

The Local Government Boundary Commission for England

Main Supply Estimate 2026-27

For the year ending 31 March 2027

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2026-27

For the year ending 31 March 2027

Presented to the House of Commons pursuant to Paragraph 11(5)
of Schedule 1 to the Local Democracy, Economic Development and
Construction Act 2009

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MAIN SUPPLY ESTIMATE 2026-27

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HOUSE OF COMMONS
26/03/2026

Presented by the Speaker of the House of Commons

The Local Government Boundary Commission for England

NOTES

Main Estimate PART I

The Estimate is structured as follows:

Part I EXPENDITURE AND AMBIT - contains:

- the net provision sought (i.e., the amount of expenditure in resource and capital terms by budgetary category and the net cash requirement) for the coming financial year
- a formal description of the services to be financed from each budget boundary
- any income to be retained (known as AMBIT)
- who will account for the Estimate
- any resources, capital and cash which have already been allocated in the Vote on Account.

PART II

Part II SUBHEAD DETAIL - sets out in a tabular matrix format the resources required. Each of the columns numbered 1 to 12 is expressed in accruals terms.

- Columns 1-7 fall within the resource budget.
 - Columns 1 and 4 show direct gross resource expenditure and include amounts in respect of the current consumption of assets but do not include the amounts associated with the acquisition of assets.
 - Columns 2 and 5 show income that may be used to offset gross resource expenditure and are deducted from the amount in columns 1 and 4 to give a net total amount (columns 3 and 6).
 - Column 7 shows the net resource requirement.
- Columns 8 to 10 show the capital (i.e. non-resource) element of the Estimate.
 - Column 8 shows capital acquisitions.
 - Column 9 shows any income related to capital expenditure, such as income from the disposal of fixed assets.
 - Column 10 shows the net capital requirement.
- The final two columns (column 11 and 12) of the table show the net total resource and capital provision for the previous financial year. These figures are for comparative purposes and are adjusted as far as possible to be consistent with the structure for the coming year.

Part II RESOURCE TO CASH RECONCILIATION – is a detailed explanation of the reconciliation between the net resource total and the net cash requirement, which includes capital expenditure, removes any non-cash items, adjusts for Non-Departmental Public Bodies, reflects movements in working balances and removes non-voted budget items.

PART III

NOTE A – shows the Comprehensive net expenditure & reconciliation table, any income received to offset against gross spending, any extra income and receipts payable to the Consolidated Fund.

NOTE B – shows the sources of all types of income both resource and capital. The Commission does not expect to receive any income.

NOTE C – shows the income payable to the Consolidated Fund. The Commission does not expect to receive any CFER income.

NOTE D – Explains the Accounting Officer responsibilities

Ailsa Irvine has personal responsibility for the proper presentation of the Local Government Boundary Commission for England's resource accounts and their transmission to the Comptroller & Auditor General, and is also responsible for the use of public money and stewardship of assets.

In discharging these responsibilities, particular regard is given to:

- observing any accounting and disclosure requirements (including any Accounts Direction) and applying suitable accounting policies on a consistent basis
- making judgements and estimates on a reasonable basis
- stating whether applicable accounting standards, as set out in the Financial Reporting Manual (FRM), or an organisation's version of it, have been followed, and explain any material departures in the accounts; and
- preparing the accounts on a going concern basis.

The responsibilities of an Accounting Officer, including responsibility for regularity and propriety of the public finances for which an Accounting Officer is answerable, for keeping proper records and for safeguarding assets, are also set out in Chapter 3 of *Managing Public Money*.

2026-27 Main Estimate The 2026-27 Main Estimates are presented in six booklets. This booklet covers the Main Estimate for The Local Government Boundary Commission for England.

Separate booklets are being presented to Parliament for the main central government departments, The House of Commons (Administration), the National Audit Office, the Electoral Commission, the Independent Parliamentary Standards Authority, and the Parliamentary Works Grant.

Parliamentary Procedure Full details of Parliamentary procedure for the voting of resources are given in the Main Estimate Booklet for central government departments which is published around the same time.

The Local Government Boundary Commission for England

INTRODUCTION

1. This Supply Estimate covers the administration and programme costs of The Local Government Boundary Commission for England on planning for and carrying out the functions and duties imposed on it by, or by virtue of, the Local Government and Public Involvement in Health Act 2007, the Local Democracy, Economic Development and Construction Act 2009, and the Greater London Authority Act 1999.
2. These functions and duties include: undertaking electoral reviews of local authorities in England and implementing any changes by Order; undertaking reviews of administrative boundaries of local authorities in England and making recommendations to the Secretary of State for any changes; providing advice, at their request, to the Secretary of State on any proposals they receive from local authorities for a change to unitary status; undertaking reviews of the constituencies of the Greater London Assembly and implementing any changes by Order; altering the boundaries of district council or London borough wards and county council divisions as a consequence of the outcome of community governance reviews conducted by local authorities in England; and making orders to implement proposals from local authorities wishing to move to elections by thirds or by halves.
3. Paragraph 11 of Schedule 1 to the Local Democracy, Economic Development and Construction Act 2009 requires the Local Government Boundary Commission for England to submit to the Speaker's Committee each financial year an estimate of the Commission's income and expenditure. After concluding its examination and making modifications (if any) to the Estimate, the Speaker's Committee shall lay the Estimate before the House of Commons.
4. Supply Estimates are the means by which The Local Government Boundary Commission for England seeks authority from Parliament for its spending each year. The Main Estimate starts the process and is presented to Parliament around the start of the financial year to which it relates.

PART I: EXPENDITURE AND AMBIT

			£
	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	3,761,000	-	3,761,000
Capital	275,000	-	275,000
Annually Managed Expenditure			
Resource	88,000	-	88,000
Capital	-	-	-
Total Net Budget			
Resource	3,849,000	-	3,849,000
Capital	275,000	-	275,000
Non-Budget Expenditure	-		-
Net Cash Requirement	3,973,000		

Amounts required in the year ending 31 March 2027 for expenditure by The Local Government Boundary Commission for England on:

Departmental Expenditure Limit:

Expenditure arising from:

Administration and operational cost and associated non-cash items, planning for and carrying out the functions and duties imposed on it by, or by virtue of, the Local Government and Public Involvement in Health Act 2007, the Local Democracy, Economic Development and Construction Act 2009 and the Greater London Authority Act 1999.

These functions and duties include: undertaking electoral reviews of local authorities in England and implementing any changes by Order; undertaking reviews of the administrative boundaries of local authorities in England and making recommendations to the Secretary of State for any changes; providing advice, at their request, to the Secretary of State on any proposals they receive from local authorities for a change to unitary status; undertaking reviews of the constituencies of the Greater London Assembly and implementing any changes by Order; altering the boundaries of district council or London borough wards and county council divisions as a consequence of the outcome of community governance reviews conducted by local authorities in England; and making Orders to implement proposals from local authorities wishing to move to elections by thirds or by halves.

Annually Managed Expenditure:

Expenditure arising from:

Depreciation.

The Local Government Boundary Commission for England will account for this Estimate.

			£
	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit		-	
Resource	3,761,000	1,631,000	2,130,000
Capital	275,000	23,000	252,000
Annually Managed Expenditure			
Resource	88,000	20,000	68,000
Capital	-	-	-
Non-Budget Expenditure	-	-	-
Net Cash Requirement	3,973,000	1,632,000	2,341,000

PART II: SUBHEAD DETAIL

												£'000											
												2025-26 Plans											
												2026-27 Plans											
												Resources		Capital		Resources		Capital					
												Administration		Programme		Total							
												Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
												1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)																							
Voted expenditure																							
A Local Government Boundary Commission for England												-	-	-	3,761	-	3,761	3,761	275	-	275	3,124	50
Total voted DEL												-	-	-	3,761	-	3,761	3,761	275	-	275	3,124	50
Total DEL												-	-	-	3,761	-	3,761	3,761	275	-	275	3,124	50
Annually Managed Expenditure (AME)																							
Voted expenditure																							
B Local Government Boundary Commission for England												-	-	-	88	-	88	88	-	-	-	44	-
Total voted AME												-	-	-	88	-	88	88	-	-	-	44	-
Total AME												-	-	-	88	-	88	88	-	-	-	44	-
Voted expenditure												-	-	-	3,849	-	3,849	3,849	275	-	275	3,168	50
Non-voted expenditure												-	-	-	-	-	-	-	-	-	-	-	-
Total for Estimate												-	-	-	3,849	-	3,849	3,849	275	-	275	3,168	50

PART II: RESOURCE TO CASH RECONCILIATION

	£'000		
	2026-27	2025-26	2024-25
	Plans	Plans	Outturn
Net Resource Requirement	3,849	3,168	2,494
Net Capital Requirement	275	50	39
Accruals to cash adjustments	-151	-92	-
<i>Of which:</i>	-	-	-
<i>Adjustment for ALBs:</i>	-	-	-
Remove voted resource and capital	-	-	-
Add cash grant-in-aid	-	-	-
<i>Adjustments to remove non-cash items:</i>	-	-	-
Depreciation	-88	-44	-107
New provisions and adjustments to previous provisions	-	-	58
Lease liabilities	-	-	65
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-63	-48	-37
<i>Adjustments to reflect movements in working balances:</i>	-	-	-
Increase (+) / Decrease (-) in stock	-	-	-
Increase (+) / Decrease (-) in debtors	-	-	25
Increase (-) / Decrease (+) in creditors	-	-	-4
Use of provisions	-	-	-
Removal of non-voted budget items	-	-	-
<i>Of which:</i>	-	-	-
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	3,973	3,126	2,533

PART III: NOTE A – STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

	£'000		
	2026-27	2025-26	2024-25
	Plans	Plans	Outturn
Gross Administration Costs	-	-	-
<i>Less:</i>	-	-	-
Administration DEL Income	-	-	-
Net Administration Costs	-	-	-
Gross Programme Costs	3,761	3,124	2,445
<i>Less:</i>	-	-	-
Programme DEL Income	-	-	-
Programme AME Income	-	-	-
Non-budget income	-	-44	-
Net Programme Costs	3,761	3,080	2,445
Total Net Operating Costs	3,761	3,080	2,445
<i>Of which:</i>	-	-	-
Resource DEL	3,761	3,124	2,445
Capital DEL	-	-	-
Resource AME	88	44	49
Capital AME	-	-	-
Non-budget	-	-44	-
<i>Adjustments to include:</i>	-	-	-
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
<i>Adjustments to remove:</i>	-	-	-
Capital in the SoCNE	-	-	-
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	-	44	-
Other adjustments	-	-	-
Total Resource Budget	3,849	3,168	2,494
<i>Of which:</i>	-	-	-
Resource DEL	3,761	3,124	2,445
Resource AME	88	44	49
<i>Adjustments to include:</i>	-	-	-
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
<i>Adjustments to remove:</i>	-	-	-
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	-	-	-
Total Resource (Estimate)	3,849	3,168	2,494

PART III: NOTE B – ANALYSIS OF DEPARTMENTAL INCOME

No departmental income is expected in 2026-27 or 2025-26. No departmental income was received in 2024-25.

PART III: NOTE C – ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

No CFER income is expected in 2026-27. CFER income was received in 2025-26. No CFER income was received in 2024-25.

£'000						
	2026-27 Plans		2025-26 Plans		2024-25 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-	-	-44	-44	-	-
Total	-	-	-44	-44	-	-

DETAILED DESCRIPTION OF CFER SOURCES

£'000						
	2026-27 Plans		2025-26 Plans		2024-25 Outturn	
	Income	Receipts	Income	Receipts	Income	Receipts
Non-Budget						
2024-25 Property Service Charges Refund - Government Property Agency	-	-	-44	-44	-	-
Total	-	-	-44	-44	-	-

PART III: NOTE D – Explanation of Accounting Officer responsibilities

The Accounting Officer prepares resource accounts for each financial year.

The Speaker's Committee has appointed Ailsa Irvine, the Chief Executive, as Accounting Officer of the Local Government Boundary Commission for England.

See NOTES at the beginning of the document for details of Accounting Officer responsibilities.

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