



National Audit Office

The UK's independent public spending watchdog

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Reference FOI-1723

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FOI REQUEST: WINDRUSH COMPENSATION SCHEME BUDGET

Thank you for your further emails of 25 May, 28 May and 5 June following up my letter to you of 21 May. In these emails you asked some additional questions about the financial arrangements for the Windrush Compensation Scheme, which was launched in April 2019.

You enquired about “the Windrush financial statements at inception (pre-2019)”. I should clarify that there are no financial statements for the Windrush Compensation Scheme for the period before it was launched by the Home Office on 3 April 2019. Details around the establishment of the scheme are available in the [Home Office's annual report and accounts for 2019 - 2020](#) notably on pages 21, 29, 119, 136 and 163-164.

During 2019-2020, the Home Office estimated the value of successful claims likely to be made as part of the Compensation Scheme. Its initial estimate was that these successful claims would total £160 million, therefore it established a liability for these payments in its financial statements. In the years since 2019-20, the Home Office has been refining its estimate of the total compensation payments due and making payments such that its estimate of the outstanding compensation payments as at 31 March 2023 (the latest published information available) was some £111 million.

Payments under the Windrush Compensation Scheme are made by the Home Office from sums that it secures from Parliament each year under the Supply process. There was no separate fund established in April 2019 when the Windrush Compensation Scheme was set up, just the recognition of estimated liabilities that the Government would need to meet as they fell due. In auditing the 2019-20 accounts of the Home Office, the National Audit Office reviewed the department's accounting for the Windrush compensation scheme.

Although the Comptroller & Auditor General (C&AG), the head of the National Audit Office, qualified his audit opinion on the 2019-20 Home Office financial statements (because the Home Office had exceeded the amount of cash authorised by Parliament to be drawn down during the year), this was not related to the Windrush Compensation Scheme and the C&AG was able to obtain sufficient evidence about the material truth and fairness of the financial statements. The C&AG's audit opinion on the Home Office's financial statements was unqualified for 2020-21, 2021-22 and 2022-23 (the last year available).

You asked what security clearance processes Windrush Compensation Scheme staff undergo and what level of security clearance they hold. The NAO does not hold information about these matters.

You also asked whether the NAO has access to “feasibility studies and reconnaissance plans” for the Windrush Compensation Scheme. For our report [Investigation into the Windrush Compensation Scheme](#) we analysed Home Office internal documents regarding the scheme. These included:

- Home Office board papers and planning documents (see Figure 1 on page 12).
- Home Office documents regarding options considered for the Scheme (see Figure 2 on page 14)
- Home Office documents about the Windrush Compensation Scheme objectives (see Figure 3 on page 15).
- Home Office governance documents (see Figure 5 on page 20).
- Home Office documents regarding the claims process (see Figure 13 on pages 36 and 37).

Finally, you asked whether the NAO has access to “business plans, for example the fiscal studies, including financial statements (balance sheets, Expenditure and Revenue reports for legal and financial purposes)” as part of our audit of the Home Office. We review a range of audit evidence as part of our annual examination of the Home Office’s accounts, but only that necessary to form an audit opinion on the financial statements. We retain information on the audit file only as long as is necessary.

As noted in my earlier letter, for further information about the Windrush Compensation Scheme you may want to contact the Home Office:

Direct Communications Unit
2 Marsham Street
London
SW1P 4DF
United Kingdom

Enquiries: public.enquiries@homeoffice.gov.uk

Freedom of Information requests: foirequests@homeoffice.gov.uk

Telephone: 020 7035 4848

I hope this information is helpful. Your specific questions are reproduced at **Annex A** for reference. **Annex B** sets out the steps you may wish to take if you are not satisfied with the way we have handled your request for information under FOIA.

Yours sincerely,

NAO FOI Team

ANNEX A

Request for information:

1. Further to my enquiry, if there are discrepancies in the Windrush financial statements at inception (pre - 2019) how does the National Audit Service address these if brought to light?
2. It is possible for the NAS, to determine the source of the funds presents at inception for the purpose initialisation of the Windrush Project, with HMS Crown Service factors of production approval?
3. In addition, what is the sources of the initial substantial amount of monies for the initial budget of the Windrush Project?
4. Simply put, where did the monies come from, is there a paper trail with regards the initial budget for the Windrush Compensation scheme (Windrush Project) which allegedly commenced in April 2019?
5. Furthermore, how does the National Audit Service verify that the starting budget was not tampered with and there are no fraudulent activities, practice's and /or conduct involved regarding the declaration of the initial budget at inception?
6. Additionally, what verification processes by way of security clearance did the Windrush Chain management undergo at project inception and through its duration?
7. What is the level of security clearance of the Windrush Chain management, financial management and staff at inception and at present?
8. Does the NAS have access to the feasibility studies and reconnaissance plans for the Windrush Project,?
9. Does the NAS have access to business plans, for example the fiscal studies, including financial statements (balance sheets, Expenditure and Revenue reports for legal and financial purposes?

Annex B

Statement of Policy

Our policy is to respond to requests made under the Freedom of Information Act 2000 as helpfully and promptly as possible, having regard to the principles set out in the Act. I therefore hope you are happy with the way we have handled your request. If you are not, then you should take the following steps.

In the first instance, within 40 working days, write to the National Audit Office Freedom of Information (FOI) Team at FOI@nao.org.uk or by post to:

FOI Team, Green 2, National Audit Office, 157-197 Buckingham Palace Road, London, SW1W 9SP

The FOI & Correspondence Manager will arrange a review, which will be conducted by a senior member of staff who was not involved in decisions relating to your original request. Once the review has been completed, we will write informing you of the outcome.

If you are not content with the outcome of the internal review, you have the right to apply directly to the Information Commissioner for a decision. The primary way of escalating your concerns to the Information Commissioner is at: <https://ico.org.uk/foicomplaints>

Alternatively, you can contact the ICO at <https://ico.org.uk/> or Information Commissioner's Office Wycliffe House Water Lane Wilmslow Cheshire SK9 5AF.