Architects Registration Board

Architects Registration Board: Q3 (September YTD) 2026 Management Accounts

09/10/2026

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Executive Summary

Key Highlights:

September 2026 Actuals (Q3)

Revenue Performance:

- Over 99.9% of the year's forecast income has now been received (£10,387k against £10,389k). Operating income of £10,262k already exceeds the full-year reforecast by £57k, principally Prescribed Examination fees (£358k against £234k) and Annual Retention Fees (£8,832k against £8,635k).

Expenditure Performance:

- September Burn Rate: 70% of full year reforecast costs (£7,031k of £9,979k), below the anticipated 75%. We continue to work with departments to understand budgetary underspends and any additional forecast costs, and will update the forecast in Q4 to reflect confirmed savings or additional expenditure.

Project Costs:

- £50k (36%) of the £140k reforecast laptop replacement costs has been recognised to date, unchanged from August.

Full-Year Reforecast vs. Budget Analysis

- Operating expenditure is projected to be 4% (£416k) lower than budget, principally associate costs (£160k), IT & Digital (£146k), employee costs (£110k) and policy, research and communications (£100k), partly offset by professional conduct costs £100k above budget. Project costs are projected £210k below budget as the legacy system decommissioning project has moved to 2027 following delays in CRM development. The full-year surplus is forecast at £270k against a budgeted deficit of £356k.

September Actuals vs Budget YTD

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September YTD Actuals vs. September YTD Budget - Summary

	September YTD Actuals 2026									
Budget Heading	**CEO Office**	**Performance & Planning**	**Strategy**	**Governance & International**	**Registration**	**Accreditation**	**Professional Standards**	**Actuals TOTAL**	**Budget**	**Variances**
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Total Operating Income	-	-	-	23	9,580	659	-	10,262	9,874	388
Total Income	-	126	-	23	9,580	659	-	10,387	9,997	390
Total Operating Expenditure	(669)	(2,205)	(495)	(563)	(748)	(459)	(1,601)	(6,739)	(7,179)	440
Operating Surplus/(Deficit)	(669)	(2,079)	(495)	(540)	8,832	200	(1,601)	3,648	2,947	701
Total Project Costs	-	(50)	-	-	-	-	-	(50)	(240)	190
Total Operating Surplus/(Deficit)	(669)	(2,129)	(495)	(540)	8,832	200	(1,601)	3,598	2,707	891

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September YTD Actuals vs. September YTD Budget - Income

	September YTD Actuals 2026										
Budget Heading	**CEO Office**	**P&P**	**Strategy**	**Governance and International**	**Registration**	**Accreditation**	**Professional Standards**	**Actuals TOTAL**	**Budget**	**Variances**	**Run Rate**
Operating Income	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**	**%**
Annual Retention Fees	-	-	-	-	8,832	-	-	**8,832**	**8,635**	**197**	**102%**
Entry to the register	-	-	-	-	74	-	-	**74**	**66**	**8**	**112%**
Re-entry to the register	-	-	-	-	199	-	-	**199**	**308**	**(109)**	**65%**
Admin fees on reinstatement	-	-	-	-	62	-	-	**62**	**68**	**(6)**	**92%**
Prescribed Examination	-	-	-	-	358	-	-	**358**	**156**	**202**	**229%**
International Assessment	-	-	-	-	44	-	-	**44**	**30**	**14**	**146%**
Charges for accreditation	-	-	-	-	-	659	-	**659**	**589**	**70**	**112%**
Government funding	-	-	-	23	-	-	-	**23**	**-**	**23**	**100%**
EU Certificates & Sundry Receipts	-	-	-	-	12	-	-	**12**	**23**	**(11)**	**53%**
Total Operating Income	-	-	-	23	9,580	659	-	**10,262**	**9,874**	**388**	
Income from investments and bank interest	-	126	-	-	-	-	-	**126**	**123**	**2**	**102%**
TOTAL INCOME	-	126	-	23	9,580	659	-	**10,387**	**9,997**	**390**	**104%**

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September YTD Actuals vs. September YTD Budget - Operating Costs

	September YTD Actuals 2026										
Budget Heading	**CEO Office**	**Performance & Planning**	**Strategy**	**Governance & International**	**Registration**	**Accreditation**	**Professional Standards**	**Actuals TOTAL**	**Budget**	**Variances**	**Burn Rate**
Operating Expenditure	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**	**%**
Employee Costs	(520)	(480)	(368)	(292)	(506)	(419)	(657)	**(3,242)**	**(3,470)**	**229**	**93%**
Office & Administrative Expenses	(3)	(570)	(0)	(44)	(48)	(0)	(1)	**(666)**	**(656)**	**(10)**	**102%**
Policy Development, Research and Comms	(3)	-	(12)	-	-	-	-	**(16)**	**(110)**	**94**	**14%**
Board and Committee Expenses	-	-	-	(148)	-	-	-	**(148)**	**(170)**	**21**	**87%**
Professional Services & Legal Advice	(105)	(24)	(13)	(49)	-	-	-	**(191)**	**(282)**	**91**	**68%**
Prof. Conduct, Title Misuse and Regulation	-	(1)	(8)	-	-	-	(639)	**(649)**	**(583)**	**(66)**	**111%**
Associate Costs Excl. Board	-	-	(75)	(0)	(180)	(39)	(303)	**(598)**	**(770)**	**172**	**78%**
IT & Digital	(39)	(1,129)	(19)	(29)	(14)	-	(0)	**(1,230)**	**(1,138)**	**(92)**	**108%**
Total Operating Expenditure	(669)	(2,205)	(495)	(563)	(748)	(459)	(1,601)	**(7,031)**	**(6,355)**	**(676)**	**94%**

September YTD Actuals vs. September YTD Budget - Project Costs

	September YTD Actuals 2026										
Budget Heading	**CEO Office**	**P&P**	**Policy and Communications**	**Governance and International**	**Registration**	**Accreditation**	**Standards**	**Actuals TOTAL**	**Budget**	**Variances**	**Burn Rate**
Project Costs	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**	**%**
Legacy systems decommissioning	-	-	-	-	-	-	-	-	**(140)**	140	0%
Windows 11 and laptop replacement	-	(50)	-	-	-	-	-	**(50)**	**(100)**	50	50%
Total Project Costs	**-**	**(50)**	**-**	**-**	**-**	**-**	**-**	**(50)**	**(240)**	**190**	

YTD 2026 reforecast vs Budget 2026 – Overview

Budget Heading	CEO Office	Performance & Planning	Policy & Communications	Governance & International	Registration	Accreditation	Standards	August 2026 reforecast	Budget 2026	Variances
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Total Operating Income	-	-	-	-	9,728	658	-	10,386	10,204	181
Total Income	-	185	-	-	9,728	658	-	10,571	10,389	181
Operating Expenditure										
Total Operating Expenditure	(864)	(3,363)	(779)	(960)	(1,137)	(693)	(2,290)	(10,086)	(10,395)	309
Operating Surplus/(Deficit)	(864)	(3,178)	(779)	(960)	8,591	(35)	(2,290)	485	(6)	491
Total Project Costs	-	(140)	-	-	-	-	-	(140)	(350)	210
Total Surplus/(Deficit)	(864)	(3,318)	(779)	(960)	8,591	(35)	(2,290)	345	(356)	701

August 2026 reforecast vs Budget 2026 – Income

Budget Heading	CEO Office	Performance & Planning	Policy & Communications	Governance & International	Registration	Accreditation	Standards	August 2026 reforecast	Budget 2026	Variances
Operating Income										
Annual Retention Fees	-	-	-	-	8,635	-	-	**8,635**	**8,635**	**-**
Entry/re-entry to the register	-	-	-	-	599	-	-	**599**	**599**	**-**
Prescribed Examination	-	-	-	-	410	-	-	**410**	**234**	**176**
International Assessment	-	-	-	-	50	-	-	**50**	**44**	**6**
Charges for accreditation	-	-	-	-	-	658	-	**658**	**658**	**-**
Government funding	-	-	-	-	-	-	-	**-**	**-**	**-**
EU Certificates & Sundry Receipts	-	-	-	-	34	-	-	**34**	**34**	**-**
Total Operating Income	**-**	**-**	**-**	**-**	**9,728**	**658**	**-**	**10,386**	**10,204**	**182**
Income from investments and bank interest		185	-	-	-	-	-	**185**	**185**	**-**
TOTAL INCOME	**-**	**185**	**-**	**-**	**9,728**	**658**	**-**	**10,571**	**10,389**	**182**

August 2026 reforecast vs Budget 2026– Expenditure

Budget Heading	CEO Office	Performance & Planning	Policy & Communications	Governance & International	Registration	Accreditation	Standards	August 2026 reforecast	Budget 2026	Variances
Operating Expenditure										
Employee Costs	(689)	(651)	(535)	(413)	(712)	(584)	(902)	(4,485)	(4,595)	110
Office & Administrative Expenses	0	(975)	(13)	(53)	(20)	0	0	(1,060)	(1,060)	0
Policy development, research and communications	0	0	(108)	0	0	0	0	(108)	(208)	100
Board and Committee Expenses	0	0	0	(250)	0	0	0	(250)	(250)	0
Professional Services & Legal Advice	(175)	(140)	0	(191)	(10)	(10)	0	(526)	(526)	0
Professional Conduct, Title Misuse and Regulation	0	0	(15)	0	0	0	(825)	(840)	(740)	(100)
Associate Costs Excl. Board	0	0	(70)	0	(395)	(99)	(563)	(1,127)	(1,180)	53
IT & Digital	0	(1,598)	(38)	(54)	0	0	0	(1,690)	(1,836)	146
Total Operating Expenditure	**(864)**	**(3,363)**	**(779)**	**(960)**	**(1,137)**	**(693)**	**(2,290)**	**(10,086)**	**(10,395)**	**309**

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August 2026 reforecast vs Budget 2026– One off & project costs

Budget Heading	CEO Office	Performance & Planning	Policy & Communications	Governance & International	Registration	Accreditation	Standards	August 2026 reforecast	Budget 2026	Variances
One off & project costs	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**	**£000**
Legacy systems decommissioning								0	(210)	210
Windows 11 and laptop replacement roll out		(140)						(140)	(140)	0
Total One off & project costs	**0**	**(140)**	**0**	**0**	**0**	**0**	**0**	**(140)**	**(350)**	**210**

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