The Solicitors Disciplinary Tribunal Administration Ltd
2022 to 2024 expenditure and 2025 spend (Audited Accounts) compared with budget 2025

	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	Variance	NOTES
Income							
LSB Funding	3,156,354	4,289,381	2,517,316	3,042,083	3,140,083	98,000	Reduction in budget request to decrease the sitting days reserve
Other Income							
Total Income	**3,156,354**	**4,289,381**	**2,517,316**	**3,042,083**	**3,140,083**	**98,000**	
Salary and related costs							
05_Permanent staff	913,500	791,475	724,895	825,344	888,904	63,560	Vacancies were filled later than anticipated, with the Finance Controller role covered on an interim basis by agency staff.
06_Employers' NI and pension contributions	211,741	164,153	153,055	176,131	213,756	37,625	
08_Employee benefits	17,331	14,863	12,751	17,113	22,810	5,697	Employee benefits include private medical insurance, life assurance, gym memberships and health screenings. Actual expenditure depends on the take up of these benefits which are available to employees upon completion of probationary period. Savings in this area is due to a lower headcount in 2025.
09_Agency staff	0	0	100,190	81,696	36,000	(45,696)	Agency staff were engaged during the period to provide cover for vacancies and staff absences.
10_Recruitment costs/employment advice	17,170	0	7,885	43,175	25,000	(18,175)	Two new clerks and a permanent Finance Controller role were filled in 2025.
11_Other staff costs e.g. staff training		20,874	21,231	27,417	28,000	583	
11.1_Provision for restructuring	0	0	0	0	0	0	
13_Restructuring Costs	10,914	116,358	0	0	0	0	
Total Salary & Related Costs	**1,170,656**	**1,107,723**	**1,020,007**	**1,170,876**	**1,214,470**	**43,594**	
General administration costs							
15_Printing, stationery, telephone, photocopying, off-site secure archiving	21,732	15,032	12,518	7,858	20,079	12,221	SDT's relocation to new premises afforded an opportunity to review all costs within these areas. Most communication is carried out digitally and printing is kept to a minimum.
16_Postage, courier, DX	1,121	566	606	323	1,000	677	This budget is ad-hoc in nature.
16.1_CaseLines	36,750	35,209	27,139	32,252	27,000	(5,252)	Expenditure was higher than budgeted as usage exceeded the contracted allowance.
17_Remuneration for Solicitor Members	207,954	270,957	285,600	385,271	367,706	(17,565)	The Tribunal sat for 275 days, 25 days less than planned. However, the number of paid cancelled days, as part of the cancellation policy which was introduced in August 2024 to compensate members for income lost due to last-minute cancellations that are beyond the Tribunal's control, reached 40 days.
19_Solicitor Members' expenses	9,342	25,778	41,287	55,312	70,916	15,604	Members' expenses vary based on the location of members and their subsequent travel to the SDT offices. Expenses are negligible when hearings are remote.
20_Remuneration for Lay Members	104,125	129,315	143,241	193,402	183,859	(9,543)	As above for Solicitors members' remuneration.
22_Lay Members' expenses	4,517	12,033	10,878	19,689	35,460	15,771	As above for Solicitor Member Expenses.

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	Variance	NOTES
22.1_Members' NI contributions	27,072	41,855	48,570	89,314	110,540	21,226	NI contributions for Members primarily vary depending on the number of days they sit each month (one day a month will fall below the lower earnings limit for Employers' NI contributions).
22.3_Members' Holiday Pay & Employers' Pension Contributions (Worker Status)	26,163	59,186	63,005	77,048	86,278	9,230	Holiday pay is driven by members' remuneration. As Officers of SDT, members are not entitled to joined SDT's pension scheme.
12_Member appraisal	1,020	500	250	2,093	5,250	3,157	Costs were below budget as initial work on developing a more structured approach to member review was undertaken internally during the period. External consultant to be utlised in further development in 2026/2027.
23_AGM/Training Days/Member Induction	35,014	39,939	22,834	57,273	79,425	22,152	AGM and Training Day delivered in-house resulting in lower than budgeted costs.
24_Board Meetings/President's Honorarium	27,167	39,800	73,352	97,216	90,044	(7,172)	The overspend reflects the appointment of an additional Board member from within the Tribunal membership as part of the Board's ongoing development and professionalisation.
25_Practising Certificate fees	2,721	1,634	2,794	2,578	1,953	(625)	Solicitors' Practising Certificate fees are paid in October. The overspend relates to the Practising Certificate fees for an additional Deputy Clerk.
27_Audit	8,400	8,137	16,525	13,547	11,000	(2,547)	Audit fees included additional work on YE 2024 and inflationary increased following a number of years of unchanged fees.
28_Staff travel/subsistence and subscriptions	889	2,743	2,976	3,455	2,160	(1,295)	The increase reflects additional expenditure on supplies and equipment to support a higher staff headcount, together with some replenishment following the office move.
29_Working Party Consultancy fees	1,200	0	0	1,600	9,498	7,898	No Working Party was established during 2025.
30_Research Project	0	0	0	0	0	0	A provision for Research Project was not necessary.

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	Variance	NOTES
31.1_External hosting & managed IT services	8,684	15,017	6,695	30,338	36,041	5,703	The lower staff headcount, resulted in licenses and set up costs savings.
32_IT Projects	32,904	12,981	0	0	0	0	
33_Computer running costs	38,169	33,173	68,256	49,529	50,870	1,341	
33.1_Digitisation of historic judgements	(692)	0	0	0	0	0	
34_Website support and development	7,857	92,021	7,265	20,978	11,485	(9,493)	The overspend reflects further development of the website during the year, including work associated with the virtual tour.
35_On-line Law Library subscription	3,149	3,463	6,139	6,246	6,000	(246)	Additional law library subscriptions were purchased for the use of the clerking team.
36_Catering	3,001	3,211	4,340	3,640	4,700	1,060	Underspend relates to Member Training Days which were facilitated in-house.
22.2_Member Recruitment/Shadowing	120,835	11,184	0	12,260	14,712	2,452	
37_Legal Fees & Professional	100,545	31,348	55,683	74,082	186,000	111,918	The legal fees have been incurred mainly due to the instruction of external legal advice to assist with applications for Judicial Review of Tribunal decisions received. Some additional anticipated costs expected, may potentially be incurred in 2026/2027.
38_Insurance	45,102	57,394	45,155	44,609	50,000	5,391	Savings were achieved following the renewal of insurance cover on more favourable terms.
39_Bank charges	158	649	8	401	64	(337)	Anticipated changes to SDT's Bank fees are due to come in effect in Q4 2025.
Total General Admin Costs	**874,899**	**943,124**	**945,116**	**1,280,314**	**1,462,040**	**181,726**	
Building costs							
42_Rent and Service Charge	536,117	358,276	250,386	199,224	188,388	(10,836)	The service charge included items like utilities, which were budgeted below.
44_Rates	138,597	134,399	82,388	67,049	69,288	2,239	
43_Agent's Fees	34,457	0	0	0	0	0	
45_3rd, 4th & 5th Floor Refurbishment	59,038	1,179	0	0	0	0	
45.1_Dilapidations - Gate House	48,500	0	0	0	0	0	
46_Maintenance/Security and Cleaning and Insurance	32,395	23,818	41,593	44,026	58,169	14,143	Following the office relocation a review and renegotiation of contracts in these areas was undertaken to ensure value for money.

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	2022 ACTUAL	2023 ACTUAL	2024 ACTUAL	2025 ACTUAL	2025 BUDGET	Variance	NOTES
47_Electricity	9,018	8,016	1,871	0	7,200	7,200	SDT's electricity costs are included in Landlord's service charge.
Total Building Costs	**858,122**	**525,687**	**376,238**	**310,299**	**323,045**	**12,746**	
52_Irrecoverable VAT	196,479	135,496	108,765	134,589	140,528	5,939	Underspend on Administrative and Professional Fees directly results in underspend on irrecoverable VAT.
53_Depreciation Costs	53,854	37,157	143,278	137,969	0	(137,969)	Depreciation is charged on Assets previously funded by LSB; SDT therefore does not includes depreciation in its budget applications.
TOTAL	**3,154,010**	**2,749,187**	**2,593,404**	**3,034,047**	**3,140,083**	**106,036**	
ADDITIONAL ACCOMMODATION COSTS							
60_NEW OFFICE PREMISES (inc. VAT)	0	191,906	0	0	0	0	
60.1_NEW PREMISES SET UP - CAPEX (inc. VAT)	0	788,111	0	0	0	0	
61_GATE HOUSE (Inc. VAT)	0	243,450	0	0	0	0	
Total	**-**	**1,223,467**	**-**	**-**			
TOTAL EXPENDITURE	**3,154,010**	**3,184,543**	**2,593,404**	**3,034,047**	**3,140,083**	**106,036**	