



UK Covid-19 Public Inquiry

Financial Report to 31 December 2024

Overview

The UK Covid-19 Inquiry is the independent public inquiry set up under the Inquiries Act 2005 to examine the UK's response to and impact of the Covid-19 pandemic, and learn lessons for the future. The Inquiry is chaired by Baroness (Heather) Hallett. The Inquiry was formally established on 28 June 2022 when its [terms of reference](#) were received from the Prime Minister.

The information in this report sets out the expenditure for the UK Covid-19 Public Inquiry for October - December 2024 (Quarter 3 2024-25), as well as the cumulative position to date since the Inquiry's set up in 2022. All figures are in thousands of pounds and exclude VAT, where applicable.

The Inquiry's examination of the different aspects of the pandemic covered in the Terms of Reference is divided into investigations known as 'modules'. The modules of the Inquiry were announced and opened in sequence. Each module has preliminary and public hearings, details of which are published by the Inquiry ([UK Covid-19 Inquiry Modules](#)).

Every Story Matters, the Inquiry's UK-wide listening exercise, provides an opportunity for people to tell the Inquiry about their experiences without the formality of giving evidence or attending a public hearing. These experiences are being collated, analysed and fed into the investigations via themed reports.

To perform her functions effectively, the Inquiry's Chair is supported by a secretariat which provides the staffing and services needed to run the Inquiry. This includes arranging appropriate legal support for the Inquiry's investigations, accommodation for its hearings, emotional support to minimise the risk of re-traumatisation for those engaging with the Inquiry and a website, communications and security to support the Inquiry's work.

Inquiry expenditure

The total expenditure for Quarter 3 (October - December 2024) is £20.158m. A breakdown is provided below.

All amounts in £'000	Notes	Q3 24/25 £'000	Cumulative £'000
Chair	1	80	636
Legal Costs - Counsel and Solicitors	2	5,382	43,138
Legal Costs - Section 40	3	6,360	38,331
Inquiry Secretariat	4	2,806	19,783
Modules	5	852	5,289
Every Story Matters, Engagement and Commemoration	6	1,565	13,204
Operational and Cross-cutting Costs	7	1,780	20,278
Other	8	287	2,632
VAT treatment	9	1,046	1,046
TOTAL		20,158	144,337

Notes

1. Chair

On 21 December 2021, the Prime Minister [appointed](#) The Right Honourable Baroness (Heather) Hallett DBE as Chair of the Inquiry. The letter of appointment can be found [here](#). As a retired Appeal Court judge, the Chair is paid the equivalent salary of a sitting Lady Justice of Appeal.

The table below shows a breakdown of remuneration and expenses for the Chair. Expenses in Quarter 3 include travel and subsistence for hearings and meetings.

All amounts in £'000	Q3 24/25 £'000	Cumulative £'000
Remuneration		
Chair	77	601
Expenses		
Chair	3	35
TOTAL	80	636

2. Legal Costs - Counsel and Solicitors to the Inquiry

2.1 Counsel

As at 31 December 2024, the Inquiry had appointed 73 Counsel, including 12 King's Counsel and 61 Junior Counsel: not all of these worked concurrently or full-time.

All Counsel to the Inquiry are appointed under the authority of the Chair.

2.2 Solicitors

The Inquiry has contracted Burges Salmon LLP to provide legal services including the Solicitor to the Inquiry.

All amounts in £'000	Q3 24/25 £'000	Cumulative £'000
Counsel to the Inquiry	5,382	43,138
Solicitors to the Inquiry		
TOTAL	5,382	43,138

3. Legal Costs - Section 40

At the discretion of the Chair, the Inquiry may provide funding for legal representation for Core Participants in accordance with the provisions of Section 40 of the Inquiries Act 2005. A Core Participant is a person, institution or organisation that has a specific interest in the issues covered by a module, and has a formal role defined by legislation.

Applications for costs are controlled under the framework set out in the Inquiries Act 2005 and the Inquiry Rules 2006. The Prime Minister issued a [determination](#) setting out the parameters of the Section 40 awards the Chair may make (for example allowable hourly rates). The Inquiry has published a costs [protocol](#) which is relevant to applications for and consideration of awards under section 40.

All amounts in £'000	Q3 24/25 £'000	Cumulative £'000
Core Participants	6,360	38,331
TOTAL	6,360	38,331

4. Inquiry Secretariat

The Secretary to the Inquiry received remuneration within the annual Senior Civil Servant pay band 2 range (£105,000-£115,000). Expenses of £75.89 were recorded for this period.

The Inquiry Secretariat consists of 155 individuals who are employed as civil servants. The Secretariat includes teams working within Module teams and running hearings, delivering Every Story Matters, running operational delivery functions such as information management and a paralegal function conducting evidence review.

All amounts in £'000	Q3 24/25 £'000	Cumulative £'000
Permanent staff costs	2,677	19,003
Contingent labour costs	130	780
TOTAL	2,806	19,783

5. Modules

5.1 Hearings costs

Hearing costs are those associated with holding preliminary and full public hearings for the Inquiry's legal proceedings in London, across the UK or remotely. These costs include, for example:

- audio visual services provided within the hearing room for broadcast and display of evidence and live streaming;
- audio visual services for delivering remote hearings and connections where individual participants require remote access;
- translation and interpreter services for those whose first language is not English and in order to comply with the Welsh Language Act.
- Printing Inquiry Reports

5.2 Research and Expert Advisers

The inquiry commissions and carries out research projects to inform its investigations.

An expert adviser is a person who is called to give a written and/or verbal opinion to the Inquiry on matters which call for expert skills or knowledge. Their role is to provide technical analysis and expertise, which will assist the Inquiry in delivering its Terms of Reference. Expert advisers are appointed in consultation with the Lead Counsel and Solicitors on each investigation. Up to the end of December 2024, the Inquiry had appointed 66 experts across a range of disciplines. Inquiry expert costs are based on an agreed daily rate plus any pre-agreed support, team or materials they may require depending on the nature of their investigations. Payment is normally made via a purchase order under a contract following the public hearings at which their evidence is adduced. A minority of experts are paid on an on-going week-to-week basis via timesheets as these experts have been instructed as contractors.

All amounts in £'000	Q3 24/25 £'000	Cumulative £'000
Audio visual (including broadcasting and transcription)	554	3,476
Translation services	4	95
Printing Module Reports	0	53
Research and experts	294	1,666
TOTAL	852	5,289

6. Every Story Matters, Engagement and Commemoration

6.1 Every Story Matters

Every Story Matters costs are those associated with running the Inquiry's UK-wide listening exercise. They cover:

- research and analysis of stories submitted to us;
- development and hosting of the online form that most people use to share their stories;
- creation of Every Story Matters communications materials and buying space in media to raise awareness of the importance of Every Story Matters;
- community listening events where people can come and find out more information and share their stories in person;
- phone, accessible options and other ways of sharing that are not online - including British sign language, easy read and hard copy questionnaires.

6.2 Commemoration

Commemoration costs relate to commemorative content produced for use in hearings and at the Inquiry's Hearing Centre.

6.3 Consultation and engagement

Consultation and engagement costs are those costs incurred when engaging with people across the UK.

All amounts in £'000	Q3 24/25 £'000	Cumulative £'000
Every Story Matters Research	633	3,171
Website and Every Story Matters Online form development/maintenance	169	1,941
Communications	666	6,895
Commemoration	6	75
Consultation and Engagement	92	1,121
TOTAL	1,565	13,204

7. Operational and cross-cutting costs

Operational and cross-cutting costs cover services which are necessary for the Inquiry to perform its functions. These costs include:

- emotional support services provided for the emotional wellbeing of individuals participating in hearings, listening and commemoration activity and the Inquiry team;
- rent, service charges, facilities management, security and set-up costs for the Inquiry's hearing accommodation and office space;
- costs for the Inquiry's evidence management system and IT equipment;
- polling activity to determine public attitudes towards the Inquiry's work;
- administrative costs such as stationery, postage, printing and office supplies.

All amounts in £'000	Q3 24/25 £'000	Cumulative £'000
Support and safeguarding	230	1,505
Accommodation	834	11,848
Evidence management system	622	5,756
Polling and communications support	70	313
IT software and hardware	0	316

Telecoms	0	394
Administrative costs	4	46
Personnel costs (Recruitment costs and professional fees)	19	98
TOTAL	1,780	20,278

8. Other

Other costs cover services used by the Inquiry in supporting its functions. These costs include:

- the appointment of internal auditors to provide independent and expert scrutiny of its expenditure, accounting, risk and governance systems;
- the provision of training and development to Inquiry staff;
- staff travel and subsistence when travelling on Inquiry business;
- the provision - paid for via corporate recharges - of corporate and digital support services delivered by the Inquiry's sponsor department;
- other costs include miscellaneous expenditure, publications and subscriptions.

All amounts in £'000	Q3 24/25 £'000	Cumulative £'000
Internal audit	14	91
Training and development	38	217
Staff travel and subsistence	71	567
Internal Recharges (Corporate and Digital)	164	1,732
Other	0	24
TOTAL	287	2,632

9. VAT treatment

On 4 December 2024 HMRC stated that Government departments could not recover VAT on costs incurred when they sponsor Public/Independent Inquiries. This position is a change from a previous ruling in 2023 and the revised ruling is one which the Cabinet Office, the Inquiry's sponsoring department, is disputing. Under the new approach, VAT cannot be

recovered creating an additional cost to the UK Covid-19 Inquiry, which for Q3 is £1.046m. It is included in these figures pending the outcome of the dispute.

All amounts in £'000	Q3 24/25 £'000	Cumulative £'000
TOTAL	1,046	1,046

10. Basis for figures in this report

The Inquiry is an independent statutory Inquiry. This means it is not part of the Government nor is it run by any department.

The Cabinet Office sponsors the Inquiry and provides resources for the running of the Inquiry. A joint management statement [here](#) ensures clear roles and responsibilities are in place to safeguard the independence of the Inquiry, in accordance with the provisions of the Inquiries Act 2005 and the Inquiry Rules 2006.

All figures within this report are recorded on a resource accounting basis, with estimates for work completed utilised to calculate values where invoicing has not yet been received. Inquiry assets are not depreciated. Figures are audited by the National Audit Office as part of the sponsoring Department accounts (in this case those of the Cabinet Office).