The Solicitors Disciplinary Tribunal Administration Ltd
1 January 2026 to 30 June 2026

	H1 ACTUAL	H1 BUDGET	YTD Variance	2026 FULL-YEAR FORECAST	2026 BUDGET	Variance	NOTES
Income							
01_LSB Funding	1,528,257	1,528,257	0	3,061,207	3,061,207	0	
Other Income	0	0	0	0	0	0	
Total Income	**1,528,257**	**1,528,257**	**0**	**3,061,207**	**3,061,207**	**0**	
Salary and related costs							
05_Permanent staff	433,337	460,580	27,243	907,917	921,160	13,243	Salary costs were lower than budgeted due to a vacant clerk post and the departure of a clerk with no replacement recruited. Savings were also made within Finance and Administration roles. More staff opted for higher pension contribution than budgeted.
06_Employers' NI and pension contributions	108,944	109,332	387	220,376	218,663	(1,713)	
08_Employee benefits	16,075	19,294	3,218	30,613	38,587	7,975	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. Lower headcount and newly appointed staff will account for the favourable variance.
09_Agency staff	0	18,000	18,000	18,000	36,000	18,000	No Agency staff were required for the first six months of the year.
10_Recruitment costs/employment advice	0	15,000	15,000	15,000	30,000	15,000	Recruitment costs remain below budget as no recruitment activity has been undertaken following the vacant clerk post.
11_Other staff costs e.g. staff training	3,169	17,150	13,981	20,319	34,300	13,981	Training is principally taking place in H2, following a period of requirements gathering and evaluation of how best to utilise upgraded Copilot licences, with further sessions scheduled during Q4.
Total Salary & Related Costs	**561,526**	**639,355**	**77,830**	**1,212,225**	**1,278,710**	**66,486**	
General administration costs							

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	H1 ACTUAL	H1 BUDGET	YTD Variance	2026 FULL-YEAR FORECAST	2026 BUDGET	Variance	NOTES
15_Printing, stationery, telephone, photocopying, off-site secure archiving	4,588	6,878	2,290	14,325	13,756	(569)	SDT's relocation to new premises afforded an opportunity to review all costs within these areas. Most communication is undertaken digitally and printing is kept to a minimum. New IT based phone system implemented in 2024 resulted in reduction of costs which is now reallocated to IT.
16_Postage, courier, DX	253	515	262	1,030	1,030	(0)	
16.1_CaseLines	13,919	14,338	419	28,675	28,675	0	
17_Remuneration for Solicitor Members	189,300	151,440	(37,860)	322,651	302,880	(19,771)	Actual sitting days (140) are 22% above budget, with 10 paid cancelled sitting days compared to 5 budgeted. YTD estimate indicate approximately 235 sitting days for 2026. The overspend on Members' Remuneration, Holiday Pay and National Insurance reflects the higher than anticipated number of sitting days.
19_Solicitor Members' expenses	19,452	17,866	(1,586)	37,318	35,733	(1,586)	
20_Remuneration for Lay Members	94,650	75,720	(18,930)	161,326	151,440	(9,886)	
22_Lay Members' expenses	11,593	8,933	(2,660)	20,527	17,866	(2,660)	
22.1_Members' NI contributions	41,828	32,873	(8,955)	79,685	65,746	(13,939)	
22.3_Members' Holiday Pay & Employers' Pension Contributions (Worker Status)	37,052	32,186	(4,866)	69,238	64,372	(4,866)	
12_Member appraisal	593	6,100	5,508	26,593	12,200	(14,393)	Member appraisal will be delivered in 2026, work on underpinning competency framework currently being undertaken.
23_AGM/Training Days/Member Induction	16,777	48,825	32,048	80,602	97,650	17,048	Training is principally taking place in H2
24_Board Meetings/President's Honorarium	60,409	60,000	(409)	125,409	120,000	(5,409)	New board remuneration structure was implemented in February 2025.
25_Practising Certificate fees	326	1,421	1,095	2,073	2,843	769	Practicing Certificates are payable in Q4.
27_Audit	7,157	7,107	(50)	14,264	14,214	(50)	The overspend reflects the increase in audit fees for the 2025 audit, following several years during which fees had remained unchanged.
28_Staff travel/subsistence and subscriptions	263	10,065	9,802	15,696	20,130	4,434	
29_Working Party Consultancy fees	0	3,750	3,750	3,750	7,500	3,750	No working party fees have been utilised year to date, as the timing and requirements of the work remain under review.
30_Research Project	0	0	0	0	0	0	
31.1_External hosting & managed IT services	0	18,863	6,227	37,726	37,725	(6,547)	Costs increase higher than estimated inflation rate
33_Computer running costs	57,989	44,126		92,800	88,252		
34_Website support and development	2,370	3,597		7,194	7,194		

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	H1 ACTUAL	H1 BUDGET	YTD Variance	2026 FULL-YEAR FORECAST	2026 BUDGET	Variance	NOTES
35_On-line Law Library subscription	6,339	4,082	(2,257)	6,421	8,164	1,743	
36_Catering	1,615	3,521	1,905	6,179	7,041	862	
22.2_Member Recruitment/Shadowing	11,989	7,900	(4,089)	11,989	15,800	3,811	The shadowing for the six members appointed in Q4 2025 continued into 2026.
37_Legal Fees & Professional	50,531	65,590	15,060	124,604	131,180	6,576	Legal advice on a specific issue included in previous budgets remains live and fees have not yet materialised.
38_Insurance	22,228	22,979	751	45,959	45,959	(0)	
39_Bank charges	2,383	1,833	(551)	4,616	3,666	(951)	The variance reflects the end of the bank fee discount on the SDT current account in September 2025.
Total General Admin Costs	**653,604**	**650,509**	**(3,095)**	**1,342,651**	**1,301,017**	**(41,633)**	
Building costs							
42_Rent and Service Charge	104,495	103,169	(1,326)	208,336	206,337	(1,999)	
44_Rates	34,209	35,501	1,292	71,003	71,003	0	
46_Maintenance/Security and Cleaning and Insurance	19,671	30,293	10,621	57,487	60,585	3,099	
47_Electricity	0	0	0	0	0	0	Electricity is now included in landlord's Service Charge.
Total Building Costs	**158,375**	**168,963**	**10,588**	**336,825**	**337,925**	**1,100**	
52_Irrecoverable VAT	57,836	71,777	13,941	143,554	143,554	(0)	
53_Depreciation Costs	68,984	0	(68,984)	137,968	0	(137,968)	Depreciation is a non-cash expense and is not included in the budget. Since the assets were funded and purchased in previous years, this cost is instead recorded as a reduction to the designated reserves in the statutory accounts.
TOTAL EXPENDITURE	**1,500,325**	**1,530,603**	**30,279**	**3,173,222**	**3,061,207**	**(112,015)**	