National Crime Agency Annual Report and Accounts 2025-2026

HC 373

National Crime Agency Annual Report and Accounts
2025 - 2026

For the period 1 April 2025
to 31 March 2026

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HC 373

This is part of a series of departmental publications which, along with the Main Estimates 2025-26 and the document Public Expenditure: Statistical Analyses 2024, present the government's outturn for 2025-26 and planned expenditure for 2026-27.

This publication is available at **www.gov.uk/official-documents**.

Any enquiries regarding this publication should be sent to us at National Crime Agency, PO Box 58320, London, NW1W 9HD.

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Correction:

Pages 29 and 39, Infographic: Organised Immigration Crime (OIC) / border threats

Text currently reads:

300+ OIC arrests worldwide – up 55% year-on-year

Text should read:

300+ OIC arrests worldwide – up 55% on last year

Date of correction: 17 July 2026

Contents

Foreword by the Home Secretary

As Home Secretary, my first duty is to keep the United Kingdom safe. The ongoing fight against serious and organised crime (SOC) is vital to upholding that sacred responsibility.

SOC comprises a variety of threats. They manifest in diverse ways but ultimately produce the same results: a society that is less prosperous, less safe and less secure. To deliver the security this country needs at its border, in our communities and online, we must confront and counter SOC in all its forms.

The National Crime Agency (NCA) is at the forefront of that mission. Its work leading the operational response to SOC, taking the fight to the most dangerous criminal groups and protecting the vulnerable is essential.

As this report sets out, it has been another extremely busy year for the NCA, with more than 7,500 disruptions – including arrests, seizures and other activities aimed at the full range of SOC threats. This was a record level of activity, a 6% increase on the previous year, and included hundreds of high-impact disruptions targeting the most dangerous organised crime groups.

Strong national security depends on secure borders. Our country can only be truly safe if we have control over who comes into it and how they do so. Working closely with our Border Security Command, the NCA has been instrumental in stepping up action against organised immigration crime globally since this government took office. By seizing small boat equipment, making arrests and denying criminals access to millions of pounds in profits from their vile trade, the NCA and partners have struck a significant blow against the gangs intent on undermining our border security. These activities will remain crucial as we continue to restore order and control to the UK's immigration system.

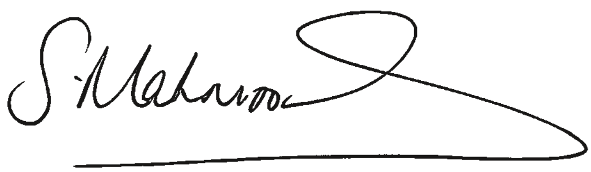
Inside our borders, there is no greater responsibility than protecting the young and vulnerable. It is a task that grows more complex and more urgent all the time. Again, the NCA is leading our response with policing partners – and making it stronger. Child sexual abuse arrests and safeguarding interventions are at record levels. As a result of this work, dangerous predators are off our streets and thousands of children are now in safety.

As we make our borders more secure and protect the youngest in our society, we must strive relentlessly to prevent violence on our streets. That includes deploying every possible measure to stem the supply and flow of deadly weapons and dangerous substances both into and within the United Kingdom. As the detail on drug and firearms seizures in this report shows, the NCA is integral to that effort.

In an online age, safety at our borders and in our communities must be matched by safety in cyber space. I therefore welcome the NCA's continued focus on cybercrime, alongside work to combat the threats that harm our economy and undermine trust in our financial systems, including fraud and illicit finance.

All these threats are constantly evolving, growing and interacting with one another. As the criminals adapt, so must we. Earlier this year, I set out plans for the most significant police reforms in two centuries. We need to have the right policing in the right place, with local forces protecting communities and national policing protecting us all. While much must and will change, serious and organised crime will be one of the core missions of the new National Police Service, into which the NCA's functions, capabilities and workforce will be fully integrated.

Finally, I want to thank every NCA officer for the contribution that they make, day in and day out. As a result of their work, our borders are stronger, our streets are safer and our nation is more secure.



Shabana Mahmood
Home Secretary

Statement from the Director General

I am pleased to introduce the National Crime Agency's (NCA) Annual Report and Accounts for 2025–26.

Serious and organised crime continues to present a complex and evolving threat to the United Kingdom. It harms communities, exploits the vulnerable, and undermines confidence in our institutions and economy. As this year's National Strategic Assessment makes clear, the threat is growing in scale and sophistication, driven by advances in technology, globalisation, and increasingly connected criminal networks.

Against this backdrop, the Agency has delivered strong operational performance, maintaining a clear focus on the highest-harm offenders and the networks that enable them. This year we achieved a record level of activity, delivering over 7,500 disruptions[1] against the most serious threats–taking decisive action to prevent harm and protect the public.

We have sustained impact across our priority threats. We intensified our response to organised immigration crime, disrupting supply chains and targeting the criminals who profit from exploitation. We strengthened our work to combat child sexual abuse, resulting in increased arrests and the safeguarding of vulnerable victims. We continued to disrupt drug supply at scale, remove firearms from circulation, and target the financial flows that underpin serious and organised crime, including taking significant action against illicit finance and cyber-enabled offending.

The NCA's role is not only to act directly, but to lead and coordinate the wider system response. This year, the UK law enforcement and partner network delivered over 63,500 disruptions, reflecting the strength of collaboration across policing, government, industry and international partners. These partnerships remain critical in addressing threats that are increasingly borderless and interconnected.

At the same time, we have continued to strengthen the capabilities needed for the future. We are investing in data, technology and specialist skills, and improving

1 "Disruptions" refer to actions taken by the NCA and its partners to prevent, reduce or mitigate harm from serious and organised crime. This includes activities such as making arrests, seizing drugs or assets, shutting down criminal networks, restricting access to harmful material, and strengthening prevention, protection and preparedness across the system.

how we work with partners both domestically and internationally. This ensures we remain agile and equipped to respond to an increasingly dynamic threat environment.

Looking ahead, the challenges will continue to evolve rapidly. Advances in technology, including artificial intelligence, are increasing both the scale and accessibility of crime, while global instability continues to shape risks to the UK. In response, we will continue to adapt, enhancing operational impact, modernising capabilities, and investing in our workforce to meet the threats ahead.

None of this would be possible without the professionalism, dedication and courage of our officers, and the strength of our partnerships across the UK and internationally. I am deeply grateful to all those who contribute to this effort.

The threat from serious and organised crime remains significant. But the results set out in this report demonstrate that we are delivering real impact, protecting the public and staying ahead of an increasingly complex challenge.

Graeme Biggar CBE
Director General
National Crime Agency

PART 1

Performance Report

Performance overview

The Performance overview summarises the National Crime Agency's (NCA) purpose, objectives and performance during the year.

Throughout this document, "the NCA" and "the Agency" refer to the National Crime Agency.

Our Vision and Purpose

The National Crime Agency's (NCA) mission is to protect the public from serious and organised crime (SOC). The Agency has two main functions set out in the Crime and Courts Act 2013:

- **Crime-reduction function:** to ensure that efficient and effective activities to combat organised crime and serious crime are carried out (whether by the NCA, other law enforcement agencies, or other persons); and
- **Criminal intelligence function:** to gather, store, process, analyse and disseminate information relevant to, among other things, activities to combat organised crime or serious crime and activities to combat any other kind of crime.

The Home Secretary determines the Agency's Strategic Priorities, while the Director General sets the Operational Priorities and decides which operations are mounted by NCA officers and how those operations are conducted. The Agency is therefore operationally independent.

The Agency has officers based in England, Wales, Scotland and Northern Ireland. We also have global reach, with liaison officers based in more than 50 countries worldwide. We work closely with policing partners, the intelligence agencies, regulatory authorities and other operational agencies - including in Scotland and Northern Ireland - to lead and coordinate a comprehensive response to SOC in the UK and overseas.

The Agency is responsible for:

- Maintaining the single national intelligence picture of the serious and organised crime (SOC) threat facing the UK, as set out in the Agency's annual National Strategic Assessment[2].
- Collecting and exploiting data and intelligence to detect and disrupt SOC, pursuing the most serious and dangerous offenders.

2 NSA 2026 - Home - National Crime Agency

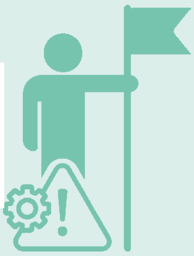
- Investigating and taking action against the highest-harm offenders and their enablers, including through criminal justice outcomes, civil recovery and tax proceedings.
- Setting operational priorities for the SOC system (including roles and responsibilities for a cross-system threat response), providing a prioritised view of demand on the system, and measuring and assessing Agency and national system performance against those priorities.
- Hosting and providing partners with access to national and specialist capabilities, including support to serious and major crime investigations across policing.

2025-26 Home Secretary’s priorities

The Government is committed to reducing SOC. Organised crime groups drive the crime that blights our communities, undermines border security and puts lives at risk, and they remain a persistent threat to national security. The NCA plays a crucial role as the operational system leader on SOC in the UK and through its direct action against organised crime groups (OCGs) in the UK, overseas and online.

The National Crime Agency will:

1



Lead the law enforcement system on SOC in the UK, including strengthening cooperation with policing and other partners to tackle OCGs that impact on the UK.

The NCA will develop and disseminate intelligence, invest in specialist capabilities and technology to ensure no criminals are beyond the reach of law enforcement and provide support to other law enforcement activity to target SOC in our communities and online.

2

Prioritise the NCA's own operational capabilities against the highest harm individuals, groups and networks operating in or against the UK.

The NCA will focus on criminals beyond the reach of local and regional policing where the Agency's specialist capabilities can have greatest impact on harm to the UK.

3

Strengthen and protect the UK border by working with the Border Security Command, Border Force and other partners to disrupt and dismantle the OCGs that undermine our border security and drive cross-border threats, in particular the smuggling of illicit commodities and the facilitation of irregular migration.

The NCA will deliver a step change in reducing Organised Immigration Crime (OIC) in all its forms, with a primary focus on the OCGs facilitating small boat crossings. The NCA will have due regard for the strategic priorities set by the Border Security Commander's Border Security Strategic Leadership Board.

4

Lead the law enforcement system to reduce Child Sexual Abuse (CSA) by tackling the highest harm and most technically sophisticated individuals and organised online networks.

The NCA will ensure effective and timely referral of intelligence about CSA online to policing and will deliver high impact operations which require national or international co-ordination and/or sensitive capabilities to ensure no CSA offenders are beyond the reach of law enforcement.

5

Make our streets safer from violent crime by working with policing and other partners, in the UK and overseas, to disrupt and dismantle the organised crime groups and networks that traffic and supply illicit commodities, including drugs and firearms.

This includes the NCA leading the UK law enforcement response to stem the flow of synthetic opioids into the UK and working with partners to reduce the threat posed by SOC offenders operating from prison.

6

Reduce fraud and combat corrupt elites, cyber and economic crime.

The NCA will lead the law enforcement system in targeting fraud, money laundering, sanctions evasion, corrupt elites and professional enablers. It will investigate and disrupt cyber criminals and the ecosystem that support them, with a particular focus on ransomware.

7

Reduce the opportunities for OCGs to traffic and exploit individuals.

The NCA will ensure effective join up between law enforcement agencies to address the enablers of modern slavery and human trafficking and will disrupt and dismantle the highest harm groups that are trafficking individuals into and around the UK.

8

Identify, respond, and reduce the impact of emerging threats to the UK, in particular the growth in crime taking place online or enabled by technology.

9

Enhance bilateral and multilateral international partnerships, including through Europol and INTERPOL, upstream and transit countries to reduce the harm caused by organised crime groups operating against the UK from overseas.

The NCA will work closely with policing through its Joint International Crime Centre (JICC) for support investigations involving crime with an international dimension

The Serious and Organised Crime Threat

The National Strategic Assessment (NSA) 2026[3], published in March 2026, provides the NCA's annual assessed view of the SOC threat to the UK.

This year the NSA was organised around five areas where SOC operates: within communities; at the border; transnationally; online; and within finance. This shows how offenders move across boundaries and exploit vulnerabilities in multiple places at once.

Despite the excellent work of NCA officers, policing and our partners, the NSA assesses that overall, the SOC threat has increased this year and is likely to do so again the year ahead.

Technological transformation

A central finding is that technology is no longer just an enabler of organised crime; it is driving a broad transformation in scale, speed, reach and harm. Digital platforms, encrypted communications, and increasingly accessible AI tools are expanding routes into offending, reducing barriers to entry, and helping criminals scale activity and victim targeting. The assessment highlights that AI has been especially visible in making some harms easier to commit at scale, while also supporting cybercrime, money laundering and fraud.

3 **NSA 2026 - Home - National Crime Agency**

Diversification, expansion and convergence of criminal activity

SOC groups are increasingly operating in looser, networked models, outsourcing specialist services and collaborating across crime types to increase profit and resilience. The NSA notes the importance of enablers, including individuals and organisations whose services help criminals commit, hide, or profit from crime.

Global instability and geopolitics shaping UK harm

Most SOC impacting the UK has direct or indirect overseas links, and offenders exploit conflict, weak governance and cross-border differences in law enforcement to operate remotely and at distance. The NSA describes how transnational networks (including those linked to China and the Western Balkans) remain persistent threats across areas such as fraud infrastructure, drug supply chains and money laundering.

Harms felt more intensely across society

The cumulative impact of high-volume SOC, on individuals, communities, institutions and the economy, can undermine border security, weaken governance, and erode public trust in institutions. The cumulative harms experienced by large numbers of individuals can create heightened public fear and community tensions.

SOC also imposes substantial economic harm. It distorts legitimate markets and undermines the confidence that underpins investment and growth. These economic impacts are compounded by links to state threats and by offenders' exploitation of global vulnerabilities, making SOC not only a law enforcement challenge but a wider threat to the UK's economic security and long-term resilience.

Looking ahead to the next five years

The NSA identifies three drivers likely to shape SOC impact over the next five years: conflict and economic tensions, technology, and trust in information and institutions. It warns that criminals will favour technologies that reduce perceived detection risk and increase profitability, including AI-enabled "crime-as-a-service", and it highlights risks from drones and obsolete IT creating exploitable vulnerabilities.

NCA Strategy 2023 – 2028

In 2023, the Agency launched a five-year Strategy to protect the public from SOC. The Strategy sets out how the Agency will deliver its mission through four priorities between 2023-28.

The NCA Annual Plan 2025-26 set out the Agency's annual priorities in line with the long-term ambition set out in the Home Secretary's Strategic Priorities and Agency's Strategy.

Performance on these objectives can be found in the Performance Analysis section.

1: Degrading the most harmful OCGs

Our operational focus is to degrade the most harmful serious and organised criminals and their enablers impacting the UK.

Our 2025-26 objectives:

- Increase our disruptive impact on OIC, supporting the Border Security Command in delivering Government priorities.
- Continue to work in close partnership with the Crown Prosecution Service to drive judicial outcomes for SOC offenders.
- Continue to deliver high impact operations against a wide range of SOC threats covering border vulnerabilities, child sexual abuse, cyber-crime, drugs, firearms, fraud, illicit finance, and modern slavery & human trafficking.
- Develop a strategy for our online transformation, maintaining our capabilities against increasingly sophisticated and technology enabled SOC threats.

2: Leading the UK’s operational response

We lead the UK’s operational response to SOC through governance, service provision and effective relationships, strengthening our collective response.

Our 2025-26 objectives:

- Embed the National Control Strategy[4] to drive an efficient and effective cross-system response to SOC.
- Invest in the Child Sexual Exploitation Referrals Bureau and launch the Designated Reporting Body to keep pace with increases in the threat.
- Deliver against the new Crime and Courts Act taskings on OIC, Fraud and the drone threat in prisons.
- Invest in data exploitation and fusion, providing a more comprehensive understanding of the SOC threat for the NCA and partners across the criminal justice system.
- Continue to deliver critical national intelligence and investigative capabilities to police services across the UK.
- Support delivery of the government's National Cyber Action Plan scheduled for publication in 2026.
- Continue to influence and input into relevant regulation and legislation to drive strategic impact on work to Prevent SOC and Protect the public.

4 The National Control Strategy (NCS) is the UK's central framework for coordinating the response to serious and organised crime. It is used across the serious and organised crime system by the NCA, policing, government partners, and other agencies involved in delivering that response.

3: Transforming the Agency's capabilities

Delivering our operational ambitions, means keeping pace with the threat, and balancing the development of new, future-facing capabilities with maintaining the established and proven capabilities we rely on.

Our 2025-26 objectives:

- Continue to invest in our technology to deliver new and effective platforms and to increase cyber security, ensuring officers can target and disrupt sophisticated and well-resourced criminal networks.
- Move to our new Headquarters in Stratford, delivering a modern, more efficient working environment, improved operational capability and opportunities to enhance collaboration with partners.
- Automate more of our Child Sexual Exploitation Referral Bureau functions. This will enable the Agency to triage and disseminate intelligence more quickly, helping law enforcement to identify and safeguard potential victims sooner.

4: Growing a highly skilled workforce

Growing a highly skilled workforce of NCA officers, through investment and an inclusive learning environment, enables us to fully reflect our role as a global leader.

Our 2025-26 objectives:

- Increase the size of Investigations Command in the NCA, to reinforce our core cadre of investigators.
- Continue our efforts on pay and contract reform, with a view to improving the attraction and retention of highly skilled officers. We will further rebalance towards in-house specialists whilst reducing our reliance on external labour.
- Develop career pathways that improve officer experience and increase the resilience and agility of our workforce.
- Remain committed to developing an inclusive, empowering culture and strengthening the diversity of our workforce.
- As part of the new NCA Academy we will work with partners across Industry, as well as academic institutions, to ensure we build the skills we need to lead the fight against SOC.
- Invest in interventions like TechX, a structured two-year training programme delivered in conjunction with The Metropolitan Police, NPCC and CT Policing, focusing on key technical skills that are in high demand across law enforcement.

Performance summary

The Agency delivered strong performance against a complex and evolving serious and organised crime threat, maintaining focus on the highest harm areas and the most dangerous offenders. Operational activity produced significant results across multiple threat areas, alongside effective prevention and safeguarding activity. Continued partnership working, investment in capability and international coordination strengthened the wider response to serious and organised crime.

A full analysis of our performance can be found on page 32.

How we measure our operational performance

We measure our operational performance by tracking the number of disruptions delivered each year. More information about how we assess performance through disruptions can be found on page 32.

Overall operation performance 2025–26

Record 7,580 disruptions delivered by the NCA
– up 6% on last year

446 high-impact disruptions targeting the most dangerous crime groups

Organised Immigration Crime (OIC) / border threats

Working with partners across Europe, we seized 533 items of small-boat equipment, significantly hindering criminals' ability to move boats

£3.5M+ in criminal profits denied to OIC networks

300+ OIC arrests worldwide – up 55% year-on-year

59 OIC offenders convicted in UK and overseas courts

Drugs and firearms (violent crime drivers)

189 tonnes of class A drugs (mostly cocaine) **seized** as a result of NCA work with international partners

1,374 firearms and **5,000+ rounds of ammunition surrendered in amnesty** by NCA and law enforcement

Over 7 tonnes of cannabis removed in Seize and Return pilot delivered by NCA and Border Force, cutting demand on Agency investigations by 27% and saving £18.7m in criminal justice costs

Economic crime: illicit finance, fraud, cyber

£71.9 million recovered, exceeding target by over £25 million

£13.7 million in criminal crypto assets frozen, seized or restrained – £8.5 million above target

400,000+ frauds prevented through NCA disruptive action

241 cyber protect notices issued to strengthen resilience against cyber threats

Key cybercrime enabler sanctioned by UK and allies for supporting global ransomware and malware attacks

Child sexual abuse (CSA) and MSHT

1,000 offenders arrested and **1,250 children safeguarded by NCA and partners** on average each month

Average CSA sentencing nearly tripled, rising from 3.9 years in 2023–24 to 9 years in 2025–26

SUPPORT TO INTERPOL's LARGEST OPERATION:

3,744 arrests across 119 countries, 12,992 migrants identified and 4,414 victims safeguarded worldwide

International and system leadership

NCA appointed chair of the Five Eyes Law Enforcement Group

Modernisation and enabling capabilities

Data Fusion made a permanent capability to strengthen economic crime response

SARs[1] Digital Service launched to improve handling of suspicious activity reports

Digital, data and technology strategy launched to modernise tools, data and skills

New headquarters occupied, strengthening collaboration and operational effectiveness

New people strategy and NCA academy launched to strengthen workforce capability

TechX apprenticeship rolled out to build specialist technical skills

[1] SARs (Suspicious Activity Reports) are reports made to law enforcement about suspected money laundering, terrorist financing, or other financial crime.

Principal Risks

For the Agency, our principal risks are the areas that could most affect our ability to protect the public, deliver investigations effectively, and run the organisation safely and lawfully. We call them our corporate risks.

During 2025–26, we strengthened how we identify, manage and oversee risk to support delivery of our strategic objectives. Our Enterprise Risk Management Framework, supported by governance forums and independent assurance, helped maintain clear oversight of principal risks and ensure mitigating action was in place.

At year end, ExCo managed 13 principal corporate risks, including two new risks relating to police reform and national logistics and storage.

Details of our principal risks and how we managed them can be found in the Corporate Governance Report on page 152.

Performance Analysis

This section provides a detailed description of the strategic context and headline performance of the Agency against the National Crime Agency Annual Plan 2025–26. It sets out how the Agency turned the Home Secretary’s Strategic Priorities and the Agency’s strategy into decisive action during the year, delivering tangible outcomes to protect the public and strengthen the UK’s response to serious and organised crime.

How we measure our operational performance

The Agency measures its performance by tracking the number of ‘disruptions’ delivered each year. Disruptions provide a consistent way across UK Law Enforcement to assess impact and compare performance against serious and organised crime (SOC) threats.

The NCA achieves a disruption when proactive or reactive activity delivers an evidenced impact against priority threats. For example:

- **our activity impacts the capability** of Organised Crime Groups (OCGs) or individuals (including threat actors involved in serious and organised crime), resulting in them being unable to operate at their usual level of criminality.
- **our activity reduces the overall threat** posed by specific National Control Strategy (NCS) crime types, rather than targeting a specific OCG, network,

or individual. The NCA aims to present performance data that is transparent, clear, and easy to interpret.

When assessing performance through disruptions, the full range of disruptive impact is considered. This includes, but is not limited to:

Role of the recording organisation[5] in delivering the disruption

A disruption must be categorised as either ‘lead’ or ‘support’, reflecting the role played by the recording organisation in delivering the outcome.

LEAD DISRUPTIONS	SUPPORT DISRUPTIONS
Lead disruptions are recorded by the organisation that directly delivers the impact, typically the organisation tasked with responding to the OCG, individual, or SOC threat.	Support disruptions are recorded by organisations that provide capabilities they can demonstrate were critical in enabling another organisation to subsequently achieve a lead disruption.

5 Organisations that record disruptions include the NCA, Regional Organised Crime Units, individual police forces, specialist police forces, multi-organisation partnerships, government departments, and agencies with law enforcement remits. For example, the British Transport Police is a specialist police force.

The type of response the disruption is focused on

UK Law Enforcement uses the '4P response' framework for tackling SOC, which comprises four complementary strands of activity. A disruption is categorised as focusing on one of the four 4P response types:

PURSUE	PREVENT	PROTECT	PREPARE
activity that targets, disrupts, investigates, or brings offenders to justice.	activity that stops individuals from becoming involved in serious and organised crime.	activity that reduces vulnerability of individuals, organisations, systems, and infrastructure to criminal activity or increases resilience to	activity that ensures readiness to respond to, manage, and recover from the impact of serious and organised crime.

The assessed level of impact the disruption has had on the SOC threat

A disruption is assessed as achieving a specified level of impact against a SOC threat. Impact is assessed on its individual merits and proposed based on the impact of the disruption, considered within the context of the threat. The defined levels of impact are:

MAJOR	MODERATE	MINOR
A significant and/or longterm impact on the capability of the OCG, individual, or vulnerability.	A notable and/or mediumterm impact on the capability of the OCG, individual, or vulnerability.	A minimal and/or shortterm impact on the capability of the OCG, individual, or vulnerability.

The following criteria must be satisfied for a disruption to constitute having a high impact:

Response Type: Pursue	**Agency Role in Disruption:** Lead	**Assessed level of Impact:** MAJOR / MODERATE	**Priority status:** Linked to a high priority investigation

1. Degrading the most harmful OCGs

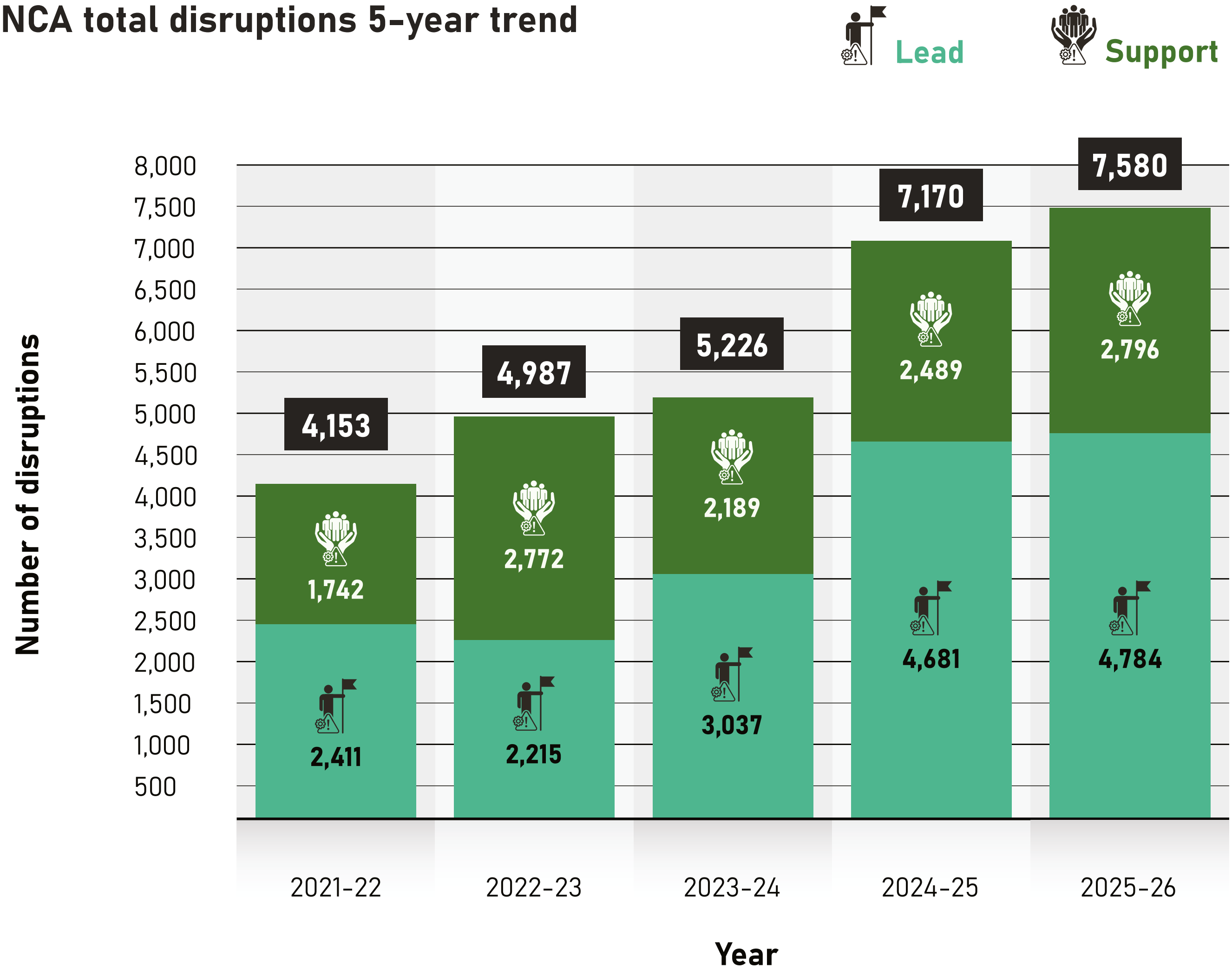
Serious and organised crime (SOC) remains a significant and evolving threat to the UK, with criminal networks expanding their activities and increasing their use of technology. This continues to harm communities, businesses, public services, and the wider economy.

The Agency leads the UK's response, focusing on the highest-harm offenders. In 2025–26, we tackled threats including organised immigration crime, child sexual abuse, modern slavery and human trafficking, drugs, firearms, illicit finance, fraud, and cybercrime. Working with partners, our operations disrupted criminal activity, removed offenders, protected vulnerable people, and reduced the ability of organised crime groups to operate in the UK and overseas.

Record operational performance for 2025-26

In 2025–26, the Agency recorded 7,580 disruptions, surpassing the previous high of 7,170 in 2024–25 (+410; +6%) and continuing an upward trend over the past five years.

NCA total disruptions 5-year trend



NCA total disruptions have sustained an upwards trajectory for the past five years.

Organised immigration crime (OIC) remains the Agency's principal operational priority, with a growing volume of activity reflecting our sustained focus on this threat. OIC now accounts for around a quarter of the Agency's overall operational activity, with approximately 100 ongoing investigations targeting the highest-tier groups and individuals. These cases focus on those responsible for the most serious harm and presenting the greatest threat.

High Impact Disruptions

Pursuing offenders and bringing them to justice

Our strategy focused disruption activity where it would have the greatest impact, targeting the most serious threats, acting early, building strong evidence, and supporting arrests and convictions to best protect the public.

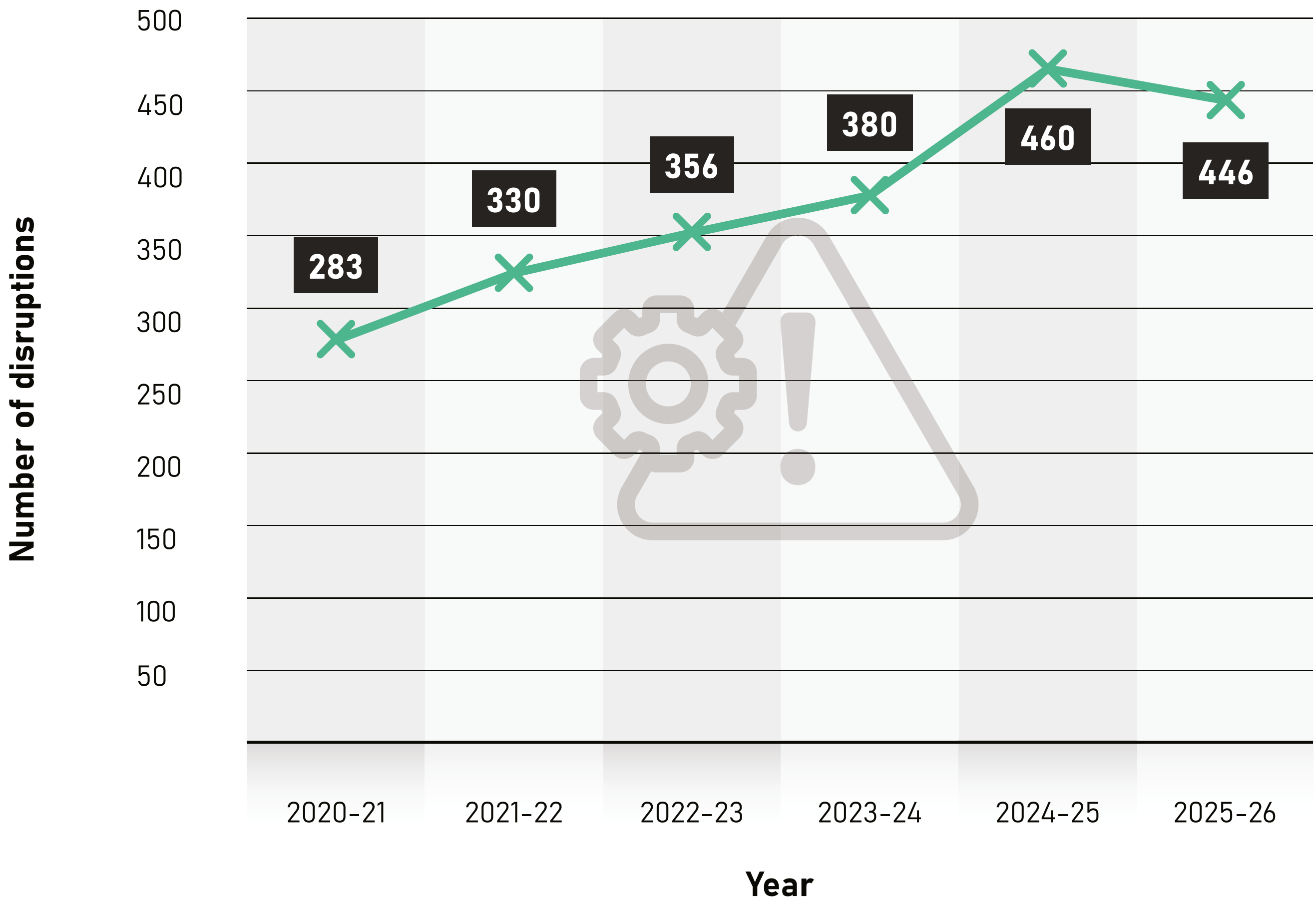
High impact disruptions are NCA-led actions linked to priority investigations that deliver a significant and lasting effect on the capability of organised crime groups, individuals, or vulnerabilities.

These investigations are often complex, requiring specialist capabilities and close collaboration with partners, including international agencies, to tackle sophisticated criminal networks.

In 2025–26, the Agency set the objective of sustaining the previous year’s level of performance while increasing the proportion focused on organised immigration crime (OIC). This was a stretching target, as OIC disruptions are often more challenging to achieve given the significant proportion of criminality taking place overseas.

Against that backdrop, the Agency delivered 446 high impact disruptions, slightly below the target of 452, while significantly increasing activity and impact against OIC.

NCA high impact disruptions 5-year trend



Note: Figures show final validated year-end performance data. They may be different from figures published in earlier Annual Reports and Accounts because some activity was confirmed after publication. The previously published figures were correct based on the information available at the time.

Performance against each threat

The Agency publishes an annual National Strategic Intelligence Assessment of SOC (NSA). Each introduction to threats is based on the NSA. The Agency uses this assessment when developing its operational plans.

The total disruptions below include high impact Pursue interventions and major or moderate 3P activity. This shows our focus on the work that makes the biggest difference, as set out in the performance summary above.

Tackling organised immigration crime and the small boat crossings

Organised Immigration Crime (OIC) / border threats

Working with partners across Europe, we seized 533 items of small-boat equipment, significantly hindering criminals' ability to move boats

£3.5M+ in criminal profits denied to OIC networks

300+ OIC arrests worldwide – up 55% year-on-year

59 OIC offenders convicted in UK and overseas courts

Demand for irregular migration to the UK remained high, with organised immigration crime (OIC) continuing as the Agency's main effort, accounting for around a quarter of activity and half of high-priority work, with volumes increasing over the year. Activity has been directed not only at people smugglers themselves, but also at the wider infrastructure that enables them, including their equipment, financial flows, and the platforms they use to advertise and communicate their criminal services.

Our operations disrupted organised immigration crime across Europe and beyond, weakening criminal networks and their enablers. We seized record levels of small-boat equipment, with indications this drove changes in criminal behaviour, including higher costs, altered supply routes and increased fear of arrest, making it harder for facilitators to secure and move boats when conditions are most favourable.

We also prevented OIC criminals from accessing or using more than £3.5 million in criminal profits, and some financial service providers have reduced their involvement in this area due to increased compliance requirements and risks.

Arrests linked to OIC increased by more than 55% over the year. The Agency was involved in around 300 arrests in the UK and overseas, up from 190 the previous year. Over the same period, 59 people were convicted of organised immigration crime (OIC) offences in UK and overseas courts as a result.

This includes:

- Working with partners across Europe, we seized 533 boats or engines. Had this equipment reached the beaches of France then up to 33,000 more migrants could have attempted to cross the channel.
- Working with Belgian police we arrested the individual who we assess supplied equipment used in half of all crossings in 2023 and saw him sentenced in January to eleven years in prison.
- Through intelligence collection and international collaboration, we have seen important arrests in Iraq and Libya, Ethiopia and Turkey, Germany and France.
- At home, two men who ran a car wash in Caerphilly, South Wales were arrested and jailed for 19 years each after we uncovered their role in a multi-national people-smuggling network in 2023. They helped to organise the movement of migrants from Iraq, Iran and Syria across Europe, using messaging and online communication to coordinate routes and manage payments.

Case Study

Disrupting small boat supply chains in Europe

The NCA worked with international partners to disrupt the supply chains enabling organised immigration crime, targeting equipment used in small boat crossings before it could reach key locations where crossings are prepared and launched.

Organised crime groups rely on complex logistics networks to move boats, engines and other equipment across Europe, assembling them near launch sites for Channel crossings. These vessels are often unsuitable for open water but can carry large numbers of people, placing those onboard at significant risk.

Working with Bulgarian authorities and Home Office International Operations, the NCA used intelligence to identify and intercept shipments at key transit routes. Activity at a major European border crossing enabled officers to act before equipment reached western Europe.

Within a three-week period in summer 2025, two significant seizures were made at the Kapitan Andreevo checkpoint, a major border crossing checkpoint between Bulgaria and Turkey. Officers recovered 25 inflatable boats concealed in one lorry, followed by a further 20 boats in a second vehicle travelling towards the Netherlands, a known route for equipment destined for northern France.

In total, 45 boats were removed from criminal supply chains. Each could have been used to transport dozens of individuals in dangerous crossings.

Case Study

Disrupting small boat supply networks through international enforcement

The NCA worked with European partners to target an organised crime group supplying boats and associated equipment for small boat crossings to the UK, focusing on the logistics networks enabling this activity.

The network operated across multiple countries, sourcing, storing and assembling equipment before transporting it to the French coast. These “go kits”, including inflatable boats and engines, enabled crossings at scale while placing migrants at significant risk.

Working alongside Belgian, German, French and Dutch law enforcement, and supported by Europol and Eurojust, the NCA coordinated intelligence and enforcement activity across borders. Germany was identified as a key logistics hub where equipment was stored and prepared for onward movement.

In March 2026, a coordinated day of action saw more than 450 officers conduct raids across western Germany. Twelve locations were searched, leading to the seizure of boats, engines and related equipment. Four individuals believed to be key figures in the network were arrested and are expected to face further legal proceedings.

This activity built on earlier disruption across Europe, enabling law enforcement to identify key individuals, dismantle elements of the supply network and reduce its capacity to operate.

Together, this activity demonstrates the NCA's upstream, international approach to tackling organised immigration crime, removing critical equipment, disrupting logistics networks, and making it increasingly difficult for organised crime groups to operate, with more than 1,000 boats and engines seized in partnership operations across Europe since early 2023.

Safeguarding the vulnerable against technically sophisticated individuals and organised online networks.

Child sexual abuse (CSA) and MSHT

1,000 offenders arrested and **1,250 children safeguarded by NCA and partners** on average each month

Average CSA sentencing nearly tripled, rising from 3.9 years in 2023–24 to 9 years in 2025–26

SUPPORT TO INTERPOL's LARGEST OPERATION:

3,744 arrests across 119 countries, 12,992 migrants identified and 4,414 victims safeguarded worldwide

Child sexual abuse

The Agency continued to respond to the growing and increasingly complex threat of child sexual abuse, including the rising use of livestreamed abuse, online extortion and harmful online communities that promote serious offending.

NCA performance in tackling the CSA threat was strong in 2025–26. Coordinated, system-wide activity has delivered record levels of arrests and safeguarding interventions, demonstrating sustained action to tackle the threat and maintain confidence among partners and the public.

Reports from online service providers about child sexual abuse content continued to rise. This year, we received 93,000 referrals through the Child Sexual Exploitation Referrals Bureau (CSERB). These referrals increasingly involve activity across multiple platforms and generate larger volumes of digital material, meaning they take longer to assess. Despite this complexity, referrals to law enforcement partners increased compared with last year (2024-25).

We strengthened our response to emerging threats by working closely with partners across policing, including action on online-enabled violence. In October 2025, the NCA, Counter Terrorism Policing and the National Police Chiefs' Council established a national coordination cell to respond to the emerging threat from "Com" groups. Between October 2025 and June 2026, the cell received 1,144 referrals and provided operational support, briefings and officer development, contributing to 31 arrests and the safeguarding of 48 vulnerable children.

Alongside this, we are leading a coordinated response to group-based child sexual exploitation, ensuring lessons are learned and best practice is shared. This is strengthening how complex cases are handled through better technology, stronger investigations, and a more victim-centred approach.

Case Study

Disrupting livestreamed child sexual abuse networks

The NCA led an investigation into a UK man who paid for and directed the sexual abuse of children overseas, highlighting the global and hidden nature of online exploitation.

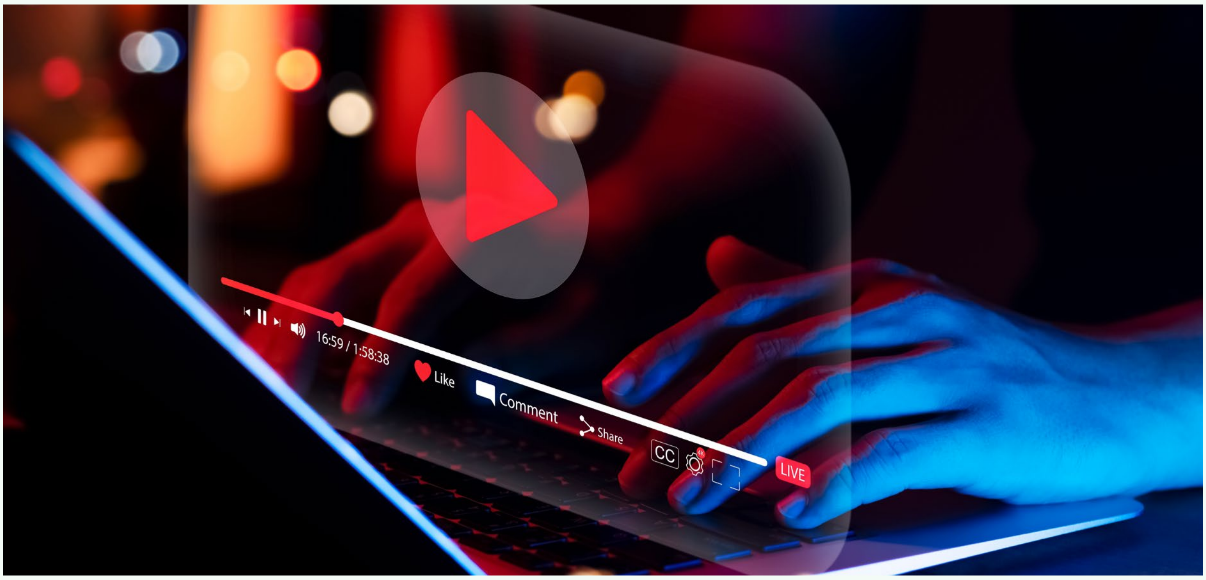
The offender used the internet to contact individuals in the Philippines, arranging and paying for the abuse of children. Over several years, he made hundreds of payments totalling more than £55,000, funding repeated exploitation.

Specialist investigators followed the money and analysed digital evidence to build a full picture of what had happened. They examined devices linked to the offender and uncovered thousands of illegal images, many of which had been created at his request. The investigation also helped identify multiple child victims, some of whom had been abused over several years.

Working closely with law enforcement in the Philippines, the NCA helped identify and protect those affected, and supported action against people involved in enabling the abuse. This international cooperation was key to ensuring that the response went beyond the UK and helped safeguard children overseas.

The offender pleaded guilty to a number of serious offences and in July 2025 was sentenced to 26 years imprisonment, with a further 4 years on licence, and a Serious Harm Prevention order placed on him for life.

This type of operation helps protect vulnerable children overseas, but also tackles offenders who pose a sexual risk children in the UK. It also shows how the NCA works with partners around the world to tackle online crime, protect victims, and bring offenders to justice, no matter where they are based.



Modern slavery and human trafficking

Modern slavery and human trafficking remains a serious threat to the UK, with record numbers of potential victims identified and many cases involving complex organised crime and international links.
In response, the Agency continued its coordination of law enforcement action, supporting victim safeguarding, and working with UK and international partners to prevent and disrupt exploitation. We continued to work with Ofcom, providing strategic insight to drive safety improvements and identify the risks of exploitation through specific platforms or illegal harms.

In November 2025, working with UK policing and international partners, we supported INTERPOL's largest-ever operation against people smuggling and human trafficking.

Disrupting drug and firearms supply to make our streets safer

Drugs and firearms (violent crime drivers)

189 tonnes of class A drugs (mostly cocaine) **seized** as a result of NCA work with international partners

1,374 firearms and **5,000+ rounds of ammunition surrendered in amnesty** by NCA and law enforcement

Over 7 tonnes of cannabis removed in Seize and Return pilot delivered by NCA and Border Force, cutting demand on Agency investigations by 27% and saving £18.7m in criminal justice costs

Drugs

Drugs remain the most significant driver of serious crime in the UK, with the threat intensifying due to expanding global synthetic drug markets and sustained high cocaine production in South America. Criminals are increasingly adapting how they conceal drugs at the border, and the Agency's response has evolved accordingly, with strengthened border controls, enhanced detection techniques and maritime operations to intercept and disrupt "drop-off" activity.

We stepped up our international operational leadership to tackle transatlantic cocaine flows, continued to lead the national response to synthetic opioids, and supported policing partners to disrupt high-harm criminal gangs in priority areas.

Delivery improved in key areas, including an increase in major disruptions compared with 2024–25, and overall volumes notably higher than in 2022–23 and 2023–24.

At the same time, drug-related deaths linked to nitazenes across the UK declined (down 14.5% compared with the same point in the previous financial year), although trends in Scotland differ from the rest of the UK.

Drug-related activity continues to represent a significant proportion of the Agency’s work. This includes arrests for drug smuggling at the border that are referred to the Agency, which account for around one third of all new investigations. While this is lower than in previous years (43%), it continues to place significant demand on operational resources.

Deaths linked to synthetic opioids have declined in England and Wales, reflecting sustained international action to disrupt supply, wider availability of overdose-reversal drugs, and coordinated activity by the NCA and policing. However, the threat continues to evolve rapidly.

In May 2025, the Agency worked with Border Force to pilot a “Seize and Return” process to disrupt cannabis smuggling through UK airports. Under this approach, non-UK nationals detected smuggling cannabis as air passengers are refused entry, the drugs are seized, and the individuals are returned to their country of origin, often within hours of arrival.

Between 19 May 2025 and 1 May 2026, the process resulted in 253 cases, involving 272 individuals, and the seizure of 7.1 tonnes of cannabis. This was estimated to have avoided £18.7 million in criminal justice costs and reduced demand on Agency investigations by 27%.

Case Study

Disrupting a Major Offshore Cocaine Smuggling Attempt

The NCA helped stop a criminal gang from bringing a large shipment of cocaine into the UK, using increasingly sophisticated methods to avoid detection.

The group planned to collect drugs that had been dropped at sea by a larger vessel, using a small, fast boat to bring them ashore. This tactic, known as an “at-sea drop-off”, allows smugglers to bypass ports and reduce the risk of being caught, making it an increasingly common method used by organised crime groups.

In September 2024, Border Force officers spotted a suspicious boat off the coast of Cornwall. When they approached, the vessel sped away, triggering a high-speed chase at sea. During the pursuit, those onboard tried to throw packages overboard before eventually running aground and attempting to escape. Officers quickly detained them and recovered around 230kg of high-purity cocaine, worth an estimated £18.4 million.

This initial interception led to a wider NCA investigation, which uncovered a seven-person organised crime group behind the operation. Through detailed analysis of digital evidence and communications, investigators were able to identify each person's role in planning and carrying out the smuggling attempt.

All seven individuals were convicted between August and September 2025.Together, they received prison sentences totalling more than 130 years.

By stopping the drugs before they reached shore, the operation prevented a large quantity of cocaine from entering the UK. This helps reduce the wider harm caused by drug trafficking, including violence, exploitation, and the impact on communities.

This case highlights the importance of strong partnership working between Border Force, the NCA and other agencies, and shows how coordinated action at sea and on land can successfully disrupt organised crime before it reaches the public.

Firearms

Firearms offences in England and Wales fell by 9% (from 5,241 to 4,753) in the year ending December 2025,[6] according to the Office for National Statistics.[7] Most incidents involved handguns and shotguns, while fully automatic weapons remain rare due to continued law enforcement action to prevent their importation. Many firearms used in shootings are illegally converted or reactivated, including blank-firing weapons adapted to fire live ammunition, and are often linked to street gangs and wider criminal activity such as drug supply and armed robbery.

The Agency plays a key role in building a national understanding of the firearms threat, identifying how weapons are supplied, moved and used, and works with partners to prevent illegal firearms entering circulation and to remove those already in use.

Continued action, including work with online platforms, has reduced the availability of 3D-printed firearms. Firearms discharges have been declining since August 2025, reaching their lowest level in January 2026. While this suggests the threat is currently contained, there remains strong demand among criminals to access and use firearms.

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6 The Office for National Statistics release updated bulletins every quarter. The December 2025 bulletin was released in April 2026.

7 **Crime in England and Wales - Office for National Statistics**

The Agency also provided specialist advice and case evidence to support proposed changes under the Border, Security and Asylum Bill 2025. This work highlighted the need for legislation to keep pace with evolving threats and emerging technologies, including restricting items used to facilitate serious crime, such as templates for 3D-printed firearm parts, pill presses, and professional vehicle concealments.

These measures aim to close gaps in current legislation and prevent criminals from exploiting them to manufacture firearms, produce illicit drugs, and move illicit goods, vulnerable people and criminal finances within and across UK borders. These changes would also bring police powers more closely in line with those available at the border, enabling action such as the seizure of vehicles even where concealments are empty.

Case Study

Disrupting firearms supply and preventing organised crime expansion

The NCA dismantled an organised crime group that was converting blank-firing guns into lethal firearms for criminals across the UK and also planning to set up large-scale drug production.

The group operated from a workshop in the Lake District, disguised as a motorcycle repair business, converting weapons into live firearms, including submachine guns and pistols, for sale to other criminals. They were also developing plans to produce large quantities of methamphetamine.

In March 2024, NCA officers carried out a coordinated operation at the Kendal premises. Inside, they uncovered a gun conversion workshop, and seized weapons, ammunition and specialist equipment. With support from police, a Ministry of Defence bomb disposal team, and emergency services, the site was secured safely and key evidence recovered. Investigators found the group had acquired and converted at least 17 firearms, 12 of which were recovered.

The operation shut down the workshop, removed dangerous weapons from the streets and stopped plans to produce large amounts of drugs. It also helped identify and prosecute others involved in the network.

Five men were convicted in February 2026 as a result and jailed for more than 84 years in total.

By removing these weapons and disrupting the group's plans, this operation reduced the risk of serious violence, and shows how the NCA is working to protect the public from organised crime.

Tackling illicit finance, fraud and cybercrime

Economic crime: illicit finance, fraud, cyber

£71.9 million recovered, exceeding target by over £25 million

£13.7 million in **criminal crypto assets frozen, seized or restrained** – £8.5 million above target

400,000+ frauds prevented through NCA disruptive action

241 cyber protect notices issued to strengthen resilience against cyber threats

Key cybercrime enabler sanctioned by UK and allies for supporting global ransomware and malware attacks

Illicit Finance

Money laundering, sanctions evasion and corruption continue to fuel organised crime and undermine the integrity of the UK's financial system. Criminals use a range of methods, from cash to digital assets and mainstream financial services, to move and hide illegal profits.

The Agency worked with partners in the UK and overseas to identify, track, freeze and seize criminal assets, and to disrupt the money-laundering services used by the most harmful networks. Reforms to Companies House, alongside wider use of financial powers, strengthened our ability to prevent criminals from hiding or moving illicit funds.

We also used sanctions as a law-enforcement tool to disrupt illicit finance, identify the networks behind it, and hold offenders and their enablers to account, working with international partners to strengthen the global response to bribery and corruption.

The Agency delivered strong asset recovery results, recovering £71.9 million. It also continued taking action against suspected criminal funds held through crypto services, with £13.7 million frozen, seized or restrained.

This year saw a significant increase in prevention-focused (3P) disruptions delivered through the National Economic Crime Centre’s (NECC) public–private partnership approach. Key initiatives moved from development into delivery, including Data Fusion transitioning from pilot to business as usual, System Prioritisation entering pilot, and expanded international partnership activity.

Data Fusion brings together data and expertise from law enforcement and industry to improve the detection and prioritisation of economic crime. System Prioritisation focuses activity on the highest-harm threats using shared data and intelligence. Together, this work has strengthened capability in key jurisdictions and enhanced collaboration with international partners, supported by Economic Crime Levy funding.

Case Study

Disrupting organised crime operating through high street businesses

Operation MACHINIZE is a coordinated national response led by the National Economic Crime Centre (NECC) within the NCA, in cooperation with NPCC, to tackle money laundering and criminal exploitation of high street businesses.

Criminal groups often use places like barbershops, nail bars, car washes and mini markets to disguise illegal activity. Behind the appearance of normal businesses, they can launder money and support crimes such as drug trafficking, organised immigration crime and the exploitation of vulnerable people.

In 2025, police, Regional Organised Crime Units and national partners worked together to take action against this activity. The NCA coordinated approach combined enforcement, financial investigation, regulatory powers and safeguarding to target both offenders and the systems they rely on.

Initial activity saw officers visit hundreds of premises, carry out searches, make arrests and identify people at risk of exploitation. This was followed by a nationwide intensification in October 2025, which significantly expanded the response.

During this phase, more than 2,700 premises were visited or raided, over 900 arrests were made and more than £10 million in suspected criminal proceeds was seized. Large amounts of illegal goods, including tobacco, vapes and drugs, were also taken off the streets.

This action disrupted criminal networks operating in plain sight, removed harmful products from communities and led to further investigations into those involved. It also helped identify and protect people who may have been victims of exploitation.

Overall, this work shows how a coordinated national approach can make it harder for organised crime groups to operate, helping to keep communities safe and reduce harm across the UK.

Case Study

Disrupting a global money laundering network linked to organised crime and sanctions evasion

Operation DESTABILISE is an ongoing international effort led by the NCA, working with UK and overseas partners to disrupt major Russian-speaking money laundering networks linked to organised crime, state threats, and sanctions evasion. First made public in 2024, the investigation found the networks operating in every major town and city in the UK, laundering money generated by crimes including drug trafficking, firearms supply, organised immigration crime, and fraud.

In 2025, the investigation revealed that the network had purchased a bank in Kyrgyzstan to help sanctioned Russian clients move money and support payments linked to Russia’s war effort in Ukraine. This showed how criminal cash generated in UK communities could be connected to much wider international threats. The networks were also laundering for Russian espionage operations, including the (now convicted) Bulgarian spy-ring that was UK-based but operating across Europe at the behest of Russian intelligence services.

During the latest phase of activity, a further 45 suspected money launderers were arrested and more than £5.1 million in cash was seized in less than 12 months. Since the operation began, there have been 128 arrests and more than £25 million seized in cash and cryptocurrency in the UK. International partners have also seized a further $24 million and more than €2.6 million linked to the network

This activity significantly restricted the network’s operations and exposed the links between organised crime in the UK, international money laundering and sanctions evasion. It demonstrates the impact of coordinated action across borders in disrupting sophisticated financial crime and protecting the UK from wider criminal and state-linked threats.

Fraud

Fraud accounted for around 46% of reported crime according to the Crime Survey for England and Wales[8] in the year ending December 2025, and was the most commonly experienced crime type. Criminal groups increasingly used online services, encrypted communication and artificial intelligence (AI) to identify and target victims, scale their operations and operate across borders. As a result, a significant proportion of fraud in the UK was carried out or enabled online.

In response, we strengthened our specialist skills and partnerships to identify offenders earlier, make better use of digital evidence, and prevent online harm. We also worked closely with banks, telecommunications providers, technology companies and cybersecurity experts to test new approaches to tackling fraud and cybercrime, improving information sharing, disrupting threats earlier, and strengthening system resilience.

Our full 4P approach to fraud continued to deliver impact, including significant disruption of telecommunications-enabled fraud.

This included:

- **Shutting down scam call centres overseas**. Working with tech companies and partners in India and Nigeria, we helped close fraudulent call centres and scam compounds and arrest those involved.

8 Crime in England and Wales – Office for National Statistics

- **Covid loan fraud**. A family was sentenced for fraudulently obtaining £150,000 in Bounce Back Loans, used for home renovations, credit card debt and school fees.
- **Targeting international students.** A man was jailed for fraud (4.5 years) and money laundering (12 months) after trying to scam international university applicants out of thousands of pounds.
- **National crackdown (Operation Henhouse).** 557 arrests were made in the fifth year of the UK-wide campaign against fraud, coordinated by the National Economic Crime Centre and City of London Police.

We continued to support the Home Office's *Stop! Think Fraud* campaign, which gives people and businesses practical tips to spot and prevent scams. Our recent campaigns included:

- **Payment Diversion Fraud (Sept 2025).** A joint campaign with The Law Society for solicitors and conveyancers, highlighting the risk of payment diversion fraud in property transactions.
- **Crypto investment fraud (Nov 2025).** A campaign focused on men under 45, who are most often targeted by crypto investment fraud.
- **Invoice fraud (Jan 2026).** A joint campaign with NatWest Group for accounts payable and finance teams, highlighting the risk of invoice fraud.

- **Invoice fraud in construction (March 2026).** A joint campaign with the National Federation of Builders (NFB) for finance and accounts payable teams in construction. The sector can be at higher risk because it involves complex supply chains, frequent high-value payments, and email-based payment instructions, which criminals may try to intercept or fake.

Case Study

Scaling up the UK's response to fraud

Operation HENHOUSE is a UK-wide annual intensification led by the National Economic Crime Centre (NECC) in the NCA, in partnership with the City of London Police and supported by law enforcement and partner agencies across the country.

Fraud remains one of the most common crimes affecting people and businesses in the UK. Criminal groups use technology and financial systems to target victims at scale, often relying on networks such as money mules and offshore call centres to carry out their activity.

In February 2026, the fifth year of this work delivered its strongest results to date. Every UK police force and Regional Organised Crime Unit took part, alongside national partners including the Serious Fraud Office, National Trading Standards, and the Financial Conduct Authority. This coordinated approach enabled action against both individuals and the systems that allow fraud to happen.

During the operation, 557 people were arrested and £18.1 million in cash and assets was seized, with a further £9 million frozen in bank accounts. Action against fraud enablers also led to 283 scam phone numbers being blocked and 6.5 million fraudulent calls being stopped, preventing an estimated £2.1 million in losses by potential victims.

Since 2021, this work has led to 1,904 arrests and more than £67 million in criminal assets seized or disrupted. It shows how working together at a national level can disrupt fraud networks, protect victims, and make it harder for organised criminals to operate.

Cybercrime

While the overall threat from serious and organised cybercrime remained very high, harm increased due to a small number of significant high impact incidents. Most attacks were financially motivated and carried out by criminals based overseas, with only a small proportion linked to individuals in the UK seeking notoriety. These attackers use a combination of sophisticated malware and social engineering to exploit both technical vulnerabilities and human behaviour.

We targeted the wider systems that enable cybercrime, including the tools and online services criminals rely on, making it harder to launch attacks and reducing related harms such as fraud and child sexual abuse. Ransomware continues to cause significant disruption and financial loss in the UK and globally, including impacting essential services. We also work with UK and international partners to respond quickly to the misuse of UK-based services and attempts to bypass sanctions.

The Agency continued to respond to a number of high-profile cyber-attacks, working with partners to contain threats, mitigate impact and support affected organisations.

A total of 241 Cyber Protect Notices were issued. These notices provide alerts and practical advice to organisations and individuals where there is a risk of cybercrime, helping them to reduce vulnerabilities, strengthen security, and prevent future attacks.

In November, the UK and its allies sanctioned a key enabler of online crime providing “bulletproof” hosting used in ransomware and malware attacks. The NCA and partners in Australia, Canada, New Zealand and the United States also issued alerts to industry on the threat posed by these services.

Operational activity led to several arrests, including four individuals detained in July 2025 in connection with cyber-attacks targeting major UK retailers, and a further arrest in September 2025, supported by regional partners, linked to a cyber incident affecting the aerospace sector.

Case Study

Investigating a cyber-attack on critical national infrastructure

The NCA led a complex investigation into a cyber-attack on Transport for London (TfL), highlighting the growing threat from organised cybercrime targeting essential public services.

The attack took place in August 2024 and involved unauthorised access to TfL systems and customer data. Although transport services continued to run, the attack disrupted parts of TfL's digital services and exposed sensitive information, causing significant disruption to TfL operations.

The investigation was led by the NCA's National Cyber Crime Unit, working closely with the victim company, UK police, international partners and the private sector. Officers used specialist digital forensics and analysed large amounts of data to identify those responsible and understand the wider network involved.

In September 2025, two individuals were charged with offences relating to the attack, marking a key step in the investigation. The case is just one of a number of ongoing investigations currently targeting international cybercrime groups linked to attacks on organisations across different countries.

This investigation highlights the scale and complexity of modern cyber threats, including the ability of offenders to operate across borders and target high-profile organisations.

Overall, the case demonstrates how the NCA works with partners to investigate and disrupt serious cybercrime, protect critical systems, and hold those responsible to account.

Working in Scotland and Northern Ireland

Scotland

Over the past year, activity in Scotland was delivered in close partnership with Police Scotland and a range of UK and international agencies, largely through the Organised Crime Partnership Scotland.

In 2025–26, the NCA recorded 483 disruptions with an impact on Scotland, an increase of 42 compared with 2024–25 (441).

A strong focus was placed on disrupting drug supply networks, reflecting the scale of harm linked to organised crime. Joint investigations led to arrests, charges and convictions, supported by coordinated enforcement across multiple locations, including searches of residential properties and industrial premises

This work included intercepting attempts to import drugs into Scotland, with joint activity alongside border partners leading to the detection of concealed drugs within freight and the successful prosecution of those involved.

Criminals in the UK are increasingly mixing heroin and illicit medicines with highly dangerous synthetic opioids, including nitazenes and orphines, raising the risk of overdose and other serious harm. Suspected nitazene laboratories identified in Ayrshire (August 2025) and

Midlothian (February 2026) highlight the growing threat of domestic production alongside importation and distribution.

During the reporting period, the Agency worked closely with Spanish law enforcement partners, building on over 15 years of collaboration to identify and disrupt organised crime groups affecting Scottish communities. This included coordinating cross-border activity and parallel investigations. The Agency continued to support Spanish and Scottish partners through intelligence sharing, asset tracing and joint operations, helping manage risks linked to an ongoing violent feud between organised crime groups. This collaboration, supported by international networks, strengthened information sharing and enabled a more coordinated and effective operational response.

Northern Ireland

The Agency works closely with the Police Service of Northern Ireland (PSNI), alongside UK and international partners, to tackle serious and organised crime.

In 2025–26, the NCA recorded 330 disruptions with an impact on Northern Ireland, an increase of 40 compared with 2024–25 (290).

Over the past year, activity included multi-agency operations targeting organised immigration crime, with coordinated enforcement at airports and ports across Northern Ireland and the wider UK. These operations involved partners such as PSNI, An Garda Síochána and Border Force, resulting in arrests linked to people smuggling and the seizure of criminal assets.

Financial investigations focused on money laundering and involved searches of businesses and residential properties, arrests, and the seizure of suspected criminal cash.

The Agency also contributed to UK-wide operations targeting organised crime groups, including activity aimed at businesses used to conceal criminal activity. In Northern Ireland, this led to searches, arrests, and seizures of cash, drugs, and counterfeit goods.

Additionally, support was provided to the PSNI on international investigations, including the location, arrest, and extradition of individuals from overseas to face serious charges in Northern Ireland.

Work has also included cross-border investigations into organised immigration networks, leading to arrests and charges in Northern Ireland for facilitating illegal entry via the Common Travel Area (CTA).

The Border Security, Asylum and Immigration (BSAI) Act, enacted in December 2025, strengthened the powers available to UK law enforcement to tackle organised immigration crime and serious crime at the border. It introduced new offences and enhanced existing tools, enabling earlier intervention to prevent criminal activity. This was particularly important for Northern Ireland, supporting more effective cross-border working and helping disrupt criminal networks operating between jurisdictions.

OCGs continued to exploit the CTA and the land border between the Republic of Ireland and Northern Ireland. The NCA worked closely with An Garda Síochána and the PSNI to disrupt this activity and safeguard individuals at risk of exploitation.

To demonstrate the benefits of debriefing migrants arriving via the CTA, the NCA worked with the Home Office and policing partners to carry out two deployments to Northern Ireland in November 2025. Over two and a half days, eight individuals were debriefed, leading to the identification of a suspected facilitator.

Case Study

Disruption of organised immigration crime

In November 2025, NCA officers at Belfast Grand Central Station identified a suspected people smuggler travelling with an Afghan family. The family had entered Ireland hidden inside a lorry before continuing their journey by train into Belfast. The suspected facilitator was arrested, and an investigation was launched.

As part of this work, the NCA also responded to a report in December 2025 of a high-risk missing child in Ireland. Working with An Garda Síochána, officers helped locate the child, who was found safe and in the care of a family member.

In January 2026, investigators arrested a key suspect linked to the wider case on suspicion of helping people enter the UK illegally. Searches were carried out at two addresses, where officers seized digital devices, financial documents and passports as evidence. The individual was interviewed and released on bail while enquiries continue.

This activity disrupted a potential people smuggling network, safeguarded vulnerable individuals and strengthened cooperation between UK and Irish law enforcement in tackling organised immigration crime.

2. Leading the UK's operational response

System-wide performance against serious and organised crime

The Agency led the UK's operational response to serious and organised crime (SOC), making sure the overall system worked effectively and efficiently. We work with police forces, government departments, international partners, prosecutors and the courts, businesses, regulators and charities to disrupt organised crime groups, prevent crime, and protect people who may be at risk.

The National Control Strategy (NCS) is the framework through which the UK's response to serious and organised crime is prioritised and coordinated. Informed by the National Strategic Assessment, it translates the national intelligence picture into shared priorities, coordinated activity and system-wide delivery.

We used the NCS to lead the serious and organised crime system by focusing collective effort on the highest-risk threats, aligning partners around common priorities, and coordinating activity across law enforcement, government and other organisations. This supported a joined-up national response and helped ensure that specialist capabilities, intelligence and resources were directed where they could have the greatest impact.

As part of the NCS we oversee an agreed set of performance measures across the UK-wide network of organisations working together to tackle serious and organised crime. During the year, we set more ambitious goals across the system and improved how we understood, coordinated and measured performance and impact.

Overall, the system performed strongly against those goals. Across the 4Ps, performance remained strong, particularly in Pursue, with resilience maintained despite pressures in some reactive areas such as cybercrime. Prevent, Protect and Prepare also delivered strong results, including increased disruptions linked to child sexual abuse, firearms and illicit finance.

Crime and Court Act taskings

A key part of the NCA's role is bringing partners together to tackle serious and organised crime. Under the Crime and Courts Act 2013, the Director General may request assistance from police forces and other UK law enforcement bodies and, where necessary and permitted, may direct certain police leaders to undertake specific tasks to support NCA operations, strengthening coordination and improving the overall national response.

This year there were four Crime and Courts Act taskings. They include tackling the threat of drones in prisons, organised immigration crime, fraud, and group-based child sexual abuse and exploitation.

Strengthening international cooperation to reduce harm from overseas-based organised crime

International and system leadership

NCA appointed chair of the Five Eyes Law Enforcement Group

Serious and organised crime is increasingly transnational, with many threats to the UK linked to overseas activity. Criminal networks operate across borders, enabling illegal goods such as drugs to be imported and allowing new crime trends to spread quickly between countries. International collaboration is therefore essential to disrupt these threats effectively.

In July 2025, the Agency was appointed Chair of the international Five Eyes Law Enforcement Group,[9] strengthening our ability to coordinate with global partners and deliver operational results. This includes increasing joint operations and arrests, enhancing intelligence sharing, and working more closely with partners across the public and private sectors to disrupt serious and organised crime.

9 An intelligence alliance between Australia, Canada, New Zealand, the United Kingdom and the United States of America.

Over the past year, the Joint International Crime Centre (JICC), a specialist unit hosted by the Agency, played a central role in coordinating the UK's response to cross-border crime. The JICC supported a high volume of international enquiries, including requests to overseas partners, INTERPOL checks, biometric enquiries, and efforts to locate individuals wanted in the UK who may be abroad. It also provided operational advice and worked through networks such as the Foreign Law Enforcement Community and Europol to progress investigations. Alongside this, improvements to data and processes have strengthened the consistency and reliability of reporting

The Agency delivered a high volume of overseas disruptions targeting organised immigration crime, drugs, and modern slavery and human trafficking (MSHT). These activities reduced the ability of criminal networks to exploit people, traffic drugs into the UK, and profit from serious harm.

A significant proportion of MSHT disruptions were delivered through the Joint International Crime Centre's National Extradition Unit (NEU). By coordinating international extradition activity, the NEU helped locate, arrest and return individuals wanted for serious offences to face justice. This work prevented further harm to victims and reinforced the UK's commitment to tackling exploitation globally.

Providing specialist operational support and expertise through national capabilities

The Agency’s national capabilities provide specialist support to law enforcement partners across the UK and, where appropriate, internationally. These services are delivered to a consistent standard, ensuring advice and operational support are lawful, timely, relevant and high quality. By doing so, the Agency enables partners to access advanced capabilities that strengthen investigations and support effective action against serious and organised crime.

The following section set out the key activities and contributions of these teams.

National Investigative Capabilities (NIC)

The National Investigative Capabilities (NIC) teams bring together specialist expertise to support police and other law enforcement agencies across the UK. They provide advice and operational support in tackling some of the most serious crimes, including murder, serious sexual offences and high-risk missing person cases.

The team consists of specialist officers who provide expert advice across a wide range of areas related to major and serious crime. This includes behavioural science, interviewing, family liaison, digital evidence, forensics, search, and other specialist disciplines.

Major Crime Investigative Support and Operations (MCIS)

Major Crime Investigative Support (MCIS) provides police forces with information, advice and support in relation to major crime, including cases involving vulnerable and intimidated witnesses. It brings together a range of specialised teams, providing a single point of contact for police forces and law enforcement agencies.

MCIS is needed because many forces deal with only a small number of major crime investigations, making it neither cost-effective nor appropriate to retain specialist expertise in-house.

This year, the team provided advice to in the region of 2,400 cases involving major and serious organised crime and deployed to police forces on approximately 1,800 occasions. These deployments supported high-profile and complex investigations, helping ensure an effective response to the most serious threats.
To support victims, the team also provided specialist communication assistance, matching around 10,500 registered intermediaries to help vulnerable people give their best evidence.

Serious Crime Analysis Section (SCAS)

The Serious Crime Analysis Section (SCAS) supports police forces across the UK in investigating rape and serious sexual offences, as well as murders with a sexual element or where the motive is unknown. Police forces are required to share relevant case information with SCAS within 20 working days, helping to ensure a consistent national approach to tackling these serious crimes.

SCAS works closely with officers in every force and uses a national database to analyse cases and identify patterns of offending. This allows investigators to uncover links between crimes, identify potential serial offenders, and support investigations into some of the most serious offences.

This year SCAS assessed around 4,000 serious sexual offence cases in support of UK police forces.

The UK Missing Persons Unit (UKMPU)

The UK Missing Persons Unit (UKMPU) is the national and international point of contact for missing persons and unidentified bodies or remains. It provides a central hub for information, advice and expertise, supporting police investigations across the UK. The Unit offers tactical support and carries out enquiries to help locate missing people and identify unknown individuals, strengthening efforts to safeguard vulnerable people and support families.

This year, the UKMPU supported around 6,500 missing person enquiries, helping police locate vulnerable individuals across the UK.

UK Protected Persons Service (UKPPS)

The Agency's UK Protected Persons Service (UKPPS) provides specialist protection to individuals, witnesses and other vulnerable people at risk of serious harm. As at 31 March 2026, UKPPS was managing risk for a significant number of individuals, including many under the age of 18. During 2025–26, the service received 116 requests for assistance from law enforcement organisations across the UK.

UK Financial Intelligence Unit (UKFIU)

The Agency's UKFIU receives, analyses and disseminates Suspicious Activity Reports[10] sharing relevant information with UK and international law enforcement partners to support action against money laundering, terrorist financing and wider criminality. The UKFIU engages with the regulated sector to improve SAR quality through guidance and outreach.

Defence Against Money Laundering (DAML) SARs[11] continued to provide law enforcement with multiple high-quality opportunities to deny criminals access to assets. Detailed information on asset denial outcomes linked to DAMLs will be published in the SARs Annual Report later in the year.

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10 Suspicious Activity Reports (SARs), are disclosures made to the National Crime Agency, usually by financial institutions and other professionals, to report suspected money laundering or terrorist financing and provide intelligence to law enforcement.
11 DAML SARs are submitted to the National Crime Agency to request a Defence Against Money Laundering, allowing a specified activity to proceed where there is a suspicion that criminal money or property may be involved.

	2025 - 26	2024 - 25
No. SARs received	**866,616**	896,414
No. DAMLs received	**57,666**	44,553
No. of international requests received	**1,608**	1,655
No. of international requests sent	**1,216**	1,098
No. of intelligence development referrals disseminated	**68**	50
Number of direct engagements with reporters	**292**	286

Anti-Kidnap and Extortion Unit (AKEU)

The NCA has a specialist AKEU which provides 24/7 tactical and strategic support to national and international investigations into offences of kidnap and extortion, and when appropriate it will lead the UK's law enforcement response to achieve timely resolution of an incident. The team works with strategic partners across government and law enforcement at home and abroad to achieve its primary objectives of saving and preserving life, preventing serious injury and severe economic loss.

In 2025-26 the AKEU have dealt with 863 kidnaps, 706 blackmail attempts and 14 instances of product contamination.

The UK National Counterfeit Unit (UKNCO)

The UKNCO supports UK policing by managing the recovery of counterfeit currency and analysing and recording counterfeit notes, including for Scotland and Northern Ireland. In 2025–26, UKNCO received and analysed 7,514 police submissions and produced 667 expert witness statements to support investigations and prosecutions.

Enhancing our response to evolving threats

Modernisation and enabling capabilities

Data Fusion made a permanent capability to strengthen economic crime response

SARs[1] Digital Service launched to improve handling of suspicious activity reports

As serious and organised crime continued to evolve, driven by technological change, global instability and increasingly interconnected criminal market, the NCA continued to lead national efforts to identify and assess emerging threats, coordinate the system response, and deliver sustained disruption against the highest-harm offenders.

During 2025-26, the NCA played a key role in developing new capabilities. These include:

- **Better use of financial intelligence to fight crime.** The SARs Digital Service is improving how Suspicious Activity Reports are handled, making it easier and faster for authorised users to search for relevant SARs. This supports more effective action against money laundering and other serious crimes that rely on illicit finance. Further developments will continue to improve the analysis and dissemination of SARs and SARs related intelligence.
- **A stronger public-private response to economic crime.** Data Fusion is now a permanent capability within the NCA, supported by a Joint Analytical Team that brings public and private sector expertise together. It was launched at our partnership event marking 10 years of collaboration, attended by over 200 industry partners and stakeholders, where the NCA and FCA also set out new priorities.
- **Secure reporting of online child sexual abuse.** The NCA's Designated Reporting Body was in place by March 2026 and went live in April 2026. It provides online companies with a secure portal to report suspected child sexual exploitation and abuse, enabling faster law enforcement action.
- **A new centre to coordinate action against fraud.** The Online Crime Centre launched in April 2026, following pilot activity, as part of the Government's Fraud Strategy (2026–2029). Co-led by the NCA and the Home Office, it brought together government,

law enforcement and industry partners—including banks, mobile network operators and technology firms—to coordinate action against fraud.

- **National work to reduce cyber threats.** We have helped shape the UK's next National Cyber Action Plan, and we are working with partners to deliver the actions including the cybercrime ecosystem approach, legislative reform, and the National Cybercrime Strategy.

The NCA also worked independently and with public sector partners to help shape new laws. We do this by contributing during policy development, responding to changes as Bills go through Parliament, and supporting implementation once legislation was passed.
We engage across a wide range of legislation, with a particular focus on Bills that have the greatest impact on our ability to protect the public from serious and organised crime.

In 2025-26, our priorities included the Border Security, Asylum and Immigration Act, the Sentencing Act, and the Crime and Policing Act. Our approach was informed by operational, legal and strategic insight from across the Agency, and this work continue next year.

3. Transforming the Agency's capabilities

Modernisation and enabling capabilities

Digital, data and technology strategy launched to modernise tools, data and skills

New headquarters occupied, strengthening collaboration and operational effectiveness

Delivering our operational ambitions means keeping pace with a fast-changing threat while balancing new capability with the proven tools we rely on. This year, we continued to invest in technology and cyber security to help officers disrupt sophisticated criminal networks, and we made progress towards a more modern, efficient working environment that strengthens operational delivery and partnership working.

Strengthening organised immigration crime (OIC) capability

Internationally, we strengthened our upstream capability to prevent and disrupt crime by investing in specialist training and equipment. This included enhanced cyber and operational skills training, and protective vehicles for use in higher-risk environments. These improvements were helping keep partners safer and supporting earlier disruption before threats reach the UK.

In the UK, we continued to invest in frontline and investigative capability by providing tools that support operational delivery. This included forensic and surveillance equipment, cameras, drones and access to specialist software. Together, these investments are giving officers stronger tools to tackle organised immigration crime more effectively.

Operational transformation

We improved several key systems to help law enforcement act faster and share information more securely. Early adopters began using the first modules of the Law Enforcement Data Service (LEDS), developed through an iterative, phased approach to replace the Police National Computer (PNC). This forms part of a long-term programme to modernise access to essential policing and criminal justice data.

Alongside these national programmes, we continued to strengthen the systems and support that underpin international casework and 24/7 operational delivery. The Joint International Crime Centre (JICC) provides a whole-system approach to international cooperation, including round-the-clock support and continuous improvement of the processes and tools that help UK policing tackle crime with an international dimension.

We also continued to invest in technology through our Child Sexual Abuse (CSA) Transformation Programme, replacing ageing systems and strengthening both safeguarding outcomes and our operational response.

Improving the way we handle and share data

The Agency made improvements to how information was stored and handled to increase reliability and resilience, and support frontline work against serious and organised crime. We also strengthened how we protect sensitive information, reducing the risk of data loss or misuse and helping ensure investigations that protect the public were kept secure.

Alongside this, technology improvements made it easier and quicker for officers to do their jobs. For example, simplifying security labels from numerous, individual team options to just 10 reduced errors and delays, allowing officers to spend less time on administration and more time focusing on keeping the public safe.

Digital collaboration and learning

Improvements to the Agency's digital workplace helped officers work together more quickly and efficiently, reducing delays and supporting faster operational decision-making to protect the public.

We also launched a new NCA Academy website to strengthen the skills of our workforce. By bringing training and professional development information into one accessible place, officers were better equipped to keep pace with changing criminal threats, ensuring the public benefited from a more capable and prepared national crime-fighting response.

Setting our digital direction to 2032 and beyond

We set out a clear strategy to modernise how we used technology, data and skills to tackle serious and organised crime. The new Digital, Data and Technology Strategy focused on ensuring officers had the right tools, information and capabilities to respond more effectively to increasingly sophisticated criminals, helping protect the public from harm.

The development of the “Tools for the Job” roadmap set clear priorities for improving and introducing operational tools, supporting faster, better-informed investigations. Work during the year brought digital programmes together more coherently, laying the groundwork for safer, more efficient law enforcement activity that would continue to benefit the public over the coming years.

Together, these roadmaps respond to a risk highlighted in the HMICFRS Effectiveness and Efficiency Inspection Report about the need to improve our IT capability and strategy. We continued to strengthen our IT in line with this direction, reducing reliance on specialist technology that is becoming outdated and increasingly expensive to maintain.

Strengthening IT service delivery

This year, the Agency improved how its IT services were delivered and managed, making them faster, more reliable and easier for officers to use. Stronger management of suppliers and clearer standards for testing and service design meant changes were delivered more smoothly and systems worked as expected when officers needed them most.

A dedicated End User Experience Taskforce was established to address day-to-day issues affecting officers' ability to do their jobs. More than 190 issues and suggestions were raised and organised into clear workstreams, leading to practical improvements that reduced frustration and saved time across the organisation.

Upgrades to the Agency's corporate Wi-Fi delivered faster and more dependable connectivity, enabling officers to work with fewer interruptions and respond more quickly to operational demands. We introduced a new service desk call-back feature, reduced waiting times and improved support. Since its introduction in November 2025, the call-back service has been used more than 2,100 times by officers, saving over five minutes per call.

AI for all

This year, the Agency used artificial intelligence (AI) to help officers work more efficiently and safely, freeing up time and resource. Through a series of pilots delivered by the AI Agility Hub, we tested practical uses of AI while ensuring strong safeguards were in place. This included pilots for operational use, which are now moving from development into early deployment, alongside improvements to technical processes that enhance delivery and efficiency.

Digital and data innovation delivered clear operational efficiencies during the year, supporting greater automation and more effective ways of working. These capabilities helped reduce manual effort, improve productivity, and enable officers to focus more on operational priorities.

Our new headquarters in Stratford

The construction, fit out and delivery of our new Headquarters in Stratford was completed this year with our relocation from Vauxhall. The new facilities improved how teams worked together, supported more effective operations, and enabled closer collaboration with partner organisations, helping deliver a stronger, more coordinated response to threats facing the public.

4. Growing a highly skilled workforce

Investing in our people

New people strategy and NCA academy launched to strengthen workforce capability

TechX apprenticeship rolled out to build specialist technical skills

This year, we continued to grow a highly skilled and inclusive NCA workforce, recognising that investing in our people was essential to delivering our role as a global leader against serious and organised crime.

Launch of new people strategy

We launched a new three-year People Strategy built around four priorities: Leadership Development, Building a Capable and Resilient Workforce, Investing in Our People, and Optimising HR.

The Strategy sets out how we attract, develop and retain talented people, while ensuring officers are supported, motivated and equipped to deliver the Agency’s priorities. It will enable us to strengthen our culture, improve the employee experience, and help the organisation adapt and innovate.

Attracting and retaining our people

The Agency made strong progress in improving recruitment, helping us respond more effectively to future challenges. A new applicant tracking system is now in place, giving both applicants and hiring managers a clear view of where each application is in the process.

The new system also supports better prioritisation across recruitment activity, so resourcing decisions reflect organisational risks and operational need. This has helped us prioritise recruitment linked to Organised Immigration Crime (OIC) uplift activity in Investigations and Intelligence, as well as recruitment for the Child Sexual Exploitation Referral Bureau (CSERB).

We strengthened workforce planning and updated our delegated pay approach, helping Directors make better, more informed decisions about resourcing—matching people and skills to what is needed while staying within budget. As a result, we have increased internal capability by converting more contingent labour roles into permanent posts, with particular success in Digital, Data and Technology (DDaT) and Transformation.

The move to a new in-house clinical and wellbeing service neared completion. We have also strengthened support for line managers to help maintain the wellbeing and resilience of their teams, including updated guidance, regular awareness sessions, a growing library of practical resources, wellbeing content built into onboarding, access to a mental health crisis support line, and targeted work in higher-risk areas.

Strengthening Learning and Development Across the Agency

The NCA Academy launched in December as the Agency's central hub for learning and development, innovation, and academic engagement. At the same time, we introduced a new Learning Management System, making it easier for officers to access training and improving the user experience.

We refreshed our management training by launching a new Leadership and Management Development Programme, strengthening leadership capability and supporting a culture of continuous learning. Alongside this, we implemented the Digital Operational Training (DOT) programme for operational officers, including investigators, intelligence officers and analysts. DOT strengthens cyber and digital understanding and helps officers develop practical thinking and case-building skills through realistic scenarios.

To build specialist technical skills, we rolled out the TechX apprenticeship, a two-year programme designed to develop in-demand technical specialists. In October, the first cohort from across UK law enforcement completed a 16-week bootcamp, delivering 608 hours of training across two technical specialisms. Participants then returned to their teams to apply what they learned while working towards a Level 4 DevOps Apprenticeship qualification.

Building Clear Career Pathways

Phase one of the NCA's career pathways work was completed, with seven pathways launched so far. The aim was to make career development clearer and more consistent across the Agency, using pathways that were easy to understand and use. Each pathway sets out progression routes within and across professions, explains the skills, knowledge and experience needed at each level, and signposts learning opportunities to support development. We have also created a skills library and linked relevant learning resources through the NCA Academy, making it easier for people to find training that matches the skills they want to build.

Driving Culture Change

We introduced a range of initiatives to strengthen leadership, improve retention and reinforce high ethical standards, supporting a stable and effective workforce focused on protecting the public. Training for senior leaders further strengthened understanding, accountability and inclusive leadership across the organisation.

We also introduced new tools to support retention, alongside the appointment of Ethics Counsellors, to enhance decision-making and provided clearer guidance for officers and maintain professional standards in complex operational environments.

This year, we completed the first six months of action under our Violence against Women and Girls internal strategy, putting in place the foundations needed to strengthen how the Agency prevents and responds to violence against women and girls and misogyny. We established governance to improve senior oversight, developed the intelligence picture through analysis of survey and reporting data, worked with policing partners and specialist organisations to benchmark effective practice, and progressed measures to improve victim support, management training and the early identification of harmful behaviour.

Director-led Culture Spotlight sessions created space for open discussion about culture and inclusion, helping identify practical actions to improve how the Agency worked. Increased senior visibility and clearer follow-through on agreed actions strengthened trust, improved engagement and supported a more inclusive working environment.

Climate change and sustainability

This section summarises our sustainability and climate change performance for 2025–26 and has been prepared in line with HM Treasury's Sustainability Reporting Guidance (2025–26) on a comply-or-explain basis.

We reference performance against the 2017–18 baseline to provide historical context and show trends over time. A revised GGC framework is expected; 2025–26 will serve as our baseline for reporting against it.

This report has been prepared using an operational control boundary, covering all sites and activities where the Agency has direct responsibility for utilities consumption and environmental management. It excludes sites where officers co-locate with partners.

The data presented relates primarily to our UK estate, with limited international activity included where relevant to business travel reporting.

Performance summary

Overall, sustainability performance in 2025–26 reflects the impact of increased operational activity alongside continued improvements in resource efficiency. While total emissions increased compared with the previous year, performance continues to improve in key areas such as electricity use and water consumption.

Areas of improved environmental performance

- Electricity-related emissions reduced compared with last year, continuing the longer-term downward trend. This reflects a combination of improved energy efficiency and changes in electricity supply.
- Water consumption fell to 22,262 m^3, an overall reduction of 46% since the baseline year. This indicates that water-saving measures and enhanced monitoring, including automated meter readers, are having a positive impact on reducing demand.

Areas where performance was less consistent

- Overall emissions from our buildings and vehicles increased compared with last year, but they remain lower than in 2017–18. The rise was mainly due to greater use of our vehicle fleet. Reasons for this increase can be found on page 108.
- Business travel emissions also increased, particularly from international travel, reflecting the operational demands of our work. Current reporting includes business travel only, and therefore does not yet capture the full Scope 3 emissions footprint.

Waste and resource efficiency

- Total waste increased from 4.6 to 4.9 tonnes during the year, largely due to estate changes including relocation to a new headquarters and decommissioning of a previous site.

- We improved the way we track and report ICT waste, reporting it separately for the first time and supporting reuse and recycling of equipment across the organisation.

Despite this increase, the vast majority of waste continues to be diverted from landfill, with recycling remaining the primary treatment route. The introduction of separately reported food waste and improved ICT waste tracking has increased visibility of waste streams and supports more effective resource management.

Nature recovery and procurement

- We are developing a Nature Recovery Action Plan in line with GGC timescales and have previously engaged with Natural England to identify practical opportunities, including funding hedgerow planting at one site.

Governance and climate risk (Task Force on Climate-related Financial Disclosures)

We have included climate-related financial disclosures aligned to HM Treasury’s TCFD-aligned application guidance. Climate-related risks are monitored through our established governance and risk management arrangements and based on our current assessment, climate is not treated as a principal risk at this time.

Sustainable Development Goals (SDGs)

The Agency's sustainability activities contribute to a range of United Nations Sustainable Development Goals (SDGs), as outlined below.

- **SDG 13. Climate Action:** We report and manage greenhouse gas emissions (Scope 1 and Scope 2) from our estate and fleet, and disclose climate governance and risk management through TCFD-aligned reporting.
- **SDG 7. Affordable and Clean Energy:** We track emissions from purchased electricity and describe how electricity use (including electricity for EV charging) forms part of our energy and emissions footprint.
- **SDG 12. Responsible Consumption and Production:** We report waste arising and treatment routes (recycling, energy recovery, landfill), include waste expenditure, and set out how we reuse and recycle ICT equipment to reduce waste.
- **SDG 6. Clean Water and Sanitation:** We report water consumption trends over time and describe measures to reduce demand and improve monitoring (e.g., water-saving equipment and automated meter readers).

- **SDG 15. Life on Land:** We describe development of a Nature Recovery Action Plan, engagement with Natural England, and practical habitat improvements (including hedgerow planting).
- **SDG 17. Partnerships for the Goals:** The report describes collaboration with suppliers and partners to improve data quality (e.g., facilities management reporting) and the use of procurement approaches (including CCS frameworks and social value assessments) that influence environmental outcomes through the supply chain.

Sustainability metrics

Scope 1 emissions are direct greenhouse gases produced by an organisation’s owned or controlled assets, such as vehicles. Scope 2 are indirect emissions from purchased energy like electricity, and Scope 3 encompasses all other indirect emissions, such as from business travel and suppliers.

Greenhouse gas emissions (Scope 1 and Scope 2)

Emissions (as presented)	2017–18 (baseline)	2023–24	2024–25	2025–26
	Unit: Tonnes CO_2e 000s			
Scope 1 – Gas & oil	1.2	1.2	1.2	1.3
Scope 1 – Fleet	4.6	3.4	2.2	6.5
Scope 1 – Fugitive emissions[12]	–	0.08	–	–
Scope 2 – Electricity	7.7	3.0	3.6	3.0

Notes:

- Fleet emissions include petrol, diesel and hybrid vehicles and include an estimate for Q4.
- 2025–26 hybrid data includes fully electric vehicles in Scope 1 due to fleet system limitations; this will be addressed when a new vehicle management system becomes available next year. All efforts will be made to restate 2025-26 data with the correct Fleet emissions in next year’s report.
- Electricity used to power fully electric vehicles is included within Scope 2 purchased electricity emissions.

12 Fugitive emissions are unintentional or irregular releases of gases (such as methane and Non-Methane Volatile Organic Compounds) from pressurised equipment, industrial systems, or storage facilities.

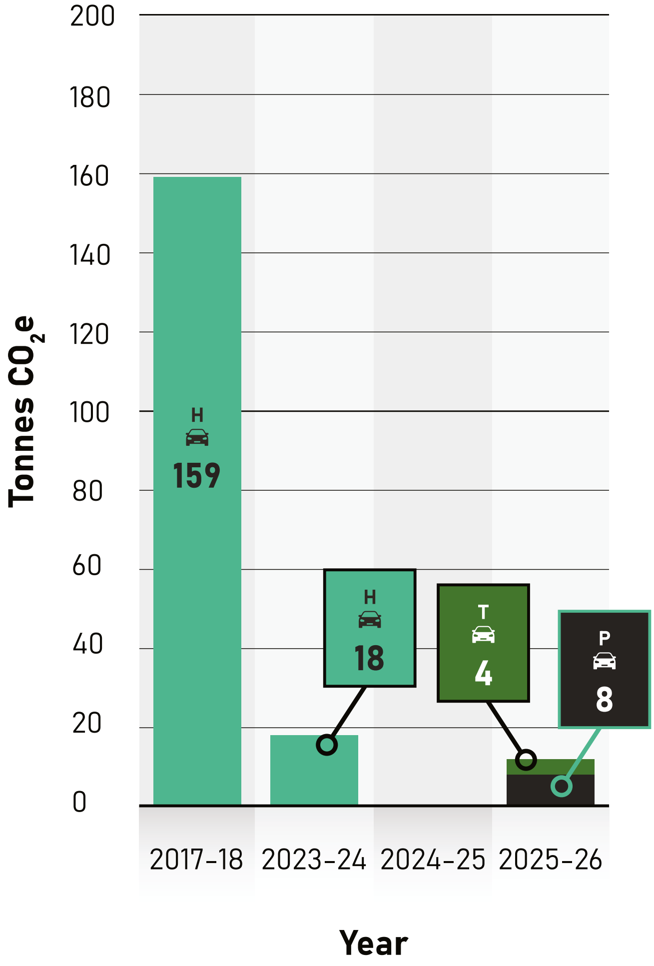
- We are developing our approach to reporting energy consumption (kWh) and aim to include this data in future reporting periods.
- Greenhouse gas emissions are calculated using government conversion factors.

Business travel emissions (Scope 3 – business travel only)

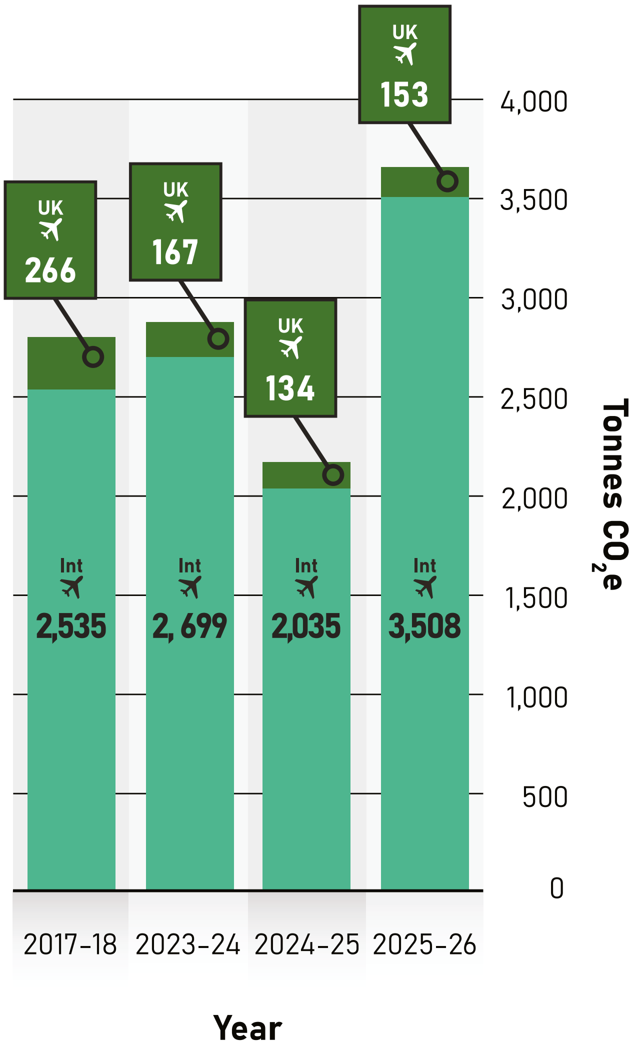
Travel emissions (as presented)				
	Unit: Tonnes CO_2e			
	2017–18	2023–24	2024–25	2025–26
Road hire	159	18	-	-
Road – private*	–	–	–	8
Road – taxis*	–	–	–	4
Air – UK domestic	266	167	134	153
Air – international	2,535	2,699	2,035	3,508
Rail – UK domestic	452	319	225	282
Rail – international	2	1	1	1
Total (as presented)	3,414	3,204	2,395	3,956

* Data for private and taxi vehicles is not available prior to 2025–26.

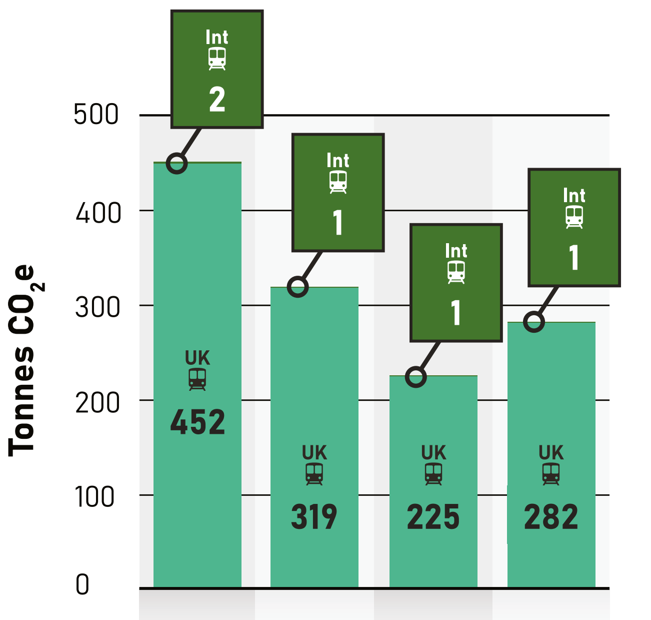
Business travel emissions - Road



Business travel emissions - Air



Business travel emissions - Rail



H Road - Hire

P Road - Private*

T Road - Taxis*

UK Air - UK domestic

Int Air - International

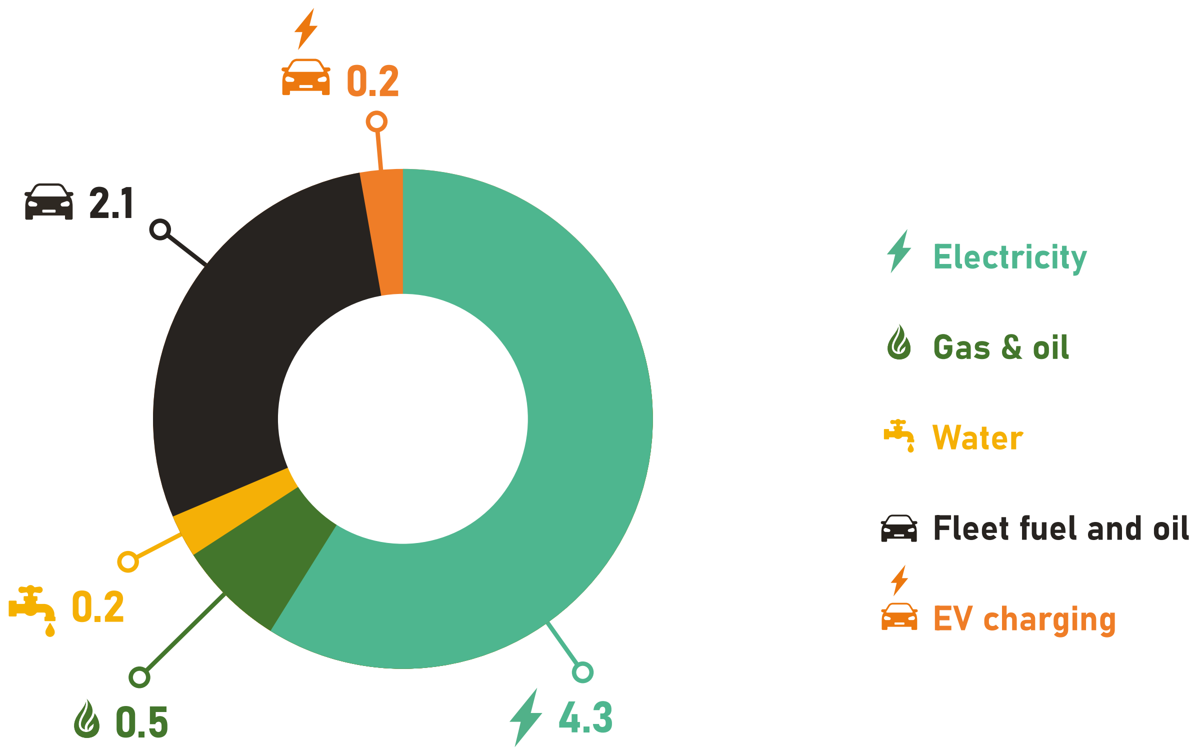
UK Rail - UK domestic

Int Rail - International

Notes:

- Scope 3 emissions reporting includes both domestic and international business travel as they are a necessary part of our operational activity.
- We aim to expand Scope 3 indirect emissions reporting coverage over time as data quality and availability improves, supported by supplier engagement and internal data collection processes.

Utilities expenditure (2025-26) (reported sites) £000s



Municipal Waste (Scope 3)

Waste (municipal)	Tonnes			
	2017–18	2023–24	2024–25	2025–26
Recycled	89	180	335	370
Incinerated with energy recovery	249	106	121	106
Composted / food waste*	–	3	4	106
Landfill	-	5	-	9
Total waste arising	349	291	456	485

* Food waste not reported separately until 2022.

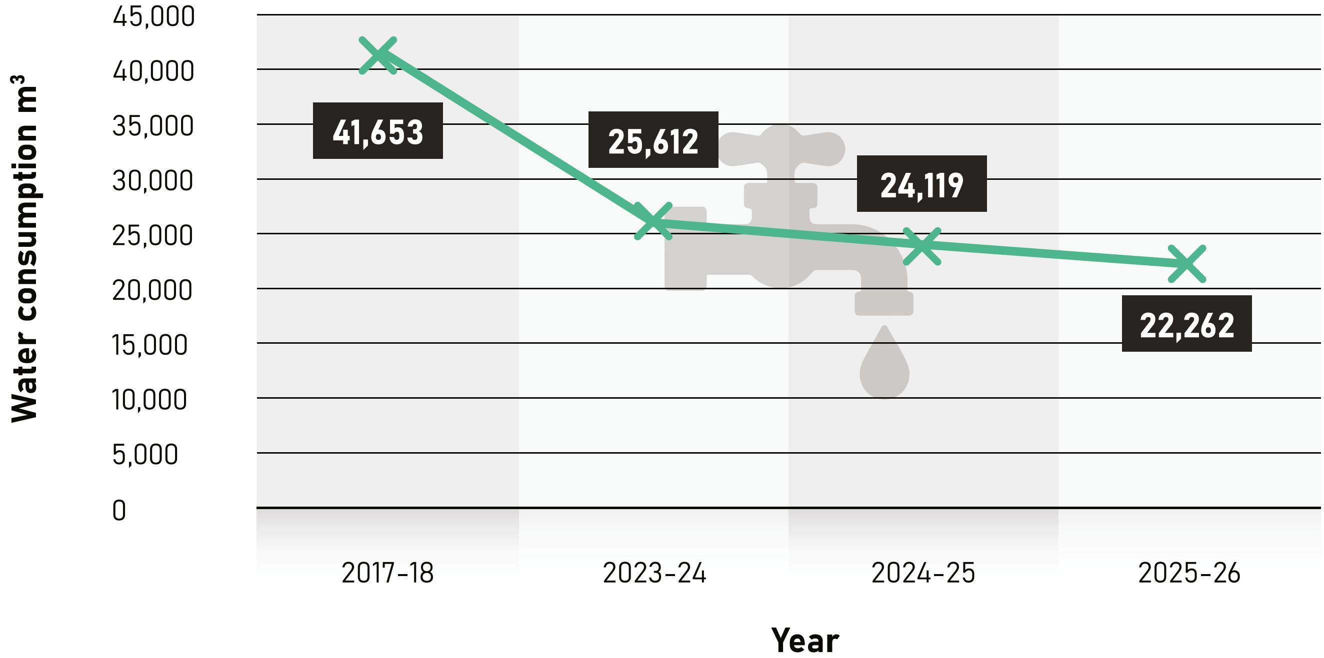
Municipal waste expenditure (Scope 3)

Waste category	£000s
Total waste recycled	60
Total food waste	5.5
Total waste incinerated with energy recovery	70
Total waste incinerated without energy recovery	-
Total waste to landfill	3.5
Total waste arising	140

Notes

- Total waste increased to 490 tonnes in 2025–26, driven by short-term operational changes including estate relocation activity.
- The vast majority of waste continues to be diverted from landfill (approximately 98%), indicating effective application of the waste hierarchy.
- Recycling remains the main treatment route (around 60%), with additional visibility provided through energy recovery and the introduction of separately reported food waste.

Water consumption



ICT waste (first year separately reported)

Units: tonnes and number of items

ICT waste	2025–26
Recycled (tonnes)	11
Incinerated with energy recovery (tonnes)	3
Landfill (tonnes)	-
Total ICT waste (tonnes)	14
Items recycled (count)	5,549

ICT waste expenditure (2025–26)

£63.7k (all ICT waste categories).

Task Force on Climate-Related Financial Disclosures (TCFD) – 2025–26

TCFD basis and compliance statement

We have prepared climate-related financial disclosures in line with HM Treasury's TCFD-aligned Application Guidance for the UK public sector.

Climate-related risks are considered within our existing risk management processes and are actively monitored. Based on our current assessment, climate change does not currently threaten the objectives, assets, or financial performance of the Agency, and is therefore not deemed a principal risk.

For 2025–26, we provide disclosures aligned to the TCFD pillars of:

- **Governance** (recommended disclosures a and b)
- **Risk Management** (recommended disclosures a to c)
- **Metrics and Targets** (recommended disclosures a to c) including Scope 1 and Scope 2 emissions.

Strategy (a–c): Strategy disclosures are subject to materiality under the TCFD Application Guidance. As climate is not currently assessed as a principal risk (or otherwise material), they are not included this year but will be kept under review for future reporting.

Governance

(a) Board oversight of climate-related risks

Oversight of progress against the Sustainability Strategy, climate-related matters and related risks is provided through a tiered governance structure. The Sustainability Strategy and associated policies are approved internally and signed off by the Senior Responsible Officer (SRO), they will be reviewed following publication of the updated GGC framework.

Board oversight of climate-related risks

Sustainability Governance (monthly).	Business Services Programme Board (monthly).	Estates Committee (bi-monthly).	Finance Investment and Change Committee (as needed).	Audit and Risk Assurance Committee / Executive Committee (as required).
Head of Team sets priorities and reviews progress, actions and the sustainability/ climate risk register.	Head of Business Services (or deputy) reviews, updates and escalates issues as needed.	SRO oversees estate-related actions and issues.	Reviews GGC performance, progress to targets and any concerns.	Considers escalated items and provides senior direction.

Climate-related risks and issues are reviewed through routine governance, with escalation to senior committees within the Agency's wider governance framework (page 139) where required. Board-level oversight will be further strengthened through regular reporting on Greening Government Commitments (GGC) performance and climate-related risks from 2026–27.

The Agency continues to strengthen organisational capability and engagement in sustainability through structured learning, stakeholder engagement and cross-government collaboration. The Sustainability Team delivers targeted awareness and upskilling to support officers in understanding their role in achieving environmental objectives, reinforced through regular communications and the Sustainability Forum. This forum brings together representatives from across the organisation to share progress, identify issues and promote continuous improvement, supporting a more consistent and informed approach to sustainability.

The Sustainability Team maintains professional capability through accredited membership of the Institute of Sustainability and Environmental Professionals (ISEP) and active participation in cross-government and professional networks, supporting the sharing of best practice and alignment with wider government priorities. The team has completed Carbon Literacy Training and will expand this across the organisation, prioritising Sustainability Forum members and teams with specific environmental responsibilities, to strengthen understanding of climate impacts and enhance delivery capability

(b) Management's role

Accountability for climate-related matters is assigned across senior leadership and management roles, including the Director General, DG Capabilities, the Sustainability SRO and the Sustainability Team, with all officers and contractors responsible for minimising environmental impacts. While individuals are accountable, organisation level committees maintain a view across matters, details of these boards and committees are set out in the Governance framework on page 139. The Sustainability Team provides technical advice on climate-related risks and opportunities and supports delivery of sustainability objectives across the organisation.

The Team has identified a number of areas for improvement and will implement these over the next reporting period to strengthen governance, oversight and integration of climate-related considerations. This includes:

- Integrating climate-related considerations into governance through the implementation of an Environmental Management System (EMS), supported by site-level audits.
- Strengthening Board-level oversight through regular reporting on GGC performance and climate-related risks.
- Embedding climate adaptation into programme and project delivery, including incorporation into gateway reviews where appropriate, to support consistent integration of climate risk and resilience across the Agency's activities.

Risk management

(a) Identifying and assessing climate-related risks

We identify and assess climate-related risks and opportunities through our Sustainability Impact Assessment work and ongoing maintenance of sustainability risk information. A climate risk assessment will be completed in line with GGC timescales.

We are implementing an Environmental Management System (EMS) aligned to ISO 14001 and ISO 50001 to strengthen ongoing monitoring and continual improvement across the estate and operations.

(b) Managing climate-related risks

Climate-related risks are managed through the NCA's existing risk management framework (aligned to the Orange Book), with risks assigned owners and managed through mitigations designed to reduce likelihood and impact. Risks are reviewed routinely and escalated where appropriate.

(c) Integration into overall risk management

Climate-related risks are integrated into the wider corporate risk framework, including escalation to departmental/directorate/corporate registers where warranted. This operates within a four-lines-of-defence approach, supported by internal audit and committee oversight, and external reporting as required.

Metrics and targets

(a) Metrics

We monitor climate-related risks and opportunities using environmental metrics aligned to the GGC framework, including greenhouse gas emissions, energy use and resource efficiency metrics (water and waste).

We calculate our emissions metrics in accordance with the Greenhouse Gas (GHG) Protocol[13] which supplies the world's most widely used greenhouse gas accounting standards and guidance. The protocol relates to reporting boundaries, these boundaries can relate to both organisational boundaries: who is responsible for the emissions, and operational boundaries: which emission sources are included. Any new emissions sources have been included within tables and graphs in the Sustainability Metrics section.

(b) Emissions

We disclose Scope 1 and Scope 2 greenhouse gas emissions in the performance commentary section of this report.

(c) Targets

We use the GGC framework as the main set of performance indicators. As the revised GGC framework has not yet been published, specific targets are not included this year; we will include updated targets in future reporting following establishment of the 2025–26 baseline.

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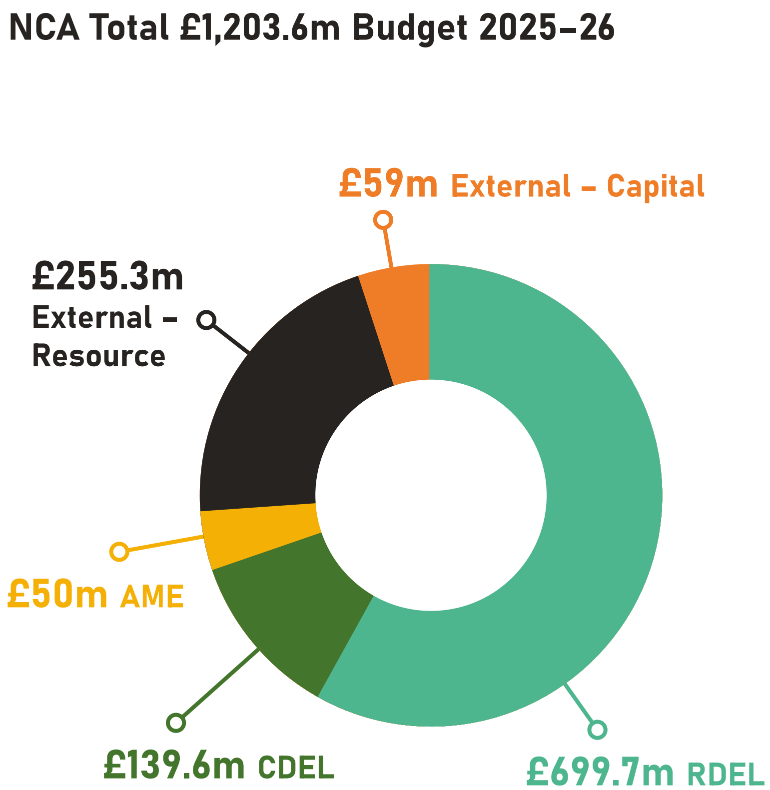
Financial summary

The NCA is funded through Parliamentary Supply and is accountable to the Home Secretary for its performance. In 2025–26, the Agency's Total Departmental Expenditure Limit (TDEL) was £839.3 million.

This comprised £699.7 million in resource funding (RDEL), covering day-to-day costs such as staff, operations and running expenses. The Agency also received £139.6 million in capital funding (CDEL) to support investment in assets, including estates, technology and operational equipment such as IT systems and fleet.

In addition, the Agency received £50.0 million in Annually Managed Expenditure (AME). This funding covers costs that can vary year to year, such as changes in pension scheme valuations and property revaluations.

Below is a graphic showing the Agency budget received in 2025-26 in each category of spend:



Within its overall budget settlement from HM Treasury (HMT), the Agency receives some funding that is designated for specific operational activities. This ‘ring-fenced’ funding must be used for its intended purpose and cannot be reallocated to core operations, with any unspent funding not transferable to other areas.

In addition to Parliamentary Supply, the Agency received £314.3 million from over 30 external funding streams, covering both resource (RDEL) and capital (CDEL). This funding supports delivery against specific projects and priority crime threats, including areas such as organised immigration crime (OIC) and economic crime funded through the Anti-Money Laundering Levy.

As with delegated ring-fenced funding, income from external providers must be used only for the purposes agreed between the Agency and the funding provider, as set out in the relevant Memoranda of Understanding (MoUs). Further details on additional funding can be found in Part 3 of this report (page 222).

The Director General is fully accountable for the NCA's budget, including both Parliamentary Supply and externally funded programmes. In 2025–26, the Agency operated within all approved financial limits across each budget category, as shown in the table below.

Financial Outturn Against Estimate

Departmental Expenditure Limit (DEL)	Estimate (£'million)	Outturn (£'million)	Underspend (£'million)	Underspend (%)
Resource	699.7	697.7	2.0	0.3%
Capital	139.6	139.3	0.3	0.2%
Total DEL	**839.3**	**837.0**	**2.3**	**0.3%**
Annually Managed Expenditure (AME)	**Estimate** (£'million)	**Outturn** (£'million)	**Underspend** (£'million)	**Underspend** (%)
Total AME	**50.0**	**33.6**	**16.4**	**32.8%**

The £2.3m (0.3%) total DEL underspend relates to small variances across the Agency and represents strong management of spending and forecasting against the budgetary position.

Externally funded expenditure increased in 2025–26, primarily driven by an uplift in funding for organised immigration crime (OIC). Resource expenditure was £222.8 million (an increase of £79.9 million from 2024–25), while capital expenditure was £57.0 million (a decrease of £5.2 million). Initial budgets for externally funded activity are agreed with funding providers at the outset through Memoranda of Understanding (MoUs) and may be adjusted during the year to reflect evolving priorities. All expenditure on externally funded activity is fully offset by income received from the relevant funding providers.

The NCA does not retain any underspend against either its core delegated budget or externally funded budgets. The Agency is required to use funding within the financial year in which it is received, with any underspend returned to HM Treasury or the relevant external funding provider.

Further detail on the Agency's financial performance is provided in the Statement of Parliamentary Supply in Part 2 of this report (page 194).

Going Concern Statement

Under the going concern assumption, an entity is considered to continue operating for the foreseeable future. As at 31 March 2026, the Agency's Statement of Financial Position shows net liabilities of £31.2 million (2024–25: net liabilities of £171.8 million).

In common with other government bodies, the Agency's liabilities are funded through future Parliamentary Supply and the application of future income, both subject to approval by Parliament. Funding has been agreed with HM Treasury for the current Spending Review period, covering up to March 2029. A Government white paper on Police Reform was published in January 2026, with a policy intention of moving the NCA into a new national force, the National Police Service (NPS). Any move would take place after the current Spending Review period, and it is therefore appropriate to prepare the financial statements on a going concern basis.

Graeme Biggar CBE
Director General, NCA
10 July 2026

PART 2

Accountability Report

Corporate Governance Report

The Corporate Governance section sets out the composition, organisation and operation of NCA's governance structures, and explains how these arrangements support effective oversight, accountability and the delivery of our strategic objectives.

It provides an overview of the roles and responsibilities of those charged with governance, together with the key frameworks and processes that underpin decision-making and control.

This section comprises the Statement of the Accounting Officer's Responsibilities, the Directors' Report and the Governance Statement.

Statement of Accounting Officer's Responsibilities

Under the Government Resources and Accounts Act 2000, HM Treasury (HMT) has directed the Agency to prepare a statement of accounts for each financial year in the form and on the basis set out in 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 Agency and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

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 Secretary of State with the approval of HMT, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- Make judgements and estimates on a reasonable 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 financial statements;

- Prepare the financial statements on a going concern basis; and
- Confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual report and Accounts and the judgements required for determining that it is fair, balanced and understandable.
- The Secretary of State for the Home Department has appointed me, the Director General, as Accounting Officer of the Agency. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Agency's assets, are set out in Managing Public Money published by the HMT.

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

Details of Audit

The Agency's accounts are audited by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General. The audit fee for 2025-26 was £183,000, an increase of £14,000 or 8.3% from 2024-25 due to the one-off costs of auditing the pension revaluation (page 241). No remuneration was paid to the NAO for non-audit work.

Complaints to the Parliamentary Ombudsman

The Ombudsman's can investigate complaints about the Agency where it is alleged that the Agency has acted unfairly or delivered poor service and not put things right. There were no complaints to the Ombudsman about the Agency or its officers during the year (last year there was also no complaints).

Directors' Report

This section provides details of the management team (including advisory and non-executive members) who held authority for, or were accountable for, directing and overseeing the organisation's major activities throughout the year.

Names and composition of the Management Board

		Date Appointed	Contract end date	Attendance at NCA Board Meetings 2025-2026
Director General	Graeme Biggar	5 October 2021	14 August 2027	6 of 6
Director General (Strategic Projects)	Stephen Rodhouse	25 June 2018		4 of 6
Director General (Capabilities)	Claire Smith	13 June 2022	13 June 2025	1 of 1
Director General (Capabilities)	Wendy Clark	15 September 2025		3 of 3
Director General (Operations)	Robert Jones	1 November 2021		6 of 6
Director General (Threats)	James Babbage	26 June 2023	31 March 2026	6 of 6
Chief Financial Officer	Sophie Ingram	20 May 2024		5 of 6
Non-executive Director	Sir Anthony Finkelstein	20 June 2024	19 June 2027	6 of 6

		Date Appointed	Contract end date	Attendance at NCA Board Meetings 2025-2026
Non-executive Director	Anne McMeel	2 August 2024	1 August 2027	6 of 6
Non-executive Director	Sir Jonathan Stephens	21 February 2022	3 July 2028	6 of 6
Non-executive Director	Patsy Wilkinson	23 June 2025	22 June 2028	4 of 5

Additional Board Information

The following also attend NCA Board meetings:

- Director Legal as Legal Advisor
- Director Strategy as Secretary
- Director Human Resources as an HR representative
- A Home Office representative
- A NCA trade union representative

Registers of interest

Agency Board members were invited to declare any new or ongoing private interests as at April 2026.
No interests were identified as giving rise to an actual or perceived conflict with their NCA duties.

The register of declared interests may be subject to internal and external audit.

The Professional Standards Unit manages outside interests through documented policies, approval controls and officer training. This applies to all officers, including SCS grades, with SCS cases reviewed by the Deputy Director, Integrated Protective Security (IPS). In line with the Civil Service Code, non-compliance may result in formal disciplinary action, up to and including a final written warning for misconduct or summary dismissal for gross misconduct.

The Agency are required to report all SCS secondary employment which can be found here: **National Crime Agency senior officials' outside employment, April 2025 to March 2026 - GOV.UK**

Application of the Business Appointment Rules (BAR)

The NCA ensures compliance with the Business Appointment Rules (BAR) by regularly reviewing and updating its internal policy in line with updates from the Advisory Committee. Any policy changes are published internally so that all officers involved in business appointments understand and follow BAR requirements. BAR guidance is issued to all new SCS joining the Agency.

Two BAR applications were received during the last year (2024-25: None). In compliance with BAR, the Agency is transparent about the advice it provides on business appointment cases for senior officers, including special advisers.

Personal data related incidents

Five complaints were received via the Information Commissioner's Office (ICO) in relation to the Agency's handling of subject rights applications (2024-25: 10).

Four self-referrals were made to the Information Commissioner's Office (ICO) in relation to high-risk breaches. Two resulted in no further action, one led to remedial activity, and one is yet to be concluded (2024-25: three).

Whistleblowing

As part of our annual review of all Agency policies, this year we focused on our procedures for raising concerns and whistleblowing. This review confirms that we have clear and effective processes in place, with safe and suitable ways for officers and others to report worries or wrongdoing. The policy also sets out how we protect confidentiality and, where possible, support anonymous reporting. Anyone who raises a concern can expect appropriate support, alongside timely and relevant feedback on how their concern is being handled.

We are also strengthening how we raise awareness of whistleblowing and how we respond when concerns are reported. This includes ensuring potential whistleblowing issues are identified and brought to senior management earlier, so the right oversight and action can happen quickly. We are also introducing additional, role-specific training for our Professional Standards officers to support consistent identification and escalation of whistleblowing concerns, alongside more proactive awareness-raising across the organisation.

During 2025-26, the Agency had one live whistleblowing case (2024-25: None).

The NCA is also a prescribed person for the purposes of whistleblowing legislation, and its annual report on whistleblowing disclosures is published on the NCA website

The Governance Statement

The Governance Statement sets out the Agency's governance framework and risk management processes in place during 2025-26. It explains how these have been applied to manage the risks and challenges faced up to the date of approval of this Annual Report and Accounts.

In the preparation of the Governance Statement, I, as Accounting Officer, have been supported with:

- insight into the organisation’s performance provided by the Government Internal Audit Agency;
- feedback from directors with delegated responsibility for the use of the Agency’s resources, responses to risk and management of information;
- the views of the Audit, Risk and Assurance Committee (ARAC).

As Accounting Officer, I maintained effective governance arrangements during the year. I, along with other Board members, am responsible for sound financial management and ensuring that appropriate controls are in place. The Agency’s governance framework is aligned with HM Treasury and Cabinet Office best practice, as set out in Corporate Governance in Central Government Departments: Code of Good Practice (2017). The Agency manages risk in line with The Orange Book risk management framework.

Graeme Biggar CBE
Director General
National Crime Agency
10 July 2026

Governance framework

Boards and Committees

The Agency's governance is structured in two parts: an executive decision-making function and a non-executive function that provides scrutiny and advice. Governance operates through an auditable, managed system of executive decision-making, supported by a committee and sub-committee structure and clear lines of accountability through senior management and leadership teams.

The Agency's governance arrangements, including the Executive Committee and the Agency Board, are underpinned by the NCA Code and the Civil Service Code.

Sub-committees form a formal part of the Agency's governance structure and therefore operate to the same standards and processes. They are expected to report regularly to their parent committee and to escalate matters as necessary.

All governance committees regularly review their membership to ensure a diverse range of perspectives informs discussion and decision-making. Committees draw on information from across the Agency and from external sources; papers are reviewed in advance to support decisions based on accurate and relevant information.

The Agency has adopted Government Functional Standards (GFS) in line with Cabinet Office and HM Treasury guidance. The Standards are implemented across the Agency in a way that reflects how they are applied in practice.

During the year, activity continued to strengthen the effectiveness of both executive and non-executive governance, including:

- strengthening communication between the Audit, Risk and Assurance Committee (ARAC) and the NCA Board to enhance Board oversight of risk and assurance matters.
- enhancing the regular management information provided to the NCA Board to support more effective discussions on organisational health (including workforce, performance, finance and risk).
- introducing a quarterly standing agenda item at the Executive Committee (ExCo) to strengthen strategic oversight of corporate risks, including cross-cutting dependencies and agreement of high-level mitigations.
- developing a forward programme of strategic items for the Security and Standards Committee to support delivery of its Terms of Reference and responsibilities.

Boards and Committees

ADVISORY BODIES

ADVISORY BODIES

ADVISORY BODIES: do not stray into day-to-day management. They do not make decisions, but provide advice on issues within their remit, scrutinise the Agency's performance, and challenge the NCA on how well it is achieving its stated objectives and delivering against the NCA Strategy. The Non-Executive Directors sit as Members.

NCA BOARD

Chair: Director General NCA
Frequency: four per year

SENIOR TALENT AND APPOINTMENT PANEL (STAP)

Chair: Director General NCA
Frequency: Ad-Hoc

NB STAP is a decision-making body which reports to the NCA Board due to the composition of the Board, ie NED attendance.

AUDIT AND RISK ASSURANCE COMMITTEE (ARAC)

Chair: Non-Executive Director (NED)
Frequency: Every Financial Quarter

EXECUTIVE BODIES

EXECUTIVE BODIES

EXECUTIVE COMMITTEE (EXCO)

Chair: Director General NCA
Frequency: Every two weeks

SECURITY AND STANDARDS COMMITTEE

Chair: Director General Operations
Frequency: Maximum four times a year

PEOPLE COMMITTEE

Chair: Director General Capabilities
Frequency: Every two months

FINANCE, INVESTMENT, AND CHANGE COMMITTEE (FICC)

Chair: Director General Capabilities
Frequency: Monthly

PERFORMANCE COMMITTEE

Chair: Director General Operations
Frequency: Monthly

EXECUTIVE BODIES: charged with the day-to-day management of the NCA. ExCo is the most senior decision making body in the Agency.

NCA Board

The Agency Board is chaired by the NCA Director General (DG) and meets a minimum of five times each year, alongside at least one away day to consider long-term strategy or complex issues and to strengthen relationships between executive and non-executive members.

At 31 March 2026, the Board membership had a gender composition of 40% women and 60% men.

The Board supports DG NCA to ensure the long-term health and success of the Agency. In line with the Agency's Framework Document, the Board has five main areas of focus: strategic clarity, commercial sense, talented people, results focus and management information.

This year, alongside regular discussions spanning workforce, performance, finance and risk and assurance, the Board provided strategic advice and scrutiny on:

- Spending Review negotiations and allocations, including establishing clear processes for external funding, mapping the Agency's portfolio, and completing business planning for 2026-27.
- Police reform, including providing strategic steers from early anticipation of the White Paper through to consideration of initial impacts, risks and opportunities following publication.

- The HMICFRS Efficiency and Effectiveness inspection, to ensure the Agency was addressing causes for concern and areas for improvement.
- The Agency’s Strategic Workforce Plan, providing steers on direction and delivery.

The Board has two sub-committees: Audit and Risk Assurance Committee (ARAC) and the Senior Talent and Appointments Panel (STAP)

Audit and Risk Assurance Committee (ARAC)

The Audit, Risk and Assurance Committee (ARAC) is chaired by Non-Executive Director Anne McMeel and normally meets at least four times a year.

At 31 March 2026, ARAC membership had a gender composition of 50% women and 50% men.

ARAC supports DG NCA (as Accounting Officer) and the Agency Board to ensure that the Agency has effective arrangements for governance, risk management and internal control.

ARAC takes care to maintain its independence and objectivity, acting as the conscience of the Agency and providing insight and robust, constructive challenge where required.

This year, alongside routine oversight of finance, audit, assurance and risk, the committee undertook focused deep dives into the Agency’s highest-scoring corporate risks. These included cyber defences; demand versus resource in the Child Sexual Exploitation Referrals Bureau; and UK Financial Intelligence Unit compliance with Financial Action Task Force (FATF) requirements.

ARAC also considered last year's Annual Report and Accounts and received updates from internal and external audit, including progress in strengthening internal control and assurance arrangements. The Committee scrutinised how business planning decisions would mitigate corporate risks and advised on the sequencing of risk mitigations.

In addition, ARAC discussed and supported strengthened oversight and governance arrangements in several areas, including the Agency's use of artificial intelligence, and arrangements for counter-fraud, whistleblowing and conflicts of interest.

Senior Talent and Appointments Panel (STAP)

STAP is chaired by the DG NCA and holds a minimum of six meetings per year.

At 31 March 2026, STAP had a gender composition of 29% women and 71% men.

STAP is responsible for overseeing the management and development of the Agency's senior leadership talent and appointments.

This year, STAP continued to approve temporary and permanent Senior Civil Service (SCS) appointments to deliver critical projects and strengthen the Agency's threat-mitigation effectiveness. This included recruiting new Directors after two new Directorates were established: International, to respond to a changing SOC picture and increasing crime across borders; and Police Reform, in response to the Government's White Paper.

Executive Committee (ExCo)

The Executive Committee (ExCo) is the Agency's most senior decision-making body. Established in October 2022, it is chaired by the NCA Director General (DG) and meets fortnightly.

At 31 March 2026, ExCo membership had a gender composition of 41% women and 59% men.

ExCo supports the DG NCA (as Accounting Officer) to deliver their ambitions for the Agency, particularly around culture and inclusivity. It ensures public funds are safeguarded and handled appropriately, and the effective day-to day management of the Agency.

This year, the Executive Committee (ExCo):

- Set strategic direction in response to ongoing fiscal constraint and system reform. This included considering Spending Review outcomes; agreeing the Business Plan and Annual Plan; providing collective steer on external funding and income generation; and endorsing key strategies, including International, Online, Communications, Digital, Data and Technology.

- Maintained a system-level view, including agreeing the Agency's approach to engagement with UK policing, Police.AI and the Online Crime Centre; considering new UK Financial Intelligence Unit (UKFIU) powers; and establishing a governance mechanism to engage appropriately with police reform.
- Strengthened risk and assurance arrangements by agreeing a more structured enterprise risk management approach; taking ownership of corporate risks (including escalation, reprioritisation and closure); overseeing Government Internal Audit Agency (GIAA) audit planning; and endorsing the assurance improvement plan.
- Oversaw the Agency's response to the HMICFRS Efficiency and Effectiveness inspection report, including assigning recommendation owners, agreeing tracking arrangements and receiving monthly delivery updates.
- Provided active leadership on transformation and technology, including sustained oversight of digital and data transformation, endorsement of an Agency-wide AI framework, and decisions to accelerate migration to our new digital platform and modernise core systems
- Provided oversight of people, workforce and organisational sustainability by endorsing the People Strategy and Strategic Workforce Plan, agreeing

actions in response to People Survey findings, addressing Violence against Women and Girls and gender equality, and making decisions on internal mobility, resourcing and deployment to support cross-Agency delivery and resilience.

- Provided strategic steers on the Location Strategy and future ways of working, supporting operational effectiveness, productivity and officer confidence.

ExCo has four subcommittees:

- Finance, Investment and Change Committee
- People Committee
- Performance Committee
- Security and Standards Committee

Finance, Investment and Change Committee (FICC)

The Finance, Investment and Change Committee is chaired by the Director General (DG) Capabilities and normally meets monthly

At 31 March 2026, FICC membership had a gender composition of 46% women and 54% men.

FICC ensures the Agency's financial resources are aligned to and delivering the strategic goals of the Agency, and it supports ExCo in ensuring the Agency's safeguarding and appropriate handling of public funds, including value for money.

This year, FICC has continued to provide assurance across portfolio activity, including providing final sign-off for business cases and commercial procurements. FICC has also overseen major Agency transformation including the move of the NCA's London Headquarters from Vauxhall to Stratford. FICC has governed the strengthening of the commercial function, including through a new quarterly item which reviews the Agency's highest-value commercial contracts.

People Committee

The People Committee is chaired by the Director General (DG) Capabilities and normally meets every six weeks.

At 31 March 2026, People Committee membership had a gender composition of 73% women and 27% men.

The committee supports the Agency to build and maintain an inclusive culture and a skilled and diverse workforce that can meet the future threat from SOC.

This year, the Committee agreed the 2025–28 People Strategy and provided oversight of the corporate response to the 2025 People Survey. It also made strategic decisions on remuneration and supported progress on the Agency's Strategic Workforce Plan, including recruitment and strengthening management development training with a focus on leadership skills.

Performance Committee

The Performance Committee is chaired by the Director General (DG) Operations and normally meets monthly. Its membership comprises all SCS leaders, excluding the NCA Director General.

At 31 March 2026, the Performance Committee membership had a gender composition of 43% women and 57% men.

Performance Committee directs what is required for the NCA to deliver its mission to protect the public from serious and organised crime. It sets and oversees performance ambitions (encapsulated in the Performance Framework) that prioritise the mission and are aligned to the NCA Strategy. Performance Committee drives accountability through the use of performance products, data and analysis to identify delivery risks, diagnose causes of success and under-performance, and direct corrective action.

This year, the Committee oversaw the Agency's performance ambitions amid sustained reactive demand and a pivot to Organised Immigration Crime (OIC) as the Agency's main effort. It monitored delivery against the annual Performance Framework, focusing on delivery risks linked to the OIC pivot, continued demand in the Child Sexual Exploitation Referrals Bureau, and cannabis seizures at the border. The Committee refined outcomes-based reporting to strengthen prioritisation, accountability and alignment with strategic objectives, and introduced impact assessment to better diagnose success and underperformance and support informed decision-making.

Security and Standards Committee (SSC)

The Committee is chaired by the Director General (DG) Operations and meets at least four times a year. Membership includes Directors and Deputy Directors from across the Agency's operational and enabling functions.

At 31 March 2026, SSC membership had a gender composition of 50% women and 50% men.

The purpose of the SSC is to support the Agency and its officers to always operate safely and securely, whilst maintaining the highest standards of professional behaviour. The Committee supports the Agency to articulate, implement and maintain a clearly defined security posture that is commensurate with the threat, operating environment and the Agency's overall risk appetite. It also contributes to the maintenance and review of the Agency's high standards, to contribute to the culture of the Agency.

This year, the SSC:

- considered a broad range of physical, personal and cyber security risks, particularly in relation to the forthcoming relocation of the London office and the decommissioning of the previous site.

- established and oversaw a working group to engage the Home Office on reform of NCA Regulations to align with revised police misconduct regulations. Work on this was paused in March to avoid duplication with wider Police Reform activity.
- received updates at each meeting on the performance of the Security Improvement Programme.
- reviewed the Agency's vetting regime and received assurance on capacity.
- endorsed a cross-Agency approach to setting standards in relation to Violence Against Women and Girls (VAWG).

Risk Management and Assurance

Enterprise Risk Management

The Agency operates an Enterprise Risk Management (ERM) Framework to ensure that risks to delivery and the achievement of strategic objectives are identified, assessed, and managed in proportion to their significance. The Executive Committee (ExCo), as the Agency's most senior executive decision-making body, maintains an enterprise-wide view of risk to promote a consistent approach and to ensure that appropriate mitigating actions are in place.

Risk oversight is further supported through other governance forums, which review risks within their respective areas of responsibility, including the

Directors General for Operations and Enabling Capabilities, as well as specialist committees such as the Finance, Investment and Change Committee (FICC). In addition, risks are actively managed within business areas, including those relating to specific risk categories.

Over the past year, we made progress in reducing elements of corporate risk, with improvements in relation to our technical systems and capabilities. The Agency also underwent its largest HMICFRS inspection to date. The inspection identified areas for improvement, alongside examples of innovative practice already in place. We are using these findings to better understand the underlying causes of risk, spot issues that affect more than one area, and strengthen the actions we take to manage them.

An internal review of the NCA's risk management framework against the Government's Orange Book guidance confirmed that the essential elements of effective risk management are in place. It gave positive assurance that our governance arrangements, reporting, and oversight of programmes and projects are working well, supported by clear policies.

No significant failings were identified in the NCA's ERM arrangements during the year. However, the review recognised ongoing challenges, primarily linked to legacy IT systems, and inconsistent implementation and oversight of ERM across the Agency.

To address these issues, the Agency took steps to strengthen risk and assurance governance during the year. This included improving the delivery and oversight of audit recommendations, strengthening leadership engagement in risk management, and developing an IT improvement plan to address system limitations. Communication between the Audit, Risk and Assurance Committee and the NCA Board was enhanced, giving the Board clearer visibility of key risks and assurance. Board management information was improved across workforce, performance, finance and risk. Executive Committee (ExCo) also adopted a quarterly standing item to review corporate risks, ongoing assurance activity, dependencies and agree mitigations. Together, these actions supported a more consistent, mature, and effective approach to ERM across the Agency.

This year, our ExCo added two new items to the corporate risk register. One relates to police reform and ensuring we can continue to deliver serious and organised crime services during the transition to the National Policing Service. The second relates to our national logistics capability, focusing on maintaining strong governance, oversight and assurance controls.

2025-26 NCA principal risks

Our ExCo manages 13 corporate risks, which helps us to ensure we can deliver on our key priorities. This includes the two new risks, and eleven risks carried over from last year.

Principal Risks

Child Sexual Abuse Referral Bureau (Demand vs capacity). We are receiving an increasing volume of reports from industry. Demand continues to grow faster than our capacity, which is affecting how quickly and consistently we are able to support the safeguarding of children.

Cyber Defences. Like all public bodies, we face the risk of a major cyber security incident. Such an incident could disrupt services, compromise systems, or impact the confidentiality and integrity of information.

UKFIU International Cooperation and Analysis. We support international cooperation and analysis on financial intelligence, but there is a risk we may not consistently meet international standards, which could affect confidence in our effectiveness and compliance.

Enterprise Technical Debt. Older technology can make it harder to work efficiently and securely. There is a risk that reliance on legacy systems limits resilience, slows delivery, increases maintenance burden, and creates constraints on modern ways of working.

Penetrating Criminal Communications. Criminals use an evolving mix of platforms and communication methods. There is a risk this changing landscape reduces our ability to identify, access, and disrupt serious and organised crime activity conducted through modern communications.

Workforce. To meet operational needs, we must have the right number of people with the right mix of skills. There is a risk that recruitment, development, or retention challenges could affect capacity and specialist capability.

Benefits from Investment. We invest in programmes and projects to improve outcomes and support organisational priorities. There is a risk that delivery does not achieve the anticipated outputs, or that the benefits of investment are not consistently evidenced.

Disclosure in Investigations. Disclosure is essential to a fair criminal justice process, ensuring evidence is handled properly and decisions are based on all relevant information. There is a risk that disclosure obligations may not be met consistently across investigations, affecting case integrity and outcomes.

Forensic Science Delivery. Forensic work must meet high standards of quality and compliance. There is a risk that forensic delivery could be impacted if capability, capacity, or compliance requirements are not maintained.

Commercial. We rely on effective and compliant commercial processes to deliver services and programmes. There is a risk that gaps in commercial capability, processes or controls could reduce value for money, delay delivery, or affect compliance.

Adherence to Crime & Courts Act. As investigations become more digitally enabled, they depend on strong systems, controls and audit trails to show activity is lawful, properly authorised and handled with integrity. There is a risk that, if these are not consistent or robust enough, we may not always be able to clearly demonstrate compliance and the legitimacy of investigative processes.

National Logistics and Storage. We manage logistics and storage functions that need strong controls. There is a risk if governance, oversight and assurance are not strong enough to keep systems and records secure, accurate and compliant.

Police Reform. Serious and organised crime services need continuity to avoid disruption and maintain effective partnerships. There is a risk that the move to the National Policing Service could interrupt this if implementation is not managed carefully.

Over the year we strengthened how we identify, manage and oversee risk to support delivery. We maintained clear oversight of our principal risks through regular senior leadership review and independent assurance, including learning from our largest HMICFRS inspection. This enabled us to respond quickly to changing pressures and make progress in reducing elements of our risk profile, particularly in technology and technical capability.

We continued to take a structured and proactive approach, improving efficiency and reallocating resources to meet growing demand, strengthening cyber defences, and reducing reliance on legacy systems. We enhanced workforce planning to ensure the right skills were in place, improved governance to better track and evidence the benefits of investment, and strengthened assurance in areas such as disclosure, forensics and commercial activity. We also progressed targeted programmes to address emerging risks and system-wide change, including establishing a new directorate, led by a newly appointed director, to oversee transition activity and help maintain continuity in serious and organised crime services during police reform. Together, these actions improved resilience and strengthened our ability to operate effectively in a complex and evolving environment.

We recognise there is more to do in the coming year. We will continue to invest in technology, guided by our data and digital strategy and roadmap, and explore innovative approaches, particularly the responsible use of AI, to improve efficiency and ease pressure on officers where demand is increasing. We will also work with partners across the system to strengthen shared capabilities and reduce the risks posed by serious and organised crime, while maintaining close oversight of demand and resources.

Assurance

Assurance provides confidence that risks are being managed effectively, through evidence gathered from management oversight, governance processes and independent review.

During the year, we further embedded the Three Lines of Defence Model to strengthen governance and risk management. This approach provides a clear framework for accountability, oversight and independent assurance across operational, management and governance activities.

In the last year, the Agency has been subject to the third line assurance activity detailed below. Director-led action plans are in place to respond to the findings of each report.

Government Internal Audit Agency (GIAA)

GIAA is a UK government body that provides independent internal audit services across central government. GIAA's role is to provide objective assurance and insight—helping government organisations strengthen governance, risk management and internal controls, so public money is used well and services achieve better outcomes.

GIAA completed six audits during the year, covering key areas of operational, commercial, financial, and IT control.

During 2025-26, the Agency took action to strengthen its approach to risk management ahead of the year-end GIAA opinion. This included enhanced oversight, improved consistency across directorates, and the introduction of measures such as assurance mapping, capability building, and continuous monitoring.

While the Agency subsequently received a further limited annual opinion, these improvements are increasing the maturity of assurance, risk, and control arrangements, and are expected to support progress towards achieving a Moderate opinion.

His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS)

HMICFRS is an independent organisation that inspects, monitors, and reports publicly on the efficiency and effectiveness of police forces (across England, Wales and Northern Ireland) and fire and rescue services (in England), in the public interest.

This year, HMICFRS carried out thematic inspections in relation to:

- Group-based Child Sexual Exploitation (CSE) Review
- Organised Immigration Crime (OIC)
- Counter Terrorism (CT) Safeguarding
- Retrospective facial recognition

HMICFRS carried out its largest inspection of the National Crime Agency (NCA) to date between February and June 2025. The inspection assessed the NCA's efficiency and effectiveness and considered how well the Agency:

- investigates serious and organised crime;
- leads and supports a collaborative response with partners across the system;
- understands the threat from serious and organised crime and prioritises its activity accordingly;
- delivers against its strategic objectives;
- manages its finances to ensure it is efficient and provides value for money; and
- recruits, develops and supports its workforce, including fostering a culture of integrity, compliance and inclusion.

HMICFRS subsequently reported that the NCA is delivering against its strategic priorities, with evidence of effective serious and organised crime investigations and coordination with partners. HMICFRS also noted the professionalism and resilience demonstrated by NCA officers, and their strong commitment to public service.

The HMICFRS inspection concluded that the NCA has considerable strengths, but also faces significant challenges, particularly in its IT infrastructure and systems. HMICFRS set out 12 recommendations to help address these challenges. The Agency had already identified these issues, and action to address them is underway. This includes an extensive IT modernisation programme, alongside continued work to strengthen organisational culture and improve working conditions for officers.

The NCA response to the inspection can be found on our **website**.

National Infrastructure and Service Transformation Authority (NISTA)

In April 2025, NISTA replaced the Infrastructure and Projects Authority (IPA), which had been the UK government’s centre of expertise for infrastructure and major projects. NISTA helps make sure the government’s largest programmes are well-run and on track, by providing independent reviews, specialist advice and oversight.

Last year, following recommendations from the National Infrastructure and Service Transformation Authority (NISTA), we changed how we report our major programmes. We removed programmes from the Government Major Projects Portfolio (GMPP) because the Agency already has a structured Portfolio Framework for planning, overseeing and controlling investment activity.

A major investment programme focused on our buildings, facilities and locations was included in the Government Major Projects Portfolio (GMPP) due to its scale and importance. Independent NISTA reviews provided assurance that the programme is progressing in line with the Agency's strategic priorities. These reviews also identified a number of risks and improvement areas, including contingency planning, resourcing and resilience. Action was taken promptly, with most recommendations addressed by the time of publication and the remaining actions close to completion.

Investigatory Powers Commissioner's Office (IPCO)

IPCO is an independent UK oversight body that helps make sure investigatory powers (including interception, surveillance and other covert techniques) are used lawfully, proportionately and in the public interest.

The IPCO carried out six annual inspections in this year covering specialist areas of compliance with legislation and guidance and an interim progress review.

The annual inspections covered the Agency's continued compliance with legislation covering:

- the acquisition of communications data
- the use and management of covert surveillance
- the use of covert human intelligence sources
- the use of property interference
- targeted intercept and targeted equipment interference.
- the use of warrants and Crime Overseas Prevention Orders

Each of these IPCO inspections now includes a data assurance aspect regardless of the subject area under review.

UK Accreditation System (UKAS)

UKAS is the UK's national accreditation body, recognised by government to assess and accredit organisations such as laboratories, inspection bodies and certification providers, helping ensure they operate competently and to agreed standards.

The Agency retained accreditation for forensic services across its two laboratory sites. A reassessment visit completed in Q1 confirmed continued compliance with ISO/IEC 17025:2017 and ILAC G19:2022 requirements.

In Q4, the Agency progressed an extension to scope to cover an additional laboratory. This work concluded with a recommendation that the new facility be included within the existing accredited scope.

Lloyd's Register's Business Assurance & Inspection Services (LRQA)

LRQA is an independent assurance provider that supports organisations through certification, inspection and training, helping them manage risk and demonstrate compliance with recognised standards.

Independent assurance from LRQA provides confidence that our systems, processes and controls are operating effectively, meeting relevant standards and helping us manage risk, maintain compliance and improve performance. The Agency maintained full accreditation of the ISO 22301:2019 ensuring our business continuity management system meets the international standard for resilience and continuity planning.

Fraud, Bribery and Corruption

The NCA has a robust Counter Fraud Strategy, aligned with its Counter Corruption Control Strategy, to manage the risk of internal fraud and protect public assets. We mitigate risk through a range of preventative and investigative measures, including proactive and reactive intelligence on theft and fraud, corruption investigations, annual security appraisals, and officer vetting. These are supported by confidential reporting and whistleblowing arrangements, training and awareness activity, and a Fraud Risk Assessment to ensure risks are identified, controls are operating effectively, and improvements are implemented where required.

This year, no significant fraud or error was identified, and we did not assess any major areas of expenditure as presenting a significant risk of fraud or error.
The NCA maintains an effective whistleblowing policy and confidential reporting processes. All concerns raised are assessed promptly and, where appropriate, investigated thoroughly.

Remuneration and staff report

Remuneration Report

The Remuneration Report describes our approach to reward for senior leaders. It explains how pay is linked to performance, what was paid during the year, and how we ensure decisions are fair, transparent and aligned with the organisation's long-term goals.

Certain disclosures within this remuneration and staff report are subject to audit. Audited sections are noted individually.

Remuneration policy

Senior management salaries were based on recommendations of the Senior Salaries Review Body (SSRB), an independent body providing advice to the Prime Minister and others on senior civil servants' salaries. Further information about the Review Body can be found on the **Gov.uk website**.

Remuneration (including salary) and pension entitlements

The following sections provide details of the remuneration and pension interests of the board members.

Exit packages (audited)

Exit Package cost band (£ 000)	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band
0-25	0 (0)	13 (8)	13 (8)
25-50	0 (0)	0 (1)	0 (1)
50-100	0 (0)	0 (1)	0 (1)
100-150	0 (0)	0 (0)	0 (0)
150+	0 (0)	0 (0)	0 (0)
Total resource cost (£ 000)	**0 (0)**	**139 (137)**	**139 (137)**

Redundancy and other departure costs have been paid in accordance with the provisions of the Civil Service Compensation Scheme (CSCS), a statutory scheme made under the Superannuation Act 1972. The table above shows the total cost of exit packages agreed and accounted for in 2025-26 (2024-25 comparative figures are also given in brackets). £139k exit costs were paid in 2025-26, the year of departure (2024-25: £137k). Where the department has agreed early retirements, the additional costs are met by the department and not by the Civil Service pension scheme. Ill-health retirement costs are met by the pension scheme and are not included in the table. The prior year comparatives have been restated as these were omitted in error in 2024-25.

National Crime Agency 1 April 2025 – 31 March 2026

Remuneration (salary, non-cash benefits and pension) (audited)

Where an individual has only served for part of the year, the full-year equivalent salary is reported in brackets. These figures represent the values for the full year.

Single total figure of remuneration (audited)

Date appointed – appointment end	Salary and allowances £ 000		Bonuses £ 000		Pension benefits £ 000 *		Total £ 000	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
Director General								
Graeme Biggar [i] 5 October 2021	185-190	180-185	-	-	21	199	210-215	380-385
Director General – Strategic Projects								
Steve Rodhouse [ii] 25 June 2018	205-210	200-205	-	-	50	173	255-260	370-375
Director General – Threats								
James Babbage [iii] 26 June 2023 – 31 March 2026	165-170	160-165	-	-	-	-	165-170	160-165
Director General – Operations								
Robert Jones [iv] 2 June 2023	170-175	165-170	-	-	52	167	225-230	335-340
Director General – Capabilities								

Date appointed – appointment end	Salary and allowances £ 000		Bonuses £ 000		Pension benefits £ 000 *		Total £ 000	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
Claire Smith[v] 13 June 2022 - 13 June 2025	35-40 (170-175)	165-170	-	-	-	-	35-40	165-170
Wendy Clark [vi] 15 September 2025	90-95 (165-170)	-	-	-	35	-	125-130	-
Chief Financial Officer								
Sophie Ingram 20 May 2024	125-130	100-105 (115-120)	-	-	76	29	200-205	130-135
Non-Executive Directors								
Sir Jonathan Stephens 21 February 2022 – 3 July 2028	15-20	15-20	-	-	-	-	15-20	15-20
Anne McMeel[vii] 2 August 2024 – 1 August 2027	15-20	10-15 (15-20)	-	-	-	-	15-20	10-15 (15-20)

Date appointed – appointment end	Salary and allowances £ 000		Bonuses £ 000		Pension benefits £ 000 *		Total £ 000	
	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
Prof. Sir Anthony [viii] Finkelstein 20 June 2024 – 19 June 2027	10-15	15-20 [viii] (15-20)	-	-	-	-	10-15	15-20 (15-20)
Patsy Wilkinson [ix] 23 June 2025 - 22 June 2028	10-15 (15-20)	-	-	-	-	-	10-15 (15-20)	-

Notes to Remuneration table:

* The value of pension benefits accrued during the year is calculated as: (the real increase in pension multiplied by 20) + (the real increase in any lump sum) - (the contribution made by the individual). The real increase excludes increases due to inflation or any increase or decrease due to a transfer of pension rights.

Details of changes to the composition of the NCA Board are given on page 131.

i Graeme Biggar was permanently appointed as Director General NCA on 15 August 2022.

ii Steve Rodhouse held the role of Interim Director General Strategic Projects until 31 March 2026. He was appointed to the role of Director General Threats on 1 April 2026.

iii James Babbage's secondment ended on 31 March 2026 leaving his role as Temporary Director General Threats on this date.

iv Robert Jones was appointed as Interim Director General Operations on 2 June 2023 and was permanently appointed to this role on 1 April 2026.
v Claire Smith left her role as a Temporary Director General Capabilities on 13 June 2025.
vi Wendy Clark was appointed as Director General Capabilities on 15 September 2025.
vii Anne McMeel joined as a Non-executive director and ARAC chair on 2 August 2024.
viii Prof. Sir Anthony Finkelstein joined as a Non-executive director on 20 June 2024. During 2024-25, in addition to his NED duties, he was employed to undertake a strategic technology review for the NCA and was remunerated £5-10k for this work. His salary banding excluding other remuneration is £10-15k.
ix Patsy Wilkinson joined as a Non-executive director on 23 June 2025.

Salary and allowances

Salary and allowances include gross salary, overtime, reserved rights to London weighting or London allowances, recruitment and retention allowances, private office allowances and any other allowance to the extent that it is subject to UK taxation. This report is based on accrued payments made by the Agency and are recorded in these financial statements.

Performance pay or bonuses

Performance pay or bonuses are based on performance levels attained and are made as part of the appraisal process. No performance related pay or bonuses were paid to Board members during 2025-26 (2024-25: none).

Performance related bonuses are paid in arrears. The bonuses reported in 2025-26 relate to performance in the 2024-25 financial year and the comparative bonuses reported for 2024-25 relate to performance in the 2023-24 financial year.

Notice periods for senior officers.

Notice periods for the Director General, Directors General (Operations and NECC), the Chief Financial Officer and Non-Executive Directors are three months. The notice period for the seconded Temporary Director General Capabilities and the seconded Temporary Director General Threats was one month.

Benefits and pension contributions

The pension entitlements of the current senior management team are disclosed below. These are in addition to salaries paid and taxable benefits in kind for travel and the associated taxes paid by the NCA. There were no benefits in kind received by Board members during 2025-26.

Pension entitlements 2025-26 (audited)

Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022.

The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the Alpha scheme for the period from 1 April 2015 to 31 March 2022.

	Accrued pension at pension age as at 31/3/2026 £ 000	Total lump sum at pension age as at 31/3/2026 £ 000	Real increase in pension at pension age £ 000	Real increase in lump sum at pension age* £ 000	Cash Equivalent Transfer Values at 31/3/2026 £ 000	Cash Equivalent Transfer Values at 31/3/2025 £ 000	Real increase in Cash Equivalent Transfer Values* £ 000
Graeme Biggar	70-75	165-170	0-2.5	(5)-(7.5)	1,516	1,430	(2)
Robert Jones	95-100	245-250	2.5-5	0-(2.5)	2,244	2,089	32
Wendy Clark	0-5	-	0-2.5	-	32	-	25
Sophie Ingram	45-50	10-15	2.5-5	0-2.5	892	786	57

The figures in the table below are provided by the Agency's Police Pensions Administrator for those board members with Police Pension Scheme arrangements.

* Brackets denote negative values

	Accrued pension at pension age as at 31/3/2026 £ 000	Total lump sum at pension age as at 31/3/2026 £ 000	Real increase in pension at pension age £ 000	Real increase in lump sum at pension age £ 000	Cash Equivalent Transfer Values at 31/3/2026 £ 000	Cash Equivalent Transfer Values at 31/3/2025 £ 000	Real increase in Cash Equivalent Transfer Values £ 000
Steve Rodhouse	120-125	-	2.5-5	-	3,056	3,032	24

Police Pension Scheme

Directors with a police pension are members of the Police Pension Scheme 1987.

The Police Pension Scheme 1987 is a ‘final salary’ scheme. The pension is calculated as a proportion of final average pensionable pay, generally pay in the last year of service as a member of the scheme. The pension received depends on pensionable service, which for most officers will be the length of service in the police force for which they have paid pension contributions, with appropriate adjustments for part-time service. 30 years’ service is required to qualify for the maximum pension.

The scheme provides the following benefits:

- a maximum pension is two-thirds of average pensionable pay

- there is an option to exchange (‘commute’) part of the pension for a lump sum
- average pensionable pay is in effect the highest pensionable pay for the three years before retirement
- each year of pensionable service for the first 20 years gives entitlement to a pension of 1/60 of final pay and each year for the final 10 years gives 2/60, up to a limit of 40/60.

Seconded directors who are police officers are members of pension schemes managed by their respective police forces.

As part of this scheme, the NCA accepts liability for payment of the pension benefits in respect of the officer’s past service with a police force, although no transfer values are payable from a former employer in respect of this liability, as well as their pensionable service while employed by the Agency. Pension benefits are paid as they fall due from the NCA resources. Pensions paid in the year are charged against the Pension Provision (see Part three and Notes to the accounts). In order to comply with HM Treasury’s Financial Reporting Manual (FReM) and Accounts guidance, the NCA is required to provide in these accounts for the full value of the expected future pensions liabilities of the officers. The NCA has commissioned the Government Actuary’s Department (GAD) to value the scheme liabilities as at 31 March 2026.

Civil Service Pensions

Pension benefits are provided through the Civil Service pension arrangements. From 1 April 2015, a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or alpha. This scheme provides benefits on a career average basis with a normal pension age equal to the member's state pension age (or 65 if higher). From that date, all newly appointed civil servants and the majority of those already in service joined alpha.

Prior to April 2015, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections: three provide benefits on a final salary basis (classic, premium or classic plus) with a normal pension age of 60. One provides benefits on a whole career basis (nuvos) with a normal pension age of 65.

These statutory arrangements are unfunded, with the cost of benefits met by monies voted by parliament each year. Pensions payable under classic, premium, classic plus, nuvos and alpha are increased annually, in line with Pensions Increase legislation.

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of classic, premium and classic plus, and 65 for members of nuvos.

For members of alpha the pension age is the higher of 65 or state pension age.

Further details about the Civil Service pension arrangements can be found at the website **www.civilservicepensionscheme.org.uk**.

Cash equivalent transfer values (CETVs) (audited)

This is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's 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 pension benefits, they have accrued in their former scheme.

The pension figures shown relate to the benefits the individual has accrued as a consequence of their total NCA and related precursor Agency service, not just their current appointment. CETVs are calculated in accordance with the Occupational Pension Schemes Transfer Values (Amendment) Regulations and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when the pension benefits are taken. CETVs are calculated using the guidance on discount rates for calculating unfunded public service pension contribution rates that existed at 31 March 2026.

Real increase in CETVs

This reflects the increase in CETVs that is funded by the employer. It does not include the increase in accrued pension due to inflation or contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement), and uses common market valuation factors for the start and end of the period.

McCloud/Sargeant judgment

In December 2018, the Court of Appeal ruled that the ‘transitional protection’ offered to some members of the judicial and fire fighters’ schemes as part of the 2015 Pension reforms amounted to unlawful discrimination.

The NPCC liaises regularly with HM Treasury and the Home Office in relation to remedy arrangements. The NPCC has set up a Pension Remedy Working Group which meets on a monthly basis. Representatives from the NCA contribute to NPCC work to understand and mitigate the impact of the remedy across relevant Home Office agencies and departments and help develop common arrangements and policies.

The impact of an increase in scheme liabilities arising from McCloud/Sargeant judgement will be measured through the pension valuation process, which determines employer and employee contribution rates.

In respect of the McCloud Pension case, claimants have lodged claims for compensation under two active sets of litigation, Aarons and Penningtons. Government Legal Department settled the injury to feelings claims for Aarons on behalf of Chief Officers without seeking any financial contributions. The settlement of the injury to feelings claims for Aarons sets a helpful precedent, therefore no liability in respect of compensation claims is recognised in these accounts. Pecuniary loss claims remain stayed under advice from Counsel, but it is expected that most of these claims will be settled under the current compensation mechanism that is provided for under the Public Service Pensions & Judicial Offices Act (PSPJOA) 2022. As at 31 March 2026, it is not possible to reliably estimate the extent or likelihood of Penningtons claims being successful, and therefore no contingent liability in respect of compensation claims is recognised in these accounts.

The impact of an increase in annual pension payments arising from McCloud/Sargeant is determined through the Police Pension Fund Regulations 2007. These require a police authority to maintain a pension fund into which officer and employer contributions are paid and out of which pension payments to retired officers are made. If the police pension fund does not have sufficient funds to meet the cost of pensions in year, the amount required to meet the deficit is then paid by the Secretary of State to the police authority in the form of a central government top-up grant. A provision is included in the Police Pension Scheme liability shown in Note 2 of these accounts (page 254). Whilst this ruling will also have a future impact on civil service pensions, no other contingent liability is required in these accounts.

Compensation on early retirement or for loss of office (audited)

No officers left under Voluntary Exit terms during 2025-26 (2024-25: None).

Payments to past directors (audited)

No payments were made to past directors in 2025-26 (2024-25: None).

Fair pay disclosure (audited)

Reporting bodies are required to disclose the ratio between the remuneration of the highest-paid director in their organisation and the median remuneration of the organisation's workforce.

Year	25th percentile pay and benefits ratio	Median pay and benefits ratio	75th percentile pay and benefits ratio
2025-26	4.9:1	4.6:1	3.7:1
	£42,270	£45,326	£55,575
2024-25	5.0:1	4.7:1	3.8:1
	£40,488	£43,415	£53,232

Total pay and benefits figures in the table above are the same as total salary.

The banded remuneration of the highest-paid director in the NCA in the financial year 2025-26 was £205-210k, a 2.47% increase from 2024-25 (2024-25: £200–205k). This was 4.6 times (2024-25: 4.7 times) the median remuneration of the workforce, which was £45,326 (2024-25: £43,415). The NCA's calculation of the median earnings of the workforce (excluding the highest-paid director) and the ratio between this and the highest-paid director was based on full-time equivalent officers as at 31 March 2026, on an annualised basis. The median pay and benefits ratio for 2025-26 reflects the Agency's commitment to an affordable and inclusive pay and benefits system for all officers.

The average salary and benefits change for 2025-26 in respect of NCA employees taken as a whole, was an increase of 5.36% (2024-25: 5.80%).

In 2025-26, no employees received remuneration in excess of the highest-paid director. Remuneration ranged from £15k to £208k (2024-25: £20k to £201k).

No contingent labour costs are included in the median pay calculation. The impact of excluding contingent labour and seconded officers does not have a material impact on the calculation.

Total remuneration includes salary, non-consolidated performance-related pay and benefits-in-kind. It does not include severance payments, employer pension contributions or the cash equivalent transfer value (CETV) of pensions. The NCA's median pay included allowances but not overtime.

Staff report

Staff costs (audited)

For year to 31 March 2026

	Permanently employed 2025-26 £ 000	Others 2025-26 £ 000	Total 2025-26 £ 000	Total 2024-25 £ 000
Wages and salaries	317,799	22,359	340,158	327,013
Social security costs	41,880	-	41,880	33,137
Pension costs	83,059	-	83,059	83,309
Sub total	**442,738**	**22,359**	**465,097**	**443,459**
Less recoveries in respect of outward secondments	(1,799)	-	(1,799)	(1,187)
Sub total	**440,939**	**22,359**	**463,298**	**442,272**
Total service cost net of employee contributions	900	-	900	790
Total net costs	**441,839**	**22,359**	**464,198**	**443,062**

Pension benefits

Principal Civil Service Pension Scheme (PCSPS)

The PCSPS is an unfunded multi-employer defined benefit scheme in which the NCA is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out as at 31 March 2020.

The next actuarial valuation is due as at 31 March 2024 taking effect from 1 April 2027. Details can be found in the resource accounts of the Cabinet Office **here**.

For 2025-26, employers' contributions of £78.97m were payable to the PCSPS (2024-25: £74.23m) at the rate of 28.97% (2024-25: 28.97%) of pensionable pay, based on salary bands. The scheme's actuary reviews employer contributions every four years following a full scheme valuation. The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the scheme.

Partnership and stakeholder schemes

Employees can opt to open a partnership pension account – a stakeholder pension with an employer contribution. Employers' contributions of £1.87m (2024-25: £1.85m) were paid to one or more of a panel of 3 appointed stakeholder pension providers. Employer contributions are age-related and range from 8% to 14.75% (2024-25: 8% to 14.75%) of pensionable pay. Employers also match employee contributions up to 3% of pensionable pay.

In addition, employers' contributions of £57.99k (2024-25: £56.97k) of pensionable pay, were payable to the PCSPS to cover the cost of the future provision of lump sum benefits on death-in-service and ill-health retirement of these employees. Contributions due to the partnership pension providers at 31 March 2026 were £2.87m (31 March 2025: £2.80m). Contributions prepaid at 31 March 2026 were £nil (31 March 2025: £nil).

In the reporting period, 11 staff (2024-25: 4) retired early on ill-health grounds.

Numbers of Senior Civil Servants (SCS)

NCA's senior staff grades are analogous to SCS equivalents. Numbers of Senior Civil Servants (or equivalent) by pay band as at 31 March 2026:

SCS grade	NCA equivalent	2025-26 Headcount	2024-25 Headcount
SCS 4	Director General NCA	1	1
SCS 3	Director General – Strategic Projects	1	1
	Director General - Threats	1	1
	Director General - Operations	1	1
	Director General – Capabilities	1	1
SCS 2	Directors	12	10
SCS 1	Deputy Directors	36	36
Total		**53**	**51**

Disclosure only includes directly employed Senior Civil Servants, and secondees where occupying a permanent position.

Staff numbers (audited)

The NCA's total headcount as at 31 March 2026 was 6,120 officers made up of directly employed officers, seconded officers, loaned officers and contingent labour, including employment agency officers and specialist contractors.

At 31 March 2026, the breakdown of officer headcount by gender was as follows:

	2025-26 Headcount			2024-25 Headcount		
Staff composition	**Male**	**Female**	**Total**	**Male**	**Female**	**Total**
Directors General and Directors	11	6	17	9	6	15
Other Senior Civil Servants	21	15	36	23	15	38
Other Employees	3,171	2,896	6,067	3,232	2,852	6,084
Total*	**3,203**	**2,917**	**6,120**	**3,264**	**2,873**	**6,137**

* This total represents the NCA headcount as at 31 March 2026, including employment agency officers, commercial contractors, seconded officers and officers on career break.

The average number of full-time equivalent (FTE) officers employed during the year was (audited):

	2025-26 FTE	2024-25 FTE
Permanently Employed (UK employment contract)	5,735	5,712
Other	186	240
Total average number of officers	**5,921**	**5,952**

As at 31 March 2026, the NCA had 131 officers attached from other organisations (2024-25: 56). They are excluded from the above figures as they do not form part of the NCA establishment. The NCA is not charged for the attached officers, who are considered to be working for the benefit of their employers.

Officer turnover

Office turnover decreased in 2025–26 to 4.7%, down from 7.6% in 2024–25.

Officer sickness reporting

NCA officers were absent on sick leave for an average of 4.9 days per employee during 2025–26 (2024–25: 4.3 days). This indicates a modest increase in average sickness absence compared with the previous year.

Civil Service People Survey

3,584 officers (60%) took part in the 2025 Civil Service People Survey, 135 more than last year, raising the response rate by three percentage points from 57% in 2024-25. While this level of participation provides a strong basis for identifying key themes and trends, we will build on this momentum by continuing to promote the survey and make it easier for all officers to share their views.

Diversity and inclusion

The Agency is committed to treating everyone with dignity and respect. We work to promote a positive and inclusive culture, value wellbeing, embrace diversity, collaborate effectively, and share knowledge and best practice across the Agency.

We seek to foster and sustain a working environment that values all officers, supports wellbeing, and recognises both individual and collective contributions. Fairness and equal opportunity are fundamental to this approach. Consideration of organisational culture, inclusion, diversity, equality and wellbeing is embedded within our strategic planning, policy development and wider organisational processes.

We strive to maintain an inclusive environment in which everyone feels valued, respected and able to thrive. We recognise the benefits of drawing on the experiences, insights and skills of colleagues from diverse backgrounds, including differences in age, disability, sex, gender reassignment, race, religion or belief, sexual orientation, marital or civil partnership status, pregnancy and maternity/paternity status, and political opinion. We support flexible and varied ways of working wherever possible, while ensuring we continue to meet operational requirements. This approach reflects our values of Integrity, Agility, Alliance and Excellence.

We are committed to the employment and career development of disabled colleagues and participate in the Disability Confident Scheme. As a Disability Confident Leader (Level 3), we demonstrate our commitment to valuing the contributions of disabled people and to removing barriers to success in the workplace.

We aim to ensure that disability is not a barrier to recruitment or progression. In line with our approach, candidates with disabilities who meet the minimum entry criteria are invited to interview or assessment. Once in post, we provide reasonable adjustments and appropriate support to enable disabled colleagues to perform their roles effectively.

We have a dedicated Culture and Wellbeing team, supported by internal diversity networks, and we work collaboratively with cross-government diversity groups. Together, these arrangements help us to strengthen organisational culture, promote inclusion, and ensure appropriate support is available to our people.

Monitoring expenditure on consultancy and temporary staff

The NCA is required to report expenditure during the year on consultancy and the use of contingent labour (temporary staff). This expenditure includes, as separate line items, total consultancy expenditure and contingent labour expenditure incurred.

Temporary (non-payroll) staff

The table below gives the cost of providing contingent labour to cover business as usual or service delivery activities in the Agency.

Temporary staff are employed either through an employment agency or recruitment consultant, and are engaged on an ad hoc or temporary basis to fulfil requirements within established posts or provide cover (for example, for a vacancy, holiday, sickness or additional resource). They can undertake operational or professional roles.

Temporary workers are interim staff at the NCA junior grades. Interim managers include staff at the NCA middle management grades and senior interim staff at director level, where applicable.

Staff seconded to the NCA from other government departments and related arm's length bodies are excluded from the disclosure as they are not considered 'non-payroll'.

The use of specialist contractors in 2025-26 was driven by support for the NCA's transformation programme and contractors engaged to work on externally funded projects. Externally funded projects operate on a cost recovery basis. The totals below are shown gross (i.e. not net of any related externally funded income).

	2025-26 £ 000	2024-25 £ 000
Temporary workers – admin and clerical* Admin and clerical agency staff are normally lower-grade contingent labour who are filling in for a role within the organisational structure	3,390	4,898
Interim managers†$ Middle- to senior-grade staff, concerned with the fulfilment of particular professional functional or senior management positions within the organisational structure	8,115	13,152

	2025-26 £ 000	2024-25 £ 000
Specialist contractors/services (consultants) ^$ Specialists are normally middle to senior grades, used to provide expertise that is not available in-house, fulfilling functional or senior positions within the organisational structure	57,223	56,953
	68,728	**75,003**

* This total includes £1.72m (2024-25: £1.13m) expenditure on temporary workers within cost recovered non-VOTE funded projects.

† This total includes £3.16m (2024-25: £6.24m) expenditure on interim managers within cost recovered non-VOTE funded projects.

^ This total includes £27.39m (2024-25: £37.69m) expenditure on specialist contractors within cost recovered non-VOTE funded projects.

$ Included in the above is £18.59m (2024-25: £18.86m) contingent labour expenditure which has been capitalised.

Consultancy

Consultancy expenditure covers the provision to management of objective advice relating to the strategy, transformation, structure, management or operations of the NCA, in pursuit of its purposes and objectives. Such advice will be provided outside the business-as-usual environment, when in-house skills are not available, and will be time-limited.

Resource employed for the purpose of supporting the business-as-usual environment, when in-house skills are not available, but are not expressly contingent labour, are used exclusively for the delivery of services, providing further flexibility to fill unavoidable short-term operating gaps.

For the purposes of disclosure, the NCA classifies such expenditure as Specialist contractors – middle-to-senior grades used to provide expertise that is not available in-house, fulfilling functional or senior positions within the organisational structure, engaged on a short-term basis, although not always provided through an employment agency.

Reporting of high paid off-payroll appointments

The review of tax arrangements of public sector appointees requires the NCA to publish information on the Agency’s highly paid and/or senior off-payroll engagements. In accordance with FReM, this includes staff who are paid more than £245 per day and contracted through an agency relationship.

Table 1 – All off-payroll engagements as at 31 March 2026 for more than £245 per day:

	2025-26	2024-25
Number of existing engagements as at 31 March 2026	**62**	**94**
Of which at time of reporting:		
Number that have existed for less than one year at time of reporting	27	36
Number that have existed for between one and two years at time of reporting	12	34
Number that have existed for between two and three years at time of reporting	11	11
Number that have existed for between three and four years at time of reporting	3	11
Number that have existed for four or more years at time of reporting	9	2

All existing off-payroll engagements outlined above have been subject to a risk-based assessment as to whether assurance is required that the individual is paying the right amount of tax.

Table 2 - All highly paid off-payroll workers engaged at any point during the year ended 31 March 2026, earning £245 per day or greater:

	2025-26	2024-25
Number of temporary off-payroll workers engaged during the year ended 31 March 2026	**119**	**138**
Number assessed as within scope of IR35	114	133
Number assessed as outside scope of IR35	5	5
Number engaged directly (via PSC contracted to department) and are on departmental payroll	-	-
Number of engagements reassessed for consistency / assurance purpose during the year	-	-
Number of engagements that saw a change to IR35 status following the consistency review	-	-

Following the risk-based assessment, no assurance was required from the employment agencies. The NCA had no off-payroll engagements for board members or senior officials with financial responsibility between 1 April 2025 and 31 March 2026.

Parliamentary accountability and audit report

Statement of Outturn against Parliamentary Supply

This section is subject to audit.

In addition to the primary statements prepared under International Financial Reporting Standards (IFRS), the FReM requires the NCA to prepare a Statement of Outturn against Parliamentary Supply (SoPS) and supporting notes.

The SoPS and related notes are subject to audit, as detailed in the Certificate and Report of the Comptroller and Auditor General to the House of Commons.

The SoPS is a key accountability statement that shows, in detail, how an entity has spent against their Supply Estimate. Supply is the monetary provision (for resource and capital purposes) and cash (drawn primarily form the Consolidated Fund), that parliament gives statutory authority for entities to use. The estimate details supply and is voted on by parliament at the start of the financial year.

Should an entity exceed the limits set by their Supply Estimate, called control limits, their accounts will receive a qualified opinion.

The format of the SoPS mirrors the Supply Estimates, published on gov.uk, to enable comparability between what parliament approves and the final outturn.

The SoPS contains a summary table, detailing performance against the control limits that parliament have voted on, cash spent (budgets are compiled on an accruals basis and so outturn won't exactly tie to cash spent) and administration.

The supporting notes include:

- outturn by estimate line, providing a more detailed breakdown (Note 1)
- a reconciliation of outturn to net operating expenditure in the Statement of Comprehensive Net Expenditure (SoCNE), to tie the SoPS to the financial statements (Note 2)
- and a reconciliation of outturn to net cash requirement (Note 3)

The SoPS and Estimates are compiled against the budgeting framework, which is similar to, but different to IFRS. Further information on the Public Spending Framework and the reasons why budgeting rules are different to IFRS can be found in Chapter 1 of the Consolidated Budgeting Guidance, available on **www.gov.uk**.

The SoPS provides a detailed view of financial performance, in a form that is voted on and recognised by parliament. The financial review in the Performance report provides a summarised discussion of outturn against estimate and functions as an introduction to the SoPS disclosures.

Summary tables

Summary table, 2025-26

All figures presented in £ 000

		Outturn			Estimate			Outturn Vs Estimate, savings/(excess)		Prior year outturn total 2024-25 £ 000
	SoPS Note	Voted	Non-voted	Total	Voted	Non-Voted	Total	Voted	Total	
Departmental Expenditure Limit										
- Resource (RDEL)	1.1	697,657	-	697,657	699,718	-	699,718	2,061	2,061	698,082
- Capital (CDEL)	1.2	139,249	-	139,249	139,570	-	139,570	321	321	125,612
Annually Managed Expenditure (AME)										
- Resource	1.1	33,641	-	33,641	50,000	-	50,000	16,359	16,359	32,405
- Capital	1.2	-	-	-	-	-	-	-	-	117

		Outturn			Estimate			Outturn Vs Estimate, savings/(excess)		Prior year outturn total 2024-25 £ 000
	SoPS Note	Voted	Non-voted	Total	Voted	Non-Voted	Total	Voted	Total	
Total Budget		**870,547**	**-**	**870,547**	**889,288**	**-**	**889,288**	**18,741**	**18,741**	**856,216**
Non-Budget										
- Resource	1.1	-	-	-	-	-	-	-	-	-
Total		**870,547**	**-**	**870,547**	**889,288**	**-**	**889,288**	**18,741**	**18,741**	**856,216**
Total Resource		731,298	-	731,298	749,718	-	749,718	18,420	18,420	730,487
Total Capital		139,249	-	139,249	139,570	-	139,570	321	321	125,729
Total		**870,547**	**-**	**870,547**	**889,288**	**-**	**889,288**	**18,741**	**18,741**	**856,216**

Figures in the areas outlined in a thick line cover the voted control limits voted by parliament. Refer to the Supply Estimates guidance manual, available on www.gov.uk, for detail on the control limits voted by parliament.

Net cash requirement 2025-26

All figures presented in £ 000

	SoPS Note	Outturn	Estimate	Outturn vs Estimate, Saving/ (excess)	Prior year outturn total 2024-25
Net cash requirement	3	757,226	970,366	213,140	784,659

Administration costs 2025-26

All figures presented in £ 000

Type of spend	SoPS Note	Outturn	Estimate	Outturn vs Estimate, Saving/ (excess)	Prior year outturn total 2024-25
Administration Costs	1.1	38,179	44,000	5,821	39,008

Although not a separate voted limit, any breach of the administration budget will also result in an excess vote.

Explanations of variances between estimates and outturn are given under SoPS 3 below.

SoPS 1 Outturn detail, by estimate line

SoPS 1.1 Analysis of resource outturn by estimate line

Type of spend (Resource)	Resource Outturn							Estimate			Outturn vs Estimate savings/ (excess)	Prior year outturn total 2024-25
	Administration			Programme								
	Gross £ 000	Income £ 000	Net £ 000	Gross £ 000	Income £ 000	Net £ 000	Total £ 000	Total £ 000	Vire-ments £ 000	Total including virements £ 000	£ 000	£ 000
Spending in Departmental Expenditure limit (DEL)												
Voted:												
A – National Crime Agency	38,171	8	38,179	899,674	(240,196)	659,478	697,657	699,718	-	699,718	2,061	698,082
Spending in Annually Managed Expenditure (AME)												
Voted:												
B – National Crime Agency	-	-	-	33,641	-	33,641	33,641	50,000	-	50,000	16,359	32,405
Total	**38,171**	**8**	**38,179**	**933,315**	**(240,196)**	**693,119**	**731,298**	**749,718**	**-**	**749,718**	**18,420**	**730,487**

SoPS 1.2 Analysis of capital outturn by estimate line

Type of spend (Capital)	Outturn			Estimate			Outturn vs Estimate savings/ (excess) £ 000	Prior year outturn total 2024-25 £ 000
	Gross £ 000	Income £ 000	Net £ 000	Net Total £ 000	Virements £ 000	Total Including Virements £ 000		
Spending in Departmental Expenditure limit (CDEL)								
Voted:								
A – National Crime Agency	193,997	(54,748)	139,249	139,570	-	139,570	321	125,612
Annually Managed Expenditure								
Voted:								
B – National Crime Agency	-	-	-	-	-	-	-	117
Total	**193,997**	**(54,748)**	**139,249**	**139,570**	**-**	**139,570**	**321**	**125,729**

The total estimate columns include virements. Virements are the reallocation of provision in the estimates that do not require parliamentary authority (because parliament does not vote to this level of detail and delegates this to HM Treasury). Further information on virements is provided in the Supply Estimates Manual, available on **www.gov.uk**.

The outturn vs estimate column is based on the total, including virements. The estimate total before virements have been made is included so that users can link the estimate back to the estimates laid before parliament.

SoPS 2. Reconciliation of outturn to net operating expenditure

Item		Reference	Outturn total £ 000	Prior year outturn total 2024-25 £ 000
Total resource outturn in Statement of Parliamentary Supply		SoPS 1.1	731,298	730,487
Less:	Capital grants		(54,306)	(72,065)
	Other – research and development (R&D) expenditure	4	7,317	7,612
	Other – capital expenditure	4	7,439	4,111
Net Operating Expenditure in Statement of Comprehensive Net Expenditure			**691,748**	**670,145**

As noted in the introduction to the SoPS above, outturn and the estimates are compiled against the budgeting framework, which is different to IFRS. Therefore, this reconciliation bridges the resource outturn to net operating expenditure, linking the SoPS to the financial statements.

Capital grants, research and development, and other capital expenditure are budgeted for as CDEL, and in the majority of cases do not classify as an asset under International Accounting Standard (IAS) 16. These are accounted for as spend or income on the face of the Statement of Comprehensive Net Expenditure (SoCNE), and function as a reconciling item between Resource and Net Operating Expenditure. Corresponding adjustments are made in SoPS 1.2 and SoPS 2.

SoPS 3. Reconciliation of net resource outturn to net cash requirement

Item	Reference	Outturn total £ 000	Estimates total £ 000	Outturn vs estimate, savings/ (excess) £ 000
Resource outturn	SoPS 1.1	731,298	749,718	18,420
Capital outturn	SoPS 1.2	139,249	139,570	321
Adjustments to non-cash items:				
Depreciation and impairment		(133,186)	(131,315)	1,871
New provisions and adjustments to previous provisions		(576)	(50,000)	(49,424)
Leased asset additions		(18,566)	-	18,566
Other non-cash items		(3,769)	(175)	3,594
Adjustments to reflect movements in working balances:				
Increase in receivables		63,856	-	(63,856)
Increase in payables		(21,674)	262,568	284,242
Use of provisions		594	-	(594)
Removal of non-voted budget items				
Consolidated Fund Standing Services		-	-	-
Other adjustments		-	-	-
Net cash requirement		**757,226**	**970,366**	**213,140**

As noted in the introduction to the SoPS above, outturn and the estimates are compiled against the budgeting framework, not on a cash basis. Therefore, this reconciliation bridges the resource and capital outturn to the net cash requirement.

Regularity of Expenditure (audited)

The NCA is a custodian of taxpayers' funds and has a duty to Parliament to ensure the regularity and propriety of its activities and expenditure. The NCA manages public funds in line with HM Treasury's Managing Public Money. The disclosures made within the Parliamentary Accountability and Audit Report are indicative of this.

The importance of operating with regularity and the need for efficiency, economy, effectiveness, and prudence in the administration of public resources to secure value for public money, is the responsibility of our Accounting Officer, as set out in Managing Public Money.

The manner in which the Accounting Officer and the Agency discharges their responsibilities in the administration of public resources is detailed within the Statement of Accounting Officer Responsibilities and the governance statement.

Explanation of key variances between estimates and outturn

Resource departmental expenditure limit (RDEL)

RDEL outturn against budget was an underspend of £2.0m (0.3%) and within the Board target of 1% budget adherence. The target underspend was met by the management of variances across the Agency's portfolio and is a result of strong management of spending and forecasting against the budgetary position.

Capital departmental expenditure limit (CDEL)

CDEL outturn against budget was an underspend of £0.3m (0.2%) and within the Board target of 1% budget adherence. The target was met by the management of variances across the Agency's portfolio and is a result of strong management of spending and forecasting against the budgetary position.

Resource annually managed expenditure (AME)

The reported AME outturn represents a £16.4m (32.7%) underspend. AME by its nature is demand led and volatile. The NCA maintains a budget with comfort to react to the volatile nature of expenditure in this category. AME expenditure is affected by changes in discount rates, with the majority of the expenditure the result of interest payments in relation to the police pension liability, as well as movements in provisions and asset revaluations. The NCA has no control over this expenditure and the underspend represents a smaller movement in provisions than forecast.

Net cash requirement

Cash is drawn down from HM Treasury when required and not in advance of need. The cash held at the end of the financial year is returned to HM Treasury during financial year 2026-27.

Losses and special payments (audited)

There were no reportable losses during the year (2024-25: None).

In accordance with Managing Public Money, the NCA is required to disclose the total value of special payments made during the year. Separate disclosure is also required for any special payments greater than £0.30m.

Four special payments totalling £78k were made during 2025-26 (2024-25: three) which were within delegated limits. In all cases where special payments are made above the delegated limit, HM Treasury approval is received and the expenditure is met through NCA Estimate delegation.

Remote contingent liabilities (audited)

There are no remote contingent liabilities to be disclosed in 2025-26 (2024-25: None).

Fees and charges (audited)

There has been no material fees or charges for the year requiring disclosure in accordance with Managing Public Money (2024-25: None).

Gifts (audited)

There were no gifts made during the year requiring disclosure in accordance with Managing Public Money (2024-25: None).

Graeme Biggar CBE
Director General, NCA

10 July 2026

The Certificate and Report of the Comptroller and Auditor General to the House of Commons

Opinion on financial statements

I certify that I have audited the financial statements of the National Crime Agency for the year ended 31 March 2026 under the Government Resources and Accounts Act 2000.

The financial statements comprise the National Crime Agency'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 National Crime Agency's affairs as at 31 March 2026 and its net expenditure for the year then ended; and

- have been properly prepared in accordance with the Government Resources and Accounts Act 2000 and HM Treasury directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects:

- the Statement of Outturn against Parliamentary Supply properly presents the outturn against voted Parliamentary control totals for the year ended 31 March 2026 and shows that those totals have not been exceeded; and
- 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 National Crime Agency 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 National Crime Agency'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 National Crime Agency'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 National Crime Agency 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 and report 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 HM Treasury directions issued under the Government Resources and Accounts Act 2000.

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 HM Treasury directions issued under the Government Resources and Accounts Act 2000;
- the information given in the Performance and Accountability Reports 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 National Crime Agency and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance 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 National Crime Agency 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 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 is 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 National Crime Agency 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 HM Treasury directions issued under the Government Resources and Accounts Act 2000;
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with HM Treasury directions issued under the Government Resources and Accounts Act 2000; and
- assessing the National Crime Agency'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 National Crime Agency 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 Government Resources and Accounts Act 2000.

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 National Crime Agency's accounting policies.
- inquired of management, the Government Internal Audit Agency and those charged with governance, including obtaining and reviewing supporting documentation relating to the National Crime Agency'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 National Crime Agency's controls relating to the National Crime Agency's compliance with the Government Resources and Accounts Act 2000, Managing Public Money and

the Supply and Appropriation (Main Estimates) Act 2025.

- inquired of management, the Government Internal Audit Agency and those charged with governance whether:
  - they were aware of any instances of non-compliance with laws and regulations; and
  - they had knowledge of any actual, suspected, or alleged fraud,
- discussed with the engagement team and the relevant external specialists, including pensions experts, 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 National Crime Agency 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 National Crime Agency's framework of authority and other legal and regulatory frameworks in which the National Crime Agency 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 National Crime Agency. The key laws and regulations I considered in this context included Government Resources and Accounts Act 2000, Managing Public Money, Supply and Appropriation (Main Estimates) Act 2025, Crime and Courts Act 2013, Serious Crime Act 2015 and relevant employment, pensions and tax law and 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 Assurance Committee and in-house legal counsel concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance and the Board; and internal audit reports; and
- I addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessing

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;

I communicated relevant identified laws and regulations and potential risks of fraud to all engagement team members, including pensions experts, 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 appropriate evidence sufficient to give reasonable assurance that the Statement of Outturn against Parliamentary Supply properly presents the outturn against voted Parliamentary control totals and that those totals have not been exceeded. The voted Parliamentary control totals are Departmental Expenditure Limits (Resource and Capital), Annually Managed Expenditure (Resource and Capital), Non-Budget (Resource) and Net Cash Requirement.

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

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

PART 3

Financial Statements

Statement of comprehensive net expenditure

for the period ended 31 March 2026

This account summarises the expenditure and income generated and consumed on an accruals basis. It also includes other comprehensive income and expenditure, which include changes to the values of non-current assets and other financial instruments that cannot yet be recognised as income or expenditure.

	Note	2025-26 £ 000	2024-25 £ 000
Revenue from contracts with customers	4	(287,502)	(221,045)
Other operating income	4	(6,992)	(16,761)
Total operating income		**(294,494)**	**(237,806)**
Staff costs	2	464,198	443,062
Other operating expenditure*	3	352,523	313,696
Interest on lease liabilities*	3	2,635	1,727
Depreciation right-of-use assets	3	22,012	20,587
Depreciation, amortisation and impairment charges	3	111,174	95,759
Total operating expenditure		**952,542**	**874,831**
Net operating expenditure		**658,048**	**637,025**

	Note	2025-26 £ 000	2024-25 £ 000
Interest on pension liabilities	2a	33,700	33,120
Net expenditure for the year		**691,748**	**670,145**

Other comprehensive net expenditure

	Note	2025-26 £ 000	2024-25 £ 000
Items which will not be reclassified to net operating expenditure:			
Net (gain)/loss on revaluation of property, plant and equipment	3, 5	(4,085)	224
Actuarial (gain)/loss on pension reserve	2a	(70,880)	2,350
Comprehensive net expenditure for the period ended 31 March 2026		**616,783**	**672,719**

*The sum of these expenditure lines totals to ‘other operating expenditure’ within Note 3.

The notes on pages 234 to 286 form part of these accounts.

Statement of financial position

as at 31 March 2026

This statement presents the financial position of the NCA. It comprises 3 main components: assets owned or controlled; liabilities owed to other bodies; and equity, the remaining value of the entity.

	Note	2025-26 £ 000	2024-25 £ 000
Non-current assets			
Property, plant and equipment	5	278,952	216,002
Intangible non-current assets	6	236,843	247,759
Right-of-use assets	7.1	83,307	86,958
Total non-current assets		**599,102**	**550,719**
Current assets			
Trade and other receivables	10	232,347	168,491
Cash and cash equivalents	9	10,985	18,011
Total current assets		**243,332**	**186,502**
Total assets		**842,434**	**737,221**
Current liabilities			
Trade and other payables	11	(183,838)	(153,558)
Provisions	12	(5,226)	(2,703)
Total current liabilities		**(189,064)**	**(156,261)**
Total assets less current liabilities		**653,370**	**580,960**

	Note	2025-26 £ 000	2024-25 £ 000
Non-current liabilities			
IAS 19 pension liability	2a	(601,481)	(669,871)
Provisions	12	(10,941)	(13,482)
Other payables	11	(72,119)	(69,404)
Total non-current liabilities		**(684,541)**	**(752,757)**
Total assets less total liabilities		**(31,171)**	**(171,797)**
Taxpayers' equity and other reserves:			
General Fund		381,633	314,190
Pension Reserve		(427,670)	(498,550)
Revaluation Reserve		14,866	12,563
		(31,171)	**(171,797)**

The notes on pages 234 to 286 form part of these accounts.

Graeme Biggar CBE
Director General and Accounting Officer, National Crime Agency

10 July 2026

Statement of cash flows

for the period ended 31 March 2026

The Statement of cash flows shows the changes in cash and cash equivalents of the NCA during the reporting period. The statement shows how the NCA generates and uses cash and cash equivalents by classifying cash flows as operating, investing and financing activities. The amount of net cash flows arising from operating activities is a key indicator of service costs and the extent to which these operations are funded by way of income from the recipients of services provided by the NCA. Investing activities represent the extent to which cash inflows and outflows have been made for resources which are intended to contribute to the NCA's future public service delivery.

	Note	2025-26 £ 000	2024-25 £ 000
Cash flows from operating activities			
Net expenditure for the year	SoCNE	(691,748)	(670,145)
Adjustments for non-cash transactions:			
Depreciation, lease interest and audit fee	3	136,004	117,751
IFRS 16 non-cash recognition*		-	(121)

	Note	2025-26 £ 000	2024-25 £ 000
Loss on asset revaluation	3	289	1,439
Loss on disposal and write off of non-current assets	3	319	616
Impairment	3	-	491
Pension costs	2a	34,600	33,910
Employee contribution	2a	1,010	920
Police Pension payment made	2a	(33,120)	(31,330)
Increase in receivables	10	(63,856)	(47,828)
Increase/(decrease) in payables	11	32,995	(19,571)
Less: movements in payables relating to items not passing through the Statement of Comprehensive Net Expenditure		(28,566)	(7,649)
Use of provisions	12	(18)	(543)
Net cash outflow from operating activities		**(612,091)**	**(622,060)**

	Note	2025-26 £ 000	2024-25 £ 000
Cash flows from investing activities			
Purchase of property, plant and equipment - cash	5	(103,164)	(88,288)
Less: PPE capital creditors		25,262	15,420
Purchase of intangible assets - cash	6	(57,511)	(89,861)
Less: intangible capital creditors		10,026	18,607
Proceeds from disposal of property, plant and equipment		931	1,255
Net cash outflow from investing activities		**(124,456)**	**(142,867)**
Cash flows from financing activities			
Payments of lease liabilities	7.2	(20,679)	(19,732)
From the consolidated fund		750,200	767,025
Net financing		**729,521**	**747,293**
Net decrease in cash and cash equivalents in the period		**(7,026)**	**(17,634)**

	Note	2025-26 £ 000	2024-25 £ 000
Cash and cash equivalents at the beginning of the period	9	18,011	35,645
Cash and cash equivalents at the end of the period	9	**10,985**	**18,011**

*IFRS16 non-cash items include rent deductions and dilapidations

The notes on pages 234 to 286 form part of these accounts.

Statement of changes in taxpayers’ equity

for the period ended 31 March 2026

This statement shows the movement in the year on the different reserves held by the NCA, analysed into ‘general fund reserves’ (i.e. those reserves that reflect a contribution from the Consolidated Fund). The Revaluation Reserve reflects the changes in asset values that have not been recognised as income or expenditure. The General Fund represents the total assets less liabilities of the NCA, to the extent that the total is not represented by other reserves and financing items.

	Note	General Fund £ 000	Pension Reserve £ 000	Revaluation Reserve £ 000	Total Reserves £ 000
Balance at 31 March 2024		**197,134**	**(496,200)**	**15,160**	**(283,906)**
Net loss on revaluation of property, plant and equipment	5	-	-	(224)	(224)
Actuarial loss on pension reserve	2a	-	(2,350)	-	(2,350)
Comprehensive net expenditure for the year		(670,145)	-	-	(670,145)
Non-cash charges – auditor’s remuneration	3	169	-	-	169
Transfer between reserves		2,373	-	(2,373)	-
Supply payable	9	(18,011)	-	-	(18,011)
Net parliamentary funding		802,670	-	-	802,670
Balance at 31 March 2025		**314,190**	**(498,550)**	**12,563**	**(171,797)**

	Note	General Fund £ 000	Pension Reserve £ 000	Revaluation Reserve £ 000	Total Reserves £ 000
Net gain on revaluation of property, plant and equipment	5	-	-	4,085	4,085
Actuarial gain on pension reserve	2a	-	70,880	-	70,880
Comprehensive net expenditure for the year		(691,748)	-	-	(691,748)
Non-cash charges – auditor's remuneration	3	183	-	-	183
Transfer between reserves		1,782	-	(1,782)	-
Supply payable	9	(10,985)	-	-	(10,985)
Net parliamentary funding		768,211	-	-	768,211
Balance at 31 March 2026		**381,633**	**(427,670)**	**14,866**	**(31,171)**

The notes on pages 234 to 286 form part of these accounts.

Notes to the accounts

1. Statement of accounting policies

Basis of preparation

The financial statements for the NCA have been prepared in accordance with the 2025-26 Government FReM issued by HM Treasury. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. 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 NCA for the purpose of giving a true and fair view has been selected. The particular policies adopted by the NCA are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

The NCA is a non-ministerial department which is accountable to the Home Secretary for its performance. Accordingly, it has been considered appropriate to adopt a going concern basis for the preparation of these financial statements.

The presenting currency is in pounds sterling, rounded to the nearest thousand.

a. Accounting convention

The accounts have been prepared on an accruals basis under the historical cost convention, modified to account for the revaluation of property, plant and equipment. Intangible assets and inventories are not revalued.

b. Income

Income is recognised in accordance with IFRS 15 Revenue from Contracts with Customers as adapted by FReM.

Revenue is recognised when a performance obligation is met at a point in time at the transaction price allocated to the performance obligation. If the cash has not been received by year end, the income is accrued and recognised in the SoCNE.

The NCA does not include income from sales of non-current assets within the scope of IFRS 15 as such gains would not be classed as revenue. Proceeds from the sale of non-current assets are offset against the net book value to determine the profit or loss on disposal as set out in Note 3.

All income is recognised in the year to which it relates. If cash has been received in advance of its associated expenditure, it is deferred to the following year and included as a contract liability in Note 11.

The table below show the income streams recognised under IFRS 15 during the financial year 2025-26:

Income stream	Description of income stream	Performance obligation	Determination of transaction price	Payment terms
Asset Recovery Incentivisation Scheme (ARIS)	Recovery of proceeds of crime	The NCA has powers set out in legislation to recover this income	Value of penalty collected	Payment by court order
Civil recoveries applied to receivers' fees	Recovery of costs in relation to civil recovery case work	Receivers' investigations work undertaken by the NCA	Value of costs awarded	Payment by court order
Proceeds of Crime Centre (PoCC) accreditation, registration and training	PoCC accreditation, registration and training provided by the NCA	On accreditation, registration or delivery of training	Standard price per level of accreditation and per training course	Payment in advance

Income stream	Description of income stream	Performance obligation	Determination of transaction price	Payment terms
Recovery of costs	Legal and other non-routine work carried out by the NCA	Completion of work against agreed deliverables	In agreement between the NCA and funding provider	Payment at time work completed on an accruals basis
Rental income	Licence fee arrangement for provision of accommodation within the NCA estate	Provision of accommodation	Agreed within Licence Agreement	Payment at the time service is consumed
Specific operational funding (inc Overhead recovery)	External funding for specific operational projects	Work carried out by the NCA	Agreed within MOU	Payment at the time work is completed on an accruals basis
Training and conference fees	Supply of training and conference services	Supply of services	Set out in order confirmation	Payment at time or in advance of event

ARIS income is required to be spent in the year in which it was awarded.

Specific operational funding and recovery of costs relate to income received from stakeholders to cover the costs of specific operational initiatives. Consequently, certain costs are recovered when the performance obligation is met at a transaction price agreed within a MOU or other agreement.

Income recognised under IFRS 15

The performance obligation is satisfied when the goods or services are supplied, under the following income streams:

Income in relation to ARIS and civil recoveries applied to receivers' fees is recognised when it is awarded by court order.

For rental income and overhead recharges, the obligation is satisfied for income recognitions under IFRS 15 at the time the service is consumed.

PoCC accreditation fees are received in advance creating a contract liability. Income is recognised at a point in time when training is provided or on accreditation registration.

For all other streams, income is recognised as expenses are incurred to complete the obligation within the agreement between the parties on an accruals basis. Contract assets relate to the Agency's right to consideration for work completed but not billed at the reporting date. Contract liabilities recognise receipt of cash for services where the performance obligation is not satisfied.

Income Streams not recognised under IFRS 15

Income is received in the form of government grants from Devolved Administrations to allow a collaborative working relationship between the NCA and the Police Service of Northern Ireland, and the NCA and the Police Service of Scotland. Funding is recognised during the year it is received, accounted for under IAS 20 Accounting for Government Grants and taken through the SoCNE.

Donation of goods and services is a notional income stream offset by notional expenditure recognised in Note 3. The notional funding element is recognised in accordance with IAS 20. Asset donations are recorded as notional income offset by notional expenditure recognised in Note 6.

c. Foreign currency

Transactions denominated in foreign currency are converted into sterling at the rate of exchange ruling on the date of each transaction, except where rates have not fluctuated significantly, in which case an average rate for the month is used. All end of year balances are translated at the prevailing spot rate on 31 March 2026.

Monetary assets and liabilities denominated in foreign currency at the Statement of Financial Position date are translated at the rates ruling at that date. Any translation differences arising are taken to the SoCNE.

d. Leases

The NCA has adopted IFRS 16, as interpreted and adapted in the FReM. In accordance with FReM, intra-UK government agreements, including memorandum of terms of occupation (MOTO) agreements, are treated as an enforceable contract and therefore within scope of IFRS 16 where they convey the right to use an asset.

Where a lease has been identified, NCA recognises a right-of-use asset and corresponding liability, except for short term leases and leases for which the underlying asset is of low value, set to the NCA's capitalisation threshold of £5,000. For such leases the lease payments are recognised as expenses on a straight line basis over the lease term.

NCA determines the lease term as the non-cancellable period of a lease combined with periods covered by an option to either:

- extend the lease where NCA are reasonably certain to exercise that option,
- terminate the lease where NCA are reasonably certain not to exercise the option

Where the interest rate implicit in a lease cannot be readily determined, NCA calculates the lease liability using the HM Treasury discount rate promulgated in PES papers as the incremental borrowing rate.

e. Pensions reserve

In accordance with government accounting guidance, actuarial gains or losses on pension scheme liabilities are recognised in the statement of changes in taxpayers' equity. The movement in gain or loss is shown in the Pensions reserve.

f. Pension costs

Employer contributions to the Principal Civil Service Pension Scheme are charged to the SoCNE as incurred at the relevant percentage of employees' pensionable pay as specified by the pension scheme administrators. The annual charge is designed to reflect the cost of pension benefits over the employees' service life.

The cost of providing unfunded pension benefits for former police officers is charged to the Net Expenditure account over the qualifying service life of the officer. The qualifying service for these pension benefits includes prior service with a police force in addition to service with the NCA, although no funding is received from the officer's previous employer in relation to this past service. The annual charge to the SoCNE is calculated so that the statement of financial position provision reflects the proportion of the future pension liability relevant to accumulated qualifying service at the statement of financial position date. The police pension liability includes a provision for future injury awards. A payment to cover the net pension deficit is included in the NCA budget annually. The deficit is caused by expenditure on pensions exceeding contributions.

The Government Actuary's Department (GAD) has, in accordance with IAS 19, advised that any obligation that arises from other long-term employee benefits that depend on length of service needs to be recognised when service is rendered. As injury awards under the police scheme are dependent on service, GAD values the liability expected to arise due to injury awards in respect of service prior to the valuation date. GAD uses historic data from police authorities to determine the expected incidence and size of future injury awards.

In accordance with government accounting guidance, actuarial gains or losses on pension scheme liabilities are recognised in the statement of changes in taxpayers' equity. The movement in gain or loss is shown in the Pensions reserve.

g. Value Added Tax (VAT)

Most of the activities of the NCA are outside the scope of VAT and, in general, output tax does not apply and input tax is not recoverable. Input tax is recovered in accordance with services listed in HM Treasury's Contracting-Out of Services Direction, which is provided for in Section 41(3) of the VAT Act 1994. Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of fixed assets. Where output tax is charged or input tax is recoverable, the amounts are stated net of VAT.

h. Critical accounting judgements and key sources of estimation uncertainty

The preparation of financial statements requires management to make appropriate judgements and assumptions that affect the amounts reported for assets and liabilities for the year ending 31 March 2026, and for amounts reported for income and expenses during the relevant period.

Key accounting judgements and sources of estimation uncertainty relate to:

i. Provisions

A provision is recognised when the Agency has a present legal or constructive obligation that has arisen as a result of a past event, when payment is probable and the amount can be estimated reliably. In determining the value to recognise as a provision in the accounts we use estimates provided by suitably qualified professionals.

ii. Police pension scheme and related schemes

The GAD estimates the present value of the defined benefit liabilities. These are determined using the Projected Unit Credit Method (PUCM). Under the PUCM, the actuarial liability represents the present value of future benefit payments arising in respect of service prior to the valuation date.

i. Non-current assets

Expenditure incurred by the NCA on the acquisition of capital assets or expenditure that adds to the value of existing assets is capitalised, provided that the assets give benefit to the NCA for a period of more than one year. Where appropriate, the NCA capitalises the cost of salaries directly attributed to developing the non-current assets as permitted within IAS 16.

Capital assets, both tangible and intangible, are assets that cost or are valued at or above a capitalisation threshold of £5,000, which is set by the NCA Board and with an expected working life of more than one year. Individual assets that cost less than £5,000 but are required to be grouped together to form one capital asset with a total value greater than £25,000 are capitalised. Technical equipment assets, the individual components of which cost less than £5,000 but which are non-consumable in nature, are also treated as capital assets.

Expenditure on the fit-out and works to leased property and buildings financed by operating leases is capitalised as a tangible non-current asset if the works add to the value of the building. Fit-out costs can, where appropriate to capitalise the initial costs, include the costs of new furniture and equipment that individually cost less than £5,000, but collectively cost more than

£25,000. Tangible non-current assets are carried at fair value for existing use.

The NCA proactively reviews the content of its Non-Current Asset Register (NCAR). All assets held on NCAR are subject to an annual verification exercise to include an impairment review. The NCA operates an Impairment Review Policy. An impairment review is carried out when there is an indication of impairment for any asset, or group of assets. Impairment costs are recognised in the SoCNE.

j. Depreciation and amortisation

A full month's depreciation or amortisation is provided in the month following first use or availability for use and apportioned to the date of disposal. No depreciation is provided on assets under construction until they are brought into use or are available for use.

Depreciation or amortisation is provided on all non-current assets either in use or available for use on a straight-line basis to write-off the cost or valuation evenly over the asset's anticipated useful economic life (UEL), as follows:

Asset type	Useful economic life
Land and buildings	Land is not depreciated. Buildings are depreciated to their useful estimated residual value over the remainder of the buildings’ UEL. The range of freehold buildings’ lives at 31 March 2026 was 15-30 years.
Improvements to leasehold buildings	The shorter of the duration of lease or anticipated useful economic life of improvements, subject to maximum period of 10 years.
Motor vehicles	5–12 years
Plant and equipment	5 years
Furniture and fittings	10 years
IT equipment	5 years
Intangible non-current assets -IT licences and software	5 years (or the duration of the licence)
Right-of-use asset	Duration of the lease or anticipated useful economic life of the right-of-use asset, where this is shorter.

Changes in motor vehicles’ UEL have been made following the 2024-25 accounts and are reflected in an updated current asset policy. The UEL is now benchmarked against internal fleet policy and provides a more accurate profile and operating life for this class of asset. Changes are prospective and as a result of this change the annual depreciation charge in 2025-26 has been reduced by £4.3m due to UEL estimates being extended from 3-9 years to 5-12 years.

k. Revaluation

The NCA has a policy of revaluing its non-current assets (excluding freehold properties and intangible assets) annually by applying government-approved indices per asset type.

Amendments to FReM released in 2025-26 changed the valuation basis for non-investment (operational) assets. Full revaluations are now not required more frequently than quinquennially (every five years) and there are three options:

a) A quinquennial revaluation supplemented by annual indexation in intervening years,

b) A rolling programme of valuations over a five-year cycle, with annual indexation applied to assets during the four intervening years,

c) For non-property assets, revaluation by indexation only

The NCA follows option (c) for non-property assets which are revalued annually by the use of government approved indices. Historically, a professional valuation was carried out on freehold property every two years, with the most recent by RICS Chartered Surveyors, Avison Young in March 2025. As a result of the FReM updates, this full revaluation will now be undertaken every five years, with indexation in the intervening years – option (a) above. This will be carried out next in March 2030. This update to Freehold Property valuations is the only change in accounting policy as a result of the updated HMT guidance.

Right-of-use assets are depreciated on a straight-line basis over the associated lease term or UEL where this is shorter. Impairment losses are charged in the same way as those arising on property, plant and equipment.

As permitted by FReM, right-of-use assets are subsequently measured using the cost model. This is because lease terms require the right-of-use asset to be updated for market conditions, for example, rent reviews. Moreover, right-of-use assets (the lease agreement) generally have shorter useful lives than their respective underlying assets, and FReM allows cost to be used as a proxy for assets with shorter economic lives or lower values.

As a result of the limited active market in specialised intangible assets, the NCA recognises intangible assets at historical cost less amortisation, in accordance with IAS 38.

I. Provisions

The legal provision assesses the likelihood, potential risk and value of legal actions against the NCA. The provision incorporates estimates for both legal costs and compensation.

The retirement provision was created to provide for expected future pension obligations arising from the HM Treasury-approved exit scheme, which the NCA adopted in October 2010. The valuation, as advised by HM Treasury, includes a post-employment benefits real discount rate of 2.95%, which is applied to future years' cash flows with effect from 31 March 2026 (2.40% from 31 March 2025).

The dilapidation provision assesses and values expected dilapidation costs due when the NCA vacates a leased building. The provision is based on an estimated charge for the specific sites involved and allows for the reversal of any changes to the buildings made by the NCA and the costs of redecoration.

Dilapidation general provisions are measured at their present value using the discount rate provided by HM Treasury as per the table below:

Nominal rates	Short-term (1-5 years)	3.64%
	Medium-term (5-10 years)	4.22%
	Long-term (10+ years)	5.32%
Inflation	Year 1	2.50%
	Year 2	2.00%
	Into Perpetuity	2.00%

m. Contingent liabilities

Contingent liabilities are disclosed in accordance with IAS 37 as applied or adapted for the public sector under the FReM. Additionally, the NCA complies with HM Treasury's 'Managing Public Money' guidance, and ensures that HM Treasury and Parliamentary approval are sought where appropriate.

n. Recovered assets

The criminal confiscation, civil recovery and taxation provisions under the Proceeds of Crime Act 2002 (PoCA) are utilised by the NCA to deprive criminals of their illicit profits and assets. Consequently, proceeds from recovered assets are received and paid over to the Home Office. The NCA continues to participate in the incentivisation scheme whereby the NCA and referring law enforcement agencies receive a portion of the remittances, treated as income, as an incentive to build their asset recovery capacity.

Sale proceeds from recovered assets less allowable costs, including receivers' fees deducted, are paid to the Home Office.

The NCA manages bank accounts where recovered cash is deposited. Each year-end, the excess of civil recoveries over receivers' fees applied, net of any direct disposal costs, is paid over to the Home Office. For assets recovered through criminal and tax cases, the amounts are paid over quarterly.

Section 280 Subsection 3, of the Crime and Courts Act 2013 enables the Director General to meet the costs of an appointed interim receiver from sums received from civil recovery proceedings in a way that directly mirrors the provisions in criminal confiscation cases in Parts 2 and 4 of PoCA. The commencement date of the provision was 1 July 2005 and, thereafter, the costs of interim receivers and trustees were permitted to be offset against eventual case proceeds. Assets and cash held by the NCA on behalf of third parties in relation to these activities are not included in the NCA's accounts but are separately reported in Note 17.

o. Financial instruments

The majority of the NCA's financial instruments are trade receivables and payables.

As the majority of the NCA's receivables are held with central government departments they are considered to be held at low credit risk.

The NCA operates a 30 day payment policy for all payables which are monitored on a monthly basis for compliance. The NCA do not hold any long-term trade payables and all balances are shown at cost.

The NCA does not operate hedge accounting. Therefore, the specific requirements of IFRS 9 for hedging instruments do not apply.

p. IFRS and other accounting changes that have been issued but are not yet effective

IFRS 17 Insurance Contracts replaces IFRS 4 Insurance Contracts and is to be included in the FReM for mandatory implementation from 2025-26. It establishes the principles for the recognition, measurement, presentation and disclosure of insurance contracts within the scope of this Standard.

IFRS 17 requires insurance contracts, including reinsurance contracts, to be recognised on the SoFP as the total of the fulfilment cashflows and the contractual service margin (CSM).

The fulfilment cashflows consist of the present value of future cash flows calculated using best estimate assumptions with an explicit risk adjustment for non-financial risk. The risk adjustment is released to the SoCNE as risk expires. The CSM is the unearned profit on insurance contracts and is released to the SoCNE over the insurance contract period as insurance services are provided. Where an insurance contract is onerous, it will have no CSM and the onerous element of the insurance contract will be recognised immediately in the SoCNE.

A review of NCA contracts has been undertaken with no insurance contracts identified and the Agency’s assessment is that it is not currently affected by the implementation of IFRS 17.

IASB have issued an additional two new accounting standards: IFRS 18 ‘Presentation and Disclosure in Financial Statement’ replaces IAS1, was published in April 2024 and IFRS 19 ‘Subsidiaries without Public Accountability: Disclosures’ published in May 2024.

These two standards have been endorsed by the UK Endorsement Board (UKEB) but have not yet been considered by the Financial Reporting Board (FRAB). The public sector implementation date is not yet confirmed.

It is too early for the Agency to assess the impact of these standards pending UK endorsement and FRAB consideration, NCA will consider the detailed implications for future years.

2. Staff Costs

	2025-26 £ 000	2024-25 £ 000
Wages and salaries	340,158	327,013
Pension costs	83,059	83,309
Social security costs	41,880	33,137
Current service cost net of employee contributions	900	790
Less recoveries in respect of outward secondments	(1,799)	(1,187)
Total Staff Costs	**464,198**	**443,062**

Further analysis of staff costs can be found in the Staff Report on page 181.

2 a. Police Pension Scheme

The NCA operates a defined benefit Police Pension Scheme for former police officers.

The Police Pension Fund was established under the Police Pension Fund Regulations 2007 (SI 2007/1932).

As part of the scheme, the NCA accepted liability for payment of the pension benefits in respect of the officers’ past service with a police force, although no transfer values were payable from a former employer in respect of this liability, as well as their pensionable service whilst employed by the NCA.

Pension benefits were paid from the NCA resources as they fell due. In the year ending 31 March 2026, £33.12m was paid to pensioners (2024-25: £31.33m).

Officers in the 1987 pension scheme make contributions of 14.25% to 15.05% of salary (according to salary threshold), those joining the 2006 scheme pay 11.00% to 12.75% and those in the 2015 scheme pay 12.44% to 13.78%. The schemes have different accrual rates and retirement ages. Pensions paid in the reporting period were charged against the pension liability. The NCA incurred the cost of employer contributions in the reporting period totalling £2.64m (2024-25: £2.41m). The employee's contribution is set nationally by the Home Office and is subject to revaluation by GAD during 2025-26.

In order to comply with the Government Financial Reporting Manual and Accounts Guidance, the NCA was required to provide for the full value of the expected future pensions liabilities of the officers. Since 2010–11 GAD has valued contingent injury awards in accordance with IAS 19. The NCA commissioned GAD to value the scheme liabilities as at 31 March 2026. The results have been calculated by carrying out a quadrennial valuation of the most recent membership data at 31 March 2024, and rolled forward to reflect the position at 31 March 2026. The full provision for pension liabilities at 31 March 2026 of £601.48m

(2024-25: £669.87m) is based on the assumptions and information set out below.

Pension liabilities

	2025-26 £ 000	2024-25 £ 000
Present value of liabilities	601,481	669,871
Net pension liabilities	**601,481**	**669,871**

The main assumptions used by the GAD were as follows:

	2025-26 % pa	2024-25 % pa
Discount rate	5.60	5.15
Inflation assumption	2.55	2.65
Rate of increase in salaries	3.30	3.40
Rate of increase in pensions	2.55	2.65
Rate of CARE revaluation	3.80	3.90

The net scheme assets at 31 March 2026 are as follows:

Re-measurements of net defined liability/(asset) for the year **Direct Recruits Scheme**	2025-26 £ 000	2024-25 £ 000
Experience (losses)/gains	23,600	680
Effect of changes in demographic and financial assumptions	47,280	(3,030)
Re-measurements of net defined liability	**70,880**	**(2,350)**

The re-measurement of net defined (liability)/asset calculated by the GAD has been reflected in the statement of financial position (pension reserve).

The results of any actuarial valuation are inherently uncertain because of the assumptions that must be made. In recognition of this uncertainty, the approximate effects on the actuarial liability as at 31 March 2026 of changes to the main actuarial assumptions are set out below:

Change in assumptions

	Approximate effect on total liability	
	%	£ 000
Rate of Return		
i. Rate of discounting scheme liabilities: +0.5% a year	(6.5)	(36,000)
ii. Rate of increase in salaries: +0.5% a year	0.0	1,000
iii. Rate of increase in pensions/deferred revaluation: +0.5% a year	7.0	39,000
Pensioner mortality		
iv. Life expectancy: Pensioners living (on average) one year longer	2.0	12,000

The change in the pension liabilities resulting from operating and finance costs have been charged to the SoCNE. This charge is reduced by the contributions receivable in the year from the active members.

Changes in pension assets and liabilities for the year by scheme:

	2025-26 Total £ 000	2024-25 Total £ 000
Operating cost:		
Current service cost net of employee contributions	900	790
Finance cost:		
Interest on pension liabilities	33,700	33,120
Net Return	**34,600**	**33,910**

Actuarial gain/(loss)		
Experience loss on pension liabilities	23,600	680
Changes in demographic & financial assumptions	47,280	(3,030)
Total Actuarial Loss charged to Pension Reserve	**70,880**	**(2,350)**

Movement in pension liabilities during the year

	2025-26 Total £ 000	2024-25 Total £ 000
Net liabilities at start of year	**669,871**	**664,021**
Current and past service cost	1,910	1,710
Pensions paid in the year	(33,120)	(31,330)
Pension transfers-in		-
Net finance charge	33,700	33,120
Re-measurement of the net defined benefit liability	(70,880)	2,350
Net liabilities at end of year	**601,481**	**669,871**

Service cost

	2025-26 Total £ 000	2024-25 Total £ 000
Current service cost (net of employee contributions)	900	790
Costs covered by employee contributions	1,010	920
Past service cost	-	-
Total Service Costs	**1,910**	**1,710**

3. Expenditure

	2025-26	2024-25
	Total £ 000	Total £ 000
IT and communications	150,486	133,632
Other operational costs	49,787	45,213
Supplies and services	48,900	48,083
Estate	41,249	33,276
Travel and subsistence	18,464	16,741
Training and recruitment	11,387	7,310
Transport	8,754	9,029
Capital grant expenditure	7,439	4,111
Research and development expenditure	7,317	7,612
Legal costs	4,524	5,492
Conferences and hospitality	1,980	1,754
Grants	1,239	-
Non-current assets write off	823	304
(Gain)/loss on disposal of non-current assets	(504)	312
	351,845	**312,869**

	2025-26 Total £ 000	2024-25 Total £ 000
Non-cash items:		
Interest on lease liabilities	2,635	1,727
Revaluation loss on non-current assets	289	1,439
Non-Pay provision expenses	206	(781)
Auditor’s remuneration and expenses*	183	169
Other operating expenditure	**355,158**	**315,423**
Depreciation and amortisation	111,174	95,268
Depreciation right-of-use assets	22,012	20,587
Impairment	-	491
Total expenditure	**488,344**	**431,769**

*No remuneration was paid to the NAO for non-audit work.

4. Income

	2025-26 Total £ 000	2024-25 (Restated)^ Total £ 000
Revenue from contracts with customers:		
Specific operational funding^	266,376	203,420
Assets Recovery Incentivisation Scheme (ARIS)	12,568	7,675
Recovery costs from public bodies	5,976	7,487
Other revenue from contracts with customers	1,997	1,898
Rental income	585	565
	287,502	**221,045**
Other operating income:		
Police Service of Scotland	5,212	5,212
Police Service of Northern Ireland	1,391	1,391
Donations and other operating income*	389	10,158
	6,992	**16,761**
Total Income	**294,494**	**237,806**

^ Overhead recharge of £5.4m in 2024-25 has been included within Specific Operational funding.

* £7.16m in 2024-25 relates to a donated asset, transferred at nil cost to the NCA.

5. Property, plant and equipment

	Buildings £ 000	Land £ 000	Improvements to leasehold buildings £ 000	Motor vehicles £ 000	IT hardware £ 000	Plant and machinery £ 000	Furniture and fittings £ 000	Payments on account and assets under construction £ 000	Total £ 000
Cost or valuation									
At 1 April 2025	**36,555**	**6,700**	**62,898**	**59,580**	**116,417**	**34,926**	**6,061**	**84,491**	**407,628**
Additions	2,968	738	20,527	4,116	28,347	8,965	1,354	36,149	103,164
Disposals	-	-	(6,110)	(4,034)	(18,987)	(1,778)	(432)	-	(31,341)
Impairments and write off's	-	-	(83)	(2,774)	(13)	(1)	(7)	-	(2,878)
Transfers and Reclassifications	-	-	51,648	3,403	22,130	1,489	1,030	(79,700)	-
Revaluations	(1,844)	-	738	1,335	5,348	1,807	121	-	7,505
At 31 March 2026	**37,679**	**7,438**	**129,618**	**61,626**	**153,242**	**45,408**	**8,127**	**40,940**	**484,078**
Depreciation									
At 1 April 2025	**(25,275)**	**-**	**(44,490)**	**(34,639)**	**(68,491)**	**(14,821)**	**(3,910)**	**-**	**(191,626)**

	Buildings £ 000	Land £ 000	Improvements to leasehold buildings £ 000	Motor vehicles £ 000	IT hardware £ 000	Plant and machinery £ 000	Furniture and fittings £ 000	Payments on account and assets under construction £ 000	Total £ 000
Charge in year	(837)	-	(10,072)	(3,875)	(20,901)	(6,868)	(642)	-	(43,195)
Disposals	-	-	6,110	3,593	18,987	1,778	432	-	30,900
Impairments and write off's	-	-	21	2,474	4	-	5	-	2,504
Transfers and Reclassifications	-	-	-	-	-	-	-	-	-
Revaluation	725	-	(75)	(832)	(2,503)	(957)	(67)	-	(3,709)
At 31 March 2026	**(25,387)**	**-**	**(48,506)**	**(33,279)**	**(72,904)**	**(20,868)**	**(4,182)**	**-**	**(205,126)**
Carrying amount at 31 March 2025	11,280	6,700	18,408	24,941	47,926	20,105	2,151	84,491	216,002
Net book value at 31 March 2026	**12,292**	**7,438**	**81,112**	**28,347**	**80,338**	**24,540**	**3,945**	**40,940**	**278,952**

All property, plant and equipment were owned by the NCA

	Buildings £ 000	Land £ 000	Improvements to leasehold buildings £ 000	Motor vehicles £ 000	IT hardware £ 000	Plant and machinery £ 000	Furniture and fittings £ 000	Payments on account and assets under construction £ 000	Total £ 000
Cost or valuation									
At 1 April 2024	**35,050**	**8,350**	**62,413**	**63,585**	**168,088**	**28,054**	**6,264**	**33,375**	**405,179**
Additions	2,996	-	4,089	1,496	11,978	6,983	79	60,667	88,288
Disposals	-	-	(6,731)	(9,250)	(68,231)	(1,080)	(348)	-	(85,640)
Impairments and write off's	-	-	-	(456)	(54)	(517)	-	-	(1,027)
Transfers and Reclassifications	-	-	1,166	2,904	4,223	1,258	-	(9,551)	-
Revaluations	(1,491)	(1,650)	1,961	1,301	413	228	66	-	828
At 31 March 2025	**36,555**	**6,700**	**62,898**	**59,580**	**116,417**	**34,926**	**6,061**	**84,491**	**407,628**
Depreciation									
At 1 April 2024	**(24,361)**	**-**	**(42,165)**	**(34,464)**	**(116,548)**	**(10,660)**	**(3,612)**	**-**	**(231,810)**
Charge in year	(824)	-	(7,671)	(7,765)	(19,919)	(5,341)	(592)	-	(42,112)

	Buildings £ 000	Land £ 000	Improvements to leasehold buildings £ 000	Motor vehicles £ 000	IT hardware £ 000	Plant and machinery £ 000	Furniture and fittings £ 000	Payments on account and assets under construction £ 000	Total £ 000
Disposals	-	-	6,731	8,018	68,230	1,080	335	-	84,394
Impairments and write off's	-	-	-	178	-	215	-	-	393
Transfers and Reclassifications	-	-	-	-	-	-	-	-	-
Revaluation	(90)	-	(1,385)	(606)	(254)	(115)	(41)	-	(2,491)
At 31 March 2025	**(25,275)**	**-**	**(44,490)**	**(34,639)**	**(68,491)**	**(14,821)**	**(3,910)**	**-**	**(191,626)**
Carrying amount at 31 March 2024	10,689	8,350	20,248	29,121	51, 540	17,394	2,652	33,375	173,369
Net book value at 31 March 2025	**11,280**	**6,700**	**18,408**	**24,941**	**47,926**	**20,105**	**2,151**	**84,491**	**216,002**

All property, plant and equipment were owned by the NCA

6. Intangible assets

	Purchased software £ 000	Payments on account and assets under construction £ 000	Total £ 000
Cost or valuation			
At 1 April 2025	**340,214**	**48,187**	**388,401**
Additions	51,129	6,382	57,511
Disposals	(18,685)	-	(18,685)
Impairments	(572)	-	(572)
Transfers and Reclassifications	39,182	(39,182)	-
At 31 March 2026	**411,268**	**15,387**	**426,655**

Amortisation			
At 1 April 2025	**(140,642)**	**-**	**(140,642)**
Charged in year	(67,979)	-	(67,979)
Disposals	18,685	-	18,685
Impairments	124	-	124
Transfers and Reclassifications	-	-	-
At 31 March 2026	**(189,812)**	**-**	**(189,812)**

	Purchased software £ 000	Payments on account and assets under construction £ 000	Total £ 000
Carrying amount at 31 March 2025	199,572	48,187	247,759
Carrying amount at 31 March 2026	**221,456**	**15,387**	**236,843**

All intangible assets were owned by the NCA

	Purchased software £ 000	Payments on account and assets under construction £ 000	Total £ 000
Cost or valuation			
At 1 April 2024	**281,010**	**38,993**	**320,003**
Additions	67,114	22,747	89,861
Disposals	(20,818)	-	(20,818)
Impairments	(645)	-	(645)
Transfers and Reclassifications	13,553	(13,553)	-
At 31 March 2025	**340,214**	**48,187**	**388,401**

	Purchased software £ 000	Payments on account and assets under construction £ 000	Total £ 000
Amortisation			
At 1 April 2024	**(108,695)**	**-**	**(108,695)**
Charged in year	(53,156)	-	(53,156)
Disposals	20,725	-	20,725
Impairments	484	-	484
Transfers and Reclassifications	-	-	-
At 31 March 2025	**(140,642)**	**-**	**(140,642)**
Carrying amount at 31 March 2024	172,315	38,993	211,308
Carrying amount at 31 March 2025	**199,572**	**48,187**	**247,759**

7.1. Right-of-use assets

	Buildings £ 000	Motor vehicles £ 000	Total £ 000
Cost or valuation			
At 1 April 2025	**138,396**	**3,320**	**141,716**
Additions	18,566	-	18,566
Disposals	(2,966)	(17)	(2,983)
At 31 March 2026	**153,996**	**3,303**	**157,299**
Amortisation			
At 1 April 2025	**(53,230)**	**(1,528)**	**(54,758)**
Charge in year	(21,186)	(826)	(22,012)
Disposals	2,772	6	2,778
At 31 March 2026	**(71,644)**	**(2,348)**	**(73,992)**
Carrying amount at 31 March 2025	85,166	1,792	86,958
Carrying amount at 31 March 2026	**82,352**	**955**	**83,307**

	Buildings £ 000	Motor vehicles £ 000	Total £ 000
Cost or valuation			
At 1 April 2024	**128,931**	**4,288**	**133,219**
Additions	9,619	-	9,619
Disposals	(154)	(968)	(1,122)
At 31 March 2025	**138,396**	**3,320**	**141,716**
Amortisation			
At 1 April 2024	**(33,865)**	**(963)**	**(34,828)**
Charge in year	(19,519)	(1,068)	(20,587)
Disposals	154	503	657
At 31 March 2025	**(53,230)**	**(1,528)**	**(54,758)**
Carrying amount at 31 March 2024	95,066	3,325	98,391
Carrying amount at 31 March 2025	**85,166**	**1,792**	**86,958**

7.2. Lease liabilities

	Buildings 2025-26 £ 000	Motor Vehicles 2025-26 £ 000	Total 2025-26 £ 000	Total 2024-25 £ 000
Obligations under right of use leases comprise:				
Not later than one year	12,834	680	13,514	15,925
Later than one year and not later than 5 years	43,137	-	43,137	38,188
Later than 5 years	44,383	-	44,383	44,578
	100,354	**680**	**101,034**	**98,691**
Less interest element	(15,360)	(41)	(15,401)	(13,362)
Present value of obligation	**84,994**	**639**	**85,633**	**85,329**

	Buildings 2025-26 £ 000	Motor Vehicles 2025-26 £ 000	Total 2025-26 £ 000	Total 2024-25 £ 000
Interest expense	(2,571)	(65)	(2,636)	(1,727)
Repayment of principal on leases	19,878	801	20,679	19,732
Total cash payments in respect of leases	**17,307**	**736**	**18,043**	**18,005**

8. Financial instruments

As the cash requirements of the NCA are met through the estimates process, financial instruments play a more limited role in creating and managing risk than they would apply to a non-public sector body of a similar size. The majority of financial instruments relate to contracts for non-financial items in line with the NCA's expected purchase and usage requirements and the NCA is therefore usually exposed to little credit, liquidity or market risk.

9. Cash and cash equivalents

	2025-26 £ 000	2024-25 £ 000
Balance at 1 April 2025	18,011	35,645
Net change in cash and cash equivalents balances	(7,026)	(17,634)
Balance at 31 March 2026	**10,985**	**18,011**

The following balances at 31 March 2025 were held at:		
Commercial banks and cash in hand	8,323	6,004
Balance held with Government Banking Service	2,662	12,007
Balance at 31 March 2026	**10,985**	**18,011**

The NCA operated a number of bank accounts and cash imprest accounts during the year. The Agency does not draw down funds from HM Treasury in advance of need.

The UK accounts operated some commercial accounts under a pooling arrangement that allowed some accounts to be overdrawn, as long as the main NCA account was in credit to cover the overdrawn balances. Cash and cash equivalent balances held at 31 March 2026 were converted to sterling at the prevailing spot rate.

Bank interest of less than £1,000 was received during the year on bank balances (2024-25: less than £1,000).

10. Trade receivables, financial and other assets

	2025-26 £ 000	2024-25 £ 000
Amounts falling due within one year:		
Contract assets*	194,632	130,150
Prepayments	32,579	22,290
Trade receivables	2,264	13,096
Other receivables	2,872	2,955
	232,347	**168,491**

* Accrued income is shown within Contract Assets in accordance with IFRS 15 Revenue from contracts with customers.

11. Trade payables and other current liabilities

	2025-26 £ 000	2024-25 £ 000
Amounts falling due within one year:		
Accruals	90,795	80,385
Trade Payables	44,224	18,506
Other Tax and Social Security	19,028	17,252
IFRS 16 lease liability	13,514	15,925
Amounts issued from the Consolidated Fund for supply but not spent at year end	10,985	18,011
Contract Liabilities	2,668	1,063
Other Payables	2,624	2,416
	183,838	**153,558**
Amounts falling due after more than one year:		
IFRS 16 lease liability	72,119	69,404
	72,119	**69,404**

12. Provisions for liabilities and charges

	Legal provision £ 000	Retirement provision £ 000	Dilapidation provision £ 000	2025-26 Total provision £ 000	2024-25 Total provision £ 000
Balance at 1 April 2025	**1,947**	**3,042**	**11,196**	**16,185**	**16,728**
Provided in the year	1,513	-	38	1,551	1,696
Provisions not required written back *	(907)	-	(320)	(1,227)	(1,368)
Provisions utilised in the year **	(399)	(195)	-	(594)	(1,277)
Borrowing costs (unwinding of discounts)	-	(29)	281	252	406
Balance at 31 March 2026	**2,154**	**2,818**	**11,195**	**16,167**	**16,185**

* Provisions not required written back is a credit to AME. This occurs when the provision is reviewed and confirmed to be overstated.

** Provisions utilised in the year are a charge to DEL and reflect expenditure incurred that offset in part or in total the original provision.

12.1. **Analysis of expected timing of discounted flows**

The provisions are anticipated to crystallise as follows:

	Legal provision £ 000	Retirement provision £ 000	Dilapidations provision £ 000	Total 2025-26 provision £ 000	Total 2024-25 provision £ 000
Not later than one year	2,154	189	2,883	5,226	2,703
Later than one year and not later than 5 years	-	704	934	1,638	5,425
Later than 5 years	-	1,925	7,378	9,303	8,057
Balance at 31 March 2026	**2,154**	**2,818**	**11,195**	**16,167**	**16,185**

13. Contingent liabilities and indemnities

Contingent Liabilities

The NCA had a small number of claims from employees, members of the public and suppliers that could result in compensation payments being made upon tribunal or court judgment or settlement. The probability of the claims being successful is considered less than 50%.

Contingent liabilities were entered into in relation to the construction of the new London headquarters. The likelihood of them being called upon is considered less than 50%.

Indemnities

In 2022-23, the Accounting Officer was delegated authority from HMT to enter into indemnities (not in the normal course of business) up to £3m, with no more than £50m in total at any one time. These limits remain in place.

Controls are in place to ensure indemnities do not exceed the £50m limit. All indemnities in place are considered as within the NCA's business as usual activity.

Indemnities in place as at 31 March 2026:

Firearms Indemnities	2025-26	2024-25
Agreements entered into with suppliers during the year	1	10
Maximum value at any one time	£11m	£21m

There was 1 indemnity in place with firearms training establishments on 31 March 2026 (2024-25: 4).

Other indemnities:	2025-26		2024-25	
	Number	Value	Number	Value
Indemnities with clearing banks	6	£2.77m	6	£2.55m
Operational Indemnities	7	£10.39m	7	£3.04m

In 2023-24, the NCA entered into an unlimited indemnity in relation to its new headquarter for the duration of the lease.

No indemnities were called upon during the year.

14. Leases

Commitments under leases

The NCA was committed to pay for the following operating lease rentals in future financial years:

	2025-26 £ 000	2024-25 £ 000
Obligations under operating leases comprise:		
Buildings:		
Not later than one year	80	80
Later than one year and not later than 5 years	319	319
Later than 5 years	7,264	7,344
	7,663	**7,743**

15. Other financial commitments

The NCA has entered into non-cancellable contracts for the provision of information technology, communication services and facilities management. The payments to which the NCA is committed are as follows:

	2025-26 £ 000	2024-25 £ 000
Other financial commitments:		
Not later than one year	12,404	20,520
Later than one year and not later than five years	7,320	11,684
Later than five years	-	-
Total	**19,724**	**32,204**

16. Related-party transactions

The NCA undertook a number of transactions with government departments and other government bodies during the year, including the Home Office and the Cabinet Office, with whom the Agency works closely.

The Remuneration Report provides information on key management compensation. No Minister, board member, key manager or other related party has undertaken any material transactions with the NCA during the year.

17. Third-party assets

Seized property is property appropriated by the NCA and other law enforcement bodies but which may still be liable to be returned. Seized property held by the NCA as at 31 March 2026 consisted of £50.40m (2024-25: £40.13m) in cash, motor vehicles, cryptocurrency and other valuables suspected of being derived from criminal activity.

These are not the NCA's assets and are not included in the financial statements of the NCA:

	2025-26 £ 000	2024-25 £ 000
Third party assets:		
Monies	38,311	30,440
Physical assets	3,355	2,290
Cryptocurrency*	8,735	7,402
Total	**50,401**	**40,132**

*Cryptocurrency is valued using a Coinbase rate of exchange available on 31 March 2026. By its nature, the value of cryptocurrency is highly volatile and subject to unpredictable valuation movements.

18. Recovered assets

The NCA currently manages bank accounts in which recovered assets are deposited. At each financial year-end, the excess of civil recoveries over receivers' fees applied, net of any direct disposal costs, is paid over to the Home Office. For assets recovered through Criminal and Tax cases the amounts are paid over quarterly. The figures presented below are net of direct costs.

	2025-26 £ 000	2024-25 £ 000
Recovered assets receipts		
- Civil	30,949	5,257
- Criminal	-	-
- Tax	1,435	467
	32,384	**5,724**
Recovered assets receipts		
Asset recoveries applied against receivers' fees	-	-
Net recovered receipts	**32,384**	**5,724**
Receipts paid to the Home Office during the year	(30,767)	(4,440)
Recovered asset proceeds held at 31 March	**1,617**	**1,284**
Recovered assets Held by NCA in Civil bank Accounts as at 31 March	**249,260**	**250,334**

The NCA pays to the Home Office, quarterly in arrears, recovered asset receipts net of estimated receivership and enforcement costs. A final payment for £1.6m due from the monies held in the separately identified third party bank accounts was paid to the Home Office in June 2026. The remaining civil receipts of £249.26m held in the civil third-party bank accounts is related Operation LOBULOSE.

Operation LOBULOSE is a civil recovery investigation acting under a request from the US Department of Justice (DOJ). The US DOJ is pursuing assets which are suspected to be or represent the proceeds of the multi-billion Malaysian Development Board (1MDB) fraud against the Malaysian Government. As part of the US request, a Prohibition Order was applied for in respect to the £200m plus funds held by the High Court in London. The application for the Prohibition Order was heard in February 2022 and the Order granted by the High Court in April 2022. However, there was delay in transferring these funds to the NCA because of an application by the defence for permission to appeal and various applications to vary the Prohibition Order. The defence application for permission to appeal was refused and only limited legal exclusions for the defendants were granted by the High Court. On 8 February 2023 the NCA received a transfer from the High Court Funds Office of £228.56m into a segregated funds account, to be managed by the NCA Trustee, pending a result in the civil forfeiture proceedings in the US. The NCA have been requested to move cash into a USD bond and retain a proportion in a separate USD bank account. The current Bond held is £244m at a rate of 3.44% interest and the balance of the segregated funds account is £9m as at 31 March 2026.

The civil and tax figures quoted above differ from the NCA's reported performance against the Home Office civil and tax recovery target in the annual report as a result of the deduction of allowable costs and cases under appeal in the above figures.

The criminal receipts figure quoted above relates to NCA's ongoing responsibility to enforce payment against criminal confiscation orders obtained in previous years by the Asset Recovery Agency (ARA) or where NCA has obtained a confiscation order in connection with an investigation commenced by ARA.

19. Forfeiture and confiscation orders

Receipts paid to the Home Office during the year in fulfilment of cash forfeiture orders obtained in the period ended 31 March 2026 and previous years are set out below. It should be noted that the time-lag created by the 30-day appeal period which follows all cash forfeiture orders and the normal business delays in processing forfeited cash through to the Home Office means that the amount paid to the Home Office in any given financial year will not correspond precisely to the stated value of new cash forfeiture orders obtained over the same period.

	2025-26 £ 000	2024-25 £ 000
Forfeiture and confiscation monies paid over	4,518	10,687

20. Events after the reporting period

In accordance with the requirements of *IAS 10 Events After the Reporting Period*, post-Statement of Financial Position events are considered up to the date on which the accounts are authorised for issue by Graeme Biggar (Accounting Officer) on the date they were certified by the Comptroller and Auditor General.

Annex A- Regulatory reporting

Core tables

The following tables have been produced to support the NCA Annual Report and Accounts. They are designed to allow users to review financial performance over previous periods. These tables are consistent in their presentation across Government Departments and allow users to make comparisons.

Table 1: Total departmental spending

	2021-22 Outturn £ 000	2022-23 Outturn £ 000	2023-24 Outturn £ 000	2024-25 Outturn £ 000	2025-26 Outturn £ 000
Resource DEL					
NCA	503,420	621,270	667,827	698,082	697,657
Total Resource DEL	**503,420**	**621,270**	**667,827**	**698,082**	**697,657**
of which:					
Pay	350,491	359,740	397,075	443,062	464,198
Depreciation	55,468	86,047	103,943	116,346	133,186
Resource AME					
NCA	13,850	18,036	29,125	32,405	33,641
Total Resource AME	**13,850**	**18,036**	**29,125**	**32,405**	**33,641**

	2021-22 Outturn £ 000	2022-23 Outturn £ 000	2023-24 Outturn £ 000	2024-25 Outturn £ 000	2025-26 Outturn £ 000
Total Resource Outturn	**517,270**	**639,306**	**696,952**	**730,487**	**731,298**
of which:					
Depreciation	55,468	86,047	103,943	116,346	133,186
Capital DEL					
NCA	45,403	105,767	136,979	125,612	139,249
Capital AME	-	309	1,542	117	-
Total Capital Outturn	**45,403**	**106,076**	**138,521**	**125,729**	**139,249**
of which:					
Capital expenditure of fixed assets net of sales	102,732	142,686	198,203	199,374	193,997
Dilapidations provision – Right-of-use additions	-	309	1,542	117	-
Income from sales of assets and other grants	(57,329)	(36,919)	(61,224)	(73,762)	(54,748)

	2021-22 Outturn £ 000	2022-23 Outturn £ 000	2023-24 Outturn £ 000	2024-25 Outturn £ 000	2025-26 Outturn £ 000
Total Capital Outturn	**45,403**	**106,076**	**138,521**	**125,729**	**139,249**
Total Departmental Spending		**745,382**	**835,473**	**856,216**	**870,547**
Of which:					
Total Resource DEL		621,270	667,827	698,082	697,657
Total Resource AME		18,036	29,125	32,405	33,641
Total Capital DEL		105,767	136,979	125,612	139,249
Total Capital AME		309	1,542	117	-

For explanations on the variances between 2025-26 and 2024-25, please refer back to the sections on the Statement of Parliamentary Supply, and the underlying variances in the Financial statements in Part 3 of this report.

Table 2: Administration costs for the NCA

	2021-22 Outturn £ 000	2022-23 Outturn £ 000	2023-24 Outturn £ 000	2024-25 Outturn £ 000	2025-26 Outturn £ 000
Resource DEL					
NCA	35,212	35,747	37,210	39,008	38,179
Total admin outturn	**35,212**	**35,747**	**37,210**	**39,008**	**38,179**
Of which:					
Expenditure	35,343	35,888	38,443	39,312	38,171
Income	(131)	(141)	(1,233)	(304)	8
Total admin outturn	**35,212**	**35,747**	**37,210**	**39,008**	**38,179**

NCA
National Crime Agency

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