management contractors to begin the process of meeting the GGC target of measuring and reporting on food waste. This is in addition to keeping the amount of waste that goes to landfill below 5% and the amount of waste that is recycled above 70%.
- The Court will work with its catering contractors to attempt to completely remove consumer single use plastic (CSUP) as per GCC requirements.
- The Court will produce a report on what water efficiencies it has made. There is also a further plan to install sensor taps on the private side of the building. This installation will further enhance water conservation efforts and promote efficient water usage.
- We will continue to work with teams at the Court to ensure that paper usage remains low and further reduce the number of reams printed annually.
- In the future, our aim is to expand our BMS (Building Management System) by installing metering equipment which will allow the Court to accurately identify energy usage patterns and therefore identify potential areas for enhanced energy efficiency.



Case study

Sustainability – on how the Court produced 0% landfill by Jim Walker, Buildings and Contracts Administrator

The UKSC abides by the Greening Government Commitments (GGCs) which sets out the actions that UK government departments and their partner organisations should take to reduce their impact on the environment in the period 2021-2025. One of the aims of the GGCs is to minimise waste and promote resource efficiency. This is hoped to be achieved by reducing the amount of waste going to landfill to less than 5% of overall waste, increasing the proportion of waste which is recycled to at least 70% of overall waste and removing consumer single use plastic (CSUP) from the central government office estate.



Jim Walker

In line with this, the Court has worked closely with its various partners and contractors to maintain the figure of sending 0% of waste to landfill and has reached the figure of recycling 88% of overall waste (which exceeds the target of 70%). Our waste management contractor's policy is that anything that can't be recycled or reused is incinerated in a process that generates electricity and heat which is used to power homes. Any remains that can't be burnt are salvaged to become building materials. To achieve this, they carry out intrusive waste audits and deliver recommendations on enhancing recycling rates for their clients, which includes the UKSC. This involves training the cleaning team to correctly segregate and dispose of waste, bespoke to the Court's waste streams. They also provide detailed reporting on the carbon produced from the Court's waste on a monthly basis, which allows us to monitor our progress. Moreover, our cleaning contractors actively seek out products which are environmentally friendly and can easily be recycled. One example of this is our paper towels, which can be recycled and hence do not end up in landfill.

Further to this our printer supplier, Xerox, has a recycling programme that minimises environmental impacts of printer supplies and provides options to throw away empty containers that would otherwise end up in landfill. The Court disposes all ink cartridges and printers via this programme.

Similarly, our primary supplier of electronic devices, Lenovo, offer a programme where they take back all end-of-life products, parts and wastes and where possible they will reuse or recycle them. Again, the Court uses this option when disposing of old monitors, keyboards and mouses to avoid landfill and ensure they are disposed of in an environmentally friendly way.

The UKSC have also taken steps with its catering contractors to reach the 0% to landfill target. The café has also stopped ordering plastic cutlery and moved to more environmentally friendly wooden options. Whilst there is still some old stock remaining, these are recycled appropriately.

Our people

On 31 March 2023 the Court employed 57 staff (55.1 Full Time Equivalents). Our new staff include ten Judicial Assistants (JAs) on fixed-term contracts from September 2022 to July 2023, and three temporary members providing maternity/career break cover. We have several staff with flexible working schedules such as staff working compressed hours, part time and job sharing.

We are expanding the Court to support the Change Programme with two fixed term positions being created that will be dedicated to support change.

The Court recruited 25 new starters in total (including our Judicial Assistants and one Civil Service Fast Streamer) between 1 April 2022 to 31 March 2023.

Our values

Our staff values, introduced in 2021, continue to form a core part of how we all behave at the Court. We continue to embed them in all we do.



When we say we will do something, we will get it done by each of us taking personal responsibility and ownership for our decisions, actions, results and behaviours. We will hold ourselves accountable to the Court, its users, and the public, and always work openly and transparently.

Aspiring

We want to achieve our vision of being world class and will be ambitious in setting goals that will challenge ourselves to improve so that we continue to develop our organisation for the future.

Collaborative

The way we work together really matters to us. We will work supportively, respecting and valuing the contributions from others. We value diversity and know that we achieve more when we work together.



We are proud to work for the Court and dedicated to its purpose. We are dedicated to excellent customer service, in welcoming everyone that visits our building and in supporting the role of the Court and the Justices.

Diversity, Inclusion & Belonging

We continue to deliver the Diversity, Inclusion and Belonging Strategy for 2021-25, which is linked to the Judicial Diversity and Inclusion Strategy, in line with the action plan during 2022-23.

www.supremecourt.uk/docs/uksc-diversity-inclusion-and-belonging-strategy-2021.pdf

www.supremecourt.uk/docs/uksc-judicial-diversity-and-inclusion-strategy.pdf

This Strategy is helping the Court to realise our vision to be a true reflection of the society we live in, to respect our differences and support equal opportunity for everyone. We want every single member of staff to feel a sense of belonging at the Court, to know that everyone can contribute their views and that these will be valued.

The Strategy sets out how we intend to deliver on this ambition and builds on the good work we have done previously. It also shares the Civil Service ambition to be recognised as one the UK's most inclusive employers and supports the actions and activities that deliver the Civil Service Diversity and Inclusion Strategy.

The Strategy focuses on becoming a Court that truly reflects our diverse society in every way possible by:

- Creating and maintaining a culture of respect for diversity, inclusion and belonging.
- Attracting, developing, retaining and fully engaging staff, making the most of our unique backgrounds and differences.
- Taking responsibility for creating that inclusive environment and working with respect and empathy for colleagues and everyone else that we work with.
- Challenging all inappropriate behaviour and feeling supported when we do.
- Regular events for staff including training and forum events.

Pvesty	An extra day of learning and development was allocated to all our staff to focus solely on Diversity & Inclusion (D&I). The aim of this is to share knowledge amongst teams and across the Court so each member of staff had a greater responsibility for their own D&I development and could feedback to their respective team.
GLOBAL FORUM	The D&I forum events addressed specific topics, led by staff (at all levels) who had knowledge on the subject matter. Listening circles were formed in a safe and supportive environment so sensitive topics could be discussed to raise awareness and to learn. These structured events were introduced, with background information, on the intranet so staff understood the subject before attending. The topics discussed ranged from White Privilege to The Unite Campaign to end Violence Against Women and Girls.
Calendar 4 5 6 0 6 5 5 11 12 19 14 5 5 18 19 20 14 5 5 18 19 20 14 5 5 18 19 20 14 5 5 19 19 20 14 5 5 19 19 19 19 19 19 19	The annual Diversity and Inclusion Calendar continued to mark significant awareness days and religious events for our staff, as highlighted below:
time to talk day 02/02/23 mind Reference	The Court marked Time to Talk Day by focusing the February D&I Forum meeting on a personal account, from a senior member of staff, of their lived experience with depression and anxiety. This insight into their journey was followed by questions from attendees to raise awareness and build acceptance around mental health conditions. The Court is committed to reducing mental health discrimination, by raising awareness to help break the stigma and improve attitudes towards anyone experiencing mental health problems.
Black History MONTH	Black History Month is celebrated annually and this year, a member of staff created a UK Supreme Court playlist so all staff could add their favourite songs from black artists and enjoy an eclectic mix of music from across the decades.
WORLD REFUGEE DAY	World Refugee Day was honoured by a touching account from our Finance Director who shared his ancestral tale of fleeing from their family's home in Uganda, with an allowance of just £50, to the UK.
HOLDCAUST EDUCATIONAL TRUST	The Holocaust Education Trust honoured the Court with guest speakers from their organisation to mark Holocaust Memorial Day.



Eight interns joined the Court for the second year running. The scheme is targeted at under-represented groups from different backgrounds, with the purpose of increasing equality of access to opportunities in the legal profession, provide insight into the work of the UKSC, intellectually stimulate and challenge participants, and encourage and support interns to pursue a career in law, linking with the aspirations in the <u>Court's Diversity & Inclusion Strategy</u>.



National Windrush Day was marked by publishing a moving intranet article from a member of staff who was a descendant of the Windrush Generation.

WORLD MENOPAUSE • DAY •

World Menopause Day is marked annually by promoting links to external staff networks, such as 'Supporting the Workplace in Menopause' that host sessions for all staff, including managers. There is strong support at the Court for employees who are experiencing menopausal symptoms and the Civil Service Menopause Policy is used to raise awareness of the flexibilities that are available to them.

Violence Against Women – This special D&I Forum event focused on raising

awareness of the Unite Campaign which runs across 16 days to help end





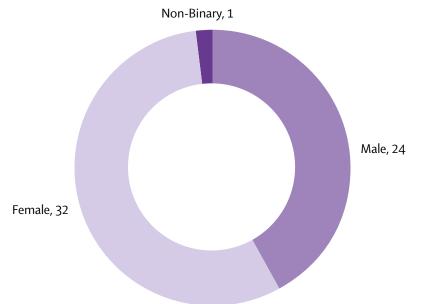
gender-based violence that is experienced by women and girls. Intranet articles were promoted over the 16 days to provide background information for staff. The D&I Forum Event was hosted by staff with a passion for the subject and it was opened up for discussion amongst attendees who shared personal stories of experiencing or witnessing violence against women. **International Women's Day (IWD)** – To mark IWD all women of the Court was invited to come together and take part is a group photograph at the

were invited to come together and take part in a group photograph at the Court, in front of our 'Women in Law' artwork. We also published intranet articles and several social media posts to celebrate the day. The women Judicial Assistants made a video offering advice to women starting in the legal profession and we also celebrated the fact that the three most senior nonjudicial positions in the UKSC are all held by women.

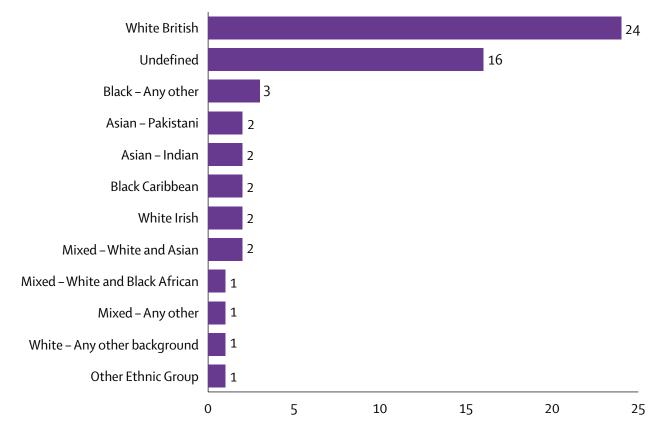
Diversity Statistics – UKSC Staff (excluding Justices)

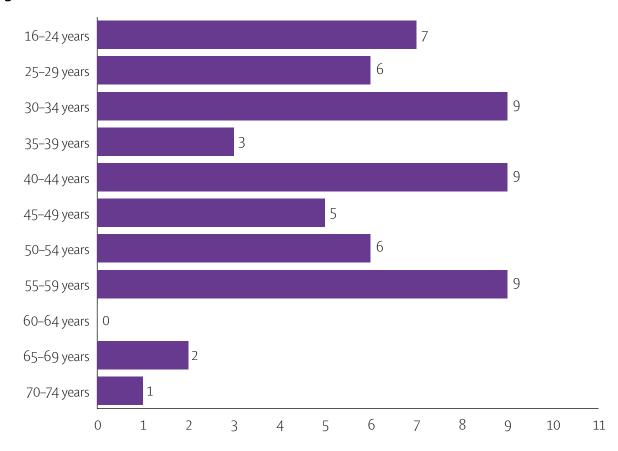
The following graphs and charts present data about the current formation of UKSC staff, as at 31 March 2023.

Staff Headcount by Gender Identity as at 31 March 2023



Ethnicity Profile UKSC Staff as at 31 March 2023





Age Profile UKSC staff as at 31 March 2023

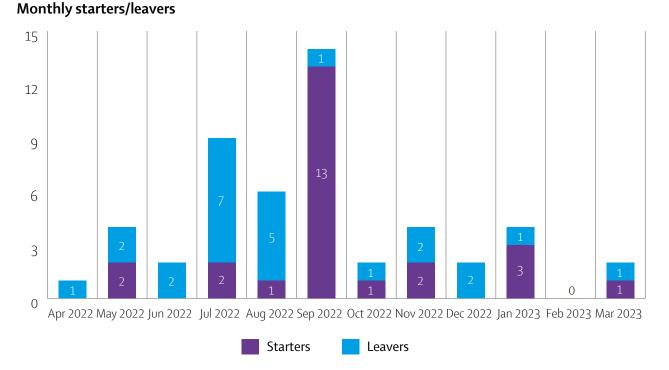
Staff engagement survey results



In November 2022, we completed our 13th annual staff engagement survey and achieved a 91% response rate. The overall engagement score was consistent with the previous year at 71%. Following up on these results, the Court prioritised actions in relation to pay and benefits, improving communication and providing better resources. The Court was encouraged by the improved responses around management effectiveness and the Court's continued support for diversity and inclusion and employee involvement.

The results have been discussed with all staff and in depth at the January 2023

Management Board meeting, and as a result we developed an action plan to understand the responses and what the Court needs to do to make improvements and how these should link to the new three-year People Strategy which was developed later in the year.

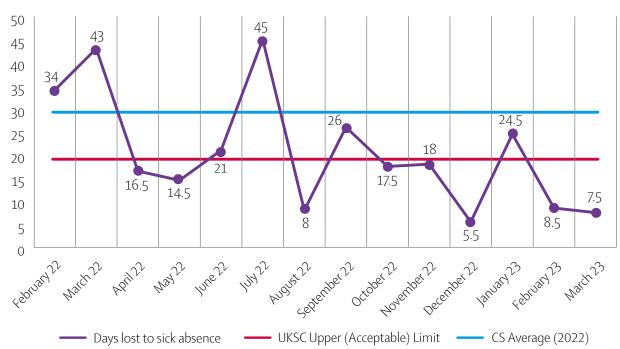


Staff turnover was higher than previous years in 2022-23, with a total of 25 staff leaving, including seven Judicial Assistants (JAs) employed on fixed term contracts that finished in July 2022. We interviewed new JAs in May 2022, and appointed ten who started in September 2022 to support the Justices in researching cases and assisting with our education and outreach programme.

Other recruitment included appointments to new roles such as Assistant Director of Corporate Services, Events and Communications Manager and HR Pay and Policy Officer.

Sickness absence

In 2022-23, the Court was still suffering from the ongoing effects of the Covid pandemic, and some long-term sickness absence that was managed appropriately (see data in the table below). The Court has a robust support system in place to support staff to keep well and recover quickly to assist in a smooth return to work process. Contingency plans have been in place to cover absences effectively as needed throughout the year.



UKSC Staff Monthly Sick Absence Monitoring - Past 12 months

Case study

The Court's first off-site Away Day by Chris Maile, Head of HR

Our first off-site UKSC Staff Away Day was held in September 2022 just before the beginning of the new Legal Year. It was a welcome opportunity that brought every team together to prepare for the year ahead.

The theme of the day was preparing for the Court's Change Programme. Each team had an opportunity to showcase their Team Process Maps to demonstrate how they are progressing. Our Staff Values were also a large part of the discussion and colleagues across the Court explored which ones were the most valuable to them.



Chris Maile

On arrival, colleagues were randomly placed into different groups to ensure that people experienced working with staff that they would not usually work with. It was a very successful day, meeting the objectives of encouraging good collaboration across teams and a better understanding of different team functions.

The poster below is an example of one of the team tasks during the day day.

The day was enjoyed by all attendees, with positive feedback and requests to have more similar team events in the future.

Engaging with our audiences

The communications team continues to enjoy good working relationships with members of the media, keeping them up to date with the work of the UKSC in an accurate, timely and accessible manner. With inperson hearings taking place all year, we have welcomed many journalists back to the building to make use of our media facilities. Our press summaries continue to be a valued resource by journalists, providing them with a succinct summary of the judgments. Where possible, we continue to offer an embargoed copy of judgments to members of the media shortly before the hand-down. This allows the journalists time to digest the material before going live with the story and helps to ensure more accurate reporting of our work.

There has been widespread media coverage of many judgments throughout the year, with particularly prominent ones including:

- REFERENCE by the Lord Advocate of devolution issues under paragraph 34 of Schedule 6 to the Scotland Act 1998
- Fearn and others (Appellants) v Board of Trustees of the Tate Gallery (Respondent)
- REFERENCE by the Attorney General for Northern Ireland Abortion Services (Safe Access Zones) (Northern Ireland) Bill
- The Law Debenture Trust Corporation plc (Respondent) v Ukraine (Represented by the Minister of Finance of Ukraine acting upon the instructions of the Cabinet of Ministers of Ukraine) (Appellant)

The UKSC has also received some very high-profile permission to appeal applications this year, such as an appeal to stay the removal of asylum-seekers on a charter flight to Rwanda pending the substantive hearing of the claim for judicial review. Understanding the urgency and sensitivity of these matters, the communications team ensured that members of the media were kept well-informed of the progress of these applications.

Where appropriate, the Justices have promoted UKSC through media interviews. For example, Lady Rose featured on Radio 4's 'Law in Action' in June 2022 in an interview about what makes a good judge. She also gave an interview about her work and career to Counsel magazine which was published in February 2023.

The UKSC's first sitting in Manchester was also well reported by both the national and the local Manchester media. As well as coverage in The Times and BBC, local newspaper The Manc also ran a piece entitled "The UK Supreme Court is sitting in Manchester for the first time ever this week – and you can go and watch" which discussed the accessibility of the Court's hearings. Vicky Fox was also interviewed on Shock Radio, a Salford-based radio station, about the sittings.

The communications team continues to make use of its social media channels to promote the work of the UKSC and to reach new audiences. The UKSC has run successful social media campaigns to promote the Judicial Assistant recruitment campaign, the Court's trip to Manchester and the JCPC's sittings in the Cayman Islands.



Lady Rose and her Judicial Assistant judge a moot final for SOAS University in February 2023.



Case study

How the Court celebrated International Women's Day by Rebecca Lowson, Media and Communications Manager

As part of our 'Diversity, Inclusion and Belonging' calendar, the UKSC regularly celebrates and marks important events and awareness days. This year, we chose to place particular emphasis on International Women's Day (IWD) on 8 March. IWD is special because it's an opportunity to celebrate women's achievements, raise awareness about discrimination and take action to drive gender parity.



Rebecca Lowson

In the build-up to the day, UKSC released a video on its social media channels featuring four women Judicial Assistants who talked about the challenges of being a woman in law and offered tips to young women who are thinking of entering the profession.

The video was well received and was viewed over 7,000 times.

Helen Jennings, Judicial Assistant to Lord Lloyd-Jones, closed the video with these inspirational words:

"If I could advise my younger self before setting out in a career in the law, I would tell myself that it will be a wonderful adventure but it's also a really tough career and sometimes it can be isolating. I think the best advice I can give to someone is to really back yourself, even when you're the only person in the room who looks or sounds like you or is from the same background as you. And also, back each other, create a network of people and support each other and lift each other up. Especially in those early years in the career, your best friends are your greatest assets."

To mark the day itself, we invited all the women who work in the UKSC to Courtroom Two, where we took a photo of all of us in front of the 'Women in Law' artwork. The photo included our female Justice, Lady Rose, our Chief Executive, Vicky Fox, a Non-Executive Director, Julie Nerney, as well as staff from all departments including the Registry, HR, Finance and the Library team. It felt very special to have all the women of the Court gathered together in one room and we shared the photo on both social media and on the intranet.





In line with celebrating women's achievements within the organisation, we also wanted to pay tribute to the fact that the three most senior non-judicial positions in the UKSC are all held by women: our Chief Executive, Vicky Fox, our Director of Corporate Services and Change, Sam Clark and our Registrar, Laura Angus. So, we produced a video to showcase this which again, we shared on social media. The video received over 10,000 views on Twitter, Instagram and Linkedin.

Finally, as IWD coincided with the Court's sittings in Manchester, we wanted to pay tribute to local legal trailblazers, so we posted a short video on Instagram and LinkedIn highlighting the achievements of Manchester legal professionals who had broken boundaries for women in law. The video featured Edith Hesling, the first woman to be called to the Bar by Gray's Inn, Elizabeth Lane DBE, the first woman to become a King's Counsel and Louise Da-Cocodia MBE, an anti-racism campaigner who was nominated to Manchester's Magistrates' bench. That evening, we also ran a Judicial Assistant recruitment event for local lawyers, which was attended by Lady Rose and her Judicial Assistant, Nigel Patel.

All in all, the day felt like a great celebration. We are very lucky to have lots of talented women and allies who work here.

Welcoming visitors, education and outreach

This year, the UKSC welcomed **52,212** visitors to the building. This was the first year since the start of the pandemic that the UKSC has been fully open following the pandemic, demonstrating that the organisation has made a good recovery.

Our education and outreach programmes inspire and engage students of all ages across the UK with the work and role of the UKSC and the JCPC. As well as offering in-person tours, we have continued to offer the virtual educational tours. These tours were developed during the pandemic and have enabled us to reach out to schools further afield in all four nations of the UK. The number of in-person tours has increased this year, as schools began to take group trips again. Overall, **5,149** students have attended **240** free educational tours. In addition, there have been **86** tours given to members of the public and overseas groups. We are in the third year of an extended five-year access strategy. This year we completed the second year of the access survey with our partner AccessAble. An access guide for the UKSC appears on the AccessAble website, which enables visitors with disabilities to plan their visit to the Court.

We offered four British Sign Language (BSL) interpreted tours during the year.

"Thank you for an amazing tour and we appreciate you answering our questions. It was fun and informative. Seeing the library was the best part! We will be back."

We have rolled out training on Hidden Disabilities to our public facing staff and we also keep sunflower lanyards at our reception, for staff and visitors with hidden disabilities. The sunflower is a globally recognised symbol for non-visible disabilities.

Customer facing staff have received training in Visual Impairment Awareness and Autism Understanding to raise awareness and improve the visitor experience.



A member of staff gives a tour of the external building during the summer of 2022.

15

Moots (mock trials) in the education programme delivered in person

"Please extend my thanks to Lady Rose. She and her assistant were really gracious. This sounds strange but you did make us feel at home at the Supreme Court."

SOAS University

"Thank you so much for allowing Durham to have the incredible opportunity to host our Moot Final in the Supreme Court this week. The event was fantastic and everyone thoroughly enjoyed themselves."

Durham University

"The feedback provided at the end of moots by the judges is really valuable."

Aston University

15

Ask a Justice sessions

"Each of Lord Stephens' responses was thought provoking. He clearly has a love for the law and shared each answer with an infectious enthusiasm... The interaction between Lord Stephens and the group was excellent, and the students all felt involved by his being interested in their backgrounds and asking their own opinions."

Assumption Grammar School, Northern Ireland

"Students thoroughly enjoyed the opportunity to question Lord Reed directly in this informal manner. S5 and S6 students have not had the usual experience of engaging with guest speakers due to covid-19, so enjoyed having the trust and responsibility to engage with such a senior member of the Supreme Court. They particularly enjoyed hearing about the high-profile cases Lord Reed has been involved in."

Dunbar School, Scotland

9 Debate Days, virtual and in person	"The students are 'buzzing' we've had a great day. The activity in the afternoon was superb: it was thought provoking and engaging for everyone I'm now expecting some lively conversations about it when we cover the pervasive topics of justice, morality and fault in law shortly, which could enhance their
100% State schools	
78% of these schools are above average for free school meals	answers to the examination questions in June. The students used and developed many key skills [via Debate
20% from areas of multiple deprivation	Day] which will benefit them in their future studies and careers, and they thoroughly enjoyed the whole event, as did we." South Devon College, Devon

3,756

Learners on the free online course, "Inside the Supreme Court"

"An excellent course, well detailed and very informative, ideal for anyone studying law or just simply interested in the Supreme Court."

Jason P

Improving access and diversity to our programmes

Last year, the education team set targets to widen participation in its education programmes and to make them more accessible to the whole UK population.

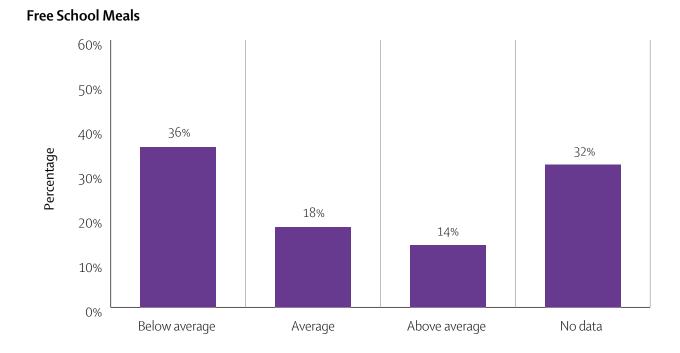
Usually, twelve schools are selected each academic year to take part in the Ask a Justice programme, but this year thirteen schools were selected to participate. We continued to promote the programme to all four nations of the UK. This saw three schools from Scotland, two from Wales and four from Northern Ireland taking part. We also promoted the programme in the top ten areas of multiple deprivation in England. This resulted in three schools from these areas taking part, an increase on two from last year.

We continued to improve access to our Debate Day programme. Ten schools were selected (for the academic year) and of those, six opted to have their session virtually. Virtual Debate Days were developed in response to the pandemic, but we continue to offer them as they are enabling us to reach groups across the country. All the schools that took part were state schools and we promoted the programme across the UK, which resulted in one school from Scotland, two from Wales and two from Northern Ireland taking part. We also measured those schools from areas of multiple deprivation in England of which there were two so meeting the target of 20%.

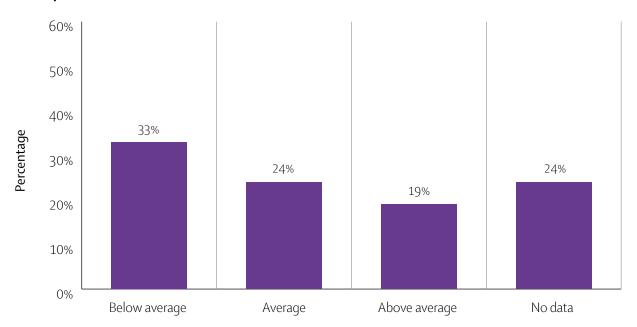
We also run a free tours programme for schools, colleges and universities in the UK. Last year we began measuring a number of new categories for schools attending which are all included in Ofsted reports. The categories include: free school meals; numbers of SEND pupils and the number of pupils that do not have English as their first language. Ofsted measures these as below average, average or above average. This is the first complete year that we have measured these categories and it provides some helpful data on how far reaching our programmes are.

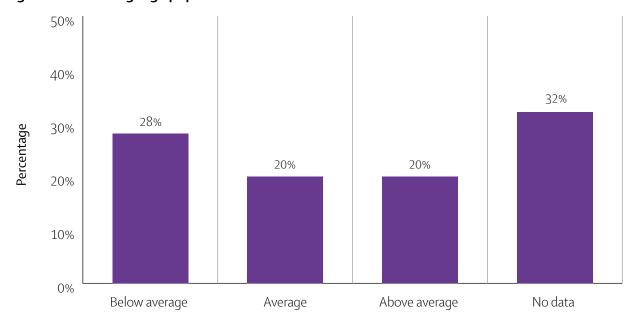
In total there were 260 educational tours (this includes university tours). However, the bar charts below only show the data for 130 schools in England who attended a tour, as this data is not available for schools in Scotland, Wales and Northern Ireland. It is also worth noting that only partial data is available for some schools and in many instances no data is available for independent or academy schools. This is the reason for the "no data available" percentage in the bar charts.

The graphs on the following pages demonstrate our engagement with schools based on Ofsted measures of free school meals, numbers of SEND pupils and the number of pupils that do not have English as their first language.



SEND Pupils





English not first language pupils

Complaints

The Court deals with two types of complaints:

- Level 1: complaints made in person/at the point where the complaint arose (these typically involve issues with visitor experiences);
- Level 2: formal complaints made in accordance with the Court's Judicial or administrative complaints policies. Those with an issue to raise can make a written complaint which is investigated by the Complaints and Data Protection Team. If the person complaining is dissatisfied they can ask for an internal review of the way the complaint was handled.

The Court does not record Level 1 complaints, which are resolved at the point of contact. Anyone not satisfied with an outcome can make a formal complaint (Level 2).

In 2022-23 the UKSC dealt with 20 Level 2 complaints. Of these, one was upheld, 17 were not upheld and two were partially upheld.

Anyone who remains dissatisfied after the investigation and review stage can complain to the Parliamentary and Health Service Ombudsman. The Court is aware of one such complaint being made in 2022-23.

Our vision, priorities and values for 2023-24

Our Vision

We will be a world leading court.

This means we will

- Deliver the highest quality judgments.
- Deliver an excellent, efficient service to our users and Justices, through our highly skilled staff who live our values and are equipped with high-quality tools and training.
- Serve the public by ensuring that our work is visible and accessible and that our role in applying the law is understood as an essential part of a healthy democracy.
- Ensure our culture and building are fully inclusive, respecting and valuing the diversity of our Court users, visitors, Justices and staff.
- Build strong relationships with Parliament, the Government, the devolved institutions and the courts in all the jurisdictions in the UK.



• Enhance the international reputation of the UK as a global legal centre.

An Information Officer gives a guided tour to members of the public.

Our Priorities and Deliverables

Serving the Public

We will support the Justices to uphold the rule of law and maintain the Court's independence.

We will be transparent and accessible to enhance the public's understanding of and engagement in the Court's work. We will welcome visitors to the Court. We will continue to offer a range of activities and resources to give students at every stage of their educational journey a strong understanding of the rule of law and its role in a healthy democracy, and we will provide opportunities for students to practice and improve their legal skills.

This will be achieved by:

- Providing a new website so that people will be able to interact with the Court in a seamless and digital way.
- Providing services which recognise the diverse nature of all our users and offering an experience which supports access to services and information about the Court quickly and easily.
- Providing high quality information about all hearings (including skeleton arguments) to increase knowledge, understanding and awareness of our cases and the rule of law.
- Increasing understanding of the rule of law by hosting and leading events and exhibitions including the Women in Law series.
- Continuing to deliver fully accessible tours, including those in British Sign Language and the continued use of sunflower lanyards to enable us to support individual access needs for people with hidden disabilities.
- Developing a package of educational information and activities to enable us to engage effectively with students and to ensure that we include those with special educational needs.
- Increasing accessibility to information by providing The National Archives with all appropriate records including video footage of hearings.



Providing a world class service

As we embark on the delivery phase of our Change Programme, our focus remains on delivering a world class service to all of those who use our services.

We will put Court users at the heart of everything we do, providing a modern and excellent service to users which is both customer-focused and digital. We will do this through the Court's Change Programme that will take place from 2023 to 2025. Throughout the Programme we will continue to offer the services our users need and expect. We remain committed to continuous improvement and to learning from everything we do.

We will continue to support the Justices and the Court to be as efficient and effective as possible, ensuring value for money in all activities.

This will be achieved by:

- Delivering our Change Programme which focuses on the needs of internal and external users providing services which are customer-focused and digital.
- Reviewing and where appropriate refining the processes put in place following the governance review in 2022.
- Tendering and contracting for the catering, broadcasting and cleaning contracts which support the physical Court and enhance its unique status in the heart of Westminster.
- Continuing to maintain the Court's Grade II* listed building and start to define its longer-term sustainability aims.
- Continuing to support the work by the Ministry of Justice to review the Court's fees and their structure for implementation in 2024-25. We will do this whilst safeguarding equal and fair access to our services.
- Implementing the Court's digital strategy to ensure the digital goals of the Court are delivered, as well as providing the digital tools and infrastructure to ensure our staff can deliver an excellent service to all our users, internal and external.
- Creating and implementing the Court's data strategy using data effectively to support our vision to be a world leading court, improve performance and efficiency, promote transparency and provide access to justice.
- Providing a work environment which encourages collaborative and flexible working.
- Developing robust controls and arrangements for the management of all information held by the Court.



Everyone who works at the Court is dedicated to its purpose. How we support, engage and develop our people is central to how we achieve our vision of becoming a world leading court and keep the Supreme Court a great place to work. The passion and dedication of our staff is how we will deliver excellent service to the Justices, Court users and the public.

To support our people to be the best they can be, we will ensure that they have high quality tools for the roles they undertake. We will provide the training they need not only to navigate through the Change Programme but to grow and thrive in their role and future careers.

Connected fully to our commitment to diversity, inclusion and belonging, this priority means that we will create an environment that is inclusive, supportive and respectful. We will have a workplace where everyone thrives and fulfils their potential.

This will be achieved by:

• Introducing and delivering year one of our People Strategy which sets out how we will value and engage with our staff and support and develop them through every stage of their time at the Court.

- Reviewing and updating our policies and procedures to ensure that high quality and current guidance is in place.
- Equipping all our staff with the skills and knowledge to do their job well and proactively engage with the Change Programme. This will include:
 - developing ways of working through the digital transformation of the Court's administration, e.g. case management platforms and tools such as SharePoint.
 - embracing continuous improvement and change through emotional resilience and agility.
- Upskilling and developing our managers to lead change and make real improvements to the way we work together. This will include the development of leadership competencies that enable our staff to grow their leadership style, foster an inclusive environment through change and enable consistent change leadership over the long term.
- Further developing a culture that is open and aligned to our staff values.
- Providing support and services, including wellbeing and healthcare, as well as proactively supporting the delivery of our diversity, inclusion and belonging commitments.
- Developing proactive ways to attract and retain the best talent to the Court to create an inclusive organisation and culture across the Court.



Engaging outwards

We will remain outward looking, building new international connections and strengthening long-standing relationships. These connections enable us to exchange different perspectives on the law, share best practice and maintain the UK's role in the international community. We will continue to act as a champion for the UK's commitment to the rule of law.

We will continue to engage with and maintain good relationships with courts across the UK, Parliaments and governments to increase mutual understanding and awareness of our respective roles in the constitution and to demonstrate our shared commitment to the rule of law.

We will support the Justices to share their knowledge and experience whilst also promoting the reputation of the Court and the legal system in the UK.

This will be achieved by:

- Continuing our international work, including supporting the Justices to attend and host international bilateral meetings, welcoming international delegations to the Court and attending international legal conferences.
- Implementing the communications strategy that will further build trust and awareness of the Court, its Justices, judgments and commitment to diversity and inclusion.
- Working collaboratively with JCPC jurisdictions to increase awareness of the Court's work.

- Continuing to deliver the Court's stakeholder engagement work to build and strengthen relationships and share best practice.
- Hosting a House of Commons Justice Committee visit to the Court.
- Providing events including webinars, seminars and visits for Members of Parliament, civil servants, and House of Commons staff to increase understanding and awareness of the work of the Court.
- Reviewing the Concordat between the Supreme Court and the Ministry of Justice.



Diversity, inclusion and belonging

This priority for the Court remains unchanged. Ensuring a diverse and inclusive environment, where everyone is respected and valued, underpins everything we do. We are ambitious in our aspirations but recognise that securing meaningful and long-lasting change takes time.

We are committed to providing fair and open access to justice for everyone. We recognise, respect and value diversity, serving the interests of people from all sections of society. Accessibility is also important to our work. We have a building that is physically accessible to all and will find ways to support visitors with disabilities, including people who have a hidden disability, are deaf, hard of hearing, blind or have a visual impairment.

We will work with others to ensure that we continue to learn and develop a diverse and inclusive environment where everyone feels like they belong. This will be achieved by:

- Delivering the third year of the Action Plan which supports the UKSC Diversity, Inclusion and Belonging Policy (introduced in 2021) as well as continuing to proactively support staff in wellbeing, diversity, and inclusion. This includes:
 - Reviewing all recruitment policies, procedures and practices to support attracting a wide range of candidates in a fair and contextualised way ensuring they are selected on merit.
 - Developing and delivering an annual programme of events to raise awareness of and celebrate different national and worldwide events and initiatives linked to diversity and inclusion.
 - Continuing with the Court's reverse mentoring scheme which helps to educate and inform senior managers of different points of view and perspectives.
 - Building our links to cross government networks, including the Civil Service's race, disability, carer and professions networks.
- Delivering the second and third year of the Judicial Diversity and Inclusion Strategy (introduced in 2022).

Through this we will:

- Support the progression of underrepresented groups into judicial roles.
- Support an increase in the number of well qualified applicants from underrepresented groups for the role of Justice.
- Proactively promote the Court's support for diversity and inclusion to the legal profession and the public.

- Implementing the next phase of the Court's Visitor Access Strategy which will include the production of an Access video.
- Reviewing the art displayed at the Court, making changes which enable a more accurate and modern representation of society and the diversity of the people we serve.

Management commentary

Financial Position and Results for the Year Ended 31 March 2023

Financial Position (Statement of Financial Position)

The Court's activities are financed mainly by Supply voted by Parliament, contributions from His Majesty's Courts and Tribunals Service, the Scottish Government and the Northern Ireland Courts and Tribunals Service, and financing from the Consolidated Fund.

The UKSC's Statement of Financial Position consists primarily of assets transferred from the Ministry of Justice (MoJ) at the inception of the UKSC on 1 October 2009. These were Property, Plant and Equipment and Intangible Assets totalling £30m. Of this, £29m represents Land and Buildings with the remainder being Office Equipment, Furniture and Fittings, Robes and Software Licenses. The current value of land and buildings is £40.1m.

A liability of £36m was also transferred from MoJ. This represents the minimum value of the lease payments for the UKSC building until March 2039.

There have been no substantial movements (apart from the revaluation of land and building) in the Gross Assets and Liabilities since the date of the transfer from MoJ.

Results for the Year (Statement of Comprehensive Net Expenditure)

The Statement of Comprehensive Net Expenditure represents the net total resources consumed during the year. The results for the year are set out in the Statement. These consist of:

Net Operating Costs amounted to £5.0m (2021/22, £6.2m)

Justices and staff costs of £7.4m (2021/22, £7.3m)

Other Administration Costs of £0.2m (2021/22, £0.1m)

Other Programme Costs of £5.5m (2021/22, £6.4m)

Operating Income of £8.1m (2021/22, £7.6m)

The UKSC employed an average 56 Full Time Equivalent staff during the year ended 31 March 2023 (2021/22, 53 FTE). There was also an average of 12 Justices (2021/22, 12 Justices) who served during the same period.

Accommodation costs and finance costs account for about 54% of non-pay costs (2021/22, 65%). Depreciation charges, library, repairs and maintenance and broadcasting costs were responsible for the majority of other non-pay costs.

The UKSC had operating income of £8.1m which was used to support the administration of justice. Out of this, £6.79m was received by way of contribution from the jurisdictions (£6.07m from HMCTS, £0.48m from the Scottish Government and £0.24m from Northern Ireland Courts and Tribunals Service).

UKSC Court fees during the year were £0.78m whilst £0.46 was generated as Court fees for JCPC and £0.049m from Wider Market Initiatives such as event hire and tours.

Comparison of Outturn against Estimate (Statement of Parliamentary Supply)

Supply Estimates are a request by the UKSC to Parliament for funds to meet expenditure. When approved by the House of Commons, they form the basis of the statutory authority for the appropriation of funds and for HM Treasury to make issues from the Consolidated Fund. Statutory authority is provided annually by means of Supply and Appropriation Acts. These arrangements are known as the 'Supply Procedure' of the House of Commons.

The UKSC is accountable to Parliament for its expenditure. Parliamentary approval for its spending plans is sought through Supply Estimates presented to the House of Commons.

The Statement of Parliamentary Supply provides information on how the Court has performed against the Parliamentary and HM Treasury control totals against which it is monitored. This information is supplemented by Note 1 which represents Resource Outturn in the same format as the Supply Estimate.

In the year ended 31 March 2023, the UKSC met all its control totals. At £5.0m, the net resource outturn was £3.7m less than the 2022-23 Estimate of £8.7m. £1m of this reported variance was due to non-utilisation of the RAME provision for diminution in the value of the building. The remaining element of this variance was £2.7m and due to savings made against RDEL budget for staff vacancies held in-year and changes arising due to the implementation of IFRS 16 (accounting for leases).

A reconciliation of resource expenditure between Estimates, Accounts and Budgets can be found below.

Reconciliation of Resource Expenditure between Estimates, Accounts and Budgets	
	£m
Net Resource Outturn (Estimates)	
Adjustments to additionally include: non-voted expenditure in the OCS	3,024
Net Operating Cost (Accounts)	
Adjustments to additionally include: Resource consumption of non-departmental public bodies	0
Resource Budget Outturn (Budget) of which	
Departmental Expenditure Limits (DEL)	
Annually Managed Expenditure (AME)	

Statement of Cash Flows

The Statement of Cash Flow provides information on how the UKSC finances its ongoing activities. The main sources of funds are from the Consolidated Fund.

The Statement of Cash Flow shows a net cash outflow from operating activities of £3.6m.

Pensions Costs

Details about the Department's pensions costs policies are included in the notes to the accounts. Details of pension benefits and schemes for Management Board members are included in the Remuneration and Staff Report.

Staff turnover and redeployment

Excluding fixed term contracts, the UKSC had 18 leavers in 2022/23, indicating a staff turnover percentage of 31.3%.

No UKSC staff were loaned out in 2022/23. We 'hosted' one Fast Streamer in the finance department between September 2022 and March 2023.

Data incidents

No recorded breaches concerning protected personal data were reported.

Principal risks and uncertainties

The key risks and uncertainties facing the Court are detailed in its risk register and on pages 115 to 116 of the Governance and Accountability Report.

Payment within 10 working days

The Court seeks to comply with the Better Payments Practice Code for achieving good payment performance in commercial transactions. Further details regarding this are available on the website <u>www.payontime.co.uk</u>

Under this Code, the policy is to pay bills in accordance with the contractual conditions or, where no such conditions exist, within 30 days of receipt of goods and services or the presentation of a valid invoice, whichever is the later.

However, in compliance with the guidance issued for Government Departments to pay suppliers within 10 working days, the UKSC achieved 91% prompt payment of invoices within 10 working days. The average payment day of invoices from suppliers during the year was 2.5 days.

Trend Analysis

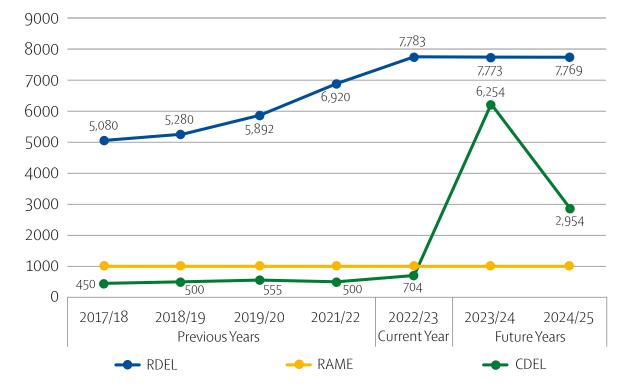
The Trend Analysis shows Resource Departmental Expenditure Limit (RDEL), Capital DEL (CDEL), Resource Annually Managed Expenditure (RAME) and Capital AME (CAME) spend over the previous 5 years (including the current year), which are based on the main supply estimate (baseline) with future projections based on Spending Review 2021 settlements. RDEL spend includes depreciation.

The information in the trend analysis ties to common core tables, where further breakdowns are provided.

The RDEL uplift from 2021/22 is due inflationary costs on our accommodation, rates and contracts, and pay awards for staffing as agreed in our Spending Review 2021 settlement.

The CDEL uplift from 2022/23 is due to the UKSC change programme which will transform and modernise our Court over a two-year Change Programme so that we meet the needs of our users including staff.

The transformation will include updating processes, ways of working and through the delivery of a new case management system and website.



Trend Analysis showing RDEL (including depreciation), RAME, CDEL (figures shown in £000)

Auditors

The financial statements are audited by the Comptroller and Auditor General (C&AG) in accordance with the Government Resource and Accounts Act 2000. He is the head of the National Audit Office. He and his staff are wholly independent of the UKSC, and he reports his findings to Parliament.

The audit of the financial statements for 2022-23 resulted in an audit fee of £58.5k. This fee is included in non-cash item costs, as disclosed in Note 3 to these accounts. The C&AG did not provide any non-audit services during the year.

Other Elements of the Management Commentary

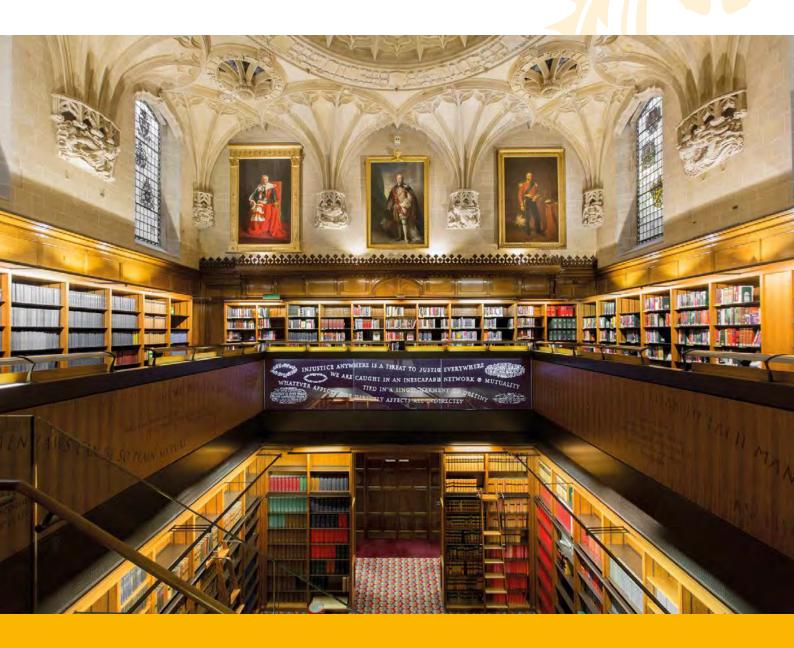
Information on the Management Board and committees, information assurance, data protection and sustainability are contained in the Our Performance and Controls, Governance and Accountability Report sections of this report.

V.CZS

Vicky Fox Chief Executive and Accounting Officer 1 November 2023

Section 4

Governance and Accountability Report



Statement of Accounting Officer's Responsibilities

Under the Government Resources and Accounts Act 2000, HM Treasury (HMT) has directed the UKSC (the Department) to prepare, for each financial year a statement of accounts (the Accounts) in the form and on the basis set out in the Accounts Direction issued on 16 January 2023.

The Accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Department and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

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

- observe the Accounts Direction issued by HMT, including 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
- take personal responsibility for the annual report and accounts and the judgments required for determining it is fair, balanced and understandable

As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that UKSC'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 is fair, balanced and understandable. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the UKSC's assets as set out in the Accounting Officer's Memorandum issued by HMT and published in Managing Public Money.

Governance Statement by the Chief Executive

As Chief Executive, and within the directions given by the President, I work with the UK Supreme Court (UKSC) Board and Management Board, which consider both the strategic and the day-to-day administrative direction of the Court respectively.

Recommendations from an organisation wide Governance Review which concluded in March 2022 have been implemented with all the Terms of References being reviewed. The Review recommended changes to improve the balance of strategic and day-to day operations being discussed. As a result, there is a new steering board called the UKSC Board which covers strategic issues, and the Management Board which covers day-to-day operations. The UKSC Board met for the first time in December 2022 and continues to meet quarterly.

Other recommendations from the Governance Review included the recruitment of an additional Non-Executive Director, taking the total number to three. This increase will benefit the UKSC in providing more independent advice and support to the Executive Team as the UKSC undertakes the Change Programme. The additional Non-Executive Director is now in post.

The final recommendation from the Review was the recruitment of an additional independent member to ARAC representing England and Wales. This means ARAC has independent members from England and Wales, Scotland, and Northern Ireland ensuring there are representatives from all parts of the United Kingdom.

The UKSC Board is chaired by a Non-Executive Director and members include senior UKSC staff and Non-Executive Directors. The UKSC Board supports me in focusing on strategic issues and scrutiny of my duties in carrying out the non-judicial functions of the Court. The Management Board is chaired by myself and its members are the Executive Team. The Management Board monitors the performance of the administrative functions on a monthly basis.

The Audit and Risk Assurance Committee is an advisory body that supports me and the Management Board in its responsibilities for risk management, control and governance. The Remuneration Committee is an advisory body that supports me and the Management Board in its responsibilities for staff pay, terms and conditions and performance management.

Our Non-Executive Directors play a valuable role at the Court. I would like to thank and pay tribute to Kathryn Cearns for all her advice and support to the UKSC during her time a Non-Executive Director. Kathryn stood down in December 2022. In early 2023, we appointed two Non-Executive Directors; lain Lanaghan was appointed Lead Non-Executive Director and Julie Nerney as Non-Executive Director supporting the Change Programme.

As Accounting Officer, and working with my management team, I have responsibility for maintaining effective governance in all parts of the organisation as well as a solid system of internal controls that supports the achievement of UKSC policies, aims and objectives whilst safeguarding the public funds and assets for which I am personally accountable.

The UKSC takes a three-lines-of-defence approach to assurance which makes clear the key UKSC management functions, roles and responsibilities. The three lines are:

- first line of defence: operational day-to-day management
- second line of defence: management oversight and internal review
- third line of defence: independent review

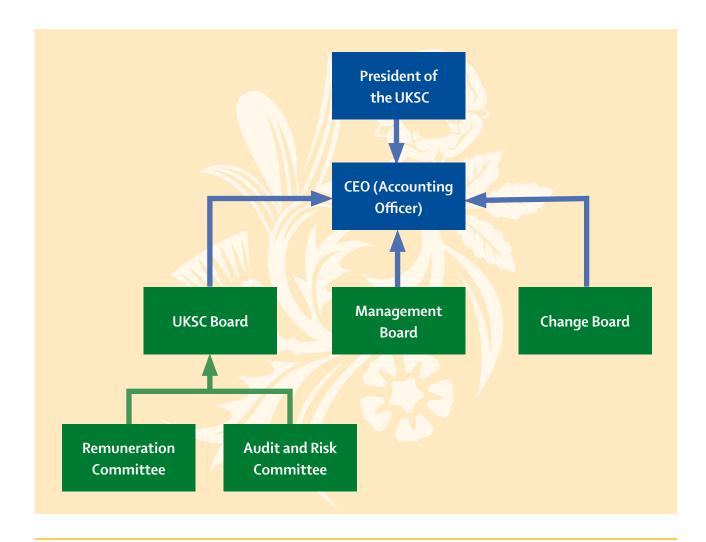
We continue to review and continuously improve the assurance around the activities we undertake. The UKSC promotes a supportive risk environment culture which encourages openness and transparency. Our policy is updated on an annual basis to ensure the risk management framework and approach to risk tolerance is clearly defined and remains effective with a particular focus on risk tolerance and embedding risk management in leadership and decision-making.

Risks are managed at two levels within the UKSC. There is an established process whereby risks and issues are escalated to the corporate risk register which is reviewed by the UKSC Board quarterly, by the Management Board monthly, and by the Audit and Risk Assurance Committee three times a year.

On a day-to-day basis, senior managers are responsible for ensuring risk management is in place across their business area by providing leadership and direction and ensuring the management of risk is seen as good governance and embedded in all our activities.

The Governance Framework

The UKSC has in place control processes to provide me, as Accounting Officer, with assurance over financial and operational risks. This governance framework is commensurate with the size of the organisation and complements our approach to risk management. The framework and the processes are subject to continuous improvement and review to ensure that they remain current, effective, and relevant.



HM Treasury corporate governance in central government departments – code of good practice

This code applies to the UKSC and the UKSC has adopted key principles as best practice. Governance arrangements for the organisation are overseen by the Audit and Risk Assurance Committee and the UKSC Board, as well as by the Executive Team on a day-to-day basis. We remain compliant with material requirements with the exception of the Nominations Committee. Instead, the Accounting Officer, following advice from the Remuneration Committee, considers the performance, talent, development and succession planning of the UKSC's leadership.

	UK Supreme Court Board
Terms of Reference	These were agreed in September 2022. The Board has met once and meets quarterly.
Roles and Responsibilities	Has responsibility for providing advice, support to and scrutiny of the Chief Executive and Senior Staff on strategy, performance, and governance of the UKSC and seeks to assure itself of the proper management of the UKSC by the Chief Executive.
Chair	lain Lanaghan, Non-Executive Director (from January 2023), previously Kathryn Cearns, Non-Executive Director (until December 2022).
lssues covered	 Discussed and agreed the risk exposure for the business including the level of risk tolerance. Discussed performance of each administrative business area. Discussed the financial position. Reflected on the previous quarters (1-3) performance and how we can improve in quarter 4.
	Management Board (Prior to November 2022)
Terms of Reference	The Management Board has ceased to exist in this format following the last meeting in September 2022. This Board met three times.
Roles and responsibilities	Had responsibility for overseeing the leadership and administrative direction of the UKSC, as well as ensuring it is delivering its aim and objectives. It also advised and provided scrutiny of the Chief Executive in relation to the strategy, and production of the annual report and accounts.
Chair	Vicky Fox, Chief Executive.
Issues covered	 Discussed and agreed the risk exposure for the business including the level of risk tolerance. Discussed performance of each administrative business area at each meeting. Discussed the financial position at each meeting as well as approving the annual budget. Reviewed operational policies and guidance including whistleblowing, and fraud, bribery, and corruption policy. Received regular updates from the chairs of each respective sub-committee. Considered the Court's strategic direction in relation to Diversity, Inclusion and Belonging.
	Management Board (From November 2022)
Terms of Reference	These were agreed in September 2022. The Board has met three times.
Roles and responsibilities	The Board assists the Chief Executive in the running of the administration by overseeing and monitoring the delivery of the business plan and performance, and by providing collective leadership of the administration. The Board supports the Chief Executive in their statutory responsibilities as an Accounting Officer.
Chair	Vicky Fox, Chief Executive.
Issues covered	 Discussed teams' delivery against their Outcome Delivery Plans and the business plan. Monitored the operational and financial performance of the organisation.

	Change Board				
Terms of Reference	This was agreed for the first phase of the Change Programme in December 2022. The Board has met five times and meets monthly.				
Roles and responsibilities	The Change Board was created to complement the UKSC Board focusing solely on the delivery of the Change Programme.				
Chair	Sam Clark, Director of Corporate Services (Senior Responsible Officer for the Change Programme).				
Issues covered	 Discussed and agreed the drafting of the Final Business Case for submission to HM Treasury for funding approval. Discussed and agreed the risk exposure of the Change Programme and appropriate mitigation. Managed the contract relationship with the external contractors appointed to assist with the Programme. Discussed the preparations needed for staff to help engage with and embrace the Programme. Discussed the financial position in relation to the Programme. 				
	Audit and Risk Assurance Committee				
Terms of Reference	This was reviewed and agreed in September 2022. The Committee meets four times a year.				
Roles and responsibilities	This is an advisory body supporting the Chief Executive, as Accounting Officer, and the Managemen Board in their responsibilities for risk management, control and governance and production of the annual report and accounts.				
Chair	Iain Lanaghan, Non-Executive Director (from January 2023), previously Kathryn Cearns, Non-Executive Director (until December 2022).				
Issues covered	Held substantive discussion at each meeting on corporate risks.				
	 Held substantive discussions on the findings and implementation of recommendations from internal audit reports. 				
	 Discussed adequacy of management response to issues identified by audit activity, including external audit's management letter. 				
	 Acted on the delegated authority of the Management Board to approve the annual report and accounts (2021-2022). 				
	Remuneration Committee				
Terms of Reference	These were agreed originally in 2014 and updated in 2019 with annual reviews. In 2022/23 it met in June 2022 to approve the Pay Award for 2022.				
Roles and responsibilities	This is an advisory body supporting the Chief Executive and Management Board in their responsibilities for staff pay, terms and conditions and performance management. The Committee meets when required but at least once a year. Pay remit is the main purpose of the committee though this can be wider to consider terms of employment and the Employee Value Proposition.				
Chair	Tim Slater, Non-Executive Director.				
Issues covered	 Annual Pay Remit. Pay strategy. Annual Performance process and system. Reward and Benefits, Employee Terms & Conditions. 				

UKSC Board Membership

Since December 2022 there have been seven members of the UKSC Board comprising of senior members of the Executive Team, the Finance Director and Non-Executive Directors. In addition to Non-Executive Directors, the work of the Audit and Risk Assurance Committee is supported by independent members.

Our Executive Team and Non-Executive Directors can be found here: <u>www.supremecourt.uk/about/executive-team.html</u> and here:

https://www.supremecourt.uk/about/non-executive-directors.html

UKSC Board members are asked to declare any personal, business, or related party interests that may, or may be perceived by a reasonable member of the public to, influence their judgments in performing their obligations to the organisation.

Board Member	Interest
Vicky Fox	Trustee – New North London Synagogue
(Chief Executive)	Director – Vapstar Ltd
Kathryn Cearns	Director – Kathryn Cearns Consulting Ltd
(Non-Executive	Board Member – UK Endorsement Board
Director – left	Board Member – Press Recognition Panel
role December	DfT Representative – Elizabeth Line Committee (Stood down July 2022)
2022)	Lay Member – British Medical Association
	Trustee – Royal Mencap Society
	Chair – Office of Tax Simplification
	Vice Chair – The Property Ombudsman
	Non-Executive Director – National Highways Ltd
	ARAC Member – DfT
	Non-Executive Director – Emperor Design Services Ltd
	Trustee – Royal British Legion Industries
	Member – IPSASB Consultative Advisory Committee (Stood Down June 2022)
	Non-Executive Director – Nuclear Decommissioning Authority
lain Lanaghan	Senior Independent Member and Chair of the Audit & Risk Committee – Scottish Water
(Non-Executive	Non-Executive Director and Chair of the Audit & Risk Assurance Committee (ended 30
Director – Started	June 2023) – Defence Equipment & Support
January 2023)	Non-Executive Director and Chair of the Audit & Risk Assurance Committee –
	North Sea Transition Authority
	Non-Executive Director – Scottish Water Business Stream Holdings Limited
	Non-Executive Director – Scottish Water Horizons Holdings Limited
	lain M Lanaghan (occasional consultancy)

The below table outlines any declared interests:

Board Member	Interest
Tim Slater	Director – Futures Housing Group Ltd
(Non-Executive	Director – Futures Homeway Ltd
Director)	Director – Futures Homescape Ltd
	Director – Futures Finance Ltd
	Director – Futures Treasury Plc
Julie Nerney	Managing Director and 100% Shareholder – Julie Nerney Ltd
(Non-Executive	Shareholder – SomeoneWho Limited
Director – Started	Interim Managing Director – Direct Rail Services Ltd
March 2023)	Co-Chair – Getting on Board
	Trustee – NEBOSH
	Business Mentor (voluntary position) – Prince's Trust
	Shareholder – Eargym Ltd
Sam Clark	None
Laura Angus	None
Sanjeet Bhumber	None

Attendance at Board Meetings

The below table outlines the attendance of members of the Executive Team, Non-Executive Directors and Independent Members at the Boards and Committees which they are entitled to attend. Attendance is provided as a measure of how many meetings a member attended out of the maximum number they were entitled or invited to attend.

Table of Attendance

	UKSC Board	Managem	ent Board		Audit & Risk		
	(First Meeting Dec 2022)	Up until Sept 2022	From Nov 2022	Change Board	Assurance Committee	Remuneration Committee	
Vicky Fox – Chief Executive	1/1	2/3	3/3	4/5	3/4*	1/1	
Kathryn Cearns - Non-Executive Director (Left Role Dec 22)	1/1	3/3			3/3	1/1	
lain Lanaghan – Non-Executive Director (Started January 2023)					1/1		
Tim Slater – Non-Executive Director	1/1	3/3		5/5	4/4	1/1	
Julie Nerney – Non-Executive Director (Started March 2023)							

	UKSC	Management Board					
	Board (First Meeting Dec 2022)	Up until Sept 2022	From Nov 2022	Change Board	Audit & Risk Assurance Committee	Remuneration Committee	
Sam Clark – Director of Corporate Services and Change	1/1	3/3	2/3	5/5	4/4*		
Laura Angus – Registrar	1/1	2/3	3/3	5/5		1/1	
Sanjeet Bhumber – Director of Finance	1/1	3/3	2/3	4/5	4/4*	1/1	
Sophia Linehan-Biggs – Head of Communications (job share) Until Sept 2022)		2/3					
Janet Coull-Trisic – Head of Communications (job share) (Until Sept 2022)		0/3					
Scot Marchbank – Head of Communications (Temporary Cover from Sept 2022 to Sept 23)		1/1	2/3				
Chris Maile - Head of Human Resources		3/3	3/3	5/5		1/1	
lan Sewell – Deputy Registrar (Changed Role Feb 2023)		3/3	2/2				
Rebecca Fry – Head Judicial Assistant			2/3				
Paul Brigland – Head of Office and Building Services (Retired August 2022)		1/2					
Charles Winstanley – Representative from Scotland (Left Role Dec 2022)					3/3		
Noel Rehfisch – Representative from Scotland (Appointed Jan 2023)					0/1		

* Regular attendee as opposed to a substantive member of the Committee.

Quality of Information and Board Effectiveness

The UKSC ensures the UKSC Board, the Management Board, the Change Board and sub-committees receive good quality management information, analysis and sound advice to facilitate informed decisions and to give effective advice to the Chief Executive as Accounting Officer. During 2022-23, the finance team provided a comprehensive board secretariat service to the Boards and its committees to ensure the effective and efficient administration of the Board and its activities.

The Boards were provided with high-quality board papers prior to each meeting to aid informed decision making. The papers were structured to ensure risks and resource implications were highlighted and to ensure sufficient engagement and challenge during discussions. The structure and content of the performance-related agenda items has been reviewed and improved to meet emerging requirements over the course of the year.

Following a governance review of the governance structure and the implementation of the recommendations, Terms of References for all Boards were reviewed in 2022-23 and a full Board Effectiveness Review will take place in the next reporting period.

Health and safety

I am also supported in my role as Accounting Officer by the Security and Safety Committee for all health and safety related matters. The Committee is overseen by the Audit and Risk Committee but accountable to the Chief Executive. The Chair, the Director of Corporate Services and Change, provides a report to the Management Board and ARAC after each meeting, with at least three meetings taking place each year, or more often if required. The UKSC is committed to protecting the health, safety, security and general wellbeing of our staff, Justices, contractors and all visitors to the Court, as well as fully meeting its statutory health and safety responsibilities.

Through 2022-23, the Committee made positive progress in providing the UKSC with updated policies, guidance, and procedures. The Committee has also continued to monitor the impact of the pandemic upon the Court and its staff as we emerge from it and transition into a new hybrid working model. 2022 saw the launch of a new Health and Safety Policy for the UKSC which has been the foundation for the suite of documents that have followed. Our focus for 2023-24 will be to continue developing and reviewing guidance to ensure it stays fit for purpose and relevant. We will also be working to build the capability of all staff in managing risks related to safety and security. We continue to use the people engagement survey as a benchmark for how successful we have been in implementing such new policies and maintaining a safe work environment for our staff, hoping to build upon high scores in previous surveys.

Risk management

The UKSC Risk Strategy was introduced in 2019 and is reviewed annually and is embedded across the organisation. It conforms to the Orange Book government standard. The Strategy sets out how the UKSC should manage the risks associated with the delivery of our strategic priorities and objectives as well as supporting the organisation to manage risks associated with the delivery of business-as-usual activities.

Risk assessment 2022-23

The UKSC Risk Strategy operates in line with the Orange Book: Management of Risk – Principles and Concepts to ensure that there are effective risk management processes taking place across all parts of the organisation. This process ensures that the organisation proactively addresses and mitigates risks.

Management Board reviewed the risks for 2022-23 to identify the risks to our strategic priorities and objectives and to consider what controls and mitigation would need to be in place to manage those risks. We use a scoring methodology for impact and likelihood to determine the level of risk.

The strategy provides a 'very high, high, medium and low' risk rating which ensures we assess our risks in a consistent way and focuses resources on the most significant risks to delivery. Through this process of reviewing the risks in light of the strategic priorities and objectives, the risks were either refocused or new risks were identified.

The UKSC Board reviewed the risk register quarterly, the Management Board reviewed the risk register monthly, and at the Audit and Risk Assurance Committee regularly reviewed the risks including what should be included in specific risks which has led to more targeted, individual attention being given to the risks.

At the start of the year there was one very high risk, three high risks and two medium risks being managed. At the end of the year, and following a risk review, we now have one very high risk, one high risk, and five medium risks. The Relationships Risk was split into Internal and External Relationships and Security and Safety was also split to Cyber Security and Safety and Security.

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Risk Theme	Strategic priorities	Key Activities to manage the risk	Risk Movement
Financial Sustainability – The UKSC is not financially sustainable to continue business as usual or change (Diversity, World Class and Serving the Public).	1, 2,3,4	The UKSC has received funding as part of Spending Review 2021 and has managed the current year's budget. Future years budgets up to 2024/25 has also been agreed as part of the Spending Review 2021 settlement.	This risk was lowered from high to medium during the year before reaching target by the end of the year. The risk will continue on the register in 2023-24.
Relationships – The UKSC does not effectively manage internal and external relationships (World Class and Serving the Public).	3,4	This risk was divided into internal and external relationships to enable more targeted mitigations. Stakeholder engagement is kept under regular review and a communications strategy plan has been developed.	This was very high but now both internal and external relationships are currently medium. The external relationships risk has closed, but the internal relationships risk will continue on the risk register for 2023-24.
People and Planning – The UKSC does not have the right people in post who are supported through a robust path, nor are there appropriate plans in place for skills transfer, succession planning or change (Resilience/Recovery, Diversity, World Class and Serving the Public).	1,2,3,4	A challenging job market has seen an increase in staff turnover. However, there has been a focus on recruitment, particularly in more specialist positions. Priority also continues to be given to staff wellbeing and ensuring staff have the required skills as well as developing a people strategy.	This risk remains medium and will continue on the register for 2023-24.

Risk Theme	Strategic priorities	Key Activities to manage the risk	Risk Movement
Performance – The UKSC does not deliver satisfactory performance in the UKSC and JCPC (Resilience/Recovery, Diversity, World Class and Serving the Public).	1,2,3,4	Over the last year there has been significant activity to review processes within Registry. A new Registrar has been appointed and the Registry has been reviewing its processes to be ready for the Change Programme and to focus on improving the service for Court users.	This risk has lowered from high to medium and now has closed.
Change – The UKSC does not have in place the resources, processes, systems or structure/culture to support an organisation wide change programme, nor is it adequately prepared (Resilience/Recovery, Diversity, World Class and Serving the Public).	1,3,4	A review of the Change Programme governance has been undertaken with the Government Internal Audit Agency (GIAA). The recommendations received were implemented where appropriate. An external contractor was appointed to assist with the production of a Final Business Case (FBC) for HM Treasury to secure funding and to help implement the Programme on receipt of funding. The FBC was submitted and funding for the Programme approved. Work has begun on upskilling staff to aid in the delivery of the Programme.	This risk has lowered from high to medium. The Change Programme will continue on the Risk Register for 2023-24.
Security and Safety – The UKSC does not manage security and safety effectively (Resilience and Recovery, World Class and Serving the Public).	1,3,4	This risk was split to Safety and Security and Cyber Security to provide a better focus in managing this risk. Activity has been focused on ensuring systems are kept secure and that appropriate measures are in place. This includes both physical and cyber.	This risk overall was high at the beginning of the year. Cyber security risk is very high and security and safety remains high. Both of these risks are continuing on the Risk Register for 2023-24.

Current control challenges

Throughout 2022-23, the UKSC had appropriate governance in place to mitigate control challenges and issues. In 2021-22, it was identified that there had been PTAs which had not been considered within expected time frames. Changes in process were implemented, and the mitigations in place have been managed meaning we are dealing promptly with all PTAs.

Internal Audit and annual audit opinion

There were no significant findings from the internal audits undertaken by the Government Internal Audit Agency. The UKSC has received a Moderate audit opinion from the Government Internal Audit Agency which is an acceptable level of assurance on the adequacy and effectiveness of the system of governance, risk management and internal control.

Managing the risk of fraud, bribery and corruption

The UKSC has a zero tolerance of fraud, bribery and corruption. We have in place clear policies and procedures which are commensurate with the size of the department and ensure that we take a continuous improvement approach to managing risks in this area. The Counter Fraud, Bribery and Corruption Policy was reviewed and updated in 2022-23 which outlines the responsibilities of the Accounting Officer, senior management and staff on how to identify and respond to fraud. This includes fraud with deliberate intent to acquire money or goods dishonestly through the falsification of records or documents. This Policy was approved by the Management Board, who are charged with governance regarding management's processes for identifying and responding to the risks of fraud. A presentation was also given to all staff about this Policy to ensure that staff clearly understand the processes for identifying and responding to the risks of fraud and the management view on business practices and ethical behaviour.

In 2022-23, we have undertaken a fraud risk assessment, which will be used to strengthen our existing controls. There were no reported incidents of fraud, bribery or corruption in the financial year 2022-23.

Whistleblowing Policy

The UKSC Whistleblowing Policy was reviewed in 2022 and updated in 2023. The Policy allows staff to raise any concerns confidentially regarding the conduct of others in relation to any potential suspected fraud, security or risk of personal data disclosure.

Two Non-Executive Directors are the named nominated officers who will take forward any required investigation, with alternative routes outlined and explained. Further awareness and bitesize learning sessions were made available to all staff to ensure understanding of the policy and where staff should go if any concerns were identified. No concerns have been raised in this reporting period.

Information assurance

The Policy itself was updated to refresh and enhance the approach and controls in place. Training on new aspects of the Policy was offered to all staff to ensure consistent application across the team. All staff have received information assurance training throughout the year.

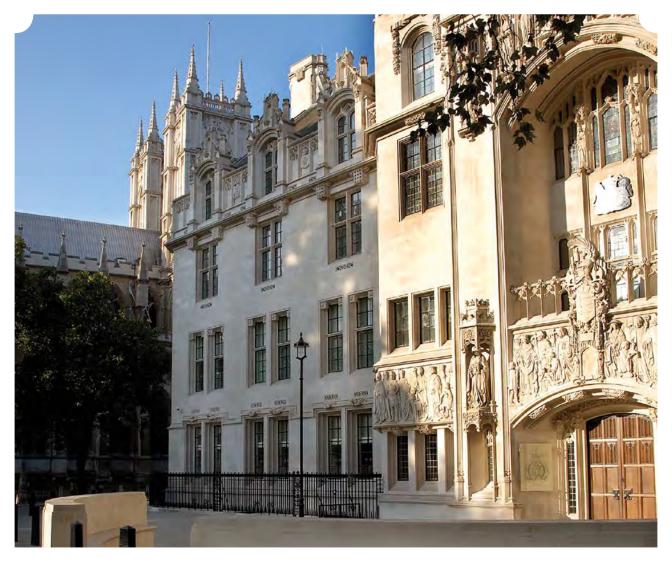
All staff and new starters are required to complete an annual training course on information security and data protection to ensure our staff have an up-to-date understanding of their responsibilities to manage information appropriately. This assessment includes considering how the UKSC:

- secures its internet connections
- secures devices and software
- controls access to data and services
- protects from viruses and other malware
- keeps devices and software up to date

The assessors were content that clear processes exist to ensure any information security breaches are identified promptly and reported appropriately.

It was noted that there were no reported successful incidents. The UKSC will continue to monitor and review the measures we have in place to ensure that they are kept up to date and under constant review. The IT team continued to work with the National Cyber Security Centre (NCSC) and the Government Digital Service to ensure we keep our system as safe as is possible.

A number of recommendations have been put forward following a Government Internal Audit Agency review of Cyber Security which will be worked through in the next reporting period.



Governance and risk assurance oversight arrangements

Through the UKSC Board and Management Board, I gain assurance through:

- up-to-date and comprehensive reports from executives of performance and finance at all Board meetings
- financial and administrative procedures which includes segregation of duties on key financial processes
- Audit and Risk Assurance Committee (ARAC) overseeing the adequacy and effectiveness of risk management and the system of internal control for the organisation
- robust and effective challenge from Non-Executive Directors and Independent Members of our governance processes
- the Remuneration Committee overseeing the adequacy of pay, terms and conditions and performance management systems for the organisation
- regular review of the risk profile and effectiveness of the control systems through receipt of minutes from ARAC and Remuneration Committee meetings, review of performance reports and through direct feedback from the chairs of both ARA and the Remuneration Committees
- internal and external audit reports and management letters

Remuneration and staff report

Service contracts

The Constitutional Reform and Governance Act 2010 requires Civil Service appointments to be made on merit on the basis of fair and open competition. The Recruitment Principles published by the Civil Service Commission specify the circumstances when appointments may be made otherwise. Unless otherwise stated below, the officials covered by this report hold appointments which are open-ended. Early termination of employment, other than for misconduct or poor performance, may result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Further information about the work of the Civil Service Commission can be found at <u>https://civilservicecommission.independent.gov.uk/</u>

Remuneration policy

The remuneration of senior civil servants is set by the Prime Minister following independent advice from the Review Body on Senior Salaries. The Review Body also advises the Prime Minister from time to time on the pay and pensions of Members of Parliament and their allowances; on Peers' allowances; and on the pay, pensions and allowances of Ministers and others whose pay is determined by the Ministerial and other Salaries Act 1975.

In reaching its recommendations, the Review Body has regard to the following considerations:

- the need to recruit, retain and motivate suitable able and qualified people to exercise their different responsibilities
- regional/local variations in labour markets and their effects on the recruitment and retention of staff
- government policies for improving the public services including the requirement on departments to meet the output targets for the delivery of departmental service
- the funds available to departments as set out in the government's departmental expenditure limits
- the government's inflation targets

The Review Body takes account of the evidence it receives about wider economic considerations and the affordability of its recommendations. Further information about the work of the Review Body can be found at www.ome.uk.com

Judicial salaries are decided following the recommendation of the Senior Salaries Review Body (SSRB) and are a matter of public record. The SSRB provides independent advice to the Prime Minister and the Lord Chancellor on the remuneration of the UK Judiciary. The Justices' pay is paid out from the Consolidated Fund, and the UKSC have no control over Justices' pay and pension policy.

Staff/Justices costs					2022-23	2021-22
comprise:			Permanent	Others		
	Justices	Front line staff	Administrative staff	Judicial assistants	Total	Total
	£000	£000	£000	£000	£000	£000
Wages and Salaries	2,643	1,310	410	312	4,675	4,728
Social security costs	368	141	48	36	593	604
Apprentice Levy	13	0	0	0	13	13
Supplementary Judges	163	0	0	0	163	73
Other pension costs	1,306	341	110	33	1,790	1,854
Sub Total	4,493	1,792	568	381	7,234	7,272
Inward secondments	0	85	0	0	85	29
Agency Staff	0	89	0	0	89	2
Voluntary exit costs	0	0	0	0	0	0
Total	4,493	1,966	568	381	7,408	7,303
Less recoveries in respect of outward secondments	0	0	0	0	0	0
Total Net Costs	4,493	1,966	568	381	7,408	7,303

Staff/justices numbers and related costs

Judicial Pension Scheme (JPS) (Audited)

The JPS 2022 was introduced on 1 April 2022. It is an unfunded multi-employer defined benefit scheme which prepares its own Accounts, but for which UKSC is unable to identify its share of the underlying assets and liabilities. Details can be found in the Resource Accounts of the Judicial Pension Scheme at https://www.gov.uk/official-documents

Judicial pension contributions are paid by the UKSC. Contributions to the JPS is at a rate of 51.35% (2021-22, 51.35%) with individual contributions set at 4.26% unless the Judicial Office Holder is entitled to set their rate at 3% for the first three years of the scheme. The amount of these contributions is included in the table shown above. Although the JPS 2022 is a defined benefit scheme, in accordance with FReM 6.2, UKSC accounts for the scheme as a defined contribution scheme and recognises employer contributions payable as an expense in the year they are incurred.

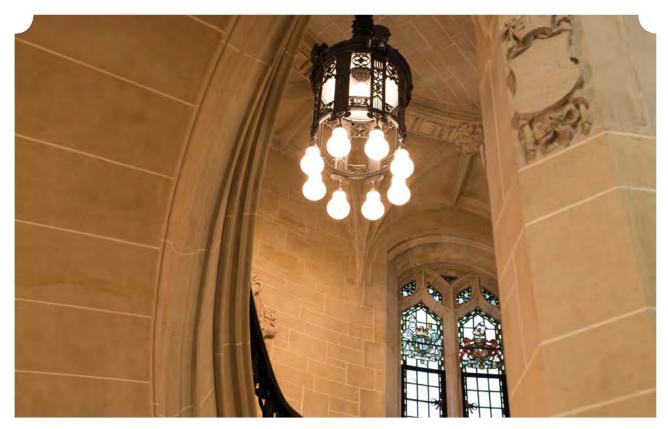
Principal Civil Service Pension Scheme (PCSPS) and the Civil Service and Other Pension Scheme (CSOPS) (Audited)

The Principal Civil Service Pension Schemes (PCSPS) and the Civil Servant and Other Pension Scheme – known as 'Alpha' – are unfunded multi-employer defined benefit schemes, therefore, the UKSC is unable to identify its share of the underlying assets and liabilities. Details can be found in the resource accounts of the Cabinet Office:

Civil Superannuation (<u>www.civilservicepensionscheme.org.uk/about-us/resource-accounts</u>).

For 2022-23, employer's contributions totalling £447,059 were payable to the PCSPS, (2021-22, £440,855) at one of four rates in the range of 26.6% to 30.3% (2021-22, also set at 26.6% to 30.3%) of pensionable pay, based on salary bands. The scheme's Actuary reviews employer contributions every four years following a full scheme valuation. The contribution rates are set to meet the costs of the benefits accruing during 2022-23, to be paid when the member retires and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, this is a stakeholder pension with an employer contribution that provides greater flexibility for those employed on a fixed term basis. Employers' contributions of £36,912 (2021-22, £35,659) were paid to the appointed stakeholder pension provider. Employer contributions are age-related and range from 8% to 14.75%, (2021-22 8% to 14.75% of pensionable pay). Employers also match employee's contributions up to 3% of pensionable pay. Contributions due to the partnership pension providers at the balance sheet date were £0 (2021-22, £0). Contributions prepaid at that date were NIL. There were no early retirements on ill health grounds in 2022-2023.



Salary and Pension entitlements for Directors

Full details of the remuneration and pension interest of the UKSC Board are detailed below and are subject to audit. Please note following the Governance Review this financial year, the UKSC Board is the decision-making body for the organisation (not the Management Board as per previous years):

		Salary (£'000)		Performance Related Pay (£'000)		Pension Benefits (£'000)		Total (£'000)	
Name	Title	2022-23	2021- 2022	2022- 23	2021- 2022	2022- 23	2021- 2022	2022- 23	2021- 2022
Vicky Fox	Chief Executive	110-115	110-115	0-5	0-5	7	37	120-125	150-155
Sam Clark	Director for Corporate Services	70-75	70-75	0-5	0-5	1	21	75-80	90-95
Kathryn Cearns	Non-Executive Director	5-10	5-10	-	-	-	_	5-10	5-10
Tim Slater	Non-Executive Director	5-10	5-10	-	-	-	-	5-10	5-10
lain Lanaghan	Non-Executive Director	0-5	-	-	-	-	-	0-5	_
Julie Nerney	Non-Executive Director	0-5	_	-	-	-	_	0-5	_
Laura Angus (from 1st June 2022)	Registrar	35-40*	_	_	_	21	_	60-65	_
Sanjeet Bhumber	Director of Finance	65-70	65-70	0-5	0-5	5	19	70-75	85-90

Single Total figure of remuneration (Audited)

* This represents actual salary paid, the full-year equivalent salary was $\pounds 60,000 - \pounds 65,000$.

Salary

'Salary' includes gross salary; overtime; reserved rights to London weighting or London allowances; recruitment and retention allowances; private office allowances and any other allowance to the extent that it is subject to United Kingdom taxation. This report is based on accrued payments made by the Department and thus recorded in these accounts. The Non-Executive Directors supply their services under the terms of a contract and are remunerated monthly. There are no entitlements to pension or other contributions from the UKSC.

Benefits in kind

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 the performance in the year in which they become payable to the individual.

Fair Pay Disclosures (Audited)

In 2022-23, the banded remuneration (excluding pension benefits) of the highest paid director in the UKSC was £110,000 - £115,000 (2021-22, £110,000 - £115,000).

Table 1 shows the annual percentage change from the previous year in total salary and performance-related pay of highest paid director and employees. The percentage change in the salary and allowances of the highest paid director from 2021-22 is 0%. The average percentage change in overall employee salary and allowances from 2021-22 is -1.44%.

Table 2 outlines the ratio of the highest paid director remuneration to the remuneration of the 25th, median and 75th percentile employees, respectively.

Table 3 outlines the lower quartile, median and upper quartile for total staff remuneration and the salary component.

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 1	Annual percentage change from the previous year in total salary and performance-related pay of highest paid director and employees						
	Total amount of salary and allowances Total amount of performance-rela						
	%	%					
Highest paid director	0.00 0.00						
Employees	(1.44) 1.22						
Table 2	5 1	otal remuneration and employees in the an and upper quartile					
Financial Year	Lower quartile Me	dian Upper quartile					
2022-2023	3.97:1 3.3	16:1 2.86:1					
2021-2022	3.84:1 3.2	16:1 3.14:1					

Table 3	Lower quartile, median and upper quartile for total staff remuneration									
	Lower	quartile	Med	dian	Upper quartile					
	2022-23	2021-22	2022-23	2021-22	2022-23	2021-22				
Salary	£	£	£	£	£	£				
Salary component	27,884	28,805	34,262	37,230	37,835	37,230				
Total remuneration	28,349	30,637	35,612	37,230	39,302	37,430				

The median total remuneration for 2022-23 was £35,612 (2021-22, £37,230) and the ratio of the highest paid director to the median employee was 3.16:1 (2021-22, 3.16:1). The decrease in median remuneration and increase in the lower quartile ratio was due to the highest paid director's salary increasing in line with the annual pay award and the UKSC holding a number of vacancies within the year. These changes are not due to any changes in the UKSC's employment model. The median pay ratio remains consistent with the pay policies of the UKSC.

In 2022-23, 0 (2021-22, 0) employees received remuneration in excess of the highest-paid staff member. Full time equivalent remuneration ranged from £23,649 to £112,500 (2021-22, £22,781 to £112,500). The percentage change in the remuneration of the highest paid director from 2021-22 is 0%. The average percentage change in overall employee remuneration from 2021-22 is -1.40%.

Exit Packages (Audited)

There was a one-off payment of £6,000 as part of an agreed exit package in 2022-23 (2021-22, £0).

Pension Benefits (Audited)

Name	Title	age as at	Real increase in pension and related lump sum at pension age	CETV at 31 March 2023	CETV at 31 March 2022	Real Increase/ (Decrease) in CETV	Employer contribution to partnership pension account
		£′000	£′000	£'000	£'000	£'000	Nearest £100
Vicky Fox	Chief Executive	35 - 40 plus a lump sum of 60 - 65	a lump sum	696	632	-9*	_
Sam Clark	Director of Corporate Services		0 - 2.5 plus a lump sum of 0	431	393	-9*	_
Laura Angus (from 1st June 2022)	Registrar	0-5	0-2.5	12	0	8	_
Sanjeet Bhumber	Director of Finance	30-35	0-2.5	377	342	-5*	_

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

Civil Service Pensions

Pension benefits are provided through the Civil Service Pension arrangements (CSP). On 1 April 2015, a new pension scheme for civil servants was introduced – Alpha. This new scheme provides benefits on a career average basis with a normal pension age equal to the member's State Retirement Pension Age (or age 65 if higher). From that date all newly appointed civil servants and the majority of those already in service joined the Alpha scheme. Prior to that date, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS).

Following the McCloud judgment, all civil servants moved to the Alpha Pension Scheme on 1 April 2022. Those staff that were previously in the PCSPS schemes between specified dates prior to April 2015 will have options at retirement to decide how their service from 1 April 2015 to 31 March 2022 should be treated. Annual pension statements explaining these choices will start from 2024.

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under Alpha, Classic, Premium, Classic plus, Nuvos are increased annually in line with Pensions Increase legislation. Employee contributions are salary-related and range between 4.6% and 7.35%.

The partnership pension account is an alternative to the Civil Service Pension Schemes and provides greater flexibility for staff on fixed-term or temporary contracts. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member) into a stakeholder pension product chosen by the employee from a panel of providers. 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). Full details about the Civil Service Pension arrangements can be found at the website:

www.civilservicepensionscheme.org.uk

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, 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.

Staff composition

The table below shows the split by gender identity for staff employed by UKSC at the end of 31st March 2023.

The UKSC	Justices	Frontline staff	Administrative staff	Judicial assistants	Board Members	Board Member & SCS 1 or Equivalent	Board Member & SCS 2 or Equivalent	2022- 23	2021- 22
Female	1	21	3	4	1	1	1	32	30
Male	11	15	3	5	1	0	0	35	33
Non-Binary	0	0	0	1	0	0	0	1	0
TOTAL	12	36	6	10	2	1	1	68	63

Off-Payroll Engagements and Consultancy Costs

There were no off pay-roll engagements in 2022-23 (there were three in 2021-22). The UKSC incurred £234k in consultancy costs in 2022-23 (2021-22, £1k). The UKSC used consultancy in 2022-23 for beginning the journey to transform the Court into a modern, world leading court as part of the Change Programme. The UKSC used consultancy in 2021-22 to understand what digital skills are needed for the future.

Trade Union Facility Time

The Trade Union (Facility Time Publication Requirements) Regulations 2017 came into force on 1 April 2017. These regulations place a legislative requirement on relevant public sector employers to collate and publish, on an annual basis, a range of data on the amount and cost of facility time within their organisation. Within the financial year, the PCS nominated a contact for the UKSC, however, no hours were spent on facility time.

Table 1 – Relevant Union Officials.

Total number of employees who were relevant union officials between 1 April 2022 and 31 March 2023.

Number of employees who were relevant union officials during the relevant period	Full-time equivalent employee number
0	0

Table 2 – Percentage of time spent on facility time.

For employees who were relevant union employees employed between 1 April 2022 and 31 March 2023, percentage of their working hours spent on facility time.

Percentage of time	Number of employees
0%	_
1-50%	_
51%-99%	_
100%	_

Table 3 – Percentage of pay bill spent on facility time.

For employees who were relevant union officials employed between 1 April 2022 and 31 March 2023, percentage of pay bill spent on facility time.

Facility Time and Paybill	Figures
Provide the total cost of facility time	£0
Provide the total pay bill (see note 2 and excludes agency and Justices pay bill)	£2,827k
Provide the percentage of the total pay bill spent on facility time, calculated as:(total cost of facility time ÷ total pay bill) x 100	0.00%

Table 4 – Paid trade union activities for employees who were relevant union officials employed between 1 April2021 and 31 March 2022, percentage of time spent on paid trade union activities.

Time spent on paid trade union activities as a percentage of total paid	0.0%
facility time hours calculated as:	
(Total hours spent on paid trade union activities by relevant union	
officials during the relevant period \div total paid facility time hours) x 100	

Parliamentary Accountability Report

In addition to the primary statements prepared under IFRS, the Government Financial Reporting Manual (FReM) requires the UKSC to prepare a Statement of Outturn Against Parliamentary Supply (SoPS) and supporting notes.

The SoPS and related notes are subject to audit, as detailed in the Certificate and Report of the Comptroller and Auditor General to the House of Commons.

The SoPS is a key accountability statement that shows, in detail, how an entity has spent against their Supply Estimate. Supply is the monetary provision (for resource and capital purposes) and cash (drawn primarily from the Consolidated fund), that Parliament gives statutory authority for entities to utilise. The Estimate details supply and is voted on by Parliament at the start of the financial year.

Should an entity exceed the limits set by their Supply Estimate, called control limits, their accounts will receive a qualified opinion.

The format of the SoPS mirrors the Supply Estimates, published on GOV.UK, to enable comparability between what Parliament approves and the final outturn.

The SoPS contain a summary table, detailing performance against the control limits that Parliament have voted on, cash spent (budgets are compiled on an accruals basis and so outturn won't exactly tie to cash spent) and administration.

The supporting notes detail the following: Outturn by Estimate line, providing a more detailed breakdown (note 1); a reconciliation of outturn to net operating expenditure in the SOCNE, to tie the SoPS to the financial statements (note 2); a reconciliation of outturn to net cash requirement (note 3).

Statement of Outturn Against Parliamentary Supply for the year ended 31 March 2023

Summary of Resource and Capital Outturn 2022-23

								2022-23	2021-221
				Estimate			Outturn		Outturn
Request for resources	SoPs Note	Voted	Non- Voted	Total	Voted	Non- Voted	Total	Voted Outturn compared with Estimate: saving/ (excess)	Total
		£000	£000	£000	£000	£000	£000	£000	£000
Departmental Expenditure Limit									
– Resource	1.1	4,783	3,000	7,783	2,005	3,024	5,029	2,778	6,218
– Capital	1.2	704	-	704	608	-	608	96	460
Annually Managed Expenditure									
– Resource	1.1	1,000	_	1,000	_	_	_	1,000	
Total Budget		6,487	3,000	9,487	2,613	3,024	5,637	3,874	6,678
Non Budget		_		-		_	-	-	
Total		6,487	_	-	2,613	_	5,637	3,874	6,678
Total Resource		5,783	3,000	8,783	2,005	3,024	5,029	3,778	6,218
Total Capital		704	_	704	608	_	608	96	460
Total		6,487	3,000	9,487	2,613	3,024	5,637	3,874	6,678

Figures in the areas outlined in thick line cover the voted control limits voted by Parliament.

Refer to the Supply Estimates guidance manual, available on gov.uk, for detail on the control limits voted by Parliament.

Net cash requirement 2022-23

				2022-23	2021-22
	SoPS			£000 Outturn compared with Estimate:	
	Note	Estimate	Outturn	saving/(excess)	Outturn
	2	4,037	3,724	313	2,708
Administration Costs 2022-23					
				2022-23	2021-22
				£000 Outturn compared with	

Estimate	Outturn	Estimate: saving/(excess)	Outturn
1,106	700	406	698

Although not a separate voted limit, any breach of the administration budget will also result in an Excess Vote.

Figures in the areas outlined in thick line cover the voted control limits voted by Parliament. Refer to the Supply Estimates guidance manual, available on gov.uk, for detail on the control limits voted by Parliament.

Explanations of variances between Estimate and Outturn

Explanations of variances between Estimates and Outturn are given in Note 1 and in the Management Commentary.

SOPS Note 1: Net Outturn

SOPS 1.1 Analysis of resource outturn by Estimate line

									2022-23	2021-22
						0	utturn	Est	timate	Outturn
		Adminst Income £000	ration Net £000	Gross £000	Progr Income £000	amme Net £000	Total £000	Net Total £000	Net Total compared to Estimate £000	Total £000
Spending in Dep						2000	2000	1000	1000	
Voted Expenditure				, , , , , , , , , , , , , , , , , , ,						
A – United Kingdom Supreme Court	749	(49)	700	9,343	(8,038)	1,305	2,005	4,783	2,778	3,143
Non-voted expenditure:										
B – United Kingdom Supreme Court Non-Voted	-	_	_	3,024	_	3,024	3,024	3,000	(24)	3,075
Annually Manag	jed Expe	nditure								
Voted Expenditure										
A – United Kingdom Supreme Court	_	_	_	_	_	_	_	1,000	1,000	0
Total Spending in DEL	749	(49)	700	12,367	(8,038)	4,329	5,029	8,783	3,754	6,218

Administration budgets capture any expenditure not included in programme budgets. They are controlled to ensure that as much money as practicable is available for front line services. Programme budgets capture expenditure on front line services.

					2022-23	2021-22
	Gross £000	Income £000	Net £000	Net Total £000	Net Total compared to Estimate £000	Outturn Net £000
Spending in Departmental Expe	nditure Limits	(DEL)				
Voted Expenditure						
A – United Kingdom Supreme Court	608	0	608	704	96	460
Total Spending in DEL	608	0	608	704	96	460

SOPS 1.2 Analysis of capital outturn by Estimate line

SOPS Note 2: Reconciliation of Outturn to Net Operating Expenditure

The total resource outturn in the SoPS is the same as net operating expenditure in the SoCNE therefore no reconciliation is required.

				2022-23	2021-22
	SoPS Note	Estimate £000	Outturn £000	Net total outturn compared with Estimate: saving/ (excess) £000	Outturn £000
Resource Outturn	1.1	8,783	5,029	3,754	6,218
Capital Outturn	1.2	704	608	96	460
Accruals to cash adjustments					
Adjustments to remove non-cash items:					
Depreciation		(2,450)	(1,228)	(1,222)	(1,156)
Other non-cash items		_	(59)	59	(50)
Adjustments to reflect movements in working balances:					
Increase/(Decrease) in receivables		_	(216)	216	340
(Increase)/Decrease in payables		_	541	(541)	(379)
Changes in payables falling due after more than one year		_	_	_	350
Change in IFRS 16 Lease liability		_	2,072	(2,072)	_
Removal of non-voted budget items:					
Non-Voted Expenditure		(3,000)	(3,024)	24	(3,075)
Net cash requirement		4,037	3,724	313	2,708

SOPS Note 3: Reconciliation of Net Resource Outturn to Net Cash Requirement

As noted in the introduction to the SoPS above, outturn and the Estimates are compiled against the budgeting framework, not on a cash basis. Therefore, this reconciliation bridges the resource and capital outturn to the net cash requirement.

Parliament accountability disclosures

The following sections are subject to audit.

Losses and Special Payments

No losses payments have been incurred (2021-22, nil). There was one special payment of \pm 6,000 (2021-22, nil) that requires separate disclosure in accordance with the principles of Managing Public Money.

			2022-23	2021-22			
	£000	£000	£000	£000	£000	£000	
	Income	Full Cost	Surplus/ (Deficit)	Income	Full Cost	Surplus/ (Deficit)	
Total Court Fees	(1,246)	13,068	(11,820)	(901)	13,750	(12,849)	
Wider Market Initiatives	(49)	49	0	(87)	87	0	
	(1,295)	13,117	(11,820)	(988)	13,837	(12,849)	

Fees and Charges

These are provided for fees' & charges' purposes and not for IFRS 8.

The UKSC does not recover its full cost of operations from Court fees as this might impede access to justice.

Any changes to the UKSC fee structure is dependent on the Lord Chancellor (MOJ) for the laying of the necessary fees orders in Parliament and the consultation exercise that should precede it. The deficit is covered by the Spending Review settlements with HM Treasury.

The Fees and Charges disclosure reflects the full cost for criminal and civil cases, as the number of criminal applications received were immaterial.

The UKSC continues to monitor the number of criminal applications and will take the necessary steps where there is a material change, to ensure full compliance with the cost allocation and charging requirements set out in HM Treasury and Office of Public Sector Information guidance.

Conclusion

I am satisfied that we have effective governance, risk management and assurance arrangements in place as set out in this report.

Our arrangements are subject to regular review at a variety of levels: internally through our governance arrangements, including through our Non-Executive Directors and Independent Members, and through external audit. This meets the changing needs of the Court and the environment in which we operate.

I agree there are no significant control issues within the UKSC and the JCPC at the current time and we strive to continually improve our arrangements to ensure that any matters which do come to light are responded to proportionately and effectively.

Signed on behalf of the UKSC by:

N.C.Jap

Vicky Fox Chief Executive and Accounting Officer 1 November 2023 Section 4: Governance and Accountability Report

Section 5

The Certificate and Report of the Comptroller and Auditor General to the House of Commons



Opinion on financial statements

I certify that I have audited the financial statements of the Supreme Court of the United Kingdom for the year ended 31 March 2023 under the Government Resources and Accounts Act 2000. The financial statements comprise the Supreme Court of the United Kingdom's:

- Statement of Financial Position as at 31 March 2023;
- 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 Supreme Court of the United Kingdom's affairs as at 31 March 2023 and its net operating expenditure for the year then ended; and
- have been properly prepared in accordance with the Government Resources and Accounts Act 2000 and HM Treasury directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects:

- the Statement of Outturn against Parliamentary Supply properly presents the outturn against voted Parliamentary control totals for the year ended 31 March 2023 and shows that those totals have not been exceeded; and
- the income and expenditure recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs UK), applicable law and Practice Note 10 Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom (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 Supreme Court of the United Kingdom 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 Supreme Court of the United Kingdom'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 Supreme Court of the United Kingdom'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 Supreme Court of the United Kingdom is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which requires entities to adopt the going concern basis of accounting in the preparation of the financial statements where it is anticipated that the services which they provide will continue into the future.

Other information

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

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

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

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

I have nothing to report in this regard.

Opinion on other matters

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with HM Treasury directions made under the Government Resources and Accounts Act 2000.

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

• the parts of the Governance and Accountability Report subject to audit have been properly prepared in accordance with HM Treasury directions made under the Government Resources and Accounts Act 2000;

• the information given in the Performance, and Governance 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 Supreme Court of the United Kingdom and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance, and Governance 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 Supreme Court of the United Kingdom 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 Governance and Accountability Report subject to audit are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual have not been made or parts of the Remuneration and Staff Report to be audited is not in agreement with the accounting records and returns; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Responsibilities of the Accounting Officer for the financial statements

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

- maintaining proper accounting records;
- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- providing the C&AG with additional information and explanations needed for his audit;
- providing the C&AG with unrestricted access to persons within the Supreme Court of the United Kingdom 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;
- ensuring that the financial statements give a true and fair view and are prepared in accordance with HM Treasury directions made under the Government Resources and Accounts Act 2000;
- ensuring that the annual report, which includes the Remuneration and Staff Report, is prepared in accordance with HM Treasury directions made under the Government Resources and Accounts Act 2000; and

• assessing the Supreme Court of the United Kingdom's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Supreme Court of the United Kingdom 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 Government Resources and Accounts Act 2000.

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

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

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

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

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

- considered the nature of the sector, control environment and operational performance including the design of the Supreme Court of the United Kingdom's accounting policies and key performance indicators;
- inquired of management, internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Supreme Court of the United Kingdom '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 Supreme Court of the United Kingdom 's controls relating to the Supreme Court of the United Kingdom 's compliance with the Government Resources and Accounts Act 2000 and Managing Public Money;

- inquired of management, Supreme Court of the United Kingdom '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 regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

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

I obtained an understanding of the Supreme Court of the United Kingdom's framework of authority and other legal and regulatory frameworks in which the Supreme Court of the United Kingdom 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 Supreme Court of the United Kingdom. The key laws and regulations I considered in this context included Government Resources and Accounts Act 2000, Managing Public Money, Supply and Appropriation (Main Estimates) Act 2022, employment law and pensions legislation.

Audit response to identified risk

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

- I reviewed the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;
- I enquired of management, the Audit and Risk Assurance Committee and in-house legal counsel concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance and the Board; and internal audit reports and
- in addressing the risk of fraud through management override of controls, I tested the appropriateness of journal entries and other adjustments; assessed whether the judgements on estimates are indicative of a potential bias; and evaluated the business rationale of any significant transactions that are unusual or outside the normal course of business.

I also 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: <u>www.frc.org.uk/auditorsresponsibilities</u>. This description forms part of my certificate.

Other auditor's responsibilities

I am required to obtain appropriate evidence sufficient to give reasonable assurance that the Statement of Outturn against Parliamentary Supply properly presents the outturn against voted Parliamentary control totals and that those totals have not been exceeded. The voted Parliamentary control totals are Departmental Expenditure Limits (Resource and Capital), Annually Managed Expenditure (Resource and Capital), Non-Budget (Resource) and Net Cash Requirement.

I am required to obtain evidence sufficient 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 2 November 2023

National Audit Office 157-197 Buckingham Palace Road Victoria London SW1W 9SP Section 5: The Certificate and Report of the Comptroller and Auditor General to the House of Commons

Section 6 Financial Statements



Statement of Comprehensive Net Expenditure

for the year ended 31 March 2023

		2022-23	2021-22
	Note	£000	£000
Income from sale of goods and services	4	(8,038)	(7,533)
Other operating income	4	(49)	(87)
Total operating income		(8,087)	(7,620)
Staff costs	2	7,408	7,303
Purchases of goods and services	3	4,480	5,379
Depreciation and amortisation charges	3	1,228	1,156
Total Expenditure		13,116	13,838
Net Operating Expenditure for the year ended 31 March		5,029	6,218
Other Comprehensive Net Expenditure			
Net (gain)/loss on revaluation of property,plant and equipment		(1,056)	(788)
Total Comprehensive Net Expenditure for the year ended 31 March		3,973	5,430

The notes on pages 150 to 164 form part of these accounts.

Statement of Financial Position

as at 31 March 2023

		as at 31 N	Narch 2023	as at 31 N	Aarch 2022
	Note		£000		£000
Non-current assets:					
Property, plant and equipment	5	41,283		40,217	
Intangible assets	6	235		1	
Total non-current assets			41,518		40,218
Current assets:					
Inventories		1		1	
Trade and other receivables	8	1,079		1,295	
Cash and cash equivalents	9	58		41	
Total current assets			1,138		1,337
Total assets			42,656		41,555
Current liabilities:					
Trade and other payables	10	(1,194)		(1,039)	
Lease liabilities	10	(2,154)		(2,799)	
Total current liabilities			(3,348)		(3,838)
Total assets less current liabilities			39,308		37,717
Non-current liabilities:					
Lease liabilities	10	(42,781)		(32,568)	
Total non-current liabilities			(42,781)		(32,568)
Total assets less liabilities			(3,473)		5,149
Taxpayers' equity and other reserves					
General fund			(28,642)		(18,813)
Revaluation reserve			25,169		23,962
Total equity			(3,473)		5,149

The notes on pages 150 to 164 form part of these accounts.

The Accounting Officer authorised these financial statements for issue.

N.C.J.s

Vicky Fox Chief Executive and Accounting Officer 1 November 2023

Statement of Cash Flows

for the year ended 31 March 2023

	2022-23	2021-22
Note	£000	£000
Cash flows from operating activities		
Net operating expenditure	(5,029)	(6,218)
Adjustment for non-cash transactions 3	1,287	1,206
(Increase)/Decrease in trade and other receivables	216	(340)
Increase/(Decrease) in current trade payables	156	328
Less movements in payables relating to items not passing through the SCNE	(273)	(18)
Net cash outflow from operating activities	(3,644)	(5,042)
Cash flows from investing activities		
Purchase of property, plant and equipment 5	(374)	(460)
Purchase of intangible assets 6	(234)	-
Net cash outflow from investing activities	(608)	(460)
Cash flows from financing activities		
From the Consolidated Fund (Supply)	3,775	2,726
From the Consolidated Fund (non-Supply)	3,024	3,043
Increase/(Decrease) in respect of finance leases	_	(470)
Capital payments against leases	(2,091)	
Interest payments against leases	(439)	-
Net Financing	4,269	5,299
Net increase/(decrease) in cash and cash equivalents in the9period before adjustment for receipts and payments to the9Consolidated Fund9	17	(203)
Cash and cash equivalents at the beginning of the period 9	41	244
Cash and cash equivalents at the end of the period	58	41

The notes on pages 150 to 164 form part of these accounts.

Statement of Changes In Taxpayers' Equity

for the year ended 31 March 2023

		General Fund	Revaluation Reserve	Total Reserves
Nc	te	£000	£000	£000
Balance as at 31 March 2021		(18,207)	23,174	4,967
Net Parliamentary Funding – drawn down		2,726	-	2,726
Net Parliamentary Funding – deemed		244	_	244
Consolidated Fund Standing Services		3,043	_	3,043
Supply (payable)/receivable adjustment		(262)	-	(262)
Net operating cost for the year		(6,218)	_	(6,218)
Non-Cash Adjustments				
Non-cash charges – external auditors remuneration	3	50	_	50
Movement in Reserves				
Movement in Revaluation Reserve	5	-	788	788
Finance lease liability adjustment	5	(189)	_	(189)
Balance at 31 March 2022		(18,813)	23,962	5,149
Initial Adoption of IFRS 16 on 1 April 2022		(11,607)	-	-
Balance at 1 April 2022		(30,420)	23,962	(6,458)
Net Parliamentary Funding – drawn down		3,775	_	3,775
Net Parliamentary Funding – deemed		262	_	262
Consolidated Fund Standing Services		3,024	-	3,024
Supply (payable)/receivable adjustment		(313)	-	(313)
Excess Vote – Prior Year		_	-	-
CFERs payable to the Consolidated Fund		_	_	-
Net operating cost for the year		(5,029)	_	(5,029)
Non-cash charges – external auditors remuneration	3	59	-	59
Movement in Revaluation Reserve	5	_	1,056	1,056
Fixed Asset Adjustment		-	151	151
Balance at 31 March 2023		(28,642)	25,169	(3,473)

The notes on pages 150 to 164 form part of these accounts.

Notes to the Departmental Resource Accounts

1 Statement of Accounting Policies

1.1 Basis of Preparation

The financial statements have been prepared in accordance with the 2022-23 Government Financial Reporting Manual (FReM) issued by HM Treasury. The accounting policies contained in the FReM apply the 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 most appropriate to the particular circumstances of the Supreme Court of the United Kingdom (UKSC) for the purpose of giving a true and fair view has been selected. The particular policies adopted by the UKSC are described below. They have been applied consistently in dealing with items which are considered material to the accounts.

1.2 Accounting Convention

These accounts have been prepared on a accrual basis under the historical cost convention modified to account for the revaluation of property, plant and equipment, intangible assets and inventories.

1.3 Going Concern

The financial statements for the UKSC have been prepared on the basis that the Department is a going concern. Financial provision for its activities is included in the 2021 Spending Review, which set out budgets for 2022-23 until 2024-25, and Parliament has authorised spending for 2022-23 in the Central Government Main Supply Estimates 2022-23. The Constitutional Reform Act 2005 sets out the purpose and role of the UKSC and there is no intention to abolish the Court. Therefore, the UKSC can continue to operate and carry out its commitments, obligations, and objectives.

1.4 Property Plant and Equipment

The minimum level for the capitalisation of property, plant & equipment is £5,000.

i. Land & Building

The UKSC Land & Building were deemed to be specialised operational properties and fair value was arrived at using Direct Replacement Cost methodology. This was based on the assumption that the property could be sold as part of the continuing enterprise in occupation. On the basis of the above assumption, fair value for such assets under the FReM is the equivalent of Existing Use Value according to guidance from the Royal Institutional of Chartered Surveyors (RICS). The year end valuation was carried out by the Valuation Office Agency (VOA), using professionally qualified valuers, who are also members of the RICS; using 31 March 2023 as valuation date. The VOA and its staff are independent of the UKSC. The Revaluation Surplus balance at year end was £26M; with £600k decrease in the land value and an increase of £809k in the building value during the financial year.

ii. Other Plant & Equipment

These were valued at depreciated cost. The Department has decided not to apply Modified Historic Costs Accounting for Other Plant & Equipment as the adjustments would be immaterial.

1.5 Intangible Fixed Assets

Computer software licences with a purchased cost in excess of £5,000 (including irrecoverable VAT and delivery) are capitalised at cost. Assets under construction relate to content management and website development costs and are not amortised but are assessed for impairment annually.

1.6 Depreciation and Amortisation

Freehold land and assets in the course of construction are not depreciated. All other assets are depreciated from the month following the date of acquisition. Depreciation and amortisation is at the rates calculated to write-off the valuation of the assets by applying the straight-line method over the following estimated useful lives.

Property, Plant and Equipment:

Building	40 years
Office Equipment	3-7 years
Furniture and fittings	4-7 years
Robes	50 years
Intangible assets:	
Computer software and software licences	7 years

1.7 Inventory

Closing stocks of gift items for re-sale are held at the lower of cost and net realisable value. Cost of consumables stores held by the Department are not considered material and are written off in the operating cost statement as they are purchased.

1.8 Operating Income

The UKSC has three distinct streams of income, namely:

1) contributions from His Majesty's Courts and Tribunals Service, the Scottish Government and the Northern Ireland Courts and Tribunals Service

2) Wider Market Initiatives which includes fees from courtroom hire, tours and from justices sitting in other jurisdictions and sale of gift items; and

3) Court fees.

The contributions are fixed income payments paid quarterly. The contributions are for the ongoing operation of the Court and are recognised in full in the year to which the funding relates.

For the Wider Market Initiatives, contracts are issued for courtroom hire and the income is recognised in the financial period of the event. Similarly, income from tours, Justices sitting in other jurisdictions and sales of gift items are recognised when the performance obligation has been fulfilled. Court fees are charged at the point

they are accepted through the defined system of processing cases. The condition under which fees are paid are based on legislation and regulation.

Therefore for all streams, income is recognised under Revenue from Contracts and Customers (IFRS 15).

1.9 Pensions

UKSC employees are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS) and the Civil Service and Others Pension Scheme (CSOPS), which are multi-employer defined benefit schemes. The UKSC's share of any assets and liabilities are not separately identifiable and accordingly the UKSC accounts for the pension schemes in the same manner as defined contribution schemes, recognising contributions payable for the year.

1.10 Value Added Tax

The net amount of Value Added Tax (VAT) due to or from His Majesty's Revenue and Customs is shown as a receivable or payable on the Statement of Financial Position. Irrecoverable VAT is charged to the Operating Cost Statement, or, if it is incurred on the purchase of a fixed asset, it is capitalised in the cost of the asset.

1.11 Significant Accounting Estimates and Assumption

Other than the valuation of the Land and Building, there are no significant estimates or accounting judgements used in the preparation of these accounts.

1.12 Third Party Assets

The UKSC holds, as custodian, certain assets belonging to third parties. These assets are not recognised in the Statement of Financial Position and are disclosed within note 13 as neither the UKSC nor HM Government have a direct beneficial interest in them.

1.13 International Financial Reporting Standard (IFRS) 17: Insurance Contracts

IRS17 comes into effective for accounting periods commencing on or after 1 January 2023 and requires a discounted cash flow approach to accounting for insurance contracts.

IFRS 17 applies to any insurance contracts or investment contracts with discretionary participation features issued by the UKSC and reinsurance contracts. In preparation for the implementation of IFRS 17 the UKSC has reviewed its contracts, none of which meet the definition for treatment under IFRS 17.

The management assessment of IFRS 17 on the UKSC accounts is there will be nil impact.

1.14 Leases

Adoption of IFRS 16 became effective from 1 April 2022, following an initial deferral by the FReM.

IFRS 16 introduces a comprehensive lessee accounting model for lease arrangements. Under this framework, the UKSC assesses at the inception of a contract whether the arrangement is, or contains, a lease. A contract is considered a lease if it involves the exchange of consideration for the right to use an asset. The FReM extends

this definition to encompass contracts with nil consideration. Once identified as a lease, the UKSC recognizes a right-of-use asset and a corresponding liability on the date when the asset becomes available for use.

The distinction between a finance lease and an operating lease hinge on whether substantially all the risks and rewards of ownership are transferred to the UKSC. If this criterion is met, the lease is classified as a finance lease; otherwise, it is treated as an operating lease.

For finance leases, the lease liability is initially measured at the present value of lease payments over the lease term, net of any irrecoverable VAT. The discount rate used is either the rate implicit in the lease (if readily determinable) or, if not, the HM Treasury discount rates as outlined in the Public Expenditure System papers. As part of the adoption of IFRS 16, it was determined that it was no longer possible to evidence the previous discount rate, and therefore the Treasury rate has been applied at 0.95% to get the present value from our future cash flow of lease liability from previous rates used (2021-22, 6.7%). The difference between the carrying amount of the right-of-use asset and lease liability shall be included as part of the adjustment to the opening balances of taxpayers' equity (or other component of equity, as appropriate) per IFRS 16 (C5(b)).

Concurrently, right-of-use assets are recognised at the same amount as the lease liability, adjusted for any payments made or accrued before the lease commencement, incentives received and costs incurred in obtaining the lease or any disposal costs at the lease's termination.

After initial recognition, the lease liability is adjusted based on payments made and interest incurred, while the right-of-use asset is depreciated over the lease term or the asset's useful life, whichever is shorter. If an extension option is likely to be exercised, its period is included in the lease term.

The accounting model applied to operating leases involves the use of the fair value model, unless cost is a reasonable proxy for fair value, in which case the cost model is employed. In cases where neither the cost nor fair value models are appropriate, the asset is measured using a revaluation model.

The UKSC currently only has one lease that does falls under IFRS 16, the lease for the land and building. All other contracts have no lease component; therefore, no exemptions have been applied.

This lease is represented on the balance sheet as a right-of-use asset and a lease liability. The value of the asset at 31 March 2023 is £40,101,000.

As the existing lease was classified a finance lease under IAS 17 and the practical expedient has been applied the finance lease will be transferred at existing value and the impact of IFRS 16 on the 2022-23 opening balances is shown below.

Operating segment	Land and buildings £'000
IAS 17 operating lease commmittments at 31 March 2022	35,367
Adjustment for change in discount rate under IFRS 16	11,607
Right of Use Asset at 1 April 2022	46,974

2 Staff/Justices related costs

	2022-23	2021-22
Staff/Justices Costs comprise:	Total £000	Total £000
Wages and salaries	4,675	4,728
Social Security costs	593	604
Apprentice Levy	13	13
Supplementary Judges	163	73
Other pension costs	1,790	1,854
Sub Total	7,234	7,272
Inward secondments	85	29
Agency staff	89	2
Voluntary exit costs	_	_
Total	7,408	7,303
Less recoveries in respect of outward secondments	_	_
Total Net Costs	7,408	7,303

No salary costs have been capitalised. Judicial Salaries and Social Security costs are paid directly from the Consolidated Fund while the pension costs are paid for by the UKSC. Further details are provided in the Remuneration and Staff Report on pages 120 to 125.

3 Purchases of Goods and Services

		2022-23		2021-22
Note		£000		£000
Accommodation Costs	2,117		1,790	
Finance Costs	946		2,444	
Library Costs	404		274	
IT Costs	217		287	
Publicity & Communications	142		98	
Broadcasting Costs	229		201	
Repairs & Maintenance	124		93	
Recruitment & Judicial Appointment Costs	39		8	
Transportation Costs	42		21	
Other Staff Costs	71		53	
Hospitality & Events	7		5	
Printing, Postage, Stationery & Publications	17		15	
Internal Audit & Governance Expenses	26		22	
Other Costs	14		_	
International Judicial Travel	26		18	
SubTotal		4,421		5,329
Non-cash items:				
Depreciation 5	1,228		1,156	
Amortisation 6	_		_	
External Auditors' Remuneration*	59		50	
Total Non-Cash		1,287		1,206
Total Costs		5,708		6,535

* No remuneration has been received by the external auditors in respect of non-audit services.

4 Income

Operating income, analysed by classification and	2022-2	3 2021-22
activity, is as follows:	£000	000£
Contribution from HMCTS	(6,075)	(5,915)
Contribution from Scottish Government	(478)	(478)
Contribution from Northern Ireland Courts and Tribunals Service	(239)	(239)
Total Contributions	(6,792) (6,632)
Court Fees – UKSC	(783) (533)
Court Fees – JCPC	(463) (368)
Wider Market Initiatives	(49) (87)
Total Income	(8,087) (7,620)

5 Property Plant and Equipment

2022-23			Office	Furniture and		
	Land	Building	Equipment	Fittings	Robes	Total
	£000	£000	£000	£000	£000	£000
Initial adoption of IFRS 16 on 1 April 2022	-	686	-	_	_	686
Cost or Valuation						
At 1 April 2022	18,700	20,429	2,512	3,378	155	45,174
Additions	-	77	26	271	-	374
Revaluations	(600)	809	-	-	_	209
Disposals	-	_	-	-	_	_
At 31 March 2023	18,100	22,001	2,538	3,649	155	46,443
Depreciation						
At 1 April 2022	_	_	(2,001)	(2,740)	(39)	(4,780)
Charged in year	_	(848)	(179)	(198)	(3)	(1,228)
Revaluations	_	848	_	_	_	848
Disposals	_	_	-	_	_	_
At 31 March 2023	_	_	(2,180)	(2,938)	(42)	(5,160)
Carrying amount at 31 March 2023	18,100	22,001	358	711	113	41,283

Right of Use Assets	£000
Owned	1,182
Right of Use Assets	40,101
On-balance sheet	41,283

Land and Building is Right of Use Asset. Office equipment, furniture and fittings & robes are owned for both 2022-23 and 2021-22.

2021-22	Land	Building	Office Equipment	Furniture and Fittings	Robes	Total
	£000	£000	£000	£000	£000	£000
Cost or Valuation						
At 1 April 2021	18,500	20,475	2,478	3,094	155	44,702
Additions	_	142	34	284	_	460
Revaluations	200	(188)	-	_	_	12
Disposals	_	_	-	_	_	_
At 31 March 2022	18,700	20,429	2,512	3,378	155	45,174
Depreciation						
At 1 April 2021	_	_	(1,799)	(2,742)	(36)	(4,577)
Charged in year	_	(776)	(208)	(170)	(3)	(1,157)
Revaluations	_	(776)	-	_	_	776
Disposals	_	_	-	_	_	-
At 31 March 2022	_	_	(2,007)	(2,912)	(39)	(4,958)
Carrying amount at 31 March 2022	18,700	20,429	505	466	116	40,217
Asset Financing	£000					
Owned	1,087					

On-balance sheet	40,217
Finance Leases	39,129

6 Intangible non-current assets

Intangible fixed assets comprise software licences, content management and website development costs. All intangible assets are owned by the UKSC for both 2022-23 and 2021-22.

2022-23	Purchased software licences	Asset Under Construction	
	£000	£000	
Cost or valuation			
At 1 April 2022	210	_	
Additions	-	234	
Impairment	_	_	
Donations	_	_	
At 31 March 2023	210	234	
Amortisation			
At 1 April 2022	(209)	_	
Charged in year	-	_	
Impairment	_	_	
At 31 March 2023	(209)	_	
Net book value at 31 March 2023	1	234	

2021-22	Purchased software licences	Asset Under Construction	
	£000	£000	
Cost or valuation			
At 1 April 2021	210	_	
Additions	_	_	
Revaluations	_	_	
Impairment	_	_	
Donations	-	-	
At 31 March 2022	210	-	
Amortisation			
At 1 April 2021	(209)	_	
Charged in year	_	-	
Revaluations	_	-	
Impairment	_	_	
At 31 March 2022	(209)	-	
Net book value at 31 March 2022	1	-	

7 Financial Instruments

As the cash requirements of the Department are met through the Estimates process, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body of a similar size. The Department does not hold any financial instruments.

8 Trade and other receivables

	2022-23	2021-22
	£000	£000
Amounts falling due within one year:		
Trade Receivables	2	7
VAT Recoverable	206	172
Staff Receivables	4	6
Prepayment & Accrued Income	867	1,110
Total	1,079	1,295

9 Cash and Cash Equivalents

2022-23	2021-22
£000	£000
41	244
17	(203)
58	41
58	41
58	41
	£000 41 17 58 58

10	Trade and other payables and finance lease liabilities
----	--

	2022-23	2021-22 £000
	£000	
Analysis by type		
Amounts falling due within one year		
Other taxation and social security	(111)	(123)
Trade payables	(427)	(327)
Amounts issued from the Consolidated Fund for supply but not spent at year end	(313)	(262)
Accruals and Deferred Income	(343)	(327)
Lease liabilities	(2,154)	(2,799)
Total	(3,348)	(3,838)
Amounts falling due after more than one year		
Lease liabilities	(42,781)	(32,568)
Total	(46,129)	(36,406)

11 Commitments under leases

Total future minimum lease payments under leases are given in the table below for each of the following periods.

	2022-23	2021-22
Obligations under leases comprise:	£000	£000
Land and Building		
Not later than 1 year	2,565	2,984
Later than 1 year and not later than 5 years	10,953	12,704
Later than 5 years	35,328	46,620
Sub-total	48,846	62,308
Less: Interest Element	(3,911)	(28,971)
Net Total	44,935	33,337

12 Related-Party Transactions

None of the Non-Executive Board Members, President, key managerial staff or related parties have undertaken any material transactions with UKSC during the year other than the pay information disclosed in the Remuneration Report.

UKSC had a number of significant transactions with the Ministry of Justice and His Majesty's Revenue and Customs.

13 Third Party Assets

In all civil cases where an appeal lay to the House of Lords under the provisions of the Appellate Jurisdiction Act 1876, appellants must provide security for the costs of such appeals. This payment was made to the House of Lords Security Fund Account which recorded the receipt, payment and disposition of the lodgements for each financial year. The balance on this Security Fund Account was transferred to the UKSC on 1st October 2009 and is now operated as the Supreme Court Security Fund Account. No interest is paid on the lodgements, nor are any fees deducted. Security Fund monies are payable to the relevant party, usually on the issue of the Final Judgment or Taxation of the Bill of Costs.

Securities held on behalf of third parties are not included in the UKSC's Statement of Financial Position.

	2022-232	2021-22
	£000	£000
Balance as at 1 April	157,174	560
Add: Lodgements by Appellants	_	156,749
Less: Repayments to Appellants/Respondents	(156,744)	(135)
Balance as at 31 March	430	157,174

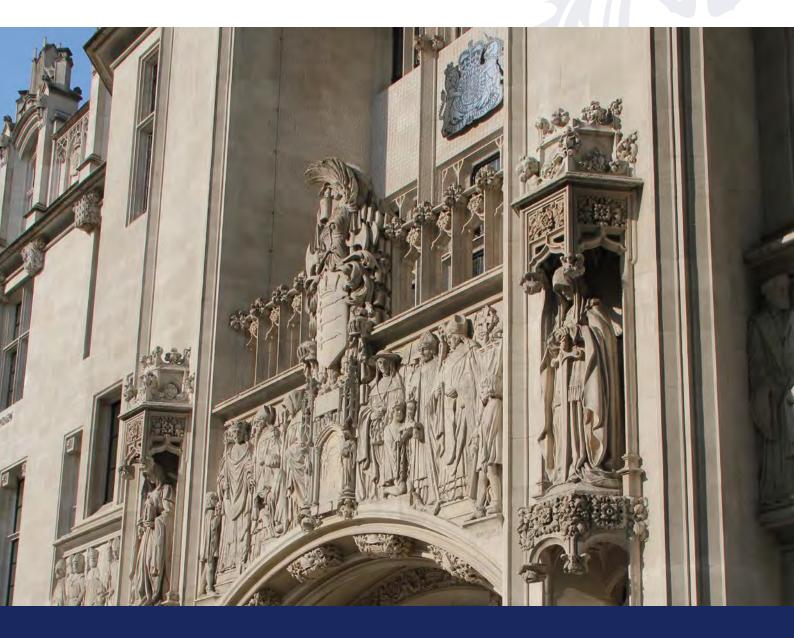
The decrease in variance across the financial years relates to one case: Shanghai Shipyard Co. Ltd (Respondent) v Reignwood International Investment (Group) Company Ltd. The case was concluded and judgment was provided and the security deposit was returned.

14 Events after the reporting period date

In accordance with the requirements of IAS 10 'Events after the Reporting Period', events are considered up to the date on which the financial statements are authorised for issue, which is interpreted as the date of the certificate and report of the Comptroller and Auditor General. There are no subsequent events to report.

Annex

Jurisdictions where the JCPC is the final court of appeal



Annex Jurisdictions where the JCPC is the final court of appeal

Anguilla Antigua and Barbuda Ascension Bahamas Bermuda British Antarctic Territory British Indian Ocean Territory British Virgin Islands Cayman Islands Cook Islands and Niue Falkland Islands Gibraltar Grenada Guernsey Isle of Man lamaica Jersey Kiribati Mauritius Montserrat Pitcairn Islands Saint Christopher and Nevis St Helena St Lucia* St Vincent and the Grenadines Sovereign Base Areas of Akrotiri and Dhekelia Trinidad and Tobago Tristan da Cunha Turks and Caicos Islands Tuvalu

United Kingdom

Royal College of Veterinary Surgeons Church Commissioners Arches Court of Canterbury Chancery Court of York Prize Courts Court of the Admiralty of the Cinque Ports

Power to refer any matter to the Judicial Committee under section 4 of the Judicial Committee Act 1833.

Brunei

Civil Appeals from the Court of Appeal to the Sultan and Yang di-Pertuan for advice to the Sultan.

*The government of St Lucia has previously communicated its intention to accede to the Caribbean Court of Justice's appellate jurisdiction. This did not take effect during this reporting period.

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