

Annual Report and Accounts

2025/2026

2025/26

HC 435

SG/2026/134

**Professional Standards Authority for Health and Social Care
Annual Report and Accounts 2025/26**

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Foreword from Chair and Chief Executive

We are pleased to introduce this annual report for 2025/26. This year we have continued our work to protect patients, service users and the public by improving the regulation and registration of health and social care professionals. We support high standards in regulation and registration through our performance reviews, assessments of fitness to practise cases (section 29), the Accredited Registers programme, and policy and communications functions. We have maintained our commitment to supporting the reform of professional regulation and to promoting equality, diversity and inclusion (EDI).

We oversee the work of 10 statutory bodies that regulate health and social care professionals. In undertaking our oversight role, we strive to strike a balance between scrutiny on the one hand, and advice and guidance on the other. During 2025/26 we developed a new set of unified standards for regulators and Accredited Registers. This involved a review of our current standards, a call for evidence, consultation on the draft new standards, and stakeholder engagement events. The new standards place a greater emphasis on governance, professional suitability and collaboration. The standards, together with a revised evidence framework, were published in March 2026 and will be implemented from July 2026.

During 2025/26 we developed our new strategic plan for the period 2026-2029, which was published in April 2026. The plan sets out how we will encourage a more preventative approach to regulation through delivery of our statutory duties to help meet the challenges of today's rapidly changing health and social care landscape. This reaffirms the PSA's unwavering commitment to protecting the public. The strategic plan recognises that regulation can best support safe, effective care when it is targeted, proportionate and preventative, and when it works as part of a wider safety and quality system.

In our reviews of regulators' performance over the year, we have found that they have generally performed well against the Standards of Good Regulation. Across all the regulators an average of 89% of the standards were met and three of the regulators met all the standards. Seven of the regulators did not meet Standard 15. This is a fitness to practise standard and the primary reason for it not being met is that it is taking too long to conclude cases. This is not good for regulators, registrants, and patients and service users. All but two regulators met at least 16 of the 18 standards. The Pharmaceutical Society of Northern Ireland (PSNI) made some improvements in 2025/26, meeting 14 standards, compared to 11 in 2024/25. The Nursing and Midwifery Council (NMC) only met 11 standards in its performance review published in June 2025. The PSA recognises that significant steps have been taken by the NMC during 2025/26 to understand the issues within the organisation and improve its performance. Progress has been mixed, however, and there are some areas where the NMC has taken very limited action to address issues identified in the previous review. In the performance review published in May 2026, the NMC met nine of

the 18 standards. We will continue to monitor closely the performance of the PSNI and the NMC.

In reviewing regulators' decisions about whether individuals on their registers are fit to practise, we find that the bulk of cases are managed to a high standard, with findings and sanctions that protect the public appropriately. However, every decision is important and there is room for further improvement. During 2025/26, 24 appeals under our section 29 powers were completed. Twenty-one of these appeals (88%) were either upheld or settled. One appeal was unsuccessful and two were withdrawn. During 2025/26 we also shared learning points with the regulators from our reviews to support improvements to their processes.

The Accredited Registers programme has an important part to play now and in the future, providing assurance for the public in relation to unregulated health and social care roles. The programme now covers approximately 135,000 practitioners across 28 registers. In 2026/27 we will be introducing new standards for Accredited Registers and we will continue to seek ways to increase the awareness and use of the registers by employers, patients and service users.

In October 2025 we published a revised version of our principles-based framework *Right-touch regulation* and promoted this flexible and proportionate approach at meetings and conferences during the second half of 2025/26. In October 2025 we also held a successful symposium on 'Turning insights from complaints into action: preventing harm in care'. This was followed in November 2025 by our popular annual research conference, with a theme of 'Preventing harm: turning insight into impact'. Both these events support our focus on preventative regulation, which we will build on through the delivery of our Strategic Plan for 2026 to 2029.

In April 2025, we welcomed Eleanor Marks as our new Board member for Wales. Our remit covers all four countries of the UK. As part of our commitment to working effectively with the respective governments, and to provide opportunities for stakeholder engagement, we hold Board meetings and seminars across the four nations of the UK on a revolving basis. We held our Board meeting in May 2025 in Northern Ireland and the meeting in September 2025 in Scotland. At both these events we took opportunities to engage with stakeholders in the two countries. We also held a joint seminar with the Welsh Government in March 2026.

To conclude, it has been a successful and productive year for the Professional Standards Authority. As we look forward to 2026/27 and beyond, we remain as committed as ever to improving regulation and registration to protect the public.

Caroline Corby (Chair)

Alan Clamp (Chief Executive)

1. Performance Report

Performance overview

- 1.1 This report sets out the work of the Professional Standards Authority over the last year.

About the Professional Standards Authority

- 1.2 The Professional Standards Authority for Health and Social Care (the PSA) was established on 1 December 2012. Its role and duties are set out in the Health and Social Care Act 2012¹. In brief, the PSA protects the public by raising standards of regulation and registration of people working in health and care.
- 1.3 The PSA has a board comprising seven non-executive members and one executive member who is appointed by the Board.
- 1.4 The non-executive members are appointed by the Privy Council, Scottish and Welsh ministers, and the Department of Health in Northern Ireland.
- 1.5 The PSA is primarily funded by the fees paid by the regulators we oversee. The Accredited Registers programme is separately funded by fee income from prospective applicants and current Accredited Registers. Under the Acts of Parliament that govern what we do, we have the powers to carry out a range of activities to promote the health and wellbeing of patients, and the wider public in relation to the regulation of health and social care professionals.
- 1.6 We have duties and powers in relation to:
- The oversight of 10 statutory bodies that regulate health and social care professionals in the UK
 - The accreditation of the registers held by non-statutory registering bodies of health and care professionals
 - The provision of commissions to, and undertaking investigations for, government.
- 1.7 We report to the UK Parliament and work closely with the devolved administrations in Northern Ireland, Scotland and Wales, and with the Department of Health and Social Care (DHSC) and the Department for Education (DfE) in England, to deliver our statutory obligations and the key objectives of our business plan. This includes identifying and responding appropriately to both internal and external risks.
- 1.8 The PSA is an entity classified to central government and part of the Department of Health and Social Care's accounting boundary. Therefore, our accounts are consolidated into DHSC's accounts.

¹ Available at www.legislation.gov.uk/ukpga/2012/7/contents/enacted

What we do

Regulatory and standards setting work

1.9 We have powers to:

- Investigate, compare and report on the performance of each regulator. We are specifically required to report to Parliament on how far each regulator has complied with any duty imposed on it to promote the health, safety and wellbeing of patients, and the wider public
- Audit the initial stages of fitness to practise cases and report on our findings in relation to each regulator
- Review the outcome of final fitness to practise cases and refer them to Court if we consider that the outcome is insufficient to protect the public
- Give directions requiring a regulator to make rules under any power the body has to do so
- Promote the health and wellbeing of patients and the wider public in the regulation of health and social care professionals. To do this, we listen to people's views and concerns and consider them when developing our work
- Assist the Privy Council in the exercise of their appointment powers in respect of the regulators and support the quality of appointments processes to regulators' councils.² In consultation with the regulators, we have produced standards for the Privy Council relating to recruitment and appointments to the regulators' councils
- Scrutinise and oversee the work of the 10 regulators that set standards for the training and conduct of health and social care professionals
- Promote good practice and right-touch regulation. We work with the regulators to improve quality and share good practice. For example, we share learning points arising from the scrutiny of fitness to practise cases and organise seminars to explore regulation issues
- Share good practice and knowledge with the regulators, conduct research and introduce new ideas about regulation to the sector. We work closely with, and advise, the four UK government health departments and the Department for Education in England (in respect of Social Work England) on issues relating to the regulation of health and care professionals.

1.10 The regulators are the:

- General Chiropractic Council (GCC) which regulates chiropractors in the UK
- General Dental Council (GDC) which regulates dentists, dental nurses, dental technicians, dental hygienists, dental therapists, clinical dental technicians and orthodontic therapists in the UK

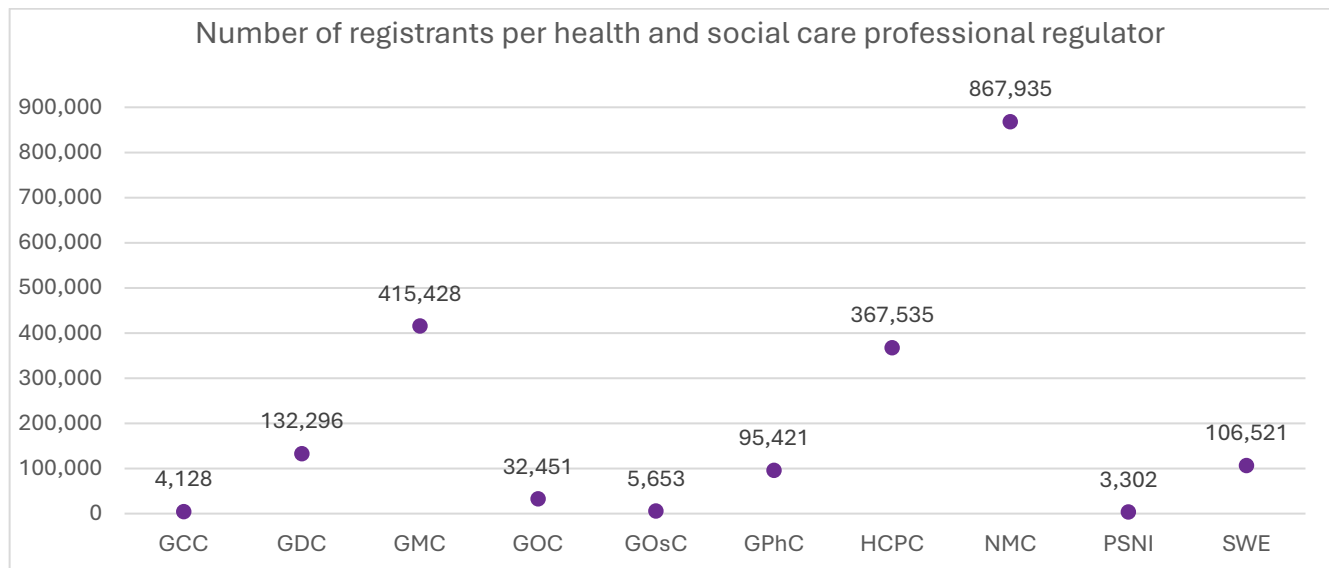
² This does not apply to SWE or PSNI

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- General Medical Council (GMC) which regulates doctors, physician associates and anaesthesia associates in the UK
 - General Optical Council (GOC) which regulates optometrists, dispensing opticians, student opticians and optical businesses in the UK
 - General Osteopathic Council (GOsC) which regulates osteopaths in the UK
 - General Pharmaceutical Council (GPhC) which regulates pharmacists, pharmacy technicians and pharmacy premises in England, Wales and Scotland
 - Health and Care Professions Council (HCPC) which regulates arts therapists, biomedical scientists, chiropodists/podiatrists, clinical scientists, dieticians, hearing aid dispensers, occupational therapists, operating department practitioners, orthoptists, paramedics, physiotherapists, practitioner psychologists, prosthetists and orthotists, radiographers and speech and language therapists in the UK
 - Nursing and Midwifery Council (NMC) which regulates nurses and midwives in the UK and nursing associates in England
 - Pharmaceutical Society of Northern Ireland (PSNI) which regulates pharmacists and pharmacy premises in Northern Ireland
 - Social Work England (SWE) which regulates social workers in England.

1.11 Details of the number of registrants in each health and social care professional regulator we oversee (as at 31 March 2026) are shown below.

Table 1 Number of registrants per health and social care professional regulator

Excludes premises (GPhC and PSNI) and bodies corporate (GOC)



Accredited Registers

- 1.12 We have a statutory role in strengthening quality and patient safety by setting standards and accrediting registers of people working in occupations not regulated by law. As at 31 March 2026, there were 28 Accredited Registers.
- 1.13 The purpose of accreditation is to improve the quality of registration carried out by the organisations holding these registers and to promote good standards of conduct, technical competence and, where relevant, business practice by their registrants. It is intended to enhance public protection and support choice by members of the public when seeking services from practitioners in occupations not regulated by law. It is a proportionate means of managing risks.

Commissions from Government(s)

- 1.14 We support the work of the Secretary of State for Health and Social Care, the Secretary of State for Education, the Welsh Parliament, Scottish ministers and the Department of Health Northern Ireland by providing advice about the regulation and standards of health and social care professionals. We also provide advice on other matters when asked to do so.
- 1.15 The Secretaries of State and Health Ministers in Scotland, Wales and Northern Ireland may also ask us to investigate matters of concern. As set out in the Health and Social Care Act 2012, the Department of Health and Social Care and devolved administrations pay a fee, determined by the Authority, for this work.
- 1.16 We consult with the UK government and the governments in Wales, Scotland and Northern Ireland on the development of guidelines for the sector and respond to their consultations. In addition, we keep abreast of international developments that may affect health and social care regulation in the UK. We work with colleagues in the UK and internationally, ensuring that we are aware of these developments and that we strengthen our relationships with these partners.

Advice to other organisations

- 1.17 Our legislation permits us to provide advice or auditing services to regulators and to others that have similar functions to those of a regulator, whether or not these functions relate to health or social care. This work is paid for by the organisation requesting the advice.

Our values

- 1.18 Our values describe how we work with colleagues and external stakeholders. We strive to promote, develop and demonstrate these values in everything we do. A positive culture leads to better performance and better outcomes for patients and the public.
- 1.19 Our values are:
- Integrity – we will be open, honest and trust each other
 - Transparency – we will be clear about our performance and the reasons for our decisions with all stakeholders

-
- Respect – we will treat each other, and those we work with outside the organisation, with respect at all times
 - Fairness – we will strive to be fair in all our decision-making
 - Teamwork – we will work in partnership to deliver better outcomes for patients and the public.
- 1.20 Our values are explicit in the way we work, how we approach our oversight of the registration and regulation of those who work in health and social care, how we develop policy advice and how we engage with all our partners. We strive to be consistent in the way we apply our values.
- 1.21 We are independent but hold ourselves accountable to the public and to the parliaments and assembly of the UK for what we do and how we do it.
- 1.22 We listen to the views of people who receive care. We seek to ensure that their views are considered in the registration and regulation of people who work in health and social care.
- 1.23 We develop and promote right-touch regulation. This is regulation that is proportionate to the risk of harm to the public and provides a framework in which professionalism can flourish and organisational excellence can be achieved. We apply the principles of right-touch regulation to our own work.

Our purpose

- 1.24 We work to protect the public, set standards and encourage improvement in the registration and regulation of people who work in health and social care. The safety of the public is at the heart of everything we do.

Strategic aims for 2023-26

- 1.25 We published our 2023-26 Strategic Plan in May 2023. Our strategic aims are set out below.

Strategic aim 1

- 1.26 To protect the public by delivering highly effective oversight of regulation and registration.
- To deliver our statutory duties, targeting our resources where there is greatest risk to the public
 - To support high standards in health and social care regulation and registration through our performance review, section 29, Accredited Registers, policy and communications functions
 - To review and improve our processes (including legislative changes where necessary) to ensure they are effective and efficient.
- 1.27 In 2025/26 we:
- Delivered robust and fair performance reviews of the statutory regulators; used our section 29 powers to review the outcomes of fitness to practise

panels; managed the Accredited Registers programme; and reported our findings to Parliament

- Sought ways to increase the awareness and use of Accredited Registers by employers, patients and service users
- Continued to lead the Independent Oversight Group, overseeing the response of NMC to concerns raised in its Independent Culture Review in July 2024.
- Published new standards for regulators and Accredited Registers in March 2026 (to be implemented in July 2026).

Strategic aim 2

1.28 To make regulation and registration better and fairer.

- To lead the development of more effective regulation through reviewing our standards, and undertaking other activities including research, policy advice and quality improvement initiatives, such as sharing good practice
- To promote, influence and support regulatory reform
- To promote and monitor equality, diversity and inclusion in our work and in those we oversee.

1.29 In 2025/26 we:

- Provided feedback on reform legislation and plans for implementation of reform to ensure that changes are focused on public protection
- Published a revised and updated version of *right-touch regulation* in October 2025
- Reviewed how we report our findings about the performance of regulators and Accredited Registers so it is clear what is done well and also providing challenge where improvements are needed
- Undertook research, held a research conference, provided policy advice and shared good practice to improve regulation and registration
- Published a good practice guide on ‘lessons from meeting our EDI standard for regulators’.

Strategic aim 3

1.30 To promote and support safer care for all:

- To work with others to establish the full range of functions recommended in Safer Care for All for Health and Social Care Safety Commissioners in each of the four countries of the UK
- To work with UK governments to develop regulatory strategies to support the workforce strategies
- To work with regulators, Accredited Registers and other stakeholders to: promote positive workplace cultures; resolve any conflicts between business priorities and patient safety, and between safe spaces, accountability and the duty of candour.

1.31 In 2025/26 we:

- Published our Section 29 Annual Report and shared learning points with regulators to support improvements in fitness to practise
- Engaged with UK governments and NHS England to review how regulatory strategies might be developed that will help to support national workforce strategies
- Published our ‘Barriers to Complaints’ research in September 2025
- Delivered a series of seminars on sexual misconduct.

Strategic Aims 2026-29

1.32 We published our 2026-29 Strategic Plan in April 2026. Our new strategic aims are set out below.

Strategic Aim 1

To protect the public by delivering highly effective oversight of regulation and registration.

1.33 This strategic aim relates to our statutory duties to report on the performance of regulators and to accredit registers of unregulated groups.

- To deliver our statutory duties, targeting our resources where there is greatest risk to the public in line with right-touch regulation principles.
- To support high standards in health and social care regulation and registration through our performance reviews, section 29 reviews, Accredited Registers programme, policy and communications functions.
- To seek greater engagement with stakeholders to assess the performance of regulators and Accredited Registers.
- To review and improve our processes (including legislative changes where necessary) to ensure they remain effective and efficient.

Strategic Aim 2

To drive improvements in regulation and registration in health and social care,

1.34 This strategic aim builds on our core reporting duties to cover facilitating, advising and reporting to promote and support continuous improvement in the work of regulators and Accredited Registers.

- To use advice, guidance and targeted and timely interventions (such as enhanced monitoring, issuing recommendations and requiring performance improvement plans) to support regulators and Accredited Registers to meet our Standards.
- To support continuous improvement in regulators and Accredited Registers using research, data analysis, policy advice, stakeholder

engagement, the principles of right-touch regulation and feedback on performance.

- To use guidance, regulatory data and AI to support a more positive, innovative, anticipatory and preventative approach to regulation and registration.
- To promote, influence and support regulatory reform in line with the Government's objectives.
- To promote and monitor equality, diversity and inclusion (EDI) in our work and in those we oversee.

Strategic Aim 3

To work with others to make the overall system of healthcare regulation more cohesive, supportive and preventive .

1.35 For the regulation of health and care professionals to be effective, it must reflect multi-disciplinary teamworking and be aligned to the regulation of the places where care is delivered, as well as with the regulation of medicines and other products. Requirements set by regulators and employers also need to align in ways that minimise unnecessary burdens and maximise opportunities to support professionals in delivering high quality care. Through this strategic aim, we will help shape a more joined up regulatory system that prioritises prevention in seeking to address the causes of poor practice and consequent harm. The regulatory system should also foster collaboration, support and learning.

- To encourage the UK governments to develop regulatory strategies to support the delivery of workforce plans whilst maintaining safety and public confidence.
- To urge action on any areas of over- or under-regulation in the health and social care workforce across the UK, working in collaboration with others.
- To support collaboration between regulators and with wider stakeholders to develop safer working environments.
- To work with regulators, Accredited Registers, and other stakeholders to improve workplace cultures which support registrant wellbeing, learning, continuous improvement and the prevention of harm.

Key performance indicators

1.36 This section explains how we measure performance. In our annual business plan, we set out various key performance indicators (KPIs) for our work. We review them as part of the work programme of the Senior Management Team and report them to the Board. We discuss them with officials in the Department of Health and Social Care and the administrations in Scotland, Wales and Northern Ireland at our periodic information-sharing meetings.

1.37 Our performance against those KPIs that are most likely to be of public interest during 2025/26 is set out below:

Area of work	Key performance indicators	Performance in 2025/26
Section 29 and 40B decisions	Number of cases received [compared with same period last year]	2,213 [2,230]
	Number of Cases considered at a s29 case meeting or statutory deadline meeting [compared with same period last year]	52 [43]
	Appeals lodged [compared with same period last year]	35 [21]
	100% of relevant decisions considered within statutory deadline	99.9% ³ [99.6%]
Performance Reviews	100% of 2025 performance reviews published within three months of end of review period	9/10 ⁴
Public concerns about Regulatory bodies	100% of concerns acknowledged within five working days since 1 April 2025	98% (475/484) ⁵
Accredited Registers – current processes	90% of registers have a full assessment within three years of previous assessment.	26/28 (93%)
	90% of decisions are made on the annual check within one year of the previous assessment.	27/28 (96%)
	95% of Conditions are reviewed within two months of when they were due.	65/65 (100%)
	100% of targeted reviews are completed within four months of the date initiated.	4/4 (100%)
	90% of decisions about new Standard 1 applications are made within four months of receipt.	2/3 (66%) ⁶

³ 1 case was sent to us outside of our statutory deadline and one case notification was missed due to an administrative oversight.

⁴ NMC report published on 19 June 2025, outside of KPI of 31 March 2025, due to extending the time period of the 2023/24 review from 12 to 18 months.

⁵ 9 cases were missed due to internal delays.

⁶ One complex application out of three has had a significant effect on this KPI in this financial year.

	90% of decisions about full accreditation (Standards 2-9) are made within eight months of receipt.	1/1 (100%)
Finance	Budgeted income / expenditure variance less than 5%	5.92% [5,168/5,493] ¹⁰
IT	Resolve 85% of helpdesk calls within one day System unavailability below 10 hours in any month	100% (371/371) 0 hours
Information security	No incidents reported to the Information Commissioner's Office	0
Information requests (FOI / SAR / EIR)	100% Subject Access Requests dealt with within statutory deadlines 100% Freedom of Information Act requests dealt with within statutory deadlines	13/13 [100%] 35/36 [92.8%] ⁷
Complaints	100% of complaints acknowledged in five days Response to all complaints to be completed within 28 days	9/9 [100%] 9/9 [100%]
Social media	Total number of followers across our social media channels (and numbers of new followers): Number of engagements	Total 9,152 (New 1,317) 3,672
Website usage	Data on website usage since last reporting period Total page views across the website Check a Practitioner landing page and practitioner specific pages Accredited Registers home page and related Accredited Registers pages	 516,043 151,420 73,419

⁷ One FOI was initially missed due to it going to junk mail. We responded as soon as we were made aware of this. The response was sent 15 days late.

¹⁰ Number of projects postponed to 2026/27 creating a larger surplus than expected.

Regulatory and Accreditation work

Section 29

- 1.38 Under Section 29 of the National Health Service Reform and Health Care Professions Act 2002, we can refer final fitness to practise (FTP) decisions made by the panels of the 10 regulators to Court (a referral by us is treated as an appeal by the Court) if we consider that the decision is not sufficient to protect the public.

Table 2 – Data comparing our work in 2025/26 to 2024/25

	1 April 2025 – 31 March 2026	1 April 2024– 31 March 2025
Decisions received by the PSA	2,213	2,230
Initial reviews completed	1,404	1,216
Detailed Case Reviews (DCRs) completed	93	70
Statutory deadline decision meetings	7	22
Case meetings held (including s40b case meetings)	46 ⁸	22 ⁹
Appeals lodged	35	21
Learning points sent	253 on 183 cases	155 on 142 cases

⁸ Including one meeting to confirm a statutory deadline appeal

⁹ Including one meeting to confirm a statutory deadline referral

Table 3 - Number of fitness to practise cases received annually

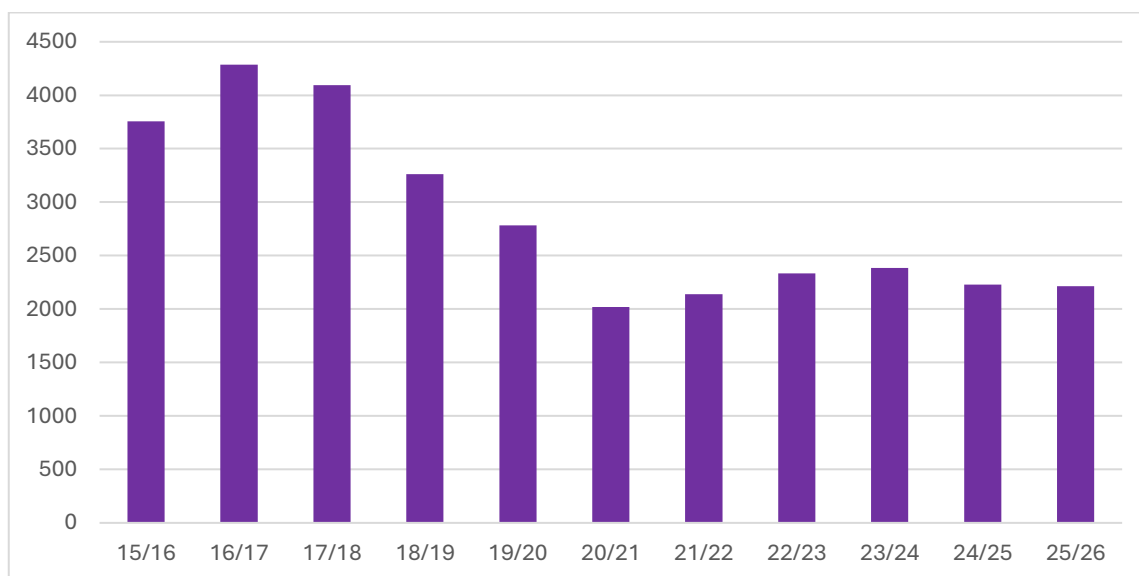


Table 4 - Number of initial reviews undertaken of fitness to practise cases annually

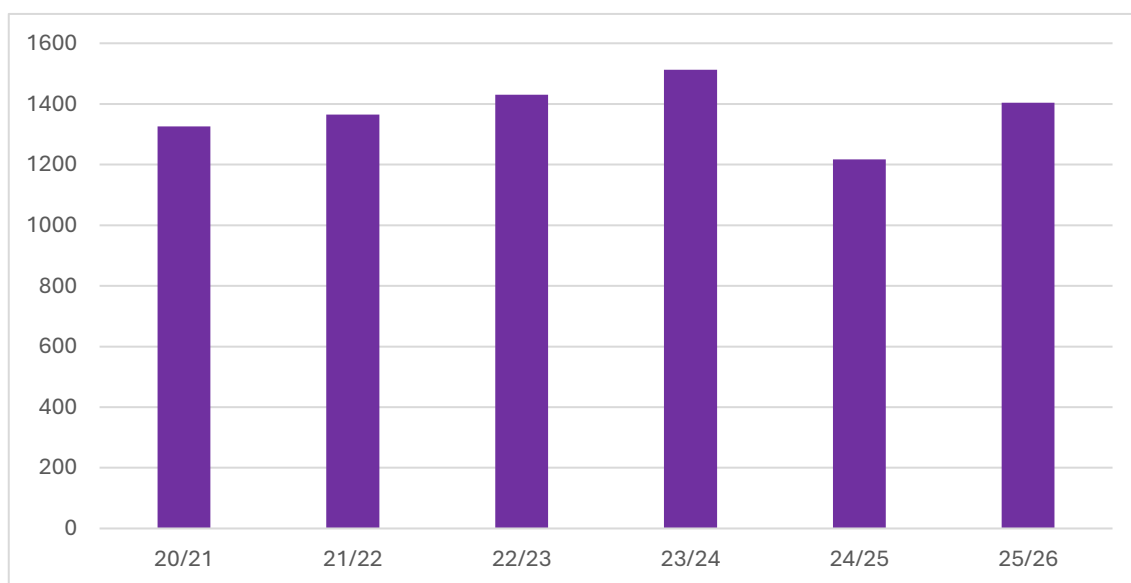


Table 5 - Number of cases referred to Court annually

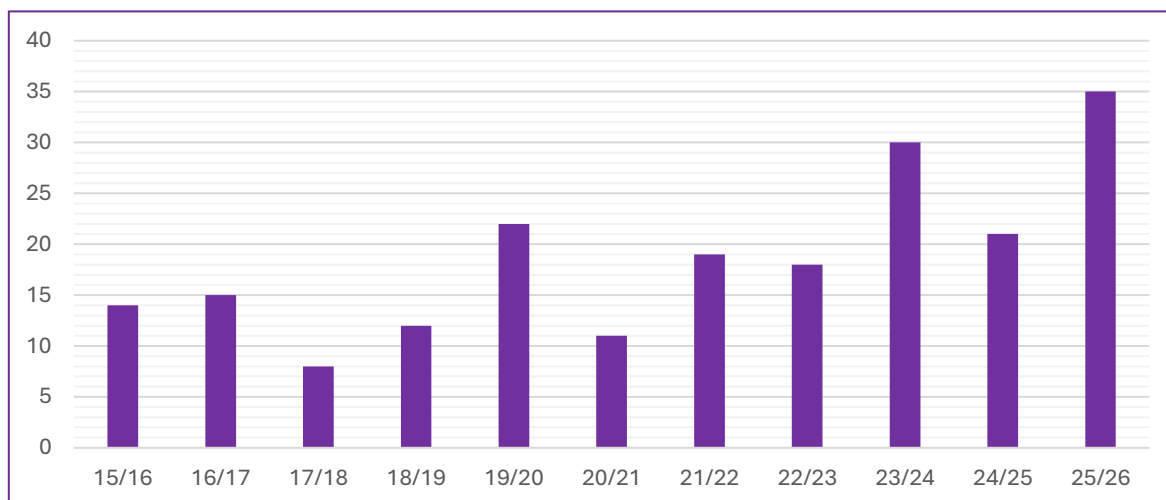


Table 6 - Number of appeals in 2025/26 in relation to individual regulators

	No. of cases received	No. of appeals	%
GCC	12	0	0
GDC	163	2	1.23
GMC	287	4	1.39
GOC	56	0	0
GOsC	23	0	0
GPHC	119	0	0
HCPC	324	6	1.85
NMC	1,052	21	2
PSNI	16	2	12.5
SWE	161	0	0
Totals	2,213	35	1.58

-
- 1.39 This year we have seen a marginal decrease in the number of FTP decisions made and notified to us by the regulators, from 2,230 in 2024/25 to 2,213 in 2025/26 (see Table 3).
- 1.40 We are however completing a higher number of initial reviews in comparison to last year, with an increase of 188 cases, representing approximately a 16% increase (see Table 4). This is because fewer decisions have met our criteria to be closed without a review.
- 1.41 We closed 846 of cases in 2025/26 without a review. We close cases without a review where: cases have resulted in the regulator removing the registrant's name from its register, not restoring them to the register, or suspending them indefinitely, therefore raising no concerns about public protection and requiring no PSA intervention. We also do not look at cases where a review panel has adjourned and imposed an interim restrictive sanction, or imposed a further suspension, a suspension following a period of conditional registration, or where a suspension has been imposed for the maximum period in a case involving the registrant's health, performance, language impairment, or non-compliance with the regulatory process.
- 1.42 We completed 23 more detailed case reviews (DCRs) in 2025/26 compared to the previous year, which equates to a 33% increase. However, as a percentage of the number of initial reviews carried out, this is only a marginal increase (5.8% in 2024/25 and 6.6% in 2025/26).
- 1.43 During 2025/26, we considered a total of 52 FTP decisions at meetings, of which 46 case meetings were held and 7 statutory deadline meetings were held (one of which was subsequently considered at a case meeting to confirm the appeal). We considered 43 FTP decisions at meetings in 2024/25, of which 22 case meetings were held and 22 statutory deadline decision held (one of which was subsequently considered at a case meeting to confirm the appeal). This was a 21% increase in decision-making meetings¹⁰ held in comparison to the same period last year.
- 1.44 Overall, we saw a 68% decrease of statutory deadline meetings being held in 2025/26 in comparison to 2024/25, and a 109% increase of case meetings. This demonstrates the positive impact of our S29 review process improvements in cases being handled more efficiently and effectively through our processes, and to be able to logistically handle a higher proportion of case meetings.
- 1.45 We have seen an increased number of cases concluding at DCR stage. As a proportion of DCRs conducted, we have seen a 6% decrease in meetings held: we held meetings in relation to 55% of DCRs completed in 2025/26 in comparison to 61% in 2024/25. We held case meetings for a similar proportion of all cases we reviewed (initial reviews): 3.7% of cases reviewed in 2025/26 as opposed to 3.5% in 2024/25.
- 1.46 In 2025/26, we referred 35 cases to Court, of which 33 cases were referred under our Section 29 jurisdiction and we became a party to two GMC appeals under

¹⁰ Case meetings and statutory deadline decisions

Section 40B. This is an increase in the number of appeals by 14 cases from 2024/25. (1.58% of all FTP panel decisions made in 2025/26 in comparison to 0.94% in 2024/25). We appealed 38% of cases we identified concerns with and reviewed in detail (DCRs) in 2025/26 in comparison to 30% in 2024/25.

- 1.47 Of the 35 referrals to Court, 21 related to NMC panel decisions, six related to HCPC panel decisions, four related to decisions made by the Medical Practitioners Tribunal Service (GMC), two related to PSNI panel decisions, and two related to GDC decisions.
- 1.48 We concluded 24 appeals in 2025/26, of which we were successful in 21 of these. We withdrew two appeals and we were unsuccessful in another.
- 1.49 The number of learning points we send to regulators has increased: 253 learning points sent across 184 cases, as opposed to 155 learning points across 142 cases for 2024/25. This can be partially attributed to the way in which we are now identifying and logging learning points on our case management system. However, as a percentage of cases reviewed this is only a marginal increase from last year (13.1% in 2025/26 compared to 11.7% in 2024/25).

Performance review

- 1.50 We have a statutory duty to report annually on the performance of each of the regulators in fulfilling their duty to protect the public. We do this by assessing their performance against our Standards of Good Regulation. We report on all regulators' performance every year. In undertaking our oversight role, we strive to strike a proper balance between scrutiny on the one hand, and advice and support on the other.
- 1.51 Our reports of regulators' performance in 2025/26 have found that three of the regulators have met all 18 Standards with two meeting 17 Standards and a further three meeting 16 Standards. A key area of concern for us is that seven out of the 10 regulators did not meet Standard 15 of the Standards of Good Regulation due to the time it takes them to progress Fitness to Practise (FTP) cases. Since April 2025, we have used our escalation powers six times to escalate our concerns to government and Parliament about regulators' performance – all of which have included FTP timeliness concerns. This continues to be a major concern for us, and we recognise the impact that prolonged FTP cases have on all parties involved. We will be continuing to monitor this area closely in 2026/27. This includes using our new Standards (implemented from July 2026) to assess regulators' performance in areas such as good governance, local resolution and timeliness of resolving concerns about registrants.
- 1.52 In 2026/27, we plan to bring the regulators together to support them to tackle the issues most affecting them, including the continuing increase across the sector in FTP referrals and the ongoing problems the majority of regulators face regarding FTP timeliness.
- 1.53 The number of Standards met by each regulator as set out in our reports in this financial year (1 April 2025 to 31 March 2026) is below. We have included the review period for each regulator in the table to demonstrate that, while we have

published the reports this year, the period for which we assess the regulators' performance may be prior to this.

Regulator Standards met out of 18

- 1.54 We set ourselves a target (KPI) of publishing each report within three months of the end of a regulator's review period. We met our KPI for 9 of the 10 regulators in 2025/26. We did not meet the KPI for the NMC in 2023/24. This report was published on 19 June 2025 which was three months outside of the KPI.¹¹
- 1.55 All reports are for the 2024/25 cycle, with the exception of the NMC. This year we published the report relating to the 2023/24 cycle.¹²

General Chiropractic Council	17
General Dental Council	16
General Medical Council	18
General Optical Council	18
General Osteopathic Council	18
General Pharmaceutical Council	16
Health and Care Professions Council	17
Nursing and Midwifery Council	11
Pharmaceutical Society of Northern Ireland	14
Social Work England	16

¹¹ In order to meet our KPI this report would need to have been published by the end of March 2025. The NMC's KPI was missed as we initially took the decision to await the outcomes of three independent reviews into the regulator's culture, handling of FtP cases and the whistleblowing concerns so that information can be incorporated into the previous year's report. We later took the decision to proceed without all three outcomes. However, that in turn led to an initial delay to the 2024/25 PR process.

¹² The reporting period for the NMC's review was longer than usual because we delayed completing our performance review to allow us to take account of ongoing critical reviews on the NMC. The Independent Culture Review (ICR) was published in July 2024 and there were two outstanding independent reviews being conducted. As a result, the NMC's review period was amended to 1 July 2023 to 31 December 2024.

Nursing and Midwifery Council (NMC)

- 1.56 In July 2024 the NMC published its Independent Culture Review (ICR). This set out in detail a number of significant concerns about the way in which the NMC was operating, its leadership, culture and FTP processes.
- 1.57 As part of our performance review for 2023/24 we considered the information contained within the ICR. We published our report for 2023/24 in June 2025. This report covered the period 1 July 2023 to 31 December 2024. This was a periodic review and included an audit of aspects of the NMC's fitness to practise function. We found that the NMC met 11 of the 18 Standards of Good Regulation. In line with our usual processes, at the time of publication, we escalated our concerns to the Secretary of State for Health and Social Care and the Chair of the Health and Social Care Select Committee to inform them of our findings, in particular highlighting that the NMC had not met Standard 15 since 2017/18.

NMC Independent Oversight Group (IOG)

- 1.58 Following publication of the ICR, the Department of Health and Social Care (DHSC) asked the PSA to establish and Chair the IOG. The IOG was established in September 2024 and its purpose is to monitor the NMC's progress on addressing and implementing the recommendations from the ICR (and the two further independent reports commissioned by the NMC that were published in September 2025), scrutinise the impact of measures the NMC introduces to improve its culture and performance, and provide insight and advice on any further actions required.
- 1.59 In 2025/26 the IOG met seven times and, in our role as Secretariat for the group, we published the summary notes of each meeting on our website. In January 2026 the IOG discussed and agreed to reduce the frequency of its meetings from six weekly to eight weekly. The IOG agreed it would continue to monitor the NMC's progress and discuss the frequency of meetings again in Summer 2026.
- 1.60 The IOG Terms of Reference and notes of the meetings held in 2025/26 can be found on the PSA's website.¹³

Pharmaceutical Society of Northern Ireland

- 1.61 We conducted a monitoring review of the Pharmaceutical Society of Northern Ireland (PSNI)'s performance for the period of January – December 2025 and published our report in March 2026. The PSNI showed improved performance in this review period, meeting 14 of 18 standards, up from 11 the previous year. We welcome this improvement and appreciate the constructive engagement from the PSNI throughout this time. However, many of the areas of improvement relate to work we would expect regulators to be carrying out as a matter of course, and there are still a number of significant issues that are yet to be addressed. In line with our escalation policy, we wrote to the Minister of Health for Northern Ireland and the

¹³ [NMC IOG Updates Page](#)

Chair of the Northern Ireland Assembly Committee for Health to make them aware of our concerns. We will be closely monitoring the PSNI's performance in 2026/27.

GMC regulation of Anaesthesia Associates (AAs) and Physician Associates (PAs)

- 1.62 In December 2024, the GMC started regulating Anaesthesia Associates (AAs) and Physician Associates (PAs). It consulted on the rules, standards and guidance for these professions and updated its own guidance to reflect that it now regulates them. It has also designed and introduced the assessments AAs and PAs must pass to register with the GMC, and quality assurance processes for AA and PA course providers. We will continue to monitor the GMC's new processes and application of guidance for AAs and PAs through our routine engagement and performance review assessments.

Doctors subject to overseas regulatory action

- 1.63 In October 2025, we became aware that some doctors who had restrictions on their practice overseas were allowed to practise without restriction in the UK. Some doctors were already dual registered at the time the sanction was imposed overseas and there were two doctors who registered with the GMC after being sanctioned overseas. The GMC took steps to restrict the practice of the doctors involved and is considering how it can continue to strengthen its registration processes. This is an area of risk that we will continue to monitor closely with the GMC through our routine engagement and performance review assessments. We will also be monitoring this across all the regulators we oversee and have sought further information and assurance from other professional regulators about how they are monitoring and mitigate this risk.

Equality, Diversity and Inclusion

- 1.64 In May, we published an evaluation of the first year of our new approach to assessing regulators against our EDI Standard (Standard 3 of the Standards of Good Regulation). The evaluation found that the revised approach had produced tangible improvements against the three key objectives of improving transparency and consistency and supporting improvement.
- 1.65 In July, we published a good practice guide, Lessons from meeting our EDI Standard for regulators.¹⁴ The guide builds on the good practice we identified through our 2023/24 performance reviews and is intended to showcase some of the work that regulators have carried out to embed EDI across their regulatory functions. It is also intended to support regulators to continue to improve their practice and performance in this area.
- 1.66 During 2025/26, we published performance review reports relating to the 2024/25 review year, marking the second year of reporting under our new approach to assessing regulators against Standard 3. We also carried out work to prepare for assessments against the stretch indicators which take effect for Standard 3 from the 2025/26 performance review cycle.

¹⁴ [Lessons from meeting our EDI Standard for regulators--Good practice guide](#)

1.67 As part of our evidence gathering for the performance review process, we collect a consistent set of data from the regulators quarterly, which allows us to identify trends over time and gives information to inform further work. We also collect an annual dataset from the regulators. The table below sets out some of the key statistics for the period 1 April 2025 to 31 March 2026. This information has not been audited by us.

Data for 1 April 2025 to 31 March 2026	GCC	GDC	GMC	GOC	GOsC	GPhC	HCPC	NMC	PSNI	SWE
Registration										
Number of registrants	4,128	132,296	415,428	35,323 (incl. 2,872 bodies corporate and 6,975 students)	5,653	95,421 registrants 13,271 premises	367,535	867,935	3,839 (incl. 537 premises and 200 trainees)	106,521
Number of new initial registration applications received	300	13,461	26,570	320	244	5,042	23,158	41,542	210	5,535
Number of registration appeals concluded where no new information was presented, and that were upheld	0	0	0	1	0	0	0	0	0	0
Median time taken (in weeks) to process initial registration applications for UK graduates	1	2	1	1	0.14	0	0.31	0	0	0.4
Median time taken (in weeks) to process initial registration applications for international graduates	1	4	10	0.74	0.43	0	10.6	0	3	1
Annual retention fee (in force at 31 March 2026)	£800 (practising) £100 (non-practising)	£698 (dentist) £96 (dental care professional)	<u>Doctors</u> £463 (with a licence to practise) £166 (without a licence to practise) <u>AAs and PAs</u> £325	£415 registrants and businesses £290 (low income earners) £30 students	£320 Yr 1 (entry) £430 Yr 2 UK £215 Yr 2 reduced rate £570 Yr 3+ UK £320 Yr 3+ reduced rate	£293 Pharmacists £138 Pharmacy Technicians £416 Premises	£123.34 per year (£61.67 for UK graduate x2 years)	£120	£398 for pharmacist £155 for premises	£120

Fitness to practise										
Median time taken (in weeks) from receipt of initial complaint to the final investigating committee decision	50.4	72	29.2	58	37	97.6	96.3	86	134	119.9
Median time taken (in weeks) from receipt of initial complaint to final fitness to practise hearing determination	121	158	100	79	79	156.6	162.6	156	108	225.9
Median time taken (in weeks) from initial receipt of complaint to interim order decision	71	22	11.3	12	10	17	24.1	6	136	37
Median time taken (in weeks) from receipt of information indicating the need for an interim order to interim order decision	9	3	3	5	5	3.6	5.3	N/A	2	3.9
Number of registrant appeals opened against final fitness to practise decisions	0	4	16	2	1	1	6	29	0	1

Appointments

- 1.68 Appointments to eight of the regulators' councils are made by the Privy Council on the basis of recommendations it receives from the regulators (the exceptions being the PSNI and Social Work England). These recommendations are for candidates to become new council members or for the reappointment of existing council members eligible for a further term.
- 1.69 The PSA's role is to scrutinise the process used by regulators to select candidates to recommend to the Privy Council for appointment or reappointment. When we have completed our scrutiny, we advise the Privy Council if it can have confidence in the regulators' processes.
- 1.70 We also set the required standard for regulator appointments processes. We work closely with regulators, offering advice and promoting best practice. For new appointments made through an open competition, we require an advance notice that allows us to scrutinise the regulator's plans and offer advice before they invite applications.

- 1.71 In 2025/26, we provided advice to the Privy Council in relation to 15 appointments processes run by seven of the eight regulators. On each occasion, we were able to express our confidence in the regulators' processes to the Privy Council.

Type	Number of processes	Council Members	Chairs of Council
Appointments	9	18	1
Reappointments	6	18	0
Totals	15	36	1

- 1.72 We held our yearly Appointments Seminar in October, during which the GMC provided an update on its progress under regulatory reform towards a unitary board and how appointments may be managed differently after this transition.
- 1.73 This year, we received strong submissions from regulators, backed by strong evidence of planning, proactive EDI activity and careful due diligence. This provided us with confidence about the approach taken by regulators to member appointments.

Concerns

- 1.74 While the PSA cannot investigate complaints about the regulators we oversee, we are contacted regularly by individuals who want to share their experience of the regulators with us. We aim to provide useful information in response to those concerns and will, on occasion, contact a regulator about a concern we receive.
- 1.75 The feedback we receive provides valuable evidence for our performance reviews. We carefully collate the information we receive and explore the themes we identify through our performance review process. If information we identify from concerns indicates a potential issue of concern about a regulator, we may seek further information from the regulator, target our reviews or audit relevant processes or cases.
- 1.76 During 2025/26 we received more concerns than usual about regulators (484). We received a wide range of concerns, largely in relation to FTP processes. The impact of delayed investigations on both those raising concerns to regulators and on registrants under investigation, remains the most prominent issue, with numbers evenly split between those raised by the public and those raised by registrants.
- 1.77 The greatest number of these concerns were concentrated in the following categories.

Category	Number
Decisions made in the early stages of fitness to practise investigations	127
Concerns with an ongoing fitness to practise investigation, including delays	162
Registration concerns, including delays.	58

- 1.78 We were contacted by 15 individuals wishing to raise their concerns about the final outcome of a FTP hearing. We took these concerns fully into account during our Section 29 reviews.

Accredited Registers

- 1.79 The PSA's Accredited Registers (AR) programme covers over 135,000 practitioners across more than 60 roles in health and social care. The number of practitioners increased by approximately 7% in 2025/26.
- 1.80 Being accredited means that an organisation has satisfied us that it meets all our Standards for Accredited Registers.¹⁵ Once accredited, the Register and its registrants are entitled to use PSA's accreditation Quality Mark (shown below). This allows the public, employers, and commissioners to choose a practitioner with confidence in their commitment to high standards.



- 1.81 Every Register we have accredited has been required to improve its practice in one or more areas to meet the Standards for Accredited Registers before gaining accreditation. Conditions (changes that must be made within a specified timeframe to maintain accreditation) and Recommendations (actions that would promote best practice but do not have to be completed to maintain accreditation) may be issued at initial accreditation and at renewal assessments to improve practice against the Standards.
- 1.82 2025/26 was the fourth full year of implementation of Standards introduced in 2021, following a strategic review of the programme, and supplemented by more detailed expectations on accreditation in 2023. Most renewal fees were subject to a 1.5% increase on the previous year and consisted of a base fee of £11,527 and a per-registrant component of £6.26. The total fee cap was increased by 7% to £69,438.72. Fees for new applications were £15,147.86 for full assessment.
- 1.83 Registers can also apply for an initial, provisional decision against the new 'public interest test' before submitting a full application. The fee for this in 2025/26 was £1,427.18, which is refundable against the full cost of an application. This continued to prove a popular route for new Registers, with several Standard One applications received during 2025/26 as detailed below.

¹⁵ [Standards for Accredited Registers](#)

Accreditation decisions in 2025/26

- 1.84 Reports of accreditation decisions can be found on our Accreditation Decisions webpage.

New applications and changes to organisations accredited

- 1.85 No new registers were accredited in 2025/26. However, we conducted a number of application assessments.
- 1.86 In March 2025 we received a resubmitted Standard One application, following an appeal, from the International Foundation for Therapeutic and Counselling Choice (IFTCC). An Accreditation Panel reached a decision in March 2026 that Standard One is not met provisionally. The organisation will have the opportunity to appeal that decision in 2026/27.
- 1.87 In March 2025 we received a new Standard One application from the National Council of Integrative Psychotherapists (NCIP). In October 2025 we published the outcome that Standard One was provisionally met and anticipate a full application in 2026/27.
- 1.88 In July 2025, we published a report of the assessment the Care Professional Register administered by the National Association of Care and Support Workers (NACAS). We determined that Standard One was provisionally met and we anticipate a full application in 2026/27.
- 1.89 In November 2025, we received a new Standard One application from Domestic Abuse Action (DVACT-PAI). We determined that Standard One was provisionally met and anticipate publishing the report and considering a full application in 2026/27.
- 1.90 One Accredited Register, the UK Association of Humanistic Psychology Practitioners (UKAHPP) made the decision to voluntarily leave the programme after we imposed a period of suspension following two unsuccessful attempts at meeting conditions imposed on continued accreditation¹⁶.

Renewal assessments

- 1.91 We carried out 22 annual checks in 2025/26. None of these reviews resulted in a Targeted Review. A Targeted Review is an in-depth review into one or more Standards, which can be triggered by significant changes or concerns being identified at an annual check, or through our Share Your Experience (SYE) process.
- 1.92 We completed three Targeted Reviews initiated from assessments in 2024/25 for the UK Board of Health Chaplaincy, the Complementary and Natural Healthcare Council and the Institute of Trichologists. All three Targeted Reviews were closed after decisions were made that the Standards continued to be met subject to conditions.

¹⁶ Condition Review Report UKAHHP Jul 2025

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- 1.93 We initiated one further Targeted Review for Save Face in response to some recommendations made under our Equality, Diversity and Inclusion Standard not being met after introduction in 2023. The outcome of this Targeted Review was still to be decided at the end of 2025/26.
- 1.94 We completed full renewal assessments for three Accredited Registers and have two further full renewal assessments reaching completion at the beginning of 2026/27.
- 1.95 The table below shows the full list of Accredited Registers, and the number conditions and recommendations, that were in place on 31 March 2026,¹⁷ including recommendations that were given as part assessments for our Equality, Diversity and Inclusion standard.

¹⁷ This includes only Conditions that have been included in published reports. At the date of publication of the annual report, we report "TBC" if a report including conditions has not been published

Table 7

Accredited Register	Last Assessment	Assessment Type	Conditions	Recommendations
Academy for Healthcare Science	March 2025	Annual Check	0	0
Association of Child Psychotherapists	July 2025	Annual Check	0	0
Association of Christians in Counselling and Linked Professions	June 2025	Annual Check	0	5
Association for Animals, Horticultural and Equine Practitioners (Formerly known as Athena Herd Foundation)	January 2026	Annual Check	0	1
British Acupuncture Council	May 2025	Full Renewal	0	7
British Association for Counselling & Psychotherapy	August 2025	Annual Check	0	3
British Association of Play Therapists	February 2026	Annual Check	0	1
British Association of Sports	December 2025	Annual Check	0	2

Rehabilitators and Trainers				
British Occupational Hygiene Society	December 2025	Annual Check	0	4
British Psychoanalytical Council	April 2025	Full Renewal	1	9
British Psychological Society's Wider Psychological Wellbeing Register	August 2025	Full Renewal	1	5
The CBT Register	July 2025	Annual Check	0	0
Complementary and Natural Healthcare Council	December 2025	Annual Check	0	6
COSCA (Counselling & Psychotherapy in Scotland)	June 2025	Annual Check	0	0
Human Givens Institute	June 2025	Annual Check	0	3
The Institute of Trichologists	December 2025	Annual Check	0	18
International Federation of Aromatherapists	May 2025	Annual Check	0	0
Joint Council for Cosmetic Practitioners	April 2026	Full Renewal	TBC (Full renewal outcome pending)	TBC (Full renewal outcome pending)

National Counselling and Psychotherapy Society / National Hypnotherapy Society	October 2025	Annual Check	0	4
Play Therapy UK	September 2025	Annual Check	0	4
Register of Clinical Technologists	January 2026	Annual Check	0	8
Rehabilitation Workers Professional Network	March 2026	Annual Check	0	16
Save Face	February 2026	Annual Check	TBC (Targeted Review outcome pending)	8
UK Association for Humanistic Psychology Practitioners	Voluntary removal from the Accredited Register Programme in July 2025			
UK Board of Healthcare Chaplaincy	November 2025	Annual Check	0	1
UK Council for Psychotherapy	April 2026	Annual Check	0	9
UK Public Health Register	March 2026	Annual Check	0	4
UK Society for Behaviour Analysis	May 2026	Full Renewal	TBC (Full renewal outcome pending)	TBC (Full renewal outcome pending)

Equality, Diversity and Inclusion

- 1.96 In the second year of implementation of our Standard for Equality, Diversity and Inclusion we have recorded in most instances that Accredited Registers have taken appropriate actions to meet the recommendations that were set in the 2024/25 assessment year. As noted above, at the end of March 2026, one Accredited Register was undergoing a Targeted Review to determine whether conditions should be applied in the following assessment year.

Safeguarding and criminal records checks

- 1.97 Our work to understand the potential risks arising from the current approaches to criminal records checks reached a conclusion in 2025/26 with a consultation on revised Standards that introduce new expectations for regulators and Accredited Registers. These new expectations, which begin implementation on 1 July 2026, expect the organisations we oversee to take risk-based approaches to assuring professional suitability over the course of a registrant's career. Where possible, we anticipate assurance can be gained from the arrangements in place through employment and contractual requirements. However, where this is not possible, we will engage with regulators and Accredited Registers through our assessment process to understand how they mitigate the risks to public safety and confidence.

Raising awareness and recognition

- 1.98 In line with government policy, we promote the message that when choosing practitioners working in unregulated roles, the public, employers and others should choose practitioners on Accredited Registers, wherever possible, for them to benefit from the increased protection it offers.
- 1.99 We continue to work to raise awareness of the programme, the benefits and why it is important to use practitioners registered under the umbrella of the Accredited Registers programme.

New Standards for Regulators and Accredited Registers

- 1.100 In March 2026, after extensive consultation and engagement, the PSA published revised and combined Standards for Regulators and Accredited Registers. For the first time, there is now a single set of Standards that apply across both professional regulators and Accredited Registers.
- 1.101 A formal consultation on revisions to our Standards was launched in February 2025 and closed in May 2025. We received 176 responses to our consultation, and they confirmed that we had identified most of the key changes needed to the Standards and supported our decision-making about content, focus and impact. The findings from this consultation also complemented the insights gathered through the Call for Evidence launched by the Policy team. The consultation outcome report was published in October, and we held further engagement (via webinars and surveys) with regulators and Accredited Registers between October and December 2025 on the draft Standards.
- 1.102 The revised Standards introduce clearer expectations for health and care regulators and Accredited Registers. The revised framework also strengthens focus

on patient safety, public protection and risk-based regulation. Within the new Standards is a stronger emphasis on good governance and risk assurance, ensuring continued professional suitability, collaboration and supporting timely local resolution of concerns where appropriate.

- 1.103 These new Standards are aligned to the government’s ambition for regulatory reform. They provide a solid foundation upon which to monitor and assess the performance of regulators and Accredited Registers, make accreditation decisions and enable improvement in the regulation of health and care professionals.
- 1.104 Implementation of the new Standards will begin from 1 July 2026.

Policy, Communications and Engagement

Overview

- 1.105 During 2025/26, our policy, communications and engagement work continued to support the PSA’s statutory oversight role while proactively contributing to wider improvements in professional regulation across the UK. This section also includes the work of the Intelligence and Insight team.

Policy Development and Regulatory Reform

Mann Review into tackling antisemitism and other forms of racism in the NHS

- 1.106 In December, with input from colleagues across the organisation, we responded to Lord Mann’s Review into tackling antisemitism and other forms of racism in the NHS in England. We welcomed its focus on how the regulatory system - from employment through to professional oversight - can better recognise, report and address racism at every stage. In our submission, we emphasised that racism and antisemitism undermine public confidence in healthcare professionals and services, and that regulatory processes, including education, registration and fitness to practise, must play a stronger role in tackling discriminatory behaviour.
- 1.107 We highlighted how our forthcoming enhanced Standards, building on our Equality, Diversity and Inclusion requirements introduced in 2019, will set clearer and more consistent expectations across statutory regulators and Accredited Registers. We also highlighted our support for reforms that would enable regulators to act more quickly where concerns arise and reiterated the case for the PSA to have targeted powers to require information from regulators, helping to address gaps in evidence and strengthen public protection.

Supporting ongoing regulatory reform

- 1.108 Throughout the year we provided feedback and advice to the Department of Health and Social Care (DHSC) during the drafting of the proposed new legislation for the GMC, the ‘GMC Order’. The Order is intended to provide a legislative blueprint for wider reform of professional regulation, including for the Health and Care Professions Council (HCPC) and the Nursing and Midwifery Council (NMC), which the UK Government has committed to reforming during this Parliament.
- 1.109 Our policy advice during drafting emphasised the need to balance increased regulatory flexibility with maintaining public protection. On 24 March 2026, the

DHSC launched its public consultation on the draft GMC Order 2026. We publicly welcomed the consultation¹⁸, and the new power proposed for us to be able to require the GMC to provide information to us. We will respond formally to the proposals, which include further expansions to the PSA's role and draw on the findings of the Mann Review, in due course.

- 1.110 We also continued to monitor the implementation of the Anaesthesia Associates and Physician Associates Order (AA and PA Order).
- 1.111 In June 2025, we published two pieces of good practice guidance to help regulators use their new powers, once reformed: Rulemaking: Good practice guidance for regulators¹⁹, and Using accepted outcomes in fitness to practise: guidance for regulators²⁰. The guidance was developed following public consultation and extensive engagement with a range of stakeholders including patients and the public in 2024/25.
- 1.112 We have established a Legislative Reform Programme Board to coordinate our work to prepare for regulatory reform from both a policy and operational readiness perspective. The Programme Board met twice in 2025/26 and workstreams include the broader raft of legislative changes planned by the UK Government, including regulation of NHS managers in England, and strengthening assurances for non-surgical cosmetic procedures. The Programme Board is co-sponsored by the Director of Policy and Communications and Director of Regulation and Accreditation.
- 1.113 During 2026 we recruited an additional member of the policy team to support our work on regulatory reform, as set out in our business plan for 2025/26.

Regulatory policy symposium

- 1.114 In October 2025, we held our Regulatory Policy Symposium, bringing together over 60 regulators, policy makers, academics and system partners to examine how professional regulation can better anticipate and respond to emerging risks to public protection. The Symposium focused on the role of evidence, data and collaboration in shaping effective regulatory policy, with sessions exploring complaints and insight, learning from harm, workforce and equality issues, and the implications of digital and technological change. We used the findings to help shape the themes of our Strategic Plan 2026-29.

Concluding our work on Safer care for all

- 1.115 We reviewed progress against the recommendations the PSA set out in its 2022 report, *Safer care for all*.²¹ We will be publishing materials summarising what has been achieved, and what further actions are needed, in the first quarter of 2026/27.
- 1.116 Many of the recommendations are for the wider system, and our role here is to influence and encourage action. We were pleased that the first Patient Safety

¹⁸ [PSA welcomes consultation on changes to healthcare regulation | PSA](#)

¹⁹ [Good practice in rulemaking – guidance for regulators.pdf](#)

²⁰ [Using accepted outcomes in fitness to practise - guidance for regulators 4.pdf](#)

²¹ Available at: [Safer care for all - solutions from professional regulation and beyond | PSA](#)

Commissioner for Scotland, who took up post in September 2025, attended our Regulatory Policy Symposium in October 2025. We have also continued to highlight the benefits of regulatory strategies to support workforce plans to UK governments.

Right-touch regulation

1.117 We published a new version of our policy guidance *Right-touch regulation*²² at our Regulatory Policy Symposium. Right-touch regulation is the approach we apply in our work, and we encourage others to adopt it as well, including those in other sectors and internationally. It is an approach to regulation which involves assessing the level of risk of harm to the public and deciding on the most proportionate and effective response to mitigate that risk by whatever means. It stresses the importance of balance – managing risk to an acceptable level, but no further.

1.118 The process of review leading up to publication included stakeholder engagement and discussion with experts in the field. While the central ideas remained the same, we incorporated a number of improvements in the new version:

- Giving clearer explanations of the main concepts
- Aligning right-touch with other key principles of regulation
- Providing advice on ‘ways of working’ for regulators, including for example being collaborative and focused on equality diversity and inclusion
- Aligning right-touch with the ‘lines of defence’ model of risk management
Explaining the benefits of right-touch regulation to the public.

1.119 During the remainder of the financial year we published some further supporting resources to assist stakeholders to apply right-touch regulation to their own decisions and processes. This included a summary version of the main document and a standard slide deck. We continue to look for opportunities to further expand these resources such as the development of case studies in how right-touch ideas can be applied. We also continue to seek opportunities to highlight how we apply these ideas to our own work.

Our new Standards – an evidence-based approach

1.120 On 19 March 2026, the PSA published a new, single set of Standards for the regulators and Accredited Registers we oversee. The collaborative internal approach taken, overseen by the Standards Project Board, meant a much greater input from the policy and communications teams to the Standards than previously.

1.121 In parallel with the consultation on our new Standards, the policy team led an evidence review running from 13 February to 8 May 2025 that generated recommendations for the new Standards. They collaborated with the Accredited Register and Performance Review teams to use this, and the findings of the external consultation to draft the Standards. Having a single set of Standards will help achieve the integration that is needed across professional regulation (whether statutory or voluntary) to support a similar approach to workforce delivery.

²² [Right-touch regulation 2025 | PSA](#)

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- 1.122 Our ongoing work on safeguarding was incorporated into the Standards project. The new Standards place greater emphasis on professional suitability checks, including criminal records checks. We presented options on how this might be achieved in practice to the Chief Executive Steering Group in March 2026. This will inform a final recommendation by the Safeguarding Project Team in early 2026/27 to the Accredited Registers and Performance Review Teams about how to operationalise any new expectations through the evidence frameworks that support the new Standards.
- 1.123 This extent of policy input to the Standards was not included in our business plan for 2025/26. We accommodated this by reprioritising other work, including making the decision not to commission substantive new research in 2025/26. This was also on the basis that this would allow us more time to identify new evidence gaps against our Strategic Plan 2026-29.

Research into the barriers to complaints

- 1.124 In September 2025, we published research we had commissioned in 2024/25 into the barriers and enablers to making a complaint to a health and social care regulator.²³
- 1.125 The research found that people are often motivated to complain to protect future patients but experience significant obstacles when trying to do so. Complaining to a regulator is commonly seen as a last resort, with processes perceived as difficult and discouraging. Key barriers include poor communication, lack of clarity about what regulators can investigate, limited support, and low public awareness, with healthcare professionals also facing cultural and workplace pressures. The findings underline the need for clearer, more accessible and transparent complaints systems to support public protection.
- 1.126 This research formed part of the evidence base for the new Standards. We have promoted the findings of the research in the UK and internationally, including in person at the CLEAR conference in Chicago in September 2025.

Regulating for AI use by professionals

- 1.127 The rapid development and deployment of artificial intelligence (AI) technologies by health and social care professionals presents opportunities for improved access to, and quality of, care. However, it also presents risks that, if not addressed, could undermine these opportunities.
- 1.128 We have continued to use our PSA Regulatory Data and AI Group to convene the regulators and Accredited Registers we oversee to explore what regulatory response is needed. We have also worked closely with the UK National Commission for AI in Healthcare, which is run by the MHRA and tasked by the UK Government with developing the overarching regulatory framework. We have sought to use our role to help make sure the impacts of AI across the range of professions is considered.

²³ [Barriers and enablers to making a complaint to a health or social care professional regulator | PSA](#)

1.129 To help achieve this, in February 2026 we commissioned a workshop led by researchers Dr Helen Smith RN and Professor Jonathon Ives of Bristol University to explore the potential benefits of having common, high level professional and ethical principles for professionals. The findings of this workshop, which was attended by regulators and members of the public, was published in May and has been shared with the Commission.

Tackling sexual misconduct

1.130 We continued to hold well-attended seminars throughout the year on different aspects of sexual misconduct in health and care, organised in collaboration with the Section 29 team in particular where legal and fitness to practise matters were under discussion. The discussions were led by subject matter experts and explored a number of different perspectives including changes in the law and the impact on employers and regulatory processes; understanding the ways in which this kind of misconduct is perpetrated and could be more effectively prevented; and exploring the issues faced by people who are victims.

1.131 We have developed for publication in early 2026-27 a summary of highlight points from the series, as well as other supporting resources for regulators, Accredited Registers and other stakeholders. The Section 29 team will be publishing further guidance focused on improving the fitness to practise when addressing these cases, building on discussion in these webinars and at the Section 29 May conference 2026. We will also be taking forward many insights in our work on prevention of harm in 2026-27.

Research conference

1.132 In November 2025 we held an in-person research conference in collaboration with Professor Rosalind Searle, University of Glasgow, and Professor Roberta Fida, Aston University. With the theme of ‘preventing harm: turning insight into impact’ and a focus on actionable insights, it brought together 160 people including researchers, policy professionals, regulators, leaders from across health and social care, legal professionals and international colleagues to explore how regulation can be improved to enhance patient safety, public protection and confidence. Presentations and discussion explored the different contributions that research can make to regulatory improvement. Many insights will be taken forward into our planned work on prevention of harm in 2026/27.

England

1.133 Work specific to each of the four nations of the UK is set out in this section, starting with England.

1.134 Throughout the year, we have continued to meet regularly with NHS England to discuss issues such as the regulation of NHS senior leaders and managers, and the NHS 10 Year Plan for England. Our response to the consultation on the development of this plan suggested that a regulatory strategy to support workforce change would be beneficial.

Northern Ireland (NI)

- 1.135 We have continued to meet regularly with officials and develop relationships within NI. In November 2025 we attended the NICON event and spoke about our Barriers to Complaints research as part of a panel discussion. In March 2026 the Northern Ireland Social Care Council ran a learning session for PSA staff and Board members to share their insights and learning from regulating the social care workforce.
- 1.136 We have continued to urge for greater assurance of non-surgical cosmetics in NI. In December 2025, following a meeting with PSA Chair and Chief Executive, Minister Mike Nesbitt wrote to the PSA to set out the work officials in the NI Department of Health are undertaking on this matter. We subsequently wrote to the Children's Commissioner in NI met with them in May 2026 to discuss what more could be done to protect children and young people from harms caused by non-surgical cosmetic procedures.

Scotland

- 1.137 During 2025/26, we continued to provide input on Scottish Government work to introduce greater safeguards for people undergoing non-surgical cosmetic procedures. We submitted a formal response to the Health, Social Care and Sport Committee call for evidence on the Non-surgical Procedures and Functions of Medical Reviewers (Scotland) Bill, in which we set out our support for the introduction of further safeguards and highlighted the importance of proportionate regulation focused on public protection. We also made public statements welcoming the Scottish Government's commitment to introducing further regulation for non-surgical cosmetics and emphasising the value of aligning new arrangements with existing regulatory and assurance mechanisms, including our Accredited Registers programme. We have had ongoing engagement with Scottish Government officials on this and other issues.
- 1.138 In September 2025 we held our Board meeting in Edinburgh and brought together Scottish stakeholders including the NHS Scotland, Healthcare Improvement Scotland, the Scottish Government, the Medical and Dental Defence Union of Scotland, GMC Scotland, GDC Scotland and the Scottish Social Services Council to discuss how professional regulation can support a preventative approach to healthcare in line with priorities outlined in Scotland's Population Health Framework 2025-35.
- 1.139 In February 2026, we published our manifesto for the Scottish Parliamentary elections, setting out our key priorities for professional regulation in Scotland. The manifesto focused on how regulation can support public protection, workforce sustainability and innovation in health and social care, while remaining proportionate and responsive to the changing ways services are delivered. It drew on our regulatory oversight work, research evidence and engagement with stakeholders across Scotland, and was shared with political parties and other stakeholders to inform policy discussion ahead of and beyond the election.

Wales

- 1.140 In March 2026, we held a joint regulatory seminar with the Welsh Government on how professional regulation can support a preventative approach to health and care in Wales. The seminar received over 100 registrations from across the Welsh health and care system, including Welsh Government officials, regulators, health bodies and patient and workforce organisations. Discussions focused on how regulation can help anticipate and reduce risks, support workforce development, and enable earlier intervention, with particular emphasis on standards, governance, data and addressing inequalities.
- 1.141 We also published our manifesto for Wales, setting out our priorities for professional regulation in advance of the Senedd elections. This set out similar themes to the Scottish manifesto as set out above in terms of how regulation can support a preventative, sustainable approach to health and care, within the context of health and care delivery within Wales.

Raising awareness and enhancing our communications channels

- 1.142 Followership on social media has continued to grow during the year, supporting greater awareness of the PSA's work and helping to direct users to authoritative public protection information. Targeted use of social media formed an important part of our communications activity, including promotion of the Accredited Registers Quality Mark. Campaign activity across platforms such as Meta delivered significantly higher engagement than anticipated, resulting in substantially increased impressions and click-throughs to PSA content and related practitioner information pages. This growth in engagement was accompanied by increased traffic to key areas of the website, indicating strengthened reach and interaction with our digital communications.
- 1.143 However, we have seen a decrease in overall visits to the website over the course of the year. Evidence suggests this reflects wider changes in how people access information online, with the growing use of generative AI and AI-powered search summarising content directly on search engine results pages, or within AI chatbot conversations, and reducing click-throughs to websites. We therefore consider it more likely that this decline is linked to broader AI-driven changes in digital behaviour, rather than the launch of our new website in January 2025. We have begun to explore how we adapt our content in response to these changes.
- 1.144 In the meantime, we continue to enhance the website. During 2025/26 we commissioned an independent accessibility audit. This identified several areas where improvements were needed. The website developers agreed to rectify these, and we anticipate they will be completed in early 2026/27.

Commissions/advice to other bodies

The General Teaching Council for Scotland

- 1.145 In 2024/25 GTC Scotland had commissioned the PSA to assess its Fitness to Teach (conduct) function, as part of its comprehensive review of the Rules and process.

In May 2025 we published the outcome of our work as Advice to the General Teaching Council for Scotland on aspects of its fitness to teach process.

1.146 Within the commission, GTC Scotland had asked us to look at three areas:

- A performance review of GTC Scotland's Fitness to Teach (conduct) process, against Standards 14-18 of the PSA's Standards of Good Regulation, adapted so as to be appropriate for the context in which GTC Scotland works; to include a case file audit and discussions with staff and stakeholders
- A review of GTC Scotland's legislation, rules and guidance relating to the process
- A review of the operational efficiency of the process.

1.147 We provided a range of recommendations for further exploration and consideration across the three areas of the review, with a focus on how the GTC Scotland could improve the process in the future. In October 2025 GTC Scotland published a Fitness to Teach action plan having given detailed consideration to our findings.

Rapid advice to the DHSC

1.148 In early March 2026, we were commissioned by the Department of Health and Social Care (DHSC) to provide some advice on regulatory matters. We undertook this as a rapid policy review and the work was completed by the end of the month.

Updating of our guidance on commissioned work

1.149 In December 2025 we published a new version of our Guidance to potential clients on commissioning advice or consultancy services from the PSA. This new document provides clearer information on the services we can offer and on:

- The process that will be followed in fulfilling a commission
- How the contract sum will be calculated
- The arrangements that a client will need to have in place before work can begin.

Equality, Diversity and Inclusion (EDI)

1.150 We continue working towards our two equality objectives, which are to develop our EDI leadership and to build an inclusive workplace.

1.151 Our EDI action plan for 2025/26 contained seven key actions for this year. Key outcomes achieved from the delivery of the EDI action plan this year include:

- Review of Section 29 fitness to practise cases where EDI issues have been identified to understand EDI trends and issues
- Internal recruitment drive to increase the diversity of Section 29 fitness to practise panels
- Clear expectations for regulators to improve their understanding of who raises concerns through review of EDI standard
- Review of PSA's "Family Friendly" policies

- Delivery of function-specific EDI training across the organisation
- Delivery of an inclusion programme celebrating and marking key national EDI events throughout the year
- Evaluation of our approach to workplace inclusion and diversity.

1.152 In September we published our second self-assessment against the EDI Standard for regulators, reviewing our performance for 2024/2025. Our intention in completing the self-assessment was to demonstrate leadership by holding ourselves to account for the quality of our work on EDI. When we published our first self-assessment last year, we acknowledged that at that time, we had not fully met all the expected outcomes of the Standard. This year, our findings from the assessment found that during 2024/25 we had taken strong steps to improve our EDI work and we were able to say that overall, we considered that we met the Standard.

1.153 During 2025/26, we carried out an EDI assessment of our workplace culture. The culture assessment looked at the extent to which our staff feel that EDI, our values, and inclusive ways of working are embedded in our activities; how EDI is reflected in our organisational values and inclusive practices; what inclusion looks and feels like at the PSA; and the varied experiences of staff based on protected characteristics, socio-economic backgrounds, and intersectionality.

IT

1.154 During 2025/26, the IT function focused on maintaining secure and resilient digital services, with particular emphasis on cyber security and business continuity. Work during the year supported the protection of information, the reliability of systems and suppliers, and ensured that technology services continued to represent value for money. A limited pilot of Microsoft Copilot was carried out to assess its use, with any decision on wider adoption to be taken at a later date.

Financial summary

1.155 Our operating income for 2025/26 comprised of £5.461 million in fees paid by the regulators and £0.906 million non-fee income. In 2024/25 our funding was £4.869 million fees raised from the regulators and £1.201 million non-fee funding.

1.156 At 31 March 2026, we carried forward total reserves of £2.697 million, of which £0.982 million were unrestricted and £1.715 million restricted (2024/25: £2.306 million in total, £0.884 million unrestricted and £1.422 million restricted), after a surplus of £0.391 million (2024/25: net operating deficit of £0.047 million). In contrast to the previous years no surplus amounts were returned to the regulators in the 2025/26 business planning exercise (£0.290 million in 2024/25). Net operating expenditure for 2025/26 is calculated net of fees received from the regulators, which is recorded as income in accordance with IFRS 15.

1.157 A description of accounting policies is shown in note 1 to the accounts.

Transparency

- 1.158 We are committed to the provision of information to the public.
- 1.159 Our creditor payment policy is maintained in accordance with the government's Better Payment Policy, which currently provides for payment of suppliers within five working days of receipt of invoice, except where there may be a query or dispute regarding an invoice.
- 1.160 This target is challenging, especially for a small organisation like ours, and could only be achieved if we employed more staff. Accordingly, we aim to pay 60% of undisputed invoices within five days and 100% within 10 days.
- 1.161 During the 2025/26 financial year, 100% (by the number of invoices) and 100% (by the value of invoices) were paid in 10 days and 45% (by number of invoices) and 37% (by total invoice value) within five days. Details of our payment record can be found on our website.
- 1.162 No interest was paid under the Late Payment of Commercial Debts (Interest) Act 1998.
- 1.163 The balance owed to trade payables as at 31 March 2026 was £179,488. (2024/25: net balance £144,013). As a proportion of the total amount invoiced by suppliers in the year, this is equivalent to 30.38 days (2024/25: 25.20 days). This is due to an increased number of supplier invoices.
- 1.164 Other information that can be found in the government disclosure and transparency sections of our website include:
- Expenditure over £25,000
 - Board member expenses
 - Executive team expenses
 - Hospitality.

Sustainability

- 1.165 Defra has granted us an exemption from reporting sustainability information under the Greening Government Commitments, under the de minimis criteria. PSA employ less than 50 Full Time Equivalent (FTE) staff and occupy office floor space of 3123 sq ft. Consequently, we have not included sustainability reporting in this annual report. Nevertheless, we seek to minimise the impact of our activities on the environment.
- 1.166 Electricity and water use is summarised in the following table.

	2025/26	2024/25
Electricity	13,243kWh	12,430 kWh
Water	264.71m ³	244.67 m ³

- 1.167 Our building has an Energy Performance Certificate rated B, in accordance with the Minimum Energy Efficiency Standards (MEES). The property is considered compliant with MEES.

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- 1.168 Our office cleaning and recycling is carried out by Greenzest. Greenzest have been carbon neutral since 2021. They use sustainable methods of delivering cleaning products and consumable items and are introducing electrical delivery vehicles. They have partnered with BioHygiene who produce plant-based cleaning agents which are both effective and environmentally friendly.
- 1.169 We have implemented facilities to separate waste for recycling, and to encourage staff to do this, no waste is collected from bins at desks. Waste is separated into recyclable, non-recyclable and food waste. Our contractor, Greenzest, separates the mixed recyclables. No waste goes to landfill. Waste that cannot be recycled is incinerated.
- 1.170 In 2025/26, 75% of all waste was recycled, 25% was recovered (waste to energy) and 0% went to landfill.
- 1.171 We seek to minimise the impact of our own activities on the environment. When equipment is purchased, consideration is given to energy consumption. We use recycled materials where such alternatives are available and provide value for money.
- 1.172 We continue to seek to reduce the use of paper by maximising the use of our intranet and website for the dissemination of information. We are also using electronic versions of meeting papers where technically practical. Where paper is used, we look to reduce its consumption through the active management of printers requiring double-sided printing.

Human rights

- 1.173 We are committed to respecting human rights as embodied in the Universal Declaration of Human Rights and its two corresponding covenants, The International Covenant on Civil and Political Rights and The International Covenant on Economic, Social, and Cultural Rights.
- 1.174 We endeavour to ensure that we do not infringe on human rights, avoid complicity in the human rights abuses of others, and comply with the laws of the countries in which we work.

Anti-corruption and anti-bribery

- 1.175 We are committed to conducting our work in an honest and ethical manner. In accordance with the Bribery Act 2010 we operate governance by implementing and enforcing robust policies and procedures to guard against any illegal behaviour.
- 1.176 Our whistleblowing policy is reviewed annually by our Audit and Risk Committee and our message to our staff is that any issues raised will be treated with the utmost importance.
- 1.177 Our Anti-Fraud, Anti-Bribery and Corruption policy is reviewed annually by our Audit and Risk Committee and includes consideration of the high-risk business areas such as procurement.

Risk

- 1.178 Details of our most significant risks can be found in paragraph 2.29.



Alan Clamp

Accounting Officer

29 June 2026

2. Accountability Report

Corporate governance report

2.1 Our governance arrangements are set out in a formal Governance Framework that details the various roles and responsibilities within the PSA.

Directors' report

2.2 We have an executive team as shown below, covering our three areas of work: Corporate Services; Policy and Communications; and Regulation and Accreditation.

2.3 A register of Executive²⁴ and Non-Executive²⁵ interests is available on our website.

2.4 Directors are members of staff and are paid in accordance with staff policies.

Alan Clamp	Chief Executive
Jane Carey	Director of Corporate Services
Graham Mockler	Director of Regulation and Accreditation
Melanie Venables	Director of Policy and Communications
Amanda Partington-Todd	Interim Director of Regulation and Accreditation

Staff numbers and related costs

2.5 Costs of persons employed (subject to audit)

	Permanently employed	Other	Total 2025/26	Permanently employed	Total 2024/25
	£'000	£'000	£'000	£'000	£'000
Salaries	3,163		3,163	3,104	3,104
Social security costs	407		407	348	348
Superannuation costs	597		597	561	561
Agency/temporary costs		*211	*211	*92	*92
Total	4,167	211	4,378	4,013	4,105

*2 members of staff on secondment

2.6 There were no consultancy costs in 2025/26. (None in 2024/25)

2.7 There were no exit packages paid in 2025/26. (None in 2024/25).

²⁴<https://www.professionalstandards.org.uk/sites/default/files/attachments/Directors%20Register%20of%20Interests%20January%202025.pdf>

²⁵<https://www.professionalstandards.org.uk/sites/default/files/attachments/Board%20members%20Register%20of%20Interests%20February%202025.pdf>

- 2.8 No redundancy costs were incurred in 2025/26 (None in 2024/25).
- 2.9 No persons were employed off payroll or on a consultancy basis during the year (None in 2024/25).

Average number of persons employed

- 2.10 The average number of full-time and part-time staff employed (including temporary staff) during the year is as follows:

	Permanently employed	Other	Total 2025/26	Permanently employed	Other	Total 2024/25
Total	47.03	1.43	48.46	47.5	0.8	48.3

Losses and special payments

- 2.11 There were no losses and special payments in 2025/26.

The Board

- 2.12 The Board comprises seven non-executive members and one executive member. No non-executive members of our Board may be or ever have been a member of a profession regulated by any of the 10 regulators we oversee so that we are independent of the health and social care professions and regulators.
- 2.13 The Board is our highest decision-making forum, where significant strategic and operational matters are discussed, and consequential decisions taken.
- 2.14 The Board has corporate responsibility for ensuring that it fulfils its statutory duties and for promoting the efficient and effective use of its resources.
- 2.15 To this end, and in pursuit of its wider corporate responsibilities, the Board:
- Sets the PSA’s overall strategic direction within statute and the policy and resources framework
 - Ensures that any statutory or administrative requirements for the use of public funds are complied with; that we operate within the limits of our statutory authority, and in accordance with any other conditions relating to the use of public funds
 - Ensures that we receive and review regular financial information concerning the management of the organisation; is informed in a timely manner about any concerns about the organisation’s activities; and provides positive assurance that appropriate action has been taken on such concerns
 - Demonstrates high standards of corporate governance at all times, including establishing an audit committee to help it to address the key financial and other risks facing it

- Appoints the Chief Executive. Sets performance objectives and remuneration terms linked to these objectives for the Chief Executive, which give due weight to the proper management and use of public monies.
- 2.16 Historically, appointments to the Board were made for an initial term of four years, which could be extended for a second term. The total time served should not exceed eight years. In 2024, the Board reviewed this and agreed that as from 2025 appointment terms should be reduced to three years.
- 2.17 Schedule 7 of the National Health Service Reform and Health Care Professions Act 2002, as amended by the Health and Social Care Act 2008 and by the Health and Social Care Act 2012, provides directions for the appointment of members to the PSA.
- 2.18 Details of all Board appointments and who makes them are shown in the table below.
- 2.19 Details of the directorships and significant interests held by the Board are contained within the register of interests held on our website. [Board members Register of Interests May 2026.pdf](#)

Board members

Board member	Appointed by	Term
Caroline Corby (Chair)	Privy Council (reappointed 2025)	1 March 2021 to 28 February 2028
Marcus Longley	Welsh Ministers (reappointed 2021)	1 May 2017 to 30 April 2025
Alan Clamp	PSA Board (2018)	N/A Executive member
Juliet Oliver	Privy Council	1 January 2023 to 31 December 2026
Nick Simkins	Privy Council Appointed ARC Chair 2024	1 March 2023 to 30 June 2028 ²⁶
Candace Imison	Privy Council	1 September 2024 to 31 August 2027
Geraldine Campbell	Department of Health Northern Ireland	1 January 2025 – 31 December 2027
Ali Jarvis	Scottish Ministers	1 January 2025 – 31 December 2027
Ruth Ajayi (Associate)	PSA Board	7 May 2024 to 6 May 2026
Eleanor Marks	Welsh Ministers Appointed May 2025	1 May 2025 to 30 April 2028

²⁶ Nick Simkins was appointed ARC Chair from 1 July 2024 and his term was therefore extended to 30 June 2028.

2.20 The Chief Executive is an employee of the PSA. The Chief Executive's principal functions, duties and powers are:

- To ensure the PSA fulfils its statutory duties
- To prepare and issue standards of good regulation
- To arrange for the publication of policy advice and guidance
- To send to Parliament an annual report on the performance of the regulators we oversee
- To keep proper accounts and proper records in relation to the accounts, to prepare a statement of accounts in respect of each financial year, and to send a copy of the annual accounts to the Comptroller and Auditor General
- The Chief Executive has responsibility for providing effective leadership on all matters relating to statutory and administrative duties. This includes the implementation of the strategy, leading on all operational matters, promoting the efficient and effective use of staff and other resources, encouraging high standards of propriety and representing the PSA in public.

Statement of Accounting Officer's Responsibilities

- 2.21 The Privy Council has appointed the Chief Executive as Accounting Officer. His relevant responsibilities as the Accounting Officer include his responsibility for the propriety and regularity of the public finances for which he is answerable and for the keeping of proper records. As PSA is an entity classified to central government and part of the Department of Health's accounting boundary he complies with the principles set out in the Non-Departmental Public Bodies' Accounting Officers' Memorandum issued by HM Treasury and published in 'Managing Public Money'.
- 2.22 Under Schedule 7, Paragraph 15 of the National Health Service Reform and Health Care Professions Act 2002, as amended by the Health and Social Care Act 2008 and the Health and Social Care Act 2012 the Privy Council has directed the PSA to prepare for each financial year a statement of accounts in the form and on the basis of the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the PSA and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.
- 2.23 In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual and in particular to:
- Observe the Accounts Direction issued by the Privy Council, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
 - Make judgements and estimates on a reasonable basis
 - Prepare the accounts on a going concern 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

I confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and I take responsibility for the Annual report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

As the Accounting Officer, I have taken all the steps I ought to have taken to make myself aware of any relevant audit information and to establish that the Professional Standards Authority auditors are aware of that information. So far as I am aware there is no relevant audit information of which the auditors are unaware.



Alan Clamp
Accounting Officer
29 June 2026

Governance statement

Scope of responsibility

- 2.24 As Accounting Officer to the PSA, I have responsibility for maintaining a sound system of internal control that supports the achievement of our policies, aims and objectives, while safeguarding the funds and organisational assets for which I am personally responsible. I pay close attention to the guidance set out in Managing Public Money.
- 2.25 We report to the UK Parliament and work closely with the devolved administrations in Northern Ireland, Scotland and Wales, the Department of Health and Social Care in England, and the Department for Education to deliver our statutory obligations and the key objectives of our business plan. This includes identifying and responding appropriately to both internal and external risks.
- 2.26 The PSA complies with Managing Public Money and has adopted the main principles of HM Treasury's Orange Book: Management of Risk. These principles are applied proportionately, reflecting PSA's size, operating model, risk profile, and support effective identification, assessment and management of risk.

Compliance with HM Treasury's corporate governance code

- 2.27 We have complied with HM Treasury's Corporate Governance Code in so far as it is applicable to us.

Risk management approach and Risk register

- 2.28 The Executive Leadership Team reviews the strategic risk register monthly. The updated register is considered by the Audit and Risk Committee (ARC) and thereafter by the Board. Risks are added, updated or deleted outside of this process when the need arises.
- 2.29 The most significant risks for 2025/26 were related to:
- Fitness to Practise backlogs - that they could compromise regulatory effectiveness and therefore reduce public protection. This risk is being managed by monitoring the quality of decision-making through our section 29 process and of regulatory effectiveness through our performance reviews. We also monitor regulator council meetings to ensure a continued focus on dealing with any backlogs. Continued poor performance is escalated to the Secretary of State and the Health and Social Care Committee.
 - Regulator performance – primarily relating to the NMC and PSNI. The NMC is subject to ongoing periodic reviews (rather than the cycle of periodic and monitoring reviews used for other regulators) and aspects of its performance are also overseen by an Independent Oversight Group, made up of a wide range of stakeholders and chaired by the PSA. Underperformance of the PSNI is being managed by monthly meetings between the regulator and the PSA, and through quarterly meetings with the Department of Health in Northern Ireland.

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- Public confidence in regulation – which could be undermined as a result of perceived under regulation. For Accredited Registers we make an assessment of the risks of unregulated roles and escalate to the government any areas where we think voluntary registration may not be sufficient for public protection. Under-regulation can also be identified using the PSA’s Right-Touch Assurance tool.
- 2.30 The Executive Leadership Team develops and maintains the internal control framework and provides assurance to the Audit and Risk Committee, which in turn provides strategic advice to the Board, where overall responsibility is held that PSA’s arrangements are effective.
- 2.31 The key elements of the system of internal control include:
- Financial procedures detailing financial controls, the responsibilities of and authorities delegated to the Executive Leadership Team
 - Business planning processes setting out the objectives of the PSA, supported by detailed annual income, expenditure, capital and cash flow budgets
 - Regular reviews of performance along with variance reporting, scenario planning and re-forecasting
 - The assurance framework.
- 2.32 PSA’s risk management and internal control systems have been in place throughout the year under review and up to the date of approval of the Annual Report and Accounts.

Assurance framework

- 2.33 The assurance framework is the means of assuring the Board members about how we operate.
- 2.34 The framework is set out in terms of the three lines of defence model. The framework is structured around those areas of good governance that will always require assurance, as opposed to the Board’s annual objectives which will continually evolve.
- 2.35 The means of assurance listed are inputs from which the Board makes a judgement about their level of assurance. The framework does not aim to be an exhaustive list or tool for the executive to undertake operations.

Chair of the Board

- 2.36 The Chair has a leadership responsibility on the following matters:
- Leading the Board in formulating our strategy
 - Ensuring that the Board, in reaching decisions, takes proper account of any relevant guidance
 - Promoting the efficient, economic, and effective use of resources, including staff
 - Encouraging high standards of propriety

- Ensuring that the Board meets at regular intervals throughout the year and that the minutes of meetings accurately record the decisions made and, where appropriate, the discussions of the Board
- Ensuring that the work of the PSA is reported annually to Parliament as required by statute.

Attendance at Board meetings held in public

2.37 There were six Board meetings held in public between 1 April 2025 and 31 March 2026.

2.38 Members' attendance at Board meetings during 2025/26 was as follows:

Board member	Number of meetings attended	Possible
Caroline Corby (Chair)	6	6
Alan Clamp	6	6
Juliet Oliver	6	6
Nick Simkins	6	6
Candace Imison	6	6
Ruth Ajayi	5	6
Geraldine Campbell	6	6
Ali Jarvis	6	6
Eleanor Marks	5	6

2.39 During the year under review, the Board was active in ensuring that our statutory functions were maintained and that the risks we were encountering were being addressed. It achieved this by effective use and monitoring of the risk register and assurance framework and by remaining vigilant about the quality of our outputs.

2.40 The Board is confident that it continues to receive appropriate, complete and relevant reports from the executive to ensure that it can fulfil its strategic role and can hold the executive to account. Quality assurance is provided by the Scrutiny Committee and the Audit and Risk Committee which report to the Board. The Board also reviews all key policy papers and reports before publication to ensure they meet the high standards it expects. The Board receives finance reports at every meeting and reviews the risk register twice a year.

2.41 The Board pays particular attention to the conduct of our investigations and special reviews and carefully assures itself of the quality of the final reports.

2.42 The Board plays an important role in establishing the strategic direction for the PSA and considers this and related issues at its annual planning event.

2.43 The Board also reviews its own performance as part of its strategic planning. In the last quarter of 2024/25, a self-assessment of Board effectiveness was completed. The findings were very positive. The self-assessment found that the Board and its

committees were operating effectively and made several recommendations for further improvements. These included reviewing the Board's risk appetite in the light of the new Strategic Plan 2026-29 and ensuring that post-evaluation reviews for all major projects are provided to the Board. An action plan was developed based on this for 2025/26 and all actions were completed.

- 2.44 Towards the end of the 2025/26 business year, an external evaluation of Board effectiveness was completed in line with our approach to do this once every three years (with self-assessments in the intervening years). This was carried out by the accountancy firm Moore Kingston Smith. It concluded that the PSA's Board works well. The report made a number of recommendations for further improvement. These included: holding a Board workshop on priorities for the first year of the new Strategic Plan 2026-29; producing a more sophisticated risk register that should be part of the Board papers for every meeting; involving the Board in quarterly horizon-scanning meetings; and reviewing the PSA values during 2026/27. These actions will be implemented during the 2026/27 business year.
- 2.45 Maintaining the quality of our work is an important consideration for the Board. It contributes to publications and reports prior to publication and take a close interest in research and policy development.
- 2.46 The Board also reviews information it receives about our performance from external parties including the statutory regulators, the Accredited Registers, the Departments of Health in England, Scotland, Wales and Northern Ireland and the Department for Education in England.
- 2.47 All members of the Board are appraised annually by the Chair and are able to comment on the performance of both the Chair and the Chief Executive. The Chair is appraised by the Deputy Chair, making use of feedback from Board members, senior members of staff and external stakeholders.
- 2.48 The detail of quality assurance is delegated to the Scrutiny Committee and to the Audit and Risk Committee. We report on their activities separately. The Terms of Reference for the two committees are reviewed annually.

Committees and working groups of the Board

Audit and Risk Committee

- 2.49 The Board has an Audit and Risk Committee to support it in its responsibilities for risk control and governance. The committee reviews the comprehensiveness of assurances in meeting the Board's and Accounting Officer's assurance needs and reviewing the reliability and integrity of these assurances.
- 2.50 Four Audit and Risk Committee meetings were held between 1 April 2025 and 31 March 2026.

2.51 Members' attendance at Committee meetings during 2025/2026 was as follows:

Committee member	Number of meetings attended	Possible
Nick Simkins	4	4
Ruth Ajayi	1	1 ²⁷
Geraldine Campbell	4	4
Eleanor Marks	3	4

2.52 The minutes of the Committee's meetings are formally reported to the Board, as is the Committee's opinion on the risk register and the changes made to it.

2.53 The Committee reviews its Terms of Reference and work programme annually and reports any changes that it proposes to the Board. Each year, it formally reports to the Board on:

- Its work during the previous financial year
- The assessment of information governance arrangements
- The internal audit reports submitted to it
- The views and opinions of the auditors.

2.54 The Committee sets its own work programme for the coming year and this influences the work programme set by the internal auditors.

2.55 Typically, the Board delegates final approval of the Annual Report and Accounts to this Committee.

Internal audit

2.56 RSM were our internal auditors for 2025/2026.

2.57 The internal audit work this year focused on:

- Policy process
- Cyber Security
- Workforce Planning
- Business Principles.

Policy Process

2.58 This review received Reasonable Assurance. Three medium priority recommendations were made. One was around producing a framework providing a process for prioritisation and sign off decisions. The second was organisation-wide and was to define clear thresholds for projects being reported to the Board and the

²⁷ Moved to the Scrutiny Committee as part of the Associate Board Member training programme.

third was to develop a data and intelligence strategy. All recommendations were being worked on at the end of the year.

Cyber Security

- 2.59 This review received Partial Assurance. One High, two Medium and nine Low priority recommendations were made. The High priority was to develop and maintain a documented timeline for testing the Business Continuity Plan, the mediums were to conduct Business Impact Assessments to identify critical systems and define and document vulnerability remediation timeframes. All recommendations were near complete at the end of by March 2026.

Workforce Planning

- 2.60 This review received Reasonable Assurance. Five Medium priority recommendations were made and one Low. The Medium priorities focussed on aligning Business Planning with the new People Strategy including: a skills gap analysis, an organisational review to establish future structure and a new Learning and Development Plan. These are being taken forward as part of year one of the new People Strategy 2026-29.

Business Principles

- 2.61 The review received Reasonable Assurance and no recommendations were made.

Scrutiny Committee

- 2.62 The Scrutiny Committee receives reports on the operation of our scrutiny and oversight of the 10 health and social care professional regulators and the Accredited Registers programme.
- 2.63 Three Scrutiny Committee meetings were held between 1 April 2025 and 31 March 2026.
- 2.64 Members' attendance at committee meetings during 2025/26 was as follows:

Committee member	Number of meetings attended	Possible
Juliet Oliver	3	3
Candace Imison	3	3
Ali Jarvis	3	3
Ruth Ajayi	3	3

Appointments to regulators' councils

- 2.65 The Scrutiny Committee considered reports on recent appointments activity at all of its meetings, including advice provided to regulators. The Committee also received an overview of the appointments seminar conducted during the year.

Review of final fitness to practise decisions (the PSA's Section 29 jurisdiction)

- 2.66 At each meeting, the Scrutiny Committee received an update on the progress of any high profile and/or high risk appeals and the current caseload and work of the team, alongside wider engagement, key updates and risks, and improvement work undertaken by the team. The Committee reviewed completion of the S29 process review work and endorsed the permanent implementation of substantive changes and improvements that have been developed through the review process.
- 2.67 The Committee reviewed the Section 29 'Appealing fitness to practise decisions: the year in focus 2024/25' report, the first year we have produced such a report. The Committee also considered proposals for the scope of our new work to review case examiner decisions made in relation to Anaesthesia Associates (AA) and Physician Associates (PA), following implementation of their statutory regulation under the Anaesthesia Associates and Physician Associates Order 2024.

Annual performance review of regulators

- 2.68 The Scrutiny Committee received regular reports on the progress and outcomes of Performance Reviews, including updates on our oversight of the NMC and our work with the IOG. The Committee continued its oversight of our performance review work in relation to the timeliness of fitness to practise processes of the regulators, which continues to be a serious concern.

Accredited Registers

- 2.69 The Scrutiny Committee carried out its scrutiny of the Accredited Registers programme. It received progress updates on applications for Provisional Standard One assessments, Full Applications, and current Accredited Register renewal assessments.
- 2.70 The Committee reviewed the risks and horizon scanning work of the programme at its meetings. The Committee also undertook a deep dive into a review of the scrutiny processes we use in the programme in preparation for change arising from the Standards Review.

Standards review project

- 2.71 The Committee received reports on the progress of the Standards review project during the year. It also reviewed plans for operational readiness for both the Accredited Registers programme and performance review of regulators.

Pension scheme regulations

- 2.72 As an employer, our staff are entitled to membership of either the NHS Pension Scheme or Standard Life Group Personal Pension Scheme. Control measures are in place to ensure all employer obligations contained within both schemes' regulations are complied with. This includes ensuring that deductions from salary, employer's contributions and payments to the schemes are in accordance with the rules and that member pension scheme records are accurately updated in accordance with the timescales detailed in the regulations.

Data handling

- 2.73 Our system of internal control is based on the HMG Security Policy Framework and we continue to monitor and review our compliance with it.
- 2.74 We hold little personal information. The main type of personal data we hold relates to our own staff. Staff are required to work through remote access to our server and multi factor authentications are in place to provide another layer of security.
- 2.75 Staff continue to undertake a combination of the government’s ‘Protecting Information’ online training and PSA’s internal information security training. The ‘Protecting Information’ training is assessment-based.
- 2.76 All staff are required to complete the level appropriate to their level of responsibility for data-handling. All staff completed the training in 2025/26.
- 2.77 The Audit and Risk Committee Chair has provided a statement that he was satisfied that we have appropriate policies for staff to adhere to, as far as they apply to PSA, and that suitable processes are in place to mitigate risks to our information.
- 2.78 This statement has been prepared following consideration of the PSA’s Annual Assessment of Information Risk Management for 2025/26 and the assurance provided by it.
- 2.79 No personal data incidents met the threshold to be reported to the Information Commissioners Office (ICO) in 2025/26.

Government Functional Standards

- 2.80 Functional standards set out what needs to be done, and why, for different types of functional work. They have been mandated for use in departments and their arms’ length bodies since March 2022. PSA complies with all elements of the standard that are applicable to it.

Business principles

- 2.81 We started operating with four work streams in 2012 and have, in the intervening period, increased the rigour of separation between them. We nevertheless recognise that our stakeholders will be looking for transparency with regards to how we operate.
- 2.82 We set out below the principles that we work to.
- **Regulatory and standards setting work:** All fees from the regulators are applied solely to our statutory functions of regulatory oversight and improvement as set out in our legislation. Any surplus or deficit generated against our budget as approved by the Privy Council will be used in the calculation of the following year’s fee
 - **Accredited Registers:** All fees for accreditation or renewal from registers are applied solely to provide and develop the Accredited Registers programme. Any surplus generated will be retained for the benefit of the programme

-
- Commissions from Government(s): The pricing of commissions and consultancy contracts will cover all costs associated with the work. Any surplus arising will be deployed at the Board's discretion to support our organisational objectives in the public interest
 - Advice to other organisations: The pricing of commissions and consultancy contracts will cover all costs associated with the work. Any surplus arising will be deployed at the Board's discretion to support our organisational objectives in the public interest.
 - Surpluses will be applied according to these principles after the requirements of our reserves policy have been met.

To ensure transparency we will:

- Publish our annual accounts and fully disclose our audited financial statements (Pages 81 to 84)
- Show clearly our income and expenditure in relation to each of our four functions.

2.83 In conjunction with these principles our Board has established a reserves policy.

2.84 PSA has agreed to hold minimum reserves of three months' budget operating costs of circa £1.365 million for 2025/26, within which it draws a distinction between:

- A restricted element associated with regulatory and standards work
- An unrestricted element associated with all the PSA's work.

The level and make-up of our reserves is disclosed later in our financial accounts (p101)

2.85 Any money taken from reserves during the year which reduces them below the minimum level agreed by Board, will need to be replaced in the following year(s).

The purpose of the system of internal control

- 2.86 The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore provide reasonable but not absolute assurance of effectiveness.
- 2.87 The system of internal control is designed to identify and prioritise the risks to the achievement of organisational policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.
- 2.88 Our system of internal control has been in place for the year ended 31 March 2026 and up to the date of approval of the annual report and accounts and accords with HM Treasury guidance. The key elements of the system of internal control include:
- Financial procedures detailing financial controls for responsibilities of, and authorities delegated to, the Executive team
 - Business planning processes setting out PSA's objectives supported by details of annual income, expenditure, capital and cash flow budgets
 - Regular reviews of performance along with variance reporting, scenario planning and reforecasting.

Review of effectiveness

- 2.89 As Accounting Officer, I am responsible for reviewing the effectiveness of the system of internal control. My review is informed by the work of the internal auditors, the Executive Leadership Team, which has responsibility for the maintenance of the internal controls, and comments made by the external auditors in their management letter and other reports. The Audit and Risk Committee and Board have advised me on the implications of the result of my review on the system of internal control.
- 2.90 The effectiveness of the system of internal control was maintained and reviewed through:
- The Board of the PSA, which met six times
 - The Audit and Risk Committee, which consists of three members of the Board. I also attend the Audit and Risk Committee meetings together with the Director of Corporate Services, the Head of Finance and the Head of HR and Governance. Representatives of the National Audit Office and our internal auditors are also present
 - Risk management arrangements identify which key risks could affect the achievement of our objectives and those risks have been managed actively, with progress being reported to the Audit and Risk Committee and, through it, to the Board of the PSA
 - Our annual assessment of information risk management undertaken in accordance with the Cabinet Office's guidance
 - Regular reports from the internal auditors, RSM, complying with the government's Internal Audit Standards

-
- Comments made by external auditors, the NAO, in their management letter and other reports.

2.91 RSM have been our internal auditors for the year under review. The Head of Internal Audit in his report for 2025/2026 stated that: 'The organisation has an adequate and effective framework for risk management, governance and internal control. However, our work has identified further enhancements to the framework of risk management, governance and internal control to ensure that it remains adequate and effective'.

2.92 I do not consider that we have significant weaknesses in our system of internal controls. A programme of regular monitoring exists, in consultation with the Audit and Risk Committee, internal auditors and external auditors, to ensure that we meet best practice standards in all areas of our operations.

2.93 Our assurance framework is monitored along with the risk register by the Executive Leadership Team, the Audit and Risk Committee and the Board. External and internal influences are considered, and any potentially significant risks are discussed with key stakeholders as soon as they become apparent. The Audit and Risk Committee has reviewed our assurance framework during the year to ensure it provides an appropriate level of assurance to the Committee and the Board.

2.94 I am satisfied that the annual assessment of information risk management adequately reflects the information risks we have managed and that we have considered future risks. I consider that we have taken the actions necessary to manage information risks effectively. I am confident that staff are aware of their responsibility to store, share and destroy information securely.



Alan Clamp

Accounting Officer

29 June 2026

Remuneration and staff report

Remuneration policy

- 2.96 The Business Plan Review Sub-Committee ensures that staff and Board remuneration are discussed as part of business planning and recommendations are made to the Board.
- 2.97 Employment contracts are generally offered on a permanent basis. If they are offered on a fixed-term basis, this is to reflect the nature and context of the work involved. The notice period required is determined by the position of the post holder.

Nominations Committee

- 2.98 The Nominations Committee ensures that the PSA has an appropriate Board membership by overseeing Board performance and recruitment.
- 2.99 One Nominations Committee meeting was held between 1 April 2025 and 31 March 2026. Members' attendance is shown below.

Board member	Number of meetings attended	Possible
Caroline Corby	1	1
Nick Simkins	0	1
Juliet Oliver	1	1

Senior managers' contracts²⁸

Name	Title	Date of contract	Unexpired term	Notice period
Alan Clamp	Chief Executive	1 November 2018	Permanent contract	6 months
Jane Carey	Director of Corporate Services	11 January 2021	Permanent contract	3 months
Graham Mockler ²⁹	Director of Regulation and Accreditation	1 April 2023	Permanent contract	3 months
Melanie Venables	Director of Policy and Communications	1 July 2024	Permanent contract	3 months
Amanda Partington-Todd	Interim Director of Regulation and Accreditation	14 April 2025	Secondment ³⁰	1 month

²⁸ Senior Civil Service Staff equivalent

²⁹ Undertook an unpaid sabbatical from 25 April 2025 to 7 April 2026.

³⁰ This was a secondment from 14 April 2025 to 13 April 2026 to cover the substantive postholders sabbatical period so not on PSA payroll.

Senior managers' salaries³¹ (subject to audit)

Name	Salary 2025/26 £'000	All pension- related benefits £'000	TOTAL 2025/26 £'000
Alan Clamp	200-205	47	245-250
Jane Carey	120-125	29	150-155
Graham Mockler *	5-10	0	5-10
Melanie Venables	115-120	28	140-145

* Unpaid sabbatical from 22 of April 2025 until 7th April 2026. Full Year Equivalent (130-135)

**There were no bonuses or performance related pay in 2025/26

Name	Salary 2024/25 £'000	All pension- related benefits £'000	TOTAL 2024/25 £'000
Alan Clamp	195-200	54	250-255
Jane Carey	115-120	31	145-150
Graham Mockler	120-125	35	155-160
Melanie Venables **	105-110	121***	225-230***
Christine Braithwaite*	30-35	1	30-35

* Retired July 2024 (Full year equivalent 120-125).

** Starter from 01/07/2024 (Full year equivalent 110-115)

*** Pension related benefits represent approximately 3 years worth of benefits

****There were no bonuses or performance related pay in 2024/25

2.100 All senior managers were members of the NHS Pension Scheme as at 31st of March 2026.

³¹ Senior Civil Service Staff equivalent

2.101 Total remuneration includes salary and all pension-related benefits calculated in accordance with the NHS Pensions guidance, which seeks to quantify the increase in pension benefits in the year by comparing the overall pension benefits at the beginning of the year with those at the end of the year. There were no non-consolidated performance-related pay or benefits-in-kind in 2025/26.

Pensions (subject to audit)

Name	Title	Real increase in pension at age 60 (bands of £2,500)	Real increase in pension lump sum at age 60 (bands of £2,500)	Total accrued pension at age 60 as at 31 March 2026 (bands of £5,000)	Lump sum at age 60 related to accrued pension as at 31 March 2026 (bands of £5,000)	Cash Equivalent Transfer Value as at 1 April 2025 (to the nearest £1,000)	Cash Equivalent Transfer Value as at 31 March 2026 (to the nearest £1,000)	Real increase in the Cash Equivalent Transfer Value during the reporting year (to the nearest £1,000)
Alan Clamp	Chief Executive	2.5-5	N/A	30-35	N/A	426	509	42
Jane Carey	Director of Corporate Services	0-2.5	N/A	10-15	N/A	178	223	23
Graham Mockler	Director of Regulation and Accreditation	0-2.5	N/A	15-20	N/A	218	230	3
Melanie Venables	Director of Policy and Communications	0-2.5	N/A	5-10	N/A	76	106	13

* Not applicable in the 2008 and 2015 scheme.

Cash Equivalent Transfer Value

2.102 A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capital value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the members' 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 scheme or arrangement when the member leaves a scheme and chooses to transfer the benefit accrued in the 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.

2.103 The CETV figure and from 2005/06, the other pension details include the value of any pension benefits in another scheme or arrangement which the individual has transferred to the NHS Pension Scheme. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. A CETV is calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries.

Real increase/(decrease) in CETV

2.104 This reflects the increase/(decrease) in CETV. It takes account of the increase in accrued pension due to inflation, contributions paid by the employer and employee (including the value of any benefits transferred from another scheme or arrangement) and uses common market valuation factors for the start and end of the period.

2.105 No compensation has been paid to former senior managers or payments made to third parties for the services of a senior manager.

2.106 This information has been audited by the Comptroller and Auditor General.

2.107 No senior manager had expenses subject to UK tax.

Board members' remuneration

2.108 The Chair received remuneration of £39,039 (2024/25: £37,719); Devolved Administration members received annual remuneration of £11,306 (2024/25: £10,924), the Audit and Risk Committee Chair received annual remuneration of £15,224 (2024/25: £14,709), the Scrutiny Committee Chair received annual remuneration of £15,224 (2024/25: £14,709). Other members received annual remuneration of £9,133 (2024/25: £8,824). Members' remuneration during the year amounted to £134,462.63 (2024/25: £122,053) including social security costs.

2.109 Members' remuneration is subject to tax and national insurance through PAYE.

2.110 In addition, expenses amounting to £7,686 (2024/25: £5,754) were reimbursed to Board members. Travel expenses related to travel to the PSA's offices are subject to tax, which is paid by PSA on their behalf, by agreement with HMRC.

2.111 Payments to individual members are disclosed below.

2.112 No Board members were members of the NHS or Standard Life pension schemes in 2025/2026.

Payments made to Board members during 2025/26 (subject to audit)

	2025/26 Salary (bands of £5,000)	2025/26 Travel expenses (bands of £5,000)	2024/25 Salary (bands of £5,000)	2024/25 Travel expenses (bands of £5,000)
Chair				
Caroline Corby	35-40	0-5	35-40	0-5
Members				
Marcus Longley**	0-5	0-5	10-15	0-5
Juliet Oliver	15-20	0-5	5-10	0-5
Nick Simkins	15-20	0-5	10-15	0-5
Ruth Ajayi	5-10	0-5	5-10	0-5
Candace Imison	5-10	0-5	5-10	0-5
Alison Jarvis	10-15	0-5	0-5	0-5
Geraldine Campbell	10-15	0-5	0-5	0-5
Eleanor Marks *	10-15	0-5	N/A	N/A

*Starter as of 1 May 2025

**Leaver as of end of April 2025

Staff report

- 2.114 We are committed to enabling all employees to achieve their full potential in an environment characterised by dignity and mutual respect. Our employment policies seek to create a workplace in which all employees can give their best and can contribute to our and their own success. These are reviewed and updated with external specialists in order to ensure compliance with legislation.
- 2.115 We retain the services of the Vita Health employee assistance programme, we have been recognised externally as a mindful employer and all our staff have access to assistance and counselling if required and a quiet room for reflective space.
- 2.116 We achieved a London Healthy Workforce Award reflecting our commitment to the wellbeing of our staff and received Disability Confident Level 2 Accreditation. We also offer staff free annual health checks.
- 2.117 We recognise the business benefits of having a diverse workforce and are committed to maintaining a culture in which diversity and equality are actively promoted and where discrimination is not tolerated. We operate a fair and open selection policy relating to applications for employment and internal promotion.
- 2.118 At the end of 2025/26, three members of the Executive Leadership Team were female (60% including interim) (2024/25, 40%) while overall, 39 employees were female (71%) (2024/25, 71%).

2.119 Further information about the executive team can be found in the Remuneration section of this report.

2.120 Our staff turnover this year was 4.3% [2/46]

Fair pay disclosures (subject to audit)

2.121 We are required to disclose the relationship between the remuneration of the highest paid director (in our case, the Chief Executive) and the employees on the 25th, 50th and 75th percentile of remuneration of the entity's employees for the financial year.

2.122 We are also required to disclose

- The percentage change from the previous financial year in respect of the highest paid director (in our case, the Chief Executive)
- The average percentage change from the previous financial year in respect of the employees of the entity taken as a whole (excluding Chief Executive).

2.123 The remuneration of the Chief Executive in the financial year 2025/26 was £202,500 (calculated as middle of the band) and £197,500 in the financial year 2024/25 (calculated as middle of the band) therefore there has been 2.5% increase in remuneration of the Chief Executive.

2.124 The average percentage increase from the previous year in respect of the total cost of employees of the entity taken as a whole was 5.4%.

2.125 Pay ratio information in the year 2025/26 (and 2024/25) was as following:

Year	25 th percentile pay ratio	Median pay ratio	75 th percentile pay ratio
2025/26	3.99:1	3.77:1	2.61:1
2024/25	4.03:1	3.81:1	2.45:1

2.126 In 2025/26, the 25th percentile and median pay ratios decreased slightly compared to the previous year, while the 75th percentile ratio increased. This reflects minor changes in pay distribution across PSA, with no significant shifts in employment models or workforce structure.

2.127 No PSA staff received performance pay or bonuses in 2025/26 (none in 2024/25), therefore total staff pay and benefits (excluding pensions) are equal to the salary component of pay and benefits.

2.128 The salary component and remuneration of the workforce on the 25th percentile was £50,732 (£49,016 in 2024/25) and £53,716 (£51,899 in 2024/25) and £77,589 (£80,732 in 2024/25) on the median and 75th percentile respectively. Both the salary only component and the total remuneration are the same for 2025/26 (were the same in 2024/25).

2.129 The remuneration of the Chief Executive in the financial year 2025/26 was £202,500 (calculated as middle of the band) (£197,500 in 2024/25). This was 3.77

(3.81 in 2024/25) times the median remuneration of the workforce, which was £53,716 (£51,899 in 2024/25).

2.130 No employee received remuneration in excess of the Chief Executive in 2025/26 or 2024/25. Remuneration ranged from £35,811 to £202,500 (2024/25: £34,600 to £197,500).

2.131 The fair pay disclosures are based on employees of the Authority at the reporting date. Staff engaged through secondment arrangements where individuals remain employed and paid by another organisation, and whose costs are met via invoiced recharges, are excluded from the calculation.

Sickness absence

2.132 A total of 116.5 days (2025/26, 158.5 days) were lost due to sickness absence in the year. This equates to 2.2 days (2024/25, 3.5 days) per person.

Policies relating to disability

2.133 We are committed to applying our equal opportunities policy at all stages of recruitment and selection.

2.134 We have attained Disability Confident level 2 accreditation and are signed up to the Mindful Employer Charter.

2.135 We work to ensure that:

- The most suitable applicant is appointed to each post, having regard to the real needs of the job
- That the process is open, fair and honest
- We make reasonable adjustments to overcome barriers during the course of interviews and employment
- Equal opportunities are provided for all applicants
- Both internal and external candidates are assessed based on the same selection criteria
- Discrimination and bias are eliminated from the process, in as far as it is possible to do so
- Legal objectives are met, and good employment practices followed
- Our application form provides a section for potential candidates to confirm whether or not they consider themselves to have a disability and if so whether they require reasonable adjustments to be made.

2.136 If identified on the application form all candidates who meet the minimum selection criteria of a vacancy will be interviewed under the Disability Confident Scheme.

2.137 Whilst we are committed to the Disability Confident Scheme, this requirement does not extend to the appointment decision, whereby the best person for the job will be appointed in line with equality legislation.

Staff Survey 2025 highlights

- 76% response rate compared to 68% in 2025
- 92% of staff felt confident speaking to their managers about workload
- Wellbeing also scored well, with 90% feeling they could access support if needed
- 72% of staff mentioned that one of the three best things about the PSA were the people
- Overall results were positive, however areas for improvement include, effective cross team collaboration, workload and change management. These are being addressed through the Staff Survey Action Plan, overseen by the Staff Engagement Forum.

Health and safety at work

2.138 The PSA has a health and safety at work policy and all staff have received an induction and training on this.

2.139 There were no health and safety incidents to report.

Trade union relationships

2.140 The PSA is not affiliated with any trade union and therefore has nothing to report.

People

2.141 2025/26 was the third and final year of our 2023-26 People Strategy. The key achievements in year three were:

- We gained Disability Confident accreditation level 2 in June 2022, this was reaccredited in February 2026 and will be valid to 2029.
- We have provided development opportunities for those who wish to gain line management experience, including recruitment training, panel involvement, the work experience scheme, lunchtime learning or shadowing opportunities
- We have improved the use of e-learning packages to make regular training on key areas accessible to all
- The PSA carried out a self-assessment of our EDI performance in 2024 which identified some areas for improvement. This was reassessed in 2025 after undertaking work to resolve the issues and we were assessed to have met the required standard.

2.142 In 2025/26 all staff continued to operate under our hybrid policy with a combination of home and office-based working.

Staff numbers and related costs

Average number of persons employed subject to audit

2.143 The average number of full-time and part-time staff employed (including temporary staff) during the year is as follows:

	Permanently employed	Other	Total 2025/26	Permanently employed	Other	Total 2024/25
Total	47.03	1.43	48.46	47.52	0.84	48.36

2.144 There were no staff engaged on capital projects in the period to 31 March 2026.

Costs of persons employed subject to audit

	Permanently employed	Other	Total 2025/26	Permanently employed	Other	Total 2024/25
	£'000	£'000	£'000	£'000	£'000	£'000
Salaries	3,163			3,104		3,104
Social security costs	407			348		348
Superannuation costs	597			561		561
Agency/ temporary staff		*211			*92	*92
Total	4,167	211	4,378	4,013	*92	4,105

*Temporary staff. There were no consultancy costs in 2025/26.

2.145 There were no exit packages paid in 2025/26 (none in 2024/25).

2.146 No redundancy costs were incurred in the financial year 2025/26 (none in 2024/25).

2.147 No special severance payments were made during the year.

2.148 No persons were employed off payroll or on a consultancy basis during the year (none in 2024/25).

2.149 No gifts with a value totalling over £300,000 were made during the year.

Parliamentary accountability and audit report

Clarifications

Losses and special payments subject to audit

2.150 Losses and special payments were individually and in total below the reporting threshold of £300k.

Regularity of expenditure subject to audit

2.151 The PSA operates with four distinct work streams which are reflected in the segmentation of our accounts:

- Regulatory and standards setting work – paid for through fees raised from the Regulators
- Accredited Registers – paid as fees by the Accredited Registers
- Commissions from Government(s) – paid for by the commissioning body
- Advice to other organisations – earned through fees.

2.152 The income and expenditure for each segment are accounted for separately and we work to ensure that there is no cross-subsidy.

Fees and charges subject to audit

2.153 The Health and Social Care Act 2012 provided for the PSA to be funded by the regulators that it oversees.

2.154 The functions within the scope of the Fees Regulations are those within our first work stream; that is the regulatory oversight and improvement work undertaken in relation to the statutory regulated health professional bodies.

2.155 The financial year 2025/26 was the tenth full year that we have been funded primarily through fees. The fee period for 2025/26 was from April 2025 to March 2026 covering the same period as our financial year.

2.156 Details of the related operating costs for our regulatory and standards setting function are shown below.

31 March 2026	Regulatory and standards setting work
	£'000
Operating costs	5,420
Operating income	(5,594)
Net operating (income)/expenditure	(174)

Changes to our legislation

- 2.157 There is the prospect that changes to legislation directly or indirectly may impact on our work. The introduction of proposed changes to legislation either for us or for the regulators would require analysis and consideration. There are proposals for changes to the regulation of health and social care professionals, but these are not yet developed to a state that would enable the Authority to consider the impact on our work or expenditure.
- 2.158 Assuming that our workload remains consistent with the current year we would not anticipate significant changes to our expenditure.
- 2.159 At the time of writing, I am very confident about the ability of the organisation to continue as a going concern and I anticipate the continuation of the provision of our service for the foreseeable future. All fees from the 10 statutory regulators for 2026/27 have been paid, representing around 88% of the expected income for the year. The Accredited Registers programme accounts for only 12% of PSA income. We currently hold unrestricted reserves of approximately £972,000.
- 2.160 The PSA continues to carry out its statutory functions. The most significant change during 2026/27 will be fluctuations in the volume of fitness to practise cases coming from the regulators. There may be changes to the timing and scope of performance reviews for some regulators during the year. At this point in time, however, I anticipate we will complete all the planned reviews within the business year.
- 2.161 Finally, I am not expecting any significant policy changes or legislation that will affect the ability of PSA to continue as a going concern over the next 12 months.



Alan Clamp,
Accounting Officer`
29 June 2026

3. THE CERTIFICATE OF THE COMPTROLLER AND AUDITOR GENERAL TO THE HOUSES OF PARLIAMENT, THE SCOTTISH PARLIAMENT, THE NORTHERN IRELAND ASSEMBLY AND SENEDD CYMRU

Opinion on financial statements

I certify that I have audited the financial statements of the Professional Standards Authority for Health and Social Care for the year ended 31 March 2026 under the National Health Service Reform and Health Care Professions Act 2002

The financial statements comprise the Professional Standards Authority for Health and Social Care's:

- Statement of Financial Position as at 31 March 2026;
- 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 Professional Standards Authority for Health and Social Care's affairs as at 31 March 2026 and its net comprehensive expenditure for the year then ended; and
- have been properly prepared in accordance with the National Health Service Reform and Health Care Professions Act 2002 and Privy's council's directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects, 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 (2024)*. 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 2024*. I am independent of the Professional Standards Authority for Health and Social Care 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 Professional Standards Authority for Health and Social Care'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 Professional Standards Authority for Health and Social Care'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 Professional Standards Authority for Health and Social Care 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 Privy Council directions made under the National Health Service Reform and Health Care Professions Act 2002.

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

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with Privy Council directions made under the National Health Service Reform and Health Care Professions Act 2002; and
- the information given in the Performance Report and Accountability Report 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 Professional Standards Authority for Health and Social Care and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report.

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 Professional Standards Authority for Health and Social Care 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 Remuneration and Staff Report 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 are 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 Professional Standards Authority for Health and Social Care 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;
- preparing financial statements which give a true and fair view in accordance with the National Health Service Reform and Health Care Professions Act 2002 and with directions made by the Privy Council;
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with Privy Council directions issued under the National Health Service Reform and Health Care Professions Act 2002; and
- assessing the Professional Standards Authority for Health and Social Care'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 Professional Standards Authority for Health and Social Care 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 National Health Service Reform and Health Care Professions Act 2002.

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 Professional Standards Authority for Health and Social Care's accounting policies.

- inquired of management, the Professional Standards Authority for Health and Social Care's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Professional Standards Authority for Health and Social Care'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 Professional Standards Authority for Health and Social care's controls relating to the Professional Standards Authority for Health and Social Care's compliance with the National Health Service Reform and Health Care Professions Act 2002, Managing Public Money, and the Professional Standards Authority for Health and Social Care (Fees) Regulations 2015.
- inquired of management, the Professional Standards Authority for Health and Social Care'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 Professional Standards Authority for Health and Social Care 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 Professional Standards Authority for Health and Social Care's framework of authority and other legal and regulatory frameworks in which the Professional Standards Authority for Health and Social Care 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 Professional Standards Authority for Health and Social Care. The key laws and regulations I considered in this context included National Health Service Reform and Health Care Professions Act 2002, Managing Public Money, the Professional Standards Authority for Health and Social Care (Fees) Regulations 2015, employment law, pensions legislation and tax 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 Committee concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance and the Board and internal audit reports;
- I addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessed whether the judgements on estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business; and
- I performed substantive testing on a sample of revenue transactions where I was unable to rebut the risk of fraud, agreeing back to source documentation.

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

Other auditor's responsibilities

I am required to obtain sufficient appropriate audit evidence 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

Date 29 June 2026

National Audit Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP

Financial Statements

4. Statement of comprehensive net expenditure for the year ended 31 March 2026

	Note	2025/26 £'000	2024/25 £'000
<i>Expenditure</i>			
Staff costs	3	4,378	4,105
Other administrative costs	4	1,727	1,987
<i>Income</i>			
Fees Income	5	(5,461)	(4,869)
Operating income	6	(906)	(1,090)
Net operating (income)/expenditure		(262)	133
Finance cost	14	20	27
Finance income		(139)	(111)
Net comprehensive (income) /expenditure		(381)	47

Other comprehensive net expenditure

- 4.1 There was no other comprehensive net expenditure in the period ended 31 March 2026 (none in the year ended 31 March 2025).

The notes on pages 85 to 103 form part of these accounts.

5. Financial Statements - statement of financial position as at 31 March 2026

	Note	31 March 2026		31 March 2025	
		£'000	£'000	£'000	£'000
Non-current assets					
Intangible assets	7	42		67	
Property, plant and equipment	8	47		66	
Right of use asset	18	320		475	
Total non-current assets			409		608
Current assets					
Trade and other receivables	9	1,724		590	
Investments	10	0		250	
Cash and cash equivalents	11	7,910		8,410	
Total current assets			9,634		9,250
Total Assets			10,043		9,858
Current liabilities					
Trade and other payables	12	(6,842)		(6,960)	
Lease liability	14	(249)		(191)	
Provisions	13	(102)		(51)	
Total current liabilities			(7,193)		(7,202)
Non-Current liabilities					
Lease liability	14	(163)		(350)	
Total liabilities			(163)		(350)
Assets less liabilities			2,687		2,306
Reserves					
General reserves	15		2,687		2,306

The notes on pages 85 to 103 form part of these accounts.



Alan Clamp

Accounting Officer 29 June 2026

6. Financial statements – statement of cash flows for the year ended 31 March 2026

	Note	2025/26	2024/25
		£'000	£'000
Cash flows from operating activities			
Net operating income/(costs) for the year		262	(133)
Adjustment for non-cash transactions	4	232	216
Loss on disposal of NCA	8	0	1
(Increase) in trade and other receivables	9	(1,134)	(216)
(Decrease)/Increase in trade and other payables	12	(118)	979
Increase in provisions	13	35	28
Net cash (outflow)/inflow from operating activities		(723)	875
Cash flows from investment activities			
Purchase of property, plant, equipment and intangibles	7,8	(17)	(30)
Investment	10	250	500
Interest income		139	111
Net cash inflow from investment activities		372	581
Cash flows from financing activities			
Principal payment of lease liability	14	(129)	(176)
Interest paid on lease liability	14	(20)	(27)
Net cash flow from financing activities		(149)	(203)
Net (decrease)/increase in cash and cash equivalents	11	(500)	1,253
Cash and cash equivalents at the beginning of the financial year	11	8,410	7,157
Cash and cash equivalents at the end of the financial period	11	7,910	8,410

The notes on pages 85 to 103 form part of these accounts.

7. Financial statements – statement of changes in taxpayer’s equity for the year ended 31 March 2026

	Note	General reserve
		£'000
Balance as at 1 April 2024		2,355
Changes in reserves in the year ended 31 March 2025		
Total (costs)/income		(49)
Balance as at 31 March 2025		2,306
Changes in reserves in the year to 31 March 2026		
Total income/(costs)		381
Balance as at 31 March 2026	15	2,687

The notes on pages 85 to 103 form part of these accounts.

8. Notes to the accounts

1. Accounting policies

Basis of preparation

- 8.1 These financial statements have been prepared in accordance with the 2025/26 Government Financial Reporting Manual (FReM) issued by HM Treasury and pursuant to NHS Reform and Health Care Professions Act 2002.
- 8.2 The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the UK public sector context.
- 8.3 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 PSA for the purpose of giving a true and fair view has been selected.
- 8.4 The particular policies adopted for the reportable period are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

Critical accounting judgements and key sources of estimation uncertainty

- 8.5 In the application of our accounting policies, management is required to make judgements, estimates and assumptions about carrying amounts of assets and liabilities that are not readily apparent from other sources.
- 8.6 The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant.
- 8.7 Actual results may differ from those estimates. The estimates and underlying assumptions are continually reviewed.
- 8.8 Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.
- 8.9 PSA has not identified any critical accounting judgements or key sources of estimation uncertainty that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Intangible assets

Internally generated and other intangible assets

- 8.10 Any internally generated and other intangible assets arising from our activities and expenditure are recognised where all of the following conditions are met:
- An asset is created that can be identified (such as bespoke software)

-
- It is probable that the asset created will generate future economic benefits, i.e. the PSA has control over the asset. The cost (including development cost) of the asset can be measured reliably.
- 8.11 Intangible fixed assets are initially measured at cost and subsequently valued using depreciated replacement cost that is deemed a suitable proxy for fair value. For intangible assets with finite useful lives, amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over its useful economic life.
- 8.12 The amortisation period and amortisation method of an intangible asset is reviewed at each financial year end. If the expected useful life of the asset is different from previous estimates, the amortisation period and method will be changed to reflect the charged pattern.
- 8.13 PSA holds two types of intangible assets: the S29 database, whose useful economic life was extended a further 5 years from April 2024, and the IT cloud system, which also has a useful economic life of 5 years.

Non-current assets

Property, plant and equipment

- 8.14 Non-current assets other than computer software are capitalised as property, plant and equipment as follows:
- Equipment with an individual value of £1,000 or more
 - Grouped assets of a similar nature with a combined value of £1,000 or more
 - Refurbishment costs valued at £1,000 or more.
- 8.15 In accordance with the FReM, the Authority measures property, plant and equipment at depreciated historical cost, which is considered a suitable proxy for current value in existing use or fair value where assets have a short useful economic life or are of low value. Asset valuations are reviewed annually to ensure that carrying values remain appropriate. Indexation has not been applied as it is not considered material. Depreciation is provided on a straight-line basis, calculated on the revalued amount to write off assets, less any estimated residual balance, over their remaining estimated useful life.
- 8.16 The useful lives of non-current assets have been estimated as follows:
- Furniture and fittings over the remaining accommodation lease term
 - Computer equipment – three years.
- 8.17 These provide a realistic reflection of the lives of the assets.
- 8.18 Depreciation is charged from the month in which the asset is acquired.

Investments

- 8.19 These are short-term deposits held with financial institutions with maturity date of over three months and no longer than nine months.

Cash at bank and cash equivalents

8.20 Cash is cash in hand and deposits with any financial institution with maturity date of less than three months.

Reserves policy

8.21 The timing of the determination of the fees is not fully within our control and should there be a delay in the receipt of the fee income we will face cash-flow problems and could have difficulty in meeting our expenditure requirements and statutory duties.

8.22 The cash-flow issues are linked to the receipt of the fee income. If the consultation process is not concluded by the Privy Council in time for the determination to be made by the beginning of March, then we face the prospect of having no cash at the start of the financial year.

8.23 We may also have to address financial shortfalls arising during the fiscal year. The budget for any given year has to be estimated prior to the commencement of the consultation exercise, which being lengthy has to commence early in the preceding year, thus there could be occasions when we have to address unexpected expenditure during the year after the fee has been determined – for example costs arising from an increase in workload, the need to undertake an investigation or changes to legislation.

8.24 While we have the power to consult on an additional fee during the year, the time that this would take makes it an impractical means of addressing such issues. Seeking additional fees also means that the regulators would be asked to provide funding that they had not budgeted for, resulting in pressure on their own budgets.

8.25 To accommodate unexpected expenditure peaks and cash-flow deficiencies, and to reduce the prospect of needing to seek additional fees, the Board agreed that we should keep an agreed level of financial reserves, sufficient to ensure that our statutory functions can continue to operate.

8.26 Having reserves that can be called upon will also eliminate the need to pay arrangement fees and interest on any monies borrowed.

8.27 We have agreed to hold reserves of three months' budget operating costs of circa £1.4 million, within which we draw a distinction between:

- A restricted element associated with regulatory and standards work
- An unrestricted element associated with all the PSA's work.

8.28 The intention is that over time the restricted element will amount to two months' total operating costs.

8.29 The level and make-up of our reserves is reported through our Annual Report.

8.30 Any money taken from reserves during the year which reduces it below the minimum required will need to be replaced in the following year(s).

8.31 Should there be a need to draw upon the restricted element of the reserves we will report this to the regulators at an appropriate point.

Fees income

- 8.32 The FReM extends the definition of a contract within IFRS 15 Revenue from contracts with customers to include legislation (Fees Regulations 2015) that enables us to receive cash or other financial assets. Fees received from the 10 statutory bodies are recognised monthly, on a straight-line basis, over the financial year specified in the annual fee determination. These fees, typically received prior to the commencement of the financial period they relate to, are recognised as deferred income (contract liability) until the over time performance obligation as specified in annual fee determination is achieved. Any surplus arising will be taken into account when calculating future fee rates to the extent that this is not required to maintain an appropriate level of reserves in accordance with our reserves policy.

Operating income

- 8.33 Operating income includes: Section 29 case cost recoveries; interest received from investments; fees received from conferences hosting; fees received from the provision of services to other members of the health regulation community; and accreditation fees received from register applicants wishing to be accredited.
- 8.34 Income from fees received from the contracts for commissions to government and advice to other organisations is recognised in accordance with the five-step process within IFRS 15 when the performance obligations of each separate contract have been met. Income from these contracts is either recognised in full at the point of time e.g. presentation of the final report or over time as the costs are incurred where the contract specifies that the customer will be liable for all costs until the termination date. Income recognition over time is based on agreed staff costs and direct expenditure incurred and recognised in the accounts. These are the costs of performing the work. Payments are typically received before performance obligations are met in which case these are recognised as deferred income and as income once performance obligations have been met.
- 8.35 Accredited Registers' revenue consists of non-refundable fixed accreditation fees for new registers, payable when application documents have been submitted, and renewal fees, payable prior to the anniversary of accreditation. Income from initial application fees was recognised in SoCNE at the point of time of our accreditation decision in accordance with IFRS 15 and income from renewal fees was recognised at the point of renewal accreditation decision.
- 8.36 The new fee model was implemented on 1 July 2021 as part of wider changes to the Accredited Registers function; and includes a new three-year risk-based assessment and accreditation process. Income from renewal fees is now recognised in the operating cost statement monthly, on a straight-line basis, over the financial year, as the performance obligation is now being delivered over time in accordance with IFRS 15. These fees, typically received prior to the commencement of the financial period they relate to, are recognised as deferred income (contract liability) until the over time performance, as specified in fee invoices, obligation is achieved.

Section 29 costs and recoveries

- 8.37 Under our Section 29 powers, we can appeal to the High Court against a regulator's disciplinary decisions. Costs incurred by us in bringing Section 29 appeals are charged to the comprehensive net expenditure statement on an accruals basis.
- 8.38 As a result of judgments made by the Courts, we may be awarded costs if the case is successful or costs may be awarded against us if the case is lost. Where costs are awarded to, or against, us these may be subsequently revoked or reduced as a result of a successful appeal either by the defendant or by us. Therefore, in bringing either income or expenditure to account, we consider the likely outcome of each case on a case-by-case basis.
- 8.39 In the case of costs awarded to PSA, the income is not brought to account unless there is a final uncontested judgment in our favour or an agreement between parties of the proportion of costs that will be paid and submitted to the Courts and settlement amount has been agreed by both parties. When a case has been won but the final outcome is still subject to appeal, and it is virtually certain that the case will be won on appeal and costs will be awarded to us, a contingent asset is disclosed.
- 8.40 In the case of costs awarded against PSA, expenditure is recognised in income and expenditure where there is a final uncontested judgment against us. In addition, where a case has been lost, but the final outcome is still subject to appeal, and it is probable that costs will be awarded against us, a provision is recognised in the accounts. Where it is possible but not probable that the case will be lost on appeal and that costs may be incurred by us, a contingent liability is disclosed.

Section 29 bad debt write off

- 8.41 In rare circumstances where the PSA deems a Section 29 asset to be irrecoverable (this could be due to the financial and administrative cost of recovery or ethical reasons) a debt will be written off directly to the income statement in the period that the decision not to pursue recovery has been taken by us.

Value added tax

- 8.42 Value added tax (VAT) on purchases is not recoverable, hence is charged to the statement of comprehensive net expenditure and included under the heading relevant to the type of expenditure, or capitalised if it relates to an asset.

Retirement benefit costs

- 8.43 Past and present employees are covered by the provisions of the NHS and Standard Life pension schemes.
- 8.44 Employees who joined PSA before 1st of April 2023 or have been members of the NHS pension scheme before, are covered by the NHS Pension scheme.
- 8.45 The NHS pension scheme is an unfunded, defined benefit scheme that covers NHS employers, general practices and other bodies, allowed under the direction of the Secretary of State, in England and Wales. The scheme is not designed to be run in a way that would enable NHS bodies to identify their share of the underlying scheme assets and liabilities.

-
- 8.46 Therefore, the scheme is accounted for as if it were a defined contribution scheme; the cost to the NHS body of participating in the scheme is taken as equal to the contributions payable to the scheme for the accounting period.
- 8.47 For early retirements, other than those due to ill health, the additional pension liabilities are not funded by the scheme. The full amount of the liability for the additional costs is charged to the statement of comprehensive net expenditure at the time PSA commits itself to the retirement, regardless of the method of payment.
- 8.48 Standard Life pension scheme is available to the employees that joined the PSA after 1st of April 2025. This pension scheme is a defined contribution scheme that is accounted for as such.
- 8.49 Prior to Standard Life PSA's employees have been covered by the NEST pensions scheme. This pension scheme was open from 1st of April 2023 has closed closing on 1st of April 2025. All members transferred to the new Standard Life Group pension scheme.
- 8.50 Expected contributions to the NHS pension scheme in the next reporting period are expected to be £778k.
- 8.51 Expected contributions to Standard Life pension scheme in the next reporting period are expected to be £176k.

Leases

- 8.52 PSA has adopted IFRS 16, as interpreted and adapted in the FreM, with effect from 1 April 2022.
- 8.53 Where a lease has been identified, we recognise the right of use asset and a corresponding lease liability, except for leases (including remaining leases) shorter than 12 months or/and of value less than £5,000. Short term and low value leases are treated as operating leasing with lease payments recognised in the Statement of Comprehensive Net Expenditure.
- 8.54 Previous operating lease expenses have been replaced with depreciation charge and interest expense on lease liability.
- 8.55 Our incremental borrowing rate defined by HM Treasury currently is 3.51%. The related right of use asset will be measured equal to the lease liability adjusted for any prepaid or accrued lease payments.
- 8.56 Our current finance lease arrangements in respect of the property at 16-18 New Bridge Street are due to expire on 14 of March 2033 with a break clause at 14 March 2028. There were no other confirmed lease arrangements in place as at 31 March 2026.
- 8.57 We do not apply IFRS 16 to leases of intangible assets and recognise these in accordance with IAS 38.

Right of use assets

- 8.58 Right of use assets are depreciated on a straight-line basis over the minimum non-cancellable lease term.
- 8.59 As permitted by the FReM, right of use (ROU) assets are subsequently measured using the cost model as a proxy for measurement of the cost value in use, as useful life and values of ROU assets is shorter than their respective underlying asset.
- 8.60 Right of use assets relates to the lease assets in respect of property at 16-18 New Bridge Street, London.
- 8.61 In accordance with the FReM we have not recognised any assets or liabilities for leases where the underlying asset is of low value and have made no adjustment for such leases. Similarly, we have not recognised any asset or liabilities with a remaining term of 12 months or less and have made no adjustments for these.
- 8.62 Where the Authority has an obligation to restore a leased property to its original condition at the end of the lease (for example, dilapidations), a provision is recognised at the commencement of the lease for the expected future costs, where the obligation is unavoidable and a reliable estimate can be made. The corresponding amount is included in the cost of the right-of-use asset. Discounting (and the unwinding of any discount) is not applied where the impact is assessed to be immaterial. The right-of-use asset is depreciated over the shorter of the lease term and the useful life of the underlying asset.

Insurance contracts

- 8.63 IFRS 17 Insurance Contracts establishes principles for the recognition, measurement, presentation and disclosure of insurance contracts. The Authority has reviewed the requirements of IFRS 17 and concluded that it does not apply to its activities. Accordingly, IFRS 17 has had no impact on the Authority's financial statements.

Non-investment asset valuations

- 8.64 In line with the 2025/26 Government Financial Reporting Manual (FReM), PSA has updated its accounting policy for the valuation of non-investment assets. From 1 April 2025 non-investment assets will be measured at current value in existing use, using modern equivalent asset methodology where appropriate.

International Financial Reporting Standards (IFRSs), amendments and interpretations in issue but not yet effective or adopted

- 8.65 International Accounting Standard (IAS8), accounting policies, changes in accounting estimates and errors require disclosures in respect of new IFRSs, amendments and interpretations that are, or will be, applicable after the accounting period. There are a number of IFRS, amendments and interpretations issued by the International Accounting Standards Board that are effective for financial statements after this accounting period. The following have not been adopted early by PSA:
- IFRS 18 Presentation and Disclosure in Financial Statements (effective date January 2027)

- IFRS 19 Subsidiaries without Public Accountability: Disclosures (effective date January 2027)
- IAS 21 – Translation to a Hyperinflationary Presentation Currency

8.66 The impact of these changes is not expected to be material to PSA accounts.

Accounting standards issued that have been adopted early

8.67 The PSA has not adopted any IFRSs, amendments or interpretations early.

2. Analysis of net operating costs/(income) by segment

Segmental analysis

8.68 Net operating costs/(income) were incurred by the PSA's four main expenditure streams as follows. PSA does not maintain separate statements of financial position for these streams. There were no inter-segment transactions in the year.

2025/26	Regulatory and Standards setting work	Accredited Registers	Commissions from Government(s)	Advice to other organisations	Total
	£'000	£'000	£'000	£'000	£'000
Operating costs	5,420	675	10	0	6,105
Operating income	(5,594)	(773)	0	0	(6,367)
Net operating costs/(income)	(174)	(98)	10	0	(262)
2024/25	Regulatory and Standards setting work	Accredited Registers	Commissions from Government(s)	Advice to other organisations	Total
	£'000	£'000	£'000	£'000	£'000
Operating costs	5,376	657	0	59	6,092
Operating income	(5,166)	(701)	0	(92)	(5,959)
Net operating costs/(income)	210	(44)	0	(33)	133

8.69 During 2025/26 PSA incurred expenditure in relation to a commission to provide rapid advice to the Department of Health and Social Care (DHSC). No income was recognised in 2025/26 in respect of this commission as the performance obligation has not been satisfied as at 31st of March 2026. The associated income was recognised in the early part of 2026/27 as per IFRS 15.

8.70 The work of these operating segments is described in the performance report.

3. Staff costs

Costs of persons employed (subject to audit)

	Permanently employed	Other	Total 2025/26	Permanently employed		Total 2024/25
	£'000	£'000	£'000	£'000		£'000
Salaries	3,163		3,163	3,104		3,104
Social security costs	407		407	348		348
Superannuation costs	597		597	561		561
Agency/ temporary costs		*211	*211		*92	*92
Total	4,167	211	4,378	4,013	*92	4,105

*2 members of staff on secondment

8.71 There were no consultancy costs in 2025/26. (none in 2024/25)

8.72 There were no exit packages paid in 2025/26. (none in 2024/25).

8.73 No redundancy costs were incurred in 2025/26 (none in 2024/25).

8.74 No persons were employed off payroll or on a consultancy basis during the year (none in 2024/25).

4. Other administrative costs

	Notes	2025/26	2024/25
		£'000	£'000
Members' remuneration		134	122
Legal and professional fees		575	697
Premises and fixed plant		375	411
Training and recruitment		109	136
PR, communications and conferences		70	177
Establishment expenses		53	51
External audit fee		34	33
Other costs		145	144
Total		1,495	1,771
Amortisation	8	25	25
Depreciation	9	36	31
Right of use asset depreciation		171	160
Total non cash expenditure		232	216
Total administrative costs		1,727	1,987

5. Fee Income

	2025/26	2024/25
	£'000	£'000
Fee Income from Regulators	5,461*	4,869
Total	5,461	4,869

*Fee income relating to statutory 2025/26 fees.

Income from GMC (£1,093m), NMC (£2,365m) and HCPC (£0.979m) amounted to 20%, 43% and 18% of the total income respectively.

6. Operating Income

	2025/26	2024/25
	£'000	£'000
Section 29 cost recoveries	125	291
Accredited Registers' income	773	701
Advice to other organisations	0	92
Other operating income	8	6
Total operating Income	906	1,090

7. Intangibles

	Section 29 database & Other intangible assets
	£'000
Valuation	
At 1 April 2025	259
Additions	0
Disposals	0
At 31 March 2026	259
Amortisation	
At 1 April 2025	192
Charge for the year	25
Disposals	0
At 31 March 2026	217
Net book value	
At 31 March 2026	42
At 31 March 2025	67
	Section 29 database & Other intangible assets
	£'000
Valuation	
At 1 April 2024	259
Additions	0
Disposals	0
At 31 March 2025	259
Amortisation	
At 1 April 2024	167
Charge for the year	25
Disposals	0
At 31 March 2025	192
Net book value	
At 31 March 2025	67
At 31 March 2024	92

8. Property, Plant and Equipment

Property, Plant and Equipment

	Furniture, fixtures and fittings	IT equipment	Total
	£'000	£'000	£'000
Valuation			
At 1 April 2025	28	156	184
Additions	1	16	17
Disposals	0	0	0
At 31 March 2026	29	172	201
Depreciation			
At 1 April 2025	14	104	118
Charge in period	5	31	36
Disposals	0	0	0
At 31 March 2026	19	135	154
Net book value			
At 31 March 2026	10	37	47
At 31 March 2025	14	52	66
Valuation			
At 1 April 2024	28	128	156
Additions	0	30	30
Disposals	0	(2)	(2)
At 31 March 2025	28	156	184
Depreciation			
At 1 April 2024	9	79	88
Charge in period	5	26	31
Disposals	0	(1)	(1)
At 31 March 2025	14	104	118
Net book value			
At 31 March 2025	14	52	66
At 31 March 2024	19	49	68

8.75 All assets above are wholly owned by the PSA without any related financial liabilities.

9. Trade and other receivables

8.76 Amounts falling due within one year:

	31 March 2026	31 March 2025
	£'000	£'000
Trade and other receivables	1,507	481
Prepayments	217	109
Total trade and other receivables	1,724	590

8.77 There are no trade receivables and other current assets falling due after more than one year.

10. Investments

	31 March 2026	31 March 2025
	£'000	£'000
Balance at 1 April 2024	250	750
Net change in deposits	(250)	(500)
Balance at 31 March 2025	0	250

8.78 Investments are short-term deposits that are entered into with financial institutions with a maturity date of over three months and no longer than nine months. The deposits comply with PSA's reserves policy. As of 31 March 2026, no short-term deposit is maturing (3 month), and no short-term deposit (9 month) is maturing. All investments are from our 32-day notice account with an interest rate of 2.4% gross per annum.

11. Cash and cash equivalents

	2025/26	2024/25
	£'000	£'000
Balance at 1 April	8,410	7,157
Net changes in cash and cash equivalent balances	(500)	1,253
Balance at 31 March	7,910	8,410
Government Banking Service	48	48
Commercial banks and cash in hand	7,862	8,362
Balance at 31 March	7,910	8,410

12. Trade and other payables

8.79 Amounts falling due within one year:

	31 March 2026	31 March 2025
	£'000	£'000
Trade and other payables	180	135
Taxation and social security	108	104
Accruals and deferred income	6,554**	6,721*
Total trade and other payables	6,842	6,960

* Opening value of contract liabilities and accruals. £6,234k recognised as income in the current year

**Closing values of contract liabilities and accruals

8.80 There were no trade payables and other current liabilities falling due after more than one year.

13. Provisions

	Provisions
	£'000
Balance at 31 March 2025	51
Arising during the period (HMRC Provision)	35
Arising during the year - dilapidation provision	16
Provision used	0
Balance at 31 March 2026	102

8.81 The HMRC provision as at 31 March 2026 represents PSA's tax liability on interest received from bank investments.

8.82 £16k Dilapidation provision represents liability to renovate the office at the end of the lease. This is a non-cash item and is not included into SOCF

14. Lease liabilities

	Lease liabilities
	£'000
Balance at 31 March 2025	541
Less principal payment of the lease	(149)
Finance interest	20
Balance at 31 March 2026	412

8.83 Lease liability represents PSA's liability in respect of the property at New Bridge Street.

15. Additional general reserves note

	Unrestricted Element	Restricted Element	Total
	All work (Regulatory and standards setting / Accredited Registers / Commissions from Government(s) / Advice to other organisations)	(Regulatory and standards setting work)	
	£'000	£'000	£'000
Balance as at 31 March 2025	884	1,422	2,306
Changes in reserves in the year ended 31 March 2026			
Regulatory and Standards setting work		293	293
Accredited Registers	98		98
Commissions to Government	(10)		(10)
Advice to other organisations	0		0
Balance as at 31 March 2026	972	1,715	2,687*

*This includes both cash and non-cash elements.

16. Contingent assets and liabilities

Assets

8.84 Two High Court cases were concluded, and costs were ordered in PSA's favour. Agreement concerning costs has not been reached as at 31 March 2026 (four cases as at 31 March 2025).

Liabilities

8.85 24 High Court cases under PSA's s Section 29 powers were undecided as at 31 March 2026. There was, therefore, uncertainty, as at that date, as to the result of the cases and related financial consequences, pending a final judgment (11 as at 31 March 2025).

8.86 Judgment by the High Court may permit recovery of these PSA costs or, alternatively, issue a charge to PSA of the costs of the regulator and its registrant. PSA considers it is possible but not probable that such obligation will arise.

17. Capital commitments

8.87 PSA had no capital commitments as at the statement of financial position dates.

18. Commitments under leases

Leases

8.88 The PSA's finance lease represents the lease in respect of property at 16-18 New Bridge Street that will end on the 14 March 2033 with a break clause on 14 March 2028.

Right of use asset	
	£'000
Cost or valuation	
At 1 April 2025	802
Additions	16
At 31 March 2026	818
Depreciation	
At 1 April 2025	(327)
Charged in year	(171)
At 31 March 2026	(498)
Carrying amount at March 2026	320

8.89 We mitigate the liquidity risk inherent in maturity analysis by maintaining a reasonable level of reserves.

Lease liabilities – maturity analysis	31 March 2026
	£'000
Not later than one year	264
Later than one year but not later than 5 years	165
Less interest element	(17)
Present value of obligations	412

19. Related parties

8.90 The PSA is accountable to the UK Parliament.

8.91 The PSA was funded and sponsored by the Department of Health and Social Care to 31 July 2015 and is part of DHSC consolidated accounts. The Department also

provided funding to support the Accredited Registers scheme and to pay for advice commissioned from PSA. The Department of Health and Social Care is regarded as a related party.

- 8.92 During the year to 31 March 2026, we received no subvention in respect of the Accredited Registers programme (none in 2024/25) or other funding (none in 2024/25) from Department of Health and Social Care.
- 8.93 During the year to 31 March 2026, we received no funding from any Devolved Administrations (none in 2024/25).
- 8.94 During the year, the Authority entered into a rapid commission with the Department of Health and Social Care (DHSC), a related party, with a total contract value of £0.013m. Income relating to this commission has not been recognised in the year ended 31 March 2026 as the Authority's obligations under the agreement had not been fulfilled by the year end. Costs of £0.01m incurred in delivering the commission have been recognised in the year and are included within commissions to government in the Statement of Comprehensive Net Expenditure.
- 8.95 The HCPC belongs to the Department of Health and Social Care group and is regarded as a related party. During the year to 31 March 2026 PSA received £1,015m in respect of 2026/27 fee income (2024/25 £0.979 million in respect of 2025/26 fee income) from HCPC. In the year to 31 March 2026 PSA received £0.028m income in respect of three High Court cases under PSA's Section 29 power (2024/25: £0.086 in respect of nine cases).
- 8.96 The NMC belongs to the Department of Health and Social Care group and is regarded as a related party. During the year to 31 March 2026, PSA received £2.395m in respect of 2026/27 fee income from NMC (2024/25: £2.365m in respect of 2025/26 fee income). In addition to this PSA received £0.107m from NMC in respect of fourteen High Court cases under PSA's Section 29 power (2024/25: £0.245m in respect of twenty-seven cases).
- 8.97 PSA maintains a register of interests for the Chair and Board members, which is available on the website. The register is updated on a periodic basis by the Executive Assistant to reflect any change in Board members' interests. During the period ending 31 March 2026, no Board member undertook any related party transactions with the PSA (other than the standard remuneration detailed above in the Remuneration and Staff Report).
- 8.98 The Executive Leadership Team is also asked to disclose any related party transactions. During 2025/26, there were no related party transactions to disclose (other than the standard remuneration detailed above in the Remuneration and Staff Report).

20. Events after the reporting period

- 8.99 These accounts were authorised for issue on the date they were certified by the Comptroller and Auditor General. There were no events after reporting period.

21. Financial Instruments

8.100 Within the scope of IFRS 9 Financial Instruments, PSA holds trade receivable and payables (notes 9 and 12), short-term investments (note 10) and cash and cash equivalents (note 11).

Financial risk management

8.101 Financial reporting standard IFRS 7 requires disclosure of the role that financial instruments have had during the period in creating or changing the risks a body faces in undertaking its activities.

8.102 Given the way PSA is financed, and that it has limited powers to borrow or invest surplus funds, and that its financial assets and liabilities are generated by day-to-day operational activities and are simple in nature, the PSA's exposure to financial risks is very low.

8.103 Receivables and payables that are due to mature or become payable within 12 months from the statement of financial position date have been omitted from all disclosures.

Currency risk

8.104 PSA is a domestic organisation with the great majority of transactions, assets and liabilities being in the UK and Sterling-based. The PSA has no overseas operations. Therefore, the PSA has low exposure to currency rate fluctuations.

Interest rate risk

8.105 PSA had no borrowing and the majority of all fees from the regulators were received in 2025/26 so exposure to this risk was very low. As of 31 March 2026, PSA had a non-interest-bearing cash balance of £5,306k and £2,604k in a bank deposit generating a small amount of interest. The interest being generated from the bank deposit is at a rate of 2.4% gross per annum.

Credit risk

8.106 Because the majority of PSA's income comes from statutory fees payable by regulators the credit risk that PSA is exposed to is low.

Liquidity risk

8.107 PSA relies primarily on fee income with statutory fees payable at the commencement of the financial year therefore, PSA has low exposure to liquidity risk. However, the timing of the receipt of statutory fees could potentially result in short-term cash flow issues. The PSA is mitigating this risk by maintaining a reasonable level of reserves.

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