SDTAL BUDGET APPLICATION 2027

	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2026 BUDGET	2027 BUDGET Application	Budget 2026 v 2027 %	Budget 2026 v 2027 £	Cause of variance (+/- 5% or +/- £12,800)
Income								
LSB Funding	4,289,381	2,517,316	3,042,083	3,061,207	3,324,857	8.6%	263,650	Budgeted income equals to budgeted expenditure.
Other Income	0	0	0		0	0	0	
Total Income	**4,289,381**	**2,517,316**	**3,042,083**	**3,061,207**	**3,324,857**	**8.6%**	**263,650**	
Salary and related costs								
05_Permanent staff	791,475	724,895	825,344	921,160	989,428	7.4%	68,268	Includes a provision for the recruitment of 2 junior staff
06_Employers' NI and pension contributions	164,153	153,055	176,131	218,663	218,449	(0.1%)	(214)	-
08_Employee benefits	14,863	12,751	17,113	38,587	39,971	3.6%	1,383	-
09_Agency staff	0	100,190	81,696	36,000	36,000	0.0%	0	-
10_Recruitment costs/employment advice	0	7,885	43,175	30,000	65,426	118.1%	35,426	Provision included for recruitment costs to support succession planning within the executive team and to ensure timely replacement of staff and continuity of operations.
11_Other staff costs e.g. staff training	20,874	21,231	27,417	34,300	36,516	6.5%	2,216	Driven by higher headcount and inflation.
13_Restructuring Costs	116,358	0	0	0	0		0	
Total Salary & Related Costs	**1,107,723**	**1,020,007**	**1,170,876**	**1,278,710**	**1,385,789**	**8.4%**	**107,079**	
General administration costs								
15_Printing, stationery, telephone, photocopying, off-site secure archiving	15,032	12,518	7,858	13,756	13,901	1.1%	145	-
16_Postage, courier, DX	566	606	323	1,030	334	(67.5%)	(696)	
16.1_CaseLines	35,209	27,139	32,252	28,675	57,000	98.8%	28,325	Following the supplier's pricing model restructure, we secured a favourable rate by renewing the contract for one year only, while we assess alternative, potentially more cost-effective options.
17_Remuneration for Solicitor Members	270,957	285,600	385,271	302,880	293,819	(3.0%)	(9,061)	Budget 2027 is based on 225 sitting days, while 2026 was based on 230 days and 10 paid cancelled days.

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19_Solicitor Members' expenses	25,778	41,287	55,312	35,733	38,402	7.5%	2,669	This reflects expenses associated with members' sitting days as well as their additional time supporting the new member recruitment campaign (see also budget line 22.2)
20_Remuneration for Lay Members	129,315	143,241	193,402	151,440	146,910	(3.0%)	(4,530)	linked to 17
22_Lay Members' expenses	12,033	10,878	19,689	17,866	19,201	7.5%	1,335	linked to 19
22.1_Members' NI contributions	41,855	48,570	89,314	65,746	76,202	15.9%	10,456	SDT's NI contributions are directly linked to Members and Directors' remuneration, including payments for members' involvement in the new member recruitment campaign (see budget line 22.2).
22.3_Members' Holiday Pay & Employers' Pension Contributions (Worker Status)	59,186	63,005	77,048	64,372	65,656	2.0%	1,284	Holiday pay is a statutory payment directly linked to Sitting Day fees. Members as office holders are not eligible to join SDT's pension scheme.
12_Member appraisal	500	250	2,093	12,200	20,777	70.3%	8,577	Following the development of a competency framework in 2026, appraisals will be conducted in 2027 with support from external consultants.
23_AGM/Training Days/Member Induction	39,939	22,834	57,273	97,650	75,673	(22.5%)	(21,977)	This provision includes shadowing for newly recruited members, with the programme streamlined to reduce the number of shadowing days required.
24_Board Meetings/President's Honorarium	39,800	73,352	97,216	120,000	82,954	(30.9%)	(37,046)	Funding previously allocated to members and directors costs has been reallocated to staff costs to support succession planning within the executive team. The remaining budget covers remuneration for one President/Chair and six Directors.
25_Practising Certificate fees	1,634	2,794	2,578	2,843	2,389	(16.0%)	(454)	The reduction is linked to the lower budgeted number of clerks.
27_Audit	8,137	16,525	13,547	14,214	14,925	5.0%	711	Audit fees were frozen for several years prior to 2024. The 2027 budget is based on these new fees plus an inflationary increase.

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28_Staff travel/subsistence and subscriptions	2,743	2,976	3,455	20,130	13,454	(33.2%)	(6,676)	The provision for student placements, which support the SDT's strategic EDI objectives, has been revised following a review of programme and associated travel requirements.
29_Working Party Consultancy fees	0	0	1,600	7,500	13,080	74.4%	5,580	The 2026 Budget provides a smaller allocation for working parties, with more work in this area anticipated in 2027.
30_Research Project	0	0	0	0	0		0	No research project is planned for 2027. Provision for other strategic initiatives is included under the relevant budget headings, with further details provided in the budget report.
31.1_External hosting & managed IT services	15,017	6,695	30,338	37,725	52,623	39.5%	14,898	In addition to an inflationary uplift, the 2027 budget includes £17k to replace laptops that are end of life and £35k to support AI operating cost.
32_IT Projects	12,981	0	0	0	41,871		41,871	
33_Computer running costs	33,173	68,256	49,529	88,252	76,615	(13.2%)	(11,637)	
34_Website support and development	92,021	7,265	20,978	7,194	11,831	64.4%	4,637	No major website development is planned for 2027; however, £6k has been allocated for additional support, including potential website requirements arising from the member recruitment and application process.
35_On-line Law Library subscription	3,463	6,139	6,246	8,164	5,267	(35.5%)	(2,897)	A review and reduction in the number of subscriptions has generated savings of £3k.
36_Catering	3,211	4,340	3,640	7,041	7,864	11.7%	823	0
22.2_Member Recruitment/Shadowing	11,184	0	12,260	15,800	87,992	456.9%	72,192	This provision supports the recruitment campaign for new tribunal members.
37_Legal Fees & Professional	31,348	55,683	74,082	131,180	135,375	3.2%	4,195	The budget provides for the anticipated need for continued legal support in 2027.
38_Insurance	57,394	45,155	44,609	45,959	46,215	0.6%	256	0

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39_Bank charges	649	8	401	3,666	4,407	20.2%	741	SDT current account 100% discount on bank fees came to an end in September 2025.
Total General Admin Costs	**943,124**	**945,116**	**1,280,314**	**1,301,017**	**1,404,739**	**8.0%**	**103,722**	
Building costs								
42_Rent and Service Charge	358,276	250,386	199,224	206,337	224,724	8.9%	18,387	The increase reflects prudent provision for the potential temporary hire of additional court space, should the anticipated high-profile public-interest cases in 2027 attract significant public attention.
44_Rates	134,399	82,388	67,049	71,003	73,018	2.8%	2,016	
45_3rd, 4th & 5th Floor Refurbishment	1,179	0	0	0	0		0	
46_Maintenance/Security and Cleaning and Insurance	23,818	41,593	44,026	60,585	62,449	3.1%	1,864	0
47_Electricity	8,016	1,871	0	0	0		0	Electricity is included in the landlord's Service Charge.
Total Building Costs	**525,687**	**376,238**	**310,299**	**337,925**	**360,192**	**6.6%**	**22,266**	
52_Irrecoverable VAT	135,496	108,765	134,589	143,554	174,137	21.3%	30,584	VAT is directly linked to the expenditure.
53_Depreciation Costs	37,157	143,278	137,969	0	0		0	The budgets do not include a depreciation as capital expenditure was funded in previous years.
TOTAL	**2,749,187**	**2,593,404**	**3,034,047**	**3,061,207**	**3,324,857**	**8.6%**	**263,650**	
TOTAL EXPENDITURE	**3,184,543**	**2,593,404**	**3,034,047**	**3,061,207**	**3,324,857**	**8.6%**	**263,650**	