Christina Little | Researcher & Lay Representative | AC-2025-LON-001412

Designed
To be Broken

The CMS Files

The DWP – Child Maintenance and Government Web Exposed

Decades of Child Maintenance Fraud, Cover-Ups and Unlawful Enforcement

FORGERY · FRAUD ON THE COURTS · COVER-UP AND SUPPRESSION · UNLAWFUL ENFORCEMENT
FALSE IMPRISONMENT · POLICE SUPPRESSION · STOLEN CODE · 18 YEARS OF UNLAWFUL ENFORCEMENT

“The evidence is already there. I’ve just pulled it together into one place.”

— Christina Little, Researcher & Lay Representative

790,000
PAYING PARENTS
Under enforcement — Sep 2025

1.1M
CHILDREN AFFECTED
Subject to CMS enforcement

£106M/yr
SURCHARGE INCOME
20% levy on void instruments

£29.7M
INCORRECT AMOUNTS
NAO confirmed — HC 252

14.28×
MORTALITY RATE
vs national avg — CMS0028

140
IMPRISONMENTS
One quarter — void instruments

KEY NEW EVIDENCE — MAY 2026

$194M
US COURT — TCS BaNCS STOLEN CODE
5th Circuit Nov 2025 · Payment engine built on wilfully stolen trade secr…

£950M
CMS IT SYSTEM COST OVERRUN
Original £45m · 2,011% over budget · Built on code under US court p…

Submitted to: NCA · Metropolitan Police Economic Crime · TVP · IOPC · SFO

“Evidently a huge cover-up to protect it — no matter what.”

This disclosure is not about parents who do not pay for their children.
It is about a system that should be fair, lawful, and serve every child.

Press enquiries & exhibit requests:
thebigchildmaintenancescandal@gmail.com

CRISIS SUPPORT: Samaritans 116 123 · Mind 0300 123 3393 (free, 24/7)

FOI Archive: whatdotheyknow.com/body/child_maintenance_service

Version 4 · The CMS Files · May 2026

POLICE * PARLIAMENT * JUDICIARY * NCA/SFO * JOURNALISTS * LEGAL * ECHR * PARENTS * RESEARCH * PUBLIC

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Author and Researcher

This document was researched and written by Christina Little, researcher and lay representative in High Court proceedings AC-2025-LON-001412 (Nicholson v Secretary of State for Work and Pensions). Christina Little is the founder of CMS Files and the CMS Files public interest disclosure platform.

This Document Is Not Legal Advice

This document is a public interest research disclosure. It is the product of independent investigative research, evidence mapping, and analysis of publicly available sources including parliamentary records, FOI responses, court filings, NAO audit certificates, and recorded evidence. It does not constitute legal advice and must not be relied upon as such. Readers who need legal advice about their individual circumstances should consult a solicitor or other qualified legal practitioner.

Sources and Verification

Every claim in this document is sourced to a primary or publicly verifiable record. Sources include: parliamentary written answers and Hansard; National Audit Office audit certificates and accounts; Freedom of Information Act responses (all publicly available on WhatDoTheyKnow.com); court filings and court records; recorded telephone calls produced as exhibits in High Court proceedings; DWP and HMCTS written correspondence; published statutory instruments and legislation. All sources are identified throughout the document and collated in the Evidence Schedule (Section 26) and Appendix. Readers are encouraged to examine the primary sources independently. No claim relies solely on the author’s assertion.

Named Officials and Defamation

All individuals named in this document are named exclusively in their official and professional capacities. All statements about named individuals are either: (a) facts sourced to the primary evidence identified above; (b) honest opinion based on that evidence; or (c) fair and accurate reports of official proceedings, correspondence, or public records. Publication is in the public interest within the meaning of section 4 of the Defamation Act 2013. All named officials retain the right of reply and are invited to correct any factual inaccuracy in writing to CMS Files.

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No government department, agency, or named official has provided written correction of any factual statement in this document. Right of reply remains open.**

OPENING STATEMENT

The Child Maintenance Service has been using forged court documents to seize wages, freeze bank accounts, remove driving licences and imprison parents for 18 years. This is confirmed by the government's own lawyers, by FOI responses, by parliamentary records, and by the government's own published data.

Over 1.1 million families have been subject to enforcement on instruments no court issued. The payment software calculating every debt was found by a US federal court to have been built on wilfully stolen code — meaning every maintenance calculation it has ever produced is built on a platform under a permanent US court injunction, and DWP has kept that verdict secret from Parliament, from parents, and from the courts. The mortality rate among the enforcement population is 14.28 times the national average. An estimated 270 parents die by suicide in this demographic every year. The courts process enforcement hearings as commercial room bookings. The police classify forgery as civil matters. MPs have received tens of thousands of constituent complaints and have not made a single criminal referral. Parliament legislated to acknowledge the unlawfulness and left the solution uncommenced.

This document sets out the evidence. Every claim is sourced. Every named official is named in their official capacity. Every assertion is capable of verification. The question is not whether this happened. It did. The question is which institution will be the first to act as though it matters.

Christina Little — Researcher and Lay Representative
AC-2025-LON-001412 — Nicholson v Secretary of State for Work and Pensions
The CMS Files — May 2026

SECTION A

OUR STORY — THE CASE THAT OPENED THIS INVESTIGATION

GDPR NOTICE: This section describes a real family's experience. No private individual is named other than as a party to public legal proceedings. All facts are in the public record of AC-2025-LON-001412 or have been consented to for publication.

This investigation did not begin in a law library. It began at a kitchen table, trying to understand why a father caring full-time for three children was required to pay maintenance that made it impossible to meet his household's basic costs — while the other parent, whose total income exceeded his wages, was assessed at £7 per week. The more we looked at why, the more we found. This document is what we found.

What Split Care Is — Explained Plainly

Split care means that after a separation, each parent has taken full-time, day-to-day primary care of one or more of their children — and those children are full siblings from the same relationship.

In this case: Alex and his former partner have one child each from their relationship in their primary care. Alex has one daughter living full-time with him. His former partner has the other daughter living full-time with her. The two children are full sisters — siblings from the same relationship, living in separate households, each with one parent. Each parent is simultaneously providing full-time primary care and is, in CMS terms, both a paying parent and a receiving parent.

Both daughters need both parents to be financially stable. Both parents have identical caring roles. There is no hierarchy. There is no absent parent. There are two parents, each raising one of their daughters.

THERE IS NO LEGISLATION FOR THIS SITUATION: There is no specific provision in the Child Support Act 1991, its subordinate regulations, or any other legislation that addresses what happens when each parent has full-time primary care of a child who is a full sibling of the child in the other parent's care. CMS treats it as two entirely separate, unconnected cases. The two children — who are full sisters — become invisible to each other's assessment. This is a legislative gap Parliament has never addressed. CMS exploits it to apply entirely different calculation methods to parents in identical caring roles. That is not an accident. It is a structural choice with discriminatory consequences.

Why CMS Setting Up Two Separate Cases Is Not Lawful

When CMS opens two separate cases for a split care family, it does so using two entirely different calculation methodologies — determined solely by where each parent's income comes from, not by the caring responsibilities each parent has. The CMS can also be used as a tool of financial control — and the discriminatory formula creates the conditions for that abuse. There are far too many ways the system allows one parent to use CMS as a weapon against the other: manipulating income declarations, reducing contact to increase assessments, using enforcement as financial harassment, or simply exploiting the knowledge of the disparity. CMS does not just permit this. The formula is structured in a way that incentivises it. This produces results that cannot be justified under the legislation and are unlawful for several distinct reasons.

The Unlawfulness	Why It Matters in This Case
No s.2 welfare assessment — Child Support Act 1991 s.2 requires the Secretary of State to have regard to the welfare of every child likely to be affected. This includes the children in the paying parent's household.	CMS confirmed in writing it has no welfare duty to the children in Alex's household. That written admission is a confirmed breach of a statutory obligation that has existed since 1991. Three daughters in full-time care were rendered invisible to the calculation.
No s.28E departure — Child Support Act 1991 s.28E provides for a departure direction where the standard formula produces an unjust result. CMS must consider whether grounds exist.	CMS has not applied s.28E. Has not offered it. Does not proactively inform paying parents it exists. The procedure is designed to be effectively inaccessible: a parent must know it exists, know the correct form, and satisfy the Secretary of State. CMS builds the barrier in.
Completely different methodologies — 12% gross + 20% surcharge versus £7 flat rate, based solely on income source — employment versus benefits — not on caring role, number of children, or cost of care.	Both parents are primary carers of one full sibling each. Their caring roles are identical. The formula treats them as if their obligations are entirely different. This is discrimination: identical caring roles treated unequally because of income source. Unlawful under Article 14 ECHR read with A1P1.
CMS as a tool of financial abuse — because the formula makes both parents pay each other, both know the exact disparity. There are too many ways one parent can exploit the system against the other.	The receiving parent is aware she pays £7 while Alex pays 40% of his income. She has admitted using this knowledge as a mechanism of financial control. The formula created the conditions for this abuse. CMS does not just permit it — the design incentivises it. No CMS safeguard addresses it.
No affordability assessment — the Regulations contain no test of whether paying the assessed amount leaves the paying parent able to meet the basic needs of the children in their care.	Alex was assessed at 40% of gross income while supporting three daughters. The question was never asked: can he pay this without causing neglect? Had it been, the answer was clearly no. CMS confirmed it has no duty to ask.

The Regulation 50 Parallel — Why the Correct Outcome Is Nil or Nominal

Regulation 50 of the Child Support Maintenance Calculation Regulations 2012 (SI 2012/2677) applies to **shared care** arrangements where the same qualifying child spends significant time with both parents. It does not technically apply to split care, because in split care each parent has a different child in their care rather than the same child spending time with both. However, the principle behind Regulation 50 is directly parallel and provides the clearest framework for understanding why the current outcome in split care is discriminatory.

The principle is this: a parent bearing full direct care costs cannot also bear full maintenance costs as if they bore no care costs at all. Applied by parallel reasoning to split care, where each parent has full-time care of one sibling, the correct outcome is nil or nominal maintenance in both directions. Both parents are directly bearing equivalent care costs. Both obligations should offset each other.

THE CORRECT OUTCOME BY PARALLEL APPLICATION: The parent on benefits does not contribute because the calculation formula treats her differently based on income source, not because her caring role is different. That is discrimination. Two parents with identical caring responsibilities, each raising one of their daughters full-time. One pays 40% of their income. One pays £7 per week. The distinction is not based on parenting. It is based on whether your income comes from employment or the state. That distinction — under Article 14 ECHR read with Article 1 Protocol 1 — has no legitimate aim that justifies it.

How CMS Forced Alex Out of Work

The CMS assessment created a trap. If Alex worked full-time, his CMS assessment would increase. Added to childcare costs for three children, the household was financially better off if he provided the childcare himself and worked part-time or not at all. Alex gave up employment completely for nearly two years as a direct result. No s.2 consideration. No s.28E departure. No affordability test. The system made work irrational and then used non-payment as the basis for enforcement.

ALEX HAS BEEN UNABLE TO PAY MAINTENANCE BECAUSE PAYING WOULD CAUSE THE NEGLECT OF HIS DAUGHTERS' BASIC NEEDS: This is not a refusal to accept responsibility. It is the direct consequence of a formula that ignores three children in full-time care, that CMS confirmed in writing it has no duty to consider, and that made employment financially irrational. The Judicial Review filed in April 2025 challenges both the unlawfulness of the enforcement instruments and the unlawfulness of the calculation itself — the s.2 breach, the s.28E failure, and the discriminatory formula.

The Equita Position — Silence After the Liquidated Damages Notice

Equita Limited were instructed by CMS to enforce the void liability order. A Liquidated Damages Notice was formally served on Equita and on the parent group company, setting out that proceeding to enforce on void instruments without a Schedule 12 warrant constituted theft and would result in county court proceedings. The notice demanded disclosure of the Schedule 12 warrant and the contract authorising enforcement.

Since that notice: complete silence. No response. No warrant. No contract. No further enforcement threats. The silence is the evidence. An enforcement agent with a valid warrant, a lawful contract, and a genuine court order does not go silent when challenged with a Liquidated Damages Notice. They produce their documentation and continue. Equita did not. Equita knew.

The JR — What It Challenges

AC-2025-LON-001412 challenges both the enforcement instruments and the calculation: void summons and LO; s.2 breach; s.28E failure; discriminatory formula (Art.14 ECHR + A1P1); software under US court injunction; Art.6 incompatibility; and structural unlawfulness of the 2012 Regulations.

THE COMPLAINTS WALL: CMS has not responded to the formal complaint asking how it applied s.2 and s.28E. No response from court, CMS, or GLD about the fraudulent summons. The ICE refused to examine because there is no final CMS decision — because CMS never responds. Even if ICE acts, its decisions are not binding. CMS can and does refuse to implement them. This is the loop. It is designed to prevent scrutiny reaching the evidence.

SOURCE: Child Support Act 1991 ss.2, 28E; SI 2012/2677 Regulation 50
SOURCE: Article 14 ECHR + Article 1 Protocol 1 — discriminatory formula
SOURCE: CMS written confirmation — no welfare duty to paying parent's children
SOURCE: AC-2025-LON-001412 — filed April 2025
SOURCE: Liquidated Damages Notice served on Equita Limited and parent group
SOURCE: Exhibit CL-EQ-1 — Equita recorded call — High Court file
SOURCE: Theft Act 1968 s.1; Ivey v Genting Casinos [2017] UKSC 67

SECTION EXEC

EXECUTIVE SUMMARY — FOR JOURNALISTS AND INVESTIGATORS

What This Document Is

This is a sourced public interest disclosure by Christina Little (researcher and lay representative in AC-2025-LON-001412) documenting conduct within the Child Maintenance Service (CMS) that this disclosure argues constitutes criminal offences under UK law. Every claim is sourced to parliamentary records, NAO/C&AG accounts, FOI responses, court filings, recorded calls, published legislation, or US federal court judgments. A High Court judicial review (AC-2025-LON-001412) is active. A Serious Fraud Office referral (RF260301438 32C) has been filed. NCA, TVP, IOPC, and parliamentary submissions are all active simultaneously.

The Five Core Evidenced Facts — Updated May 2026

FACT 1 — FORGERY — THE SUMMONS: Every CMS summons issued since 2007 is a false instrument under the Forgery and Counterfeiting Act 1981. MCA 1980 s.51 requires a Justice of the Peace to issue a summons. CMS serves it — confirmed by GLD para 8 (Z2500859). FOI2026/03820 confirms CMS only “requests hearing space”: no JP complaint is laid. Authority: R v Manchester Stipendiary Magistrate ex parte Hill [1983] 1 AC 328.

FACT 2 — FORGERY — THE LIABILITY ORDER: Every CMS “liability order” served on banks, employers, and enforcement agents is a CMS-generated administrative document — not a court order. No court seal. No judicial signature. No court reference. HMCTS confirmed in writing: “There is no order on our case file.” The Child Support (Enforcement) Act 2023 was passed because Parliament confirmed no legal route existed — and it has never been commenced.

FACT 3 — FICTITIOUS DEBT — SOFTWARE BUILT ON STOLEN CODE: The NAO confirmed: “The Child Maintenance Service has been collecting the Child Support Agency’s fictitious debt.” £29.7 million in incorrect amounts confirmed in one year (HC 252). The payment engine (TCS BaNCS) was found by the US Fifth Circuit Court of Appeals (21 November 2025) to have been built on wilfully and maliciously misappropriated trade secrets — $194 million verdict, 10-year monitorship. The debt underpinning millions of enforcement actions was generated by software under a permanent US court injunction.

FACT 4 — WELFARE DUTY — SYSTEMATICALLY ABANDONED: s.2 CSA 1991 requires the Secretary of State to have regard to the welfare of children likely to be affected. CMS confirmed in writing in 2025 it has no welfare duty to children in the paying parent’s household. This duty has not been applied in a single documented case across 30 years of enforcement.

FACT 5 — COORDINATED INSTITUTIONAL SILENCE: Seven institutions — TVP, IOPC, ICO, FCA, ICE, PAC, and Magistrates' Courts — have each been formally notified with sourced evidence. None has opened a criminal investigation. None has referred to the SFO or NCA. TVP routed a formally submitted crime report to an unconnected force. The ICE cannot act without a final CMS decision that CMS withholds by design. Section 34 documents the pattern in full.

The IT System — Updated May 2026

The TCS BaNCS software — confirmed by US federal court to have been built on wilfully stolen trade secrets — has been running CMS debt calculations throughout its deployment. DWP renewed the contract for up to £49.6 million in August 2024, after the original District Court verdict. An independent technical audit of the platform's reliability, maintainability and governance should be undertaken given the known history of CMS accounting anomalies and adverse audit opinions.

Baroness Sherlock — Updated May 2026

Baroness Maeve Sherlock OBE is DWP Minister for Child Maintenance. She was appointed in July 2024 without disclosure of five undisclosed ministerial interest declarations (2012–2023), her role as Senior Independent Director of C-MEC (CMS predecessor), or her concurrent role as CEO of the National Council for One Parent Families (now Gingerbread) and HM Treasury Council of Economic Advisers. She is now the minister responsible for the enforcement regime she helped design. Section 28 documents the full 35-year connection.

SOURCE: Parliamentary record; Hansard declarations 2012–2023; DWP appointment notice

SOURCE: AC-2025-LON-001412 — all five facts in evidence before the Administrative Court

SOURCE: SFO ref RF26030143832C; NCA; TVP BCA-18321-26-4343-IR

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EXECUTIVE SUMMARY — MAY 2026 UPDATE

EXECUTIVE SUMMARY — UPDATED MAY 2026

UPDATED MAY 2026

The April 2026 edition documented the three core criminal facts — forgery of the summons, forgery of the liability order, and fictitious debt — together with the 27 March 2026 bulk hearing, the removal of the lay representative, and the institutional suppression architecture. Since April 2026 the following material developments have occurred, each of which is documented in new sections of this edition.

New Criminal Evidence Since April 2026

Development	Significance
TVP PSD outcome letter CO/00784/26 (28 April 2026) — closing the complaint, reclassifying to "civil", while ignoring prior state crime classification under ref 43260123059	TVP used the complaints mechanism to reverse a valid operational crime recording. A police force telling its own PCC that a complaint was "investigated" when it was not is a misrepresentation to a statutory oversight body.
PCC response (ref CC0226/TH 4458) — forwarded to PSD, declined to record against Chief Constable, relying on TVP's misrepresentation	The closing mechanism is itself misconduct. The suppression has advanced from deflection to active misrepresentation.
Baroness Sherlock OBE: May 2025 List of Ministers' Interests — zero disclosure of (1) CEO of NCOF 1997–2003, (2) CMEC Non-Executive Director 2008–2010, (3) HM Treasury Council of Economic Advisers 2000–2003	Minister responsible for defending CMS in AC-2025-LON-001412 has 35-year undisclosed prior interest in the system she oversees. Ministerial Code paragraphs 1.6(f), 3.13, 3.14 breached. Apparent bias — Magill v Porter [2001] UKHL 67.
DEO nullity cascade — full analysis: void liability order renders downstream DEO void under s.31(1) CSA 1991; ERA 1996 s.13 exposure for employers; 20% surcharge collected on fictitious DEO debt recoverable	Millions of pounds in wage deductions and surcharges extracted without lawful authority. Employers who received written notice of nullity have no ERA 1996 s.13 defence.

Development	Significance
Equita recorded call (Exhibit CL-EQ-1): agent Aaron states dyslexia does not affect enforcement; cannot guarantee legal correspondence will be read; "we've been doing this a long time"	Equality Act 2010 breach; Taking Control of Goods Regulations 2013 reg.63 certificate revocation grounds; YL v Birmingham [2007] UKHL 27 — functional public authority bound by HRA 1998 s.6.
Complete court silence documented: N161 appeal at MK — no acknowledgment, no reference, no listing; contempt application 29 April 2026 — no judicial consideration; Admin Court applications unsealed for months	Institutional non-engagement with a live High Court challenge now extends across four courts simultaneously. Pattern of silence is itself evidence requiring explanation.

THE SCHEME IS NOW RECORDED AS STATE CRIMES ON TVP SYSTEMS — AND IS STILL NOT BEING INVESTIGATED. The transition from non-recording to recording-without-investigating is not a resolution. It is suppression at a later stage of the same process. Every day without a PACE-compliant investigation decision is documented and will be placed before HMICFRS, the IOPC, the Parliamentary Inquiry, and the Administrative Court.

New Sections 17B (Police Closing Complaint), 17C (DEO Nullity Cascade), 28 (Baroness Sherlock — Regulatory Capture), 29 (Equita — Enforcement Agent Liability), and 30 (The Complete Silence of the Courts) are incorporated in full from page [see contents]. All existing sections are preserved intact. Updates to Sections 15A, 17A, and 21A are marked with the MAY 2026 UPDATE indicator.

SOURCE: TVP PSD outcome letter CO/00784/26 — 28 April 2026

SOURCE: PCC response CC0226/TH 4458 — James Katouzian, Governance Manager

SOURCE: List of Ministers' Interests — May 2025 — gov.uk — Baroness Sherlock entry

SOURCE: Hansard — Baroness Sherlock declarations: 15 Oct 2012; 4 Feb 2014; 9 Dec 2015; 24 Jun 2021; 19 May 2023

SOURCE: Child Support Act 1991 ss.31–32 — DEO statutory framework

SOURCE: Employment Rights Act 1996 s.13 — unlawful deduction from wages

SOURCE: Taking Control of Goods Regulations 2013 — reg.63 certificate revocation

SOURCE: YL v Birmingham City Council [2007] UKHL 27 — functional public authority

SOURCE: Magill v Porter [2001] UKHL 67 — apparent bias test

SOURCE: Ministerial Code — paragraphs 1.6(f), 3.13, 3.14

APRIL 2026 UPDATE

WHERE THINGS STAND — POST 27 MARCH HEARING

This section records developments since the March 2026 edition of this disclosure. The 27 March hearing at Milton Keynes Magistrates Court was the first live test of the jurisdictional challenge documented in this disclosure against a sitting judicial officer. The result — and what followed — has significantly advanced the evidence base and the legal campaign.

Development	What It Proves	Action Taken
DJ Sharma grants 48 void orders at MK Magistrates on 27 March 2026 despite live s.51 jurisdictional challenge	Court proceeds without jurisdiction. No ruling on challenge raised. Bulk processing confirmed.	JCIO complaint filed (11 grounds). 7-day demand to MK court. MoJ complaint. TVP police reports updated.
Lay representative physically removed by security after raising the jurisdictional challenge	Challenge suppressed at the point of raising it. No due process. Article 6 violated in real time.	Documented in JCIO complaint. TVP refs BCA-18321-26-4343-IR and INC-20260326-0108 updated.
N161 appeal filed by Mr N — court has not responded	Court silence on a jurisdictional nullity argument is institutional non-engagement with a constitutional challenge.	HMCTS Chief Executive Nick Goodwin formally notified. Raised in MoJ complaint.
HMCTS Brighton (Lucy Bennett): court stated it is not required to produce an order	Institutional confirmation that the court never produced the liability order. CMS produced it.	Added to evidence schedule. Confirms pattern across all courts.
HMCTS Leicester (Nimra Asghar): no summons recorded, no signed order — Mr J case 2200143732	Pattern confirmed at Leicester. No court record of the instrument CMS used to imprison Mr J.	Added to evidence schedule. Supports false imprisonment claim.
Andrew Western MP gives contradictory written answers 8 days apart on ss.32M/32N commencement	One answer is false. Both cannot be true. Uncommenced Act is parliamentary admission of unlawfulness.	Formal letter to Callum Anderson MP identifying material error. Placed on parliamentary record.
Operation Jenga established — private prosecutions being prepared against named officials	The evidence has crossed the threshold for private prosecution referral on forgery and fraud.	NCA Economic Crime referral active. NCA Economic Crime notified. JCIO and IOPC complaints filed.

SECTION TIMELINE — UPDATED MAY 2026

CSA / CMS TIMELINE 1990–2026 — 30 YEARS OF FAILURE, FRAUD AND REGULATORY CAPTURE

This timeline records every significant event in the history of the Child Support Agency and Child Maintenance Service. **Entries in red directly engage criminal or legal exposure. Entries in gold show the Gingerbread/Sherlock conflict of interest arc — the lobbying and policy-design parallel track running alongside the enforcement regime.**

Year	Event	Significance / Exposure
1990	Margaret Thatcher's "Children Come First" White Paper proposes a statutory formula-based child support agency.	Political origin: objective was to reduce the welfare benefit bill, not child welfare. The revenue-extraction motive is present from day one.
1991	Child Support Act 1991 enacted. Creates the Secretary of State's duties under s.2 CSA 1991.	The Act all subsequent conduct must comply with. Section 2 duty — welfare of children — is the benchmark against which all subsequent enforcement is measured.
1993	Child Support Agency launched 5 April. Enforcement summonses issued.	**CRIMINAL EXPOSURE BEGINS: Every summons issued under MCA 1980 s.51 requires a JP to issue it. CSA never obtained one. Void ab initio from 5 April 1993.**
1995	71% of all maintenance assessments found to be incorrect.	By 1995 the majority of assessments are wrong. Enforcement continues regardless.
1996	Backlog of unpaid maintenance exceeds £1 billion.	The fictitious debt problem begins in earnest.
1997–2003	**GINGERBREAD/SHERLOCK: Baroness Maeve Sherlock (then Maeve Sherlock) serves as Chief Executive of the National Council for One Parent Families (NCOF — registered charity, later Gingerbread). Concurrently serves on HM Treasury Council of Economic Advisers 2000–2003 during design of the Child Support, Pensions and Social Security Act 2000.**	**REGULATORY CAPTURE — ORIGIN POINT: The receiving-parent lobby organisation's CEO simultaneously advises HM Treasury during the period the enforcement framework is redesigned. NCOF/Gingerbread advocates for aggressive enforcement policy on behalf of receiving parents throughout this period. The blueprint for the current CMS regime bears the direct imprint of Gingerbread advocacy. Sherlock later becomes the minister responsible for CMS.**
2000	Child Support, Pensions and Social Security Act 2000 enacted. Redesigns the enforcement framework.	Enacted while Sherlock is simultaneously CEO of the primary enforcement-advocacy lobby AND on the HM Treasury advisory council. The Act creates structural advantages for the receiving-parent position that Gingerbread had been lobbying for.

Year	Event	Significance / Exposure
2003	New 2003 Scheme introduced. New IT system (EDS). Intended as a reset.	NAO later describes this as "an unsuccessful attempt to deliver the policy behind the 1993 scheme." IT system collapses.
2006	NAO report: 2003 reforms "an unsuccessful attempt." John Hutton MP announces CSA will be axed.	Government acknowledges systemic failure. Enforcement fraud continues untouched.
2007	**NCOF merges with Gingerbread. New entity retains Gingerbread name. Becomes the primary receiving-parent lobby in CMS policy.**	**REGULATORY CAPTURE — STRUCTURAL: Gingerbread now holds the institutional position NCOF built under Sherlock's leadership. Its advocacy for enforcement maximisation continues to influence CMS policy.**
2007–10	Serco begins managing CMS/CSA contact centre operations. G4S takes on "Options" telephony.	**CRIMINAL EXPOSURE — DATA PROTECTION: Private contractors handle personal data of families. No publicly disclosed Art.28 UK GDPR Data Processing Agreements.**
2008–10	**GINGERBREAD/SHERLOCK: Baroness Sherlock appointed Senior Independent Director of CMEC (Child Maintenance and Enforcement Commission) — the direct predecessor body to the CMS.**	**REGULATORY CAPTURE — BOARD LEVEL: The former NCOF CEO who advocated for enforcement maximisation now sits on the board of the enforcement commission that becomes the CMS. She has governance oversight of the regime she will later defend as a minister.**
2009	CMEC signs £45 million contract with Tata Consultancy Services (TCS) to build CMS2012.	Original contract: £45m. Total implementation: £950m — 2,011% overrun. TCS will later be found by US courts to have built BaNCS using stolen trade secrets.
2012	Child Maintenance Service (CMS) 2012 Scheme begins. 20% Collect & Pay surcharge introduced.	FEE INCOME BEGINS: The 20% surcharge creates the financial incentive structure that drives the fraud.
2013	CMS2012 system goes live. TCS BaNCS processes all payments.	**CRIMINAL EXPOSURE: Software now confirmed by US federal courts to have been built on stolen trade secrets (CSC v TCS, 5th Cir. 2025) begins processing child maintenance payments.**
2018	Tom McCormack, CMS Director of Operations: internal OLT instruction to maximise Collect and Pay volumes for fee income. Arlene Sugden attends. Page later removed from CMS guidance.	**CRIMINAL EXPOSURE: Written evidence of a senior official directing the scheme to maximise fee income in direct breach of the welfare duty under s.2 CSA 1991.**
2022	PAC oral hearing 16 March 2022. Arlene Sugden OBE confirms: 200-case simultaneous digital hearings; CMS-caused suicides acknowledged. Arlene Sugden awarded OBE one month later.	KEY PARLIAMENTARY EVIDENCE: 200 cases simultaneously is incompatible with individual judicial determination. CMS-caused suicides acknowledged on record.

Year	Event	Significance / Exposure
2022	NAO/WPC oral hearing 2 November 2022. Joshua Reddaway (NAO): "The Child Maintenance Service has been collecting the Child Support Agency's fictitious debt." C&AG; adverse opinion on HC 252.	**CRIMINAL EXPOSURE: NAO officer confirms fictitious debt on parliamentary record.**
2023	Child Support (Enforcement) Act 2023 enacted. Creates administrative liability order route. Has never been commenced.	**CRIMINAL EXPOSURE — PARLIAMENTARY ADMISSION: Parliament passed this Act because ministers confirmed the existing enforcement route was not lawfully authorised.**
2023	TCS bribery scandal: Global Head of Resource Management ES Chakravarthy implicated. Senior executives dismissed. DWP renews TCS contract.	**CRIMINAL EXPOSURE — PROCUREMENT: DWP renews CMS IT contract 14 months after TCS bribery scandal. No published due diligence.**
Nov 2023	US District Court: TCS found guilty — BaNCS built on stolen CSC trade secrets. $194m verdict. Permanent injunction.	**CRIMINAL EXPOSURE — IT SYSTEM: The software processing CMS payments is confirmed to have been built on stolen code. DWP does not disclose to Parliament or courts.**
Dec 2024	**GINGERBREAD/SHERLOCK: Baroness Sherlock appointed Minister of State at DWP with direct responsibility for Child Maintenance. None of her NCOF/CMEC/Gingerbread connections declared in List of Ministers' Interests.**	**REGULATORY CAPTURE — MINISTERIAL: The former NCOF CEO who designed the enforcement framework, sat on its predecessor board, and repeatedly cited Gingerbread briefings as a backbench peer, now defends the regime as the responsible minister. Conflict of interest undisclosed.**
Feb 2025	Tata Group Chairman Natarajan Chandrasekaran (TCS CEO 2009–2017 — the CMS2012 build period) awarded KBE by British Government. DWP contract continues.	**CRIMINAL EXPOSURE — HONOURS: KBE awarded 16 months after IP theft verdict. No debarment review. TCS continues to hold CMS contract.**
Apr 2025	M&S; cyberattack: TCS employee credentials used as entry vector. £300 million loss. M&S; terminates TCS contract July 2025.	**CRIMINAL EXPOSURE — SECURITY: TCS's credential security failure in M&S; context has not triggered review of CMS2012 contract despite identical security risk profile.**
Nov 2025	Fifth Circuit affirms BaNCS verdict: $194m confirmed, 10-year monitorship. DWP contract continues to 2028.	**CRIMINAL EXPOSURE: Final verdict on stolen code confirmed. DWP takes no action. NCA referral filed.**
2025–26	High Court judicial review AC-2025-LON-001412 filed. GLD admits: CMS serves the summons. 27 March 2026: DJ Sharma grants 48 bulk orders despite live challenge. N161 filed — court silent. Operation Jenga established. This disclosure published.	ACTIVE PROCEEDINGS: Every legal route now engaged. Private prosecutions being prepared. Police required to record as state crimes.

GOLD ROWS = THE GINGERBREAD/SHERLOCK CONFLICT OF INTEREST ARC: These entries show how the organisation that became the primary receiving-parent lobby (Gingerbread, formerly NCOF) ran on a parallel track to the CMS enforcement design — with its CEO simultaneously advising the Treasury (2000–2003), sitting on the predecessor enforcement board (2008–2010), and ultimately becoming the minister responsible for CMS (2024). The arc spans 35 years. It was never declared in the List of Ministers' Interests.

SOURCE: Hansard — Baroness Sherlock five declarations — 2012, 2014, 2015, 2021, 2023

SOURCE: List of Ministers' Interests — December 2024 — interests not declared

SOURCE: Charity Commission — NCOF (Charity 230750) — now Gingerbread

SOURCE: Computer Sciences Corp v TCS — 5th Circuit 21 November 2025 — BaNCS stolen code

SOURCE: Child Support (Enforcement) Act 2023 — uncommenced

SECTION 1

SCALE — THE £106 MILLION REVENUE MACHINE

Figure	What It Means
1.1 million children	Subject to CMS enforcement — September 2025, up 47,000 year on year
790,000 paying parents	Subject to enforcement powers — 6% increase year on year
£442.8 million	Arranged through Collect and Pay — year to September 2025 — 17% annual increase
~£106 million/year	Fee income from 20% surcharge + 4% deduction — on maintenance NAO confirmed includes fictitious debt
140 prison sentences	Issued in a single quarter (September 2024) — on void liability orders, for fictitious debt
17% annual growth	Collect and Pay volumes — the surcharge income stream is accelerating year on year

The Collect and Pay Revenue Trajectory

Collect and Pay is the mechanism by which CMS generates its fee income. When placed on Collect and Pay, CMS charges a 20% surcharge on every payment made by the paying parent and deducts 4% from every payment received by the receiving parent. The combined effect: £24 in every £100 of child maintenance processed goes to CMS, not to the child.

Period	Collect and Pay Volume	Estimated Surcharge Income	Change
Year to Sept 2023	~£370 million	~£89 million	Baseline
Year to Sept 2024	~£390 million	~£94 million	+5.4%
Year to Sept 2025	£442.8 million	~£106 million	+17% — accelerating

THE REVENUE IS GROWING FASTER THAN THE CASE NUMBERS. Collect and Pay volumes grew 17% in the year to September 2025 — far outpacing the 6% growth in the paying parent caseload. More parents are being pushed onto Collect and Pay, generating more surcharge income per case. The McCormack instruction to maximise Collect and Pay volumes for fee income is working exactly as intended — long after McCormack left.

SOURCE: DWP: CMS Statistics to September 2025

SOURCE: NAO: Child Maintenance Client Funds Accounts

SOURCE: Commons Library CBP-10082

SECTION 2

WHY THE SCHEME STILL EXISTS — THE COLLECT AND PAY SURCHARGE IS AN UNLAWFUL TAX

"I gave instructions to maximise Collect and Pay case volumes for fee income" — Tom McCormack, CMS Director of Operations, Written Instruction 24 May 2018. Breach of s.2 Child Support Act 1991. Page subsequently removed from CMS guidance.

THIS IS THE MOTIVE DOCUMENT. A senior official directing a statutory enforcement agency to maximise revenue — not child welfare. Every enforcement action taken after this instruction was taken in the context of a scheme explicitly directed to generate income. This is what misfeasance in public office looks like.

The Collect and Pay Surcharge Is an Unlawful Tax

A charge levied by a government agency on a statutory transaction, without the recipient's consent, for the purpose of generating revenue for the agency, is a tax. Taxes require statutory authority. The 20% Collect and Pay surcharge is levied on maintenance that the NAO confirmed includes fictitious debt, using enforcement instruments Parliament confirmed had no lawful basis. That is not a lawful charge. It is a levy on a void process.

The Surcharge	Why It May Be Unlawful
20% added to every Collect and Pay payment — paid by the paying parent on top of maintenance	Charged on maintenance including fictitious debt (NAO confirmed). A surcharge on a non-existent debt has no lawful basis.
4% deducted from payments received by the receiving parent	Reduces the child's share. CMS charges the child for administering their own maintenance — directly contradicting the s.2 welfare duty.
Triggered automatically when receiving parent demands Collect and Pay — paying parent has no right to refuse	No judicial oversight. No proportionality test. A unilateral financial penalty without due process.
~£106m in year to Sept 2025 — 17% growth	Tracks McCormack's 2018 instruction. The instruction breached s.2 CSA 1991. Income generated pursuant to it is tainted.
Charged on enforcement of void liability orders	A surcharge on an unlawful enforcement process is itself unlawful. The financial model depends entirely on instruments Parliament acknowledged have no lawful basis.

THE ARTICLE 1 PROTOCOL 1 ARGUMENT: Article 1 of Protocol 1 ECHR protects the peaceful enjoyment of possessions. A charge levied without adequate legal basis, or on a debt that does not exist, interferes with that right. The paying parent has no tribunal to challenge the surcharge and no route to recover it if the underlying debt is fictitious. This is deprivation of property without adequate legal basis or effective remedy.

Why the Scheme Cannot Reform Itself — Five Structural Blockers

- **£106 million per year fee income** — no Treasury incentive to reform. Every year the scheme continues, £106 million flows to DWP. Reform eliminates that income stream.
- **Political framing ('deadbeat dads')** — makes reform unpopular regardless of the facts. This framing is deliberate and has silenced legitimate scrutiny for 30 years.
- **IT infrastructure cost** — genuine reform requires rebuilding the case management system. DWP has spent decades rebranding (CSA to CMEC to CMS) without touching the underlying technology.
- **Paying parents are low-income men with limited political voice** — the population most harmed has the least capacity to challenge. Legal aid unavailable. Judicial review prohibitively expensive.
- **Acknowledging unlawfulness creates liability the state cannot afford** — 30 years of void enforcement, 1.1 million families, £3.8 billion in fictitious arrears. Any judicial acknowledgment opens class action exposure dwarfing the Post Office Horizon settlement.

THE SURCHARGE IS THE SCHEME'S FINANCIAL ENGINE AND ITS LEGAL EXPOSURE: Abolish the surcharge and the financial model collapses. Keep it and every payment processed is a further act of charging parents on instruments Parliament acknowledged have no lawful basis. There is no safe position. That is why reform has not happened. That is why it must be forced.

SOURCE: PAC oral hearing 16 March 2022 — Arlene Sugden OBE

SOURCE: Child Support Act 1991 s.2 — welfare duty

SOURCE: Article 1 Protocol 1 ECHR — peaceful enjoyment of possessions

SOURCE: Child Support (Enforcement) Act 2023 — uncommenced

SOURCE: DWP CMS Statistics to September 2025

SECTION 3 — CONTINUED

THE ENFORCEMENT FRAUD — FORGERY, FALSE INSTRUMENTS, 18 YEARS OF CRIMINAL ENFORCEMENT

Every CMS summons issued since 2007 is a false instrument. Every CMS liability order served as a court order is a false instrument. Producing, using, and registering these documents is a criminal offence under the Forgery and Counterfeiting Act 1981. The Fraud Act 2006 is also engaged. There is no law authorising this process. These are not regulatory breaches. They are crimes.

The Real Summons — Exhibit EX-A Analysed

The image reproduced as Exhibit EX-A (items A1 and B) in this disclosure is an authentic, GDPR-redacted CMS enforcement summons. Every claim in this document about the nature of the CMS summons is visible to the naked eye in this single exhibit. The table below compares what this document shows with what a genuine court summons would show.

Feature	What the CMS Document Shows	What a Genuine Court Summons Would Show
Header / title	Complaint and Summons to Defendant — HMCTS header.	Issued by the court under HMCTS header with embossed court seal.
Issuing authority	Child Maintenance Service, Mail Handling Site A, Wolverhampton WV98 2BU — a postal processing centre.	Justice of the Peace, named, signing in their judicial capacity, with date complaint laid and JP name.
JP complaint	Not mentioned. No JP name. No complaint date.	Named JP; date complaint laid; court case reference file number generated by HMCTS system.
Court involvement	Leicester Magistrates Court listed as venue only — a room booking, not a judicial act.	Court would be the issuing authority, not just the room. HMCTS reference required.
Amount claimed	£25,138.91 child maintenance + £300.00 liability order charge. Hearing: Wednesday 10/08/2022 at 2:00 PM at Leicester Magistrates Court.	Court-verified, court-examined debt. Court-listed hearing with individual judicial assignment.
HMCTS reference	Reference shown is “CMEL7298” — a CMS internal reference, not an HMCTS court case number.	Unique HMCTS case reference traceable in court records.
Court seal	None. No embossed court seal anywhere on the document.	Embossed court seal required on all genuine court process documents.
Signatory	None. No named signatory. No justice of the peace signature.	Signed by or on behalf of a named justice of the peace.

Feature	What the CMS Document Shows	What a Genuine Court Summons Would Show
Complainant address	CMS, Mail Handling Site A, Secretary of State, Wolverhampton WV98 2BU — a postal address, not a complainant before a JP.	Named complainant before a JP — not a postal address.

LEGAL CONSEQUENCE: This document is a false instrument under s.9(1)(g) of the Forgery and Counterfeiting Act 1981 — it tells a lie about itself. It presents itself as a court summons. It was produced by CMS from a postal processing centre in Wolverhampton. No Justice of the Peace was involved at any stage. Under Hill [1983] 1 AC 328 (House of Lords), a summons issued without a JP complaint is void ab initio. Every order obtained downstream of this summons is equally void.

SOURCE: R v Manchester Stipendiary Magistrate ex parte Hill [1983] 1 AC 328
SOURCE: Magistrates' Courts Act 1980 s.51 — JP complaint mandatory for valid summons
SOURCE: Forgery and Counterfeiting Act 1981 ss.1, 3, 9(1)(g)

This False Instrument Led to a Committal: Imprisonment on Two Void Instruments

The following case is documented in full and an Article 5 Notice was served on the GLD and the Secretary of State. No personal identifiers are used. The paying parent is referred to throughout as "the Parent." This case illustrates, in a single individual's experience, the complete chain of forgery described in this disclosure: false summons, false liability order, committal to prison, and the complete denial of any Article 6 remedy — all confirmed in writing by the agencies involved.

The Amount — Fictitious Debt

The summons served on the Parent demanded £25,138.91 in child maintenance arrears. This amount is fictitious. The Parent had made all of his maintenance payments. No genuine court has ever examined this figure because there is no jurisdiction to do so. No independent audit has verified it. Following his release from prison, CMS issued a further fake summons for a continuing amount. The debt derives from a CMS administrative calculation that was never subject to judicial scrutiny — because, as this disclosure demonstrates, no court ever had jurisdiction to scrutinise it.

The debt figure of £25,138.91 is of the same character as the fictitious debt the NAO's own officer described on the parliamentary record: "The Child Maintenance Service has been collecting the Child Support Agency's fictitious debt." — Joshua Reddaway, NAO, Work and Pensions Select Committee, 2 November 2022. The Parent paid his maintenance. CMS cannot account for where the payments went because the CMS IT system — confirmed by the C&AG; to have produced accounts so unreliable they merited an adverse opinion — cannot reliably reconcile payments to liabilities. The £25,138.91 is not a verified debt. It is a number produced by a faulty system and enforced as though it were a court-determined liability.

Two False Instruments — The Complete Chain

Instrument	What It Purports to Be	What It Actually Is	Legal Consequence
The Summons (CMEL7298)	A court summons issued under MCA 1980 s.51, requiring the Parent to attend a magistrates' court hearing at Leicester on 10 August 2022.	A CMS-generated document produced at Mail Handling Site A, Wolverhampton. No JP complaint. No JP signature. No court reference. Issued under reg.28(1) Child Support Act 1991 and not under MCA 1980.	Void ab initio: R v Manchester Stipendiary Magistrate ex parte Hill [1983] 1 AC 328. No jurisdiction. All proceedings based on it are equally void.
The Liability Order	A court order made by Leicester Magistrates' Court granting a liability order to the Secretary of State for £25,138.91.	An administrative memorandum produced by CMS. No court seal. No judicial signature. No HMCTS case reference. CMS enforcement officials confirmed (recorded calls CL2, CL3): "There are no court orders — they're memorandums." HMCTS Leicester confirmed the documents are no longer held.	False instrument under Forgery and Counterfeiting Act 1981 s.9(1)(g). Registered with RTL as a court order. Every enforcement action taken under it — including committal — has no lawful foundation.
The Committal Order	A judicial order committing the Parent to prison for non-payment of the liability order.	Made without any judicial examination of the void instruments underpinning it. The Parent was imprisoned on an unsigned committal order. No Article 6 hearing preceded it.	False imprisonment: Article 5 ECHR. Adomako liability: named officials continued enforcement in a population with a 14.28× mortality rate after written notice.

CRITICAL — THE CASCADING VOID: Void summons → no jurisdiction → no valid hearing → no valid liability order → no valid committal → false imprisonment. Every step in the chain is contaminated by the first. GLD's own solicitor confirmed in writing to the Administrative Court on 9 March 2026 (paragraph 8, ref Z2500859/RCJ/HOI7) that "a summons was served on [the paying parent] by the Secretary of State's agency, the Child Maintenance Service." Not by a court. Not by a JP. By CMS. That admission destroys the jurisdictional basis for everything that followed.

No Article 6 Hearing — By Regulatory Design

The Parent had no opportunity to challenge the debt in any court. This is not an accident or an oversight. It is a structural feature of the CMS enforcement regime written into the 2012 Regulations. The Child Support Act 1991 confers on the Secretary of State a broad discretion as to whether and how enforcement is pursued. The regulations made under the Act provide no mechanism by which a paying parent can bring the debt figure before an independent court for examination before a liability order is granted. The "hearing" at which the liability order is "made" is — as CMS staff described it — a commercial room booking. Not a judicial process. Not a fair hearing. A transaction between CMS and HMCTS for use of a room.

SOURCE: GLD letter Z2500859/RCJ/HOI7, 9 March 2026, paragraph 8

SOURCE: CL2, CL3 — recorded calls — CMS enforcement officials confirming no court orders

SOURCE: HMCTS Leicester — written confirmation — documents no longer held

SOURCE: Article 5 ECHR — right to liberty; Article 6 ECHR — fair trial

SOURCE: R v Adomako [1995] 1 AC 171 — gross negligence manslaughter

How Police Are Arresting People on False Instruments — The Complete Chain

The committal of the Parent to prison followed a sequence that is now documented in the evidence and in the High Court record. This sequence is not unique to his case. It is the standard CMS enforcement pathway — a pipeline from false summons to imprisonment that no police force, no court, and no oversight body has yet interrupted. Each stage below identifies who is responsible and what is admitted in evidence.

Stage	What Happens	Who Is Responsible	What Is Known / Admitted
1. The Summons	CMS generates a document headed "Complaint and Summons to Defendant" at Mail Handling Site A, Wolverhampton. Reference CMEL7298 or equivalent internal code. No Justice of the Peace. No court. Sent by post.	CMS operational management. Tom McCormack (2018 written instruction). Simon Hunter (current Director of Operations).	GLD admitted in writing to the Administrative Court: "A summons was served on [the paying parent] by… the Child Maintenance Service." — Paragraph 8, letter of 9 March 2026 (ref Z2500859/RCJ/HOI7).
2. The Bulk "Hearing"	CMS books a room at a magistrates' court as a commercial transaction. Up to 200 cases are listed simultaneously. The booking is presented as a judicial hearing but no individual judicial act takes place. The HMCTS room is used as a backdrop.	CMS operational management. HMCTS administration (room booking function).	Arlene Sugden OBE confirmed at PAC 16 March 2022: "200 cases simultaneously." HMCTS staff (recorded call CL1): "We only deal with criminal cases — the room is hired, not a court sitting."
3. The Liability Order	CMS generates an administrative document with no court seal, no judicial signature, and no HMCTS case reference. Multiple possible signatories are listed simultaneously, meaning no individual is identified. This document is sent to the paying parent, their employer, their bank, and Registry Trust Limited as though it were a court order.	CMS IT systems and operational management. RTL receives it as an innocent party.	CMS enforcement officials (recorded calls CL2, CL3): "There are no court orders — they're memorandums." FOI2026/03819: DWP refused to disclose liability order production methodology under s.31(1)(a) — an implicit admission that disclosure would reveal the document is not produced by a court.

Stage	What Happens	Who Is Responsible	What Is Known / Admitted
4. RTL Re gistration	The false liability order is registered by Registry Trust Limited on the Register of Judgments, Orders and Fines. It appears as a court judgment on credit searches. Banks, landlords, and employers see it and treat it as confirmed.	CMS (submitting the instrument). DWP (overseeing). RTL is an innocent victim.	RTL's own website described the process as: "The CSA takes out a Liability Order in a Magistrates Court." RTL was not told otherwise. It was not a court order. RTL was deceived.
5. Enforce ment	CMS instructs Marston Holdings and other enforcement agents to execute deductions from earnings, bank deductions, and attendances at the parent's home or business. All served under the false liability order.	CMS FIU. DWP. Marston Holdings.	DWP confirmed in FOI response: "no legal authority or requirement to delegate statutory enforcement powers to third-party suppliers." Marston is therefore operating without statutory authority.
6. Committal	Where the parent fails to pay the debt — a debt they cannot pay because it was generated by a faulty system on void instruments and they have no Article 6 route to challenge it — CMS applies for committal. The committal order is made in the magistrates' court without any judicial examination of the underlying debt. In the parallel case documented here, the committal order was unsigned.	CMS. The magistrates' court (which processes the application without examining the void instruments underpinning it).	The Parent was imprisoned on an unsigned committal order with no traceable valid liability order beneath it.
7. Police	Police officers arrest and detain the parent under the committal warrant. The officers have no knowledge that the underlying instruments are void. They are executing what appears to be a valid court warrant.	Individual police officers acting in good faith. Their force commanders, who have systematically refused to record criminal complaints about CMS instruments and have therefore never advised officers of their void nature.	Five documented complaints about CMS fraud (S1 to S5). Zero crime reference numbers issued. Zero examination of the instruments. The officers who execute these warrants have never been told by their supervisors that what they are enforcing has no legal basis.

THE OFFICERS ARE BEING USED: Police officers across England and Wales are arresting people under warrants that have no lawful foundation. They are not told this — because their force commanders have classified every complaint about CMS instruments as a civil matter without examination. The officers executing the warrants believe they are enforcing a valid court order. They are not. They are enforcing a forgery, and even the CMS internal handbook confirms this. The responsibility does not lie with the officers. It lies with those who suppressed the complaints that would have alerted them.

GLD Knows — The High Court Record Is Unambiguous

The Government Legal Department — acting for the Secretary of State for Work and Pensions — is on notice of every material fact in this document. This is not a matter of inference or allegation. It is a matter of the public record of High Court proceedings AC-2025-LON-001412. The table below sets out what GLD has been given, when, and how it has responded.

What GLD Has Been Given	When Provided	GLD’s Response
Exhibit EX-A — the physical CMS summons (CMEL7298) showing no JP, no court seal, no HMCTS reference number.	Filed in AC-2025-LON-001412 prior to the Kimblin KC certification.	Not addressed in any GLD response. The 8 March 2026 letter does not mention it.
R v Manchester Stipendiary Magistrate ex parte Hill [1983] 1 AC 328 — the House of Lords authority establishing that a summons issued without a JP complaint is void ab initio.	Cited in the claim and in subsequent filings.	Not mentioned in any GLD letter or in the Summary Grounds of Defence. Not addressed in the Kimblin KC order. A 40-year House of Lords authority on the precise point — and GLD does not address it.
Recorded calls CL1, CL2, CL3 — HMCTS staff confirming the arrangement is a commercial room booking; CMS enforcement officials confirming no court orders exist.	Filed as exhibits in AC-2025-LON-001412.	Not addressed.
FOI2026/03820 — DWP’s own self-contradicting response confirming CMS “requests hearing space” (Answer 1) and that parents are “summoned to attend” (Answer 3). Both statements cannot be true.	Filed as exhibit evidence.	Not addressed.
The Child Support (Enforcement) Act 2023 — Parliament’s own acknowledgement that the existing enforcement route had no lawful basis.	Cited throughout the claim bundle.	Not mentioned once in any GLD correspondence.
GLD’s own paragraph 8 admission — “A summons was served on [the paying parent] by… the Child Maintenance Service.” — GLD letter to the Administrative Court, 9 March 2026, ref Z2500859/RCJ/HOI7.	GLD’s own letter to the Administrative Court.	GLD made this admission in the same letter in which it argued enforcement was entirely lawful. The contradiction has not been addressed in any subsequent filing.

The GLD solicitor who signed the 9 March 2026 letter is Ryan Jummun, supervised by Katie Meredith and Josephine Wallwork. Every one of those named individuals is on notice of the Hill [1983] authority, the recorded calls, the FOI evidence, and the CS(E)A 2023 parliamentary record. Every one of them has continued to file documents defending the enforcement regime without addressing any of this material.

Under the duty of candour — R (ex parte Huddleston) [1986] 2 All ER 941 — government parties in judicial review must disclose all material facts, including those that undermine their own case. GLD's paragraph 8 admission — that CMS serves the summons — is a fact that undermines the entirety of the enforcement regime GLD is defending. It has not been disclosed as adverse material. It has been buried in a letter arguing the opposite position.

THE QUESTION FOR THE COURT: GLD has admitted the summons is served by CMS — not a court, not a Justice of the Peace. GLD is aware of the Hill [1983] authority. GLD continues to defend the enforcement regime. Is the advancement of a legal defence, in the face of a House of Lords authority that the solicitor cannot have overlooked, and in the face of the solicitor's own client's admission, consistent with the duty of candour and the SRA Code of Conduct for Solicitors 2019, paragraph 1.4?

SOURCE: R (ex parte Huddleston) [1986] 2 All ER 941 — duty of candour

SOURCE: Medcalf v Mardell [2002] UKHL 27 — professional duty not to advance a defence while withholding material facts

SOURCE: SRA Code of Conduct for Solicitors 2019 — paragraph 1.4

SOURCE: R (ex parte Huddleston) [1986] 2 All ER 941 — duty of candour

SOURCE: Medcalf v Mardell [2002] UKHL 27 — professional duty not to advance a defence while withholding material facts

SOURCE: SRA Code of Conduct for Solicitors 2019 — paragraph 1.4

Why Are The Courts Allowing It? — The Structural Complicity of HMCTS

The question that every journalist, every MP, and every affected parent asks is this: if CMS summonses are void, if liability orders are forgeries, if committals are made on unsigned documents — why are courts allowing it to happen? The answer is not that they do not know. The evidence is clear: the courts know. HMCTS knows. They have been told by parents, they have confirmed it themselves in writing, and they have consistently responded by sending parents back to CMS. That is not ignorance. That is a choice. It is a choice with a name in law: complicity.

FIVE CONFIRMATIONS THAT HMCTS KNOWS NO COURT ORDERS EXIST — AND CONTINUES ANYWAY

HMCTS has confirmed in writing, across Leicester, Milton Keynes, and Brighton, that no liability order exists on any court file. HMCTS rents the rooms. HMCTS allows CMS to use its ushers. HMCTS adds the cases to CourtServe from bulk CMS lists. HMCTS accepts an unsigned, undated memorandum of entry with a CMS reference number and no judicial signatory. HMCTS knows that CMS holds the documents. HMCTS knows that the court cannot lawfully issue them. HMCTS continues anyway. The question is not whether HMCTS is aware. The question is who at HMCTS authorised this and why it continues.

- **HMCTS rents the rooms to CMS as a commercial transaction.** HMCTS staff confirmed to a parent that "CMS hires the court like the council tax" (recorded call CL1). This is a room booking. CMS pays for a date and a space. HMCTS provides it. No judicial officer initiates the proceeding. No court complaint is laid. No JP issues process. HMCTS accepts a CMS booking form in place of a court application. It knows this is not judicial process. It has always known.
- **HMCTS provides ushers and court staff to facilitate CMS bulk hearings.** HMCTS staff manage the listing, call the cases, and administer a process that runs 200 cases simultaneously (confirmed by Arlene Sugden OBE at PAC, 16 March 2022). Court ushers facilitate hearings in which no individual judicial examination takes place. The ushers know the cases are listed in bulk. They can see it. They process it. That is participation, not ignorance.
- **HMCTS adds CMS cases to CourtServe from a CMS bulk list — knowing they are not properly constituted proceedings.** CourtServe is the HMCTS court listing system. Adding a case to CourtServe creates the appearance of a properly constituted judicial proceeding. HMCTS staff who add 200 CMS cases simultaneously from a CMS-supplied bulk list know they are not individual court applications. They know no JP has laid a complaint. They know no individual judicial authorisation exists. They add them anyway. That act of adding cases to CourtServe — without any check that the proceedings are lawfully constituted — is itself a participation in the fraud.
- **HMCTS accepts an unsigned, undated memorandum of entry bearing a CMS reference number — not a court order.** The document HMCTS provides when parents enquire is a "Memorandum of an Entry in the Register." It carries no date. It carries no judicial signature. It bears a CMS internal reference (the SCIN number) rather than a court case number. A document without a date, without a judicial signature, and without a court case number is not a court order. HMCTS

court officers who produce and issue it know this. They issue it anyway and direct parents to CMS for anything further.

- **There is no GDPR Article 28 Data Processing Agreement for CourtServe.** HMCTS processes personal data about paying parents through CourtServe as part of this arrangement. CMS is not a court. CMS is not an HMCTS entity. CMS providing bulk personal data to HMCTS for entry into CourtServe is personal data processing. UK GDPR Article 28 requires a written Data Processing Agreement between data controller and processor where one processes data on behalf of another. No such agreement has been disclosed. No agreement could lawfully authorise HMCTS to list proceedings that have no lawful basis.
- **There is no formal agreement between HMCTS and CMS governing this arrangement — and there cannot be.** A formal MoU or service level agreement between HMCTS and CMS for the use of court rooms, staff, ushers, and CourtServe listings would require HMCTS to acknowledge in writing that the proceedings have no lawful judicial basis. That acknowledgment would be a confession of institutional participation in the fraud. The arrangement therefore remains informal, undocumented, and unacknowledged at senior level. The absence of any formal agreement is not an oversight — it is a deliberate structural choice to avoid creating a document trail.
- **HMCTS has a safeguarding duty to the people who appear before it. It is not fulfilling it.** The courts are constitutionally the safeguard of the citizen against the executive. When a magistrates' court processes a CMS bulk listing, it is standing between a paying parent and the full coercive power of the state — imprisonment, driving licence removal, wage seizure, asset freezing. The court's safeguarding function requires it to verify that the process before it is lawfully constituted. HMCTS is not doing that. By processing bulk commercial bookings as judicial proceedings, HMCTS is not safeguarding the parent. It is facilitating the enforcement against them. That is an inversion of its constitutional purpose.
- **HMCTS knows the regime is not Article 6 compliant — because it can see the listings.** Any HMCTS court manager looking at a CourtServe listing of 200 simultaneous CMS cases knows that 200 individual judicial examinations are not taking place. Article 6 ECHR requires a fair hearing by an independent tribunal. A bulk commercial room booking in which no individual case is examined, no instrument is verified, and no JP has laid a complaint is not a fair hearing. HMCTS processes it regardless. Every court manager who has ever seen a 200-case CMS listing knows it is not Article 6 compliant. They have continued to list and process these cases.

THE FORMAL AGREEMENT THAT SHOULD EXIST: Any arrangement under which a non-judicial government agency uses HMCTS court rooms, HMCTS staff, HMCTS ushers, and the HMCTS CourtServe listing system to conduct enforcement proceedings should be governed by a formal, published, legally reviewed memorandum of understanding. That MoU would need to address: the lawful basis for the proceedings; the GDPR framework for data sharing through CourtServe; the Article 6 compliance of the hearing format; and the judicial independence requirements of the courts involved. The fact that no such agreement exists — after 18 years of this arrangement operating at scale — is not an accident. It is because no such agreement could be written without exposing every element of the fraud it would be required to cover.

- **The Administrative Court certified Hill [1983] and then ignored it.** The claim TWM was certified. The Kimblin KC order does not address Hill [1983]. South Bucks DC v Porter [2004] UKHL 33 requires adequate reasons. The order gives none on the jurisdictional nullity argument.

The Administrative Court is not outside this picture.

- **The £3,686.73 costs order is a structural barrier to justice.** Imposed against a litigant earning £200 per week, paying 40% to CMS. This is the mechanism that prevents the challenge returning. When a court imposes costs that price the most harmed people out of justice, it becomes part of the architecture of suppression.

HMCTS IS CONSTITUTIONALLY REQUIRED TO SAFEGUARD PEOPLE BEFORE IT — NOT TO FACILITATE HARM AGAINST THEM: The courts exist as the constitutional barrier between the citizen and the unchecked power of the state. When HMCTS provides rooms, ushers, CourtServe listings, and memoranda of entry for a process it knows to be constitutionally defective — a process that results in parents being imprisoned, having wages seized, having credit destroyed, and in some documented cases dying — HMCTS ceases to be a safeguard and becomes an instrument. The question for the HMCTS Chief Executive, the MoJ Permanent Secretary, and the Lord Chancellor is simple: who authorised this, when did they know, and what steps are being taken to stop it? These questions require answers under oath.

SOURCE: Recorded call CL1 — HMCTS staff — "CMS hires the court like the council tax"
SOURCE: HMCTS Thames Valley — Veer (Administrative Officer) — 19 March 2026 — "no order on our case file"
SOURCE: HMCTS Brighton — Lucy Bennett — "the court is not required to produce an order"
SOURCE: HMCTS Leicester — Nimra Asghar — no summons recorded on court system
SOURCE: PAC oral hearing 16 March 2022 — Arlene Sugden OBE — 200 simultaneous bulk hearings confirmed
SOURCE: FOI2026/03820 — CMS "requests hearing space" from magistrates' courts — confirmed
SOURCE: UK GDPR Article 28 — mandatory Data Processing Agreements for processor relationships
SOURCE: Article 6 ECHR — right to fair hearing by independent tribunal
SOURCE: Child Support (Enforcement) Act 2023 — Parliament's confirmation no existing lawful route
SOURCE: South Bucks DC v Porter [2004] UKHL 33 — adequacy of reasons for judicial decisions
SOURCE: R (UNISON) v Lord Chancellor [2017] UKSC 51 — access to justice as a constitutional right
SOURCE: CourtServe — court listing system showing 48 simultaneous CMS cases — 27 March 2026

The Handbook: How the State Wrote Unlawfulness Into Procedure

Document: CMS Internal Operating Procedure: Liability Order – Magistrates Court. **Source URL:** http://np-cmg-sharepoint.link2.gpn.gov.uk/sites/procedures/Pages/Civil-Enforcement/Liability-order-magistrates-court. **Date of publish:** 10 August 2017. **Archived by:** Voice of the Child (voiceofthechild.org.uk). **Status:** Official DWP internal caseworker handbook — publicly archived.

This document is not a leaked internal memo. It is the official, institutionally mandated procedure that every Enforcement Case Manager was required to follow. Its contents cannot be dismissed as individual caseworker error. The unlawful practices identified below were written into the system by design.

- **Critical Finding One — CMS Generates Its Own Summonses:** Step 16 of the procedure requires preparation of CMEL7298 — the CMS-generated summons template — produced by the Enforcement Case Manager from within CMS's own case management system. This is the precise mechanism that gives rise to the nullity argument under MCA 1980 s.51 and Hill [1983]. The handbook proves this was the standard procedure applied to every liability order application. Every liability order obtained through this procedure is a nullity.

Critical Finding Two — No Authorisation Required

The handbook's FAQ at page 7 confirms: "Will the caseworker need authorisation prior to a liability order application? No, there is no authorisation required." A single caseworker, acting alone, could initiate proceedings leading to imprisonment, driving licence removal, bailiff action, and destruction of credit history. Zero supervisory check. This is not a gap in the procedure — it is an affirmative design choice written into the official DWP handbook.

Critical Finding Three — Grounds of Challenge Deliberately Restricted

The handbook states in its opening section that a paying parent may make representation to the court only on the grounds that they are not the liable person or that the debt has been paid. This means a parent may not challenge:

- Errors in the calculation of the debt
- The lawfulness of the underlying maintenance assessment
- Procedural irregularities in the application
- The lawfulness of the enforcement regime itself
- Whether enforcement powers had been lawfully commenced
- Whether the summons was lawfully issued

The effect is that the Magistrates' Court hearing functions not as a judicial determination but as an administrative rubber stamp. The paying parent is procedurally stripped of a fair hearing before a court makes an order with life-altering consequences. This is incompatible with Article 6 ECHR and with the common law principle affirmed in Osborn v Parole Board [2013] UKSC 61 that procedural fairness is a substantive constitutional requirement, not a technicality. By formally restricting all procedural and legal defences, the CMS procedure converts the Magistrates' Court into a processing mechanism in breach of Article 6.

Critical Finding Four — The Procedure Predates the 2023 Act

This document is dated 10 August 2017. The Child Support (Enforcement) Act 2023 did not receive Royal Assent until 2023, and its key provisions have never been commenced. The significance is twofold. First, the unlawful practices documented in this handbook operated for at least six years before Parliament attempted to legislate new enforcement powers. Second, the 2023 Act cannot retrospectively validate liability orders obtained under procedures that were unlawful when applied.

The GLD's own letter of 9 March 2026 (Z2500859, paragraph 8) contains a paragraph 8 admission that CMS served the summons. Read alongside this handbook, that admission confirms the unlawful procedure was followed precisely as written. The handbook was the procedure. The GLD admission confirms it was used. Every liability order obtained through this procedure is therefore affected by the same nullity.

THE SYSTEMIC DESIGN ARGUMENT: Taken together, the four findings establish that the failures documented in this disclosure were not administrative errors, not individual caseworker misconduct, and not unforeseen gaps. They were designed. A system that generates its own summonses; requires no authorisation to initiate proceedings leading to imprisonment; formally restricts the target's ability to defend themselves; and has operated this way for at least six years before Parliament acknowledged it had no lawful basis — is not a system that has malfunctioned. It is a system that functioned exactly as designed.

SOURCE: CMS Internal Operating Procedure — Liability Order – Magistrates Court — 10 August 2017
SOURCE: Archived at voiceofthechild.org.uk — publicly available
SOURCE: Article 6 ECHR — right to fair hearing
SOURCE: Osborn v Parole Board [2013] UKSC 61 — procedural fairness
SOURCE: GLD letter Z2500859/RCJ/HOI7 — 9 March 2026 — paragraph 8
SOURCE: CS(E)A 2023 — never commenced

Registry Trust Limited — Laundering 18 Years of Forgeries

Registry Trust Limited has, for 18 years, been registering CMS administrative memorandums as court judgments on the Register of Judgments, Orders and Fines. This is not RTL's fault. RTL is an innocent victim. But the consequence for every parent on that register is real, immediate, and ongoing. A parent registered on the RTL database cannot obtain a mortgage, rent a home, open a business bank account, or obtain professional credit. The RTL entry — based on a false instrument — is treated by every bank and landlord in the country as a confirmed court judgment. It destroys creditworthiness as effectively as a genuine court order.

What RTL Was Told	What Was Actually Happening	The Consequence
That CMS had obtained a liability order in a magistrates' court following a judicial process.	CMS had generated an administrative memorandum at a Wolverhampton postal processing centre after a commercial room booking, with no judicial involvement at any stage.	Every RTL registration of a CMS "liability order" is inaccurate data on a public register. UK GDPR Art.5(1)(d) — accuracy principle. Art.17 — right to erasure. Every affected parent has an individual right to have the entry removed and to claim compensation for damage caused.
That the Secretary of State had brought a valid legal action in court.	The Secretary of State had used a false instrument to obtain what appeared to be a court order, bypassing the Magistrates' Courts Act 1980 s.51 requirement for a JP complaint.	The Register of Judgments contains thousands of entries that should never have been made. The Ministry of Justice — which oversees RTL — has never verified the nature of what CMS submits. This requires immediate investigation.
RTL's own website described the process as: "The CSA takes out a Liability Order in a Magistrates Court."	No court ever examined the debt. No court ever made the order. The document CMS sent to RTL was an administrative memorandum produced at a Wolverhampton sorting office.	RTL has been used — without its knowledge or consent — as the final stage in a laundering operation that converts a CMS administrative document into what appears to be a court judgment visible to every bank in the country.

RTL MUST BE FORMALLY NOTIFIED IMMEDIATELY. The Ministry of Justice, as the body responsible for RTL, must be directed to: (1) suspend all CMS entries on the register pending verification; (2) investigate whether any HMCTS system ever generated any document submitted by CMS as a liability order; (3) confirm publicly whether it has ever verified the nature of CMS submissions. Every parent currently on the RTL register has an Art.17 UK GDPR right to erasure and an Art.82 right to compensation.

SOURCE: UK GDPR Art.5(1)(d) — accuracy principle
SOURCE: UK GDPR Art.17 — right to erasure of inaccurate data
SOURCE: UK GDPR Art.82 — right to compensation for unlawful processing

Who in DWP Made These Decisions? — The Accountability Map

This is the question that every investigation must answer. The CMS enforcement regime — the false summons, the false liability order, the bulk hearings, the RTL registrations, the private contractors without statutory authority — did not happen by accident. Someone designed it. Someone approved it. Someone decided, year after year, not to stop it. Someone decided in 2023 — after Parliament passed the Child Support (Enforcement) Act 2023 acknowledging the existing route had no lawful basis — not to commence that Act. These are decisions. They were made by named individuals in named roles. The evidence identifies them.

Decision	Who Is Accountable	Evidence	Potential Exposure
The decision to issue summonses in CMS's own name, without a JP complaint, from CMS processing centres — from 1993 onwards and systematically after 2007.	CSA/CMS Directors of Operations at each relevant period. DWP Permanent Secretaries who signed off the enforcement regime in public accounts. Ministers who approved the regulations.	FOI2026/03820 confirms CMS "requests hearing space." GLD confirmed CMS serves the summons — para.8, 9 March 2026.	Forgery and Counterfeiting Act 1981 ss.1, 3 — making and using false instruments. Fraud Act 2006 s.4 — abuse of position. Misfeasance in public office (Three Rivers DC v Bank of England [2003]).
The decision to generate liability orders as administrative memorandums and present them as court orders to employers, banks, and RTL.	CMS IT systems team. CMS Director of Operations at each relevant period. Tom McCormack (named — 2018 written instruction). Simon Hunter (current Director of Operations).	Recorded calls CL2, CL3: "They're memorandums, not court orders." FOI2026/03819: s.31(1)(a) refusal over production methodology.	Forgery and Counterfeiting Act 1981 s.1. Fraud Act 2006 s.2 (false representation). Misfeasance in public office.
The written instruction to "maximise Collect and Pay volumes for fee income" — in breach of s.2 Child Support Act 1991 (welfare duty). The page was subsequently removed from CMS guidance after publication.	Tom McCormack, CMS Director of Operations — written instruction dated 24 May 2018.	The instruction is quoted in the parliamentary record. The page removal is separately documented and may constitute suppression of evidence.	Misfeasance in public office — targeted malice or reckless indifference to lawfulness (Three Rivers). Breach of s.2 CSA 1991 statutory duty.

Decision	Who Is Accountable	Evidence	Potential Exposure
The decision not to commence the Child Support (Enforcement) Act 2023 — Parliament's own statutory fix for the admitted unlawfulness.	The Secretary of State for Work and Pensions at the time of the decision not to commence. Currently: Pat McFadden MP. Previously named ministers in the relevant period.	CS(E)A 2023 remains uncommenced. Every day of non-commencement is a continuation of the void enforcement regime with ministerial knowledge of its unlawfulness.	Misfeasance in public office. Breach of statutory duty. Parliamentary accountability for every enforcement action taken after 2023 on instruments Parliament had acknowledged had no lawful basis.
The certification of public accounts confirming enforcement "through courts" when no court was ever involved, including HC 251 and HC 252 certified "fair, balanced and understandable" below the C&AG; adverse opinion.	Sir Peter Schofield KCB, DWP Permanent Secretary — signed both documents.	C&AG; adverse opinion on HC 252. Joshua Reddaway (NAO): "fictitious debt" — parliamentary record.	False certification of public accounts. Misfeasance in public office. Potential fraud by false representation (Fraud Act 2006 s.2).
The deletion of CMS case files before NAO inspection — destroying records that would have identified the scale of fictitious debt.	Named DWP officials responsible for the deletion instruction. Not yet publicly identified; investigation required.	Confirmed in PAC oral evidence. The instruction to delete records identifying fictitious debt is documented.	Criminal offence under DPA 2018 s.173. Potential perversion of the course of justice. Misconduct in public office.
The FOI denial of the Serco contract — directly contradicted by DWP's own 2014 published transparency data naming "the Serco contract."	The DWP FOI officer(s) responsible for the 2025 response. Their supervisors in the Information Rights team.	DWP Senior Roles March 2014 (gov.uk, public): "including… the Serco contract." DWP FOI 2025: "Serco do not provide any of the services mentioned in your request." These are diametrically opposed statements.	FOIA 2000 s.77 — criminal offence to alter, conceal, block, erase, destroy or conceal information with the intention of preventing disclosure.

The Central Question — Who Decided to Continue After 2023?

The Child Support (Enforcement) Act 2023 is the key document. Parliament passed that Act because ministers told Parliament that the existing enforcement route — the summons, the liability order, the bulk hearings — had no lawful basis. Parliament gave the Secretary of State a new, lawful route: the administrative liability order under ss.32M and 32N CSA 1991. The Secretary of State did not commence it.

Someone — a named individual in a named role — made the decision that the void enforcement regime would continue rather than be replaced by the lawful one. That person is accountable for every enforcement action taken since 2023. Every DEO, every bank deduction, every RTL registration, every committal, every imprisonment — all taken after Parliament acknowledged, in statute, that the basis for taking them did not exist.

The named ministers are Pat McFadden MP (Secretary of State for Work and Pensions) and Baroness Maeve Sherlock OBE (DWP Minister for Child Maintenance). The named Permanent Secretary is Sir Peter Schofield KCB. The question for each of them is the same: when did you know the enforcement route had no lawful basis, and what decision did you make after you knew it?

SOURCE: Three Rivers DC v Bank of England [2003] 2 AC 1 — misfeasance threshold
SOURCE: Forgery and Counterfeiting Act 1981 ss.1, 3, 9(1)(g)
SOURCE: Fraud Act 2006 ss.2, 3, 4
SOURCE: Data Protection Act 2018 s.173 — criminal offence
SOURCE: FOIA 2000 s.77 — criminal offence
SOURCE: Child Support (Enforcement) Act 2023 — uncommenced
SOURCE: GLD letter Z2500859/RCJ/HOI7, 9 March 2026 — paragraph 8
SOURCE: PAC oral hearing 16 March 2022 — Arlene Sugden OBE
SOURCE: NAO/WPC oral hearing 2 November 2022 — Joshua Reddaway

THE CENTRAL QUESTION: WHO DECIDED TO CONTINUE AFTER 2023?

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THE SCALE OF THIS DISCLOSURE EXCEEDS THE POST OFFICE HORIZON SCANDAL: The Post Office Horizon scandal involved approximately 900 individuals over a period of around 15 years. The CMS enforcement regime has affected over 1.1 million families, has continued for 30 years, has resulted in an estimated 270 suicides per year, has generated 140 prison sentences in a single quarter on void instruments, and has done so with the knowledge of successive ministers, permanent secretaries, and the government's own legal department. It has been confirmed — in Parliament, by the NAO, by the government's own lawyers — to rest on false instruments and fictitious debt. No one has been charged. No one has been suspended. The enforcement continues today. On the evidence assembled in this disclosure, the scale of harm exceeds any comparable miscarriage of justice i The question is which institution — the NCA, the SFO, a parliamentary inquiry, the media — will be the first to act as if it is.

SOURCE: Three Rivers DC v Bank of England [2003] 2 AC 1 — misfeasance threshold: targeted malice or reckless indifference

SOURCE: Forgery and Counterfeiting Act 1981 ss.1, 3, 9(1)(g)

SOURCE: Fraud Act 2006 ss.2, 3, 4

SOURCE: Data Protection Act 2018 s.173 — criminal offence

SOURCE: FOIA 2000 s.77 — criminal offence

SOURCE: Child Support (Enforcement) Act 2023 — uncommenced

SOURCE: GLD letter Z2500859/RCJ/HOI7, 9 March 2026 — paragraph 8

SOURCE: PAC oral hearing 16 March 2022 — Arlene Sugden OBE

SOURCE: NAO/WPC oral hearing 2 November 2022 — Joshua Reddaway

Mechanism One — The False Summons

> *“CSA hire the court like the council tax — we only deal with criminal cases”*
> *— EXHIBIT CL1 — HMCTS staff member, MK Magistrates’ Court (recorded call, in evidence)*

A genuine magistrates’ court summons requires a complaint to a Justice of the Peace under s.51 Magistrates’ Courts Act 1980. Without a JP complaint there is no jurisdiction — void ab initio: R v Manchester Stipendiary Magistrate ex parte Hill [1983] 1 AC 328 (HL). CMS generates the summons itself. No JP complaint is ever laid. DWP’s own FOI response (FOI2026/03820 Answer 1) confirmed CMS “requests hearing space” — a commercial room booking. DWP’s own FOI response (Answer 3) simultaneously stated that paying parents are “summoned to attend.” These two statements cannot both be true.

SOURCE: R v Manchester Stipendiary Magistrate ex parte Hill [1983] 1 AC 328
SOURCE: Magistrates’ Courts Act 1980 ss.51, 55, 121

Mechanism Two — The False Liability Order

> *“There are no court orders — they’re memorandums”*
> *— EXHIBIT CL3 — CMS enforcement official (recorded telephone call, in evidence in AC-2025-LON-001412)*

> *“We act on written authority from CMS only — we do not hold a copy of any court order”*
> *— EXHIBIT CL2 — Enforcement agent, Somerset (recorded telephone call, in evidence)*

The document served on employers, banks, and enforcement agents as a “liability order” is an internal CMS administrative memorandum. Not signed by a judicial officer. No court seal. No court reference number. Several possible signatories listed simultaneously — meaning no one is identified. Forgery and Counterfeiting Act 1981 s.9(1)(g): a false instrument is one which “tells a lie about itself.” This document tells that lie.

OFFENCE: Forgery and Counterfeiting Act 1981 s.1 (making), s.3 (using), s.9(1)(g) (instrument lying about itself). Fraud Act 2006 s.2 (false representation), s.3 (failure to disclose), s.4 (abuse of position). **No Law Authorising Any of This:** There is no statutory provision authorising CMS to issue summonses in its own name without a JP complaint. There is no statutory provision authorising CMS to produce and serve “liability orders” as administrative instruments without court determination. The Child Support (Enforcement) Act 2023 was passed specifically because Parliament confirmed these powers did not exist — and that Act has never been commenced. Both routes — judicial and administrative — remain closed. CMS has used neither lawfully for 18 years.

SOURCE: CS(E)A 2023 — never commenced

SECTION 4

THE FIU — FAKE POWERS, REAL HARM — NO DELEGATION, NO AUTHORITY

THE FIU HAS NO INDEPENDENT STATUTORY EXISTENCE: The CMS Financial Investigations Unit is an internal CMS unit. It has no separate legal personality. No statutory instrument has designated FIU investigators with powers under the Police Reform Act 2002. The Child Support Act 1991 creates no body called the 'Financial Investigations Unit' and confers no investigative powers on any named sub-unit of CMS. The FIU operates entirely without formal delegation of the investigative powers it claims.

1. No Delegation — The Authority Problem

The Secretary of State's information-gathering powers under sections 14 and 14A of the Child Support Act 1991 and the Child Support Information Regulations 2008 are vested in the Secretary of State personally — not in an internal sub-unit operating under its own branding. For those powers to be exercised by the FIU there must be: (a) a formal instrument of delegation from the Secretary of State; (b) published in accordance with the governing legislation; and (c) identifying the FIU as an authorised delegate by name. No such instrument has ever been published. The FIU's authority to issue information demands is therefore constitutionally ungrounded.

2. PACE Misrepresentation — Powers the FIU Does Not Have

The Police and Criminal Evidence Act 1984 (PACE) governs the powers of police constables to investigate crime and compel evidence. PACE powers belong to constables and persons designated under the Police Reform Act 2002. CMS staff are neither. The Child Support Act 1991 contains no provision conferring PACE powers on CMS investigators. A letter invoking or implying PACE authority that does not exist is a false representation of legal authority — Fraud Act 2006 s.2.

- (1) A letter invoking PACE powers CMS does not possess is a false representation of legal authority — Fraud Act 2006 s.2.
- (2) Any information obtained in response to misrepresented PACE authority is unlawfully obtained — R v Saunders [1996] 1 Cr App R 463.
- (3) Any variation assessment built on that information is tainted. Any enforcement of a debt inflated by a tainted variation is enforcement of a fraudulently inflated figure.
- (4) Any imprisonment for non-payment of that figure is false imprisonment.
- (5) The privilege against self-incrimination applies: Saunders v United Kingdom [1997] 23 EHRR 313; Funke v France [1993] 16 EHRR 297.

3. Income Inflation Without Evidence — Assessment Without Basis

The FIU conducts 'income inflation' investigations in which it asserts that a paying parent has undisclosed income beyond what HMRC records show. This is done without sharing any evidence of the alleged undisclosed income with the paying parent. HMRC income data is the statutory basis for the maintenance calculation under section 14 CSA 1991. Where HMRC is satisfied with the declared income — having actual access to payroll records, bank data, and self-assessment returns — the FIU has no superior evidentiary basis for asserting higher income. The FIU's 'lifestyle assessments' are subjective, unverifiable by the paying parent, and produced without the disclosure obligations that apply to court proceedings.

FIU ASSESSMENTS CANNOT BE USED WITHOUT DISCLOSURE: A body that asserts a parent has undisclosed income, makes a variation assessment on that basis, and then enforces the inflated assessment without sharing the evidence it supposedly found, violates the fundamental principle that a person is entitled to know and answer the case against them: Article 6 ECHR; R v Secretary of State ex parte Doody [1993] 3 WLR 154. The assessment is procedurally void.

4. Partner Data — No Authority to Access

The FIU has been confirmed in writing by a credit reference agency to check the financial records of the paying parent's partner. CMS has no statutory authority to investigate a paying parent's partner. The Child Support Act 1991 assessments are based on the paying parent's income only. The paying parent's partner is not a party to the CMS case and has not consented to their financial data being accessed. Accessing a third party's credit reference file without statutory authority is a breach of:

- UK GDPR Article 6(1) — no lawful basis for processing the partner's personal data.
- UK GDPR Article 9 — financial data may constitute special category data where health/disability is involved.
- Consumer Credit Act 1974 — accessing a credit file without consent or lawful authority.
- Data Protection Act 2018 s.173 — unlawfully obtaining personal data is a criminal offence.

CONFIRMED IN WRITING BY CHECK MY FILE: A credit reference agency confirmed in writing that the CMS/FIU accessed the financial records of a paying parent's partner using HM Passport Office permission — without the partner's knowledge or consent. The FIU has no authority to access a third party's financial records. This use of HM Passport Office access codes to probe a third party's finances is a serious data protection violation and a potential criminal offence under DPA 2018 s.173.

5. The Income Inflation Chain — Tainted From Source

Step	What Happens	The Legal Problem
1. FIU demand	FIU sends letter citing PACE-style investigative authority demanding financial disclosure	CMS has no PACE powers. The demand misrepresents legal authority. Fraud Act 2006 s.2.
2. Partner data access	FIU accesses credit reference files of paying parent's partner without consent	No statutory authority. UK GDPR Art.6 violation. DPA 2018 s.173.
3. Lifestyle assessment	FIU conducts subjective assessment of lifestyle and asserts undisclosed income	No evidence shared with paying parent. No Article 6 right to answer the case. Assessment void.
4. Variation applied	CMS applies variation increasing maintenance assessment based on tainted FIU assessment	Assessment built on unlawfully obtained information. Income figure not supported by HMRC data.
5. Enforcement on inflated debt	CMS enforces DEO, bank deduction, or seeks LO based on inflated assessment	Enforcement of a fraudulently inflated figure. Any imprisonment for non-payment is false imprisonment.

SOURCE: Child Support Act 1991 ss.14, 14A — information-gathering powers

SOURCE: Police and Criminal Evidence Act 1984 — powers of constables only

SOURCE: Police Reform Act 2002 — designation of persons

SOURCE: Fraud Act 2006 s.2 — false representation

SOURCE: Saunders v United Kingdom [1997] 23 EHRR 313 — self-incrimination

SOURCE: UK GDPR Article 6(1) — lawful basis for processing

SOURCE: Data Protection Act 2018 s.173 — unlawful obtaining of data

SOURCE: Check My File — written confirmation of credit file access by FIU

SECTION 5 — UPDATED AND EXPANDED MAY 2026

THE FAULTY IT SYSTEM — SYSTEM-PRODUCED FORGERIES, £950 MILLION WASTE, AI RISK SCORING AND SAFEGUARDING FAILURES

UPDATED AND EXPANDED MAY 2026

This section has been significantly expanded from the April 2026 edition to incorporate the full IT intelligence analysis developed from Contracts Finder, parliamentary evidence, FOI responses, and court proceedings. The original content — establishing that the CMEL documents are system-generated, not court-generated — is preserved in full. The new material establishes the full scale of public expenditure on a system designed to produce documents that are not court orders, the governance failures that allowed it to happen, the AI risk-scoring function and its safeguarding implications, and the GDPR breaches built into the system architecture.

1. What the System Is — CMS2012

The current CMS IT system is called **CMS2012**, built by **Tata Consultancy Services (TCS)** as system integrator. It comprises three principal layers:

- **Oracle Siebel** — the caseworker interface, case tracking, and workflow management. A commercial off-the-shelf CRM product licensed from Oracle.
- **TCS BaNCS** — the payment processing engine that sits beneath the case management layer, handling collection and transfer of money, financial records, and the enforcement ledger. A commercial off-the-shelf banking platform licensed from TCS.
- **CMEL templates** — the off-system document generation function used to produce the summons (CMEL7298) and the liability order. These documents are generated from CMS templates, *not* from HMCTS systems. They carry CMS internal references (the SCIN number) because no HMCTS system is involved in their production. This is the direct technical basis for the forgery case: the documents were designed by the system to look like court orders, but no court system generates them.

2. The Document Architecture — Why the Forgery Is Systemic, Not Accidental

The CMEL templates are not a defect in CMS2012. They are a feature. The system was built with the deliberate design choice that CMS would generate its own enforcement documents rather than route through HMCTS. This was a governance decision made at the programme design stage, not a technical error introduced later.

The evidence for this is in the DWP's own published Staff Handbook, archived at voiceofthechild.org.uk. The handbook identifies CMEL7211 as "off system letter — Summons" — meaning the summons is explicitly categorised as an off-system letter, not a court-generated document. This categorisation was not accidental and was not a later change: it reflects the original architectural decision.

The consequence is stark: for eighteen years, every CMS summons and every CMS "liability order" served on paying parents, employers, banks, and enforcement agents was generated by a CMS internal system that has no connection to any HMCTS court system. The documents look like court orders. They are not. The IT system was built to make them look like court orders. That is the forgery.

FOI2026/03819 — THE SELF-INCRIMINATING REFUSAL: DWP invoked section 31(1)(a) FOIA (law enforcement exemption) to refuse disclosure of the production methodology of a "liability order." A genuine court order has no production methodology to hide — it is produced by HMCTS in open judicial proceedings. The section 31(1)(a) refusal is an implicit admission that the production process would reveal the document is not produced by a court. DWP cannot simultaneously claim the document is a court order and invoke law enforcement secrecy to protect the process by which it is made.

3. The Cost Scandal — £45 Million Became £950 Million

On 30 March 2009, CMEC (the predecessor to CMS) signed a contract with TCS valued at **£45 million** to build the CMS2012 system. The total stated implementation cost of CMS2012 was **£950 million**.

That is a **2,011% cost overrun**. A contract that started at £45 million ballooned to nearly a billion pounds. No published explanation for the overrun exists. No parliamentary vote was taken on the additional expenditure. No single named official has been held accountable for the difference.

THE MARKET REALITY — FROM SOMEONE WHO WORKS IN SOFTWARE: Oracle Siebel is a commercial off-the-shelf CRM product. TCS BaNCS is a commercial off-the-shelf banking platform. The market rate for configuring both products for a caseload of 530,000 cases — even at premium government contract rates, even with full customisation, even with extensive government security requirements — is a fraction of £950 million. There is no legitimate software development rationale for spending £950 million on a system built on two commercial off-the-shelf products. The question of where the remaining £900 million went has never been answered.

4. The Full Cost Picture — Three Generations of Failure

System	Period	Cost / Notes
CSCS	1993–2003	Original Child Support Agency IT system. Failed to handle volume of cases. Arrears backlog built to billions. System abandoned after £400m+ expenditure.
CS2 (EDS)	2003–2013	EDS awarded contract — original value £456m. DWP renegotiated. Running costs reduced from ~£700m/yr to ~£520m/yr. Still failed to produce accurate assessments. "Closed" cases remained on system generating phantom debt.
CMS2012 (TCS)	2013–present	Original TCS contract: £45m (March 2009). Total implementation: £950m stated. TCS ongoing support Aug 2024 renewal: up to £60m over 5 years (approximately £14.4m/yr). Still produces defective documents.
Ongoing TCS contracts	2022–2028	March 2022–February 2024: £37.5m (application development and live service). August 2024–August 2028: £42.6m–£49.6m (application development and maintenance of CMS2012 estate).

System	Period	Cost / Notes
TCS BaNCS separate	2020–2023	£3.4m for standard support services and continued licence rights to TCS BaNCS payment processing component.
NAO-confirmed wrong payments	2023/24	£29.7m confirmed incorrect amounts in 1993/2003 scheme accounts in a single year. Ongoing across assessment years.
Legacy arrears written off	2018–2024	£2.6 billion of CSA legacy arrears written off. Methodology and authorisation not published at case level.
Remaining "legacy" arrears	As of 2024	£3.7 billion outstanding. NAO has issued adverse opinions on this figure in every year. Reliability unconfirmed.

5. Who Was Responsible — The Accountability Chain

The CMS2012 programme was designed and commissioned under the Child Maintenance and Enforcement Commission (CMEC) from 2008, transitioning to DWP when CMS absorbed CMEC in 2012. Key named officials:

Official	Role and Accountability
Sir Robert Devereux KCB	DWP Permanent Secretary 2011–2018. CMS was launched in 2012 under his tenure. The foundational decisions about the enforcement process — including the off-system CMEL template architecture — were made under his watch. Permanent Secretary accountability for major IT programmes is personal and institutional. The DPA 2018 s.173 deletion of case files before NAO inspection also occurred during his tenure.
Sir Peter Schofield KCB	DWP Permanent Secretary 2018 to 2026. Signed the 2022–23 Client Fund Accounts as "fair, balanced and understandable" directly below the C&AG;'s adverse opinion. Continued the programme with full knowledge of adverse audit opinions. Signed the accounts containing the "beyond fraud" governance statement language.
Arlene Sugden OBE	CMS Director. Confirmed at PAC March 2022 that 200 liability orders are processed simultaneously in a single hearing. Confirmed G4S managed CMS telephony. Confirmed suicides of paying parents on parliamentary record. Named as senior accountable officer for operational decisions.
CMEC Board / Programme SRO	The Senior Responsible Owner for the CMS2012 programme has never been publicly named. The Infrastructure Projects Authority reviewed the programme. Gateway review ratings have not been published. A FOI request for the name of the SRO and any red-rated gateway review outcomes has been filed.

6. The Court Challenge — Ingold v Secretary of State [2023] EWHC 3207 (Admin)

A judicial review of the CMS's systemic failures was heard at the High Court on 3–4 October 2023, brought by four single mothers challenging sustained enforcement failures. The claimants argued CMS had repeatedly failed to take proper steps to recover maintenance, facilitating economic abuse. The legal grounds included Articles 8 and 14 ECHR and Article 1 Protocol 1.

The High Court rejected the judicial review in a judgment handed down 15 December 2023. However, the judgment confirmed two critical principles:

- **CMS has enforceable human rights obligations.** The government argued CMS had no Article 8 duties to domestic violence victims. The court rejected this. Future claimants can bring judicial reviews where CMS failures amount to Convention breaches.
- **The court's willingness to scrutinise CMS conduct against ECHR standards is established.** This directly supports the Article 6, 8, and 14 grounds in AC-2025-LON-001412.

Critically, the system defects documented in *Ingold* — delays, errors, and failures to enforce — arise from the same CMS2012 architecture that generates the defective CMEL documents. The system is not malfunctioning in *Ingold* and functioning correctly in the forgery context. It is the same system producing the same category of outcome across both.

Ingold v Secretary of State for Work and Pensions [2023] EWHC 3207 (Admin) — High Court judgment — 15 December 2023 — confirms CMS human rights obligations

7. The AI Risk Scoring System — XGBoost on AWS SageMaker

In March 2025, the CMS launched a machine learning risk model running on AWS SageMaker, processing approximately **100,000 cases per month**. The model uses XGBoost (a gradient-boosting classification algorithm) to predict "payment breakdown risk" — cases where it predicts a paying parent is likely to miss a payment. Cases flagged as high-risk are referred to caseworkers who decide whether to escalate enforcement.

The model claims an **86% accuracy rate**. This means a **14% error rate** — approximately **14,000 wrongly flagged cases per month**, each potentially triggering enforcement action against a paying parent who poses no risk.

Three serious concerns arise:

- **UK GDPR Article 22 — Automated Decision-Making:** Where enforcement is triggered or escalated on the basis of an AI flag, that is a decision based solely on automated processing producing a legal or similarly significant effect. Article 22 requires explicit consent or necessity for contract or law. DWP has published no Article 22 assessment for this model. Where a caseworker acts automatically on the flag without independent assessment, the Article 22 prohibition is engaged.
- **No demographic breakdown published:** The model's 86% accuracy is an overall figure. Its accuracy broken down by race, income level, disability, or regional geography has not been published. Differential accuracy across demographic groups is required under the Equality Act 2010 s.149 public sector equality duty. If the model performs worse for any protected characteristic group — flagging them disproportionately — it constitutes indirect discrimination.
- **Safeguarding: children in paying parent households:** The model processes case data including household composition. Children in the paying parent household — who have their own Article 8 rights — are not the subject of any published safeguarding assessment or Data Protection Impact Assessment in connection with the model. The processing of children's data through an algorithmic enforcement tool without a DPIA is a breach of UK GDPR Article 35.

THE AI DECISION THAT CANNOT BE CHALLENGED: A paying parent flagged as "high risk" by the XGBoost model does not know they have been flagged. They do not know the model exists. They do not know the features it used. They cannot challenge the prediction. If enforcement is triggered following an AI flag, they are facing a consequence of an automated process they cannot see, cannot question, and cannot appeal — on top of enforcement instruments that are void ab initio. The system is designed to deny every meaningful avenue of challenge at every level simultaneously.

8. The Safeguarding Failures — Children's Data Without Protection

The CMS processes data about children in both households — the qualifying children and the children in the paying parent's household. This includes sensitive personal data: family structure, income, health (via disability adjustments), and geographical data (address for enforcement purposes). Multiple safeguarding failures are documented:

Safeguarding Failure	Legal Breach / Evidence
No Data Protection Impact Assessment (DPIA) for algorithmic enforcement	UK GDPR Article 35 — mandatory DPIA for high-risk processing including automated decision-making. The XGBoost model processes children's data to generate enforcement flags. No DPIA has been published. Confirmed absent by FOI response.
No Article 28 Data Processing Agreement with Serco	UK GDPR Article 28 — mandatory written contract between controller (DWP) and processor. Serco processed CMS data including children's data for approximately 2010–2018. DWP's FOI response denied the contract exists. Either the DPA was never created or the denial is false. In either case the processing was unlawful.
No Article 28 DPA with G4S	G4S managed the CMS telephony "Options" function — the entry point for all new CMS cases including every child's initial case record. No Article 28 DPA has been disclosed. Confirmed by Arlene Sugden at PAC 2022 that G4S operated this function.
Portal message deletion	UK GDPR Article 5(1)(e) — storage limitation. The CMS online portal deletes messages after despatch. Parents — including parents asserting debt errors — have no durable record of their own communications with a public authority. Multiple FOI requests confirm this is systemic, not occasional.
SAR non-compliance	UK GDPR Article 15 — right of access. FOI evidence confirms a sustained pattern of CMS failing to respond to Subject Access Requests within the statutory 30-day period. This denies parents the ability to identify and challenge fictitious arrears in their own case data.
Children's data processed by AI without safeguarding assessment	UK GDPR Articles 22 and 35. Children in paying parent households are processed by the XGBoost enforcement model. No child-specific safeguarding assessment published. Children have no mechanism to challenge or even discover their data has been used.
ICO deleted CMS breach records pre-2014	The ICO itself deleted all records of CMS and CSA data breach reports prior to April 2014 — covering the entire Serco contract period. Confirmed by FOI response to the ICO. This means the regulatory record of unlawful data processing during Serco's operation is permanently destroyed.

9. The FOI Intelligence Map — What Was Asked, What Was Hidden

The following FOI responses form the primary source layer for this section. Each refusal or non-disclosure is itself evidence of a concealment decision:

FOI Reference	What Was Asked / Response / Significance
FOI2026/03819	Production methodology of a CMS "liability order." Refused under s.31(1)(a) FOIA (law enforcement). Significance: a genuine court order has no secret production methodology. The refusal is an admission.
FOI2026/03820	Whether CMS "requests hearing space" from magistrates' courts. Confirmed. Significance: courts are booked commercially, not judicially. The room-hire model is now on the public record via DWP's own FOI response.
FOI2026/24584	Who issues CMS summonses. Confirmed: CMS issues the summons from Plymouth and Kidderminster. Significance: GLD paragraph 8 admission is confirmed by DWP's own FOI response.
FOI2025/35643	Serco's role in CMS. DWP response: "Serco does not provide any of the services specifically mentioned in your request." Significance: directly contradicted by (a) Serco's own lawyers' written confirmation, (b) DWP's own 2014 Senior Roles transparency data naming "the Serco contract."
FOI IR2026/14071	DWP internal legal advice on Article 6 ECHR compatibility. Refused — Legal Professional Privilege invoked. Significance: the advice exists. DWP has considered whether its enforcement regime is Article 6 compatible. It has decided not to disclose the conclusion.
FOI to ICO re breach records	ICO deleted all CMS/CSA data breach records prior to April 2014. Significance: the entire Serco contract period has no surviving regulatory record. Accountability for that period is permanently eliminated.
DWP DPIA request (filed)	Request for any DPIA produced for the XGBoost AI enforcement model. Outstanding. If no DPIA exists, that is itself a UK GDPR Article 35 breach.
DWP AI transparency request (filed)	Request for the algorithmic transparency record for the XGBoost model under the DWP's own published Algorithmic Transparency Recording Standard commitments. Outstanding.

10. The Contracts Finder Intelligence — What Public Procurement Records Show

All IT contract figures below are drawn from Contracts Finder (gov.uk), the mandatory government procurement transparency database. These are not estimates — they are published government contract awards.

Contract	Value / Period / Source
TCS — CMS2012 original build (CMEC contract)	£45 million — signed 30 March 2009. Source: Contracts Finder / parliamentary record.
TCS — CMS2012 total implementation stated cost	£950 million — stated in DWP programme documentation. Source: NAO/PAC evidence.

Contract	Value / Period / Source
TCS — Application development and live service (Mar 2022–Feb 2024)	£37.5 million. Source: Contracts Finder award notice.
TCS — Application development and maintenance (Sep 2024–Aug 2028)	£42.6 million to £49.6 million. Source: Contracts Finder award notice.
TCS BaNCS — Standard support and licence (Dec 2020–Nov 2023)	£3.4 million. Source: Contracts Finder award notice.
EDS/HPE — CS2 original contract	£456 million. Source: PAC report.
Contracts Finder URL	https://www.contractsfinder.service.gov.uk/Search — search "child maintenance" + "TCS" or "DWP digital children service"

Contracts Finder — Gov.uk — mandatory procurement transparency database — Search "child maintenance" + "TCS" to verify all contract figures cited above

11. The GDPR Breach Cascade — System Architecture as Unlawful Processing

The IT architecture is not merely defective in producing wrong documents. It creates a cascade of UK GDPR breaches that affect every paying parent in the system:

The Article 28 Gap: Every time Serco processed CMS case data without a Data Processing Agreement, every processing event was unlawful. Every paying parent whose data touched Serco systems has a personal Article 82 UK GDPR compensation claim. The scale is hundreds of thousands of cases over eight years. DWP's FOI denial of the Serco contract creates the either/or trap: if the contract existed without a DPA — unlawful processing. If no contract existed — all processing was entirely unauthorised. There is no lawful outcome.

The Deletion Offence: DWP deleted case records needed for the C&AG; audit (confirmed in the 2020–21 NAO audit certificate, scope limited because records were missing). Deletion of personal data to frustrate a statutory audit is a criminal offence under DPA 2018 s.173. It is also a breach of Article 5(1)(e) storage limitation — data must not be destroyed to frustrate accountability.

The ICO Regulatory Gap: The ICO deleted its own records of CMS/CSA data breaches prior to 2014. The regulatory authority responsible for enforcing data protection against CMS has permanently destroyed the evidence of the period it should have been investigating. This is not oversight. It is the elimination of an accountability trail.

THE SYSTEM WAS DESIGNED THIS WAY: Every element of the IT architecture examined in this section produces the same conclusion. The CMEL documents are off-system by design, not by accident. The Serco contract was undisclosed by design, not by oversight. The portal deletes messages by design, not by malfunction. The SAR non-compliance is systemic, not individual. The AI model operates without transparency by design, not by omission. When a system consistently produces concealment at every level — document production, contract disclosure, data subject rights, regulatory records — that consistency is not coincidence. It is architecture.

SOURCE: FOI2026/03819 — DWP s.31(1)(a) refusal — liability order production methodology

SOURCE: FOI2026/03820 — CMS "requests hearing space" — WhatDoTheyKnow.com public record

SOURCE: FOI2026/24584 — CMS issues summonses from Plymouth and Kidderminster

SOURCE: FOI2025/35643 — DWP denies Serco CMS role — contradicted by own 2014 data

SOURCE: FOI IR2026/14071 — DWP LPP invoked on Article 6 legal advice

SOURCE: Contracts Finder — TCS CMS2012 contracts: contractsfinder.service.gov.uk

SOURCE: DWP Senior Roles and Salaries March 2014 (gov.uk) — names "the Serco contract" as child maintenance function

SOURCE: PAC oral hearing 16 March 2022 — Arlene Sugden OBE — 200 simultaneous cases; G4S telephony confirmed

SOURCE: NAO Client Fund Accounts 2020–21 — scope limitation — deleted case records — C&AG; unable to form opinion

SOURCE: NAO HC 252 — 2022–23 adverse opinion — £29.7m incorrect amounts

SOURCE: Ingold v Secretary of State for Work and Pensions [2023] EWHC 3207 (Admin) — bailii.org/ew/cases/EWHC/Admin/2023/3207.html

SOURCE: DWP published Algorithmic Transparency Record — XGBoost model — March 2025

SOURCE: CMS2012 programme documentation — £950m implementation cost — DWP/NAO programme records

SOURCE: UK GDPR Articles 22, 28, 35, 82 — automated processing; processor agreements; DPIA; compensation

SOURCE: Data Protection Act 2018 s.173 — unlawful deletion of personal data

SOURCE: DWP Staff Handbook (archived voiceofthechild.org.uk) — CMEL7211 "off system letter — Summons"

SOURCE: ICO FOI response — deletion of CMS/CSA breach records prior to April 2014

SECTION 5A — TATA CONSULTANCY SERVICES: STOLEN CODE, BRIBERY, SECURITY FAILURES AND THE DEBARMENT THAT NEVER HAPPENED

NEW — MAY 2026

This section sets out the full intelligence picture on Tata Consultancy Services (TCS), the company that built CMS2012 and continues to hold the CMS maintenance contract worth up to £49.6 million through to 2028. In the three years since the DWP renewed TCS's contract, the following has been confirmed by US federal courts, UK parliamentary testimony, and major media outlets: TCS built its payment processing engine BaNCS using stolen trade secrets; TCS's global head of recruitment accepted bribes for years; TCS employee credentials were the entry point for a cyberattack that cost M&S; £300 million. Not one of these findings has triggered a debarment review. TCS continues to hold the contract on which the CMS payment engine runs.

1. The Bombshell: TCS BaNCS Was Built on Stolen Trade Secrets

TCS BaNCS is the payment processing engine at the heart of CMS2012. It is the software that processes the money — collections, surcharges, enforcement payments, and the arrears figures used to justify enforcement. A US federal court has found that TCS built BaNCS using stolen intellectual property.

Computer Sciences Corporation (CSC, now part of DXC Technology) licensed its proprietary insurance software platforms Vantage and CyberLife to Transamerica. TCS was engaged as a third-party consultant to maintain those platforms. Under that access, TCS used CSC's confidential source code and technical manuals to develop a competing platform: BaNCS. A CSC employee discovered TCS sharing CSC's proprietary materials internally. CSC sued.

The result, confirmed by two US courts:

- **US District Court verdict:** TCS found liable for trade secret misappropriation under the Defend Trade Secrets Act 2016. $56 million in compensatory damages (unjust enrichment — the development costs TCS avoided by using stolen code). $112 million in punitive damages. Permanent injunction barring TCS from using CSC's trade secrets or any version of BaNCS developed with misappropriated material.
- **Fifth Circuit Court of Appeals, 21 November 2025:** The entire verdict affirmed. Total award: approximately $194 million. The appeals court described TCS's conduct as "willful and malicious" under the Defend Trade Secrets Act, involving "repeated action" and "repeated deceit." A 10-year court monitorship was imposed on TCS's use of the affected software.
- **This was TCS's second major trade secret verdict.** TCS previously faced a $140 million compensatory award (later reduced, then upheld by the US Supreme Court in 2023) in *Epic Systems Corp v Tata Consultancy Services* — healthcare software stolen in a similar pattern. Two separate courts, in two separate cases, on two separate products, found TCS guilty of wilful IP theft.

TCS BUILT THE CMS PAYMENT ENGINE ON STOLEN CODE — CONFIRMED BY TWO US FEDERAL COURTS: The software that processes every CMS collection, every 20% surcharge, every arrears figure used to justify enforcement against 790,000 paying parents — was built using intellectual property that a US federal court found TCS had "willfully and maliciously misappropriated." The injunction bars use of "the version of BaNCS that TCS developed using CSC's trade secrets." That version is what runs in CMS2012. DWP has never publicly acknowledged this finding. It has never been disclosed to Parliament. It has never been placed before the Administrative Court in AC-2025-LON-001412.

2. What the BaNCS Verdict Means for CMS Debt Figures

The immediate legal significance for paying parents is this: every arrears figure in every CMS case flows through BaNCS. The NAO has already confirmed in adverse audit opinions that those figures include £29.7 million in incorrect amounts in a single year. The question the verdict raises is whether software built using stolen and judicially-condemned code can be trusted to produce accurate financial figures in the first place.

The verdict does not automatically prove that any specific arrears figure is wrong. But it creates:

- **Independent grounds to demand verification** of any specific figure, before any enforcement action is taken on it.
- **A cumulative evidential case** — tainted software provenance + NAO adverse opinions on calculation accuracy + GLD admission that CMS served the summons = a three-strand argument that the entire enforcement chain cannot be taken at face value.
- **A disclosure obligation** — DWP's failure to disclose the verdict to the Administrative Court in proceedings challenging the lawfulness of CMS enforcement is itself a failure of candour under the duty confirmed in *R v Lancashire CC ex parte Huddleston* [1986].

Computer Sciences Corporation v Tata Consultancy Services, No. 24-10749 (5th Cir. 2025) — Full judgment — Fifth Circuit — 21 November 2025 — affirming $194m verdict and 10-year monitorship

Computer Sciences Corp v TCS — FindLaw case page — Full text of Fifth Circuit opinion — permanent injunction on BaNCS confirmed

3. The DWP Response — Renewed the Contract Anyway

The timeline of what DWP knew and when it knew it, set against its contract decisions, is the accountability record:

Date	Event
30 March 2009	CMEC signs original £45m TCS contract to build CMS2012.
2014	Epic Systems Corporation files trade secret lawsuit against TCS — healthcare software stolen. DWP has the CMS contract active throughout.

Date	Event
2016	US jury finds TCS liable in Epic — 7 counts proven. $280m verdict (later reduced). First confirmed finding of TCS IP theft.
25 November 2013	CMS2012 goes live for new cases. DWP is now running enforcement on TCS-built systems.
2018	CSC files trade secret lawsuit — BaNCS built on stolen insurance software.
2019	DWP awards TCS no-competition extension — £14.5m. Epic verdict not disclosed to Parliament. No published due diligence.
2020	DWP awards TCS further no-competition extension — £14.5m. US Seventh Circuit upholds Epic verdict.
March 2022	TCS – Application development contract: £37.5m (March 2022–February 2024). Awarded without public competition scrutiny.
June 2023	TCS bribery scandal breaks publicly — global head of recruitment implicated in bribes-for-jobs scheme. Senior executives terminated.
June 2023	NEST (government pension scheme) awards TCS £1.5 billion 18-year no-competition contract — same month as bribery scandal.
November 2023	US District Court finds TCS guilty — BaNCS built on stolen CSC trade secrets. $194m verdict. Permanent injunction. DWP does not disclose to Parliament or the Administrative Court.
August 2024	DWP renews TCS contract: £42.6m–£49.6m (September 2024–August 2028). Awarded after both IP theft verdicts. No published review of vendor integrity. No debarment investigation opened.
February 2025	Tata Group Chairman Natarajan Chandrasekaran awarded honorary KBE by the British Government — "for services to UK-India business relations." Chandrasekaran was TCS CEO 2009–2017, the precise period CMS2012 was built.
February 2025	Procurement Act 2023 comes into force — new mandatory exclusion regime for suppliers with criminal convictions and discretionary exclusion for grave professional misconduct.
April 2025	M&S; cyberattack — attackers use TCS employee credentials to breach M&S; systems. £300m loss to M&S.;
July 2025	M&S; terminates TCS service desk contract following internal review.
November 2025	US Fifth Circuit upholds full BaNCS verdict — $194m confirmed — 10-year monitorship. DWP contract continues.
2024–2028	TCS continues to hold CMS2012 contract — £49.6m maximum. No debarment review published.

4. The Bribery Scandal — June 2023

In June 2023 — the same month NEST awarded TCS a £1.5 billion no-competition contract — a whistleblower at TCS wrote directly to the CEO and COO alleging that E.S. Chakravarthy, TCS's global head of Resource Management Group (the company's recruitment and staff deployment division, responsible for approximately 3,000 employees), had been accepting commissions from staffing firms for years in exchange for placing their candidates.

Following a five-week internal investigation, TCS took the following actions: placed Chakravarthy on leave and barred him from the office; terminated four executives from the Resource Management Group; blacklisted three staffing firms. The scale of illicit commissions was estimated internally at a minimum of 100 crore (approximately £9–10 million). TCS stated it was the first such scandal in its history.

The significance for UK public procurement is specific: the bribery scandal broke publicly in June 2023. NEST awarded TCS a £1.5 billion no-competition contract in the same month. DWP renewed TCS's CMS contract in August 2024, fourteen months after the scandal. Neither procurement decision has been explained publicly in the context of TCS's known integrity issues.

5. The M&S; Cyberattack — April 2025

Over Easter weekend April 2025, a cyberattack attributed to the Scattered Spider group caused catastrophic disruption to Marks & Spencer, costing the retailer an estimated £300 million in lost operating profit. TCS managed M&S;'s IT service desk. According to Reuters, citing sources familiar with the investigation, the attackers gained entry by using the login credentials of at least two TCS employees to access M&S;'s systems.

The mechanics: Scattered Spider used social engineering to manipulate TCS IT helpdesk staff into resetting passwords and granting access. Customer data including names, addresses, dates of birth and purchase histories was compromised. M&S;'s online ordering and stock systems were shut down for weeks. M&S; Chairman Archie Norman told a parliamentary committee the attack involved "sophisticated impersonation" of a "third party."

M&S; terminated its service desk contract with TCS in July 2025, following an internal review. TCS denied that the breach originated from its own network and maintained it did not provide cybersecurity services to M&S.; However, the use of TCS employee credentials as the entry vector for the largest UK retail cyberattack in recent history is confirmed by multiple independent sources including Reuters.

The relevance for CMS: TCS holds the CMS2012 application development and maintenance contract until August 2028. CMS2012 holds the sensitive personal data of 790,000 paying parents, 1.1 million children, and the enforcement ledger. The M&S; attack demonstrates that TCS employee credentials can be compromised through social engineering. No DWP security review of the CMS contract following the M&S; attack has been published.

6. The KBE — Honours for a Company Under Court Monitorship

In February 2025 — sixteen months after the US District Court found TCS guilty of wilful and malicious trade secret theft, and with the Fifth Circuit appeal pending — the British Government awarded Tata Group Chairman Natarajan Chandrasekaran an honorary KBE (Knight Commander of the Most Excellent Order of the British Empire) "for services to UK-India business relations."

Chandrasekaran was CEO of TCS from 2009 to 2017 — the precise period during which the CMS2012 system was built and went live. He was TCS CEO when the original £45 million contract ballooned toward £950 million. He moved to chair Tata Sons in 2017. The KBE was announced while his company was under a permanent US court injunction for IP theft and had a pending appeal. There is no public evidence that the Honours Committee conducted any due diligence on the outstanding court findings before conferring the honour.

THE HONOURS AND THE VERDICT: The British state has simultaneously: (a) awarded an honorary knighthood to the chairman of a company found by a US federal court to have wilfully and maliciously stolen intellectual property; (b) renewed that company's contract to run the payment engine for the Child Maintenance Service for a further four years and up to £49.6 million; (c) allowed that company's pension scheme contract worth £1.5 billion to proceed without published integrity review; (d) not referred that company to the Procurement Act debarment regime — which exists precisely for these circumstances. The question is not whether these decisions are wise. The question is whether they were made by people who knew about the verdicts, and if so, what the basis for proceeding was.

7. The Debarment That Never Happened — Procurement Act 2023

The Procurement Act 2023 came into force in February 2025. It creates a mandatory and discretionary exclusion regime for government suppliers. Under the Act:

- **Mandatory exclusion** applies where a supplier or a connected person has been convicted of an offence under Schedule 6. This includes fraud, theft, and offences under the Bribery Act 2010. The bribery scandal involved TCS executives and took place on TCS's watch. Whether it triggers Schedule 6 depends on the specific facts and whether any criminal conviction resulted.
- **Discretionary exclusion** (paragraph 41 of Schedule 7) applies where a supplier has engaged in "grave professional misconduct" — including conduct that casts doubt on its integrity. Two separate US federal court findings of wilful and malicious trade secret misappropriation, across two separate products, constitutes documented dishonesty at the institutional level. This is precisely what grave professional misconduct covers.

The Cabinet Office Procurement Review Unit (PRU) is responsible for investigating whether a supplier should be added to the government's Debarment List. Once a supplier is listed, contracting authorities are informed and must consider exclusion. No PRU investigation has been opened into TCS. No parliamentary statement has acknowledged the IP theft verdicts in the context of government contracts. TCS has not been placed on the Debarment List.

8. The Questions That Require Parliamentary Answers

Question	Why It Matters
Why was the November 2023 US District Court verdict against TCS not disclosed to Parliament before the August 2024 contract renewal?	Parliament cannot scrutinise a £49.6m public contract renewal without knowing the supplier has been found guilty of wilful IP theft by a US federal court.
Was the November 2023 verdict known to DWP procurement officials who authorised the August 2024 renewal? If yes, what due diligence was conducted?	If officials knew and renewed without documented due diligence, that is potentially a breach of the public procurement duty of value for money.

Question	Why It Matters
Why has the Cabinet Office Procurement Review Unit not opened an investigation into TCS under the Procurement Act 2023?	Two IP theft verdicts for wilful and malicious conduct meet the definition of grave professional misconduct. The PRU has a statutory duty to investigate credible intelligence of supplier misconduct.
Did the Honours Committee receive or seek information about the outstanding US court proceedings before awarding Chandrasekaran the KBE in February 2025?	Government honours are subject to an advisory vetting process. A permanent court injunction and appeal for IP theft is material information for a vetting process.
What security review has DWP conducted of the CMS2012 contract following the M&S; cyberattack in April 2025?	The attack demonstrated that TCS employee credentials can be compromised to gain entry to client systems. CMS2012 holds sensitive data of 790,000 parents.
Does the permanent injunction on "versions of BaNCS developed using CSC's trade secrets" affect the version of BaNCS currently deployed in CMS2012?	If the version currently deployed falls within the scope of the injunction, its continued use may expose DWP to third-party liability.

THE PATTERN IS NOT COINCIDENCE: Epic Systems — wilful IP theft — $140m confirmed. CSC/BaNCS — wilful IP theft — $194m confirmed. Bribery scandal — senior executives dismissed. M&S; cyberattack — TCS credentials the entry vector — £300m loss. KBE awarded. Contract renewed. £1.5bn pension contract awarded in the same month as the bribery scandal. Debarment regime triggered but not activated. This is not a company that had an accident. This is a company with a documented, multi-jurisdiction, multi-product, multi-decade pattern of institutional misconduct — that continues to hold critical UK government contracts worth billions, including the contract on which the Child Maintenance enforcement payment engine runs. The question for Parliament, the Procurement Review Unit, and the courts is not whether this pattern is serious. It manifestly is. The question is why nobody with power to act has acted.

SOURCE: Computer Sciences Corporation v Tata Consultancy Services, No. 24-10749 (5th Cir., 21 November 2025) — law.justia.com/cases/federal/appellate-courts/ca5/24-10749/

SOURCE: Epic Systems Corp v Tata Consultancy Services — $140m final verdict confirmed US Supreme Court 2023

SOURCE: DXC Technology press release — "DXC Welcomes US Appeals Court Decision Affirming Award in Trade Secrets Case vs TCS" — 24 November 2025

SOURCE: Contracts Finder — TCS CMS2012 contracts: March 2022–February 2024 (£37.5m); September 2024–August 2028 (£42.6m–£49.6m) — contractsfinder.service.gov.uk

SOURCE: Reuters — M&S; cyberattack — TCS employee credentials used as entry vector — May 2025

SOURCE: The Register — M&S; ends TCS service desk contract — October 2025

SOURCE: Dazeinfo / Mint / Business Standard — TCS bribery scandal — ES Chakravarthy — June 2023

SOURCE: UK Government Honours — KBE awarded to Natarajan Chandrasekaran — February 2025

SOURCE: NEST pension scheme — £1.5bn TCS contract — June 2023 — Cabinet Office procurement register

SECTIONS 5 & 5A — CONTINUED: WHAT STOLEN CODE DOES TO A LIVE SYSTEM

BROKEN CODE IN PRODUCTION: SYSTEM FAILURES, RELIABILITY QUESTIONS AND THE CASE FOR INDEPENDENT AUDIT

The Case for Independent Audit — What Investigators Should Ask

The findings in Section 5A — that TCS built the BaNCS payment engine using stolen trade secrets, and that this was found by two US federal courts — are not abstract legal findings. They have direct, concrete implications for any system built on that codebase. The following analysis explains what those implications are, and identifies the questions that any independent investigator, auditor, or parliamentary inquiry should be asking.

IMPORTANT NOTE ON CAUSATION: This section does not assert that BaNCS caused the specific arrears figures in any individual case. The link between software provenance and individual account accuracy is a question for independent technical audit, not for this disclosure. What this section does is identify the legitimate governance and reliability questions that arise when a government enforcement system is found to have been built on misappropriated code — and explain why those questions have not been answered.

IF BANCS WAS DEVELOPED USING MISAPPROPRIATED CODE — INVESTIGATORS SHOULD ASK: If a critical government system was built using code originating outside the supplier's legitimate development process, investigators should ask whether there are maintainability, auditability, reliability and governance risks — particularly where the system has already been associated with accounting discrepancies, adverse audit findings or calculation disputes. A government enforcement system processing billions of pounds was built on a software platform later found by a US court to have incorporated misappropriated trade secrets. Given the known history of CMS accounting issues, adverse audit opinions, arrears disputes and reconciliation problems, the reliability, maintainability and governance of that platform should be independently reviewed. A system central to CMS operations appears to rely on the BaNCS platform. A US appellate court upheld findings that BaNCS was developed using misappropriated trade secrets. Given the history of CMS accounting and enforcement controversies, an independent technical audit should be undertaken to determine whether there are any reliability, maintainability, auditability or data integrity risks.

The Specific Questions That Must Be Answered

If BaNCS was developed using misappropriated code, the following questions arise and have not been answered:

Question	Why It Matters
How well did TCS understand the underlying architecture?	Engineers building on stolen code did not design the original architecture. They may not understand why it was written the way it was. When something goes wrong at a foundational level, they do not know the root cause. Fixes may introduce further errors.
How maintainable is the codebase?	A codebase built without design ownership accumulates technical debt rapidly. Every modification layers on top of code whose logic is not fully understood. Over time, the system becomes increasingly fragile and unpredictable.
How much technical debt exists after 13+ years of modifications?	BaNCS was deployed for CMS in approximately 2012. Any technical debt from the original misappropriated codebase has been compounded by 13 years of customisation, configuration changes, and adaptation to UK child maintenance rules.
How auditable are calculations made years ago?	For a paying parent whose arrears figure was calculated years ago, can an independent auditor trace exactly how that figure was computed? Is the audit trail complete? Can individual ledger entries be reproduced from first principles? These questions have not been publicly answered.
Were the known CMS accounting anomalies investigated at the software level?	The NAO identified £29.7 million in incorrect amounts (HC 252). The C&AG; issued ten consecutive adverse opinions. Were these anomalies investigated at the level of the payment engine, or only at the level of data entry? If the former, what were the findings?
Did DWP know about the US proceedings when renewing the contract?	DWP renewed the CMS2012/BaNCS contract in August 2024 for up to £49.6m. The original US District Court verdict in the CSC v TCS case predated that renewal. What due diligence was conducted? Was the contract renewal authorised with full knowledge of the proceedings?

9. What Stolen Code Actually Means in a Live System

When a software company steals code from another company to build a competing product, the downstream consequences are specific and severe. The US court found that TCS used CSC’s source code and technical manuals to develop BaNCS — meaning TCS’s engineers were building on code they did not write, did not design, and did not fully understand. This is not a theoretical risk. It creates a cascade of predictable engineering concerns.

Engineering Concern	What It Means in Practice for CMS2012
No original design knowledge	The engineers building BaNCS did not design its core architecture — they copied it. When something goes wrong at the foundational level, they may not know why. They know what the code does. They may not know why it was written that way. Debugging becomes guesswork. Fixes may introduce new problems because the root cause is not understood.

Engineering Concern	What It Means in Practice for CMS2012
No original test suite	Software written from scratch has tests written alongside it by people who understand what it should do. Stolen code comes without those tests, or with tests designed for a different use case (Transamerica insurance, not UK child maintenance). BaNCS was configured for CMS without the underlying test architecture that would verify whether payment calculations, arrears accumulation, and enforcement ledger entries are actually correct.
No documentation trail from first principles	The court found TCS used CSC's internal technical manuals. TCS's own documentation for BaNCS was based on CSC's documentation, not on TCS's own engineering knowledge. When that documentation does not match the actual code behaviour — which happens frequently in systems built this way — there is no fallback to original design intent.
Unknown technical debt	Any technical debt inherited from the original stolen codebase has been compounded by over a decade of modifications. Each modification layered on top of code whose logic was not fully understood adds further fragility. The cumulative state of the system after 13+ years of operation is not publicly known.

SOURCE: CSC v TCS No.24-10749, 5th Circuit, 21 November 2025 — BaNCS built on stolen code

SOURCE: NAO HC 252 — C&AG; adverse opinion — £29.7m incorrect amounts

SOURCE: Contracts Finder — DWP CMS2012 TCS: £37.5m (2022–2024); £49.6m (2024–2028)

SOURCE: DWP IR2026/14071 — Article 6 legal advice withheld under LPP

Named Official	Specific Accountability
Sir Robert Devereux KCB (DWP Permanent Secretary 2011–2018)	Signed off CMS2012 programme during the period the £45m contract became £950m. CMEL off-system architecture approved under his tenure. DPA 2018 s.173 deletion of case records before NAO inspection occurred under his tenure. The foundational decisions that embedded the forgery into the system were made while he was the senior accountable officer. Left DWP in 2017 to join Salesforce — an IT company. No public statement on the cost overrun. ACOBA disclosure of post-public service appointment should be reviewed for any conflict with TCS/Oracle/DWP commercial interests.
Sir Peter Schofield KCB (DWP Permanent Secretary 2018–2026)	Signed the 2022–23 Client Fund Accounts as "fair, balanced and understandable" immediately below the C&AG;'s adverse opinion. Continued all TCS contract renewals with full knowledge of adverse audit opinions. The November 2023 BaNCS verdict was available before the August 2024 renewal. Schofield either knew and proceeded, or failed to inquire. Neither is acceptable for a Permanent Secretary signing off a £49.6m contract renewal. Stepped down July 2026 — accountability does not end with departure.
Arlene Sugden OBE (CMS Director)	Confirmed at PAC the bulk hearing model, G4S telephony function, and suicides on the parliamentary record. Named senior accountable officer for CMS operational decisions including enforcement methodology. The CMEL document process ran under her directorship. PAC confirmation of simultaneous batch processing of 200 orders is on the record under her name.
Named Programme Senior Responsible Owner (identity concealed)	The SRO for the CMS2012 programme has never been publicly named. This is itself a governance failure — Infrastructure Projects Authority standards require the SRO to be personally accountable and publicly identified. A FOI request for the SRO's name has been filed and is outstanding. The SRO is the person who approved the programme to proceed through Gateway reviews that were rated Red or Amber-Red. That person must be identified and required to give an account.
TCS Contract Renewal Officials (identifiable from contract award notices)	Every no-competition contract renewal — 2019 (£14.5m), 2020 (£14.5m), 2022 (£37.5m), 2024 (£42.6m–£49.6m) — required a named signing officer and a published or internal value-for-money assessment. The signing officers are identifiable from Contracts Finder award notices. Each of them signed after the relevant misconduct findings were either confirmed or publicly reported. They must be asked individually: what did you know, when did you know it, and what due diligence was conducted?
Cabinet Office Procurement Review Unit	The PRU has a statutory duty under the Procurement Act 2023 to investigate credible intelligence of grave professional misconduct. Two US federal court findings of wilful and malicious IP theft constitutes grave professional misconduct by any definition. No investigation has been opened. The PRU must explain, in writing, why this threshold was not met.
Natarajan Chandrasekaran (Tata Group Chairman, KBE)	Was TCS CEO 2009–2017 — the build and go-live period. His company has been found by two US courts to have committed wilful IP theft. He received a KBE from the British government in February 2025, sixteen months after the first verdict. The question of what he knew about BaNCS's origins during his CEO tenure is a matter for the US court monitorship and for any parliamentary inquiry into the UK contract relationship.

14. The Suppression of Evidence in the Administrative Court

The final and most urgent accountability point concerns the live proceedings. In AC-2025-LON-001412, the Secretary of State for Work and Pensions is defending the lawfulness of CMS enforcement instruments. GLD, acting on behalf of the Secretary of State, is under a duty of candour — the duty confirmed in *R v Lancashire CC ex parte Huddleston* [1986] — to place all material facts before the court, including facts adverse to its client.

The November 2023 US District Court finding that BaNCS was built on stolen trade secrets is a material fact in proceedings challenging the reliability and lawfulness of enforcement instruments generated by the CMS2012 system. The August 2024 contract renewal following that verdict, without any public due diligence, is a material fact. The NAO's repeated adverse opinions on the payment figures that enforcement instruments are based on are material facts. None of these has been disclosed in proceedings.

GLD has been formally asked, across four instruments of correspondence over eleven weeks, to disclose material adverse facts. It has said nothing. That silence is not a legitimate exercise of legal privilege. It is a continuing breach of the duty of candour in live judicial review proceedings. Every day that passes without disclosure is a day on which the court is being asked to adjudicate the lawfulness of enforcement instruments based on an incomplete evidential picture — a picture that GLD holds and is choosing not to provide.

SECTIONS 5 & 5A — WHAT MUST HAPPEN NOW

WHAT MUST HAPPEN NOW — SECTIONS 5 AND 5A: THE IT SYSTEM AND TCS

The following demands are set out at the conclusion of Sections 5 and 5A because they arise directly from the documented evidence in those sections. They are not aspirational. They are the minimum steps that must be taken by identified institutions and individuals. Each is grounded in a specific legal obligation. Each failure to act will be documented and placed before the relevant authority.

Immediate Actions — Required Within 30 Days

Demand	Legal Basis / Who Must Act
1. DWP must disclose to the Administrative Court in AC-2025-LON-001412 the November 2023 US District Court finding that BaNCS was built on stolen trade secrets, and the August 2024 contract renewal that followed.	Duty of candour — R v Lancashire CC ex parte Huddleston [1986]. Material adverse fact in live judicial review proceedings. GLD has a professional obligation under SRA Code 2019 paragraphs 1.4 and 2.4 not to mislead the court by omission.
2. DWP must disclose to Parliament, by written ministerial statement, the BaNCS verdict and its implications for the CMS2012 contract. The statement must address whether the version of BaNCS deployed in CMS2012 falls within the scope of the permanent injunction.	Parliamentary accountability. Ministerial Code paragraph 1.3(c) — ministers must be "open" about matters under their responsibility. The Secretary of State is personally accountable for a contract that operates under a system her department was told is legally compromised.
3. The Cabinet Office Procurement Review Unit must open a formal investigation into whether TCS should be referred to the Debarment List under Procurement Act 2023 Schedule 7 paragraph 41 (grave professional misconduct).	Procurement Act 2023. Two US federal court findings of wilful and malicious trade secret misappropriation. PRU has statutory duty to act on credible intelligence of grave misconduct.
4. DWP must identify and publish the name of the Senior Responsible Owner for the CMS2012 programme, together with all Infrastructure Projects Authority gateway review ratings issued during the programme.	Cabinet Office IPA governance framework — SRO accountability is mandatory and public. Eleven years of concealment of gateway review ratings in a programme with a 2,011% cost overrun is not consistent with the IPA standards under which those reviews were conducted.

Demand	Legal Basis / Who Must Act
5. An emergency suspension of enforcement actions based solely on BaNCS-generated arrears figures pending independent verification of the calculation methodology.	Abuse of process — Hunter v Chief Constable of West Midlands [1982] AC 529. It is an abuse of the court's process to enforce financial instruments generated by software found by a US federal court to have been built on stolen code, when the calculation methodology has been concealed from the enforcing court.

Parliamentary Inquiry — Required as a Matter of Constitutional Accountability

Inquiry Demand	Scope and Authority
Public Accounts Committee: emergency session on TCS contracts	Compel attendance: DWP Permanent Secretary (current), Sir Peter Schofield KCB, Sir Robert Devereux KCB, the unnamed CMS2012 Programme SRO, the named officials who signed each contract renewal. Require production of: all value-for-money assessments; all gateway review ratings; all internal communications after receipt of the November 2023 verdict.
Work and Pensions Select Committee: systemic arrears errors investigation	Compel attendance from same officials. Require DWP to produce: the complete methodology by which BaNCS calculates arrears; the number of current enforcement cases based on legacy CSA arrears identified by NAO as unreliable; the number of imprisonments since 2013 based on arrears figures that the NAO has been unable to verify.
Statutory inquiry into CMS IT procurement and enforcement	The cumulative picture — £950m cost overrun, stolen code, ten consecutive adverse NAO opinions, audit removal, wrong arrears, false enforcement instruments, concealment — is of sufficient scale and seriousness to require a statutory inquiry with compulsory evidence powers. The Post Office inquiry was triggered by a smaller number of wrongful convictions. CMS has 140 recorded imprisonments in a single quarter on void instruments for unverifiable debt.

Criminal Referrals Arising Specifically From the IT Intelligence

- **SFO / NCA referral — unlawful data deletion (DPA 2018 s.173):** Named officials must be identified and referred for the deletion of case records before the NAO inspection. The offence is complete on deletion. Limitation period: none for indictable offences.
- **SFO referral — fraud by concealment (Fraud Act 2006 s.3):** The continued presentation of enforcement instruments in courts, without disclosure that the payment engine generating them was built on stolen code and produces figures the NAO cannot verify, is capable of constituting fraud by failure to disclose.
- **PRU referral — Procurement Act 2023:** Formal submission to the Cabinet Office Procurement Review Unit documenting both IP theft verdicts and the failure to activate the exclusion regime.
- **ICO referral — systematic GDPR breaches:** The deletion of CMS breach records pre-2014; the absence of Article 28 DPAs for Serco and G4S; the portal message deletion; the SAR non-compliance pattern; the absence of a DPIA for the XGBoost AI model. Each is a discrete regulatory breach. The ICO has enforcement powers under DPA 2018 ss.149 and 155.

Technical Requirements — What Independent Audit Must Cover

An independent technical audit of CMS2012 — to be conducted by auditors with no prior relationship to TCS, DWP, or any of the contractors named in this disclosure — must specifically examine:

- **Whether the version of BaNCS deployed in CMS2012 falls within the scope of the permanent injunction** in Computer Sciences Corporation v TCS (No. 24-10749, 5th Cir. 2025), which bars use of "the version of BaNCS that TCS developed using CSC's trade secrets."
- **Whether the test suite for BaNCS in the CMS context was independently validated** before go-live in November 2013, and what testing was conducted on each subsequent version update.
- **The calculation logic for arrears accumulation** — specifically whether the formula for carrying forward legacy CSA arrears onto the CMS2012 system in 2013 was independently verified, and whether the £3.7 billion in outstanding legacy arrears was computed correctly.
- **The CMEL document generation architecture** — specifically whether the decision to generate enforcement documents off-system was a deliberate architectural choice or a defect, who approved it, and when it was first identified as potentially unlawful.
- **The XGBoost AI model's calculation methodology and demographic performance** — specifically whether it produces systematically different accuracy across protected characteristic groups, and whether any enforcement escalations triggered by its flags are challengeable as automated decisions under UK GDPR Article 22.

THE ACCOUNTABILITY MOMENT: This is the point at which every strand of the IT intelligence converges. Stolen code in the payment engine. Wrong arrears confirmed by the C&AG.; False enforcement instruments confirmed by GLD's own admission. Suppression of the verdict from the courts. Continued contract renewals after the verdict. Honour conferred on the chairman after the verdict. Debarment regime available but not activated. Each element is documented. Each element is sourced. Each element points to the same institution, the same officials, and the same pattern of choosing concealment over accountability. The accountability moment is not a future possibility. It is documented in this disclosure, submitted to Parliament, placed before the High Court, and now published. The question is not whether this will be answered. It will be. The question is which institution chooses to lead that answer — and which one waits to be dragged to it.

SOURCE: Computer Sciences Corporation v TCS, No. 24-10749 (5th Cir. 21 November 2025) — willful and malicious IP theft confirmed

SOURCE: Epic Systems Corp v TCS — second IP theft verdict — $140m confirmed US Supreme Court 2023

SOURCE: NAO Client Fund Accounts 2020–21 — scope limitation: deleted case records — DPA 2018 s.173

SOURCE: NAO HC 252 — 2022–23 adverse opinion — £29.7m incorrect amounts — C&AG; unable to verify

SOURCE: FOI2026/03819 — s.31(1)(a) refusal — liability order production methodology

SOURCE: FOI IR2026/14071 — LPP invoked on Article 6 legal advice

SOURCE: GLD Z2500859 paragraph 8 — CMS served the summons — own admission

SOURCE: R v Lancashire CC ex parte Huddleston [1986] 2 All ER 941 — duty of candour

SOURCE: Hunter v Chief Constable of West Midlands Police [1982] AC 529 — abuse of process

SOURCE: Procurement Act 2023 Schedule 7 paragraph 41 — grave professional misconduct

SOURCE: Data Protection Act 2018 s.173 — unlawful deletion of personal data

SOURCE: Fraud Act 2006 s.3 — fraud by failure to disclose

SOURCE: UK GDPR Articles 22, 28, 35 — automated decisions; processor agreements; DPIA

SOURCE: Contracts Finder — TCS contract renewals 2019, 2020, 2022, 2024

SOURCE: Infrastructure Projects Authority — gateway review framework — SRO accountability standards

SOURCE: Procurement Act 2023 — Schedule 6 (mandatory exclusion); Schedule 7 paragraph 41 (grave professional misconduct)

SOURCE: Defend Trade Secrets Act 2016 (US) — 18 U.S.C. § 1836 — willful and malicious misappropriation standard

SOURCE: PAC oral hearing 16 March 2022 — Arlene Sugden OBE — TCS BaNCS in CMS2012 architecture confirmed

SOURCE: IPWatchdog.com — "Trade Secret Misappropriation: Lessons from Computer Sciences Corp v TCS" — December 2025

SECTION 5B — NEW JULY 2026

CMS2012 / TATA CONSULTANCY SERVICES — PROCUREMENT FRAUD, STOLEN INTELLECTUAL PROPERTY, SYSTEMIC CAPTURE AND GEOPOLITICAL DEPENDENCY

This section presents the procurement fraud intelligence analysis developed in connection with this disclosure. It documents: the procurement history of the CMS2012/TCS BaNCS contract; the two US federal appellate court findings confirming stolen intellectual property; DWP's contract renewal after those findings were public; the governance failures in the original procurement; and the geopolitical dependency argument that arises when a critical government enforcement system is built on stolen code from an Indian state-connected contractor.

The Contract History — £36 Million to £950 Million

The original TCS contract for CMS2012 was valued at approximately £36 million when awarded. The final implementation cost, confirmed by parliamentary and NAO scrutiny, exceeded £950 million — a cost overrun of 2,011%. This is not a rounding error or unforeseen technical complexity. It is the documented consequence of commissioning a system on software whose provenance was fundamentally compromised from the point of deployment.

Stage	What the Evidence Shows
Original contract value	£36 million — awarded to TCS for the CMS2012 system. The contract was let without the procuring authority having the means to audit the software's intellectual property provenance.
Final implementation cost	£950 million+ — confirmed by NAO and parliamentary scrutiny. A 2,011% overrun that was never adequately explained.
2022 contract renewal	DWP renewed the TCS/CMS2012 contract for £37.5 million (2022–2024). At this point the CSC v TCS litigation in the US was live and in the public domain.
2024 contract renewal — post-verdict	DWP renewed the contract again in August 2024 for up to £49.6 million. The original US District Court verdict in CSC v TCS predated this renewal. DWP renewed with knowledge or constructive knowledge of the verdict.
Current position	TCS is operating the CMS payment engine under a UK government contract renewed after a permanent US court injunction was imposed on BaNCS. The software is under a 10-year monitorship by US federal court order.

Two US Federal Appellate Courts — The Same Finding

The judicial findings about TCS BaNCS are not contested or preliminary. They have been confirmed by two separate US federal appellate courts across a period of four years.

Court and Date	Finding
US Court of Appeals, 7th Circuit, 2021	Upheld findings that TCS built BaNCS using code misappropriated from Computer Sciences Corporation (CSC). The 7th Circuit confirmation was the first appellate-level finding on the IP theft at the core of the BaNCS platform.
US Court of Appeals, 5th Circuit, 21 November 2025	CSC v TCS No.24-10749. Upheld the District Court's finding of wilful and malicious misappropriation of trade secrets. $194 million judgment. 10-year monitorship imposed on TCS. Permanent injunction against use of the misappropriated code. This is a final federal appellate judgment — not a preliminary finding, not an allegation.
DWP's position after both findings	DWP renewed the CMS2012/BaNCS contract in August 2024 — after the original District Court verdict and before the 5th Circuit appeal was determined. DWP has not publicly acknowledged the US proceedings, has not disclosed what due diligence was conducted, and has not explained why the contract was renewed on the same platform that was under US court injunction.

THE DUE DILIGENCE QUESTION: DWP renewed a contract for up to £49.6 million in August 2024 with a supplier whose payment engine had been found by a US federal court to have been built on wilfully stolen trade secrets. The contract Finder entry is public. The US court record is public. The question — formally placed before the Work and Pensions Select Committee, the Cabinet Office Procurement Review Unit, and in SFO referral RF26030143832C — is: who authorised the August 2024 renewal, what due diligence was conducted on the IP theft findings, and what was the legal advice? Those questions have not been answered.

The Procurement Fraud Analysis

The Procurement Act 2023 Schedule 6 provides for mandatory exclusion of suppliers from UK government procurement where they have been found guilty of certain offences, including fraud and theft. The US court finding — wilful and malicious misappropriation of trade secrets — is the equivalent of a theft finding under US federal law. Whether it triggers mandatory exclusion under the Procurement Act 2023 is a question the Cabinet Office Procurement Review Unit is required to assess.

The original procurement of the CMS2012/BaNCS system raises further questions. The contract was let at a time when TCS was known in the IT industry to be involved in IP litigation concerning BaNCS. Whether the procuring authority knew of the litigation risk; whether any IP warranty was obtained from TCS; whether the contract requires TCS to indemnify DWP against third-party IP claims — these are all questions that the contract (not publicly disclosed in full) would answer. The full contract terms have not been disclosed despite Freedom of Information requests.

Procurement Fraud Indicator	Evidence
Stolen IP at point of contract award	TCS BaNCS was built on code misappropriated from CSC. The misappropriation predated the CMS2012 contract. DWP was procuring a system built on stolen code without knowing it — because TCS did not disclose the IP litigation risk in the tender process.
Contract renewed post-verdict	The August 2024 renewal postdates the original US District Court verdict. Renewal with knowledge of the verdict, without disclosure to Parliament or the public, raises questions of candour and due diligence.
Cost overrun of 2,011%	A cost overrun of this magnitude on a software system is consistent with the technical debt and maintainability problems that arise when a system is built on misappropriated code. Engineers who did not design the original architecture cannot maintain it efficiently.
No IP indemnity publicly confirmed	The full contract terms remain undisclosed. Whether TCS gave an IP warranty or indemnity — and whether DWP is now pursuing that warranty following the US verdicts — is unknown. No minister has confirmed pursuing any claim against TCS.
Art.6 legal advice withheld	DWP holds legal advice on the compatibility of the enforcement regime with Art.6 ECHR. That advice is withheld. A competent legal advice on the enforcement regime would address the software on which enforcement calculations are based.

The Geopolitical Dependency Argument

TCS — Tata Consultancy Services — is a subsidiary of Tata Sons, India’s largest conglomerate. It is not a neutral international software supplier. The UK government’s child maintenance enforcement system — which affects 790,000 families, generates £106 million per year in surcharge income, and has imprisoned parents on void instruments — is operationally dependent on software under the operational control of a company subject to Indian corporate governance and, potentially, to the requirements of Indian data legislation.

The geopolitical dependency argument is not that TCS is acting in bad faith on behalf of a foreign state. It is more fundamental: the UK government has no reliable means to independently audit, maintain, or replace the CMS calculation engine without TCS’s cooperation. A system under a 10-year US court monitorship, built on code whose architecture TCS does not fully understand because it was stolen from the original designers, is not a system that DWP can audit independently or replace on its own terms. This creates a structural dependency that the UK government has not publicly acknowledged.

THE INVESTIGATORY QUESTIONS FOR PARLIAMENT AND THE SELECT COMMITTEE: (1) What due diligence was conducted on the IP theft findings before the August 2024 contract renewal was authorised? (2) Does the CMS2012/TCS contract contain an IP indemnity, and has DWP taken steps to enforce it following the US verdicts? (3) What is the exit strategy from TCS BaNCS, and at what cost? (4) Is DWP able to audit the accuracy of CMS debt calculations independently of TCS? (5) What is the legal advice on whether the Procurement Act 2023 mandatory exclusion provisions apply to TCS following the 5th Circuit judgment? These are questions for the Work and Pensions Select Committee, the Public Accounts Committee, and the Cabinet Office Procurement Review Unit.

The Administrative Liability Order Regulations — Gunning Principles

The Child Support (Enforcement) Act 2023 ss.32M and 32N provide for a new administrative liability order regime to replace the void judicial route. Those provisions have never been commenced. Secondary legislation to commence them is being prepared. This disclosure is monitoring those regulations for two specific legal challenges.

- **Article 6 ECHR incompatibility:** Any administrative liability order regime that removes judicial involvement from the debt determination process — as Baroness Sherlock's "uncoupling" admission confirms is the intention — must be compatible with the right to a fair hearing under Article 6. An administrative system in which debt is determined by CMS and enforced without any prior judicial hearing, on calculations produced by software under a US court permanent injunction, raises serious Art.6 compatibility questions.
- **Gunning principles:** The secondary legislation must comply with the four Gunning principles for lawful public consultation: (1) consultation at a formative stage; (2) sufficient reasons given to allow intelligent consideration; (3) adequate time for response; (4) the results must be conscientiously considered. Any rushed statutory instrument that commences the administrative LO regime without genuine prior consultation — particularly given the known litigation and evidence in AC-2025-LON-001412 — will be challengeable on Gunning grounds.

THIS DISCLOSURE IS ACTIVE INTELLIGENCE FOR THE SECONDARY LEGISLATION CHALLENGE: The fact that this disclosure is on the parliamentary record — submitted to the Select Committee, cited in AC-2025-LON-001412, and in SFO referral RF26030143832C — means that any minister signing a commencement order for ss.32M/32N CS(E)A 2023 does so with constructive knowledge of the five evidenced facts in this disclosure. That knowledge is directly relevant to both the Art.6 compatibility question and the Gunning consultation requirements. The secondary legislation cannot be quietly commenced. It will be challenged.

SOURCE: CSC v TCS No.24-10749, US Court of Appeals 5th Circuit, 21 November 2025
SOURCE: CSC v TCS, US Court of Appeals 7th Circuit, 2021 — first appellate finding on stolen code
SOURCE: Contracts Finder — DWP CMS2012/TCS: £37.5m (2022–2024); £49.6m (2024–2028)
SOURCE: NAO HC 252 — C&AG; adverse opinion — £29.7m incorrect amounts
SOURCE: Procurement Act 2023 Schedule 6 — mandatory exclusion grounds

SOURCE: Baroness Sherlock, Lords Grand Committee, 8 June 2026 — "uncoupling" admission
SOURCE: Child Support (Enforcement) Act 2023 ss.32M, 32N — uncommenced
SOURCE: Gunning v London Borough of Brent [1985] 84 LGR 168 — consultation principles
SOURCE: DWP IR2026/14071 — Art.6 legal advice withheld under LPP
SOURCE: AC-2025-LON-001412 — active; SFO RF26030143832C — active

SECTION 6

THE SERCO AND G4S CONTRACTS — OUTSOURCED WITHOUT AUTHORITY

CMS has outsourced significant enforcement and contact functions to private contractors Serco and G4S. Neither contractor has any published statutory authority to exercise child maintenance enforcement powers. Neither has had a publicly disclosed Article 28 UK GDPR Data Processing Agreement. DWP has denied the Serco contract exists — a position directly contradicted by its own published transparency data and by Serco's own legal representatives.

> *"Essentially, that replaced the telephony service that was managed by a third party, G4S."*
>
> *— Arlene Sugden, Director CMS — PAC parliamentary proceedings 2022*

Serco — The Evidence Base

Pillar 1: Serco's own lawyers confirmed the contract. A senior member of Serco's legal team confirmed in writing that Serco managed CMS contact centre operations on behalf of DWP. The contract ran approximately 2010–2018. DWP's 2025 FOI response denied it. Both cannot be true.

Pillar 2: DWP's own published transparency data names the Serco contract. DWP's published Senior Roles and Salaries data for March 2014 — a government transparency document on GOV.UK — describes one senior civil servant role as: "Leadership of the child maintenance teams responsible for the off-system cases, including Partial Clerical cases, the Serco contract and Escalated Complaints." This document is on the permanent public record. The 2025 FOI response stating Serco "do not provide any of the services specifically mentioned" is therefore demonstrably false.

Pillar 3: The CMS budget ledger contains direct Serco payment lines. The ledger held in evidence in connected proceedings shows line-item payments from the Child Maintenance operational budget to Serco across the 2012–2014 period, including SLA payments and CMS operational service lines. These are not general DWP corporate payments. They are CMS-specific, coded to the CMS 2012 scheme launch period.

Source	What It Confirms	Conflict with DWP FOI Denial
Serco senior lawyer's written confirmation	Serco managed CMS contact centre operations on behalf of DWP, approximately 2010–2018.	DWP 2025 FOI states Serco "do not provide any of the services specifically mentioned." This is a direct contradiction from the contractor's own legal representative.
DWP Senior Roles & Salaries March 2014 (GOV.UK)	Names "the Serco contract" as a discrete SCS1-managed child maintenance function.	DWP's own published document names the contract. Its own FOI response denies it. One of these statements is false. The published document cannot be retracted.

Source	What It Confirms	Conflict with DWP FOI Denial
CMS budget ledger (in evidence)	Direct line-item payments from CMS operational budget to Serco Ltd across 2012–2014, labelled as SLA payments and contact centre operations.	DWP denied the contract. The payments in the CMS budget ledger are identified by supplier and service line. Payments require a contract.
DWP transparency data April 2021	G4S payment coded explicitly to “CMG OPS” (Child Maintenance Group Operations) and “OPTIONS” in published DWP expenditure data.	G4S managed a statutory gatekeeping function for CMS without published statutory authority and without any disclosed Article 28 Data Processing Agreement.

THE EITHER/OR TRAP: If the Serco and G4S contracts exist — where are the mandatory Article 28 UK GDPR Data Processing Agreements? Without them, every personal data processing event by both contractors was unlawful, and every affected parent has an Article 82 UK GDPR compensation claim. If the contracts do not exist — every operational function Serco and G4S performed for CMS was entirely unauthorised. DWP’s FOI denial does not resolve this dilemma. It deepens it — by creating potential criminal exposure under section 77 of the Freedom of Information Act 2000 for providing false information.

G4S — The Options Telephony Function

G4S managed the CMS telephony service — the “Options” function — through which paying parents first entered the CMS case management system. This is the initial point of contact at which case data was recorded and through which enforcement decisions began to take effect. G4S is a private security contractor. It was operating a statutory gatekeeping function for a government enforcement agency with no published authority to do so and no publicly disclosed data processing agreement.

The April 2021 DWP transparency entry confirms a G4S payment coded to CMG OPS and OPTIONS. Combined with Arlene Sugden’s PAC evidence, the G4S telephony operation is confirmed. No Article 28 DPA has been disclosed. Without it, every personal data processing event through the Options telephony system was unlawful under UK GDPR.

What Must Be Disclosed

- The full text of the Serco contract, including SLA terms, data processing provisions, and the schedule of payments from the CMS operational budget.
- An Article 28 UK GDPR Data Processing Agreement for Serco, or confirmation that none was held, and an explanation of why not.
- The full text of the G4S Options telephony service agreement.
- An Article 28 UK GDPR Data Processing Agreement for G4S, or confirmation that none was held.
- The identity of every DWP/CMS official who approved the outsourcing arrangements and who was responsible for GDPR compliance oversight.

SOURCE: Serco senior lawyer — written confirmation of CMS contact centre contract — in evidence
SOURCE: DWP Senior Roles and Salaries March 2014 — gov.uk — "the Serco contract" named
SOURCE: DWP FOI 2025 response — denial of Serco services — on file
SOURCE: DWP transparency data April 2021 — G4S payment coded to CMG OPS / OPTIONS
SOURCE: Arlene Sugden OBE — PAC oral hearing 2022 — G4S telephony confirmed
SOURCE: CMS budget ledger — held in evidence in connected proceedings
SOURCE: UK GDPR Article 28 — mandatory Data Processing Agreements for processors
SOURCE: FOIA 2000 s.77 — criminal offence to provide false information in response to FOI

SECTION 6A

THE SERCO CMS CONTRACT — EVIDENCE, PAYMENTS AND UNLAWFUL DELEGATION

Note on evidence: CMS-specific Serco payment lines derive from the CMS budget ledger held in evidence in connected proceedings, confirmed by DWP's own published Senior Roles data and by a publicly available DWP transparency entry. These are not general DWP outsourcing lines. The G4S April 2021 entry is from publicly available DWP transparency data, coded explicitly to "CMG OPS" (Child Maintenance Group Operations) and "OPTIONS."

The Contradiction at the Heart of the FOI Denial

DWP's 2025 FOI response states that Serco "do not provide any of the services specifically mentioned" in the request about CMS enforcement contractors. This position is contradicted on three independent bases, each of which individually is sufficient to establish that the FOI denial is false.

First: Serco's own legal representatives confirmed the contract in writing. Second: DWP's own 2014 Senior Roles transparency data — published on GOV.UK and still accessible — names "the Serco contract" as a discrete child maintenance management function at Senior Civil Service level. Third: the CMS budget ledger contains direct line-item payments from the CMS operational account to Serco Ltd, labelled by service line and supplier.

Two of these sources are government's own published documents. A government department cannot simultaneously publish a transparency document naming a contract and tell the public via FOI that the contract does not exist. If the FOI response is accurate, the transparency document is false. If the transparency document is accurate, the FOI response is false. Under section 77 FOIA 2000, knowingly providing false information in response to an FOI request is a criminal offence.

Payment Period	Budget Line / Category	Supplier	Amount / Note
2012–2014 (CMS 2012 scheme launch)	CMS Operational Services — SLA Payments — CMS Contact Centre	Serco Ltd	Multi-million pound per annum (in evidence in connected proceedings)
2012–2014 (CMS 2012 scheme launch)	CMS Contract — Commission/SLA Line — Case Handling & Channel Management	Serco Ltd	Multi-million pound per annum (in evidence)
Post-2015	DWP Corporate — CMS Outsourced Services (absorbed into DWP corporate line post-consolidation)	Serco Ltd	Continuing CMS telephony — absorbed into DWP corporate account structure. Separately reported to ICO: CMS client funds cannot lawfully be pooled into general DWP funds.

Payment Period	Budget Line / Category	Supplier	Amount / Note
April 2021	CMG OPS — OPTIONS (Child Maintenance Group Operations — telephony)	G4S	DWP published transparency data — publicly accessible — confirms G4S Options telephony payment in the CMS 2012 scheme operational period.

Payments to Marston Holdings

In addition to the Serco and G4S arrangements, the CMS budget ledger and published enforcement data confirm payments to Marston Holdings Limited — a private enforcement company — in connection with CMS enforcement agent operations. Marston's engagement with CMS enforcement raises the same questions: what was the contractual basis, was Article 28 UK GDPR compliance in place, and what was the statutory authority for delegating enforcement agent functions to a private company in the context of liability orders that are themselves void?

The GDPR Architecture — Why All of It Was Unlawful

UK GDPR Article 28 requires that where a controller engages a processor to process personal data on its behalf, there must be a written contract or legal act binding the processor. Without it, the processing is unlawful. There is no Article 28 DPA publicly disclosed for Serco, G4S, or Marston in connection with CMS enforcement operations.

Every personal data processing event in the CMS enforcement chain — every case record created by a Serco contact centre agent, every enforcement decision facilitated through the G4S Options telephony system, every enforcement action coordinated through Marston — took place without the mandatory written data processing authority. Each affected parent has a potential Article 82 UK GDPR compensation claim. The class eligible for compensation numbers in the hundreds of thousands.

THE CRIMINAL EXPOSURE: DWP has denied the Serco contract in response to a statutory FOI request. DWP's own 2014 transparency data names the Serco contract. Serco's own lawyers confirmed it. The CMS budget ledger evidences payment for it. Section 77 FOIA 2000 makes it a criminal offence to alter, deface, block, erase, destroy or conceal information with the intent of preventing the disclosure of information requested under the Act, or to provide false information in response to a request. The question of whether the 2025 FOI response amounts to a section 77 offence has been formally placed before the ICO and is part of the complaint to the NCA.

SOURCE: Serco senior lawyer — written confirmation of CMS contact centre contract (in evidence)
SOURCE: DWP Senior Roles and Salaries March 2014 — gov.uk — "the Serco contract" named
SOURCE: DWP FOI 2025 — denial of Serco and G4S services — on file
SOURCE: DWP transparency data April 2021 — G4S CMG OPS / OPTIONS payment
SOURCE: CMS budget ledger 2012–2015 — held in evidence in connected proceedings
SOURCE: UK GDPR Article 28 — mandatory processor agreements

SOURCE: FOIA 2000 s.77 — criminal offence to provide false information in FOI response

SECTION 6B

FOI DISCLOSURE TRAIL — PUBLIC ARCHIVE AND KEY RESPONSES

The following Freedom of Information requests are publicly available on WhatDoTheyKnow.com. Every response is part of the public record. The pattern of refusal, non-response, and evasion is itself evidence. Each refusal either constitutes a FOIA s.77 offence or confirms the existence of information DWP does not wish to disclose.

PUBLIC FOI ARCHIVE: All CMS Freedom of Information requests, responses, and internal reviews submitted through WhatDoTheyKnow are publicly available and searchable. The full archive for the Child Maintenance Service is at: https://www.whatdotheyknow.com/body/child_maintenance_service

Key FOI Responses — Primary Evidence

FOI Reference	What Was Asked / Refused	Result	Significance
FOI2026/03819 DWP	The process and system by which CMS liability orders are produced.	REFUSED — s.31(1)(a) FOIA 2000: law enforcement exemption.	Self-incriminating. Genuine court orders have no production methodology to protect. Invoking law enforcement exemption over a document claimed to be a court order implicitly admits it is not produced by a court.
FOI2026/03820 DWP	How does CMS use magistrates' court facilities?	ANSWERED — self-contradicting.	Answer 1: CMS "requests hearing space" (room booking). Answer 3: Parents are "summoned to attend." Room booking and judicial summons are mutually exclusive. Exhibit in AC-2025-LON-001412.
FOI2026/24584 DWP	Where are CMS summonses issued from?	ANSWERED.	CMS confirmed it issues summonses from Plymouth and Kidderminster processing centres — not from any court. Directly confirms summonses are not issued by a Justice of the Peace.
FOI2025/35643 DWP	Copies of contracts between DWP and Serco relating to CMS enforcement.	ANSWERED — false.	DWP stated Serco "does not provide any of the services specifically mentioned." Directly contradicted by DWP's own 2014 Senior Roles transparency data naming "the Serco contract." Potential s.77 FOIA offence.
FOI IR2026/14071 DWP	Legal advice held by DWP on whether CMS enforcement is compatible with Article 6 ECHR.	REFUSED — Legal Professional Privilege.	DWP admits the advice exists but will not disclose it. The existence of advice — and its concealment — confirms DWP knew enforcement was Article 6-incompatible.

FOI Reference	What Was Asked / Refused	Result	Significance
FOI2026/00482 City of London Police	How Action Fraud assesses CMS enforcement complaints.	ANSWERED.	Confirmed: Action Fraud used automated triage with no human review. A criminal complaint about government forgery was assessed by an algorithm. Zero human examination.
FOI2025/78063 HMCTS	The formal agreement governing CMS use of court rooms, ushers, and CourtServe.	OUTSTANDING.	No response. No formal agreement has been disclosed. The absence of this document is itself significant — the arrangement cannot be formalised without acknowledging its unlawfulness.
Bulk Digital LOs WhatDoTheyKnow	How many bulk digital liability orders were processed? How many had arrears disputes?	OUTSTANDING / EVASIVE.	Request confirms 200-case bulk hearings are standard. Article 6 incompatibility raised in the request itself. Link: whatdotheyknow.com/request/bulk_digital_liability_order_hea

WhatDoTheyKnow — Publicly Available FOI Archive

The following specific requests are publicly available on WhatDoTheyKnow and form part of the public evidence record. Any journalist, researcher, parliamentarian, or legal practitioner can access the full requests, responses, and correspondence at the links below.

Subject	WhatDoTheyKnow URL
CMS — complete archive of all FOI requests	whatdotheyknow.com/body/child_maintenance_service
Bulk digital liability order hearings (Article 6 challenge)	whatdotheyknow.com/request/bulk_digital_liability_order_hea
Enforcement of liability orders — numbers and methods	whatdotheyknow.com/request/enforcement_of_liability_orders
Financial Investigations Unit — powers, staffing, legal authority	whatdotheyknow.com/request/financial_investigations_unit
FIU — evidence requirements (PACE authority challenge)	whatdotheyknow.com/request/evidence_required_by_fiu
FIU — legal authority under Child Support Act 1991 (2025)	whatdotheyknow.com/request/financial_investigation_unit_chi
Serco role in CMS enforcement and contracts (2025)	whatdotheyknow.com/request/foi_request_sercos_role_in_cms_e
CMS online portal — response times and GDPR compliance	whatdotheyknow.com/request/cms_online_portal

Outstanding FOI Demands

- **HMCTS formal agreement with CMS** — copy of any MoU, SLA, or authorisation for CMS use of court rooms, ushers, and CourtServe. No agreement has been disclosed. Request active.

- **NPCC guidance on CMS enforcement crime recording** — the policy (written or unwritten) directing forces to classify CMS fraud complaints as civil matters. FOI to NPCC outstanding.
- **DWP disclosure of BaNCS vendor contract** — whether the TCS BaNCS deployment falls within the scope of the 5th Circuit permanent injunction (CSC v TCS, No.24-10749, 21 November 2025). Not disclosed to Parliament or Administrative Court.
- **DWP DPIA for AI risk-scoring model** — Data Protection Impact Assessment for automated enforcement risk scoring used in CMS case management. Not published. FOIA request active.
- **DWP Article 28 DPAs for Serco and G4S —** UK GDPR-compliant Data Processing Agreements for the Serco contact centre contract and G4S Options telephony service. DWP denies the contracts exist but cannot produce DPAs for contracts it claims did not exist.

SOURCE: WhatDoTheyKnow — whatdotheyknow.com/body/child_maintenance_service — complete public archive

SOURCE: FOI2026/03819 — s.31(1)(a) refusal — production methodology of LOs

SOURCE: FOI2026/03820 — self-contradicting DWP answer — "requests hearing space" v "summoned to attend"

SOURCE: FOI2026/24584 — summonses issued from Plymouth/Kidderminster, not courts

SOURCE: FOI2025/35643 — DWP denial of Serco contract (contradicted by own 2014 transparency data)

SOURCE: FOI IR2026/14071 — Article 6 legal advice withheld under LPP

SOURCE: FOI2026/00482 — Action Fraud automated triage confirmed — no human review

SECTION 7A — NEW MAY 2026

SECTION 7A — SECTION 2 AND SECTION 28E: THE WELFARE DUTY ABANDONED — SYSTEMIC BREACH OF PRIMARY LEGISLATION

NEW — MAY 2026

This section addresses two mandatory statutory duties that CMS systematically fails to discharge — not occasionally and not through administrative error, but as a matter of documented institutional policy, confirmed in writing. Section 2 of the Child Support Act 1991 requires the Secretary of State to have regard to the welfare of any child likely to be affected by a decision under the Act. Section 28E provides a departure direction mechanism where special circumstances make the standard calculation unjust. Neither is being applied. Both are primary legislation. Neither can be lawfully displaced by the 2012 Regulations. Every enforcement action taken without discharging these duties was taken on an unlawful basis.

1. Section 2 CSA 1991 — The Statutory Text

Section 2 of the Child Support Act 1991 provides:

> **"Where, in any case which falls to be dealt with under this Act, the Secretary of State is considering the exercise of any discretionary power conferred by this Act, he shall have regard to the welfare of any child likely to be affected by his decision." — Child Support Act 1991, section 2**

The plain words are clear. The duty is mandatory ("shall"), not discretionary. It applies to "any child likely to be affected" — which includes children living in the paying parent's household who are affected by enforcement decisions that remove income from their home. It applies to "any discretionary power" under the Act — which includes the decision to initiate enforcement, the decision to seek a liability order, the decision to proceed to committal, and the decision to refer to an enforcement agent. It has been in force since the Act received Royal Assent. It has never been amended to exclude children in the paying parent's household. CMS has never had any legal authority to ignore it.

2. The Written Admission — "CMS Has No Duty of Care to Children in the Paying Parent's Household"

CMS has made the following statement in writing, in formal correspondence from the CMS Complaints Office:

WRITTEN ADMISSION BY CMS COMPLAINTS OFFICE — ON EVIDENCE: "CMS has no duty of care to children in the paying parent's household" and "CMS simply collects payments in alignment with the 2012 Regulations." This statement is preserved as a formal exhibit in AC-2025-LON-001412. It is a written admission, from a named CMS complaints function, that the agency does not discharge the section 2 CSA 1991 statutory duty in relation to paying-parent household children. This is not a statement from a low-level caseworker. It is the institutional position of the CMS Complaints Office. It states, in terms, that CMS overrides primary legislation with secondary legislation. That cannot be lawful.

3. Why the Written Admission Is Legally Catastrophic

The CMS's stated position — that it "simply collects payments in alignment with the 2012 Regulations" without regard to children in the paying parent's household — fails on four independent legal grounds:

Legal Ground	Why the CMS Position Is Wrong
Primary legislation cannot be displaced by secondary legislation	The 2012 Regulations are made under the Child Support Act 1991. They cannot lawfully remove, restrict, or override a duty imposed by that Act. The constitutional principle confirmed in Thoburn v Sunderland City Council [2002] EWHC 195 is that primary legislation prevails over secondary legislation. The Secretary of State cannot make regulations that strip a duty Parliament imposed on her. Section 2 is not qualified or disapplied by the 2012 Regulations and cannot be.
The duty applies to every discretionary decision	Section 2 applies to every exercise of a discretionary power under the Act. The decision to initiate enforcement is a discretionary power. The decision to seek a liability order is a discretionary power. The decision to instruct an enforcement agent is a discretionary power. None of these decisions can lawfully be taken without the section 2 consideration having been conducted and documented. CMS has confirmed in writing it does not conduct it.
Children in paying parent households are "likely to be affected"	The duty extends to "any child likely to be affected." When a paying parent's wages are reduced by 20–40% through Collect and Pay, the children living in that household are directly and materially affected. Their household income is reduced. Their parent may be imprisoned. Their home may be at risk of repossession. There is no reasonable argument that such children are not "likely to be affected." The CMS's position that it has no regard for them is a position that the statute does not permit.
The 2012 Regulations are ultra vires to the extent they conflict	Where the 2012 Regulations produce outcomes that override section 2 — by generating assessments without any welfare consideration, without any affordability assessment, and without any mechanism for the destitution of the paying parent's household to be taken into account — those provisions of the Regulations are ultra vires the parent Act. Ultra vires secondary legislation is void from the moment of its making: Boddington v British Transport Police [1998] UKHL 13. Every assessment made on that basis is potentially void.

4. The McCormack Instruction — Welfare Overridden by Revenue Policy

In an Operational Leadership Team (OLT) meeting on 24 May 2018, Tom McCormack (then CMS Director of Operations) issued an internal instruction directing CMS staff to maximise the number of cases on Collect and Pay — not because payment had broken down but as a matter of operational policy to increase fee income. This instruction is documented in internal OLT meeting records. Arlene Sugden attended that meeting. The instruction page was subsequently removed from the Voice of the Child website but has been preserved in evidence.

The instruction is a direct breach of section 2 CSA 1991. Moving a case to Collect and Pay is an exercise of a discretionary power under the Act. Before doing so, section 2 requires consideration of the welfare of children likely to be affected. An instruction to maximise Collect and Pay volumes for fee income is an instruction to exercise that power for financial reasons, without welfare consideration. It is an instruction to breach primary legislation as operational policy. Arlene Sugden attended the meeting at which this instruction was given.

SECTION 2 WAS NOT MERELY IGNORED — IT WAS ACTIVELY OVERRIDDEN BY INTERNAL POLICY: The McCormack OLT instruction of 24 May 2018 directed staff to maximise Collect and Pay volumes. The CMS Complaints Office confirmed in writing that CMS has no duty of care to children in the paying parent's household. These are not mistakes. They are deliberate institutional decisions to override primary legislation for financial reasons. Every case moved to Collect and Pay on the basis of that instruction, without a section 2 assessment, was moved unlawfully. Every 20% surcharge charged on cases moved without a section 2 assessment was charged without lawful authority. The cumulative financial scale of that unlawful surcharge collection, across the caseload since 2018, represents potentially tens of millions of pounds in fees levied in breach of primary legislation.

5. The Pattern — Section 2 Failure Confirmed Across Multiple Cases

The section 2 failure is not isolated to one case. It has been confirmed across two documented cases on the public record:

Case	Section 2 Failure Evidence
Mr N (AC-2025-LON-001412)	CMS Complaints Office confirmed in writing: "CMS has no duty of care to children in the paying parent's household." No welfare assessment was conducted at any stage — not at calculation, not at enforcement decision, not at liability order application, not at 27 March 2026 hearing. Three children in Mr N's full-time care. None assessed under section 2. CMS confirmed this is institutional policy.
Mr J (case documented elsewhere in this disclosure)	No welfare assessment conducted. Child in Mr J's care. Section 2 not applied at calculation stage or at any enforcement stage including at the committal stage that resulted in 42 days' imprisonment. Imprisonment of a parent, without any assessment of the impact on the child in that parent's care, on the authority of a void instrument and a fictitious debt. Section 2 was not merely ignored at calculation — it was ignored at the stage that removed a parent from a child's home.

Two cases. Two different courts. Two different years. Two different paying parents. Both with children in their care. Neither assessed under section 2 CSA 1991. The CMS's own written statement that it has no duty of care to these children confirms this is not individual error. It is institutional policy. Every enforcement action taken against any paying parent with children in their care, without a section 2 assessment, has been taken on an unlawful basis. The scale of that unlawfulness — across 790,000 paying parents, many of whom have children in their own care — is systemic.

6. Section 28E CSA 1991 — The Departure Direction That Is Never Applied

Section 28E of the Child Support Act 1991 provides a mechanism for a departure direction — a reduction in the maintenance calculation where the standard formula produces an outcome that is not just and equitable in the circumstances. The grounds for departure include: the income of the non-resident parent that is not reflected in the assessment; the costs of long-distance contact; the costs of a disability in the non-resident parent's household; and general hardship. Section 28E exists precisely for cases where mechanical application of the formula produces an unjust result.

CMS does not apply it. It does not offer it. It does not explain it exists to paying parents. The formal application procedure requires the paying parent to know it exists and to initiate the application — which requires them to understand section 28E of the 1991 Act, to complete the correct form, and to satisfy the Secretary of State that the ground is made out. This procedural architecture is designed to ensure the departure direction is almost never successfully invoked.

7. Regulation 50 — The Mirror Principle That Is Systematically Ignored

Regulation 50 of the Child Support Maintenance Calculation Regulations 2012 (SI 2012/2677) requires the calculation to be adjusted where the qualifying child is also living with the paying parent — that is, where both parents are simultaneously paying parents and receiving parents in respect of the same children of the relationship (a mirror custody arrangement). The logic is that a parent bearing full direct care costs cannot also bear full maintenance costs.

CMS does not apply Regulation 50 in mirror custody cases unless forced to. The Nicholson case is a documented example: both parents are primary carers of children of the same relationship. The other parent is assessed at a flat £7 per week regardless of income. Mr N is assessed at 12% of gross income plus arrears plus 20% Collect and Pay surcharge — effectively approaching 40% of income. Regulation 50, applied correctly, should produce a nil or nominal assessment. CMS has never applied it. Section 28E, applied correctly, would reduce the liability to reflect the special circumstances. CMS has never applied it.

8. The 2012 Regulations Are Incompatible with the 1991 Act

The systematic failure to apply sections 2 and 28E is not only a failure of implementation — it reflects a structural incompatibility between the 2012 Regulations and the 1991 Act. The Regulations:

- Contain no mechanism for a section 2 welfare assessment to be conducted or recorded before enforcement.
- Contain no mandatory trigger requiring section 28E to be considered in identified categories of case.
- Contain no affordability assessment at any point.
- Create a formula that financially penalises parents who exercise more shared care — directly incentivising one parent to withhold contact from the child.
- Were enacted without any research or economic modelling examining their impact on paying parent households or on children living with paying parents. This has been confirmed by FOI responses — no such documents exist.

These deficiencies make the 2012 Regulations incompatible with the primary legislation that created them. Secondary legislation that frustrates the purpose of its parent Act — and that removes safeguards the primary legislation expressly requires — is ultra vires and void: *Boddington v British Transport Police* [1998] UKHL 13. The relevant provisions of the 2012 Regulations are void to the extent that they conflict with sections 2 and 28E of the 1991 Act.

9. What Must Happen — Immediate Actions

Demand	Basis
1. CMS must immediately institute a section 2 welfare assessment process for every case in which enforcement is being considered, and produce a written record of that assessment before any enforcement step is taken.	Section 2 CSA 1991 — mandatory duty. Non-compliance is a breach of primary legislation. Every enforcement action without it is unlawful.
2. CMS must write to every paying parent with children in their care who has been subject to enforcement without a section 2 assessment, notifying them of the failure and their right to challenge.	HRA 1998 s.8 — just satisfaction for Convention rights breach (Articles 8, 14). Section 2 failure plus enforcement equals potential false imprisonment claim where committal involved.
3. DWP must produce the written section 2 welfare assessment conducted in every case where Collect and Pay was applied from 24 May 2018 onwards.	The McCormack OLT instruction of 24 May 2018 directed enforcement for revenue. Every C&P; case from that date requires a documented section 2 assessment. DWP must produce them or confirm none were conducted.
4. Section 28E must be proactively offered — not passively available — to every paying parent with children in their care or with shared care arrangements.	Section 28E CSA 1991. The current procedure places the entire burden on the paying parent to know of and invoke the procedure. That procedure does not discharge the Secretary of State's statutory duty.
5. Criminal investigation: the McCormack OLT instruction is prima facie evidence of a deliberate decision by a named official to override primary legislation as operational policy. This must be referred to the NCA as potential misconduct in public office.	Misconduct in public office — R v Dytham [1979] QB 722. Directing staff to exercise discretionary enforcement powers for revenue rather than welfare is wilful neglect of statutory duty causing harm to identified classes of person.

SOURCE: Child Support Act 1991 section 2 — mandatory welfare duty

SOURCE: Child Support Act 1991 section 28E — departure directions

SOURCE: Child Support Maintenance Calculation Regulations 2012 SI 2012/2677 — Regulation 50

SOURCE: CMS Complaints Office written statement — "no duty of care to children in paying parent's household" — exhibited in AC-2025-LON-001412

SOURCE: OLT meeting records — 24 May 2018 — McCormack instruction — maximise Collect and Pay volumes — archived from Voice of the Child website

SOURCE: Thoburn v Sunderland City Council [2002] EWHC 195 — primary legislation prevails over secondary legislation

SOURCE: Boddington v British Transport Police [1998] UKHL 13 — ultra vires secondary legislation void ab initio

SOURCE: R v Dytham [1979] QB 722 — misconduct in public office

SOURCE: Formal complaint — s.2/s.28E application — May 2026 — filed, unanswered

SOURCE: FOI analysis — WhatDoTheyKnow.com — no research or modelling documents for 2012 Regulations exist

SOURCE: Written Evidence CMS0028 — Parliament — 100%+ marginal tax rates confirmed

SECTION 7B — NEW MAY 2026

SECTION 7B — ADMINISTRATIVE LIABILITY ORDERS: NO LEGAL AUTHORITY, ARTICLE 6 INCOMPATIBILITY AND THE POST OFFICE PARALLEL

NEW — MAY 2026

This section addresses a development that has moved from future risk to current crisis: the Child Maintenance Service is already generating administrative liability orders — documents purporting to be liability orders that bypass the court entirely — using legislative powers that have never been commenced. Combined with the forgery analysis in Sections 3, 4, and 5, this section establishes that there is now no route by which CMS can lawfully create a liability order at all: the old court route is void under *ex parte Hill* [1983] and the new administrative route has no legal authority. This section also addresses the Article 6 ECHR incompatibility of the administrative regime as designed, and the Post Office parallel — which is not a comparison for rhetorical purposes but an architectural parallel that exists today.

1. The Legislative Framework — What Parliament Passed

The Child Support (Enforcement) Act 2023 received Royal Assent on 29 June 2023. It amends section 32M of the Child Support Act 1991, as inserted by the Child Maintenance and Other Payments Act 2008, to provide a power for the Secretary of State to make an **administrative liability order** — meaning an order made by the Secretary of State herself, without any court involvement. The regime was designed to remove the Magistrates' Court from the process entirely.

The 2023 Act contains a commencement provision: the powers only become legally operable when the Secretary of State makes a commencement order — a separate piece of secondary legislation bringing them into force. That commencement order has never been made. As of the date of this edition, the administrative liability order powers in sections 32M and 32N of the Child Support Act 1991 remain entirely uncommenced. They have no legal effect.

CONFIRMED AS OF MAY 2026: SECTIONS 32M AND 32N HAVE NOT BEEN COMMENCED. Andrew Western MP confirmed in a written parliamentary answer on 18 March 2026 that the administrative liability order regime had not been commenced and that the court route under section 33 CSA 1991 remained operative. Legislation.gov.uk shows no commencement order as of the date of this edition. No statutory instrument commencing sections 32M or 32N has been laid before Parliament. The administrative liability order powers do not exist in law.

2. The Legal Vacuum — No Route to a Lawful Liability Order

The administrative LO situation combines with the forgery analysis to create a complete legal vacuum. There is currently no route by which CMS can lawfully obtain a liability order:

Route	Why It Is Unavailable
Court-based route — section 33 CSA 1991	Section 33 was the original court-based route. However, as established in Sections 3 and 4 of this disclosure: CMS does not route the summons through any court; the summons (CMEL7298) is generated by CMS itself; no JP authorises it; no court case file exists; HMCTS has confirmed no order is on the court file. The court-based route is not being used lawfully. GLD has admitted CMS serves the summons. Every purported liability order produced through this process is void under *R v Manchester Stipendiary Magistrate ex parte Hill* [1983] 1 AC 328.
Administrative route — sections 32M/32N CSA 1991	The administrative route created by the Child Support (Enforcement) Act 2023 has never been commenced. No commencement order has been made. The powers do not exist in law. Any purported administrative liability order made under sections 32M or 32N is made under powers that have no legal effect. It is a document purporting to be a legal instrument under powers that Parliament has not yet switched on.
Intermediate hybrid route	There is no intermediate route. Section 33 requires court involvement. Section 32M requires commencement. Neither is being properly applied. CMS is generating enforcement documents in a legal vacuum — using a form designed to look like a court order, under court powers it has not properly invoked, as an apparent substitute for an administrative regime it does not yet have legal authority to operate.

3. CMS Is Already Issuing Administrative Liability Orders — With No Law to Do So

The most serious development is this: the CMEL documents — specifically the templates identified throughout this disclosure as CMEL7298 (summons) and the liability order template — were designed in contemplation of the administrative LO regime. They have the structural form of administrative orders, not court orders. They are generated by CMS directly, carry CMS internal references, bear no court seal, are signed (or bear the name of) a CMS officer or multiple possible signatories, and are served by CMS without any court being involved.

These documents are being issued and enforced today. Courts are being used as backdrop for a process CMS operates entirely itself. The CMEL documents are, in substance, administrative liability orders — exercises of the administrative power Parliament created in section 32M, which has never been commenced. CMS is operating section 32M *in practice* while operating section 33 *in name*. It has the legal authority for neither.

CMS IS ALREADY OPERATING THE ADMINISTRATIVE LIABILITY ORDER REGIME — WITHOUT LEGAL AUTHORITY: The CMEL documents are administrative liability orders in substance. They are made by CMS, signed by CMS officers, carry CMS references, and are enforced by CMS agents. That is section 32M. Section 32M has not been commenced. Parliament created section 32M specifically because section 33 (the court route) required court involvement. CMS has created its own solution: ignore the court involvement requirement in section 33, use the CMEL template that mirrors the administrative LO design, and call it a court order. This is not the Post Office parallel. This is the Post Office parallel already operating.

4. The Post Office Parallel — Not a Comparison, an Architectural Mirror

The comparison to the Post Office Horizon scandal is not rhetorical. It is a structural and architectural parallel that operates on the same dimensions:

Dimension	Post Office / Horizon	CMS / CMEL
Document producing wrong figures	Horizon IT system producing incorrect shortfall figures. Sub-postmasters prosecuted on figures the system generated.	BaNCS producing incorrect arrears figures (NAO confirmed £29.7m in one year). Parents imprisoned on figures the system generated.
No judicial examination of the instrument	Horizon evidence treated as reliable without independent verification. Courts accepted Post Office's own figures.	CMEL liability orders treated as court orders. Courts process bulk cases without examining whether the instrument is court-issued. 48 orders processed simultaneously.
Organisation acting as both creditor and prosecutor	Post Office both brought prosecutions and was the alleged victim. No separation between its interests and the evidence it presented.	CMS generates the enforcement instrument, presents it to the court, instructs the enforcement agent, collects the debt, and charges a 20% fee. It is simultaneously creditor, prosecutor, and instrument-maker.
Private agreement between organisation and courts	Post Office used the courts as a venue for what were effectively internal disciplinary actions. Magistrates accepted Post Office's own case without independent examination.	CMS "requests hearing space" (confirmed by FOI2026/03820). Courts act as a room booking for bulk administrative processing. CMS presenting officer runs the process. No individual judicial examination.
Scale	700+ sub-postmasters wrongfully convicted	790,000 paying parents subject to void instruments. 140 imprisonments in one quarter on void instruments for unverifiable debt.
Government knowledge and concealment	Post Office knew of Horizon flaws. Government subsidised Post Office. Prosecutions continued.	DWP knew of NAO adverse opinions from 2014. Parliament told of fictitious debt. Enforcement continued. BaNCS verdict concealed.
Current position	Statutory inquiry. Legislation to quash convictions. Criminal investigation of Post Office executives.	High Court proceedings active. SFO referral filed. Parliamentary inquiry evidence submitted. No prosecutions. No inquiry. Enforcement continues.

THE POST OFFICE COMPARISON IS NOT HYPERBOLE. IT IS A LEGAL FRAMEWORK: The Post Office Horizon scandal resulted in statutory legislation — the Post Office (Horizon System) Offences Act 2024 — to quash wrongful convictions because the instrument on which they were based was fundamentally unreliable. The CMS enforcement parallel requires the same recognition: enforcement instruments based on void process, fictitious debt, and software built on stolen code that a US court found "willfully and maliciously misappropriated" are as unreliable as Horizon. The mechanism for quashing those convictions and enforcement actions needs to be the same. The statutory framework exists. The political will is the only missing element — and the Post Office precedent proves that political will can be forced by sustained public disclosure.

5. Article 6 ECHR — The Administrative LO Regime Is Incompatible by Design

When sections 32M and 32N are eventually commenced, the administrative LO regime will be Article 6 incompatible as currently designed. The problems are structural, not incidental:

- **The Secretary of State is both creditor and decision-maker.** The order is made by the same party that asserts the debt. There is no independent adjudication before the order takes effect. Article 6 requires determination of civil rights by an independent tribunal.
- **The order takes effect before any appeal.** Section 32N as drafted requires regulations to provide an appeal right — but the order is made and can be enforced before that appeal is determined. Enforcement precedes judicial scrutiny. That inverts the Article 6 requirement.
- **The First-tier Tribunal cannot examine the underlying calculation.** Section 32N(4) prevents the Tribunal from questioning the maintenance assessment on appeal against an administrative LO. The paying parent can appeal the LO but cannot challenge the debt it enforces. This is a structural denial of access to justice: *R (UNISON) v Lord Chancellor* [2017] UKSC 51.
- **No independent expert assesses the arrears figure.** The arrears figure is generated by BaNCS — software that a US federal court found was built on stolen code, that the NAO has found generates £29.7m in incorrect amounts annually, that CMS cannot produce methodology for (FOI2026/03819 refused). An order based on this figure, made by the same party that calculates it, without independent scrutiny, is an order made on a foundation that cannot be verified by the person it is made against.

6. The Immediate Crisis — What Must Happen

Demand	Legal Basis
1. Emergency injunction to prevent commencement of ss.32M/32N until Article 6 incompatibilities are remedied	Article 6 ECHR — HRA 1998 s.6 — a public authority cannot act in a way incompatible with Convention rights. Commencement of an Article 6-incompatible regime is itself an Article 6 breach. Application: High Court — Administrative Court.
2. All existing enforcement on CMEL instruments to be stayed pending independent verification	The CMEL documents are void under ex parte Hill [1983] and are also ultra vires section 32M (an uncommenced power). They have no valid legal basis under either available route. Enforcement on void instruments is contempt of any extant stay and an abuse of process.
3. DWP must answer, in writing: under which statutory provision was each CMEL liability order made? If under section 33 — produce the court file. If under section 32M — produce the commencement order.	Duty of candour in live judicial review proceedings. GLD cannot continue defending enforcement instruments without specifying the legal basis for each one. The binary question is on the record. It has not been answered in eleven weeks.
4. Parliament must scrutinise the Article 6 compatibility of ss.32M/32N before any commencement order is laid.	JCHR — Joint Committee on Human Rights has standing to require pre-commencement compatibility assessment. The 2023 Act was passed without adequate compatibility analysis. The JCHR should examine the scheme before it becomes operable.

Demand	Legal Basis
5. Criminal investigation: issuing documents purporting to be liability orders under powers that do not exist in law, and serving them on paying parents, employers, and banks as if they were court orders, is potentially fraud by misrepresentation under Fraud Act 2006 s.2 and false instrument under FCA 1981 s.1.	Fraud Act 2006 s.2 — false representation. FCA 1981 s.1 — producing a false instrument. Every CMEL document that is a de facto administrative LO under uncommenced powers, served as if it were a court order, is a false instrument. The SFO referral RF26030143832C is on file. The NCA must be notified specifically on this dimension.

7. The Compound Criminality — All Routes Lead to the Same Place

The s.2/s.28E analysis in Section 7A and the administrative LO analysis in this section converge on the same conclusion as the forgery analysis in Sections 3 and 4. Every strand of the CMS enforcement architecture — the summons process, the liability order, the welfare assessment failure, the administrative LO without legal authority — leads to the same finding: enforcement has been conducted without lawful authority for eighteen years. The scale, the duration, and the documented concealment of all of it place this firmly in the category of institutional criminality rather than administrative failure.

THE THREE-STRAND CONVERGENCE: Strand 1 (forgery) — the instruments are void under Hill [1983]. Strand 2 (welfare) — every enforcement decision was made without the section 2 assessment the Act requires. Strand 3 (administrative LOs) — the instruments are also void as de facto exercises of uncommenced powers. Three independent grounds. Each sufficient on its own to void every enforcement action taken. All three are documented. All three are sourced to primary evidence. All three are in front of the High Court. The only question is how long the institutions with the power to act will choose not to.

SOURCE: Child Support Act 1991 ss.2, 28E, 32M, 32N, 33

SOURCE: Child Maintenance and Other Payments Act 2008 s.25 — inserting ss.32M/32N

SOURCE: Child Support (Enforcement) Act 2023 — Royal Assent 29 June 2023 — uncommenced

SOURCE: Andrew Western MP — written parliamentary answer — 18 March 2026 — ss.32M/32N not commenced

SOURCE: Legislation.gov.uk — sections 32M/32N — no commencement order as of May 2026

SOURCE: R v Manchester Stipendiary Magistrate ex parte Hill [1983] 1 AC 328 — void summons

SOURCE: Boddington v British Transport Police [1998] UKHL 13 — ultra vires secondary legislation void

SOURCE: R (UNISON) v Lord Chancellor [2017] UKSC 51 — constitutional right of access to justice

SOURCE: CMS Complaints Office written statement — "no duty of care" — exhibited in AC-2025-LON-001412

SOURCE: GLD Z2500859 paragraph 8 — CMS served summons — admission

SOURCE: FOI2026/03820 — CMS "requests hearing space" — court-as-booking confirmed

SOURCE: Post Office (Horizon System) Offences Act 2024 — statutory framework for quashing

SOURCE: Article 6 ECHR — right to fair trial — incorporated by HRA 1998

SOURCE: Fraud Act 2006 s.2 — false representation

SOURCE: Forgery and Counterfeiting Act 1981 s.1 — false instrument

SOURCE: SFO referral RF26030143832C — active

SOURCE: NAO HC 252 — 2022–23 adverse opinion — £29.7m incorrect amounts

SOURCE: Computer Sciences Corporation v TCS — BaNCS built on stolen code — 5th Cir. 2025

SECTION 7A UPDATE — JULY 2026

THE 2012 REGULATIONS: NO RESEARCH, NO MODELLING, NO LAWFUL BASIS

This section adds the constitutional ultra vires analysis to the existing Section 7 material on the 2012 Regulations. The grounds documented here were formally confirmed through FOI analysis: no research, no modelling, no equality impact assessment, and no s.149 Public Sector Equality Duty assessment was conducted before the Regulations were made. Regulations made in a vacuum are void.

The Constitutional Ultra Vires Doctrine

The Child Support Maintenance Calculation Regulations 2012 (SI 2012/2677) were introduced without any published research into their impact on paying parent households; without any modelling of the formula's effects on families in split care, shared care, or high-income disparity cases; without any affordability analysis; without an equality impact assessment under s.149 Equality Act 2010; without an assessment under Article 8 ECHR (family life) or Article 14 ECHR (non-discrimination); and without any assessment of the incentive effects the formula creates for parental alienation.

This has been confirmed by the complete absence of any such documents in response to Freedom of Information requests. The FOI analysis of the CMS archive on WhatDoTheyKnow.com confirms that no document exists showing any research into the formula's impact on paying parent households, on children living with paying parents, on shared care arrangements, or on the incentive effects the formula creates for contact refusal. There was no evidence base. The regulations were made in a vacuum.

Legal ground	The argument
Irrationality — CCSU v Minister for the Civil Service [1985] AC 374	Regulations made without any research, modelling or impact analysis are irrational within the Wednesbury sense confirmed by the House of Lords in CCSU. The Council of Civil Service Unions case established that executive decisions made without adequate evidential foundation are susceptible to judicial review. The 2012 Regulations were made in precisely the evidential vacuum that case prohibits.
Constitutional ultra vires — Boddington v BTP [1998] UKHL 13; Anisminic [1969] 2 AC 147	Secondary legislation that exceeds the powers granted by the parent Act, or that produces consequences Parliament cannot have intended, is void from inception under the constitutional ultra vires doctrine. Regulations 34, 38(5), and 69 of SI 2012/2677 create financial obligations and penalties with no clear basis in the Child Support Act 1991. Void regulations are a nullity: every assessment, arrears balance, and enforcement action taken under them is potentially void.

Legal ground	The argument
s.149 Equality Act 2010 — Public Sector Equality Duty failure	Section 149 EA 2010 requires public bodies to have due regard to equality in exercising their functions. The 2012 Regulations failed to assess their impact on paying parents with dependent children, failed to assess the discriminatory effect of an income-source-based formula on parents in identical caring roles, and failed to assess the impact on children in paying parent households. These failures are not procedural technicalities. They go to the lawfulness of the Regulations themselves: R (Brown) v Secretary of State for Work and Pensions [2008] EWHC 3158 confirms that failure to discharge the PSED is a substantive public law ground.
Primary legislation safeguards unlawfully removed	Section 2 CSA 1991 (welfare duty) and s.28E CSA 1991 (departure directions) are mandatory primary legislative protections. Secondary legislation cannot lawfully override or remove them. The 2012 Regulations systematically displace both: they contain no affordability assessment mechanism, no welfare consideration for paying parent household children, and no effective s.28E pathway. This displacement of primary legislation by secondary legislation is itself an ultra vires act, rendering those provisions of the 2012 Regulations void.

The s.33 CSA 1991 Legal Vacuum

A critical jurisdictional argument has been confirmed through research on the commencement status of the Child Support (Enforcement) Act 2023. Section 33 of the Child Support Act 1991 — the provision that gave the Magistrates' Court jurisdiction to make liability orders on application by the Secretary of State — was repealed by the Child Maintenance and Other Payments Act 2008. That repeal was contingent on the commencement of section 25 of the 2008 Act, which inserts the new administrative liability order regime under ss.32M and 32N.

Section 25 of the 2008 Act, and the 2023 Act amendments to it, have never been commenced. There is no commencement order on legislation.gov.uk bringing ss.32M/32N into force. This creates an extraordinary constitutional position: the old court-based route under s.33 has been repealed; the new administrative route has never been commenced; and there is currently no in-force statutory mechanism under which the CMS can lawfully obtain a liability order at all. This is not a technical argument. It is confirmed by DWP Minister Andrew Western MP's written answer of 18 March 2026, which acknowledged the uncommenced status of the administrative regime.

THE LEGAL VACUUM: Parliament repealed s.33 CSA 1991 in 2008 pending commencement of the new administrative route. That route has never been commenced. For at least the period between the repeal becoming operative and any future commencement, there is no statutory mechanism under which CMS can lawfully apply to any court for a liability order. Every liability order obtained during any period in which this vacuum operates is obtained without statutory authority. This argument has been advanced in AC-2025-LON-001412. It has not been answered by the Government Legal Department in any of its correspondence to date.

SOURCE: Child Support Maintenance Calculation Regulations 2012 (SI 2012/2677)
SOURCE: Council of Civil Service Unions v Minister for the Civil Service [1985] AC 374
SOURCE: Boddington v British Transport Police [1998] UKHL 13 — constitutional ultra vires
SOURCE: Anisminic Ltd v Foreign Compensation Commission [1969] 2 AC 147
SOURCE: R (Brown) v Secretary of State for Work and Pensions [2008] EWHC 3158 — PSED
SOURCE: s.149 Equality Act 2010 — Public Sector Equality Duty
SOURCE: Child Maintenance and Other Payments Act 2008 s.25 — uncommenced
SOURCE: Child Support (Enforcement) Act 2023 — uncommenced
SOURCE: Andrew Western MP written answer 18 March 2026 — ss.32M/32N not commenced
SOURCE: FOI analysis — WhatDoTheyKnow.com CMS archive — no research documents disclosed
SOURCE: AC-2025-LON-001412 — legal vacuum argument in pleadings

SECTION 8

SPLIT CARE — DISCRIMINATORY BY DESIGN — ARTICLE 14 ECHR — 7× DISPARITY

The Child Support Maintenance Calculation Regulations 2012 produce outcomes that are not merely unfair — they are discriminatory on the basis of income source and structurally blind to the welfare of children living in the paying parent's household. This section sets out the legal, evidential and human case against a formula that has not been independently reviewed since 1989.

The 7× Disparity — A Case Study

Parent	Income	CMS Obligation	Children Supported	Effective Rate
Paying Parent	~£200/week gross (employed)	12% gross + arrears + 20% Collect and Pay surcharge — approaching 40% of gross	Three children in full-time primary care PLUS the child subject to the CMS calculation	Effectively subsidising all four children on £200/week gross after CMS deductions
Receiving Parent	State benefits exceeding the paying parent's gross wages	£7/week flat rate — the statutory minimum	One child receiving maintenance	£7/week on a higher household income than the paying parent

THE 7× DISPARITY: He pays approximately seven times more per week than she does — despite her total household income exceeding his gross wages. CMS confirmed in writing that it has 'no welfare duties' to the three children in his household. They are invisible to the formula. Their poverty is a structural feature, not a side effect.

Section 2 CSA 1991 — The Welfare Duty That Is Never Applied

Section 2 of the Child Support Act 1991 imposes a duty on the Secretary of State: in exercising any discretionary function under the Act, the welfare of any child likely to be affected must be considered. This duty is not optional. It is not limited to the child for whom maintenance is calculated. It says 'any child likely to be affected.' The three children in the paying parent's household are children likely to be affected by the enforcement of a 40% effective deduction from their primary carer's income. CMS has confirmed in writing that it does not apply s.2 to those children. That written confirmation is a formal admission that DWP is in breach of its own primary statutory duty in every split care case where enforcement reduces the paying parent's ability to care for their other children.

TOM McCORMACK'S 2018 INSTRUCTION — 'MAXIMISE COLLECT AND PAY VOLUMES FOR FEE INCOME' — is the direct inversion of s.2. The duty is to consider child welfare. The instruction was to maximise revenue. That written instruction — on the permanent parliamentary record — is the motive document for why s.2 has never been applied to children in paying parent households.

Section 28E CSA 1991 — Departure Directions: The Relief That Does Not Function

Section 28E of the Child Support Act 1991 provides for 'departure directions' — a mechanism by which either parent can apply for a variation to the standard calculation where the standard calculation produces an unjust result. Special expenses grounds include the cost of supporting children in the household. In theory, a paying parent with three children in their primary care could apply for a departure direction to reduce the maintenance liability.

In practice, s.28E does not function as designed for three reasons. First, the application process is CMS-controlled: CMS assesses its own calculation and decides whether to depart from it. There is no independent adjudication. Second, the threshold for a successful application is set so high that the calculation must produce a result that is 'significantly unjust' — a standard that CMS, as the decision-maker, interprets narrowly. Third — and most critically — there is no mechanism under s.28E or elsewhere for the paying parent to bring the calculation before a tribunal for independent examination before a liability order is sought. The right to challenge the calculation exists in theory. The Article 6 access to exercise it does not.

- No independent tribunal can examine whether the maintenance calculation is correct before a liability order is granted.
- The magistrates court hearing the liability order application is expressly prohibited by s.33(4) CSA 1991 from examining whether the debt calculation is correct.
- A parent can be imprisoned for non-payment of a debt that no court has ever independently verified — and that the scheme is structurally designed to prevent any court from examining.

Shared Care — The Unfounded Calculation

The shared care reduction mechanism reduces the maintenance calculation by one seventh for each overnight per week the paying parent cares for the child. This mechanism was designed for cases where the child alternates between two households. It was not designed for cases where one parent is caring for the child full-time while the other is absent. The formula does not ask whether the claimed overnight pattern is accurate. CMS does not verify it independently. The calculation is based on declarations — and those declarations cannot be cross-examined before the liability order is sought.

In split care cases — where the paying parent is also caring full-time for other children from other relationships — the formula compounds the injustice: the three children in his primary care do not reduce his assessment. The one child subject to the CMS calculation generates the full 12% gross obligation regardless of how many other children depend on him. The research base for this formula is the 1989 formula review. Nothing has been updated. The University of Exeter research cited to justify the 2012 Regulations does not support the specific formula used. DWP knew this. It enacted it anyway.

Article 14 ECHR — Discrimination Without Objective Justification

Article 14 of the European Convention on Human Rights prohibits discrimination in the enjoyment of Convention rights — including the right to family life under Article 8 — on any ground including economic status. The CMS formula differentiates between parents on the basis of income source: earned income is assessed at 12% gross, benefit income at a flat £7 regardless of the benefit level. A receiving parent whose total household income from benefits exceeds the paying parent's gross wages pays £7. The paying parent pays 40% of his disposable income. There is no objective justification for this differential treatment. The Government has never published one. The formula was not designed with reference to any Article 14 impact assessment. The Equality Impact Assessment for the 2012 Regulations did not address the disproportionate impact on paying parents with children in their own households.

CMS Written Admission — No Welfare Duty to Children in the Paying Parent Household

> *CMS confirmed in writing to the paying parent in this case that the Child Maintenance Service has no welfare duties to the children living in his household. The three children for whom he is the primary carer — and who directly experience the 40% effective deduction from his income — are outside the statutory framework that is supposed to protect children's welfare. This is the admission that exposes the central lie of*

the CMS narrative: that everything it does is 'for the children.' It is not. It is for one child. The others are invisible.

SOURCE: Child Support Act 1991 s.2 — welfare duty

SOURCE: Child Support Act 1991 s.28E — departure directions

SOURCE: Child Support Act 1991 s.33(4) — prohibition on debt examination at liability order stage

SOURCE: Child Support Maintenance Calculation Regulations 2012

SOURCE: Written Evidence CMS0028 — formula not supported by research, 100%+ marginal tax rates

SOURCE: Commons Library CBP-7770 — how CMS calculates maintenance

SOURCE: Article 14 ECHR — prohibition on discrimination

SOURCE: Article 8 ECHR — right to family life

SECTION 8A

WHAT THIS DOCUMENT IS REALLY ABOUT — DEMANDING A LAWFUL SYSTEM

This disclosure is not written by people who believe parents should avoid their financial responsibilities to their children. It is written by people who believe every child deserves a parent who can actually help them thrive — including the children living with the paying parent. It is written because the current system does the opposite of what it claims to do: it impoverishes paying parents, rewards contact denial, enforces debts on forged instruments, and generates over £106 million a year in fee income from a process Parliament itself acknowledged has no lawful basis. We are demanding something better. Something honest. Something lawful. Something that actually serves children.

The System We Have vs The System Children Need

Feature of the Current System	What It Does to Children
20% Collect and Pay surcharge generating ~£106m/year	Children receive 4% less from their share. The surcharge is applied to maintenance that may include incorrectly assessed amounts confirmed by the NAO. Children may be short-changed on money that was never accurately calculated.
Calculation formula not reviewed since 1989	Assessments are built on research that is 35 years old and do not account for the cost of caring for children in the paying parent's household. Parliament enacted the 2012 Regulations in full knowledge of this.
Financial incentive embedded in formula for contact denial	Parents who reduce or prevent contact receive a higher maintenance assessment. The formula creates a financial reward for keeping children away from the other parent. The child loses access to one parent and gains a marginally higher payment.
s.2 CSA 1991 welfare duty systematically breached	CMS has confirmed in writing it has no duty of care to children in the paying parent's household. Section 2 of the Child Support Act 1991 has required welfare consideration since 1991. CMS has never applied it.
Enforcement on void instruments against 14.28× mortality population	The enforcement population dies at 14.28 times the national average. An estimated 270 parents in this demographic die by suicide every year. Every one of those parents is a child's parent. Those children are not in any CMS data.

What We Are Demanding

A child maintenance system that: is based on independently reviewed research into what maintaining a child actually costs, using current data; applies the welfare duty in s.2 CSA 1991 to every child likely to be affected, including children in the paying parent's household; uses enforcement instruments that are genuine court orders issued by genuine courts; enforces only debts that have been independently verified as correct; is subject to real independent oversight, not a complaints body funded by the department it scrutinises; and treats every child's relationship with both parents as a value worth protecting, not a variable to be exploited for revenue. That is not an unreasonable demand. That is what the law has always required.

SOURCE: s.2 Child Support Act 1991 — welfare duty
SOURCE: CMS Complaints Office written admission — no duty of care to children in paying parent's household
SOURCE: Parliamentary written evidence CMS0028 — 14.28× mortality rate
SOURCE: DWP FOI2025/78063 — 9,552 deaths of CMS paying parents 2020–Q1 2025

SECTION 9

PARENTAL ALIENATION REWARDED — THE FORMULA PAYS MORE WHEN CONTACT IS DENIED

THE FORMULA FINANCIALLY INCENTIVISES PARENTAL ALIENATION: This is not an allegation. It is an arithmetic fact. Zero contact overnights generates the maximum maintenance assessment. Every overnight the paying parent cares for the child reduces the assessment by one seventh. A receiving parent who eliminates contact entirely receives the highest possible payment. Parental alienation is a recognised form of child abuse. The CMS formula rewards it financially.

How the Incentive Works — The Arithmetic

Contact Overnights per Week	Reduction Applied	Effect on Maintenance	Effect on Child
0 (no contact at all)	None — full rate applies	Paying parent pays maximum amount	Child loses contact with one parent entirely. Receiving parent maximises income.
1 overnight/week	1/7th reduction	Small reduction only	Minimal contact. Paying parent still pays near-maximum.
3-4 overnights/week (shared care)	3/7th to 4/7th reduction	Significant reduction	Child has meaningful relationship with both parents. Formula penalises the paying parent less.
7 overnights/week (full care)	Full reduction — nil liability	No maintenance due	Child lives primarily with paying parent. Receiving parent faces nil assessment.

The financial logic is explicit: eliminating the paying parent from the child's life produces the highest possible income for the receiving parent. CMS has no power to reduce maintenance where contact is denied in breach of a court order. A family court can make a contact order. CMS is not bound by it for maintenance purposes. The paying parent can be imprisoned for non-payment of maintenance calculated on the basis of contact they are being denied. These two systems — family courts and CMS — have never been aligned. The gap between them is where parental alienation thrives.

CMS as a Coercive Control Tool

The CMS system can be — and documented cases confirm it is — weaponised as an instrument of coercive control. A receiving parent who demands Collect and Pay (triggering the 20% surcharge automatically) can impose an additional financial penalty on the paying parent without any judicial oversight. There is no test of reasonableness. There is no independent review of whether Collect and Pay is appropriate in the individual case. The receiving parent's choice is absolute. The paying parent bears the cost.

- Demand Collect and Pay to impose a 20% surcharge the paying parent cannot avoid
- Deny contact to increase the maintenance assessment to its maximum
- Use enforcement proceedings as a harassment mechanism against a parent who is paying
- Prevent the paying parent from accessing Direct Pay even where their payment record is good
- Use the threat of enforcement — with its career-destroying consequences (DEO to employer, RTL registration) — as leverage in family proceedings

Every one of these mechanisms is available to a receiving parent without any judicial oversight, without any independent review, and without any mechanism for the paying parent to challenge the decision before enforcement proceeds. The IPPR Scotland research published September 2024 confirmed this pattern: the CMS system has 'effectively created a hostile environment' by incentivising parents against family-based arrangements.

What This Does to Children

The children the CMS claims to protect are among the system's casualties. Children whose paying parent is driven into poverty by fictitious arrears and inflated assessments lose a solvent, functioning parent and gain an impoverished one. Children whose paying parent is imprisoned on a void committal order lose their primary carer. Children whose contact with their paying parent is financially incentivised away lose that relationship — sometimes permanently. And children living in the paying parent's household who are invisible to the formula lose resources directly, as the 40% effective deduction reduces the household income available to care for them.

THESE ARE NOT SIDE EFFECTS. The formula rewards contact denial. The enforcement regime uses void instruments. The surcharge generates revenue on fictitious debt. The s.2 welfare duty is not applied to children in the paying parent's household. None of this is accidental. These are structural features of a system designed around revenue extraction, not around the welfare of children.

What a Genuinely Child-Centred System Would Look Like

This disclosure is not an argument against child maintenance. It is an argument for a system that actually serves children. A genuinely child-centred child maintenance system would:

- **Apply s.2 CSA 1991 to every child** — including children living in the paying parent's household. Their welfare is as relevant as the welfare of the child for whom maintenance is calculated.
- **Use a formula based on current research** — not a 1989 formula that has never been independently reviewed and that the University of Exeter research did not support.
- **Remove the financial incentive for contact denial** — by making maintenance calculations contact-neutral rather than contact-reducing.
- **Provide genuine Article 6 access** — an independent tribunal that can examine whether the debt calculation is correct before enforcement proceeds.
- **Separate revenue from enforcement** — abolish the 20% surcharge that creates the financial incentive to maximise enforcement volumes documented in McCormack's 2018 instruction.
- **Apply s.28E meaningfully** — independent adjudication of departure directions, not CMS marking its own homework.
- **Protect children in both households** — the formula must account for the number of children dependent on the paying parent, not treat them as invisible.
- **Have independent oversight** — an inspectorate with real powers, not the ICE that can find maladministration but cannot find forgery.

> *CMS arrangements can be weaponised... this shows the strategy of incentivising parents into family-based arrangements has effectively created a hostile environment. — IPPR Scotland — Delivering for Children: Why Child Maintenance Needs Urgent Reform — September 2024*

SOURCE: IPPR Scotland — Delivering for Children (September 2024)

SOURCE: Child Support Act 1991 s.2 — welfare of children duty

SOURCE: Child Support Act 1991 s.28E — departure directions

SOURCE: Child Support Maintenance Calculation Regulations 2012

SOURCE: Written Evidence CMS0028 — formula research failure; 14.28x mortality

SECTION 10

ENFORCEMENT DESTROYING LIVELIHOODS — DEOs, BANK RAIDS, FICTITIOUS ARREARS

The Legal Framework — What Requires a Liability Order and What Does Not

Enforcement Tool	Statutory Basis	LO Required?	Key Point
Deduction from Earnings Order (DEO)	s.32 CSA 1991	NO — CMS issues directly to employer	Employer commits offence under s.32(8) if they do not comply. But DEO based on fictitious debt = tainted instrument.
Regular Deduction Order (RDO) — ongoing bank	ss.32A-32D CSA 1991	NO — CMS issues directly to bank	Bank receives only written instruction from CMS. No court-issued documents provided. No judicial oversight.
Lump Sum Deduction Order (LSDO) — arrears from bank	ss.32E-32K CSA 1991	NO — CMS issues directly to bank	Interim order then final order, both by CMS. Bank freezes then seizes funds. No court involvement. Arrears only — not ongoing maintenance.
Bailiff / Enforcement Agent	s.36 CSA 1991	YES — valid LO required	The LO must have been made by a court. As documented throughout this disclosure, no signed LO exists on any court file.
Driving Licence Removal	s.39A CSA 1991	YES — valid LO required	Requires valid LO as foundation. Void LO = void removal.
Committal to Prison	s.40 CSA 1991	YES — valid LO required	Imprisonment on void LO is false imprisonment. See Mr J — 42 days HMP Peterborough.

BANKS AND BAILIFFS ONLY ACT ON WRITTEN INSTRUCTION FROM CMS — THEY NEVER SEE A COURT ORDER: When CMS instructs a bank to freeze or seize funds under an LSDO, the bank receives only a written instruction from CMS. It does not receive — and is not shown — any court-issued documentation. The bank has no way of verifying whether an underlying liability order exists on a court file, because CMS does not provide one (because none exists). Similarly, enforcement agents executing at the bailiff stage receive their instructions from CMS in writing. They do not receive the original court order. They are asked to take it on trust that one exists. As this disclosure demonstrates, it does not exist in any documented case.

Lump Sum Deductions — The Specific Abuse

Lump Sum Deduction Orders under ss.32E-32K CSA 1991 are specifically limited to arrears — they cannot be used for ongoing maintenance. The process is: CMS makes an interim LSDO; the bank freezes the sum; the paying parent has 14 days to make representations to CMS (not to a court); CMS then makes a final LSDO and the bank seizes the funds. The fundamental problem: this entire process is conducted by CMS against funds held in an account that may have nothing to do with the maintenance calculation, including joint accounts and sole trader business accounts. The 14-day representation window is to CMS itself — the same body that made the assessment, calculated the arrears, and issued the order. There is no independent review before the funds are seized.

LSDO ON FICTITIOUS ARREARS IS THEFT: Where the arrears figure is fictitious — as the NAO confirmed CMS has been collecting — a Lump Sum Deduction Order seizes real money from a real bank account to satisfy a debt that does not exist. The parent has 14 days to make representations to the institution that invented the debt. This is not due process. It is institutionalised asset seizure without judicial oversight on the basis of unverified debt.

The Deleted Social Media Post — Evidence of False Arrears at Scale

DWP published a social media post inviting parents to share experiences. Hundreds responded documenting false arrears — often in the thousands of pounds — on accounts where they had records of having made every payment. DWP deleted the post. Multiple parents tagged police in the comments. Police did not respond. Screenshots were preserved and are in evidence.

- Hundreds of simultaneous accounts of false arrears — systemic evidence, not coincidence.
- DWP deleting the post is suppression of evidence — DPA 2018 s.173.
- Police were notified in the comments section. Police ignored it.
- The C&AG; adverse opinion on CMS accounts HC 252 corroborates every individual account.
- £4.1 million in lump sum bank deductions in a single quarter (Sept 2024) — 5,100 cases — on debt the NAO confirmed includes fictitious amounts.

SOURCE: Child Support Act 1991 ss.32, 32A-32D, 32E-32K, 36, 39A, 40

SOURCE: DWP CMS Statistics to September 2024 — £4.1m bank deductions

SOURCE: NAO HC 252 — adverse opinion on CMS accounts

SECTION 11

FICTITIOUS DEBT — THE EVIDENCE — NAO, C&AG; ADVERSE OPINION, DELETED FILES

The Child Maintenance Service has been collecting the Child Support Agency's fictitious debt — Joshua Reddaway, NAO Officer, Work and Pensions Select Committee, 2 November 2022. On the permanent parliamentary record. Never retracted. The enforcement regime that created those debts continued regardless.

Official Evidence of Fictitious Debt

- C&AG; adverse opinion on HC 252: financial statements do not properly present the arrears balance. Sir Peter Schofield KCB signed the same document certifying it 'fair, balanced and understandable' — directly beneath the adverse opinion.
- Case files deleted before NAO inspection — confirmed in PAC oral evidence. DPA 2018 s.173 — criminal offence. Without those files, the fictitious debt cannot be traced or corrected.
- DWP social media post deleted after hundreds of parents documented false arrears. Screenshots preserved and in evidence.
- CMS arrears figure described as 'fictitious' by the NAO's own officer — on the permanent parliamentary record.

The 24% Surcharge on Disputed and Fictitious Arrears

CMS CHARGES 24% ON ARREARS IT CREATED: Where CMS determines that a paying parent has arrears — including arrears on a fictitious debt — it does not simply enforce the underlying amount. It charges a 20% collection fee (the Collect and Pay surcharge) and an additional 4% deduction from the receiving parent's share. But critically: where those arrears are themselves fictitious — because CMS failed to record payments, incorrectly calculated the assessment, or inherited fictitious CSA debt — the 24% is charged on money that was never owed. A paying parent who has made every payment may find themselves subject to an arrears notice, a 20% surcharge on a non-existent debt, and enforcement action — all for a debt the NAO's own officer confirmed on the parliamentary record does not exist.

No Independent Challenge Route — The Structural Trap

There is no independent tribunal to which a paying parent can take a disputed CMS arrears figure before enforcement proceeds. The only review mechanism is CMS itself: the same body that calculated the debt, charged the surcharge, and is seeking enforcement. The statutory barrier is s.33(4) CSA 1991, which expressly prohibits the magistrates court from examining whether the underlying debt calculation is correct. There is no separate judicial route to say 'I have paid this and CMS has not recorded it.' Parents are trapped:

- CMS claims arrears. Parent disputes it. Parent sends evidence of payments.
- CMS reviews its own case. CMS refuses to accept the evidence. Review takes months or years. Enforcement continues during the review.
- Parent cannot go to court to challenge the underlying figure before the liability order is granted — s.33(4) bars it.

- Magistrates court grants the LO without examining whether the debt is real.
- Parent can appeal the LO via N161 — but the 21-day deadline is strict and the appeal court also cannot examine the underlying calculation.
- Result: paying parents are imprisoned for debts the court has never examined and CMS refuses to correct.

Parliamentary Evidence — The Scale of False Arrears

The scale of false arrears is not anecdotal. It is systemic. Multiple parliamentary records confirm that CMS has been generating incorrect arrears figures at industrial scale:

- PAC Report HC 255 (2022): the Committee heard evidence of systemic inaccuracy in CMS case management and the deletion of files that would have allowed independent verification.
- NAO qualified audit opinions on CMS accounts — the accounts cannot be relied upon. The arrears balance cannot be verified. DWP knows this and has continued enforcing regardless.
- Andrew Western MP written answer 18 March 2026: confirmed the administrative liability order powers in CS(E)A 2023 have not been commenced — meaning Parliament has acknowledged the existing regime lacks lawful basis but enforcement continues.
- DWP FOI IR2026/14071: DWP withheld legal advice on Article 6 compatibility under s.42 FOIA (legal professional privilege) — the very fact that privilege is claimed confirms that advice was given. The content of that advice — and the decision to continue enforcement regardless — is the subject of the SFO referral RF26030143832C.
- Hundreds of parents across social media platforms — including Facebook groups, Twitter/X, and dedicated CMS campaigner accounts — have published evidence of false arrears sometimes running to thousands of pounds on accounts where they hold receipts, bank statements, and CMS-generated payment confirmations proving the debt does not exist.

THE 24% SURCHARGE ON FALSE ARREARS IS CHARGING PARENTS FOR DEBT CMS INVENTED: Every parent who has been charged a Collect and Pay surcharge on arrears that were fictitious has paid money they did not owe on debt that does not exist. This is not administrative error. This is a structural consequence of a scheme that was never designed with an independent correction mechanism.

SOURCE: PAC oral hearing 16 March 2022 — Arlene Sugden OBE

SOURCE: NAO/WPC hearing 2 November 2022 — Joshua Reddaway

SOURCE: PAC Report HC 255 (2022)

SOURCE: DWP CMS Client Funds Account 2022-23 — C&AG; adverse opinion HC 252

SOURCE: DWP FOI IR2026/14071 — Article 6 legal advice withheld

SOURCE: Andrew Western MP written answer 18 March 2026

SECTION 12A

HMCTS CONFIRMS: NO LIABILITY ORDER EXISTS ON COURT FILE — THE FIVE ADMISSIONS

EVIDENCE NOTE — This section presents two documents received on 19 March 2026 from HMCTS Thames Valley Customer Service Unit in response to a parent's direct enquiry about the authenticity of their liability order. These documents were not obtained through litigation. They are HMCTS's own written confirmation, in plain English, of what the court does and does not hold. They constitute independent institutional corroboration of a central argument in AC-2025-LON-001412.

The HMCTS Response — What the Court's Own Administrative Officer Confirmed

On 19 March 2026, an affected parent wrote to HMCTS Thames Valley Customer Service Unit asking to verify the authenticity of the liability order CMS had served on them. The response came from a named Administrative Officer, Veer, at HMCTS Thames Valley Customer Service Unit. It contained five statements of fact about case reference 2400113035, heard at Milton Keynes Magistrates' Court on 13 September 2024:

Statement No.	What HMCTS Said	What This Means
1	Yes, the court did deal with an application for a liability order from the Child Maintenance Service.	Confirms the hearing took place and CMS was the applicant.
2	It was heard in Milton Keynes Magistrates Court on 13 September 2024.	Confirms the venue and date.
3	The Court case reference is 2400113xx.	Confirms a court case reference exists for the hearing. Not on the summons or LO.
4 — CRITICAL	There is no order on our court case file. This is something the CMS holds — no liability order. HMCTS cannot produce it. HMCTS directs the parent to CMS to obtain it. The instrument CMS serves on employers, banks and RTL does not originate from any court.	THE CRITICAL ADMISSION. The court holds NO ORDER on its file. The court cannot provide one. The court directs the parent to CMS to obtain it. This means the instrument CMS serves on employers, banks, and Registry Trust Limited as a 'liability order' was not produced by the court. It was produced by CMS.
5	As there is no order, I am unable to provide one — but I attach a court extract of the hearing. The court provides only a register entry — not an order — because no order exists on the court file.	The court produced only a register entry recording that a hearing occurred. A register entry is not a liability order. It is a memorandum that a hearing took place. It is not a judicial order and carries no enforcement authority.

The Court Extract — What the Register Actually Records

HMCTS attached a court extract to its response. The extract is headed: 'MEMORANDUM OF AN ENTRY entered in the REGISTER of the Buckinghamshire Magistrates' Court LJA: 1921 — REGISTER for 13/09/2024 (PM) Court Milton Keynes Magistrates' Court.' It contains the following fields:

Field	Content	Significance
Case reference	CS91501 (CMS internal reference, not HMCTS)	Not a court case number. A CMS processing reference. Courts generate their own references; CMS references confirm the instrument originates with CMS not the court.
Result	G — Granted	No reasons recorded. No judicial analysis. No examination of debt.
Defendant Present	NO	Parents marked as absent even where they were present. Systemic falsification confirmed across multiple courts and multiple cases.
Informant	CMS Child Maintenance Service	CMS is recorded as both applicant and informant — it lays the complaint AND the court relies on it for the facts. No independent judicial verification at any stage.
Register Notes	Blank	No notes. No record of any jurisdictional challenge. No record of any representation made on behalf of any defendant. Consistent with bulk processing of 200+ cases simultaneously with no individual judicial determination.

HMCTS ADMISSION IN PLAIN ENGLISH: The court dealt with a CMS liability order application. A case reference was assigned. The hearing took place. But the court holds NO ORDER on its file. The court cannot provide one. The court directs the parent to CMS to obtain it. This means the instrument CMS serves on employers, banks, and Registry Trust Limited as a 'liability order' was NOT produced by the court. It was produced by CMS. It is not a court order. It is a CMS administrative memorandum. Every enforcement action taken on the basis of that instrument is therefore taken on the basis of a document that is not what it is presented as being. Under the Forgery and Counterfeiting Act 1981 s.9(1)(g), an instrument that is falsely presented as having been made in the exercise of an official function is a false instrument. Every one of these documents is a false instrument.

Cross-Confirmation — Three Courts, Same Pattern

The Veer response from HMCTS Thames Valley is not an isolated anomaly. The same pattern has been confirmed in writing by HMCTS at three separate courts:

- HMCTS Milton Keynes (Veer): No signed order on court file. Court directs parent to CMS.
- HMCTS Leicester (Nimra Asghar): No summons recorded. No signed order on file. Confirmed for Mr J case — the same Mr J who was subsequently imprisoned for 42 days.
- HMCTS Brighton (Lucy Bennett): No summons or signed order on court file. Same Libra extract pattern: CS91501, G-Granted, Defendant Present: NO.

THREE COURTS. THREE WRITTEN CONFIRMATIONS. ONE PATTERN: No court in this jurisdiction holds a signed liability order issued by a judicial officer in a CMS case on its file. Every instrument CMS serves — on employers, banks, bailiffs, and Registry Trust Limited — was produced by CMS. No court produced any of them. This is institutional forgery at industrial scale, confirmed by HMCTS's own administrative officers.

SOURCE: HMCTS Thames Valley Customer Service Unit — written response from AO Veer, 19 March 2026

SOURCE: HMCTS Leicester — written response from Nimra Asghar

SOURCE: HMCTS Brighton — written response from Lucy Bennett

SOURCE: Forgery and Counterfeiting Act 1981 s.1 and s.9(1)(g)

SOURCE: AC-2025-LON-001412 — Administrative Court proceedings

SECTION 12A — HMCTS COMPLICITY ANALYSIS — ADDED MAY 2026

SECTION 12A — SUPPLEMENTARY: HMCTS COMPLICITY — KNOWING PARTICIPATION IN AN UNLAWFUL SCHEME

The previous pages of this section document what HMCTS has confirmed in writing. This supplementary analysis addresses a harder question: whether HMCTS is a passive bystander or an active participant. The evidence points clearly to the latter. HMCTS is not unaware of what CMS is doing in its courts. HMCTS knows. It has always known. It allows it. The question is who at HMCTS made the decision to allow it, and who at the highest level has continued to authorise it.

1. What HMCTS Must Know — The Inescapable Facts

Consider what HMCTS's own administrative staff know from their day-to-day function:

- When CMS "requests hearing space" (confirmed by FOI2026/03820), someone at HMCTS receives and processes that request. That person knows it is a room booking, not a judicial listing. They process it as a commercial transaction.
- The "memorandum of entry" that HMCTS provides is not an order. HMCTS staff know the difference between an order and a register entry. They issue orders routinely. In CMS cases, they issue memoranda. They know why.
- When HMCTS responds to parental enquiries about liability orders with "there is no order on our court file — this is something the CMS should be able to provide," the officer writing that response knows that a court order should be on the court's file. They know it is not. They direct the parent to CMS. They know that means CMS holds the document, not the court.
- HMCTS staff process 200 bulk simultaneous applications. They know that 200 individual judicial determinations cannot be conducted simultaneously. They know the "hearing" is administrative processing, not judicial adjudication.
- The Magistrates' Courts Act 1980 and the Child Support Act 1991 are not obscure legislation. HMCTS legal teams and court managers know what a liability order under s.33 CSA 1991 requires. They know it requires a genuine complaint to be laid and genuine judicial process. They know that is not what happens.

HMCTS IS NOT IGNORANT. IT IS COMPLICIT. A memorandum of understanding between HMCTS and CMS for the use of court rooms — described internally as "CMS requests hearing space" — is a commercial arrangement. CMS is not a court. Courts do not commercially book rooms for non-judicial bodies to conduct administrative processing and call it a hearing. HMCTS has no formal judicial agreement with CMS because any formal judicial agreement would require compliance with judicial standards that CMS's process cannot meet. The arrangement is kept informal precisely because formalising it would expose its illegality. Someone at HMCTS decided to allow this. That person, and their successors who have continued to allow it, are named officials accountable under the rule of law.

2. The Unsigned, Undated Memorandum

The court extract that HMCTS provides to parents who enquire is headed "MEMORANDUM OF AN ENTRY entered in the REGISTER." It is not signed. It is not dated with a judicial signature. It does not identify the judicial officer who made the determination. It carries a CMS internal reference (SCIN) rather than a court case number. It records "G — Granted" with no reasons, no individual analysis, no record of a named respondent being present or notified.

HMCTS knows this document is not a liability order. HMCTS staff know a liability order would bear a court seal, a judicial signature, a court case number, and individual case details. The memorandum of entry has none of these. HMCTS issues it anyway, and when parents enquire whether it is a court order, HMCTS directs them to CMS. That is not confusion. That is a policy decision to redirect the parent away from the court system — because the court system cannot produce what CMS claims exists.

3. The Law Changed — HMCTS Knows It Cannot Issue an LO

The Child Support (Enforcement) Act 2023 was enacted because Parliament and ministers acknowledged that the existing court-based route did not have lawful authority. HMCTS knows this. HMCTS is part of the Ministry of Justice. The Ministry of Justice knows when Parliament enacts legislation acknowledging that enforcement instruments lack lawful basis. Yet enforcement through HMCTS rooms continued — and continues — after that admission.

The only coherent explanation is that HMCTS made a deliberate institutional decision to continue making its rooms available for CMS bulk processing, knowing that the legal authority for the instruments produced in those rooms is contested and, on any proper analysis, absent. That is not administrative error. That is a policy decision that someone at HMCTS made and continues to make.

4. Accountability — Who at HMCTS Is Responsible?

The accountability chain at HMCTS for this decision runs through:

- **HMCTS Chief Executive** — accountable for the operational policies of the agency including court room allocation and the terms on which external bodies access court facilities.
- **HMCTS Head of Crime Group / Magistrates' Courts** — the operational lead for Magistrates' Court functions including CMS hearing processing.
- **MoJ Permanent Secretary** — accounting officer for HMCTS, accountable to Parliament for HMCTS's lawful exercise of its functions.
- **Lord Chancellor** — ultimate ministerial accountability for the courts system, including for any arrangement that allows non-judicial bodies to use court infrastructure to generate documents that are then served as court orders.

A formal FOI request has been filed to HMCTS requiring: (a) a copy of any formal agreement, MoU, or informal arrangement governing CMS's use of court rooms; (b) the name of the HMCTS officer who approved or authorised the arrangement; (c) any legal advice received on whether the arrangement is consistent with judicial independence and the rule of law. The response is pending.

FIVE HMCTS WRITTEN ADMISSIONS — THE EVIDENCE HMCTS CANNOT CLAIM IGNORANCE: The five admissions documented in the preceding pages of this section are not the result of confusion. They are the result of HMCTS staff accurately describing a situation they know: that CMS holds documents that should be on court files but are not; that hearings that should involve individual judicial determination do not; that orders that should bear court seals do not exist. HMCTS knows the law changed. HMCTS knows what a liability order is supposed to look like. HMCTS knows CMS's documents do not meet that standard. It directs parents to CMS anyway. That is not institutional failure. It is institutional participation. The people responsible for that participation are identifiable and will be identified in proceedings.

SOURCE: FOI2026/03820 — CMS "requests hearing space" — confirmed

SOURCE: HMCTS correspondence — Veer (Administrative Officer) — 19 March 2026 — "no order on our court file"

SOURCE: HMCTS "Memorandum of an Entry" — unsigned, undated, CMS reference not court reference

SOURCE: Child Support (Enforcement) Act 2023 — Parliament confirms no existing lawful route

SOURCE: FOI to HMCTS — formal agreement with CMS — outstanding — filed May 2026

SOURCE: AC-2025-LON-001412 — full proceedings bundle including HMCTS admissions

AC-2025-LON-001412 — THE CASE AND WHERE IT STANDS NOW

AC-2025-LON-001412: THE CASE, THE METHODOLOGY, AND WHERE WE ARE NOW

This section sets out the factual context of AC-2025-LON-001412 and describes exactly where the case stands as at May 2026. It explains the methodology — how each step in the proceedings is being used to document and evidence the systemic unlawfulness this disclosure reveals. The 27 March 2026 hearing that follows in Section 12B is one documented step in that ongoing process.

The Case in Summary — AC-2025-LON-001412

AC-2025-LON-001412 (Nicholson v Secretary of State for Work and Pensions) is an active High Court judicial review filed in April 2025. The claimant, Mr N, is a paying parent subject to CMS enforcement in a split care arrangement. Christina Little is his lay representative. The case places before the Administrative Court the jurisdictional nullity of the enforcement instruments used against Mr N, the structural Article 6 incompatibility of the CMS enforcement regime, the s.2 welfare duty breach, and the discriminatory application of the formula in split care cases.

The Issue	The Documented Position
The debt	Alleged arrears of £5,232.57. Disputed by Mr N. Generated by a CMS IT system confirmed by a US federal court to have been built on wilfully stolen code (CSC v TCS, No.24-10749, 5th Circuit, 21 November 2025). No independent court has ever examined the figure. NAO has confirmed CMS collects fictitious debt. Mr N has been unable to pay because doing so would cause the neglect of his three children's basic needs.
The summons	CMEL7298 issued by CMS from a processing centre, not by a Justice of the Peace. Void ab initio under s.51 MCA 1980 and Hill [1983] 1 AC 328. Confirmed by GLD's own letter (Z2500859/RCJ/HOI7, para 8): "a summons was served by… the Child Maintenance Service." Confirmed by FOI2026/24584: CMS issues summonses from Plymouth and Kidderminster processing centres.
The liability order	Administrative memorandum with no court seal, no judicial signature, no HMCTS reference. CMS enforcement officials confirmed (recorded calls CL2, CL3): "they're memorandums, not court orders." HMCTS confirmed in writing (Thames Valley, Leicester, Brighton): no order exists on any court file.
The 27 March hearing	DJ Arvind Sharma (SRA 25195) presided over 48 simultaneous bulk liability orders at Milton Keynes Magistrates' Court. The jurisdictional challenge was raised in open court. It was not ruled on. The lay representative was removed by security. All 48 orders are void ab initio. JCIO complaint filed on 11 grounds.

The Issue	The Documented Position
The JR — AC-2025-LON-001412	Filed April 2025. TWM certification by Richard Kimblin KC did not address Hill [1983]. N244 set-aside application pending. £3,686.73 costs order against a parent earning £200/week. Renewal N461 characterised by GLD as a "second claim" — a false characterisation. Every step documented and preserved for ECHR application if domestic routes are exhausted.

Where the Case Stands Now — May 2026

As at May 2026, Equita Limited are attempting to enforce the void liability order against Mr N. This is the current live enforcement stage. The following map sets out exactly where the case is, what has happened, and what enforcement steps CMS can unlawfully take next — each without any avenue for Mr N to challenge the underlying debt or the validity of the instruments.

Enforcement Stage	Status	What It Means	Legal Position
CMS summons issued	**DONE — void**	CMEL7298 issued from CMS processing centre. No JP involvement. Served by post.	*s.51 MCA 1980; Hill [1983]: void ab initio. Every downstream step contaminated.*
Bulk hearing — MK Magistrates	**DONE — void**	27 March 2026. 48 simultaneous cases. No individual judicial examination. Jurisdictional challenge raised and ignored. Lay rep removed.	*No jurisdiction. FCA 1981 ss.1,3. Art.6 ECHR breached.*
Void liability order	**DONE — void**	Administrative memorandum. No court seal. No judicial signature. No HMCTS reference. Registered with RTL as court judgment.	*FCA 1981 s.9(1)(g): false instrument. UK GDPR Art.17: erasure right.*

Enforcement Stage	Status	What It Means	Legal Position
Equita enforcement — no Schedule 12	**CURRENT STAGE**	Equita Limited instructed to enforce. Equita are attempting to enforce the void liability order. Critically: **Equita have not produced a Schedule 12 warrant of control**. Under the Taking Control of Goods (Fees) Regulations 2014 and the Tribunals, Courts and Enforcement Act 2007, a Schedule 12 warrant is required before an enforcement agent can take control of goods. No such warrant has been produced or confirmed to exist. The contract between CMS/DWP and Equita under which this enforcement is being carried out does not appear to be publicly available. Whether a lawful contract exists, and whether it authorises enforcement on void instruments, is a live question that has been placed before the court.	*TCEA 2007 Sch.12; TCG(F)R 2014. No Schedule 12 = no lawful enforcement. Exhibit CL-EQ-1 on High Court file: Equita agent admitted enforcement approach on recorded call. DWP-Equita contract: parliamentary written answer confirms existence; full terms not publicly disclosed.*
DEO — wage seizure	**NOT YET — available to CMS**	CMS can instruct employer to deduct wages directly. No prior hearing. No notice to parent. Based on void LO. Would take effect immediately.	*Void LO = void DEO. ERA 1996 s.13: unlawful deduction. Employer served with nullity notice has no liability for refusing. Challenge: injunction; ERA s.13.*
Bank account deduction order	**NOT YET — available to CMS**	CMS can instruct bank to freeze and transfer funds without prior notice. Direct debits fail. Children affected.	*Art.1P1 ECHR; Art.6: no prior hearing. Void LO = void BADO. Injunction route.*
Driving licence removal	**NOT YET — available to CMS**	CMS can apply to DVLA to remove driving licence. No prior hearing. Cannot work, travel, or take children to appointments.	*CSA 1991 s.39A requires valid LO. Void LO cannot found valid application. Art.8 ECHR; Art.1P1. JR of removal decision.*
Charging order on property	**NOT YET — available to CMS**	CMS can apply to county court to charge any property Mr N holds. Home at risk. Cannot sell or remortgage. No examination of debt validity.	*Void LO cannot found valid charging order. Art.8; Art.1P1; Art.14. County court challenge on nullity grounds.*

Enforcement Stage	Status	What It Means	Legal Position
Committal to prison	**NOT YET — available to CMS**	Where non-payment continues, CMS can apply for committal. Magistrates' court processes application without examining void instruments. Could result in imprisonment of a father of three children in his full-time care.	*Art.5 ECHR: false imprisonment. Adomako: manslaughter liability. Habeas corpus; Art.5 HRA claim; private prosecution.*

THE CRITICAL POINT: At every stage from Equita enforcement onwards, there is no avenue for Mr N to challenge the underlying debt or the validity of the instruments before the enforcement takes effect. The CMS complaints process cannot examine lawfulness. The ICE cannot determine whether the summons was issued by a court. The FTT cannot address the void instruments. The police classify the fraud as civil matters. The Administrative Court's silence on the N244 and the £3,686.73 costs order are structural barriers. Equita can proceed through each enforcement stage — wage seizure, bank freezing, driving licence removal, charging order, committal — on the basis of instruments that no court has ever validated, for a debt that has never been independently examined, calculated by software under a US court permanent injunction, against a father whose children would face neglect if he paid. This is not a failure of the system. This is the system.

The Methodology — Why Every Step Is Being Documented

This case has been conducted from the outset as both a legal challenge and a research and documentation exercise. Every step — every letter, every response, every hearing, every enforcement attempt, every silence — is recorded, analysed against the applicable law, and added to the public record. The methodology is designed to document:

- The **specific unlawfulness** at each stage: void summons, void LO, no Schedule 12, no s.2 welfare consideration, no Regulation 50 application.
- The **institutional response**: GLD's failure of candour, the court's silence, the police's refusal to record crimes, the regulator's non-action.
- The **cherry-picking of law**: GLD advances the enforcement while omitting Hill [1983]. The court certifies TWM without addressing the jurisdictional nullity. CMS applies the formula without Regulation 50 or s.28E.
- The **web of institutional concern**: DWP, GLD, HMCTS, Equita, TVP, the Administrative Court — each declining to examine the same question.

AC-2025-LON-001412 IS A LIVING PUBLIC INTEREST RECORD: Every step documented here is in the High Court record or in the public record of this disclosure. The Equita enforcement attempt without a Schedule 12 warrant is documented. The absence of a publicly available contract is documented. Every future enforcement step — if taken — will be documented in the same way. This documentation will be placed before the ECHR under Articles 6 and 13 if the domestic routes are exhausted. Nothing is lost. Everything is evidence.

SOURCE: AC-2025-LON-001412 — filed April 2025 — Nicholson v SSWP
SOURCE: GLD letter Z2500859/RCJ/HOI7, 9 March 2026 — para 8 admission
SOURCE: Tribunals, Courts and Enforcement Act 2007 Schedule 12 — warrant required
SOURCE: Taking Control of Goods (Fees) Regulations 2014
SOURCE: Exhibit CL-EQ-1 — Equita recorded call — on High Court file
SOURCE: Taking Control of Goods: National Standards 2014
SOURCE: Hill [1983] 1 AC 328; MCA 1980 s.51
SOURCE: CSC v TCS No.24-10749, 5th Circuit, 21 November 2025
SOURCE: Regulation 50, Child Support Maintenance Calculation Regulations 2012
SOURCE: Child Support Act 1991 s.2; s.28E

AC-2025-LON-001412 — ENFORCEMENT TIMELINE

THE ENFORCEMENT TIMELINE — WHAT HAS HAPPENED, WHAT COMES NEXT, AND WHY THERE IS NO AVENUE TO CHALLENGE

Steps marked DONE are confirmed on the court record. CURRENT = live May 2026. UNLAWFUL NEXT STEP = not yet used against Alex but routinely used against other parents — all without any means to challenge the debt or instruments.

■ DONE — VOID ■ CURRENT STAGE ■ UNLAWFUL NEXT STEP ■ CHALLENGE BLOCKED

	Stage / Status	Legal Position	Complaints / Challenge
1	DONE — VOID **CMS DEBT CALCULATION — VOID FROM THE START** CMS calculated £5,232.57 arrears using TCS BaNCS software. No s.2 welfare consideration. No s.28E departure. Software confirmed by US federal court to be built on wilfully stolen code ($194M verdict, 5th Circuit). No independent court has ever examined the figure. NAO HC 252: fictitious debt confirmed.	*s.2 CSA 1991 breached. s.28E not applied. CSC v TCS No.24-10749. NAO HC 252.*	*CMS complaint: unanswered. No response to how s.2 and s.28E were applied.*
2	DONE — VOID **CMS ISSUES VOID SUMMONS (CMEL7298)** Generated by CMS from own systems at Mail Handling Site A, Wolverhampton. No JP complaint. No JP summons. GLD's own letter (Z2500859 para 8): "a summons was served by… the Child Maintenance Service."	*s.51 MCA 1980; Hill [1983] 1 AC 328: void ab initio. FCA 1981 ss.1,3,9(1)(g).*	*No response from court, CMS or GLD to the fraudulent summons. Silence documented.*
3	DONE — VOID **BULK HEARING — MK MAGISTRATES 27 MARCH 2026** 48 simultaneous cases. No individual judicial examination. Jurisdictional challenge raised in open court by lay rep. Not ruled on. 48 void orders granted. Lay rep removed by security. JCIO complaint filed on 11 grounds.	*No jurisdiction (void summons). Art.6 ECHR breached. JCIO complaint pending.*	*N161 appeal filed. Court has not acknowledged it. No reply. No listing.*
4	DONE — VOID **VOID LIABILITY ORDER REGISTERED WITH RTL** CMS administrative memorandum submitted to Registry Trust Limited as court judgment. RTL registered it. Appears on credit searches as confirmed court judgment. Alex's credit destroyed. RTL is an innocent victim deceived by CMS.	*UK GDPR Art.17: erasure right. Art.82: compensation. Fraud Act 2006 s.2.*	*RTL erasure request: to be filed. ICO complaint: can be filed.*

5	CURRENT STAGE **EQUITA ENFORCEMENT — NO SCHEDULE 12** Equita instructed to enforce. Proceeded without Schedule 12 warrant. A Liquidated Damages Notice was formally served on Equita and its parent group: proceeding without a Schedule 12 on void instruments = theft; warrant and contract demanded. **Since that notice: complete silence. No warrant produced. No contract disclosed. No further threats. An agent with a valid warrant and genuine court order does not go silent. Equita knew.**	*TCEA 2007 Sch.12: warrant required. Theft Act 1968 s.1. Ivey v Genting [2017] UKSC 67: objective dishonesty. CL-EQ-1 on High Court file.*	*Liquidated Damages Notice served. Silence since. Contempt application filed 29 April 2026. DWP-Equita contract not disclosed.*

THE FOLLOWING STEPS HAVE NOT YET BEEN TAKEN AGAINST ALEX. THEY ARE AVAILABLE TO CMS AND ARE ROUTINELY USED AGAINST OTHER PARENTS — ALL WITHOUT ANY MEANS OF CHALLENGE.

6	UNLAWFUL NEXT STEP **DEDUCTION FROM EARNINGS ORDER (DEO)** **DEO LAW: A DEO does NOT require a liability order.** CMS issues a DEO directly to the employer under s.31 CSA 1991 as an administrative power — no court involvement needed. The challenge is therefore about the underlying **calculation being void, fictitious or based on software under a US court injunction**. No prior hearing. No notice to parent. CMS adds charges and proceeds. Used against thousands of parents. No calculation checked. No instrument verified. CMS raises the number, sends the order, employer complies.	*s.31 CSA 1991: DEO does NOT require LO. Challenge: void/fictitious calculation; s.2 breach; stolen software; ERA 1996 s.13: unlawful deduction if calculation void.*	*CMS complaints: unanswered. ICE: refuses without final CMS decision. If ICE upholds: CMS refuses to implement (not binding). Loop by design.*
7	UNLAWFUL NEXT STEP **BANK DEDUCTIONS (RDO / LSDO / BADO)** Regular Deduction Orders, Lump Sum Deduction Orders, Bank Account Deduction Orders. None requires a liability order — all are administrative CMS powers. No notice before funds taken. Direct debits fail. Rent unpaid. Children in household affected. CMS adds charges and proceeds.	*Art.1P1 ECHR: property rights. Art.6: no prior hearing. Challenge: void/fictitious calculation; injunction; Art.1P1 HRA claim.*	*No challenge avenue before funds taken. ICE same loop.*
8	UNLAWFUL NEXT STEP **DRIVING LICENCE REMOVAL** CMS applies to DVLA to remove driving licence. No prior hearing. Cannot contest before removal. **This does require a valid liability order (CSA 1991 s.39A). The void LO cannot found a valid application.** CMS makes the application anyway. Cannot work, travel, take daughters to school or appointments.	*CSA 1991 s.39A: valid LO required. Void LO = void application. Art.8 ECHR; Art.1P1. JR of removal decision.*	*JR: available but £3,686 costs barrier. ICE same loop.*
9	UNLAWFUL NEXT STEP **CHARGING ORDER ON PROPERTY** CMS applies to county court. **Requires a valid liability order.** Home cannot be sold or remortgaged. County court does not examine LO validity. Processes the application on the basis of the void instrument.	*Void LO cannot found charging order. Art.8: home. Art.1P1: property. County court challenge on nullity grounds.*	*No legal aid. Costs barrier. ICE cannot address instrument validity.*

10

UNLAWFUL NEXT STEP

COMMITTAL TO PRISON

CMS applies for committal. **Requires a valid liability order.** Magistrates' court processes without examining void instruments. Used against other parents including Mr CJ (42 days, Wellingborough, 2025) on instruments HMCTS confirmed do not exist on court files. No calculation checked. No instrument verified. CMS proceeds. Parents have no means to challenge before imprisonment.

Art.5 ECHR: false imprisonment. Adomako: manslaughter liability. CMS0028: 14.28× mortality rate. Art.6: no fair hearing.

Habeas corpus if imprisoned. Art.5 HRA claim. ICE: not binding. CMS refuses to uphold. Police classify as civil matters.

Why Every Challenge Route Is Blocked

Route	The Reality
CMS Complaints	Not answered. Specifically asked how s.2 and s.28E were applied as active primary legislation. No response. Without final CMS decision, ICE cannot act. CMS simply does not respond. The loop is designed.
ICE (Independent Case Examiner)	Refused to examine: no final CMS decision. Even where it acts and upholds the parent: **CMS refuses to implement because the ICE is not binding. CMS routinely goes against ICE decisions.**
FTT	Cannot examine LO lawfulness. Cannot address s.51 MCA 1980. Cannot review void instruments or stolen software. Applies Regulations as written.
Police	Seven suppression events (S1–S7). Zero crime references. Classified as civil. Automated rejection (Action Fraud). Same-day closures (TVP).
Judicial Review	£3,686.73 costs against parent earning £200/week. Hill [1983] not addressed in TWM. N244 pending with no response.
FCA / NAO / ICO	All formally notified with sourced evidence. All silent. No investigation opened. No referral to criminal investigators. See Section 18B.

THE LOOP: CMS does not answer. ICE cannot act without an answer. ICE decisions are not binding. CMS ignores them. Police classify as civil. Court does not respond. Costs price JR out of reach. Regulators are silent. £106 million per year in surcharge income flows through this process. The loop is not a flaw. It is the design. It operates identically against every parent subject to CMS enforcement.

SOURCE: CSA 1991 s.31 — DEO is administrative, does NOT require liability order
SOURCE: CSA 1991 ss.36, 39A — bailiff enforcement and driving licence DO require valid LO
SOURCE: Section 17C this disclosure — DEO nullity cascade analysis
SOURCE: Theft Act 1968 s.1; Ivey v Genting Casinos [2017] UKSC 67
SOURCE: TCEA 2007 Schedule 12 — warrant required before enforcement agent can act
SOURCE: MCA 1980 s.51; Hill [1983] 1 AC 328; FCA 1981 ss.1,3

SECTION 12B

27 MARCH 2026: AC-2025-LON-001412 — THE HEARING AT MILTON KEYNES AND THE DOCUMENTED CONTEMPTS OF COURT

This section documents the 27 March 2026 hearing at Milton Keynes Magistrates' Court as a live event in active High Court proceedings AC-2025-LON-001412. Every step has been formally documented in those proceedings. This is not a separate complaint or background grievance. This is part of an ongoing judicial review before the Administrative Court, and the conduct described forms part of the evidence in that claim.

What Happened — The Documented Sequence

On 27 March 2026, District Judge Arvind Sharma (SRA 25195) presided over a bulk liability order hearing at Milton Keynes Magistrates' Court. The claim in AC-2025-LON-001412 was at that point filed, served, and known to GLD. The jurisdictional nullity argument under s.51 MCA 1980 and R v Manchester Stipendiary Magistrate ex parte Hill [1983] 1 AC 328 had been formally placed on the record.

Mr N's case was listed in that bulk hearing (SCIN 121034666964, CMS ref 100997697, alleged arrears £5,232.57). The summons served on Mr N was issued by CMS from a processing centre, not by a Justice of the Peace. FOI2026/03820 confirmed CMS "requests hearing space" — no JP complaint was ever laid. Under Hill [1983], the court had no jurisdiction to make any order.

Christina Little, lay representative for Mr N under the McKenzie Friend jurisdiction, attended the hearing and raised the s.51 jurisdictional challenge. DJ Sharma did not rule on it. He did not adjourn to consider it. He did not invite written submissions. He granted the liability order. The lay representative was physically removed from the court building by security. Forty-eight liability orders were granted that day. Every one of them is void ab initio under Hill [1983].

Why This Matters to the High Court Proceedings

The hearing did not take place in isolation. It took place while AC-2025-LON-001412 was active and the jurisdictional challenge was live. This means:

- Every step of the hearing has been formally documented in the High Court claim and served on GLD.
- The removal of the lay representative is itself a documented Article 6 violation in the claim.
- The 48 orders granted form part of the evidence that the enforcement regime continues despite the pending judicial review.
- The court's silence on the N161 appeal filed by Mr N against the 27 March order is documented as institutional non-engagement with a live jurisdictional challenge.
- The entire sequence is being preserved as evidence for the judicial review of the non-investigation and non-engagement pattern across courts, police, and regulatory bodies.

The Contempts of Court — Documented

This section identifies the specific contempt risks arising from conduct on and after 27 March 2026. These are not allegations made loosely. Each is grounded in the contempt jurisdiction as understood from reported authorities.

Event	Why It Engages Contempt Jurisdiction	Authority / Basis
DJ Sharma grants 48 orders without ruling on a live jurisdictional challenge in proceedings known to be before the High Court.	A court proceeding with an order it has no jurisdiction to make, when the lack of jurisdiction has been formally raised, is an act that risks constituting a nullity and invites challenge as a contemptuous disregard of the High Court's supervisory function.	Senior Courts Act 1981 s.29; AJA 1960 s.12; R (Cart) v Upper Tribunal [2011] UKSC 28
Lay representative physically removed by security immediately after raising a formal jurisdictional challenge, preventing her from completing it.	Preventing a party's representative from addressing the court on a formal legal argument is an interference with the administration of justice. Article 6 ECHR requires that the right to a fair hearing includes the right to present one's case.	Article 6 ECHR; Maynard v Osmond [1977] QB 240 — right of representation; Cape Intermediate Holdings v Dring [2019] UKSC 38
N161 appeal filed by Mr N against the 27 March order. The court has not acknowledged it, ruled on it, or listed it for hearing. Silence continues.	A court that receives a formal appeal against an order it made and does not acknowledge it is failing in its basic administrative and judicial function. Where the ground of appeal is jurisdictional nullity, silence is particularly serious because the question requires an answer.	CPR 52; constitutional right of access to courts — R (UNISON) v Lord Chancellor [2017] UKSC 51; Anisminic Ltd v Foreign Compensation Commission [1969] 2 AC 147
GLD filed documents characterising the claim in terms that omitted the Hill [1983] authority and the para 8 admission (CMS served the summons). DJ Sharma's decision was made on incomplete material.	Where a party's lawyers present the court with a framing of proceedings that omits a 40-year House of Lords authority directly on point, the court's decision may have been made on a false basis. This is the conduct Medcalf v Mardell [2002] UKHL 27 identifies as approaching the boundary of professional obligation.	Medcalf v Mardell [2002] UKHL 27; R v Lancashire CC ex parte Huddleston [1986] — candour duty; SRA Code of Conduct para 2.4
Court has not replied to formal written challenges filed in AC-2025-LON-001412 regarding the 27 March orders, despite multiple documented attempts.	Institutional non-engagement with formally filed High Court proceedings raises a serious question about whether the courts are operating independently of the enforcement agency whose instrument is in question.	Constitutional principle of court independence; R v Bow Street Metropolitan Stipendiary Magistrate, ex parte Pinochet Ugarte (No 2) [2000] 1 AC 119 — appearance of independence

GLD's Role in the 27 March Hearing and After

GLD (Ryan Jummun, ref Z2500859, supervised by Katie Meredith and Josephine Wallwork) was the government's solicitor in AC-2025-LON-001412 at all times material to 27 March 2026. This creates a specific accountability question: at the point when DJ Sharma granted 48 orders in proceedings that the High Court claim placed under direct challenge, GLD was the body responsible for ensuring the government's conduct in those proceedings was consistent with its duty of candour, its obligations as Crown lawyers, and its SRA professional obligations.

GLD did not:

- Notify the Magistrates' Court that AC-2025-LON-001412 was active and raised a direct jurisdictional challenge to the enforcement instruments being used that day.
- Place the Hill [1983] authority or the para 8 admission before DJ Sharma.
- Apply to adjourn the hearing pending resolution of the judicial review.
- Advise DWP or CMS that proceeding with enforcement while a live High Court challenge was active carried serious contempt risk.

GLD IS THE CROWN'S LAWYER — NOT DWP'S HIRED ADVOCATE: The GLD Framework Document is explicit: GLD acts for the Crown. The Crown's interest is the public interest. Where the instruments DWP is seeking to enforce are void — as GLD's own letter at paragraph 8 (ref Z2500859) confirmed by admitting CMS served the summons — continuing to defend those instruments is not acting in the Crown's interest. It is acting against it. Every time GLD advances a defence it knows cannot be sustained without withholding material facts from the court, it is not fulfilling its Crown duty. It is breaching it.

The Duty of Candour — How It Has Been Breached

The duty of candour in judicial review proceedings derives from R v Lancashire County Council ex parte Huddleston [1986] 2 All ER 941. It requires a government party to place all material facts before the court, including facts adverse to its own position. This duty is reinforced by the SRA Code of Conduct for Solicitors 2019, para 1.4 (integrity) and para 2.4 (not misleading the court).

GLD has been in possession, throughout the proceedings, of the following material adverse to the government's position:

- **Paragraph 8 of GLD's own letter (Z2500859, 9 March 2026):** GLD's own correspondence to the Administrative Court contains the admission that CMS served the summons. An admission that destroys the factual foundation of the enforcement regime is not peripheral. It is the central fact. It was not volunteered to the court as adverse material.
- **FOI2026/03820:** The self-contradicting DWP response confirming CMS "requests hearing space" and that parents are "summoned to attend" was in GLD's possession. Neither was disclosed as adverse material.
- **HMCTS written confirmations (Leicester, Milton Keynes, Brighton):** Court officers across three separate courts have confirmed in writing that no liability order exists on any court file and that parents should contact CMS. These documents destroy the proposition that courts issue liability orders. GLD was aware. They were not placed before the Administrative Court.
- **The Hill [1983] authority:** A 40-year House of Lords decision on the precise jurisdictional point — non-court issue of the summons renders proceedings void ab initio — was cited in the claim. The GLD response did not address it. The Kimblin KC order did not address it. South Bucks DC v Porter [2004] UKHL 33 requires adequate reasons for a permission decision. No reasons were given on the jurisdictional nullity argument.

THE CUMULATIVE PICTURE: GLD has now failed its candour duty on no fewer than four documented occasions in these proceedings: (1) the 9 March 2026 letter which did not address the jurisdictional question whose answer appears in its own paragraph 8; (2) the response to the claim bundle which did not address Hill [1983]; (3) the conduct at and after 27 March which did not result in any notification to the Magistrates' Court of the live judicial review; and (4) the continuing silence on the N244 set-aside application. Each failure is individually serious. The cumulative pattern is a matter that the SRA has been formally asked to address.

Where Are the Courts? The Absence of Independent Judicial Engagement

There are two sets of proceedings in which the jurisdictional nullity argument has been formally placed before a court: the Administrative Court in AC-2025-LON-001412, and Milton Keynes Magistrates' Court via the N161 filed by Mr N. Neither court has engaged with the jurisdictional argument. This is not a matter of courts taking time. It is a documented pattern of institutional non-engagement with a formally raised constitutional challenge.

- **The Administrative Court** certified the claim TWM without addressing the Hill [1983] authority. The N244 set-aside is pending. The court has not replied.
- **Milton Keynes Magistrates' Court** received the N161 filed by Mr N following the 27 March order. It has not acknowledged it.
- **No court** has been able to produce, when asked, the JP complaint, the court-sealed order, or the HMCTS system record that would be required for a lawfully issued summons or liability order.

The question that must be answered — and that will be placed before the Judicial Conduct Investigations Office, the Lord Chief Justice, and the CMS Parliamentary Inquiry if it is not answered by the courts — is this: is the absence of judicial engagement with this argument the result of individual procedural failure, or does it reflect a structural feature of a court system that has been organised around the continued operation of an enforcement regime it cannot lawfully validate?

THIS PROCEEDING IS BEING FULLY DOCUMENTED: AC-2025-LON-001412 is an active High Court judicial review. Every hearing, every filing, every response, and every silence is being preserved in the court record. The 27 March 2026 hearing is documented. The removal of the lay representative is documented. The 48 void orders are documented. GLD's omissions are documented. The N161's silence is documented. The pattern across courts is documented. That documentation will be placed before every relevant oversight body, before Parliament, and — if necessary — before the European Court of Human Rights under Articles 6 and 13.

Post-Hearing Formal Actions Filed

Action	Details	Status
JCIO Complaint	Formal complaint against DJ Arvind Sharma (SRA 25195) on 11 grounds: proceeding on void instruments; failing to rule on jurisdictional challenge raised in open court; granting 48 simultaneous orders without individual examination; apparent bias (undisclosed FTT Social Entitlement connection); removal of lay representative.	Filed
N161 Appeal	Mr N filed N161 against the liability order granted 27 March 2026. Ground: jurisdictional nullity ab initio under s.51 MCA 1980 and Hill [1983].	Filed — Court silent
7-Day Demand to MK Court	Demand to produce: (1) JP complaint for each of the 48 cases; (2) HMCTS system record showing each summons was issued by a JP; (3) court-sealed liability order for Mr N bearing a court reference number.	Sent — No response
MoJ Complaint	Formal complaint to the Ministry of Justice regarding the conduct of the hearing and the removal of the lay representative.	Filed
TVP Police Reports	TVP refs BCA-18321-26-4343-IR and INC-20260326-0108 updated to include the 27 March events as further documented suppression events S6 and S7.	Updated
High Court — N244	Application to set aside the TWM certification on the basis that Hill [1983] was not addressed and GLD's para 8 admission was not placed before the court.	Pending
SRA Referral	Formal referral to the Solicitors Regulation Authority regarding GLD's candour obligations and the cumulative pattern of non-disclosure.	Submitted

SOURCE: AC-2025-LON-001412 — all filed documents, court record

SOURCE: GLD letter Z2500859/RCJ/HOI7, 9 March 2026 — paragraph 8 admission on file

SOURCE: Hill [1983] 1 AC 328 — R v Manchester Stipendiary Magistrate ex parte Hill

SOURCE: FOI2026/03820 — CMS "requests hearing space" — no JP complaint

SOURCE: JCIO complaint — 11 grounds — filed in the proceedings

SOURCE: TVP PSD CO/00784/26 — BCA-18321-26-4343-IR — INC-20260326-0108

SOURCE: Porter v Magill [2001] UKHL 67 — apparent bias test

SOURCE: R v Lancashire CC ex parte Huddleston [1986] 2 All ER 941 — duty of candour

SOURCE: Medcalf v Mardell [2002] UKHL 27 — duty not to advance defence while withholding material facts

SOURCE: R (UNISON) v Lord Chancellor [2017] UKSC 51 — constitutional right of access to courts

SECTION 12C

PATTERN CONFIRMED: MULTIPLE COURTS, MULTIPLE PARENTS — NO ORDERS EXIST ANYWHERE

UPDATED APRIL 2026

The HMCTS confirmation documented in Section 12A is not an isolated incident. Since that disclosure was circulated, multiple affected parents have written to magistrates courts across England asking the same question. The responses confirm the same structural reality in every case: the court holds no order. The instrument served on parents, employers, banks and Registry Trust Limited was produced by CMS.

Court / Officer	Case	What They Confirmed
HMCTS Thames Valley Administrative Officer Veer 19 March 2026	Case 2400113035 MK Magistrates (Mr B)	There is no order on our case file. This is something the CMS should be able to provide. Court directs parent to CMS to obtain the liability order the court itself is supposed to have made.
HMCTS Leicester Nimra Asghar	Case 2200143732 Mr J	No summons recorded on the court system. No signed order on the court file. The court cannot produce the order it purportedly made — because CMS produced it, not the court.
HMCTS Brighton Lucy Bennett	Parallel case (parent name withheld)	The court is not required to produce an order. Directs parent to CMS. Institutional acknowledgment that the court does not produce these orders. CMS does.

THE LUCY BENNETT RESPONSE IS THE MOST SIGNIFICANT: Brighton Magistrates Court stated 'the court is not required to produce an order' — and directed the parent to CMS. This is not confusion. This is institutional acknowledgment that the court does not produce the liability order document. The instrument CMS serves on banks, employers and RTL was never produced by a court.

The Libra Extract Pattern — What the Register Records

Field	Content Across All Cases	Legal Significance
Case Type	CS91501	CMS-specific code — signals this is a CMS administrative process, not standard court proceedings.
Outcome	G — Granted	Single letter. No reasons. No judicial analysis. A debt of tens of thousands of pounds determined in one character.
Defendant Present	NO — in cases where defendant actually attended	The court register contains false entries. In multiple cases the defendant was present but recorded as absent. This is a false instrument under the Forgery and Counterfeiting Act 1981 s.1.
Informant	CMS Child Maintenance Service	Section 51 MCA 1980 requires a JP to lay the complaint. CMS laid it in its own name. This field alone confirms the void in every single case.
Court Reference	URN = CMS internal reference (e.g. LST1055563)	Not an HMCTS reference. The administrative reference belongs to CMS systems — not court systems.

PEOPLE ARE BEING SENT TO PRISON WITHOUT A SIGNED ORDER ON ANY COURT FILE: The logical consequence is not abstract. People have been imprisoned for non-payment. The committal process that leads to imprisonment requires a valid liability order to underpin it. If no court holds the liability order — if the court cannot produce it because it never made it — then the committal order has no valid foundation. Every parent imprisoned under a CMS committal order is imprisoned without a signed court order on any court file. This is false imprisonment.

Mr J was imprisoned for 42 days at HMP Peterborough from 18 November 2025 on an unsigned committal order with no valid liability order on the court file beneath it. For a debt of £25,138.91 that has never been verified by any independent court. The limitation period for false imprisonment runs to November 2031. The claim is live.

SOURCE: HMCTS Thames Valley — email from Veer — 19 March 2026

SOURCE: HMCTS Leicester — Nimra Asghar — case 2200143732

SOURCE: HMCTS Brighton — Lucy Bennett

SOURCE: Libra extract pattern — CS91501, Informant: CMS, Defendant Present: NO

SOURCE: R v Manchester Stipendiary Magistrate ex parte Hill [1983] 1 AC 328

SECTION 12

REGISTRY TRUST LIMITED — LAUNDERING FALSE ORDERS

> *"The CSA takes out a Liability Order in a Magistrates Court" — RTL's own website — rojof.org.uk/CSA.shtml — RTL believes court process is involved. RTL has been deceived.*

Registry Trust Limited (RTL) operates the Register of Judgments, Orders and Fines for the Ministry of Justice. A listing destroys creditworthiness — searched by banks, landlords, employers. CMS notifies RTL directly — without court involvement — of 'liability orders.' RTL registers them believing they are court orders.

RTL IS AN INNOCENT VICTIM: RTL is not a wrongdoer. It has been deceived by CMS into registering administrative instruments as judicial determinations. RTL must be formally notified immediately. Every CMS entry on the register must be suspended pending verification.

RTL PAGE CONTENT REMOVED: Information previously available on rojof.org.uk relating to CMS/CSA liability order registration has been removed. If this occurred after notice was given, it may constitute suppression of evidence. Screenshots taken before removal are preserved.

SECTION 3A — UPDATED JULY 2026

LIABILITY ORDER TEMPLATE DEFECTS: NEW EVIDENCE — JULY 2026

This section updates Sections 3 and 12A with three significant new evidential developments confirmed since May 2026: the disclosure of CMEL7298_v011 under DWP internal review IR2026/48392; Baroness Sherlock's Lords Grand Committee admission on 8 June 2026; and Callum Anderson MP's 12 ministerial questions tabled in the same period.

1. DWP Internal Review IR2026/48392 — CMEL7298_v011 Disclosed

DWP internal review IR2026/48392, disclosed on 29 June 2026, disclosed CMEL7298_v011 — the most recent version of the liability order template that has been in use for at least the last six years. The disclosure is significant on three grounds.

Finding from IR2026/48392	Significance
CMEL7298_v011 confirmed as the operational template	Confirms the template in use is the same CMEL7298 series identified in GLD Z2500859 para 8. This is not a legacy document. It is the current operational instrument.
Three simultaneous alternative signatories embedded since at least January 2020	The template lists DJ, JP, and Justices' Clerk as alternative signatories simultaneously, with none identified. No identified signatory means no identified judicial officer. A document signed "by whoever out of three options" is not signed by any of them. This defect has persisted across at least 11 versions and is confirmed present in v011.
Blank "Taken before me" field embedded in template	"Taken before me" is the field that would identify the judicial officer who made the order. It has been blank — not accidentally but as a structural feature of the template — since at least January 2020 across at least 11 versions. The blank field is not an administrative oversight. It is designed into the document.
IR2026/48392 itself withheld Art.6 legal advice under LPP	A parallel DWP internal review (IR2026/14071) confirmed that DWP holds specific legal advice about the Art.6 ECHR compatibility of the liability order process. That advice has been withheld under legal professional privilege. The existence of the advice — and its withholding — is itself evidence that DWP knew the process was legally vulnerable.

THE THREE-SIGNATORY DEFECT IS NOT FIXABLE WITHOUT LEGISLATION: A liability order that lists three possible signatories and identifies none is not a court order. It is a form. A form does not imprison parents. A form does not seize wages. A form does not remove driving licences. Every enforcement action taken on the basis of CMEL7298 in any version is taken on the basis of a form, not a court order. CMEL7298_v011 confirms this defect has been embedded in the template since at least January 2020 across at least 11 versions. This is not ambiguous. It is documented.

2. Baroness Sherlock — Lords Grand Committee Admission, 8 June 2026

On 8 June 2026, Baroness Sherlock made an admission in the House of Lords Grand Committee debate on the Child Support (Enforcement) Act 2023 regulations that goes to the heart of the legal argument in this disclosure. In describing the purpose of the secondary legislation, she stated that the new administrative liability order regime was designed to achieve “uncoupling the liability order from the judicial process.”

WHAT THE ADMISSION CONFIRMS: The phrase “uncoupling the liability order from the judicial process” is an admission, on the parliamentary record, by the responsible minister, that the existing liability order process — the one that has been used for 18 years — is coupled to a judicial process. It is an admission that the new regime was needed specifically because the existing regime was judicially based. It is therefore an admission that the existing regime, which was not a genuine judicial process, was misrepresented as one. This goes directly to the forgery and fraud arguments in Section 3. SOURCE: Baroness Sherlock, Lords Grand Committee, 8 June 2026 — Hansard record.

3. Callum Anderson MP — 12 Ministerial Questions

Callum Anderson MP tabled 12 written parliamentary questions in the period May–July 2026 in connection with the CMS enforcement issues documented in this disclosure. The questions covered: the commencement status of ss.32M/32N CS(E)A 2023; due diligence on the TCS contract renewal; the three-signatory defect in CMEL7298; the Art.6 legal advice withheld under IR2026/14071; and the Baroness Sherlock undisclosed interests. Ministerial responses to these questions are on the parliamentary record and form part of the evidence base. Where ministerial answers contradict earlier written answers (as documented in the case of Andrew Western MP), those contradictions are themselves evidence.

THE PARLIAMENTARY RECORD IS PRESERVED: Every written parliamentary answer on the record about CMS enforcement — whether accurate or not — is a ministerial statement that cannot be retracted. Where answers contradict each other, both are preserved. The Callum Anderson questions add 12 further datapoints to the parliamentary record of government awareness of the issues documented in this disclosure. That record is cited in AC-2025-LON-001412 and in SFO referral RF26030143832C.

SOURCE: DWP IR2026/48392 — 29 June 2026 — CMEL7298_v011 disclosed

SOURCE: CMEL7298_v011 — three simultaneous signatories; blank "Taken before me" since Jan 2020

SOURCE: Baroness Sherlock, Lords Grand Committee, 8 June 2026 — "uncoupling" admission — Hansard

SOURCE: Callum Anderson MP — 12 written parliamentary questions — May–July 2026

SOURCE: DWP IR2026/14071 — Art.6 legal advice withheld under LPP

SOURCE: GLD Z2500859 para 8 — CMS served the summons — judicial admission

SOURCE: AC-2025-LON-001412 — High Court proceedings — active

SECTION 13

THE COURT DECEPTION — 200 AT A TIME — BULK HEARINGS, UNSIGNED COMMITTALS

“The CMS was doing digital bulk liability order hearings of up to 200 cases simultaneously.”

— Arlene Sugden, Director CMS — PAC oral evidence 16 March 2022 — awarded OBE one month later

- FOI2026/03820 Answer 1: CMS “requests hearing space” — a commercial booking, not a judicial listing.
- 200 cases simultaneously: incompatible with individual judicial determination under s.33(3) CSA 1991. Each parent is entitled to have their case individually examined. Processing 200 simultaneously means no case receives individual examination.
- Unsigned committal orders: parents imprisoned without a signed judicial order — false imprisonment without lawful authority.
- 27 March 2026: DJ Sharma processed 48 simultaneous cases. The lay representative was removed by security when the jurisdictional challenge was raised. The N161 appeal has been filed. The court has not responded.

The Mr CJ Case — False Imprisonment

THE CHRISTOPHER JARVIS CASE — FALSE IMPRISONMENT: Mr J was imprisoned for 42 days at HMP Peterborough from 18 November 2025 on an unsigned committal order, with no valid underlying liability order on any court file beneath it. For a debt of £25,138.91 that has never been verified by any independent court or tribunal. HMCTS Leicester (Nimra Asghar) confirmed: no summons recorded, no signed order on file. The limitation period for false imprisonment runs to November 2031. The claim is live. This is not a civil dispute. This is a man who went to prison for a debt no court ever examined, on an order no court ever produced.

PARALLEL CASE — MR J (GDPR: IDENTITY WITHHELD): A second parent was imprisoned on an unsigned committal order with no valid underlying liability order on the court file. Enforcement for money he does not owe continued after his release, destroying his business while he was falsely detained — in breach of Article 5 ECHR (right to liberty). There was no Article 6 mechanism to challenge whether the debt was real before he was imprisoned for it. He had no independent route to scrutinise the underlying arrears before enforcement. This is what the absence of Article 6 access produces in practice: imprisonment for a debt that was never independently verified, on an order no court produced, while a business was destroyed and no remedy existed.

THE COURTS ARE PART OF THIS: Magistrates courts that allow CMS to book hearing space provide the physical backdrop for a process that bypasses judicial authority. Exhibit CL1 records an HMCTS staff member explaining this candidly: “CSA hire the court like the council tax.” That is not a description of a court. That is a description of a room hire. The courts are part of this arrangement — whether or not individual staff members understand its full legal significance.

SOURCE: HMCTS Leicester (Nimra Asghar) — written confirmation — no summons, no signed order on file
SOURCE: Arlene Sugden OBE — PAC oral evidence 16 March 2022 — 200 cases simultaneously
SOURCE: FOI2026/03820 — CMS “requests hearing space” — not a judicial listing
SOURCE: AC-2025-LON-001412 — N161 appeal filed — court has not responded
SOURCE: Recorded call CL1 — HMCTS staff: “CSA hire the court like the council tax”
SOURCE: Article 5 ECHR — right to liberty — false imprisonment
SOURCE: Limitation Act 1980 — six-year limitation on false imprisonment claims

SECTION 14

SUICIDES, DEATHS, AND POSSIBLE MANSLAUGHTER — THE EVIDENCE

9,552 CMS paying parents died between 2020 and Q1 2025 ~270 suicides per year — estimated by STOPSuicides UK 75–80% of those suicides go unrecorded in CMS data 14.28× the national mortality rate for parents in arrears ~3× all-cause mortality for all paying parents (2022–2024)

"THE CMS CONFIRMED SUICIDE CAUSED BY CMS MISMANAGEMENT" — Arlene Sugden, Director of CMS, PAC Oral Evidence 16 March 2022. She was awarded an OBE one month later. Enforcement continued. The formula was not changed. No independent investigation was ordered.

Source 1 — DWP FOI2025/78063: Raw Death Data (Official)

The following data was released by DWP in response to FOI2025/78063, submitted by John Pring of Disability News Service on 10 September 2025. It is DWP's own official dataset — not an estimate. It shows the total deaths of CMS paying parents by year and age band.

Year	Under 20	20-24	25-29	30-34	35-39	40-44	45-49	50-54	55-59	60+	TOTAL
2020	*	10	30	55	95	120	195	290	355	670	1,823
2021	*	10	25	50	90	115	185	275	345	690	1,789
2022	*	10	30	50	85	115	190	280	355	740	1,857
2023	*	10	30	55	95	120	195	295	370	780	1,955
2024	*	10	30	50	85	110	180	275	345	745	1,834
Q1 2025	*	*	*	*	*	25	45	65	80	170	294
TOTAL											9,552

** = suppressed (fewer than 5 cases — ONS disclosure control)*

9,552 CMS PAYING PARENTS DIED IN JUST OVER FIVE YEARS. This is DWP's own data. It has not been published proactively. It was extracted through FOI. DWP did not volunteer it to Parliament. It was not included in any CMS statistical publication. The department that runs CMS has never announced that nearly ten thousand of the parents it enforces against died within

five years. The data exists. It was hidden.

Source 2 — STOPSuicides UK: Estimated Suicides (November 2025)

The STOPSuicides UK Campaign Group published an analysis in November 2025 applying standard suicide estimation methodology to the FOI2025/78063 data and corroborating it against DWP's own FOI No. 88500. Their findings:

Finding	Figure	Source / Basis
Estimated suicides per year among CMS paying parents	~270/year (range 250–300)	STOPSuicides UK (Nov 2025) applying ONS suicide rate methodology to FOI2025/78063 data
Suicides recorded as such in CMS data	~50/year	DWP FOI No. 88500 — DWP's own admission of recorded suicides in the cohort
Proportion of actual suicides unrecorded by CMS	75–80%	Derived: ~270 estimated vs ~50 recorded. DWP FOI No. 88500 confirms under-recording acknowledged
Total suicides estimated 2020–2025 (5.25 years)	~1,417	STOPSuicides UK (Nov 2025) — applying ~270/year to the FOI2025/78063 cohort period
Comparison: 7-month period examined in detail	35 confirmed suicides in CMS data (DWP)	Against a 7-month estimated figure of ~157. Recorded rate = 22% of estimated actual.

75–80% OF SUICIDES AMONG CMS-AFFECTED PARENTS ARE UNRECORDED: This is not an advocacy estimate. It is derived from DWP's own FOI admission of how many suicides it records, compared against the STOPSuicides UK methodology applied to DWP's own death data. The gap between 270 and 50 is not a rounding error. It is institutional concealment of the human cost of this enforcement regime.

Source 3 — All-Cause Mortality: CMS Paying Parents vs National Average

Applying ONS all-cause mortality rates by age band and sex to the CMS paying parent demographic (predominantly male, 25–59) against the raw death figures from FOI2025/78063 produces the following comparison for the three most recent complete calendar years:

Year	CMS Paying Parent Deaths	Expected Deaths (ONS rate applied)	Ratio
2022	1,857	~618	~3.0× national rate
2023	1,955	~625	~3.1× national rate
2024	1,834	~619	~2.96× national rate

The 14.28× figure from parliamentary written evidence CMS0028 applies specifically to parents in arrears — the enforcement cohort. The ~3× all-cause mortality applies to all paying parents. Both figures are independently confirmed. They are not in conflict — they measure different populations within the same enforcement regime.

The Under-Recording Problem

DWP has acknowledged in FOI No. 88500 that the department does not systematically record suicide among CMS-affected parents. The coroner's process does not ask whether the deceased was subject to CMS enforcement. Inquest records are not cross-referenced against CMS case files. The result is structural invisibility: the deaths exist in the raw ONS/DWP data but are not attributed to the enforcement context that preceded them.

THERE IS NO MECHANISM TO RECORD A PARENT'S DEATH AS CMS-RELATED: The coroner does not ask. CMS does not ask. DWP does not ask. The 35 suicides DWP recorded in a 7-month period are not 35 out of 35. They are 35 out of an estimated 157. The other 122 are invisible. They will remain invisible unless and until mandatory data linkage is imposed between CMS enforcement records and ONS death registrations. That is one of the demands this disclosure makes.

The Legal Question — Gross Negligence Manslaughter

Where an organisation: (1) enforces debts its own auditor confirmed are fictitious; (2) uses instruments its own agents confirmed are not court orders; (3) against parents dying at 14.28× the national rate in the enforcement cohort; (4) has been told of the deaths on the parliamentary record since 2022; and (5) has continued enforcing regardless — the question of gross negligence manslaughter under R v Adomako [1995] 1 AC 171 must be investigated for identified individuals.

THE QUESTION THAT MUST BE ANSWERED: Where a suicide follows enforcement on a void order, for a fictitious debt, under PACE powers the enforcer did not have, with no Article 6 route to challenge the debt — is that death causally connected to the unlawful conduct? Private prosecutions are being prepared where the causal chain can be established. Mandatory inquests required for every CMS-connected death where a void enforcement instrument was in play.

The Children the Statistics Do Not Count

The 9,552 deaths and the ~1,417 estimated suicides are parents. The children who lost them are not in any dataset. CMS does not record how many children were bereaved by its enforcement actions. The formula that generated the debts, the void instruments used to enforce them, and the 14.28× mortality rate they produced — none of these are counted from the perspective of the children left behind. They are the invisible collateral of a revenue-driven scheme that used children as its justification while treating them as its last priority.

THESE ARE NOT STATISTICS. They are individual parents whose deaths may be causally connected to 30 years of criminal enforcement. Every parent who died while subject to a void liability order, an unsigned committal, or a fictitious debt deserves a coroner who asks whether the instrument being enforced was a forgery. That question has never been asked at any inquest. Operation Jenga will ensure it is asked at every relevant one.

Five Requirements

(1) Full independent review of every parental death and suicide connected to CMS enforcement across the entire 30-year history.

(2) Mandatory data linkage: ONS death registrations cross-referenced against CMS enforcement case files. This is technically straightforward. DWP has refused to do it. It must be compelled.

(3) Cross-reference each death with: void liability order in play? Fictitious arrears? PACE misrepresentation by FIU? Denial of Article 6?

(4) Referral to the National Crime Agency for gross negligence manslaughter investigation where the causal chain is established.

(5) Mandatory inquest for every CMS-connected death where a void enforcement instrument was active. The question of whether the instrument was a forgery must be put to every relevant coroner.

SOURCE: DWP FOI2025/78063 — total deaths of CMS paying parents 2020–Q1 2025

SOURCE: STOPSuicides UK Campaign Group — Estimated Suicides Among CMS Paying Parents (November 2025)

SOURCE: DWP FOI No. 88500 — under-recording of suicides in CMS data

SOURCE: Parliamentary Written Evidence CMS0028 — 14.28× mortality rate (parents in arrears)

SOURCE: PAC oral hearing 16 March 2022 — Arlene Sugden OBE

SOURCE: R v Adomako [1995] 1 AC 171 — gross negligence manslaughter

SOURCE: Corporate Manslaughter and Corporate Homicide Act 2007

SOURCE: ONS mortality data — all-cause death rates by age/sex

SECTION 15

GLD — FAILURE OF CANDOUR AND COVER-UP

LEGAL AND GDPR NOTE: This section concerns the professional conduct of Ryan Jummun, GLD solicitor acting in official capacity as legal representative of the Secretary of State in active High Court proceedings AC-2025-LON-001412. All matters are in the public record of those proceedings or in filed correspondence. Naming a legal representative acting for a government party in judicial review proceedings is lawful: public interest reporting on publicly-funded litigation. Defamation Act 2013 s.6 provides qualified privilege. Every factual assertion is sourced from court documents or filed correspondence.

The Central Omission

The GLD filed a response letter dated 9 March 2026, supervised by two named supervisors. It addressed the merits and procedural history. It did not address one question: Did a Justice of the Peace issue the summons, or did CMS? This fact goes directly to the court's jurisdiction. The GLD solicitor had seen the jurisdictional nullity argument, recorded evidence (CL1–CL3), and FOI responses. The letter did not address this question.

The Email Admission

In a separate email, copied to the High Court, the GLD solicitor admitted that CMS serves the summons. This is an admission by the government's own legal representative that the summons is not issued by a court. This admission — combined with *Hill* [1983] — confirms there is no jurisdiction. Every liability order is void ab initio. Every enforcement action on those orders is unlawful.

THE DUTY OF CANDOUR — ***R (ex parte Huddleston)*** **[1986] 2 All ER 941: Government parties in judicial review owe a duty of candour requiring disclosure of material facts — including facts that undermine the government's own case. Advancing a defence without disclosing a material fact that destroys it approaches the boundary of this obligation (*****Medcalf v Mardell*** **[2002] UKHL 27).**

SOURCE: SRA Code of Conduct for Solicitors 2019

SOURCE: R v Lancashire County Council ex parte Huddleston [1986] 2 All ER 941

SOURCE: GLD letter Z2500859/RCJ/HOI7 — 9 March 2026 — filed in AC-2025-LON-001412

SECTION 15A — UPDATED MAY 2026

GLD — CROWN DUTY, MULTIPLE BREACHES OF CANDOUR, AND THE CONTEMPT QUESTION

This section addresses the conduct of the Government Legal Department (GLD) in AC-2025-LON-001412. All matters are in the public record of those proceedings or in filed correspondence. Ryan Jummun is named as GLD solicitor acting in his official capacity. Defamation Act 2013 s.6 provides qualified privilege for proceedings reports. Every factual assertion is sourced from court documents or filed correspondence.

1. GLD Is Not Defending a Client — It Is Defending the Crown

GLD is not an ordinary solicitor retained by a private client. The GLD Framework Document is unambiguous: GLD lawyers act for the Crown. The Crown's interest is the public interest — not the narrow litigation interest of any individual government department. DWP's interest in continuing to defend liability orders and enforcement actions is not automatically the Crown's interest, and becomes the opposite of the Crown's interest where the instruments underpinning that enforcement are void.

GLD has been in possession throughout these proceedings of the paragraph 8 admission (ref Z2500859/RCJ/HOI7, 9 March 2026) — its own solicitor's correspondence to the Administrative Court confirming that CMS served the summons. It has been in possession of FOI2026/03820 confirming CMS "requests hearing space". It has been aware of the Hill [1983] House of Lords authority. And it has continued to defend the enforcement regime without disclosing these matters as adverse material.

Ryan Jummun (ref Z2500859), supervised by Katie Meredith and Josephine Wallwork, has a personal professional obligation under the SRA Code of Conduct 2019. That obligation is not discharged by following his client's instructions. It cannot be overridden by departmental instruction. It is owed to the court and to the rule of law.

2. The Documented Breaches — A Chronological Record

Date / Event	The Breach	Legal Basis
9 March 2026 — GLD letter (Z2500859)	GLD filed a response to the Administrative Court that addressed the merits and procedural history but did not address the central factual question: did a Justice of the Peace issue the summons served on Mr N, or did CMS? The answer to that question appears in paragraph 8 of the same letter — CMS served the summons. The omission of the question whose answer is in the document is not inadvertent.	Huddleston [1986] — duty of candour. Medcalf v Mardell [2002] UKHL 27 — advancing a defence while withholding material facts.

Date / Event	The Breach	Legal Basis
Permission stage — Richard Kimblin KC TWM certification	The claim bundle included Hill [1983], the para 8 admission, FOI2026/03820, and the recorded HMCTS staff admissions. The GLD documents filed for the permission stage framed the claim in terms that omitted the Hill [1983] authority. The TWM order does not address Hill [1983]. South Bucks DC v Porter [2004] UKHL 33 requires adequate reasons. No reasons were given on the jurisdictional nullity argument.	South Bucks DC v Porter [2004] UKHL 33 — adequacy of reasons. SRA Code para 2.4 — not misleading the court.
27 March 2026 — MK Magistrates' hearing	GLD did not notify the Magistrates' Court that AC-2025-LON-001412 was active and raised a direct jurisdictional challenge to the enforcement instruments used that day. DJ Sharma proceeded without that information. GLD made no application to adjourn pending the judicial review. 48 void orders resulted.	Crown duty — GLD Framework Document. Professional obligation to advise client of contempt risk — SRA Code para 1.4. Huddleston duty extends to not allowing proceedings to advance on an incomplete factual basis.
N244 set-aside application — GLD characterisation of N461 renewal	GLD characterised the N461 CPR 54.12 permission renewal as a "Second JR Claim" not served on the Defendant. This is a false characterisation. An N461 renewal is a continuation of the existing claim filed within time. If accepted by the court, this characterisation extinguishes the Claimant's rights on a false procedural basis.	SRA Code para 2.4 — not misleading the court. Denton v TH White [2014] EWCA Civ 906 — procedural fairness principles.
GLD response to formal notice — N244 application outstanding	The N244 set-aside application has been filed. GLD has received formal notice. The application raises the Hill [1983] authority and the para 8 admission directly. GLD has not responded substantively. The court has not listed it. The pattern of non-engagement with the jurisdictional argument continues.	Constitutional right of access to courts — R (UNISON) [2017] UKSC 51. Anisminic Ltd [1969] 2 AC 147 — jurisdiction cannot be conferred by silence.
Ongoing — continuing enforcement post-notice	CMS enforcement against Mr N and the 47 other parents subject to the 27 March orders continues while the N161 and N244 applications are pending. GLD has not advised that enforcement should be suspended pending resolution of the judicial review.	HRA 1998 s.6 — unlawful for public authority to act incompatibly with Convention rights. Article 6 — enforcement on void instruments pending constitutional challenge is itself an Article 6 breach.

3. GLD's Crown Duty and the SRA Reporting Obligation

GLD lawyers have a reporting obligation under SRA Code of Conduct 2019 para 7.1 to report serious concerns about the conduct of others where those concerns arise in the course of their work. GLD has been in possession throughout these proceedings of:

- Evidence that CMS has been issuing summonses from non-court locations (Plymouth, Kidderminster) in breach of s.51 MCA 1980 for at least 18 years.

- NAO confirmation that CMS has been collecting fictitious debt (£29.7m in incorrect amounts in one year alone).
- Parliamentary confirmation that the statutory regime CMS claims to operate under (ss.32M/32N CSA 1991) has not been commenced.
- US federal court confirmation that the payment processing software underpinning CMS debt calculations was built using wilfully stolen trade secrets ($194m verdict, 5th Circuit, 21 November 2025).

At what point does continued defence of a regime, with knowledge of these facts, cross from legitimate representation into participation? The SRA has been formally notified. The Law Society has been formally notified. These are matters that go to the heart of what it means to act as a Crown lawyer.

THE QUESTION FOR THE SRA: Ryan Jummun is a solicitor subject to the SRA Code of Conduct 2019. He has acted for the Crown in proceedings where the Crown's own correspondence at paragraph 8 (Z2500859) confirms that the enforcement instrument whose lawfulness he is defending was issued by an agency, not a court. He has continued to advance that defence without disclosing that admission as adverse material. The SRA Code is not suspended in judicial review proceedings. The duty of candour to the court applies whether or not a client wishes to see it applied. GLD's supervisors — Katie Meredith and Josephine Wallwork — have professional obligations of their own regarding the conduct of those they supervise. These obligations have been formally invoked.

SOURCE: GLD Framework Document — gov.uk — GLD acts for the Crown

SOURCE: GLD letter Z2500859/RCJ/HOI7, 9 March 2026 — para 8 admission — on file in AC-2025-LON-001412

SOURCE: R v Lancashire CC ex parte Huddleston [1986] 2 All ER 941 — duty of candour in JR

SOURCE: Medcalf v Mardell [2002] UKHL 27 — advancing defence while withholding material facts

SOURCE: SRA Code of Conduct for Solicitors 2019 — paras 1.4, 2.4, 7.1

SOURCE: South Bucks DC v Porter [2004] UKHL 33 — adequacy of reasons

SOURCE: R (UNISON) v Lord Chancellor [2017] UKSC 51 — access to courts

SECTION 15A — MAY 2026 UPDATE

GLD MISFEASANCE — UPDATE: CONTEMPT APPLICATION AND CONTINUED SILENCE

UPDATED MAY 2026

The April 2026 edition set out the full GLD misfeasance analysis across eight numbered sub-sections. That analysis is preserved in full. The following material developments post-date it and are incorporated here.

9. Contempt Application — Filed 29 April 2026

A formal contempt application under CPR Part 81 was filed in proceedings AC-2025-LON-001412 on 29 April 2026, addressed to sixteen named respondents including the Secretary of State for Work and Pensions, the Treasury Solicitor, the GLD Director General Litigation, the DWP Permanent Secretary, and Equita Limited. The application identifies breach of a statutory stay arising from the N161 appeal filed at Milton Keynes Magistrates Court (operative from the date of filing) and the continued receipt of enforcement notices during that stay.

The application was accompanied by an urgent application to the President of the King's Bench Division filed on the same date, drawing to the President's attention the pattern of non-engagement by both the Administrative Court and Milton Keynes Magistrates Court with live applications challenging jurisdiction.

10. The Twelve Unanswered Questions — Now Outstanding Over 60 Days

Twelve specific questions were placed before GLD in formal correspondence in April 2026. As of the date of this edition, not one has been answered. The questions include: (a) confirmation of whether a Justice of the Peace issued the summons served on Mr N, identifying the JP by name and the complaint date; (b) the statutory instrument question — whether SI 2021/763 deleted the prescribed form of liability order; (c) the Equita contract question — the terms under which Equita was instructed to enforce following the JR filing; (d) why ss.32M/32N CS(E)A 2023 have not been commenced; (e) whether GLD has reported the forgery evidence to the SRA under paragraph 7.1 SRA Code 2019.

Sixty days of silence after direct written demands on questions that go to the lawfulness of enforcement constitutes, under the Three Rivers test [2003] 2 AC 1, the third limb of misfeasance — the defendant knows that their conduct is unlawful, or is recklessly indifferent to whether it is, and that damage to the claimant will probably result.

GLD SILENCE IS NOW EVIDENCE: Every day GLD fails to answer whether a JP ever issued the summons is a day on which enforcement proceeds on an instrument GLD cannot verify was lawfully made. That is not a procedural delay. It is the continuation of a system GLD knows, from its own paragraph 8 admission, to be built on a document CMS served rather than any court issued. Sixty days without an answer is an answer.

11. The N161 Appeal — Statutory Stay — GLD Has Not Engaged

The N161 appeal against the 27 March 2026 orders at Milton Keynes Magistrates Court was filed within the 21-day statutory window, approximately 10 April 2026. Under Magistrates' Courts Act 1980 s.111 and the Magistrates' Courts Rules, filing a notice of appeal operates as a statutory stay of the order appealed against. Enforcement on any of the 48 orders made at the 27 March hearing is therefore stayed pending the appeal. GLD has not confirmed whether it accepts the stay. The court has not acknowledged the N161. No reference number has been issued. No listing has been given. GLD's obligation under the duty of candour requires it to advise its client that enforcement on the stayed orders is unlawful pending the appeal.

SOURCE: CPR Part 81 — contempt applications procedure

SOURCE: Urgent application to President of the King's Bench Division — filed 29 April 2026

SOURCE: Three Rivers DC v Bank of England (No.3) [2003] 2 AC 1 — misfeasance — knowledge or reckless indifference

SOURCE: SRA Code of Conduct 2019 — paragraph 7.1 — reporting obligations

SOURCE: Magistrates' Courts Act 1980 s.111 — appeal and statutory stay

SOURCE: SI 2021/763 — deletion of prescribed form of liability order from SI 1992/1989 Schedule 1

SECTION 16

IS THE JUDICIARY INDEPENDENT? — MINISTERIAL APPOINTMENT, STRUCTURAL CONFLICT, AND THE SILENCE ON HILL [1983]

IMPORTANT NOTE: This section raises questions of legitimate public concern arising from documented procedural events and established constitutional principles. It does not make any personal allegation against any judicial officer. The questions raised require independent scrutiny and transparent answers. The N244 application to set aside the TWM order remains pending in AC-2025-LON-001412.

The Constitutional Question: Who Appoints the Judges?

Judicial independence is a constitutional principle. It is also a practical reality that must be examined rather than assumed. In England and Wales, judges are appointed by the Lord Chancellor, a Cabinet minister and member of the government. Although the Judicial Appointments Commission (JAC) recommends candidates, the Lord Chancellor retains statutory power to accept, reject, or request reconsideration under the Constitutional Reform Act 2005 ss.30–31. The Lord Chief Justice may also be consulted but the final appointment decision rests with the executive.

This structural fact becomes a live concern in any case where the government is a party to litigation, and especially in any case where the unlawfulness of a government agency's conduct is the central question. Where the judges before whom such a claim is heard are appointed and are subject to reappointment, extension and elevation by the executive, and where the courts process that government agency's commercial bookings as judicial proceedings, the question of structural independence is not a theoretical one. It is a practical one.

The Constitutional Structure	What the Law Requires	The Practical Concern
Judges in England and Wales are appointed by the Lord Chancellor — a Cabinet minister. The JAC recommends but the Lord Chancellor accepts, rejects, or requests reconsideration (Constitutional Reform Act 2005 ss.30–31). Judicial promotions and extensions are similarly subject to executive involvement.	Art.6(1) ECHR: "an independent and impartial tribunal established by law." Independence requires both structural independence from the executive and apparent independence: Porter v Magill [2001] UKHL 67 — the test is whether the fair-minded observer would perceive a real possibility of bias.	In a judicial review of government unlawfulness, the claimant appears before judges whose appointment, promotion, and continued tenure is subject to executive influence. The government is the respondent. The government's lawyers are GLD. The question is not whether any individual judge is biased. The question is whether the structural arrangement satisfies the Art.6(1) requirement of independence from the executive.
The JAC was established precisely to address political appointments. However, the Lord Chancellor's power to reject a JAC recommendation means the final decision is not constitutionally insulated from executive preference.	The European Court of Human Rights has found violations of Art.6 where judges are appointed by the executive without sufficient guarantees of independence: Baka v Hungary [2016] (Grand Chamber). The test is not whether bias exists but whether it could reasonably be perceived to exist.	In AC-2025-LON-001412, the TWM certification by Richard Kimblin KC did not address the central Hill [1983] authority. A 40-year House of Lords decision on the precise jurisdictional point was in the claim. It was not in the order. The N244 set-aside application challenges that omission. The court has not responded. The question of whether the court's silence reflects structural difficulty with examining government institutional conduct is a legitimate question.

The Constitutional Structure	What the Law Requires	The Practical Concern
HMCTS is an executive agency of the Ministry of Justice. Its Chief Executive is a civil servant. Court staff, ushers, and administrators are HMCTS employees. CourtServe is an HMCTS system. HMCTS processes CMS commercial room bookings.	Courts must be not merely formally independent but practically insulated from executive control in their administrative function. Where court administration serves the operational needs of a government enforcement agency, the practical independence of the court is compromised.	HMCTS adds 200 CMS cases simultaneously to CourtServe from CMS bulk lists. HMCTS provides rooms and ushers for bulk hearings in which no individual judicial examination takes place. HMCTS produces the memoranda of entry that CMS uses as liability orders. HMCTS is not acting as an independent court. It is acting as an administrative partner of the enforcement agency whose instruments are under challenge.

The TWM Order — Documented Procedural Concerns

The TWM certification by Richard Kimblin KC on 15 October 2025 in AC-2025-LON-001412 raises three specific documented concerns that the N244 application addresses:

- **Hill [1983] not addressed:** The claim bundle contained R v Manchester Stipendiary Magistrate ex parte Hill [1983] 1 AC 328 — the controlling House of Lords authority on the s.51 MCA 1980 jurisdictional point. The TWM order does not address it. South Bucks DC v Porter [2004] UKHL 33 requires adequate reasons for a permission decision. No reasons were given on the jurisdictional nullity argument that is the heart of the claim.
- **The timing error:** The TWM certification was argued by GLD on timeliness grounds. The amended order was not served until 9 February 2026. The renewal application was filed four days after service. Time for renewal runs from service of the order, not from the date of the order. A certification that accepts a timeliness argument without examining service is wrong on the face of the record.
- **The costs order — £3,686.73:** Costs ordered against a litigant in person earning £200 per week gross, simultaneously paying 40% to CMS. This is equivalent to over four months' disposable income. Where the state is the respondent and the claimant is challenging the unlawfulness of state enforcement, a permission-stage costs order of this magnitude against an impecunious litigant is not a neutral procedural outcome. It is a structural mechanism that prevents the challenge returning. R (UNISON) v Lord Chancellor [2017] UKSC 51 establishes that access to justice is a constitutional right that costs orders cannot extinguish.

THE APPEARANCE OF INDEPENDENCE TEST: The question is not whether any judge in these proceedings has been influenced by the executive. The question is whether a fair-minded observer, knowing that: (1) judges are appointed by a Cabinet minister; (2) HMCTS processes the government agency's commercial bookings as judicial proceedings; (3) the TWM order does not address the controlling House of Lords authority; (4) the N244 application has received no response; and (5) the costs order prices the claimant out of justice — would conclude there is a real possibility of structural bias in the operation of the court system in relation to challenges to government enforcement agency conduct. Porter v Magill [2001] UKHL 67. Baka v Hungary [2016] ECHR.

The Structural Architecture — No Court, No Police, No Regulator

This case is documenting something more significant than individual procedural failures. It is documenting what happens when every institution in the constitutional architecture — courts, police, regulators, Parliament — declines to examine the same question. The pattern is:

- The Administrative Court certified the claim TWM without addressing Hill [1983].
- Milton Keynes Magistrates' Court granted 48 void orders without engaging the jurisdictional challenge raised in open court.
- Milton Keynes Magistrates' Court has not acknowledged the N161 appeal.
- The Administrative Court has not replied to the N244 set-aside application.
- Thames Valley Police classified seven criminal complaints as civil matters.
- Action Fraud used automated triage with no human review (FOI2026/00482).
- The ICO has not acted on the data deletion complaint.
- The IOPC received the complaint and has not escalated.
- Parliament has not made a criminal referral.

What is the constitutional explanation for identical non-engagement across multiple independent institutions? Each of these institutions has its own governance, its own staff, its own legal obligations. The question this disclosure places before the Judicial Conduct Investigations Office, the Lord Chief Justice, the Lady Chief Justice, and the ECHR is not whether any individual officer failed. It is whether the architecture itself — in which judges are appointed by the executive, courts process government commercial bookings, police commanders classify government fraud as civil matters, and regulators delete their own records — is capable of producing genuine independence when it is most needed.

THE ECHR APPLICATION: Article 6(1) ECHR guarantees the right to a fair hearing by an independent and impartial tribunal established by law. Article 13 ECHR guarantees an effective remedy for Convention breaches. Where every domestic route has been blocked, costs have been used to price the claimant out of justice, and the court's own silence on the controlling authority is documented, the application to the European Court of Human Rights under Arts.6 and 13 becomes the appropriate route. That application is being prepared. Every step documented in AC-2025-LON-001412 is being preserved for that purpose. Every institutional silence is evidence for it.

SOURCE: Constitutional Reform Act 2005 ss.30–31 — Lord Chancellor's appointment powers
SOURCE: Porter v Magill [2001] UKHL 67 — test for apparent bias
SOURCE: Baka v Hungary [2016] ECHR (Grand Chamber) — judicial independence
SOURCE: South Bucks DC v Porter [2004] UKHL 33 — adequacy of reasons
SOURCE: R (UNISON) v Lord Chancellor [2017] UKSC 51 — access to justice
SOURCE: Article 6(1) ECHR — independent and impartial tribunal
SOURCE: Article 13 ECHR — effective remedy
SOURCE: HMCTS Thames Valley — Veer, 19 March 2026 — no order on court file
SOURCE: AC-2025-LON-001412 — TWM order, N244 application, N161 appeal

The Magistrates' Court Question — Who Appoints the Magistrates?

The structural independence argument applies with equal or greater force to the magistrates' courts processing CMS bulk hearings. Magistrates — also known as Justices of the Peace — are appointed by the Lord Chancellor on the recommendation of local advisory committees. The Lord Chancellor is a Cabinet minister. HMCTS — which administers all magistrates' courts — is an executive agency of the Ministry of Justice, headed by a civil servant.

The question this raises in the context of CMS enforcement is direct and serious: **how are magistrates sitting in bulk CMS hearings appointed, what training have they received on the jurisdictional requirements of s.51 MCA 1980, and are they aware that the summons before them was not issued by a Justice of the Peace?** These are not rhetorical questions. They require answers from HMCTS and from the Lord Chancellor.

The Question	Why It Demands an Answer
How are the magistrates sitting in bulk CMS hearings appointed?	Magistrates are appointed by the Lord Chancellor on recommendation of local advisory committees. The Lord Chancellor is a Cabinet minister. HMCTS administers the courts as an executive agency. In proceedings where the government is the party seeking the order, the magistrates processing those orders are appointed by the government. Article 6(1) ECHR requires an independent and impartial tribunal. The appointment structure raises the same structural independence question as in the High Court context.
Were the magistrates aware the summons before them was not issued by a JP?	Under s.51 MCA 1980, only a Justice of the Peace can issue a summons. Under Hill [1983] 1 AC 328, a summons issued without a JP complaint is void ab initio and the court has no jurisdiction to make any order. If the magistrates sitting in the 27 March 2026 bulk hearing were not aware the summonses before them were issued by CMS rather than by a JP, they were not in a position to exercise jurisdiction lawfully. If they were aware, they made orders without jurisdiction.
HMCTS hires the room to CMS. The magistrates sit in that room. The orders are made. Who is responsible for ensuring the proceedings are lawfully constituted?	HMCTS has a constitutional responsibility to ensure that what takes place in its court buildings is a lawful judicial process. It cannot discharge that responsibility by renting a room to a government agency, providing ushers and CourtServe listings, and then treating the resulting process as a judicial hearing. The Liability Orders processed in this way are not issued by the court. HMCTS has confirmed this. The court cannot issue what the court does not produce. This question — who authorised this arrangement, who approved it at HMCTS leadership level, and whether it was ever reviewed by a senior judge — must be answered by the HMCTS Chief Executive and the Lord Chancellor.

The Question	Why It Demands an Answer
The liability orders are not issued by a court. Can they be?	The short answer is no. A liability order under s.33 CSA 1991 must be applied for by the Secretary of State and made by the magistrates' court following a lawfully constituted hearing on a lawfully issued summons. CMS does not apply to the court — it books a room. The summons is not issued by a JP — it is generated by CMS. The order produced is not a court order — HMCTS has confirmed across three courts that no order exists on any court file. The Child Support (Enforcement) Act 2023 was passed to give the Secretary of State an administrative liability order power precisely because the existing judicial route had no lawful basis. That Act has not been commenced. Both routes — judicial and administrative — are therefore simultaneously closed.

THE QUESTION FOR HMCTS AND THE LORD CHANCELLOR: If HMCTS is renting its court rooms to CMS as a commercial booking, providing its ushers, adding cases to CourtServe from CMS bulk lists, and accepting CMS administrative documents as if they were court orders — while knowing that no JP has issued a summons, that no court has made a liability order, and that three separate HMCTS courts have confirmed no order exists on any court file — then HMCTS is not operating as a court. It is operating as a CMS processing facility. The constitutional function of a court is to stand between the citizen and the unchecked power of the state. When HMCTS facilitates the enforcement of void instruments against citizens by renting its buildings and staff to the enforcement agency, it has inverted that function. This question is formally placed before the Justice Secretary, the HMCTS Chief Executive, the Lord Chief Justice, and the Judicial Conduct Investigations Office.

SOURCE: Constitutional Reform Act 2005 ss.30–31 — Lord Chancellor appointment powers
SOURCE: Courts Act 2003 ss.10–11 — magistrates' appointment
SOURCE: MCA 1980 s.51 — JP must issue summons
SOURCE: Hill [1983] 1 AC 328 — void ab initio without JP complaint
SOURCE: CSA 1991 s.33 — Secretary of State must apply to court
SOURCE: CS(E)A 2023 — uncommenced — administrative LO alternative
SOURCE: HMCTS Thames Valley, Leicester, Brighton — no order on court file
SOURCE: Article 6(1) ECHR — independent and impartial tribunal

SECTION 17

POLICE SUPPRESSION — SEVEN DOCUMENTED EVENTS — CRIMES NOT RECORDED

This section documents seven specific events (S1–S7) in which criminal complaints about CMS enforcement fraud and forgery were submitted to police forces in England and Wales, and in each case were not recorded as crimes, were classified as civil matters, or were misdirected by digital infrastructure. The pattern is not one of isolated individual failures. It is consistent across multiple forces, multiple officers, multiple years, and multiple complainants. That consistency constitutes evidence of a policy.

The Seven Suppression Events

Event	Date	Force / Agency	What Happened	Reference	Legal Breach
S1	2023	Thames Valley Police	Criminal complaint about CMS forgery and fraud submitted. Classified as a civil matter without examination of the instruments. No crime reference issued.	TVP ref on file	NCRS — failure to record; Crime and Disorder Act 1998 s.17
S2	2023–2024	Metropolitan Police Economic Crime	Criminal complaint about CMS enforcement fraud submitted. Classified as civil matter. No crime reference issued. No examination of CMS summons or liability order.	Met ref on file	NCRS; Blackburn [1968] — policy of non-investigation
S3	2024	Thames Valley Police	Second criminal complaint. Same response. Classified as civil. No NCRS reference. Same-day closure.	TVP ref on file	NCRS; HRA s.6 + Art.6 ECHR
S4	2024–2025	Action Fraud (City of London Police)	Criminal complaint submitted via actionfraud.police.uk. FOI2026/00482 confirmed: assessment was automated with no human review. No referral to NCA or NFIB.	FOI2026/00482	NCRS; failure of human assessment; automated misclassification confirmed

Event	Date	Force / Agency	What Happened	Reference	Legal Breach
S5	12 March 2026	Thames Valley Police	Complaint submitted via thamesvalley.police.uk at 21:48. TVP's own system displayed: "Your report has been sent to West Midlands Police" — a force with no geographic connection. TVP Professional Standards (Alison Robinson) responded the same day: "this concludes the matter." No crime recorded. No NCRS reference. TVP denies all knowledge of reference BCA-5654-26-4320-03. The reference is in the complainant's possession with screenshots.	BCA-5654-26-4320-03	NCRS; infrastructure-level misdirection; same-day closure without investigation
S6	27 March 2026	Thames Valley Police	TVP updated following the MK Magistrates hearing. 48 void orders granted in live High Court proceedings. Updated complaint documenting continuing enforcement on void instruments. Reference updated; no crime recorded.	BCA-18321-26-4343-IR	NCRS; continuing non-recording; Art.6 ECHR; judicial review grounds
S7	April 2026	Thames Valley Police PSD	TVP PSD outcome letter CO/00784/26 (28 April 2026) used the complaints mechanism to reverse a valid crime recording. TVP told its own PCC that the complaint had been "investigated" on the day it was received. This is demonstrably false: same-day receipt and closure is not investigation. TVP misrepresented its own conduct to its oversight body.	CO/00784/26	NCRS; misrepresentation to PCC; Police Reform Act 2002 s.29; IOPC grounds

The Legal Framework That Was Breached

Obligation	Source	What Was Required	What Happened
National Crime Recording Standard	Home Office Counting Rules for Recorded Crime	A crime must be recorded if a report is made indicating that an offence has occurred, unless there is immediate evidence to the contrary. Non-recording requires a recorded rationale.	Zero crime references issued across seven complaints about forgery, false instruments, fraud and false imprisonment. No recorded rationale in any case.

Obligation	Source	What Was Required	What Happened
Prohibition on non-investigation policy	R v Commissioner of Police ex parte Blackburn [1968] 2 QB 118	A police force cannot adopt a general policy of non-investigation or non-recording of a class of offence. Such a policy is unlawful and judicially reviewable.	Five complaints about CMS forgery and fraud classified identically as civil matters across multiple forces over multiple years. The identical outcome across independent forces is the evidence of a common policy.
Community safety duty	Crime and Disorder Act 1998 s.17	Police authorities must exercise all their functions with due regard to the need to prevent crime and disorder.	Systematically refusing to record crimes of forgery and fraud perpetrated by a government agency is incompatible with the duty to prevent crime.
Human Rights Act 1998 — Art.6 ECHR	HRA 1998 s.6; Article 6 ECHR	Public authorities — including police forces — are prohibited from acting incompatibly with Convention rights. Article 6 includes the right of access to a court and to effective criminal justice.	Classifying documented forgery as a civil matter denies the victim access to criminal justice. Routing a complaint to the wrong force and closing it on the same day extinguishes the complainant’s Art.6 rights in practice.
National Crime Recording Standards compliance	HMICFRS statutory inspection powers — Police Act 1996 ss.54–59	HMICFRS has the power to inspect and report on forces’ NCRS compliance and to mandate remediation.	Zero NCRS-compliant de-recording decisions across all seven events. HMICFRS formal referral made. No inspection of CMS complaint recording rates has been published.

THE QUESTION THAT REQUIRES AN ANSWER: Across five forces and seven separate complaints submitted by different complainants about the same category of offence, the outcome is identical: not recorded as a crime, classified as a civil matter, no examination of the criminal instrument. Independent officers applying their own judgment to the same facts do not independently reach identical wrong conclusions across three years and five forces. A common instruction or guidance document does. The existence of that policy — written or unwritten — is itself an offence. The identity of the person who set it is a matter requiring criminal investigation. This question has been formally placed before the IOPC, HMICFRS, the Home Affairs Select Committee, and the NCA.

What Must Happen

- **HMICFRS formal inspection** of every police force’s recording rates for CMS enforcement complaints, with publication of findings and mandatory remediation where non-compliance is found.
- **IOPC formal complaint escalation** regarding TVP PSD CO/00784/26 and the misrepresentation to the PCC about investigation status.

- **Judicial review of TVP Chief Constable** — R v Commissioner ex parte Blackburn [1968] grounds — blanket policy of non-investigation of a class of offence — naming the Chief Constable personally under s.36 Police Reform Act 2002.
- **Parliamentary inquiry** into who configured the digital infrastructure that routed a TVP criminal complaint to West Midlands Police, and who instructed Action Fraud's automated triage to classify CMS enforcement complaints as non-criminal without human review.

SOURCE: TVP refs BCA-5654-26-4320-03; BCA-18321-26-4343-IR; INC-20260326-0108; CO/00784/26
SOURCE: FOI2026/00482 — Action Fraud — automated triage confirmed, no human review
SOURCE: R v Commissioner of Police ex parte Blackburn [1968] 2 QB 118
SOURCE: Home Office National Crime Recording Standard (NCRS)
SOURCE: HMICFRS — Police Act 1996 ss.54–59 — inspection powers
SOURCE: Police Reform Act 2002 s.29 — complaints handling obligations
SOURCE: HRA 1998 s.6 + Article 6 ECHR — access to criminal justice

SECTION 17A — UPDATED APRIL 2026

POLICE SUPPRESSION — THE COMPLETE DOCUMENTED RECORD FROM AUTO-DIVERSION TO STATE CRIME RECORDING

UPDATED APRIL 2026

This section documents the complete chronological record of police suppression of criminal complaints relating to CMS enforcement fraud — from the first reports being auto-diverted as civil matters, through the infrastructure-level misdirection of complaint S5, through TVP Professional Standards' admissions, to the current position: the crimes are now recorded on TVP systems as state crimes, but TVP appears reluctant to act. Every event is documented with reference numbers, screenshots, and correspondence. The suppression is not over. It has changed form.

The Five Documented Suppression Events — Chronological Record

Event	Date	What Happened	TVP / Police Response	Status
S1-S3	Various 2024-25	Criminal complaints to TVP and Met Economic Crime Command regarding CMS enforcement fraud — forgery, false instruments, fraud by abuse of position. All submitted with evidence including the CMS summons and liability order.	All classified as civil matters. Zero crime references issued. No examination of the criminal instruments. All complaints closed without investigation.	Documented. Part of pattern relied upon in AC-2025-LON-001412.
S4	Early 2026	OPCC Thames Valley routing — complaint formally submitted was routed to Professional Standards rather than Economic Crime or CID.	Professional Standards received complaint, assessed it, closed it without recording as a crime. No crime reference. No investigation. No explanation.	Documented. Supports pattern analysis.
S5	12 March 2026 21:48	Criminal complaint submitted via thamesvalley.police.uk online portal. TVP own branded website confirmation screen displayed: "Your report has been sent to West Midlands Police" — a force with no geographic connection and no jurisdiction. Ref: BCA-5654-26-4320-03.	TVP Professional Standards (Alison Robinson) responded same day: "this concludes the matter." No crime recorded. No NCRS reference. No investigation. TVP denied knowledge of reference BCA-5654-26-4320-03 despite the complainant holding the confirmation screenshot.	THE MOST SIGNIFICANT EVENT. Screenshots held. Placed in evidence. Documented in High Court proceedings.
S6	Post-27 March 2026	Following TVP admissions (see below), TVP officer left voicemail for Mr N stating TVP could not investigate as the complaints concerned a judicial matter — the identical deflection the Professional Standards letter had acknowledged as wrong.	Same deflection operating at operational level despite Professional Standards acknowledgment. Demonstrates deflection is systemic, not individual officer error.	Documented. Formal response sent. IOPC notified.

The Infrastructure Question — This Was Not a Training Failure

THE LIE THAT MUST BE ANSWERED: TVP Professional Standards attributed the S5 misdirection to a training failure — staff confusion about the distinction between state-based offences and victim-based crimes. This explanation is false and TVP knows it is false. The S5 event was not caused by a call handler making a mistake. It was caused by the TVP online reporting portal — the digital infrastructure of thamesvalley.police.uk itself — automatically routing the complaint to West Midlands Police. A human being does not cause an automated website to route a complaint to an entirely different force. Software does. Policy configuration does. The question is not what training the call handlers received. The question is who configured the TVP online portal to route complaints of this type to an unconnected force — and on whose authority.

The City of London Police confirmed by FOI2026/00482 that Action Fraud operates an automated assessment system for all fraud complaints, configured at Home Office policy level, with no specific criteria for complaints against government agencies. The same automated diversion logic that was operating at Action Fraud level appears to have been operating at TVP's own digital infrastructure level. This is not one person's mistake. This is a system that was built to route these complaints away from investigation.

The formal FOI filed with TVP asks the following questions that remain unanswered:

- Whether TVP operated any automated system, policy, keyword filter, or routing logic that caused complaints about CMS, DWP, or child maintenance enforcement to be classified as civil matters or routed to a different force.
- If such a system or policy existed: the date it was introduced, the name and rank of the officer or official who authorised it, and any correspondence between TVP and the Home Office, Action Fraud, NFIB, or any other body regarding its configuration.
- Whether that system or policy has been modified or removed, and if so when and by whose authority.
- Whether TVP Professional Standards conducted any review of that system, and if so what the outcome was.
- Whether TVP Professional Standards were removed from involvement with that infrastructure, and if so by whose decision and on what date.

IF THE INFRASTRUCTURE WAS CONFIGURED AT HOME OFFICE DIRECTION: That is not a policing failure. That is a policy decision made at ministerial level to prevent criminal investigation of a government department. That is the Post Office scandal multiplied by the entire apparatus of the state. The FOI response to this question is awaited. If refused, it will be appealed to the ICO and placed before the Parliamentary Inquiry. The question will be answered.

TVP Professional Standards — The Four Admissions

Following escalation to TVP Professional Standards and the IOPC complaint, TVP Professional Standards wrote to the complainant. The letter contained four formal admissions which have been preserved as evidence for all purposes including High Court proceedings AC-2025-LON-001412:

TVP Admission	What It Concedes	Why It Matters
Admission 1: The offences reported are not civil matters — they are criminal offences.	TVP formally concedes that the previous characterisation of these complaints as civil matters was wrong.	Every previous closure as a civil matter was therefore wrongly decided. Every parent whose complaint was closed as civil has a legitimate complaint of non-recording under NCRS.

TVP Admission	What It Concedes	Why It Matters
Admission 2: The initial handling was wrong — caused by confusion about state-based offences.	TVP attributes the failure to institutional confusion, not to any lawful basis for non-investigation.	This is TVP's own explanation. But the attribution to 'confusion' is false as regards S5 — the auto-diversion was infrastructure-level, not a confused call handler.
Admission 3: Action has been instigated to ensure the appropriate crime is recorded.	A crime is now recorded on TVP systems as a state crime.	A crime recording is a formal step. It triggers PACE obligations. It cannot be closed without a lawful decision. Triage that concludes no further action on a false imprisonment case is judicially reviewable under Blackburn [1968].
Admission 4: Learning will be undertaken with call handling staff to reinforce understanding of state-based offences.	TVP acknowledges systemic training failure in handling complaints where the state is the perpetrator.	This applies nationally. Every force has the same gap. The NCRS is mandatory. Failure to record reported crimes correctly is a recordable breach. HMICFRS has been formally notified.

The Current Position — Crimes Recorded, Police Apparently Reluctant to Act

The position as of April 2026 is this: the crimes are recorded on TVP systems as state crimes. The crime reference numbers have been requested in writing. TVP has not provided them. TVP has not communicated a triage outcome. TVP has not assigned an investigating officer. TVP has not contacted the complainant to confirm next steps. The Professional Standards letter said 'arrangements will be made for contact in due course.' That contact has not materialised.

In the interim, TVP's own officer called Mr N and left a voicemail repeating the identical deflection — that TVP could not investigate because the matters concerned judicial decisions. This is precisely the error that Professional Standards had already admitted and committed to correcting. It either means the learning never reached that officer, or the deflection is still operating at an operational level regardless of what Professional Standards has formally admitted. Either explanation is a serious failure.

TVP APPEARS RELUCTANT TO INVESTIGATE A CRIME IT HAS ITSELF RECORDED: A triage process is not a means of un-recording a crime. Once recorded, a crime of this seriousness — false imprisonment, forgery, fraud by abuse of position, misconduct in public office — requires a PACE-compliant investigation decision. A triage outcome of no further action on a case where a man spent 42 days in prison on a void order, for a debt that has never been verified by any court, would be judicially reviewable under R v Commissioner ex parte Blackburn [1968] 2 QB 118. TVP cannot record the crime and then quietly shelve it. The IOPC complaint is live. The recording is on the system. The triage decision — whenever it comes — will be scrutinised. If it is no further action, it will be challenged.

Escalation — The Fraud Report and Further TVP Escalation

In addition to the TVP Professional Standards route, the following escalation steps have been taken and are awaiting response:

- **Updated fraud report filed** — the SFO referral RF26030143832C has been updated with the post-27 March evidence including the 48 void orders, the N161 silence, the HMCTS Brighton and Leicester confirmations, and the TVP admissions.

• **Further TVP escalation** — formal correspondence sent to TVP above Professional Standards level, requiring the crime reference number, the triage timeline, and a formal answer to why the same deflection continued after the Professional Standards admission.

• **IOPC complaint updated** — the S6 post-admission voicemail deflection has been added to the live IOPC complaint as a further documented suppression event.

• **HMICFRS formally notified** — of the TVP admissions and the continuing pattern of non-investigation across forces regarding CMS enforcement complaints.

• **FOI to NPCC** — asking whether any national guidance exists directing forces to classify CMS enforcement complaints as civil matters, and if so who authorised it and when.

The Architecture of Suppression — Connecting All Five Levels

When the police suppression strand is mapped alongside every other institutional failure documented in this disclosure, a single architecture emerges. At no level — police, courts, parliament, oversight bodies — has a complete, good-faith engagement with the criminal evidence occurred. The pattern across five suppression events, Action Fraud automation, TVP infrastructure-level diversion, Professional Standards same-day closure, and post-admission operational deflection is not explicable by coincidence or individual error at every level simultaneously. The question that must be answered is: who set the policy? Written or unwritten, there is a policy. The FOI will find it, or its refusal will prove it.

Level	Mechanism	Evidence	What It Proves
Action Fraud / NFIB	Automated system — no human review of complaint RF26030143832C. Configured at Home Office policy level.	FOI2026/00482: City of London Police confirmed automated assessment with no criteria for government agency complaints.	National-level automated deflection configured by policy, not individual error.
TVP Online Portal	Automated routing of S5 complaint to West Midlands Police via thamesvalley.police.uk infrastructure.	Screenshot of confirmation screen: "Your report has been sent to West Midlands Police." Held in evidence.	The deflection was built into the digital infrastructure. Not a call handler's decision.
TVP Professional Standards	Alison Robinson — same-day closure of BCA-5654-26-4320-03 without NCRS compliance or investigation.	Professional Standards letter: subsequent admission that offences were criminal and handling was wrong.	The admission of wrongness confirms the closure was unlawful. But the admission itself came only after escalation.
TVP Operational (Post-Admission)	Officer voicemail to Mr N: TVP cannot investigate judicial matters — identical deflection, post-admission.	Documented. Formal response sent. Added to IOPC complaint.	The deflection is not isolated to one officer or one event. It continues at operational level after formal admission.

Level	Mechanism	Evidence	What It Proves
Met Economic Crime	Complaints about CMS fraud classified as civil matters. No crime references across multiple complaints.	Pattern documented across S1-S3.	The same classification as civil matters operating independently at Met level — consistent with national policy.

THE SUPPRESSION IS NOT OVER — IT HAS CHANGED FORM: The original suppression was non-recording. The current suppression is recording without investigating. The crimes are on the system. The triage is pending. The contact promised has not come. Reluctance to investigate a recorded state crime is still suppression. It is just suppression at a later stage of the process. Every day that passes without a PACE-compliant investigation decision is a day that the suppression continues — and a day that is being recorded and will be placed before the IOPC, HMICFRS, the Parliamentary Inquiry, and the Administrative Court.

SOURCE: TVP refs BCA-18321-26-4343-IR; INC-20260326-0108; BCA-5654-26-4320-03

SOURCE: FOI2026/00482 — City of London Police: Action Fraud automated assessment confirmed

SOURCE: TVP Professional Standards letter — four admissions (date to be confirmed)

SOURCE: R v Commissioner ex parte Blackburn [1968] 2 QB 118 — constitutional prohibition on non-investigation policy

SOURCE: National Crime Recording Standard — Home Office — mandatory recording obligations

SOURCE: Police Reform Act 2002 — complaints handling obligations

SOURCE: Human Rights Act 1998 s.6 + Article 6 ECHR — effective access to justice

SOURCE: Misconduct in public office — R v Dytham [1979] QB 722

SOURCE: IOPC complaint — live, updated with S6 event

SECTION 18

PARLIAMENTARY FAILURE — THE SILENCE OF THOSE WHO KNEW AND CHOSE NOT TO ACT

Parliament is not a passive observer of this scandal. Members of Parliament across all parties have received, in aggregate, tens of thousands of constituent complaints about the Child Maintenance Service. The Work and Pensions Select Committee has heard direct evidence — on the permanent parliamentary record — of CMS-caused suicides, bulk sham hearings, and confirmed debt errors. The Public Accounts Committee has heard senior CMS officials admit to the core facts of the fraud. The C&AG; issued adverse opinions on the accounts in ten consecutive years. Referrals have been made. The evidence exists. **Not a single MP has made a criminal referral to the NCA, the SFO, or any police force. Not one.**

What MPs and Committees Have Been Told

When	What Was Told to Parliament	What Happened Next
March 2022 PAC Oral Hearing	Arlene Sugden OBE confirmed: 200 cases processed simultaneously in a single "hearing"; CMS-caused suicides; commercial room bookings of court space. These are admissions of systemic fraud on courts and linked deaths, on the permanent record.	Arlene Sugden was awarded an OBE the following month. No referral to the SFO or NCA. No parliamentary motion. No resignation. The PAC published a report. No individual accountability followed.
November 2022 WPC Oral Hearing	Joshua Reddaway (NAO) told the Work and Pensions Committee: "The Child Maintenance Service has been collecting the Child Support Agency's fictitious debt." The C&AG; issued an adverse opinion on public accounts.	No criminal referral. No suspension of enforcement. DWP continued enforcing. The account was certified by Sir Peter Schofield as "fair, balanced and understandable" despite sitting directly below the C&AG; adverse opinion.
Ongoing All Parties	MPs across all parties have received constituent complaints about CMS enforcement — wage seizures, wrongful debts, driving licence removals, imprisonment, and in some cases constituent deaths. The complaints describe enforcement on void instruments, debts the parent denies, and inability to challenge through any available route.	The standard response: redirect to the CMS complaints process — the same body that generated the complaint. In no documented case has any MP formally referred a constituent’s complaint to a police force, the NCA, the SFO, or the IOPC as a potential crime. The complaints are received, logged, and closed.
18 March 2026 Written Answer	Andrew Western MP confirmed in a ministerial written answer that ss.32M and 32N CSA 1991 — the administrative liability order provisions — have not been commenced. This is a parliamentary admission that enforcement has no lawful statutory basis.	A second ministerial answer 8 days later appeared to contradict this. The contradiction is itself documented and placed before the Administrative Court. One answer is false. No MP has referred this to the Parliamentary Commissioner for Standards or any oversight body.

THE QUESTION THAT MUST BE ANSWERED IN PARLIAMENT: Every MP who has received a constituent complaint about CMS enforcement and redirected it to the CMS complaints process — knowing that process cannot examine the lawfulness of enforcement instruments — has made a choice. That choice is not one of ignorance: the parliamentary record is full of the evidence. The PAC heard it. The WPC heard it. The NAO reported it ten times. The choice not to refer to a criminal investigator is a choice that requires explanation. It is a choice that has continued for at least four years after the evidence was on the public record. The Home Affairs Select Committee has been asked to examine the pattern of non-referral as a matter of parliamentary accountability.

Why This Is Not Just Political Failure

Parliamentary failure is not simply a matter of political will. It is a matter of constitutional duty. Members of Parliament are not merely advocates for their constituents in the complaints process. They have specific constitutional functions: the power to initiate debates, to require ministerial statements, to refer evidence of crime to the Director of Public Prosecutions, to request emergency inquiries, and to introduce private member's bills. None of these functions requires a government majority. None of them has been deployed.

The Work and Pensions Select Committee has the power to make criminal referrals. It has not done so. The Public Accounts Committee has the power to recommend that specific named individuals be held to account. Its reports have been published without individual accountability. The constitutional framework for parliamentary action on this evidence exists. It has not been used. That is not oversight failure. It is a choice.

MPs HAVE A DUTY TO THEIR CONSTITUENTS THAT EXTENDS BEYOND SIGNPOSTING: When an MP receives a constituent's complaint that describes the use of a document that purports to be a court order but which no court issued, and redirects that constituent to the agency that produced the document, the MP has not discharged their duty. They have closed a door that their constituent had a right to expect them to open. The Recall of MPs Act 2015 exists for a reason. The standards framework exists for a reason. MPs who were told this evidence and chose not to act on it will be asked to explain that choice — in Parliament, before the select committee, and in the public record.

The Case for an Independent Parent Evidence Portal

One of the documented structural problems is that the scale of harm is invisible. Parents who have been subject to CMS enforcement have no centralised, independent route to record their experience. Their stories go to MPs who redirect them to CMS. They go to the ICE, which cannot address the core question. They go to the police, who classify them as civil matters. No one is counting them. No one is connecting them. The 270 suicides per year estimated by STOPSuicides UK are invisible in CMS data because CMS does not systematically record them.

This disclosure therefore formally requests the establishment of an independent parent evidence portal, operated by an organisation with no connection to DWP, HMCTS, CMS, or any government contractor

— an independent charity, a law school, an academic institution, or a coalition of civil society organisations. The portal should collect:

- Documented accounts of CMS enforcement from affected parents, with the relevant documents — the summons, the liability order, correspondence with courts, police crime reference numbers or denials, ICE outcomes.
- Accounts of deaths and suicides connected to CMS enforcement, submitted by families with appropriate consent and data protection safeguards.
- Documentation of parliamentary complaints — what was sent to MPs, and what response was received.
- FOI requests and responses, systematically catalogued and cross-referenced to other accounts.

WHY INDEPENDENCE IS NON-NEGOTIABLE: Any evidence portal operated by or connected to DWP, HMCTS, a government contractor, or any body that receives government funding for CMS-related work cannot be truly independent. The Post Office mediation scheme failed precisely because it was not independent of the party whose conduct it was meant to examine. An independent evidence portal would serve three functions: it would make the scale of harm visible; it would create an evidential record that any future public inquiry could draw on; and it would give affected parents a route to connect with each other and with legal representatives. This is not an extraordinary request. It is the minimum infrastructure that any serious engagement with a scandal of this scale requires.

What Parliament Must Do — Specific Demands

- **Home Affairs Select Committee:** Formal inquiry into the pattern of non-recording of CMS enforcement complaints by police forces, and into who configured the digital infrastructure that routes complaints away from the correct force.
- **Work and Pensions Select Committee:** Emergency session on the TCS BaNCS US court verdict ($194M, 5th Circuit 2025) and why DWP has not disclosed it to Parliament.
- **Public Accounts Committee:** Formal hearing on the removal of C&AG; audit jurisdiction over CMS client funds following ten consecutive adverse opinions.
- **Lord Chancellor:** Explanation of why the Child Support (Enforcement) Act 2023 administrative liability order provisions remain uncommenced, and what enforcement authority CMS is therefore currently using.
- **Independent Evidence Portal:** Parliamentary support for the establishment of an independent, non-governmental portal for parent evidence collection and documentation, operated at arm's length from all government bodies.

SOURCE: PAC oral hearing 16 March 2022 — Arlene Sugden OBE — on the permanent record
SOURCE: WPC oral hearing 2 November 2022 — Joshua Reddaway (NAO)
SOURCE: Andrew Western MP written answer 18 March 2026 — ss.32M/32N not commenced
SOURCE: STOPSuicides UK — 270 suicides per year estimated — stopcmsdrivingsuicide.org

SOURCE: Recall of MPs Act 2015; Parliamentary Standards Act 2009

SOURCE: Second Sight Mediation Scheme Review — Post Office — independence failure parallel

SECTION 18A

THE ACCOUNTS DISCREPANCY — A REVENUE MACHINE HIDING ITS TRUE PROFIT

UPDATED APRIL 2026

The publicly stated figure of approximately £106 million per year in Collect and Pay surcharge income is the headline number. It is almost certainly not the whole picture. A systematic examination of the CMS accounts, the C&AG adverse opinion on HC 252, the deletion of files before NAO inspection, and the pooling of CMS client funds into DWP general accounts raises a more fundamental question: how much is this scheme actually generating, and where is the money going?

The Silent Audit Removal — What It Means

The C&AG issued an adverse opinion on CMS accounts HC 252. Sir Peter Schofield KCB, the DWP Permanent Secretary, signed the same document certifying it as 'fair, balanced and understandable' — directly beneath the adverse opinion. Case files were deleted before NAO inspection — confirmed in PAC oral evidence. Without those files, the NAO cannot verify the arrears balance, cannot trace payments, cannot confirm whether money collected reached the children it was supposed to reach, and cannot identify the full scale of fictitious debt.

THE SILENT AUDIT REMOVAL IS A CRIMINAL ACT: Deleting case files to prevent NAO inspection is a criminal offence under s.173 of the Data Protection Act 2018 and may additionally constitute perversion of the course of justice and misconduct in public office. The DWP FOI requesting the identity of the official who authorised the deletion has been filed.

Item	Stated Figure	The Question
Collect and Pay surcharge income	~£106m/year (20% surcharge)	Calculated on declared volumes. Given volumes include fictitious debt cases and amounts inflated by unauthorised income variations, the actual surcharge income may be significantly higher.
CMS operational budget	Published in DWP accounts — below C&AG adverse opinion	The accounts cannot be relied upon. Both revenue and cost figures may be unreliable.
Payments to Serco, G4S, Marston	Partial — budget ledger entries; public spending transparency data	No Art.28 DPA. DWP denied Serco in FOI despite own transparency data. The full flow of money to private contractors has never been publicly audited.
Charity payments from CMS budget	Confirmed in budget ledger	CMS budget lines include charity contribution payments. CMS money cannot lawfully be used outside its statutory functions.
Client funds pooled into DWP general accounts	Reported to ICO	CMS holds maintenance payments on trust for children. Pooling makes it impossible to audit whether every pound collected reached the children it was meant for.
Court hire payments to HMCTS	Unknown — no FOI answer	CMS pays for hearing space. A body that is paid by the party seeking orders has a financial interest in those orders being granted.

THIS IS LIKELY PROFITING FAR MORE THAN THE PUBLISHED FIGURES SUGGEST: The £106m annual headline is the visible tip. The pooling of client funds, the payments to private contractors without disclosed legal

REGULATORY SILENCE — FCA, NAO AND ICO

THE REGULATORS WHO WERE TOLD AND DID NOT ACT — FCA, NAO, ICO

Three regulatory bodies — the Financial Conduct Authority, the National Audit Office, and the Information Commissioner's Office — have each been placed on formal notice of material aspects of the CMS enforcement fraud documented in this disclosure. Each has been provided with sourced evidence. The response from all three has been, in substance, the same: silence, redirection, or a refusal to review.

Regulator	What They Were Told and When
Financial Conduct Authority (FCA)	The FCA was formally notified of the enforcement of void instruments by Equita Limited, a body operating in the consumer credit and enforcement sector. The notification included: the void summons and void liability order; Exhibit CL-EQ-1 (the recorded call); the absence of a Schedule 12 warrant; the Equality Act breach (disability discrimination in enforcement); and the DWP-Equita contract terms. The FCA regulates consumer credit and debt collection conduct. Enforcement of void instruments against consumers, without a lawful warrant, and in breach of equality obligations, engages FCA conduct standards directly. Response to date: no substantive engagement. The matter appears to have been classified as outside FCA jurisdiction without examination of the enforcement conduct dimension.
National Audit Office (NAO)	The NAO has been provided with this disclosure and with specific reference to the following: NAO HC 252 (its own adverse opinion confirming fictitious debt); the removal of C&AG; audit jurisdiction over CMS client funds; the $194M US federal court verdict on the TCS BaNCS software; and the enforcement of debts calculated on software under a US court permanent injunction. The NAO's own officer (Joshua Reddaway) confirmed on the parliamentary record in November 2022 that CMS was collecting "fictitious debt." The C&AG; issued adverse opinions in ten consecutive years. The audit jurisdiction was then quietly removed. Response to date: the NAO has not opened a new investigation into the stolen software verdict, the fictitious debt collection practices, or the removal of audit jurisdiction. No public statement. No referral to the SFO.
Information Commissioner's Office (ICO)	The ICO was formally notified of: the data deletion before NAO inspection (destruction of records identifying the scale of fictitious debt); the absence of Article 28 UK GDPR Data Processing Agreements for Serco, G4S, and Marston; the RTL registration of false instruments as court judgments (inaccurate data on a public register); and the CourtServe personal data processing arrangement between HMCTS and CMS without a disclosed legal basis. Each of these is a documented UK GDPR breach. The ICO has enforcement powers including fines, enforcement notices, and criminal prosecution referrals. Response to date: no enforcement action. No investigation opened. No response to the RTL inaccurate data complaint. No engagement with the data deletion evidence. Silence.

THE PATTERN IS THE SAME: Three regulators with direct jurisdiction over material aspects of this fraud — consumer enforcement conduct (FCA), public accounts and value for money (NAO), and personal data processing (ICO) — have each been formally notified with sourced evidence. None has opened an investigation. None has issued enforcement action. None has referred to the SFO, the NCA, or any criminal investigator. The silence of regulators who were told, given evidence, and chose not to act is not peripheral to this disclosure. It is central to it. It is the evidence that the institutional suppression of this scandal is not limited to police forces and parliamentary committees. It extends to every body with independent power to examine it. When every independent regulator is simultaneously silent, the explanation is either institutional failure at scale, or something worse.

SOURCE: NAO HC 252 — adverse opinion — fictitious debt confirmed
SOURCE: WPC 2 November 2022 — Joshua Reddaway (NAO) — fictitious debt
SOURCE: CSC v TCS No.24-10749, 5th Cir. 2025 — BaNCS stolen code — $194M verdict
SOURCE: FCA Consumer Duty 2023 — Consumer Credit Act 1974 — enforcement conduct
SOURCE: UK GDPR Arts.5,17,28,82 — ICO enforcement powers
SOURCE: ICO formal notifications — on file — dates and reference numbers held
SOURCE: FCA formal notification — on file
SOURCE: DPA 2018 s.173 — criminal offence to delete records before inspection

authority, the charity payments from CMS budget lines, the court hire income flowing to HMCTS, the enforcement fees on fictitious debt across 30 years — none of these are fully accounted for in reliable public figures. The NAO adverse opinion means the accounts cannot be trusted. The deletion of files means they cannot be reconstructed. This is financial concealment of the first order.

SOURCE: DWP CMS Client Funds Account 2022-23 — C&AG; adverse opinion HC 252

SOURCE: PAC Report HC 255 (2022) — deletion of files before NAO inspection

SOURCE: Data Protection Act 2018 s.173 — criminal offence

SECTION 18B UPDATE — JULY 2026

THE REVENUE MACHINE: AUDIT REMOVAL, FEE ESCALATION AND THE SURCHARGE DOUBLING

This section updates Section 18B with three financial intelligence findings developed across this investigation that are not reflected in earlier versions of this disclosure: the DWP/Treasury decision to remove C&AG; audit oversight from 2025–26; the year-by-year non-child maintenance receipts analysis; and the June 2025 Direct Pay abolition that is set to double the surcharge base.

1. The Audit Removal — The Bombshell in the Final Accounts

The 2024–25 CMS Client Fund Account contains a disclosure that has received no mainstream attention but is, on examination, one of the most significant governance failures in this entire disclosure. Buried in the accounts is the following statement:

> **"This account is the last to be published under Section 7(1) and (2) of the Government Resources and Accounts Act 2000. Following a review of the financial reporting for client funds, the Department and HM Treasury have agreed a new Accounts Direction. For the financial year 2025–26 and beyond, the year-end financial balances for client funds will be reported annually via official statistics." SOURCE: CMS Client Fund Account 2024–25 — DWP/HM Treasury agreed Accounts Direction**

What this means in plain terms: from 2025–26, the £177 million+ annual extraction from CMS enforcement — the surcharges, the fees, the enforcement charges — will no longer be subject to a full C&AG; audited account presented to Parliament. It will be reported instead through "official statistics" — which carry no statutory audit requirement and are produced by the very department whose accounts have attracted ten consecutive adverse and qualified opinions.

The timing is not coincidental. This change was agreed between DWP and HM Treasury immediately after years of consecutive adverse audit opinions and after the C&AG; was blocked from examining deleted case records. The one body with compulsory access to examine whether the money reported as collected is real — and whether it has been properly accounted for — is being removed from the process.

What the audit history shows	Why the removal matters
Every year since 1993/94, the C&AG; has issued a qualified or adverse opinion on the 1993/2003 scheme accounts. The 2022–23 accounts attracted an adverse opinion — the most serious possible — with Sir Peter Schofield certifying them as "fair, balanced and understandable" directly below the adverse opinion.	An adverse opinion means the accounts do not properly present the financial position. DWP's response was not to correct the accounts. It was to agree with HM Treasury that there need no longer be accounts.

What the audit history shows	Why the removal matters
The C&AG; was limited in scope on arrears write-offs in 2020–21 because case records had been deleted. DWP took no corrective action. The C&AG; could not audit what had been destroyed.	From 2025–26, there will be no audit of whether the surcharge income reported in “official statistics” matches what was actually collected. There will be no independent verification of arrears balances. There will be no C&AG; scrutiny of whether enforcement actions produced the revenue claimed.
The 1993/2003 scheme now carries a disclaimed audit opinion — worse than adverse — meaning the auditors cannot form any opinion at all because the underlying data has been destroyed.	The question Parliament should be asked: who agreed to remove audit oversight, when, at what level, and was Parliament informed before the change was made? The Government Resources and Accounts Act 2000 Explanatory Notes require Parliamentary approval for changes to audit arrangements. No Parliamentary vote has been recorded.

2. Non-Child Maintenance Receipts — The Fee Revenue Table

The CMS reports “non-child maintenance receipts” as a separate line in its Client Fund Accounts. These are fees, surcharges, and enforcement charges paid directly to the Secretary of State — they do not pass to the child. The year-by-year picture is as follows.

Financial Year	Non-CM Receipts to Sec. of State	C&P; Maintenance Collected	Implied Fee Yield
2018/19	£34.8m	£147.9m	23.5%
2019/20	£43.9m	£173.1m	25.4%
2020/21	£44.9m	£170.4m	26.4%
2021/22	£49.3m	£193.1m	25.5%
2022/23	£52.9m	£204.2m	25.9%
2023/24 (est.)	£57m (est.)	£236.9m	~24.1%
Cumulative 2018–24	**£283m+**		

Since the 2012 scheme began collecting fees in volume from 2014/15, the cumulative total from this line alone is estimated at £310–340 million. Combined with enforcement charges and the pre-2024 application fee, the total extraction from the enforcement scheme since 2012 exceeds £350 million — paid directly to the Secretary of State, not to children.

The discrepancy problem: independent calculation of the implied fee yield consistently produces a figure higher than the reported non-CM receipts. In 2022/23, the C&P; caseload implied a 20% surcharge alone should have generated approximately £47 million from paying parents. The reported figure of £52.9 million includes the 4% receiving parent deduction and enforcement charges but the arithmetic does not consistently reconcile. The NAO’s adverse opinions are the audit record of this irreconcilability.

3. The Surcharge Doubling — Direct Pay Abolished June 2025

In June 2025, the Secretary of State announced the abolition of the Direct Pay arrangement. Under the existing structure, parents who could manage payments privately were placed on Direct Pay, paying no CMS fees. Only those who could not manage privately, or who were in dispute, were placed on Collect and Pay where the 20% surcharge and 4% deduction applied.

The abolition of Direct Pay means that from the implementation date, all CMS cases will be processed through Collect and Pay. Every paying parent will be subject to the 20% surcharge. Every receiving parent will have 4% deducted. The fee base — already generating an estimated £57 million per year by 2023/24 — is set to approximately double as the entire caseload moves to the surcharge arrangement.

THE FINANCIAL INCENTIVE TO ABOLISH DIRECT PAY IS EXPLICIT: The abolition of Direct Pay converts every CMS case into a fee-generating Collect and Pay case. At current collection volumes, moving all 790,000 paying parents onto the 20% surcharge arrangement would generate an estimated £106–200 million per year in additional surcharge income to the Secretary of State. The June 2025 announcement was presented as a child welfare measure. Its financial consequence is a doubling of the revenue extracted from enforcement on void instruments. Parliament was not presented with a financial impact assessment of the surcharge revenue implications before the announcement was made.

SOURCE: CMS Client Fund Account 2024–25 — DWP/HM Treasury new Accounts Direction
SOURCE: Government Resources and Accounts Act 2000 s.7(1) and (2) — last audited account
SOURCE: NAO HC 252 — C&AG; adverse opinion 2022–23; qualified opinions 2014–22
SOURCE: PAC oral hearing 16 March 2022 — Arlene Sugden OBE (confirmed case record deletions)
SOURCE: DWP CMS Client Fund Accounts 2018–19 to 2023–24 — non-CM receipts line
SOURCE: DWP announcement June 2025 — abolition of Direct Pay arrangement
SOURCE: DWP statistics September 2025 — 790,000 paying parents under enforcement

SECTION 19

INSTITUTIONAL DESIGN — NO WAY IN — THE ARCHITECTURE OF SILENCE

This section answers the question every affected parent asks: if everything in this document is true, why has nothing happened? The answer is not incompetence at every level simultaneously. The answer is that the system has been — whether by deliberate design or by self-reinforcing institutional interest — constructed so that no single avenue of complaint or challenge can succeed. Every door is locked. Every lock was fitted by the body that sits behind it.

The Seven Locked Doors

Door	How It Is Locked	Who Holds the Key
THE CMS COMPLAINTS PROCESS	Internal complaints are handled by DWP — the same body marking its own homework. The Independent Case Examiner (ICE) can examine process maladministration; it cannot find that the fundamental enforcement mechanism is unlawful. It is structurally incapable of the remedy required.	CMS itself.
THE COURTS	Permission stage costs are ordered against impecunious litigants. The TWM set-aside is pending. The GLD has been advancing defences while withholding material admissions. Legal aid is unavailable for these proceedings. The cost of bringing a judicial review — even a meritorious one — is prohibitive for those earning £200/week and paying 40% to CMS.	HMCTS and the judiciary. The N244 certification claims supported by House of Lords authority are in the file. The structural cost barrier has not been addressed.
THE POLICE	Five complaints. Zero crime reference numbers. Same-day closure. Complaints misdirected by digital infrastructure. Classification as civil matter without examination of the criminal instruments. No NCRS compliance. A policy — written or unwritten — of non-recording.	NPCC/College of Policing. The policy has not been published. The FOI has not been answered. The IOPC referral has not yet been made.
ACTION FRAUD / NCA	Action Fraud provides an automated response. Designed for individual consumer fraud cases, it is structurally unsuited to investigating a 30-year institutional fraud affecting over a million families. The NCA referral has been made and is active.	NCA/NFIB for institutional analysis and escalation.

Door	How It Is Locked	Who Holds the Key
PARLIAMENT	Thousands of constituent complaints rerouted to the CMS complaints process. The evidence exists. Committee hearings produce reports without criminal referrals. Legislation passed acknowledging unlawfulness — then not commenced. The political narrative of 'deadbeat dads' has shielded the scheme from scrutiny.	MPs and ministers. The political will has not yet been applied.
OVERSIGHT BODIES (ICO, IOPC, HMICFRS)	The ICO has not yet engaged on the Serco/G4S Art.28 absence or the deleted files. The IOPC has not yet made a full referral on TVP failures. HMICFRS is not yet inspecting CMS-complaint non-recording rates nationally. Each body operates within its defined jurisdiction — none has jurisdiction over the whole.	The bodies themselves. Each can act within its remit. No single body has the overview. Only a parliamentary inquiry or NCA investigation has the scope.
THE MEDIA	The 'deadbeat dad' narrative makes sympathetic coverage of paying parents politically difficult. Editors and journalists have been slow to recognise that this is a forgery and fraud story, not a child welfare story.	Editors and journalists. This document is designed to change that. The evidence is here. The investigation is sourced.

THE ARCHITECTURE IS THE ANSWER: Every avenue of challenge has been closed not by accident but by the self-reinforcing structure of a system that is financially dependent on continuing. £106 million per year in surcharge income is only protected while the system continues. Every institution that could investigate has a structural reason not to. Every institution that could challenge faces a structural barrier. That is why this disclosure exists. That is why the High Court route, the parliamentary route, the media route, and the criminal referral route are all being pursued simultaneously. The architecture of silence requires an architecture of exposure.

SOURCE: PAC oral hearing March 2022 — Arlene Sugden OBE
SOURCE: AC-2025-LON-001412 — filed costs documentation
SOURCE: TVP PSD CO/00784/26 — suppression events S1–S7
SOURCE: Child Support (Enforcement) Act 2023 — uncommenced

SECTION 19 — CONTINUED

THE INDEPENDENT CASE EXAMINER: WHY THERE IS NO WAY OUT — STRUCTURAL ANALYSIS

This section is addressed directly to the parent who has been told by CMS, by their MP, by a CAB adviser, or by a solicitor, that the Independent Case Examiner is the appropriate route for their complaint. It is not. The analysis below is not opinion. It is derived from the primary legislation, the ICE's own published terms of reference, and the architecture of the child maintenance statutory scheme.

The fundamental problem is this: **the enforcement regime documented in this disclosure operates in a space where the ordinary protections of the legal system have been systematically removed.** There is no independent court scrutiny. There is no Article 6 compatibility. There is no internal complaints route capable of addressing the core problem. There is no external regulator with jurisdiction. If you are trapped in fictitious debt enforced by void instruments, the system as designed provides no exit. This section explains why.

Part 1: What the Legislation Actually Provides

The child maintenance statutory scheme is built on the Child Support Act 1991, amended principally by the Child Support, Pensions and Social Security Act 2000 and the Child Maintenance and Other Payments Act 2008. The enforcement regime that has operated since 2012 derives from the Child Maintenance and Other Payments Act 2008 (which created the CMS 2012 scheme). The Child Support (Enforcement) Act 2023 was passed to remedy the acknowledged absence of lawful enforcement authority.

Provision	What It Says	What It Means in Practice
s.33 CSA 1991	The Secretary of State may apply to a magistrates' court for a liability order against a person who has failed to pay any amount of child support maintenance assessed.	The liability order must be applied for by the Secretary of State, through a court, before a magistrate. CMS has substituted its own administrative process for this statutory requirement. The court has been reduced to a room that CMS books commercially.
s.51 MCA 1980	A magistrates' court cannot issue a summons on an information except on the complaint of a person who is authorised to make the complaint. A Justice of the Peace must issue the summons.	CMS generates the CMEL7298 summons document on its own computer systems, from its own addresses. No JP lays an information. No JP issues the summons. FOI2026/24584 confirms this in CMS's own words. The summons is void ab initio. Every order obtained on its basis is void ab initio.

Provision	What It Says	What It Means in Practice
s.2 CSA 1991	Where the Secretary of State is considering whether to make, vary or review a maintenance assessment, or whether to enforce a maintenance assessment, the welfare of any child likely to be affected by that decision must be taken into account.	CMS has confirmed in writing it has "no duty of care to children in the paying parent's household." The internal McCormack OLT instruction of 24 May 2018 directed staff to maximise Collect and Pay volumes for revenue. Both are direct breaches of s.2 — both confirmed by CMS in its own documents.
ss.32M–32N CSA 1991 (inserted by CS(E)A 2023)	Administrative liability orders: provisions allowing the Secretary of State to make a liability order without a court hearing, on giving the liable person notice and an opportunity to object.	These sections have not been commenced. A ministerial answer by Andrew Western MP on 18 March 2026 confirmed they are not in force. CMS has been operating an unofficial administrative liability order regime — without either the court process required by s.33 or the statutory safeguards required by ss.32M–32N. It has no lawful basis.
No provision in CSA 1991	There is no provision in the Child Support Act 1991 establishing the Independent Case Examiner, defining its jurisdiction, or giving its decisions any legal force.	The ICE exists by administrative decision, not by statute. Its jurisdiction is defined by DWP, which funds it and appoints its head. There is no statutory right of access to the ICE, no statutory time limit on its decisions, and no legal consequence if DWP ignores its recommendations.

Part 2: Why the ICE Cannot Help You

The Independent Case Examiner was established in 1997. It describes itself as an "independent scrutineer." DWP and CMS direct parents to it as the route for complaints. It is not independent in any legally meaningful sense, and it cannot address the complaint that matters.

What the ICE Can Do	What the ICE Cannot Do	Why the Distinction Matters
Review whether CMS followed its own procedures.	Determine whether CMS's procedures comply with primary legislation.	If the procedure itself is unlawful (and the evidence demonstrates it is), a finding that CMS followed the procedure is not a finding in the parent's favour. It is a confirmation that CMS has systematically applied an unlawful process.
Identify maladministration — delay, poor communication, wrong information.	Determine whether the summons was lawfully issued or whether the liability order is a genuine court order.	The central question every affected parent has — was this done to me lawfully? — is outside the ICE's jurisdiction by design.
Recommend compensation for maladministration.	Award compensation for unlawful enforcement on void instruments.	A recommendation is not a remedy. DWP can — and routinely does — decline ICE recommendations. The ICE has no power to compel any outcome.

What the ICE Can Do	What the ICE Cannot Do	Why the Distinction Matters
Recommend that CMS review a case.	Compel CMS to cease enforcement, return seized funds, or remove RTL credit entries.	Enforcement continues while the ICE process runs. Parents losing months to the ICE process are also losing wages, licence points, and credit rating during that time.
Ask CMS to provide information.	Refer matters to the police, the SFO, or the NCA for criminal investigation.	The conduct documented in this disclosure — false instruments, fictitious debt, wilfully suppressed evidence — requires criminal investigation. The ICE cannot provide it.

Part 3: Why the First-tier Tribunal Is Also a Sham for Arrears Challenges

A parent who disputes their child maintenance calculation may appeal to the First-tier Tribunal (Social Entitlement Chamber). This is presented as independent judicial scrutiny. For genuine calculation disputes, it provides some protection. For the complaints at the heart of this disclosure, it provides none. The reasons are structural.

What You Can Challenge at the FTT	What You Cannot Challenge at the FTT	Why
Whether the maintenance calculation was correctly applied.	Whether the underlying CMS calculation methodology is lawful under the 2012 Regulations.	The FTT must apply the 2012 Regulations as written. It cannot strike them down as incompatible with the welfare duty in s.2 CSA 1991 or with Article 14 ECHR — only a judicial review can do that.
Whether the income figures used were correct.	Whether the debt itself is fictitious — whether CMS has been collecting arrears that were never validly assessed under a lawful regime.	The FTT takes the assessment as its starting point. It reviews whether CMS applied the formula correctly to the figures. It cannot go behind the formula itself.
Whether the assessment was properly notified.	Whether the summons that led to the liability order was issued by a Justice of the Peace.	The lawfulness of enforcement instruments is a matter for the civil or criminal courts, not the FTT. The FTT has no jurisdiction over the Magistrates’ Courts Act 1980.
Whether CMS applied a correct variation.	Whether the liability order is genuine — whether a court sealed it, whether a JP made it, whether it exists on any court file.	The FTT does not examine enforcement instruments. HMCTS has confirmed across multiple courts that no such order exists on any court file. The FTT cannot address that finding.
Whether CMS applied the correct reduction for overnight stays.	Whether the enforcement action (DEO, bailiff, imprisonment) was lawful.	Enforcement actions are not within the FTT’s jurisdiction. A parent imprisoned on a void liability order has no FTT route to challenge that imprisonment.

THE TRIBUNAL CANNOT EXAMINE THE FRAUD: The First-tier Tribunal sits within the statutory framework. It applies the Child Support Act 1991 and the 2012 Regulations as written. It cannot determine that those instruments are themselves unlawful. It cannot examine whether the debt was generated by software under a US court permanent injunction. It cannot determine whether the liability order on which enforcement was based was ever made by a court. It cannot review whether the summons was issued by a JP. These are not gaps in the FTT's powers that Parliament inadvertently left unfilled. They are the structural boundaries of the tribunal system. They mean that the only forum capable of examining the central complaints — judicial review — is also the most expensive and procedurally difficult to access. That is not an accident.

Part 4: The Complete Absence of Safeguards — Why There Is No Way Out

Set out below is the complete map of every avenue theoretically available to an affected parent, and why each one is structurally incapable of providing the remedy required.

Route	Theoretical Purpose	Why It Fails	Evidence
CMS Complaints Process	Internal review of CMS's conduct.	Staffed and managed by DWP. Cannot determine that enforcement instruments are unlawful. Cannot order enforcement to stop. Cannot engage with Article 6 incompatibility. Written admission from CMS Complaints Office: "no duty of care to children in the paying parent's household" confirmed this is not a safeguarding body.	CMS written admission on file
Independent Case Examiner	"Independent" review of CMS maladministration.	Funded by DWP. Appointed by DWP. Jurisdiction limited to maladministration — not lawfulness. Cannot examine whether instruments are genuine court orders. No statutory basis, no legal force, no criminal referral power. Not independent.	DWP Annual Report; ICE terms of reference; no statutory provision in CSA 1991
First-tier Tribunal (Social Entitlement)	Appeal of CMS calculation decisions.	Cannot examine enforcement instrument lawfulness. Cannot review s.51 MCA 1980 compliance. Cannot address fictitious debt generated by stolen software. Cannot determine whether Hill [1983] applies. Applies the Regulations as written without ability to strike them down.	Tribunal Procedure (First-tier Tribunal) (Social Entitlement Chamber) Rules 2008
Magistrates' Court	Hearing the liability order application; reviewing committals.	Does not examine the summons. Does not ask whether a JP laid an information. Processes CMS commercial bookings as judicial hearings. Directs parents to CMS when asked for documents. HMCTS confirmed across three courts no order exists on any court file.	HMCTS Thames Valley, Leicester, Brighton — written confirmations on file

Route	Theoretical Purpose	Why It Fails	Evidence
Police	Investigating crimes: forgery, fraud, false imprisonment.	Seven documented suppression events. Zero crime reference numbers. Same-day closures. Complaints misdirected to wrong forces. Action Fraud: automated triage, no human review. TVP used complaints mechanism to reverse a valid crime recording.	FOI2026/00482; TVP PSD CO/00784/26; S1–S7 documented
Judicial Review (Administrative Court)	Challenge to the lawfulness of CMS's enforcement regime.	The only effective route. Certification TWM on AC-2025-LON-001412 without addressing Hill [1983]. N244 pending. £3,686.73 costs order against an impecunious litigant. GLD continued defence without disclosing para 8 admission. Structurally accessible only to those with resources.	AC-2025-LON-001412; GLD letter Z2500859
Parliamentary Complaint	MP referral to PHSO or select committee.	Rerouted to CMS complaints process. Committee hearings produce reports without criminal referrals. Legislation acknowledging unlawfulness passed and then not commenced. The political narrative of "deadbeat dads" has insulated the scheme from scrutiny for 30 years.	Andrew Western MP written answers; CS(E)A 2023

THE ARCHITECTURE IS COMPLETE: Every door has been locked from the inside. The complaints route cannot examine lawfulness. The tribunal cannot address the enforcement instruments. The courts process bulk bookings without examining them. The police do not record the crimes. Parliament has legislated to acknowledge the problem and then left the solution uncommenced. The regulator deleted its own records for the years when the scheme was most active. A parent trapped in fictitious debt, enforced by void instruments, on software under a US court injunction, who has been imprisoned on an unsigned committal order — has no internal route out. The only routes that work — judicial review, criminal investigation, parliamentary scrutiny, media disclosure — require resources, time, and institutional will that this document is designed to generate.

Part 5: What the ICE Tells You to Do — and Why It Is Wrong

CMS's standard response to a formal complaint is to inform the parent that if they remain dissatisfied after the CMS complaints process, they may refer their complaint to the Independent Case Examiner. ICE then runs a process that typically takes between 6 and 18 months. At the end of it, the parent receives a finding that either "maladministration" occurred (in which case DWP may or may not accept a recommendation for a small compensation payment) or did not occur.

During the entire period of that process:

- Enforcement continues. Wages continue to be deducted. Bank accounts continue to be accessible to enforcement agents. Driving licences remain at risk.

- Limitation periods continue to run. For Limitation Act 1980 purposes, a complaint to the ICE is not a legal proceeding and does not stop time.
- No criminal record is being created. The ICE process creates no evidence admissible in criminal proceedings about the conduct of named CMS officials.
- The central question — whether the instruments used to enforce against you are lawful — is never examined. At the end of the process, the question that mattered has still not been answered.

WHAT TO DO INSTEAD: If you have been subject to CMS enforcement, the following should happen in parallel, regardless of whether you also use the ICE process. (1) Report to your local police as a crime — Section 25 of this document sets out exactly what to say. (2) Write to the magistrates' court and ask for the JP complaint, the court-sealed order, and the HMCTS case reference — Template 1 in this document does this for you. (3) Write to your MP and send them this document. (4) Contact The CMS Files at the address on the final page of this document for access to the full exhibit bundle and connection with others who have documented the same pattern. The ICE process does not do any of these things. It should not be your only route. It should not be your primary route. For the enforcement complaints at the heart of this disclosure, it is not a remedy.

SOURCE: Child Support Act 1991 ss.2, 33 — welfare duty and liability order applications
SOURCE: Magistrates' Courts Act 1980 s.51 — JP must issue summons
SOURCE: FOI2026/24584 — CMS confirmed summonses issued from Plymouth/Kidderminster
SOURCE: Andrew Western MP — written answer 18 March 2026 — ss.32M/32N not commenced
SOURCE: ICE website — icewebsite.dwp.gov.uk — terms of reference and jurisdiction
SOURCE: DWP Annual Report — ICE accountability and funding structure
SOURCE: HMCTS Thames Valley, Leicester, Brighton — written confirmations (on file)
SOURCE: Tribunal Procedure (FTT)(Social Entitlement Chamber) Rules 2008 — scope of jurisdiction
SOURCE: R (UNISON) v Lord Chancellor [2017] UKSC 51 — constitutional right of access to courts
SOURCE: R v Manchester Stipendiary Magistrate ex parte Hill [1983] 1 AC 328
SOURCE: GLD letter Z2500859/RCJ/HOI7 — para 8 — CMS served the summons
SOURCE: CMS Complaints Office written admission — no duty of care
SOURCE: McCormack OLT instruction 24 May 2018 — maximise C&P; for revenue

SECTION 20

SYSTEMS MAP — ALL ACTORS, ALL CONNECTIONS, ALL FAILURE POINTS

Having established the evidence across every section of this document, this map brings together every institution, official, and private actor — their relationships, the legal failures at each node, and the financial flows sustaining the scheme. Every tier has been evidenced in the preceding sections. The map is the architecture of the whole.

Tier 1 — Political and Ministerial Accountability

Actor	Role / Function	Known Exposure / Status
Pat McFadden MP Secretary of State, DWP	Current political accountability for the CMS enforcement regime. Responsible for the decision not to commence the CS(E)A 2023 administrative liability order provisions. Continuing the 14.28× mortality regime. Statutory duty under s.2 CSA 1991.	Misfeasance in public office. Failure to act on known unlawful enforcement. Uncommenced CS(E)A 2023. Every enforcement action since 2023 is taken with ministerial knowledge of no lawful basis.
Baroness Maeve Sherlock OBE DWP Minister for Child Maintenance	Named minister for child maintenance policy. Parliamentary statements on CMS. Named in 9 March 2026 High Court correspondence. Systemic Minister for CMS enforcement fraud. 35-year undisclosed connection to NCOF/Gingerbread/CMEC (see Section 28).	Ministerial accountability for uncommenced CS(E)A 2023 and continuing void enforcement. Potential ministerial code breach: undisclosed prior interests in the system she oversees. Named in AC-2025-LON-001412.
Sir Peter Schofield KCB DWP Permanent Secretary (outgoing)	Signed HC 251 and HC 252 (enforcement “through courts”) certified “fair, balanced and understandable” directly below the C&AG;’s adverse opinion. Final accounting officer.	False certification of public accounts. Misfeasance in public office. Potential Fraud Act 2006 s.2 (false representation). C&AG; adverse opinion on HC 252 sits directly below Schofield’s signature.
All-Party Parliamentary Group MPs / Select Committee Members	Received constituent complaints at scale. Heard direct evidence at PAC (Work & Pensions Select Committee, 2022). Had power to make criminal referrals to NCA/SFO. Did not.	Parliamentary accountability question: no criminal referral made despite PAC evidence. CS(E)A 2023 passed acknowledging unlawfulness then left uncommenced. Constitutional failure of oversight duty.

Tier 2 — CMS Operational Management

Actor	Role / Function	Known Exposure / Status
Arlene Sugden OBE Director CMS (2019–2022)	Confirmed 200-case bulk hearings at PAC oral hearing 16 March 2022. Confirmed CMS-caused suicides. Admitted commercial room booking of court space. Awarded OBE in June 2022 — one month after these admissions.	Misfeasance/misconduct in public office. Participation in systemic fraud on courts. Admissions are on the permanent parliamentary record.
Tom McCormack CMS Director of Operations (2018)	Written instruction dated 24 May 2018: CMS to “maximise Collect and Pay volumes for fee revenue.” Page subsequently removed from CMS guidance after publication — may constitute suppression of evidence.	Misfeasance in public office — directing unlawful scheme for fee income. Breach of s.2 CSA 1991 (welfare duty). Instruction is quoted in the parliamentary record.
Simon Hunter Director CMS Operations (current)	Current operational lead for the enforcement regime. Enforcement confirmed unlawful. Named in PAC record and in AC-2025-LON-001412.	Continuing misfeasance in public office. Directing ongoing void enforcement. Named in High Court proceedings.
CMS Financial Investigations Unit (FIU)	Sends letters citing PACE powers. CMS FIU staff are not constables. Have no PACE authority. No designation under Police Reform Act 2002.	Fraud Act 2006 s.2 — false representation of authority. Every PACE letter is a false instrument claiming powers that do not exist.

Tier 3 — Legal System Actors

Actor	Role / Function	Known Exposure / Status
GLD — Ryan Jummun (solicitor) Katie Meredith, Josephine Wallwork (supervisors)	Represents Secretary of State in AC-2025-LON-001412. Filed 8 March 2026 letter omitting the SRA Code candour obligation on summons-origin question. GLD’s own letter contains paragraph 8 admission: CMS serves the summons.	Failure of candour (Huddleston [1986]). Misleading the court (Medcalf v Mardell [2002] UKHL 27). SRA Code breach. The admission in their own letter contradicts the defence they are advancing.
Richard Kimblin KC Judicial officer	TWM certification 15 October 2025. Did not address Hill [1983]. Did not address the Hill [1983] House of Lords authority on jurisdictional nullity. Timing error on renewal. N244 set-aside pending.	Questions raised — not allegations made — about adequacy of engagement with HMCTS admissions, CS(E)A 2023 materials. South Bucks v Porter [2004]: adequacy of reasons required.
HMCTS / Magistrates’ Courts	Provides “hearing space” as commercial booking. Processes 200 cases simultaneously. CL1: “CSA hire the court like the council tax.” Confirmed no orders on court files across three courts.	No judicial jurisdiction. Participating in a process with no lawful basis. HMCTS is constitutionally required to stand between citizen and state power — it has instead acted as CMS’s administrative partner.

Actor	Role / Function	Known Exposure / Status
DJ Arvind Sharma (SRA 25195) MK Magistrates	Presided over 48 simultaneous bulk liability orders, 27 March 2026. Jurisdictional challenge raised in open court and not addressed. Lay representative removed by security.	JCIO complaint filed on 11 grounds. N161 appeal filed. Court has not acknowledged it.

Tier 4 — Private Contractors

Actor	Role / Function	Known Exposure / Status
Serco Ltd	Managed CMS contact centre operations approximately 2010–2018. Contract denied by DWP in 2025 FOI despite DWP's own 2014 transparency data naming it and the CMS budget ledger evidencing direct payment.	No Article 28 UK GDPR DPA disclosed. Every data processing event unlawful. Art.82 compensation claims engaged for every affected parent. FOIA 2000 s.77: DWP FOI denial may be criminal.
G4S	Managed CMS "Options" telephony service. Initial point of entry for CMS cases. Statutory gatekeeping function without authority. April 2021 DWP transparency data confirms payment coded to CMG OPS/OPTIONS.	No Article 28 UK GDPR DPA disclosed. No statutory basis for delegated function. Art.82 compensation for affected parents.
Equita Limited	Enforcement agent instructed to enforce void liability orders. Proceeded without Schedule 12 warrant. Liquidated Damages Notice served. Since notice: complete silence. No warrant. No contract. No enforcement.	Theft Act 1968 s.1 — enforcing void instruments on property to which no entitlement exists. Ivey v Genting [2017] UKSC 67: objective dishonesty. DWP-Equita contract undisclosed on demand.
Marston Holdings	Enforcement agent. CMS budget ledger confirms payment. No Article 28 UK GDPR DPA disclosed. Operating without statutory authority.	Same exposure as Equita. Art.82 compensation. Unlawful data processing.

Tier 5 — Regulatory and Oversight Bodies

Body	Their Mandate	Their Response / Failure
ICO	Data protection enforcement. Power to issue fines, enforcement notices, refer for criminal prosecution. Art.28 DPAs, data deletion, RTL inaccuracy, CourtServe processing all within remit.	No enforcement action. No investigation. No referral. Silence on formal notifications with sourced evidence.

Body	Their Mandate	Their Response / Failure
FCA	Consumer credit and debt collection conduct. Equita and Marston operate under FCA oversight. Enforcement on void instruments without warrant engages FCA conduct standards directly.	No engagement. Classified as outside jurisdiction without examination of the enforcement conduct dimension.
NAO / C&AG;	Ten consecutive adverse opinions on CMS accounts. Own officer confirmed “fictitious debt” on parliamentary record (Reddaway, 2022). Audit jurisdiction over CMS client funds quietly removed after adverse opinions.	No investigation of BaNCS verdict ($194M, 5th Circuit 2025). No referral to SFO. No new investigation opened. Silence.
IOPC / TVP PSD	Police complaints oversight. Seven suppression events (S1–S7). CO/00784/26: TVP PSD used complaints mechanism to reverse valid crime recording. PCC misled about investigation status.	IOPC: complaint received, not escalated. TVP PSD: misrepresentation to PCC documented. Zero PACE investigation across all seven events.

SOURCE: GLD letter Z2500859/RCJ/HOI7 — paragraph 8 admission
SOURCE: PAC oral hearing 16 March 2022 — Arlene Sugden OBE
SOURCE: NAO HC 252 — C&AG; adverse opinion — fictitious debt
SOURCE: CSC v TCS No.24-10749, 5th Circuit, 21 November 2025
SOURCE: AC-2025-LON-001412 — all named parties on court record
SOURCE: Three Rivers DC v Bank of England [2003] 2 AC 1 — misfeasance

SECTION 21

THE COMPLETE CRIMINAL EXPOSURE MAP — EVERY NAMED OFFICIAL

The Complete Criminal Exposure Map — Every Named Official

LEGAL BASIS FOR NAMING All officials named in their official capacity in connection with decisions made in exercise of public functions. Public interest journalism under DPA 2018 Schedule 2 Part 5 and HRA 1998 Art.10. Every factual assertion sourced from: signed public accounts, parliamentary records, FOI responses, filed court documents, or recorded evidence. Qualified privilege applies (Defamation Act 2013 s.6). Public interest defence applies to all other material.

Official Role Criminal / Regulatory Exposure

Sir Peter Schofield Permanent Secretary Signed HC 251 certifying enforcement via 'courts KCB DWP granting liability orders' — contradicted by CL2/CL3. Signed HC 252 below C&AG; adverse opinion certifying it 'fair, balanced and understandable.' Potential: misfeasance in public office; false certification of public accounts. Arlene Sugden Director CMS 2019–2022 Confirmed 200-case bulk digital hearings at PAC. OBE Confirmed CMS-caused suicides. Admitted commercial room booking. Awarded OBE June 2022 — one month after those admissions. Potential: misfeasance/misconduct in public office. Tom McCormack CMS Director of Written instruction 24 May 2018 to maximise Operations 2018 Collect and Pay for fee income — breach of s.2 CSA

- Guidance page removed post-publication. Potential: misfeasance in public office. Simon Hunter Director CMS Operations Current operational lead for enforcement regime (current) confirmed to be without legal basis. Continuing misfeasance; directing ongoing unlawful enforcement. GLD Solicitor Government Legal Filed response omitting summons-origin question. (Z2500859)+ two Department Mischaracterised N461 renewal as 'Second JR named Claim.' Email admission CMS serves summons — supervisors not followed through. Potential: failure of candour; misleading the court; SRA Code breach. Richard Kimblin Judicial Recorder TWM certification on materials including HL KC authority, HMCTS admissions, CS(E)A 2023 record. Identified timing errors. N244 to set aside pending. Questions raised — not allegations made. Alison Robinson TVP Professional Dismissed BCA-5654-26-4320-03 on 12 March Standards 2026 without NCRS compliance: 'this concludes the matter.' No crime recorded. No reasons. Potential: malfeasance in public office. Pat McFadden MP Secretary of State, DWP Current minister accountable for uncommenced CS(E)A 2023 and continuing void enforcement with 14.28× mortality rate. Statutory duty under s.2

Csa 1991.

Baroness Maeve DWP Minister for Child Parliamentary accountability for CMS policy. Sherlock OBE Maintenance Named in 9 March 2026 correspondence. Ongoing ministerial responsibility for uncommenced CS(E)A 2023.

SECTION 21A — UPDATED APRIL 2026

THE COMPLETE CRIMINAL EXPOSURE MAP — EVERY NAMED INDIVIDUAL, EVERY OFFENCE

UPDATED APRIL 2026

This section maps every identified individual to every criminal or regulatory exposure arising from their documented conduct. All individuals are named in their official capacity. All factual assertions are sourced to signed public accounts, parliamentary records, FOI responses, court filings, or direct witness evidence. Public interest journalism: DPA 2018 Schedule 2 Part 5; HRA 1998 Art.10; Defamation Act 2013 s.6 (qualified privilege).

PRIVATE PROSECUTIONS ARE BEING PREPARED against named individuals where evidence meets the full code test under the Code for Crown Prosecutors. Right to bring private prosecutions established under s.6(1) of the Prosecution of Offences Act 1985. Where police have systematically refused to record crimes, the private prosecution route is the necessary alternative.

TIER 1 — JUDICIAL OFFICERS

Official	Role	Offences Identified	Evidence	Max Sentence
DJ Arvind Sharma (SRA 25195)	District Judge, MK Magistrates Court. 27 March 2026.	(1) Perverting course of justice: removed lay rep raising s.51 MCA 1980 challenge then made 48 orders without ruling on it. (2) Conspiracy to pervert: pre-notified of attendance; coordinated removal and seamless bulk processing indicates prior arrangement with CMS officers. (3) Misconduct in public office: 48 orders with zero individual examination; directed parties to CMS Mandatory Reconsideration not independent tribunal; McKenzie Friend misrepresentation; ignored dyslexic vulnerable person. (4) Apparent bias / undisclosed conflict: sat as FTT Social Entitlement Chamber fee-paid judge 2011-2021; not disclosed; not recused: Porter v Magill. (5) Fraud Act 2006 s.4: abuse of judicial position to facilitate unlawful enforcement.	Direct witness (Christina Little). Second independent witness. JCIO complaint 11 grounds. TVP BCA-18321-26-4343-IR; INC-20260326-0108.	Life (perverting); Life (misconduct); 10 years (fraud)
Richard Kimblin KC	Judicial Recorder, Administrative Court. TWM certification 15 Oct 2025.	Questions raised (not criminal allegations at this stage): TWM order does not engage Hill [1983] HL authority directly on point. South Bucks DC v Porter [2004] UKHL 33 requires adequate reasons. N244 set-aside pending. GLD documents omitting Hill [1983] may have infected the certification.	TWM order on file. GLD documents omitting Hill [1983]. N244 pending.	N/A pending set-aside

TIER 2 — GOVERNMENT LEGAL DEPARTMENT

Official	Role	Offences Identified	Evidence	Max Sentence
Ryan Jummun (ref Z2500859)	GLD Solicitor of record. AC-2025-LON-001412.	(1) Failure of candour (Huddleston [1986]): para 8 admission that CMS served summons not disclosed as adverse material. (2) Misleading the court (SRA Code para 2.4): N461 renewal mischaracterised as 'Second JR Claim'. (3) Omission of Hill [1983]: 40-year HL authority directly on point absent from every filed document. (4) Serious Crime Act 2007 ss.44-46: continuing to advance enforcement defence after para 8 admission; crime-fraud exception may remove LPP: Three Rivers (No.6). (5) SRA Code para 7.1: failed to report CMS/DWP criminal conduct to SRA.	GLD letter 9 March 2026 ref Z2500859/RCJ/HOI7. Full claim bundle. All omit Hill [1983].	SRA disciplinary. Serious Crime Act (life). Misconduct in public office (life).
Katie Meredith	GLD Head of Division. Supervisor of Z2500859.	(1) Joint supervisory liability for all Jummun conduct above. (2) HRA s.6 personal liability: supported enforcement knowing s.2 CSA 1991 not applied to three identified children in paying parent household. (3) Tsfayo v UK [2006] 45 EHRR 42: structural Article 6 incompatibility in pleadings dismissed without engagement.	All correspondence under Z2500859. Supervisory role confirmed in filings.	SRA disciplinary. Misconduct (life). HRA s.8 damages (no cap where deliberate).
Josephine Wallwork	GLD Deputy Director. Constitutional and Social Care Public Law.	(1) Team Leader responsible for conduct across AC-2025-LON-001412 and AC-2025-LON-004194. (2) Misconduct / misfeasance: joint responsibility for letters that withheld adverse material and misrepresented number of children affected. (3) Defended enforcement after CS(E)A 2023 acknowledged unlawfulness: Three Rivers DC v Bank of England [2003] reckless indifference threshold met.	AC-2025-LON-001412 and AC-2025-LON-004194 filings. Deputy Director role confirmed.	SRA disciplinary. Misconduct (life). Misfeasance.

TIER 3 — CMS OPERATIONAL MANAGEMENT

Official	Role	Offences Identified	Evidence	Max Sentence
Tom McCormack	CMS Director of Operations. Written instruction 24 May 2018.	(1) Misfeasance in public office (Three Rivers): instruction to maximise Collect and Pay volumes for fee income is direct breach of s.2 CSA 1991. (2) Fraud Act 2006 s.4: abuse of position to generate revenue at expense of statutory welfare obligation. (3) Suppression of evidence: guidance page removed post-publication to conceal the instruction.	Written instruction on permanent PAC record. Page removal confirmed. Sugden OBE confirmed in oral evidence.	Misconduct (life). Fraud s.4 (10 years). DPA 2018 s.173 (7 years).

Official	Role	Offences Identified	Evidence	Max Sentence
Simon Hunter	CMS Director of Operations (current, appointed May 2023).	(1) Continuing misfeasance: directing void enforcement with full knowledge of AC-2025-LON-001412 and CS(E)A 2023 parliamentary record. (2) Serious Crime Act 2007 ss.44-46: directing enforcement apparatus knowing instruments are false. (3) Corporate liability as current operational lead.	Named in PAC record. AC-2025-LON-001412 proceedings. Andrew Western MP written answers.	Misconduct (life). Serious Crime Act (life).
Arlene Sugden OBE	CMS Director 2019-2022.	(1) Misconduct in public office: confirmed 200-case bulk hearings on PAC record knowing they had no lawful basis. (2) Confirmed CMS-caused suicides on same record; enforcement continued. (3) Confirmed courts used as commercial room bookings. Awarded OBE one month after these admissions.	PAC oral hearing 16 March 2022. Permanent parliamentary record.	Misconduct (life). Corporate manslaughter contribution (referral pending).
Stephanie Lumsden	CMS Financial Investigations Unit (FIU).	(1) Fraud Act 2006 s.2: false representation of PACE authority in FIU demand. (2) FIU has no independent statutory existence; no Police Reform Act 2002 designation; no PACE powers whatsoever. (3) Demands issued without case reference numbers: procedurally defective. (4) Coercive demands invoking criminal liability where FIU has no prosecutorial standing engages Protection from Harassment Act 1997.	FIU demand letter to Mr T. No designation instrument published or identifiable.	Fraud s.2 (10 years). Misconduct (life). Harassment Act 1997.
Named CMS Enforcement Managers (CMEL7298 summonses)	CMS officers issuing summons cover letters.	(1) Forgery and Counterfeiting Act 1981 s.1: making a false instrument (CMEL7298 presented as a court summons). (2) FCA 1981 s.3: using a false instrument. (3) Fraud Act 2006 s.2: false representation that CMS document is a court summons. (4) Personal liability of the individual who signed each summons cover letter.	CMEL7298 template in CMS internal handbook (Voice of the Child archive). GLD para 8 admission. FOI2026/03820.	Forgery s.1 (10 years). Fraud s.2 (10 years). Misconduct (life).

TIER 4 — DWP PERMANENT SECRETARIES AND MINISTERS

Official	Role	Offences Identified	Evidence	Max Sentence
Sir Peter Schofield KCB	DWP Permanent Secretary (stepping down July 2026).	(1) False certification: signed HC 252 certifying accounts 'fair, balanced and understandable' directly below the C&AG; adverse opinion: Fraud Act 2006 s.2. (2) Signed HC 251 certifying enforcement proceeds 'through courts' directly contradicted by CL2/CL3 and HMCTS written confirmations. (3) Misconduct in public office: certified accounts known to be unreliable.	HC 251 and HC 252 signed documents. C&AG; adverse opinion on same pages. PAC Report HC 255.	Fraud s.2 (10 years). Misconduct (life).

Official	Role	Offences Identified	Evidence	Max Sentence
Pat McFadden MP	Secretary of State, DWP (current).	(1) Misfeasance: accountability for uncommenced CS(E)A 2023; every enforcement action post-2023 taken with ministerial knowledge of admitted unlawfulness. (2) Breach of statutory duty under s.2 CSA 1991. (3) Potential contempt of Parliament: if contradictory Andrew Western MP written answers (18 and 26 March 2026) were provided on DWP briefing.	CS(E)A 2023. Andrew Western MP contradictory answers. Formal letter to Callum Anderson MP.	Misconduct (life). Contempt of Parliament. Misfeasance.
Baroness Maeve Sherlock OBE	DWP Minister for Child Maintenance (current).	(1) Parliamentary accountability for uncommenced CS(E)A 2023. (2) Named in 9 March 2026 correspondence; no substantive response. (3) Ongoing ministerial responsibility for enforcement regime confirmed unlawful.	Named in correspondence. CS(E)A 2023 non-commencement confirmed.	Misconduct. Misfeasance.
Named DWP officials (file deletion)	Officials responsible for deleting case files before NAO inspection.	(1) Data Protection Act 2018 s.173: criminal offence to alter/destroy records to prevent disclosure. (2) Perverting the course of justice: destruction of evidence during active audit. (3) Potential conspiracy where deletion authorised at multiple levels.	Confirmed in PAC oral evidence. C&AG; adverse opinion. FOI IR2026/14071.	DPA 2018 s.173 (7 years). Perverting course of justice (life).

TIER 5 — POLICE

Official	Role	Offences Identified	Evidence	Max Sentence
Alison Robinson	TVP Professional Standards.	(1) Malfeasance in public office: same-day closure of BCA-5654-26-4320-03 without NCRS compliance; no crime recorded; no reasons given. (2) Wilful failure of statutory duty: Crime and Disorder Act 1998 s.17. (3) Infrastructure-level diversion (S5): portal routed complaint to West Midlands Police; attributed to 'training' when it was software configuration.	Professional Standards letter. Portal screenshot. Reference BCA-5654-26-4320-03.	Misconduct (life). IOPC referral active.
Named TVP officers (S1-S5)	Officers who closed complaints as civil matters.	(1) NCRS non-compliance: mandatory recording standard violated across five events. (2) R v Commissioner ex parte Blackburn [1968]: constitutional prohibition on policy of non-investigation. (3) HRA 1998 s.6 and Article 6 ECHR: failure to provide effective remedy.	Five documented suppression events S1-S5. Zero crime references. Pattern constitutes policy.	Misconduct (life). IOPC complaint.

ADDITIONAL OFFENCES NOT YET ATTRIBUTED TO NAMED INDIVIDUALS

The following further criminal exposures arise from the documented conduct of the CMS scheme but have not yet been attributed to specific named individuals pending further investigation:

Offence	Statutory Basis	What It Covers	Who to Investigate
Gross negligence manslaughter	R v Adomako [1995] 1 AC 171	Where a suicide follows enforcement on a void order for fictitious debt with no Article 6 route, and the causal chain from unlawful conduct to foreseeable death can be established. 14.28x mortality rate confirmed on parliamentary record. Mandatory inquest required.	Named enforcement managers. Simon Hunter. Senior ministers who continued enforcement after mortality data was published.
Corporate manslaughter	Corporate Manslaughter and Corporate Homicide Act 2007	Where CMS as an organisation owed a duty of care and its gross breach caused death. The 14.28x mortality rate, the s.2 welfare duty repeatedly unmet, and the continued enforcement on fictitious debt creates a potential corporate manslaughter exposure at institutional level.	DWP as corporate body. Secretary of State as accountable officer.
Money laundering	Proceeds of Crime Act 2002 ss.327-329	Where surcharge income is generated from enforcement on void instruments and fictitious debt, that income may constitute proceeds of crime. Processing, transferring or retaining such proceeds engages POCA 2002.	DWP finance function. Treasury Solicitor. Any bank handling DWP enforcement income.
Registry Trust Limited entries: false instrument use	Forgery and Counterfeiting Act 1981 s.3	CMS notifies RTL of void liability orders for registration as court judgments. RTL registers them. CMS uses each registration notification as a false instrument. RTL is an innocent third party being deceived.	Named CMS officers making RTL notifications. RTL must be formally notified and all CMS entries suspended.
Contempt of court (High Court)	Administration of Justice Act 1960 s.12; contempt jurisdiction	CMS continued to enforce and obtain further liability orders (48 on 27 March 2026) while AC-2025-LON-001412 was live and a stay had been sought. Enforcement in the face of live High Court proceedings may constitute contempt.	CMS enforcement decision-makers who authorised 27 March listing. GLD who did not seek a stay.
Section 2 statutory breach (welfare duty)	Child Support Act 1991 s.2	Systemic non-application of the welfare duty to children in paying parent households across all enforcement actions. This is not a regulatory failure. It is a deliberate policy position confirmed in writing.	Secretary of State. Simon Hunter. CMS policy team.

ALL REFERRALS ACTIVE: SFO (RF26030143832C) | NCA Economic Crime | TVP (BCA-18321-26-4343-IR; INC-20260326-0108) | JCIO (DJ Sharma) | SRA (GLD conduct) | IOPC (TVP) | Work and Pensions Select Committee | AC-2025-LON-001412 Administrative Court

SOURCE: Three Rivers DC v Bank of England [2003] 2 AC 1

SOURCE: Forgery and Counterfeiting Act 1981 ss.1, 3, 9(1)(g)

SOURCE: Fraud Act 2006 ss.2, 3, 4

SOURCE: Serious Crime Act 2007 ss.44-46

SOURCE: Data Protection Act 2018 s.173

SOURCE: Prosecution of Offences Act 1985 s.6(1)

SOURCE: Corporate Manslaughter and Corporate Homicide Act 2007

SOURCE: Proceeds of Crime Act 2002 ss.327-329

SOURCE: Porter v Magill [2001] UKHL 67

SOURCE: R v Adomako [1995] 1 AC 171

SECTION 21A — MAY 2026 UPDATE

CRIMINAL EXPOSURE MAP — ADDITIONAL NAMED INDIVIDUALS — MAY 2026 UPDATE

UPDATED MAY 2026

Section 21A in the April 2026 edition sets out the complete criminal exposure map for all named officials. That map is preserved in full. The following individuals are added or updated on the basis of evidence developed since April 2026. All individuals are named in their official capacity. GDPR notice: this section names individuals in their official/professional capacities only. All information is drawn from public records, official documents, and verified exhibits. This constitutes public interest disclosure within UK GDPR Article 85.

New Entries — May 2026

Individual / Body	Role	Exposure / Conduct in Issue
Baroness Maeve Sherlock OBE	Minister of State, DWP — Child Maintenance portfolio	Ministerial Code paragraphs 1.6(f), 3.13, 3.14 — failure to disclose material prior interests (NCOF CEO; CMEC NED; HM Treasury Council) in List of Ministers' Interests. Five self-declarations in Hansard from opposition benches; zero disclosure on appointment as minister. Apparent bias — Magill v Porter [2001] UKHL 67. Misfeasance in public office (Three Rivers [2003]) — continuing to exercise undisclosed-conflict ministerial function. Referred to: Independent Adviser on Ministers' Interests; House of Lords Commissioner for Standards.
PC Robinson (TVP Professional Standards)	Officer — TVP PSD — author of outcome letter CO/00784/26	Outcome letter dated 28 April 2026 reclassifies matters to civil without addressing prior state crime recording under ref 43260123059. Conflates complaints process with crime recording process. Does not apply NCRS de-recording criteria. Outcome letter proceeds as if the prior state crime recording does not exist. NCRS non-compliance. Police Reform Act 2002 procedural failures. Misconduct in Public Office — R v Dytham [1979] — wilful neglect of duty by a public officer.
James Katouzian (Governance Manager, TVP PCC Office)	PCC Governance Manager — author of response CC0226/TH 4458	Conveyed TVP's representation to PCC that the complaint had been "investigated and an outcome letter sent on 28 April 2026" when the 28 April date is the date of the complainant's submission. This misrepresentation was either passed on as received from TVP, or composed in the PCC office. In either event the PCC's decision was made on false information. Misconduct in Public Office if wilful; misfeasance if reckless.

Individual / Body	Role	Exposure / Conduct in Issue
Aaron (Equita Limited)	Enforcement agent — CMS Managed Enforcement Agency Services	Recorded call CL-EQ-1 — on High Court file. Stated dyslexia has no impact on enforcement (Equality Act 2010 s.20 breach). Stated unable to guarantee when legal correspondence would be read (National Standards breach). Proceeded with enforcement following receipt of written notice of void instruments (contempt — AC-2025-LON-001412 stay). Certificate revocation referral under Taking Control of Goods Regulations 2013 reg.63. Article 8 ECHR breach — three children in family home; YL v Birmingham [2007] UKHL 27 — functional public authority.
Equita Limited	Contracted enforcement agent — DWP	Corporate liability for Aaron's Equality Act breach; Taking Control of Goods Regulations 2013 non-compliance; National Standards breaches; DWP contract breach — compliance with all applicable law; potential contempt — enforcement after receipt of stay notice. YL v Birmingham — functional public authority bound by HRA 1998 s.6 in exercise of public enforcement function.

Updated Entries — April to May 2026 Developments

Individual / Body	Update	Additional Exposure Since April 2026
Ryan Jummun (GLD)	Ref Z2500859 — 12 questions unanswered 60+ days	Continued failure of candour — ex parte Huddleston [1986]. Continued non-disclosure of Hill [1983] to court. Continued advancement of enforcement defence while holding para 8 admission. Contempt application named GLD as respondent — 29 April 2026. SRA para 7.1 reporting obligation — unanswered. Misfeasance — Three Rivers third limb — reckless indifference by continuation despite knowledge.
DJ Arvind Sharma (SRA 25195)	27 March 2026 hearing — 48 bulk orders	JCIO complaint (11 grounds) filed — deadline 27 June 2026. N161 appeal against orders still unprocessed. Prior FTT Social Entitlement Chamber role — undisclosed conflict. TVP crime refs on file. Private prosecution file in preparation: Forgery and Counterfeiting Act 1981 ss.1, 3; perverting the course of justice.
Milton Keynes Magistrates Court (institution)	Post-hearing correspondence	N161 not acknowledged — no reference, no listing — statutory denial of appeal right (MCA 1980 s.111). Authentication demand unanswered. 7-day demand letter unanswered. Libra case management system records — TVP notified of potential false records. Institutional non-engagement with jurisdictional challenge — evidence for Parliamentary Inquiry.
Administrative Court (institution)	N244, N461, Contempt application, President KBD application	Four applications unprocessed or unacknowledged as of May 2026. TWM certification without addressing Hill [1983] — South Bucks DC v Porter [2004] UKHL 33 — inadequate reasons. Constitutional access to justice obligation — R (UNISON) v Lord Chancellor [2017] UKSC 51. Pattern of institutional non-engagement placed before JCIO and Lord Chief Justice.

SOURCE: All sources for each named individual are set out in the relevant sections of this document

SOURCE: Three Rivers DC v Bank of England (No.3) [2003] 2 AC 1 — misfeasance in public office

SOURCE: R v Dytham [1979] QB 722 — misconduct in public office — wilful neglect of duty

SOURCE: Magill v Porter [2001] UKHL 67 — apparent bias

SOURCE: Equality Act 2010 ss.6, 15, 20 — disability discrimination

SOURCE: Taking Control of Goods Regulations 2013 reg.63 — certificate revocation

SOURCE: YL v Birmingham City Council [2007] UKHL 27 — functional public authority

SOURCE: Ministerial Code — paragraphs 1.6(f), 3.13, 3.14

SOURCE: UK GDPR Article 85; Data Protection Act 2018 Schedule 2 Part 5 — journalism exemption

CONTENTS UPDATE — MAY 2026

NEW AND UPDATED SECTIONS — MAY 2026 EDITION — CONTENTS

The following sections are added to or updated in the May 2026 edition. All original sections (EXEC through Section 27) are preserved intact. New and updated sections follow Section 27 in the merged document and are identified below.

DEFAMATION COMPLIANCE NOTICE: All individuals named in this document are named in their official and professional capacities only. All statements are either: (a) statements of fact sourced to public records, official documents, parliamentary records, FOI responses, or verified exhibits; (b) expressions of honest opinion by an identified author on matters of public interest; or (c) fair and accurate reports of proceedings or official documents. No private individual is named. All officials retain the right of reply and are invited to correct any factual inaccuracy in writing. Publication is in the public interest within the meaning of section 4 of the Defamation Act 2013. This document is a public interest disclosure within the meaning of the Public Interest Disclosure Act 1998 and UK GDPR Article 85.

SOURCES COMPLETENESS CHECK: Every section of this document from Section EXEC through Section 30 carries a sourced evidence statement. The complete source schedule is set out in Section APP (Appendix) and Section 26 (Evidence Schedule). The following primary sources anchor the new May 2026 sections:

- TVP PSD outcome letter CO/00784/26 (28 April 2026) — on file
- PCC response CC0226/TH 4458 — James Katouzian — on file
- List of Ministers' Interests — May 2025 — gov.uk — Baroness Sherlock entry

- Hansard — Baroness Sherlock declarations: 15 Oct 2012; 4 Feb 2014; 9 Dec 2015; 24 Jun 2021; 19 May 2023
- Charity Commission register — Gingerbread (No. 230750) — accounts 2024
- Exhibit CL-EQ-1 — recorded call — on High Court file AC-2025-LON-001412
- Contempt application — filed 29 April 2026 — AC-2025-LON-001412
- Urgent application to President of the King's Bench Division — filed 29 April 2026
- N161 appeal — MK Magistrates — filed ~10 April 2026 — no response
- OPCC review application — filed within 28 days of CO/00784/26
- Child Support Act 1991 ss.2, 28E, 31, 32, 36, 39A, 40
- Employment Rights Act 1996 s.13
- Taking Control of Goods Regulations 2013
- Taking Control of Goods: National Standards 2014
- Ministerial Code — Cabinet Office
- Magill v Porter [2001] UKHL 67
- Three Rivers DC v Bank of England (No.3) [2003] 2 AC 1
- YL v Birmingham City Council [2007] UKHL 27
- R (UNISON) v Lord Chancellor [2017] UKSC 51
- Equality Act 2010 ss.6, 15, 20
- UK GDPR Article 85; Data Protection Act 2018 Schedule 2 Part 5

SECTION 22

WHAT MUST HAPPEN — SEVEN DEMANDS

1. National Crime Agency — full criminal investigation.

The scale, duration, and seniority of the alleged misconduct require an investigation body with powers and independence to compel documents and examine officials under caution. This cannot be investigated by police forces that have already refused to record complaints.

2. Independent suicide and death review — possible manslaughter investigation.

A full independent review of every parental death and suicide connected to CMS enforcement, cross-referenced with: void liability order, fictitious arrears, PACE misrepresentation. Where the causal chain is established, referral to NCA for gross negligence manslaughter investigation.

3. SFO full investigation — fraud and forgery.

The SFO referral (RF26030143832C) should be escalated to a full investigation under the Fraud Act 2006 and Forgery and Counterfeiting Act 1981.

4. Parliamentary inquiry with full investigatory powers.

Power to compel documents, examine officials under oath, and refer to SFO and NCA. The Post Office Horizon inquiry was triggered by fewer individuals. The CMS scandal has affected over a million families over 30 years.

5. Immediate suspension of all CMS enforcement.

Until the lawful basis for summons and liability orders is established by a court, all enforcement must be suspended. Every parent currently imprisoned on a committal order based on a void liability order is falsely imprisoned.

6. Notify Registry Trust Limited.

RTL must be formally notified that what CMS has submitted for registration is not a court order. Every CMS entry on the register must be suspended pending verification.

7. Full reform of the calculation — with research.

Independent review of the formula with actuarial modelling. Split care offset mechanism. Remove the Collect and Pay surcharge. Remove the contact-reduction incentive.

SECTION 23

THE GDPR BREACH MAP — EVERY VIOLATION, EVERY LEGAL ROUTE, ICO ACCOUNTABILITY

The UK GDPR and Data Protection Act 2018 impose legally binding obligations on CMS, DWP, and their contractors. The failures documented in this investigation constitute a series of distinct, serious data protection violations — each carrying legal consequences, each generating individual rights for affected parents, and each demanding ICO enforcement action that has not been forthcoming. This section maps every identified breach, its legal basis, its significance, and the legal route available to affected parents.

ICO ACCOUNTABILITY: The Information Commissioner's Office has received multiple formal notifications about CMS and its contractors, with sourced evidence. It has issued no enforcement notice against DWP/CMS. It has not investigated the deletion of case files before NAO inspection. It has not engaged on the pooling of CMS client funds into DWP general accounts. Where the ICO receives a documented complaint and decides not to investigate, that decision is judicially reviewable under Senior Courts Act 1981 and DPA 2018 ss.165–166. Systemic non-engagement is not discretion. It is a statutory failure.

Breach	Legal Provision	Who Is Liable	Significance	ICO Action Required
No Art.28 Data Processing Agreement for Serco (~2010–2018)	UK GDPR Art.28 — mandatory written contract between controller (DWP) and processor (Serco). Art.5(1)(f) — integrity and confidentiality. DPA 2018 s.59.	DWP as controller. Serco as processor.	Every personal data processing event by Serco — including sensitive financial and family data for hundreds of thousands of parents — was unlawful. Art.82 compensation rights engaged for each affected person.	Enforcement notice requiring DWP to produce or confirm Art.28 agreement. Investigation into all Serco data flows. Art.83(4) fine (up to £8.7m or 2% global turnover).
No Art.28 Data Processing Agreement for G4S (Options telephony)	UK GDPR Art.28. Art.5(1)(f).	DWP as controller. G4S as processor.	G4S performed the statutory gatekeeping function (Direct Pay vs Collect and Pay channel decision) for CMS without authority and without a lawful processor agreement. Every channel decision made by G4S staff is tainted at source.	Same as Serco. Investigation into all G4S Options data flows and channel decisions.

Breach	Legal Provision	Who Is Liable	Significance	ICO Action Required
No Art.28 Agreement for Marston Holdings	UK GDPR Art.28. Art.5(1)(f).	DWP as controller. Marston as processor.	Enforcement agent attendance at parents' homes and workplaces involves processing sensitive personal data. No Art.28 DPA disclosed.	Enforcement notice. Art.82 compensation for affected parents.
Deletion of CMS case files before NAO inspection	DPA 2018 s.173 — criminal offence to alter, deface, block, erase or destroy records with intent to prevent disclosure. Art.5(1)(e) — storage limitation.	Named DWP officials responsible for the deletion instruction (identity to be established by investigat ion).	Destruction of records identifying the scale of fictitious debt, preventing NAO from auditing which client funds were applied to which obligations. Directly confirmed in PAC oral evidence.	Criminal investigation referral. DPA 2018 s.173 carries up to two years' imprisonment. ICO must refer to CPS/police.
RTL registration of false instruments as court judgments	Art.5(1)(d) — accuracy principle. Art.17 — right to erasure of inaccurate data. Art.82 — compensation for unlawful processing.	DWP/CMS as controller. RTL is an innocent victim.	Every CMS entry on the Register of Judgments, Orders and Fines is inaccurate data: the instruments submitted were not court orders. Every registered parent has a right to erasure and compensation.	Formal notice to RTL requiring suspension of all CMS entries pending verification. Investigation into DWP data submission practices.
Pooling of CMS client funds into DWP general accounts	Art.5(1)(b) — purpose limitation. Art.6 — no lawful basis for pooling enforcement levy income. DWP accounting standards.	DWP. Named accounting officers who signed off the accounts.	CMS client funds (maintenance collected from paying parents) cannot lawfully be pooled with DWP general operational funds. The C&AG;'s adverse opinions were specifically about this obscuring of payment trails.	ICO investigation into data flows. DWP FOI IR2026/14071 (LPP invoked) should be challenged at ICO.

Breach	Legal Provision	Who Is Liable	Significance	ICO Action Required
CourtServe bulk listing of CMS cases without lawful basis	Art.6 — no lawful basis for processing personal data in a court listing without lawful proceedings. Art.5(1)(a) — lawfulness, fairness, transparency.	HMCTS as controller. DWP/CMS as joint controller.	200 CMS cases added simultaneously to CourtServe from bulk lists. These are not lawfully constituted proceedings. The personal data of parents is processed in a court listing system as if they were defendants in genuine proceedings.	Investigation into HMCTS data processing arrangements for CMS bulk hearings. Art.28 DPA between HMCTS and DWP for CourtServe processing.

SOURCE: UK GDPR Arts.5,6,17,22,28,35,82 — all provisions cited above
SOURCE: DPA 2018 s.173 — criminal offence — destruction of records
SOURCE: DPA 2018 ss.165–166 — ICO duty to handle complaints; judicial review of ICO inaction
SOURCE: NAO HC 252 — adverse opinion — payment trail obscured
SOURCE: PAC oral evidence — case file deletion confirmed
SOURCE: FOI IR2026/14071 — Article 6 advice withheld under LPP
SOURCE: Lloyd v Google LLC [2021] UKSC 50 — non-material damage compensable

SECTION 24

UK GDPR COMPENSATION RIGHTS AND GROUP LEGAL ACTION — THE BASIS FOR CLAIMS

NOTE: This section does not assume or recommend that a class action will be brought. It sets out the legal position: without a valid Article 28 UK GDPR Data Processing Agreement, and without a lawful delegation instrument authorising the processing, there can be individual compensation claims under Article 82 UK GDPR. Whether those claims are brought individually or collectively, and how, is a matter for each affected parent and their legal advisers. This section describes the legal basis that exists — not a recommendation about how to use it.

The Legal Foundation: Article 82 UK GDPR

Article 82 UK GDPR provides that any person who has suffered material or non-material damage as a result of an infringement of the UK GDPR has the right to receive compensation from the controller or processor responsible. This right is directly enforceable in the County Court or High Court. It does not require ICO involvement — it is an individual civil right of action.

Without a valid Article 28 UK GDPR Data Processing Agreement between DWP and its processors (Serco, G4S, Marston), there can be no lawful basis for processing personal data through those contractors. Without a lawful delegation instrument, there can be no basis for outsourcing statutory functions to private companies. The absence of both creates potential Article 82 liability for every affected parent whose data was processed through these arrangements.

Type of damage	What this means	Legal basis
Material damage	Financial loss directly caused by unlawful data processing: inflated assessments based on data obtained without lawful processor authority; DEOs or bank orders based on void calculations; RTL entries based on false instruments damaging credit rating.	Art.82 UK GDPR; Art.6 (no lawful basis); Art.28 (no processor agreement); ERA 1996 s.13 (unlawful deduction).
Non-material damage	Distress, anxiety, impact on family life caused by unlawful processing. The UK Supreme Court confirmed in Lloyd v Google LLC [2021] UKSC 50 that non-material damage is compensable in principle, though quantum must be individually assessed.	Art.82 UK GDPR; HRA 1998 s.8 (just satisfaction); Art.8 ECHR (family life).
Joint and several liability	Where both DWP (controller) and Serco/G4S (processors) are liable, each is jointly and severally liable for the full damage. A claimant can pursue either or both.	Art.82(4) UK GDPR: joint and several liability for controllers and processors.

Who May Have a Claim

Any parent who falls within one or more of the following categories may have a potential Article 82 claim. This is a statement of the legal position, not legal advice. Each parent should seek independent legal advice on their own circumstances.

- **Serco contract period (approximately 2010–2018):** Any parent who had a CMS case open during this period and whose contact with CMS was handled through Serco-managed contact centres — and whose personal data was therefore processed by Serco without a publicly disclosed Article 28 DPA.
- **G4S Options telephony:** Any parent whose initial entry into the CMS system was via the G4S “Options” telephony service, through which channel decisions (Direct Pay vs Collect and Pay) were made by G4S staff exercising a statutory function without authority.
- **Marston enforcement:** Any parent who was subject to enforcement agent attendance by Marston Holdings without a disclosed Article 28 DPA and without a valid Schedule 12 warrant.
- **DEO or bank deduction on void calculation:** Any parent whose wages were deducted or bank account seized on the basis of a calculation produced by TCS BaNCS software now confirmed under a US court permanent injunction.
- **RTL registration on false instrument:** Any parent whose credit has been damaged by RTL registration of an instrument that was never a court order.
- **Deleted case files:** Any parent whose CMS case files were deleted before NAO inspection, preventing independent verification of whether the arrears figure was accurate.

The Burden of Proof Position

Once a claimant establishes that processing occurred without a lawful basis — which is established by the absence of a disclosed Article 28 DPA with Serco, G4S, or Marston, or by the void enforcement instrument that provided the disclosure basis — the burden shifts to the controller to demonstrate it was not responsible for the damage (Art.82(3) UK GDPR). This is a significant procedural advantage for claimants.

ON GROUP ACTION: Where multiple claimants have the same legal issue against the same defendant, collective action is procedurally possible in England and Wales under CPR Part 19 (representative claims) or through a Group Litigation Order. This reduces individual cost, attracts litigation funding, and creates the scale that makes settlement unavoidable. Whether this route is pursued, and by whom, is a matter for affected parents and specialist legal advisers. The CMS Files is not a legal services provider and does not give legal advice. What this section establishes is that the legal basis for individual claims exists. It is for each parent, with legal advice, to decide whether and how to pursue it.

Practical Routes

- **Individual county court claim:** Article 82 claims can be issued in the County Court. Claims under £10,000 may be allocated to the small claims track. Claims above that level will require more detailed pleadings and may attract costs risk.
- **ICO complaint as supporting evidence:** An ICO complaint does not itself generate compensation, but an ICO finding of breach can support a subsequent civil claim by establishing the unlawful processing.
- **Legal aid:** Legal aid is not generally available for data protection claims but may be available in some circumstances, particularly where the claim involves children’s welfare or fundamental rights. Contact Citizens Advice or a specialist data protection lawyer.
- **Litigation funding:** For larger group claims, third-party litigation funding may be available. Funders take a share of any damages recovered. This removes upfront cost risk for claimants.

SOURCE: UK GDPR Art.82 — individual right to compensation
SOURCE: UK GDPR Art.28 — mandatory processor agreements (absent for Serco, G4S, Marston)
SOURCE: UK GDPR Art.6 — lawful basis for processing
SOURCE: Lloyd v Google LLC [2021] UKSC 50 — non-material damage compensable
SOURCE: CPR Part 19 — representative claims and group litigation orders
SOURCE: CSC v TCS No.24-10749, 5th Circuit, 21 November 2025 — BaNCS stolen code

SECTION 25

WHAT YOU SHOULD DO NOW — A PRACTICAL GUIDE FOR AFFECTED PARENTS

This Section Is For Every Parent Affected by CMS Enforcement

Everything in this document is mapped to evidence, law, and identified criminal activity. If you believe you have been a victim of any of the conduct described here — false arrears, void enforcement, unlawful data processing, false imprisonment on an unsigned committal — you have concrete legal rights. The steps below are practical, immediate, and do not require a lawyer to begin. They create the evidence trail that any future legal action will need.

Step 1 — Report to the Police

If You Believe Fraud or Theft Has Been Committed Against You

The CMS enforcement instruments described in this document — the summons and the liability order — are false instruments under the Forgery and Counterfeiting Act 1981. Money extracted from your account or wages using these instruments may constitute theft or fraud. Report this to your local police force as a crime. Say explicitly:

- "I am reporting fraud under the Fraud Act 2006 and the use of false instruments under the Forgery and Counterfeiting Act 1981."
- "The instrument used to extract money from me is not a court order. It was produced by the Child Maintenance Service, not by a magistrates' court."
- "I have evidence that the summons I received was not issued by a Justice of the Peace as required by s.51 Magistrates' Courts Act 1980."
- Ask for a crime reference number. If they refuse to issue one, ask for the officer's name and badge number, and note the time and date.
- Take a screenshot of any online reporting confirmation screen, including any reference codes. TVP's own system routed one complaint to an unconnected force — evidence of what the system does is important.

Step 2 — If Police Refuse to Record — Escalate Immediately

- Request a formal written explanation for why your complaint was not recorded as a crime. This triggers their obligations under the Police Reform Act 2002.
- Make a formal complaint to the Independent Office for Police Conduct (IOPC) at policeconduct.gov.uk. Cite the specific complaint reference number and state that non-recording of a documented crime is a potential breach of NCRS and misconduct in public office.
- Write to your MP stating that you have attempted to report a crime and police have refused to record it. Attach any reference numbers and the police response. This creates a parliamentary record.

- Report to Action Fraud at actionfraud.police.uk — even knowing it may result in an automated response. The reference number is important evidence of the attempt. If you receive an automated no-action response, that response is itself evidence of the systemic suppression documented in this disclosure.
- Report to HMICFRS (His Majesty's Inspectorate of Constabulary) at justiceinspectorates.gov.uk — HMICFRS inspects crime recording compliance and can be contacted directly where non-recording is suspected.

SOURCE: IOPC — make a police complaint — policeconduct.gov.uk

If You Are Facing a Committal Hearing — Act Immediately

IF YOU ARE FACING A COMMITTAL HEARING: You are facing imprisonment on an instrument that may be void. You need urgent legal advice. Contact a solicitor immediately, show them this document, and ask them to seek an urgent injunction or stay on the basis of the jurisdictional nullity argument and the GLD admission (paragraph 8, Z2500859) that CMS serves the summons. The High Court case AC-2025-LON-001412 is directly on this point and the materials are publicly available. Habeas corpus remains available at any stage if imprisoned.

Step 6 — Apply for Judicial Review of the Regulations

If you believe the Child Support Maintenance Calculation Regulations 2012 are unlawful as applied to your case — particularly if you are a paying parent with children in your household, or if your effective marginal tax rate exceeds 100% — you may have grounds for judicial review. A judicial review must normally be filed within three months of the decision being challenged, but this generally does not apply to a continuous assessment. Key grounds are:

- Article 14 ECHR (discrimination): the formula treats identical caring roles differently based on income source, with no rational justification.
- s.149 Equality Act 2010 (public sector equality duty): the formula was enacted without an equality impact assessment.
- Wednesbury irrationality: the formula produces irrational results confirmed by independent experts and has never been subject to research-based review.
- Article 6 ECHR: no mechanism to challenge the debt before a court at any stage.

Group judicial reviews — where multiple claimants with the same legal challenge join together — are procedurally possible and significantly reduce individual cost. Contact a judicial review specialist. The Public Law Project (publiclawproject.org.uk) can provide referrals and guidance on legal aid availability.

Step 7 — Write to Your MP

Write to your MP — by letter, not email — stating that you are a constituent affected by CMS enforcement, that you believe conduct constituting criminal fraud under the Fraud Act 2006 has been committed against y to:

- Request an urgent parliamentary statement from the Secretary of State for Work and Pensions on High Court case AC-2025-LON-001412.
- Ask in writing whether the CS(E)A 2023 will be commenced and, if not, why not.
- Request a meeting between you, the MP, and a CMS minister.

Your MP has a constituency duty to assist you. A volume of coordinated constituent letters creates parliamentary pressure that individual complaints do not.

Step 8 — Join the Group Action

Group actions are stronger than individual claims. They share legal costs, attract litigation funding, and create the scale that makes the story undeniable and settlement unavoidable. If you have been financially harmed — by fictitious arrears, unlawful surcharges, void enforcement, or data processed without authority — your case is part of a pattern that strengthens every other case. This applies especially if you have children in your household, or if you have lost a loved one connected to CMS enforcement. Contact The CMS Files at the address on the final page of this document.

SOURCE: Public Law Project — publiclawproject.org.uk — JR referrals and legal aid guidance
SOURCE: AC-2025-LON-001412 — GLD letter Z2500859/RCJ/HOI7 — para 8
SOURCE: Article 6 ECHR; Article 14 ECHR; Equality Act 2010 s.149

SECTION 26

EVIDENCE SCHEDULE, EXHIBITS, AND APPEAL TO MEDIA AND JUSTICE LAWYERS

This disclosure is not a collection of allegations. Every factual assertion in every section is sourced to: a signed public account; a parliamentary record; a FOI response; a filed court document; a recorded telephone call in evidence; or published legislation. The exhibits listed below are the physical instruments of the fraud described. They are available for inspection on request.

Schedule of Exhibits

Ref	Document	What It Shows	Sections Evidenced
EX-A	CMS Complaint and Summons (redacted)	A CMS-generated summons. No court seal. No JP signature. No HMCTS reference number. No evidence of a JP complaint being laid. Issued from Mail Handling Site A, Wolverhampton. Compare with the legal requirement under MCA 1980 s.51: this document purports to be a court instrument. It is not.	Sections 3, 5, 13, 15, 16. Timeline 1993–2026.
EX-B	CMS Liability Order (redacted)	A CMS-generated liability order. No court seal. No judicial signature. Multiple possible signatories listed simultaneously (meaning no individual is identified). No HMCTS system reference. Confirmed by CL2 and CL3 (recorded calls): “There are no court orders — they’re memorandums.” This is the document registered with RTL as a court order.	Sections 3, 5, 12, 13, 21.
EX-C	Serco Senior Lawyer Email (redacted)	Email from a senior member of Serco’s legal team confirming Serco managed CMS contact centre operations on behalf of DWP. Directly contradicts DWP’s 2025 FOI response denying the Serco contract. Cross-reference: DWP Senior Roles March 2014 (published gov.uk) names “the Serco contract”.	Sections 6, 6A, 23, 24.
EX-D	CMS Budget Ledger (redacted)	CMS operational budget entries showing direct line-item payments from the Child Maintenance budget to Serco Ltd for SLA and operational services during the 2012–2018 period. Multi-million pound payments. Coded to CMS operations — not general DWP accounts. Cross-reference: DWP Senior Roles March 2014.	Sections 6, 6A, 24.

Ref	Document	What It Shows	Sections Evidenced
EX-E	Thames Valley Police Supression Evidence	Screenshots and written responses from TVP 2024–2026. Relates to complaints S1–S5. Includes: BCA-5654-26-4320-03 same-day closure letter from Alison Robinson; TVP online portal confirmation screen routing complaint to West Midlands Police; denial of knowledge of reference code.	Section 17. Timeline suppression.
EX-F	Recorded Calls CL1, CL2, CL3 (transcripts)	CL1: HMCTS staff member, MK Magistrates' Court — "CSA hire the court like the council tax — we only deal with criminal cases." CL2: Enforcement agent, Somerset — "We do not hold a copy of any court order." CL3: CMS enforcement official — "There are no court orders — they're memorandums."	Sections 3, 5, 13, 15, 16, 20, 21.
EX-G	GLD Letters (AC-2025-LON-001412)	GLD letter ref Z2500859/RCJ/HOI7, 9 March 2026: paragraph 8 admission that "a summons was served on [the paying parent] by… the Child Maintenance Service." Also: GLD letters omitting Hill [1983] response; GLD characterisation of N461 renewal as "second claim" — a false characterisation.	Sections 3, 15, 15A, 16.
EX-H	HMCTS Written Confirmations (three courts)	HMCTS Thames Valley (Veer, 19 March 2026): "no order on our case file." HMCTS Brighton (Lucy Bennett): "the court is not required to produce an order." HMCTS Leicester (Nimra Asghar): no summons recorded on court system.	Sections 3, 12A, 12B, 13.
EX-I	FOI Responses (key)	FOI2026/03820: CMS "requests hearing space" from magistrates' courts. FOI2026/24584: CMS issues summonses from Plymouth and Kidderminster processing centres. FOI2026/00482 (Action Fraud): automated triage confirmed, no human review. DWP IR2026/14071: Article 6 advice withheld under LPP.	Sections 3, 13, 17, 18.
EX-J	CMS Handbook (archived)	CMS Internal Operating Procedure: Liability Order – Magistrates Court. Dated 10 August 2017. Archived by Voice of the Child. Shows: CMS generates its own summons (step 16); no authorisation required (FAQ p.7); parent's grounds of challenge deliberately restricted.	Sections 3, 13.
EX-K	Equita Evidence CL-EQ-1	Recorded call confirming Equita's enforcement approach on void instruments. Filed on High Court file in AC-2025-LON-001412. Combined with Liquidated Damages Notice served on Equita and parent group, and Equita's subsequent silence.	Section 29.

Appeal to Media and Justice Lawyers

If you are a journalist, broadcaster, investigative reporter, or editor: this document is sourced. Every claim is grounded in primary evidence. Every named official is named in their official capacity. Exhibit requests and the full evidence bundle are available on request.

If you are a barrister, solicitor, or legal academic with an interest in constitutional law, judicial review, data protection, ECHR litigation, or criminal law: this case is on the High Court record. The materials are available. The clients exist. The evidence is compelling.

If you are an affected parent, or know someone who is: Section 25 of this document sets out the practical steps available to you. Section 24 sets out the GDPR compensation rights that may be available. Template letters are in Section 27.

CONTACT: thebigchildmaintenancescandal@gmail.com • Evidence portal: CMS Files public disclosure platform • FOI Public Archive: whatdotheyknow.com/body/child_maintenance_service • High Court Record: AC-2025-LON-001412 (publicly accessible) • SFO Referral: RF26030143832C • NCA Referral: active

SOURCE: All exhibits listed above — available on request from The CMS Files
SOURCE: AC-2025-LON-001412 — High Court record — publicly accessible
SOURCE: whatdotheyknow.com/body/child_maintenance_service — FOI public archive

SECTION 17B — NEW MAY 2026

POLICE CLOSING COMPLAINT — TVP PSD OUTCOME, PCC MISREPRESENTATION AND OPCC REVIEW

UPDATED MAY 2026

This section documents the final stage of the police suppression architecture as it stood in May 2026: TVP Professional Standards' formal closure of the complaint, the PCC's response, and the critical evidential finding that TVP misrepresented the position to the PCC. This is no longer deflection — it is an active misrepresentation by a police force to its statutory oversight body.

1. TVP PSD Outcome Letter — Reference CO/00784/26 — 28 April 2026

Thames Valley Police Professional Standards Department issued an outcome letter dated 28 April 2026 under reference CO/00784/26, authored by PC Robinson. The letter closed the complaint and reclassified the matters as civil.

The letter has four critical failures:

- It does not address and does not mention the prior reclassification of these matters as **state crimes** under crime references including 43260123059 by a TVP officer following review of the same allegations. A PSD complaints outcome letter cannot reverse a crime recording made through the operational policing process — the two are separate, distinct procedures under the Police Reform Act 2002. PC Robinson conflates them, using the complaints process to achieve what a crime recording decision would require a separate, accountable determination to accomplish.
- It records that the Central Fraud Unit was consulted. The Central Fraud Unit's conclusion that the matters are civil is not binding on the operational crime recording, which remains open on TVP's own systems. Two contradictory assessments now exist simultaneously on TVP's systems.
- It does not engage with the National Crime Recording Standard (NCRS) Home Office Counting Rules, which require that once a crime is recorded it must be investigated unless specific criteria for de-recording are met and documented. Those criteria are not cited in the outcome letter.
- The two recorded allegations in the outcome letter bear no resemblance to the comprehensive criminal complaint submitted. A complaint covering state crimes, forgery under the Forgery and Counterfeiting Act 1981, fraud under the Fraud Act 2006, false imprisonment, and misconduct in public office — supported by a 100+ page sourced evidence dossier — was received, assessed, and dismissed without investigation. That is not the discharge of a statutory complaints obligation. It is its circumvention.

2. The PCC Response — Reference CC0226 / TH 4458

The PCC's Governance Manager, James Katouzian, responded under reference CC0226 / TH 4458. The PCC applied IOPC guidance Annex A paragraph A.7 — which states that where the Chief Constable has had no personal involvement, the PCC should forward to the appropriate authority — and forwarded the matter to TVP PSD. The PCC declined to record the complaint against the Chief Constable.

This response contains a critical factual error, originating in TVP's own submission to the PCC:

TVP TOLD THE PCC A MATERIAL UNTRUTH: TVP Professional Standards informed the PCC that the complaint had been "investigated and an outcome letter sent on 28 April 2026." The outcome letter is dated 28 April 2026 — the same date as the formal statement submission to TVP. The 28 April date is the date the complainant submitted her comprehensive formal statement to TVP. It is not the date of any investigation or any response to it. TVP described the date of receipt as the date of investigation and result. This is a misrepresentation of the facts to a statutory oversight body.

3. Why the Chief Constable Personal Involvement Point Is Wrong in Law

The PCC applied paragraph A.7 on the basis that the Chief Constable had no personal involvement. But the complaint was not about a specific individual act by the Chief Constable. It was about a **systemic failure of TVP as a force** to investigate recorded state crimes — which is the Chief Constable's institutional responsibility under section 36 of the Police Reform Act 2002.

Section 36 PRA 2002 places the duty to exercise the functions of the force in the most effective and efficient manner on the Chief Constable personally. A force-wide pattern of non-recording, non-investigation, and automated diversion of a class of criminal complaint is not an individual officer's decision. It is an institutional failure for which the Chief Constable is constitutionally responsible. The PCC's reliance on paragraph A.7 mischaracterises the nature of the complaint.

4. Suppression Event S7 — Using the Complaints Mechanism to Reverse a Crime Recording

The most significant development in the entire police suppression strand is not the outcome letter itself — it is the mechanism by which it was used. TVP Professional Standards has used a complaints process, which is designed to address service quality and individual officer conduct, to effectively reverse an operational crime recording made under the National Crime Recording Standard.

These are two entirely separate legal processes:

Process	What It Is / Who Controls It
Operational crime recording (NCRS)	An assessment made by an operational officer under mandatory Home Office Counting Rules. Once a crime is recorded, it must be investigated or formally de-recorded with documented reasons. De-recording requires supervisory authority. A PSD complaints outcome letter has no de-recording authority.
PSD complaints process (PRA 2002)	A separate regulatory process governing service quality and officer conduct. It cannot reverse, override, or supersede an operational crime recording. The two processes operate on parallel, independent tracks.

PC Robinson's outcome letter proceeds as if the prior state crime recording under ref 43260123059 does not exist. She does not cite it. She does not explain it. She does not address why the Central Fraud Unit's civil assessment should supersede the prior operational officer's criminal assessment of the same evidence. This is not an oversight. It is the critical analytical failure in the outcome letter.

5. The OPCC Review — Four Grounds

A review request was filed with the Office of the Police and Crime Commissioner (OPCCComplaintReviews@thamesvalley.police.uk) within the 28-day deadline from the outcome letter. The review is founded on four grounds:

- **Ground 1 — Prior crime recording ignored:** The outcome letter CO/00784/26 does not address and does not explain the prior classification of these matters as state crimes under crime reference 43260123059 and others, made by a TVP operational officer following review of the same allegations. A PSD outcome letter in a complaints process cannot reverse an operational crime recording.
- **Ground 2 — Wrong process used:** TVP PSD used the complaints mechanism — which governs service quality — to achieve the functional result of a de-recording decision, which requires a separate supervisory determination under NCRS. This conflation of processes is procedurally wrong and its outcome must be quashed.
- **Ground 3 — Misrepresentation to PCC:** TVP informed the PCC that the complaint was "investigated and an outcome letter sent on 28 April 2026." The 28 April date is the date of the complainant's submission to TVP, not of any investigation. TVP described receipt as investigation. This misrepresentation requires the PCC to reopen the matter on accurate information.
- **Ground 4 — Chief Constable institutional responsibility:** The complaint concerns a systemic force-wide failure under s.36 PRA 2002, not an individual officer's conduct. Paragraph A.7 (no personal involvement) does not apply to a complaint about institutional systemic failure. The Chief Constable is personally responsible for the functions of the force and the complaint is properly a matter for the PCC.

6. What the Complete Suppression Architecture Now Looks Like

Event	Date	Mechanism	Status
S1–S3	2024–25	TVP and Met Economic Crime — all classified as civil, zero crime references	Documented. Pattern.
S4	Early 2026	TVP OPCC routing to PSD — closed without NCRS recording	Documented.
S5	12 Mar 2026	TVP online portal auto-routed to West Midlands Police — "Your report has been sent to West Midlands Police"	Screenshot held in evidence. Placed in High Court file.
S6	Post-27 Mar	TVP officer voicemail to Mr N: "TVP cannot investigate judicial matters" — same deflection as before PSD admission	Documented. Added to IOPC complaint.
S7	28 Apr 2026	TVP PSD outcome letter CO/00784/26 — uses complaints process to reverse operational crime recording; TVP misrepresents position to PCC	OPCC review filed. Four grounds. IOPC updated. Most advanced suppression event documented.

THE SUPPRESSION HAS EVOLVED: S1–S5 was non-recording. S6 was post-admission deflection. S7 is active misrepresentation to a statutory oversight body and the use of one process to reverse another. Each stage is more serious than the last. The pattern across seven events, five forces/bodies, and three years is not explicable by coincidence or individual error. It is a system operating as designed.

SOURCE: TVP PSD outcome letter CO/00784/26 — 28 April 2026 — on file

SOURCE: PCC response CC0226/TH 4458 — James Katouzian, Governance Manager, TVP PCC Office

SOURCE: Police Reform Act 2002 s.36 — Chief Constable's institutional responsibility

SOURCE: National Crime Recording Standard (NCRS) — Home Office Counting Rules for Recorded Crime

SOURCE: IOPC guidance Annex A paragraph A.7 — forwarding complaints where chief officer has no personal involvement

SOURCE: Crime reference 43260123059 — TVP operational state crime recording

SOURCE: TVP crime refs BCA-18321-26-4343-IR; INC-20260326-0108; BCA-5654-26-4320-03

SOURCE: R v Commissioner of Police of the Metropolis ex parte Blackburn [1968] 2 QB 118 — unlawful policy of non-investigation of a class of offence

SOURCE: Human Rights Act 1998 s.6 + Article 6 ECHR — right of access to justice as a Convention right

SOURCE: Misconduct in Public Office — R v Dytham [1979] QB 722 — wilful neglect of duty by a public officer

SECTION 17C — NEW MAY 2026

DEO: THE FULL NULLITY CASCADE — VOID LIABILITY ORDER, VOID DEO, RECOVERABLE WAGES

UPDATED MAY 2026

Section 10 sets out the DEO enforcement framework and establishes that a DEO is an administrative instrument issued by the Secretary of State directly to the employer under section 31 CSA 1991, with no court involvement. This section develops the full legal consequences of the liability order nullity established in Sections 3, 12A, 12B, and 12C: if the liability order is void ab initio, the downstream enforcement cascade — DEO, lump sum deduction, bailiff instruction — is equally void. This is the nullity cascade.

1. The Statutory Precondition — s.31(1) CSA 1991

Section 31(1) CSA 1991 provides that the Secretary of State may make a DEO where it appears to the Secretary of State that a liable person is employed or is likely to be employed. Critically, a DEO does not require a liability order — it is a direct administrative power. This is different from bailiff enforcement (s.36) and driving licence removal (s.39A), which are expressly conditioned on a liability order being in force.

The DEO question is therefore more nuanced than the bailiff question. A DEO may be issued without a prior liability order. But a DEO *based on a void calculation*, or issued *downstream of a void liability order regime*, is nonetheless a tainted instrument — and where the underlying debt is fictitious, the DEO enforces a non-existent liability.

2. The Three Routes to DEO Nullity

Route	Legal Basis	Effect
Fictitious underlying debt	NAO HC 252 adverse opinion; C&AG; parliamentary statement confirming CMS collected CSA fictitious debt; £29.7m incorrect amounts identified in accounts	A DEO enforcing a debt that does not exist has no valid statutory purpose. s.31(1) requires the liable person to be a "liable person" — i.e. to owe the amount. If the amount is fictitious, the condition is not met.
s.2 CSA 1991 welfare duty not applied	Child Support Act 1991 s.2 — Secretary of State must consider welfare of any child likely to be affected when exercising any discretionary function. CMS has confirmed in writing it has not applied this duty.	A discretionary function exercised without statutory consideration of the welfare of affected children is unlawful. A DEO issued without s.2 consideration is issued in breach of a mandatory statutory duty — and is challengeable by judicial review.

Route	Legal Basis	Effect
s.28E departure direction not offered	Child Support Act 1991 s.28E — departure directions mechanism. Where the paying parent has qualifying children in their household, a reduction is available on application. CMS has systematically failed to offer or apply s.28E.	A DEO based on a calculation that has not considered an available statutory reduction is based on a figure that exceeds the lawful maximum. Enforcement on an inflated figure is enforcement without lawful authority for the excess.

3. Employer Liability — Employment Rights Act 1996 Section 13

An employer acting on a DEO is by default protected by section 13(1)(b) ERA 1996, which permits deductions "authorised by statute." A valid DEO is a statutory authorisation and the employer cannot be liable for complying with it in good faith.

That protection disappears once the employer has been put on written notice that the instrument is void. From the moment an employer receives written legal notice that the DEO is based on a void calculation, fictitious debt, or unlawful process:

- The employer can no longer rely on the "authorised by statute" defence — because the written notice removes any reasonable belief that the deduction is lawfully authorised.
- Continued deduction after written notice constitutes an unlawful deduction from wages under ERA 1996 s.13.
- The employer becomes jointly exposed to a claim in the Employment Tribunal by the employee for the full amount unlawfully deducted — with no cap on recovery.

The practical effect: once a paying parent or their representative delivers a written DEO nullity notice to the employer with a copy of the relevant evidence (GLD para 8 admission, HMCTS no-order confirmations, FOI2026/03820, FOI2026/24584), the employer faces a binary choice. They may suspend the DEO deductions and seek clarification from CMS, or they may continue deducting and accept personal exposure to an ERA 1996 s.13 tribunal claim.

THE 20% SURCHARGE ON VOID DEBT: Every DEO or Collect and Pay arrangement that enforces fictitious debt generates a 20% surcharge payable to the Secretary of State. Where the underlying debt is fictitious — confirmed by the NAO adverse opinion HC 252 — the surcharge is levied without lawful basis. Approximately £106 million per year in surcharge income is generated. A conservative assessment of the proportion attributable to fictitious debt, cross-referenced against the NAO's identified £29.7 million in incorrect amounts, suggests tens of millions of pounds of surcharge levied annually on debt that does not exist. That surcharge is recoverable.

4. The Judicial Review Route — DEO as Part of AC-2025-LON-001412

Where a DEO is issued downstream of a void liability order regime — even though a DEO does not formally require a liability order — it is part of the same enforcement chain that AC-2025-LON-001412 challenges. The claim as pleaded attacks the lawfulness of the entire CMS enforcement infrastructure, not only the liability order stage. A DEO issued by the same system, on the basis of the same calculation, following the same void process, is within the scope of the judicial review relief sought.

Additionally, where a DEO enforces fictitious arrears, judicial review lies on the basis of Wednesbury unreasonableness: it is not rational to enforce a debt the NAO has confirmed includes amounts that do not exist.

SOURCE: Child Support Act 1991 s.31 — DEO statutory framework

SOURCE: Child Support Act 1991 s.2 — welfare duty of Secretary of State

SOURCE: Child Support Act 1991 s.28E — departure directions

SOURCE: Employment Rights Act 1996 s.13 — unlawful deduction from wages

SOURCE: NAO HC 252 — adverse opinion; C&AG; parliamentary statement re fictitious debt

SOURCE: DWP FOI2026/24584 — CMS issues the summons

SOURCE: GLD letter Z2500859 para 8 — judicial admission CMS served summons

SOURCE: HMCTS confirmations: Veer (MK), Nimra Asghar (Leicester), Lucy Bennett (Brighton) — no order on court file

SOURCE: Child Support (Collection and Enforcement) Regulations 1992 SI 1992/1989

SOURCE: SI 2021/763 — prescribed form of liability order deleted from Schedule 1

SOURCE: Associated Provincial Picture Houses v Wednesbury Corporation [1948] 1 KB 223 — irrationality review

SECTION 28 — NEW MAY 2026

BARONESS SHERLOCK OBE — REGULATORY CAPTURE, MINISTERIAL CODE BREACHES AND APPARENT BIAS

UPDATED MAY 2026

GDPR NOTICE: This section names Baroness Maeve Sherlock OBE exclusively in her capacity as a Minister of the Crown and former public office holder. All information cited is drawn from public records: Hansard, the House of Lords Register of Members' Interests, the List of Ministers' Interests (official government publication), the Charity Commission public register, Contracts Finder, and Companies House. No private information is used. This section constitutes public interest journalism within the meaning of UK GDPR Article 85 and the Data Protection Act 2018 Schedule 2 Part 5.

1. The 35-Year Structural Conflict

Baroness Maeve Sherlock OBE was appointed Minister of State at the Department for Work and Pensions on 17 December 2024, with portfolio responsibility specifically including Child Maintenance, Family Test, and Reducing Parental Conflict. In that role she is the minister responsible for the CMS in Parliament, including in relation to the judicial review proceedings AC-2025-LON-001412.

Her career arc in relation to the child maintenance system is as follows:

Period	Role	Relevance
1997–2003	Chief Executive, National Council for One Parent Families (NCOF) — Charity No. 230750, now Gingerbread after 2007 merger	NCOF was the primary receiving-parent lobby organisation during the period the CSA enforcement infrastructure was being designed and expanded. As CEO she led advocacy for aggressive enforcement policy on behalf of receiving parents.
2000–2003	Member, HM Treasury Council of Economic Advisers — concurrent with NCOF CEO role	The Child Support, Pensions and Social Security Act 2000 — which created the structural framework the CMS now operates under — was designed and enacted during this period. She held advisory and advocacy roles simultaneously.
2008–2010	Senior Independent Director, Child Maintenance and Enforcement Commission (CMEC) — the direct predecessor body to the CMS	CMEC was the enforcement commission that became the CMS in 2012. As a board-level Non-Executive Director she had governance oversight of the enforcement regime she now defends as a minister.

Period	Role	Relevance
July 2024–present	Parliamentary Under-Secretary then Minister of State, DWP — Child Maintenance portfolio	She is the minister responsible for CMS policy and parliamentary defence of the enforcement regime, including in AC-2025-LON-001412 where the Secretary of State for Work and Pensions is the Defendant.

2. The Hansard Record — Five Self-Declarations

On five separate occasions in House of Lords debates, Baroness Sherlock herself declared her historic connections to NCOF and related organisations. Each declaration was made while she was citing Gingerbread briefing material:

Date	Declaration (Hansard)
15 October 2012	Declared prior role at National Council for One Parent Families in Lords debate on Child Support
4 February 2014	Declared prior connection to NCOF/Gingerbread in Lords debate citing Gingerbread briefing
9 December 2015	Declared prior connection in Lords debate on child maintenance policy
24 June 2021	Declared prior connection in Lords debate on CMS enforcement provisions
19 May 2023	Declared prior connection in Lords debate while specifically citing Gingerbread research

When she was a backbench peer she regarded these connections as sufficiently material to require declaration in parliamentary debate. When she became a minister with direct responsibility for the same system, she did not declare them.

3. The List of Ministers' Interests — May 2025 — Zero Disclosure

The official List of Ministers' Interests, published May 2025, records Baroness Sherlock's declared interests as:

- Vice President, Bible Society
- Patron, Christian Enquiry Agency
- Priest in the Church of England
- Priest Vicar, Westminster Abbey

There is no entry for: (a) National Council for One Parent Families / Gingerbread; (b) Child Maintenance and Enforcement Commission; (c) HM Treasury Council of Economic Advisers. The same connections she declared five times from the opposition benches are absent from her official ministerial disclosure.

THE CORE LEGAL FINDING: A minister who declared three material prior interests publicly from the opposition benches on five occasions, and then failed to declare any of them in her official List of Ministers' Interests on appointment as the minister with direct responsibility for the same subject matter, has not complied with the Ministerial Code. The interests are not historical trivia. They are current structural connections — Gingerbread (the successor to NCOF) is actively lobbying Baroness Sherlock in her ministerial role. She handed Gingerbread's November 2025 open letter from representatives of the organisation she previously ran, and formally responded to it.

4. Ministerial Code Breaches — Paragraphs 1.6(f), 3.13, 3.14

Ministerial Code Paragraph	What It Requires	The Conduct in Issue
1.6(f)	Ministers must ensure that no conflict arises, or could reasonably be perceived to arise, between their public duties and their private interests, financial or otherwise	The prior NCOF/CMEC connections are not financial interests but they constitute prior professional and advocacy interests that are directly engaged by the ministerial portfolio. A reasonable observer would perceive a conflict.
3.13	Ministers must declare all relevant interests to the Independent Adviser on Ministers' Interests and to Cabinet colleagues as appropriate	NCOF/CMEC connections — each declared publicly on five occasions as a peer — were not declared on appointment as minister. The Independent Adviser's process requires the minister to identify all relevant prior interests. These were not identified.
3.14	Where a conflict exists or could be perceived, the minister must recuse themselves from decisions in that area, or divest the interest	No recusal or management arrangement has been disclosed. The minister continues to have policy and parliamentary responsibility for CMS enforcement including in respect of AC-2025-LON-001412.

5. Apparent Bias — Magill v Porter [2001] UKHL 67

The apparent bias test established in Porter v Magill [2001] UKHL 67 asks whether a fair-minded observer, having considered the facts, would conclude there is a real possibility that the decision-maker is biased. That test applies to ministers exercising quasi-judicial or policy functions in relation to specific matters — including the decision whether to defend or concede judicial review proceedings and the decision whether to continue enforcement.

A fair-minded observer who knew that: (a) the minister responsible for CMS enforcement spent six years as CEO of the primary receiving-parent advocacy organisation; (b) spent two years on the board of the predecessor enforcement commission; (c) is currently being lobbied by the successor to the organisation she ran; (d) declared all these connections from the opposition benches but not in her official ministerial register — would conclude there is a real possibility that her ministerial decisions in relation to CMS enforcement do not represent independent assessment of the public interest.

6. The Gingerbread Closed Loop — Sock Puppet Analysis

The charity Gingerbread (Charity No. 230750) — the successor to NCOF, where Baroness Sherlock served as CEO — received £383,595 from the DWP in contracts and grants in the most recent published accounts (Charity Commission 2024). It simultaneously lobbies the minister whose predecessor organisation it is, advises the All-Party Parliamentary Group on child maintenance (for which it acts as joint secretariat), and provides briefing material cited by MPs in parliamentary debates on CMS policy.

This constitutes the "sock puppet" lobbying model identified by the Institute of Economic Affairs (2012): government funds a pressure group; the pressure group lobbies government using those funds; the minister responds to the pressure group's arguments; the government continues to fund the pressure group. The Cabinet Office anti-lobbying clause (2016) was introduced specifically to prevent this. Whether that clause appears in DWP's grant agreements with Gingerbread has not been disclosed.

7. Misfeasance in Public Office — Three Rivers Threshold

The Three Rivers test for misfeasance in public office [2003] 2 AC 1 requires: (1) an act done in the exercise of a public power or function; (2) done in bad faith, or with knowledge that the act is unlawful, or with reckless indifference to its lawfulness; (3) which causes damage to the claimant. The allegation, properly framed for investigation, is this: a minister who continues to exercise ministerial responsibility for a system she has undisclosed material prior connections to, who continues to defend that system in legal proceedings, and who has not recused herself or made any disclosure management arrangement, may be acting with reckless indifference to whether her conduct is lawful under the Ministerial Code. That is a matter for the Independent Adviser on Ministers' Interests, the House of Lords Commissioner for Standards, and the Parliamentary Commissioner for Standards.

8. Formal Demands

- The Independent Adviser on Ministers' Interests: open a formal inquiry into whether Baroness Sherlock's prior connections to NCOF/Gingerbread and CMEC were required to be disclosed under Ministerial Code paragraphs 3.13 and 3.14, and whether a conflict management arrangement should have been put in place before she exercised ministerial responsibility for CMS proceedings.
- The House of Lords Commissioner for Standards: consider whether the failure to declare interests in the List of Ministers' Interests that were declared five times in Hansard from the opposition benches constitutes a breach of the Code of Conduct for Lords.
- The Charity Commission: investigate whether Gingerbread's receipt of DWP contracts and grants, while simultaneously lobbying the DWP minister whose predecessor organisation it is, is consistent with the public benefit requirement under Charities Act 2011 s.4 and Charity Commission guidance on political activity.
- DWP: publish the full terms of all grant and contract agreements with Gingerbread since 2012, including whether the Cabinet Office 2016 anti-lobbying clause was included in each agreement.

SOURCE: List of Ministers' Interests — May 2025 — gov.uk — Baroness Sherlock entry — zero conflict disclosures

SOURCE: Hansard — Baroness Sherlock declarations: 15 Oct 2012; 4 Feb 2014; 9 Dec 2015; 24 Jun 2021; 19 May 2023

SOURCE: Charity Commission — Gingerbread (No. 230750) — accounts filed 2024 — £383,595 DWP funding

SOURCE: Charity Commission — National Council for One Parent Families — CEO: Maeve Sherlock 1997–2003

SOURCE: Child Maintenance and Enforcement Commission — Annual Reports 2008–2010 — Non-Executive Directors

SOURCE: Ministerial Code — paragraphs 1.6(f), 3.13, 3.14 — Cabinet Office

SOURCE: Magill v Porter [2001] UKHL 67 — apparent bias test

SOURCE: Three Rivers DC v Bank of England (No.3) [2003] 2 AC 1 — misfeasance in public office

SOURCE: IEA — "Sock Puppets: How the Government Lobbies Itself and Why" — Christopher Snowdon — 2012

SOURCE: Cabinet Office anti-lobbying clause — 2016 — grant agreement standard terms

SOURCE: Charities Act 2011 ss.4, 14, 46, 76 — public benefit; Charity Commission investigatory powers

SOURCE: UK GDPR Article 85; Data Protection Act 2018 Schedule 2 Part 5 — journalism exemption

SECTION 29 — NEW MAY 2026

EQUITA LIMITED — ENFORCEMENT AGENT LIABILITY, THE DWP CONTRACT AND EXHIBIT CL-EQ-1

UPDATED MAY 2026

GDPR NOTICE: Equita Limited is named in its capacity as a contracted enforcement agent acting for the DWP/CMS. Individual Equita employees are referred to by first name only where identified on recorded calls, in accordance with data minimisation principles under UK GDPR Article 5(1)(c). All material cited is drawn from recorded telephone calls produced as exhibits in AC-2025-LON-001412, parliamentary records, and the Contracts Finder public register. This section constitutes public interest disclosure. No private information is used.

1. Equita's Role — The DWP Contract

Equita Limited is one of a small number of enforcement agents contracted by DWP to carry out enforcement under CMS Managed Enforcement Agency Services. The existence of this contract is confirmed in a parliamentary written answer. The contract requires Equita to carry out enforcement of CMS instruments presented to it as liability orders. As documented throughout this disclosure, those instruments are not court orders. They are CMS-generated administrative documents. Equita has been enforcing on these documents against paying parents across England and Wales for years.

The DWP-Equita contract will contain standard government contract terms including: compliance with all applicable law; non-discrimination obligations; data protection compliance; and adherence to the Taking Control of Goods: National Standards 2014. Each of these terms has been breached in the documented case set out in this section.

2. Exhibit CL-EQ-1 — The Recorded Call — Evidence Now on the High Court File

A telephone call between Christina Little (lay representative) and an Equita agent identified as Aaron was recorded and produced as Exhibit CL-EQ-1 in proceedings AC-2025-LON-001412. It is now on the High Court file. The call contains the following statements, made by the Equita agent:

- **"We've been doing this a long time."** — Aaron's response when challenged on the lawfulness of the enforcement process. This statement, far from providing comfort, is a direct admission that the practice has been systematic and long-standing.
- **"Dyslexia has no impact on enforcement."** — Aaron's response when told that the paying parent has dyslexia and struggles to engage with written correspondence. This is a direct statement that a known disability will not affect the enforcement approach.
- **"I cannot guarantee when formal legal correspondence will be read."** — Aaron's response when told that formal legal notices had been sent. An enforcement agent who cannot confirm that legal correspondence on an active High Court matter has been read before enforcement proceeds is an enforcement agent proceeding without due diligence.

3. Equality Act 2010 — Direct Breach

Dyslexia is a disability within the meaning of the Equality Act 2010 section 6 where it has a substantial and long-term adverse effect on the ability to carry out normal day-to-day activities. Written communication and document processing are normal day-to-day activities. A person with dyslexia who struggles to read enforcement notices, understand legal documents, or navigate the CMS correspondence system is a disabled person to whom Equita owes a duty of reasonable adjustment under EqA 2010 section 20.

The duty to make reasonable adjustments requires Equita to take reasonable steps to avoid the substantial disadvantage caused by its standard practice of written enforcement. Aaron's explicit statement that dyslexia "has no impact on enforcement" is direct evidence that:

- Equita has not trained its agents on their Equality Act obligations.
- Equita does not have or does not apply an adjustments policy for disabled paying parents.
- Equita proceeded with enforcement knowing of the disability without consideration of whether any adjustment was possible.

This is a breach of the Equality Act 2010 s.20(3) and is actionable in the County Court by the paying parent as a claim for discrimination arising from disability under EqA 2010 s.15.

4. Taking Control of Goods Regulations 2013 — Certificate Revocation Grounds

Equita's enforcement agents are certificated officers under the Tribunals Courts and Enforcement Act 2007. Their certificates are granted by county court judges. Regulation 63 of the Taking Control of Goods Regulations 2013 provides that the court may suspend or revoke a certificate where the agent has failed to comply with any requirement imposed by the Regulations.

The Taking Control of Goods: National Standards 2014 require enforcement agents to:

- Treat vulnerable people with appropriate sensitivity and make adjustments for disability.
- Satisfy themselves that they have valid authority before taking control of goods.
- Engage properly with formal legal correspondence.

Aaron's statements on the recorded call constitute failures to comply with the National Standards in respect of all three requirements. Those failures are grounds for referral to the county court that issued the certificate for consideration of suspension or revocation under Regulation 63.

5. YL v Birmingham City Council — Equita as Functional Public Authority

The principle established in YL v Birmingham City Council [2007] UKHL 27 holds that a private body exercising functions of a public nature on behalf of a public authority may itself be a functional public authority for the purposes of Human Rights Act 1998 section 6(3)(b), and therefore bound by the Convention rights. Equita exercising enforcement power under CMS Managed Enforcement Agency Services — a statutory function delegated from the Secretary of State — may be exercising a public function within the meaning of section 6(3)(b). If so, Equita is bound by Article 8 ECHR (right to respect for family life) and Article 6 ECHR (right to a fair trial) in its exercise of that function.

The Article 8 argument is compelling on the facts: three children — including a child protected by a Prohibited Steps Order from the very parent the enforcement notice attributed her to — live in the family home. Equita confirmed on the recorded call that the presence of children does not affect enforcement. CMS did not inform Equita of the children's existence before instructing enforcement. Every step in this chain — the failure to flag the children, the instruction to enforce at their home, the confirmation that they make no difference — is a disproportionate interference with the Article 8 rights of children who have no liability, no involvement in any proceedings, and no means of protection other than this disclosure.

EQUITA IS NOT A PASSIVE ACTOR: Equita's defence — that it acts on instructions from CMS and is not responsible for the validity of the underlying instruments — fails on three levels. First, a certificated enforcement agent has an independent professional duty to verify the lawfulness of the instrument on which they act. Second, Equita was put on formal written notice that the instruments were void before enforcement proceeded. Third, the Equality Act breach is personal to Equita — no instruction from CMS required an agent to state that dyslexia has no impact on enforcement. That statement was Equita's own. The liability is Equita's own.

6. The Contempt Dimension

Equita received formal written notice of the statutory stay arising from the N161 appeal filed at Milton Keynes Magistrates Court. Under the statutory stay, enforcement on any of the 27 March 2026 orders is unlawful pending the appeal. Equita's continued receipt of and action on CMS enforcement instructions after receiving that notice constitutes potential contempt of court. This is a specific ground of the contempt application filed on 29 April 2026 in AC-2025-LON-001412.

SOURCE: Exhibit CL-EQ-1 — recorded call between Christina Little and Equita agent Aaron — on High Court file AC-2025-LON-001412

SOURCE: Parliamentary written answer — DWP-Equita contract — CMS Managed Enforcement Agency Services

SOURCE: Equality Act 2010 ss.6, 15, 20 — disability; discrimination arising from disability; duty to make adjustments

SOURCE: Taking Control of Goods Regulations 2013 — reg.63 — certificate suspension/revocation

SOURCE: Taking Control of Goods: National Standards 2014 — enforcement agent obligations

SOURCE: Tribunals Courts and Enforcement Act 2007 — Schedule 12 — enforcement certificate framework

SOURCE: YL v Birmingham City Council [2007] UKHL 27 — functional public authority; HRA 1998 s.6(3)(b)

SOURCE: Human Rights Act 1998 s.6 — public authority duty

SOURCE: Article 8 ECHR — right to respect for family life and home

SOURCE: UK GDPR Article 5(1)(c) — data minimisation; Article 85 — journalism exemption

SOURCE: Contempt application filed 29 April 2026 — AC-2025-LON-001412 — Equita named as respondent

7. The Liquidated Damages Notice — Criminal Exposure and the Secret Contract

A Liquidated Damages Notice was formally served on Equita Limited and on the group company within which it sits. The notice set out the legal position: that Equita had no Schedule 12 warrant of control, that the instruments on which it was purporting to enforce were void, that enforcement on void instruments without lawful authority constituted theft, and that Equita and its parent group would face county court proceedings in the event that enforcement proceeded.

The notice demanded disclosure of: the Schedule 12 warrant of control; the contract or legal instrument authorising Equita to enforce on behalf of DWP/CMS; and confirmation of the basis on which Equita claimed authority to take control of goods against a parent subject to live High Court proceedings.

SINCE THE LIQUIDATED DAMAGES NOTICE WAS SERVED: COMPLETE SILENCE. Equita made no further enforcement threats. Equita did not produce a Schedule 12 warrant. Equita did not disclose the contract. Equita did not respond to the legal demands at all. The group company also went silent. This silence is not ambiguous. An enforcement agent operating on a valid warrant, under a lawful contract, enforcing a genuine court order, does not go silent when a Liquidated Damages Notice arrives. They respond. They produce their warrant. They produce their contract. They continue. The silence is the answer. They had no Schedule 12. They had no valid instrument. They had no lawful authority. The evidence that they were on notice of this is set out below.

The Legal Framework — Theft and Knowledge

The legal framework is not complex. Enforcement against a paying parent on a void instrument, by an agent without a Schedule 12 warrant, to extract money to which there is no legal entitlement, is theft within the meaning of the Theft Act 1968. Section 1 of the Theft Act 1968 defines theft as dishonestly appropriating property belonging to another with the intention of permanently depriving them of it. The appropriation of wages, or the seizure of goods, on the basis of a void instrument with no lawful authority satisfies every element.

The critical additional element here is **knowledge**. This is not a case of an enforcement agent acting in good faith on instruments it believed to be valid. Equita had been formally served with: the High Court proceedings (AC-2025-LON-001412); the GLD paragraph 8 admission that CMS served the summons; the HMCTS written confirmations that no liability order exists on any court file; the Liquidated Damages Notice setting out the void nature of the instruments; and the explicit statement that proceeding without a Schedule 12 constituted theft. Equita proceeded anyway. Then, when the consequences were made explicit, it went silent. That combination — knowledge of the void instrument, continued enforcement threats, silence on the demands for the warrant and the contract — is evidence of dishonesty within the meaning of s.2 Theft Act 1968 (Ghosh direction; Ivey v Genting Casinos [2017] UKSC 67).

Element of Theft (Theft Act 1968 s.1)	The Evidence in This Case
Appropriation of property	Wages to be deducted from Alex's employer, or goods to be taken from his home, constitute property. An instruction to an employer to deduct wages, or attendance at a home address to seize goods, constitutes appropriation.
Property belonging to another	Alex's wages and possessions belong to Alex, not to CMS or Equita. There is no valid court order transferring any legal entitlement. The liability order is void. The Schedule 12 warrant does not exist. There is no legal instrument that could give Equita any entitlement to Alex's property.
Dishonesty	Equita was served with: the High Court proceedings; the GLD admission; the HMCTS written confirmations that no order exists; and the Liquidated Damages Notice explicitly identifying the void instruments and the absence of lawful authority. A person acting honestly, on receipt of that material, stops and investigates. Equita continued. Then went silent on demands for the warrant and contract. Under Ivey v Genting Casinos [2017] UKSC 67, the test is objective: would ordinary honest people regard this conduct as dishonest? Yes.
Intention to permanently deprive	A deduction from earnings order, once executed, permanently removes money from Alex. A seizure of goods permanently removes them. The intent is not temporary custody but permanent transfer of value.
The secret contract	The DWP-Equita contract has never been publicly disclosed. When the Liquidated Damages Notice demanded production of the contract or legal instrument authorising enforcement, Equita produced nothing. It went silent. A party with a valid, lawful, transparent contract produces it when demanded in legal proceedings. A party enforcing under a secret contract it cannot or will not disclose raises the question of whether that contract authorises what is being done — or whether disclosure would reveal that it does not.

THE QUESTION FOR THE NATIONAL CRIME AGENCY AND THE SFO: Equita Limited, with knowledge of void instruments, knowledge of live High Court proceedings, knowledge of the GLD admission, and formal notice via Liquidated Damages Notice of the void nature of the enforcement, continued enforcement threats and then refused to disclose the contract or warrant when formally demanded. This is not administrative failure. This is a company that knew the instruments were void, knew it had no warrant, knew its contract was undisclosed, and continued anyway until made explicitly aware of the criminal consequences. That conduct, under a secret contract with a government department, warrants criminal investigation. The SFO referral (RF26030143832C) covers this conduct. The NCA referral is active. Equita's silence on the warrant demand is preserved as evidence.

SOURCE: Theft Act 1968 s.1 — theft definition

SOURCE: Ivey v Genting Casinos [2017] UKSC 67 — objective dishonesty test

SOURCE: Liquidated Damages Notice — served on Equita Limited and group company

SOURCE: Exhibit CL-EQ-1 — recorded call confirming enforcement approach

SOURCE: TCEA 2007 Schedule 12 — warrant required before enforcement

SOURCE: AC-2025-LON-001412 — served on Equita — High Court file

SOURCE: GLD letter Z2500859 para 8 — served on Equita as part of LD Notice

SOURCE: DWP-Equita contract — parliamentary written answer confirms existence; full terms withheld; not disclosed on formal demand

SECTION 29A — UPDATE JULY 2026

EQUITA LIMITED: THE CONTRACT, THE REPLY, THE ADMISSIONS AND THE SILENCE

This section updates Section 29 with three significant developments not in the May 2026 edition: the full content of Exhibit CL-EQ-1 (the Aaron call) including specific admissions; Equita's reply to the formal legal challenge; and the complete silence that has followed the service of the Liquidated Damages Notice and demand for the contract. The ColX Group corporate structure and the Taking Control of Goods: National Standards 2014 framework are also set out for the first time.

1. The ColX Group — Corporate Structure and DWP Contract

Equita Limited is not a standalone enforcement company. It is a subsidiary of ColX Group — formerly known as Jacobs Enforcement. The directors of Equita Limited include Simon Andrew Jacobs and Paula Jacobs. The group operates across civil enforcement, debt recovery, and outsourced government services. Equita is one of a small number of firms contracted by DWP under the CMS Managed Enforcement Agency Services framework.

The existence of the DWP-Equita contract is confirmed in a parliamentary written answer. The full terms of that contract have not been publicly disclosed and have not been produced in response to formal demand. This matters because the contract is the document that would reveal: whether Equita is contractually required to verify the lawfulness of the instruments it enforces; whether any IP indemnity or liability waiver exists; whether the National Standards 2014 compliance obligation is incorporated; and whether Equita has any obligation to pause enforcement when notified of active High Court proceedings.

What the contract should contain	Why it has not been produced
Compliance with all applicable law — including the Tribunals, Courts and Enforcement Act 2007 Schedule 12, which requires a warrant of control before goods can be taken.	Equita has not produced a Schedule 12 warrant of control in the Nicholson case. If the contract requires Schedule 12 compliance and no warrant exists, Equita is in breach of both the statutory requirement and its own contract.
Adherence to the Taking Control of Goods: National Standards 2014 — which require enforcement agents to pause where the debtor raises a genuine dispute about the debt, and to verify the existence of an active legal challenge before proceeding.	Christina Little had written to Equita notifying them of AC-2025-LON-001412 before the recorded call with Aaron. The call demonstrates Aaron was not aware the correspondence had been read. National Standards 2014 para 7 requires pause on notification. No pause was made.

What the contract should contain	Why it has not been produced
Non-discrimination obligations — including adjustments for known disabilities.	Aaron’s statement on the recorded call — “Dyslexia has no impact on enforcement” — is a direct statement that Equita will not adjust its approach for a known disability affecting the paying parent’s ability to engage with correspondence. This engages the Equality Act 2010 s.20 reasonable adjustments duty.
Data protection compliance — UK GDPR Article 28 Data Processing Agreement required for processing personal data on behalf of a data controller (DWP).	Whether an Article 28 DPA exists between DWP and Equita, and whether it was in place throughout the enforcement period, has not been confirmed. No Article 28 DPA has been disclosed to the paying parent on request.

2. Exhibit CL-EQ-1 — The Aaron Call — The Admissions in Full

Exhibit CL-EQ-1 is a recorded telephone call between Christina Little (lay representative for Mr N) and an Equita agent identified as Aaron. The call is on the High Court file in AC-2025-LON-001412. It was made after formal written notice of the judicial review proceedings had been sent to Equita and before any acknowledgment of that correspondence had been received.

The following statements were made by Aaron during the call. Each is significant in its own right. Together, they constitute a pattern of institutional indifference to both the lawfulness of the enforcement and the rights of the paying parent.

Statement made by Aaron	Why it matters	Legal engagement
“We’ve been doing this a long time.” — Response when challenged on the lawfulness of the enforcement process.	This is not a reassurance. It is an admission of systematic, long-standing practice. It confirms the enforcement has been carried out routinely, as an industrial process, without case-by-case assessment of lawfulness.	Forgery and Counterfeiting Act 1981 ss.1, 3 — systematic use of false instruments. Misfeasance in public office (Three Rivers [2003]): reckless indifference to lawfulness is sufficient even without targeted malice.
“Dyslexia has no impact on enforcement.” — Response when told the paying parent has dyslexia and struggles to engage with written correspondence.	A known disability affecting ability to engage with correspondence is precisely the circumstance that requires a reasonable adjustment under the Equality Act 2010. The statement that it has “no impact” is a statement that no adjustment will be made. This is not a policy position. It is a refusal to comply with a statutory duty.	Equality Act 2010 s.20 — duty to make reasonable adjustments. s.21 — failure to comply is unlawful. Article 14 ECHR read with Article 6: discriminatory enforcement procedure against a person with a disability.

Statement made by Aaron	Why it matters	Legal engagement
"I cannot guarantee when formal legal correspondence will be read." — Response when told that formal legal notices had been sent to Equita.	An enforcement agent proceeding with enforcement on an active High Court matter without confirming that the formal legal challenge has been read is proceeding without the information required by the National Standards 2014. If Equita cannot guarantee correspondence is read, it cannot guarantee enforcement is lawful.	Taking Control of Goods: National Standards 2014 para 7 — pause on dispute. TCEA 2007 Sch.12 — warrant required before enforcement. Contempt risk if enforcement proceeds contrary to active court proceedings.

3. Equita's Reply — and What It Revealed

Following the formal challenge correspondence, Equita provided a reply. The reply was significant not for what it conceded but for what it failed to address. The reply did not: produce a Schedule 12 warrant of control; confirm that the formal legal notices had been read by a supervisor with authority to pause enforcement; address the jurisdictional nullity of the underlying instruments; or engage with the Article 6 or Equality Act arguments raised.

The reply challenged the Schedule 12 demand on the basis that CMS enforcement agents operate under a different statutory regime than private bailiffs. This argument has been examined and is without foundation: the Tribunals, Courts and Enforcement Act 2007 Schedule 12 applies to all enforcement agents taking control of goods, including those acting under CMS authority, and a warrant of control is required before goods can be taken. The reply did not produce any warrant. It asserted authority without evidencing it.

WHAT EQUITA'S REPLY CONFIRMED: The reply confirmed that Equita is enforcing on the basis of the CMS instrument alone — without a Schedule 12 warrant of control and without independent verification that the instrument is a lawful court order. This is the enforcement model that has operated for 18 years: CMS generates an administrative document, hands it to an enforcement agent, and the enforcement agent acts on it without asking whether it is a genuine court order. The reply is itself evidence that this model is deliberate, not accidental.

4. The Liquidated Damages Notice — and Complete Silence

A formal Liquidated Damages Notice was served on Equita Limited. The notice set out, in specific terms: the jurisdictional nullity of the underlying summons and liability order; the absence of a Schedule 12 warrant; the admissions on the recorded call (CL-EQ-1); the Equality Act failure; the Taking Control of Goods: National Standards 2014 violations; and the quantified loss arising from the unlawful enforcement attempts. The notice required a substantive response within 14 days.

Since service of the Liquidated Damages Notice, there has been complete silence from Equita Limited. No response has been received. No challenge to the notice has been made. No warrant of control has been produced. No acknowledgment of the High Court proceedings has been given. Equita has simply continued to act as though neither the notice nor the judicial review exists.

THE SIGNIFICANCE OF EQUITA'S SILENCE: Equita has been formally put on notice of: (1) the jurisdictional nullity of the instruments it is enforcing; (2) the active High Court proceedings; (3) the specific admissions on the recorded call now on the High Court file; (4) the quantified loss arising from its enforcement. It has not responded. Its silence does not protect it. An enforcement agent that continues to enforce void instruments after being put on notice of their void nature is not acting in good faith. The "we've been doing this a long time" admission confirms that Equita's position is not ignorance but institutional indifference. The Liquidated Damages Notice is preserved. The silence is documented. Both will be placed before the court.

5. The DWP-Equita Contract — What Must Be Disclosed

The DWP-Equita contract has been formally demanded and has not been produced. The following questions, arising from the contract, remain unanswered and are placed on the public record by this disclosure.

Question about the DWP-Equita contract	Why it matters
Does the contract require Equita to verify the lawfulness of the instruments it is instructed to enforce before taking enforcement action?	If yes: Equita has breached the contract by enforcing without verification. If no: DWP designed a contract that requires an enforcement agent to act without lawfulness verification. Either answer is significant.
Does the contract require Equita to pause enforcement on notification of active court proceedings challenging the underlying instruments?	If yes: Equita breached the contract by continuing after notification of AC-2025-LON-001412. If no: the contract authorises enforcement contrary to active judicial proceedings. Either answer is significant.
Does the contract require Equita to hold a Schedule 12 warrant before taking control of goods?	TCEA 2007 Sch.12 is a statutory requirement independent of any contract. But whether the contract incorporates or excludes it reveals DWP's contractual understanding of what Equita is authorised to do.
Does the contract contain an indemnity from DWP in favour of Equita for enforcement on void instruments?	If DWP has indemnified Equita against liability for enforcing void instruments, the indemnity itself is evidence of DWP's awareness that the instruments may not be lawfully obtained. An indemnity for enforcing on potentially void instruments is a fraud risk indicator.
What is the fee structure? Is Equita paid per enforcement action completed?	If Equita is paid by results — per action completed rather than per case assessed — it has a direct financial incentive to enforce regardless of lawfulness. This incentive structure would explain the "we've been doing this a long time" approach to challenge.

THIS SECTION IS ACTIVE INTELLIGENCE FOR THE PROCEEDINGS: Every item in this section — the Aaron call admissions, Equita's reply, the Liquidated Damages Notice, the silence, the unanswered contract questions — is preserved as evidence. The call is on the High Court file. The correspondence is dated and retained. The silence is documented. If Equita proceeds with further enforcement steps — DEO instruction, bank deduction, charging order, committal application — each step will be taken after being put on formal notice of the void nature of the instruments, the active judicial review, and the quantified loss already claimed. That sequence is evidence of reckless indifference to lawfulness within the Three Rivers DC v Bank of England [2003] misfeasance test.

SOURCE: Exhibit CL-EQ-1 — recorded call — Equita agent Aaron — on High Court file
SOURCE: Tribunals, Courts and Enforcement Act 2007 Schedule 12 — warrant of control required
SOURCE: Taking Control of Goods: National Standards 2014 — para 7 — pause on dispute
SOURCE: Equality Act 2010 ss.20, 21 — reasonable adjustments duty
SOURCE: Liquidated Damages Notice — served on Equita Limited — no response received
SOURCE: Equita's reply — no Schedule 12 produced; authority asserted without evidence
SOURCE: Parliamentary written answer — CMS Managed Enforcement Agency Services contract
SOURCE: Taking Control of Goods (Fees) Regulations 2014
SOURCE: Three Rivers DC v Bank of England [2003] 2 AC 1 — misfeasance threshold
SOURCE: AC-2025-LON-001412 — active proceedings — Nicholson v SSWP
SOURCE: ColX Group / Equita Limited directors: Simon Andrew Jacobs, Paula Jacobs, Sarah Haley

SECTION 29B — NEW JULY 2026

THE QUALCO CONTRACT, THE DEMAND CAMPAIGN AND THE COMPLETE PATTERN OF NON-DISCLOSURE

This section documents three significant findings not previously in this disclosure: the discovery that the only published DWP enforcement contract is in the name of Qualco UK Ltd (not Equita) and had expired before Equita issued its enforcement notice; the contract wording which explicitly states the Secretary of State "make" liability orders — an admission that directly contradicts the government's position in the High Court; and the complete pattern of non-disclosure from GLD, CMS, Equita, and the magistrates' courts when formally demanded to produce court-issued instruments.

1. The Qualco Contract — Equita Is Not on Any Register

A thorough search of all government procurement registers was conducted, covering Contracts Finder, Find a Tender, the DWP published contract register, and parliamentary written answers on DWP enforcement contracts. The search produced a finding that is, on its own, a significant piece of evidence about the lawfulness of the Equita enforcement.

The only published DWP contract for Managed Enforcement Agency Services in connection with child maintenance is a contract awarded to **Qualco UK Ltd** — confirmed by parliamentary written answer dated 22 January 2025 at a value of £686,750, running from 10 June 2024 to **9 December 2025**. That contract expired on 9 December 2025 — four months before Equita issued its enforcement notice against Mr Nicholson in April 2026.

No contract between DWP or CMS and Equita Limited appears anywhere on any government procurement register. No renewal, replacement, or extension of the Qualco contract appears on any register after December 2025. Equita is therefore enforcing either under an expired contract, under an undisclosed contract that has not been published as required by government transparency obligations, as an undisclosed subcontractor under the Qualco contract, or without any contract at all.

NONE OF THESE OPTIONS IS LAWFUL: Government enforcement of statutory powers through a private company requires a published procurement contract compliant with the Public Contracts Regulations 2015 and, from 24 February 2025, the Procurement Act 2023. The absence of a published contract for Equita is not a transparency failing. It is evidence that the enforcement has no contractual foundation. Every enforcement action Equita has taken against Mr Nicholson since 9 December 2025 has been taken either under an expired contract, an undisclosed contract, or no contract at all. Equita has not produced any contract in response to formal demand. That silence is itself evidence.

2. The Contract Wording — The Secretary of State "Makes" Liability Orders

The published Qualco contract — the only DWP enforcement contract on any register — contains wording that is directly and fatally inconsistent with the government's position in AC-2025-LON-001412. The contract describes the enforcement process in terms that state, in its own contractual language, that the Secretary of State "make" liability orders.

THE CONTRACT ADMITS WHAT THE COURT PROCEEDINGS HAVE BEEN ARGUING: The published DWP enforcement contract uses language consistent with the Secretary of State making or obtaining the liability order through an administrative process — not through a court. This is consistent with GLD's own para 8 admission (Z2500859) that CMS served the summons, and with the FOI disclosure that the CMS template is the only document constituting the order. A contract that describes the Secretary of State as making liability orders is a contract built on the premise that no genuine court process is involved. That premise is exactly the argument in AC-2025-LON-001412. The government's own contract confirms it.

3. The Demand Campaign — What Was Demanded and What Happened

Formal written demands were sent to GLD, CMS, Equita, and the magistrates' courts group requiring production of: the court-issued summons in the Nicholson case; the court-issued liability order; the Equita contract with DWP/CMS; and evidence of the lawful basis for delegation of statutory enforcement powers to Equita. The responses — and silences — are documented below and constitute a complete pattern of institutional non-disclosure.

Recipient	What Was Demanded	Response Received	Significance
GLD (Ryan Jummun, Katie Meredith, Josephine Wallwork)	Court-issued summons. Court-issued liability order. Basis for defending enforcement while aware of Hill [1983].	GLD declined voluntary production, stating it would await a court disclosure direction. GLD has not produced any court-issued document.	GLD cannot produce documents that do not exist. Three days after GLD declined, DWP's own FOI team confirmed the LO is a CMS template — not a court order. GLD's refusal pending court direction is now read alongside that admission. Together they complete the picture: GLD will not produce because it cannot.

Recipient	What Was Demanded	Response Received	Significance
CMS (Simon Hunter, Director of Operations)	Court-issued summons (copy). Court-issued liability order (copy). s.2 welfare assessment for the Nicholson case. How the assessment was made with 4 children across 2 households. Equita contract or authority under which they act.	No substantive response. CMS has not produced any court-issued document, any welfare assessment, or any contract or authority for Equita. CMS is not replying on these points.	CMS's silence on the welfare assessment is a separate but connected failure: it cannot produce a s.2 welfare assessment because none was conducted before enforcement. It cannot produce court-issued documents because they do not exist. The pattern of non-response is itself evidence that the documentation simply does not exist.
Equita Limited (Simon Andrew Jacobs, Paula Jacobs)	DWP/CMS contract under which Equita acts. Schedule 12 warrant of control. Lawful basis for enforcement on void instruments. Confirmation that High Court proceedings were known before enforcement was continued.	Equita replied challenging the Schedule 12 demand but produced no warrant and no contract. The reply asserted authority without evidencing it. The Liquidated Damages Notice served subsequently has received complete silence.	An enforcement agent that cannot produce its contract or its warrant of control is enforcing without evidenced authority. Equita's reply acknowledged the challenge and responded without producing either document. Silence since the LDN was served.
MK Magistrates' Court Group (DJ Arvind Sharma SRA 25195)	Court-issued summons on the court file. Court-issued liability order on the court file. Record of individual judicial examination of the Nicholson case.	HMCTS confirmed in writing (Veer, Thames Valley Administrative Officer, 19 March 2026): "no order on our court file." No court-issued summons produced. No individual judicial record produced.	The court's own written confirmation that no order exists on the court file is the strongest possible evidence that the liability order is not a court order. This is not an inference. It is a written admission from the court itself.

4. The DWP FOI Admission of 25 June 2026

Three days after GLD declined to produce court-issued documents pending a court direction, DWP's own FOI team provided a response that answered the question GLD had declined to answer. The FOI response of 25 June 2026 confirmed that the CMS template — CMEL7298 — "is the only document that constitutes the order."

This is a formal admission by DWP's own Information Rights team that there is no separate court-issued liability order. The CMS template is not supplemented by a court document. It is the document. The only document. This admission sits alongside GLD's para 8 admission that CMS served the summons, the HMCTS confirmation that no order is on the court file, and the CMS enforcement officials' own recorded statements that "they're memorandums, not court orders."

THE CHAIN OF ADMISSIONS IS NOW COMPLETE: (1) GLD admits CMS served the summons — Z2500859 para 8. (2) HMCTS confirms no order on court file — Veer, 19 March 2026. (3) CMS enforcement officials confirm "they're memorandums" — recorded calls CL2, CL3. (4) DWP FOI confirms the CMS template is the only document constituting the order — 25 June 2026. (5) The published DWP contract describes the Secretary of State making the liability order — not a court. No court-issued summons. No court-issued liability order. No court involvement. All confirmed from four separate institutional sources within the government itself. The argument in AC-2025-LON-001412 is not a theory. It is documented fact, confirmed by the government's own records.

5. Additional Financial Intelligence — Orders for Sale and Unallocated Receipts

Two further financial findings from the procurement and accounts investigation are documented here for the first time.

Orders for Sale — Shakespeare Martineau LLP: Parliamentary written answers confirm that DWP has contracted Shakespeare Martineau LLP at a value of £566,171 to pursue Orders for Sale in CMS enforcement cases — legal action to force the sale of paying parents' family homes. This is enforcement built on the void liability order regime. Every Order for Sale obtained through this firm on the basis of a void liability order is itself void. Every affected parent has a claim to have the charge removed from their property and to recover costs and any forced sale proceeds under Article 1 Protocol 1 ECHR and the void instrument doctrine.

Unallocated receipts in Client Fund Accounts: The CMS Client Fund Account audit trail documents unallocated receipts — money collected from paying parents that has not been allocated to any specific case or liability. These receipts appear in the accounts but cannot be traced to individual debts. This is the financial mechanism through which fictitious debt is generated: payments are collected but not allocated, the arrears balance grows, and enforcement is pursued on a figure that does not reflect actual unmet liabilities.

6. The Non-Conformance Reports FOI — FOI2025/66644

A Freedom of Information request (FOI2025/66644) was filed asking DWP to confirm whether Non-Conformance Reports relating to TCS's work on CMS2012/BaNCS exist and to produce them. DWP refused under s.31 FOIA (law enforcement exemption) — a neither confirm nor deny response. This refusal is itself significant: s.31 is the exemption that protects active law enforcement investigations. A neither confirm nor deny response under s.31 on a question about Non-Conformance Reports for a software system implies the existence of documents that could prejudice a live investigation if disclosed. The existence of NCRs and the refusal to confirm them are both placed on the record here.

THE NON-DISCLOSURE PATTERN IS ITSELF THE EVIDENCE: GLD will not produce court documents. CMS will not produce court documents or welfare assessments. Equita will not produce its contract or warrant. The magistrates' court has confirmed nothing is on the court file. DWP's FOI team has confirmed the template is the only document. DWP has refused to confirm whether NCRs about the stolen-code software exist. An application for specific disclosure under CPR r.31.12 has been prepared for AC-2025-LON-001412. The non-disclosure itself is now the clearest evidence of what does not exist: court-issued summonses, court-issued liability orders, welfare assessments, lawful enforcement contracts, and software audit records. None of them exists in the form the system claims.

SOURCE: Parliamentary written answer 22 January 2025 — Qualco UK Ltd contract — £686,750 — 10 June 2024 to 9 December 2025

SOURCE: Contracts Finder, Find a Tender, DWP contract register — no Equita contract found on any register

SOURCE: DWP published enforcement contract — wording: Secretary of State "make" liability orders

SOURCE: GLD response — declining voluntary production — awaiting court disclosure direction

SOURCE: DWP FOI response 25 June 2026 — CMEL7298 "is the only document that constitutes the order"

SOURCE: HMCTS Veer (Thames Valley) 19 March 2026 — "no order on our court file"

SOURCE: Recorded calls CL2, CL3 — "they're memorandums, not court orders"

SOURCE: GLD Z2500859 para 8 — CMS served the summons

SOURCE: Parliamentary written answer — Shakespeare Martineau LLP — £566,171 — Orders for Sale

SOURCE: CMS Client Fund Account audit trail — unallocated receipts documented

SOURCE: FOI2025/66644 — Non-Conformance Reports — s.31 FOIA refusal

SOURCE: CPR r.31.12 — specific disclosure application prepared

SOURCE: Procurement Act 2023; Public Contracts Regulations 2015 — publication obligations

SECTION 30 — NEW MAY 2026

THE COMPLETE SILENCE OF THE COURTS — DOCUMENTED ACROSS FOUR COURTS SIMULTANEOUSLY

UPDATED MAY 2026

Sections 12A, 12B, 12C, and 15A establish the core factual finding: HMCTS staff across multiple courts confirmed in writing that no liability order exists on any court file. This section documents a separate but connected phenomenon: the complete failure of every court in this chain to respond to, acknowledge, or engage with formal legal applications and correspondence placed before them. The silence is not incidental. When mapped across four courts simultaneously, it is itself a pattern requiring explanation.

1. The Complete Record of Court Non-Responses

Court	Document Filed	Date	Response
Administrative Court (AC-2025-LON-001412)	N244 application for stay of enforcement	January 2026	Not sealed. Not listed. Not processed. Still in procedural limbo as of May 2026.
Administrative Court (AC-2025-LON-001412)	N461 renewal of permission application	January–February 2026	Not separately acknowledged. GLD mischaracterised it as a second JR. No court correction issued.
Administrative Court (AC-2025-LON-001412)	Urgent application to President of the King's Bench Division	29 April 2026	No response. No acknowledgment. No judicial consideration documented.
Administrative Court (AC-2025-LON-001412)	Contempt application under CPR Part 81	29 April 2026	No response. No listing. No acknowledgment.
Milton Keynes Magistrates Court	Authentication request — written demand for court-issued summons and signed liability order	8 March 2026	No response. No acknowledgment. Seven-day deadline passed without reply.
Milton Keynes Magistrates Court	N161 appeal notice against 27 March 2026 orders	~10 April 2026	No acknowledgment. No reference number issued. No listing. No response. Statutory appeal right denied by administrative inaction.
Milton Keynes Magistrates Court	Formal 7-day demand letter — post-hearing — requiring production of court documents	27 March 2026	No response. No acknowledgment.
Leicester Magistrates Court	Authentication request — Chris Jarvis matter	2026	Written confirmation received: no order on file. No further engagement. Nimra Asghar email on file.

Court	Document Filed	Date	Response
Brighton Magistrates Court	Authentication request	2026	Written confirmation received: no order on file. No further engagement. Lucy Bennett email on file.

2. The Legal Significance of Institutional Silence

Courts are not entitled to simply ignore sealed or filed applications. The Administrative Court Office has a duty under the Civil Procedure Rules to process applications, assign them to the appropriate judge, and notify the parties of the outcome. An N244 application that sits unprocessed for four months is not a procedural delay — it is a failure of the court's constitutional function.

The specific legal obligations are:

- **CPR 54.12 (renewal)**: where permission is refused on the papers, the claimant is entitled to renew the application orally. An N461 must be listed. The failure to list it denies the claimant their statutory entitlement to an oral hearing.
- **CPR Part 81 (contempt)**: a contempt application requires the court to consider it and either list it for hearing or give reasons why it will not be listed. Silence is not a permissible response.
- **Magistrates' Courts Act 1980 s.111 (N161 appeal)**: an appeal notice properly filed triggers a statutory obligation on the court to list the appeal and notify the parties. No acknowledgment, no reference number, and no listing is a denial of a statutory right.

SOUTH BUCKS DC v PORTER [2004] UKHL 33 — COURTS MUST GIVE ADEQUATE REASONS: The House of Lords in South Bucks DC v Porter [2004] UKHL 33 confirmed that courts exercising public functions must give adequate reasons for their decisions. A court that makes no decision at all — that simply does not respond — fails this standard completely. The question is whether the absence of any court response to a live High Court challenge to the jurisdiction of courts conducting bulk CMS hearings constitutes, in its pattern and consistency, evidence of institutional complicity. That question is placed in the public record by this disclosure.

3. The TWM Certification — Silence on the Hill [1983] Authority

The TWM certification by Richard Kimblin KC on 15 October 2025 certified the claim as Totally Without Merit without addressing R v Manchester Stipendiary Magistrate ex parte Hill [1983] 1 AC 328 — the House of Lords authority that is the controlling legal framework for the jurisdictional nullity argument. South Bucks DC v Porter [2004] UKHL 33 requires adequate reasons. The order gives none on the Hill [1983] point. The N244 to set aside the TWM certification is pending and has not been sealed or listed.

The N161 filed at Milton Keynes Magistrates Court raises the identical jurisdictional argument — s.51 MCA 1980, ex parte Hill, void summons, void order. That appeal has not been acknowledged, referenced, or listed. Two separate courts have each been presented with the same House of Lords authority and each has proceeded as if it does not exist.

4. R (UNISON) v Lord Chancellor [2017] UKSC 51 — Access to Justice as a Constitutional Right

In R (UNISON) v Lord Chancellor [2017] UKSC 51, the Supreme Court confirmed that access to justice is a constitutional right that courts and public bodies are required to protect, not obstruct. An administrative system that results in appeal notices going unacknowledged, stay applications going unprocessed, and contempt notices going unanswered is a system that obstructs access to justice — regardless of whether the obstruction is intentional.

The practical effect on this case is concrete: a paying parent who filed a statutory appeal against orders made at a bulk hearing cannot get the appeal listed; whose stay of enforcement application has sat unprocessed for four months; who cannot get a contempt application heard — is a person whose constitutional right of access to justice has been denied at every stage. That denial is documented. It will be placed before the Lord Chancellor, the Lord Chief Justice, and the Judicial Conduct Investigations Office.

5. The Question That Must Be Answered

A government solicitor has admitted in writing that CMS served the summons (GLD para 8, Z2500859). The court has been given a 40-year House of Lords authority — ex parte Hill [1983] 1 AC 328 — that makes non-court issue of the summons void ab initio. The Administrative Court certified the claim TWM without addressing that authority. The N161 at Milton Keynes raises the same point. Neither court has responded. Four applications are unprocessed. The N161 has no reference number and no listing. At what point does institutional silence become institutional complicity? This question is now in the public record. It will be placed before the Judicial Conduct Investigations Office, the Lord Chief Justice, HMICFRS, the Parliamentary Inquiry, and every media organisation holding this document.

SOURCE: South Bucks DC v Porter [2004] UKHL 33 — adequacy of reasons for judicial decisions

SOURCE: R (UNISON) v Lord Chancellor [2017] UKSC 51 — access to justice as constitutional right

SOURCE: CPR 54.12 — renewal of permission; CPR Part 81 — contempt applications

SOURCE: Magistrates' Courts Act 1980 s.111 — appeal procedure and statutory stay

SOURCE: R v Manchester Stipendiary Magistrate ex parte Hill [1983] 1 AC 328 (HL)

SOURCE: TWM certification — Richard Kimblin KC — 15 October 2025 — AC-2025-LON-001412

SOURCE: N161 appeal — MK Magistrates Court — filed ~10 April 2026 — no acknowledgment

SOURCE: N244 stay application — AC-2025-LON-001412 — filed January 2026 — not sealed

SOURCE: Contempt application — filed 29 April 2026 — AC-2025-LON-001412

SOURCE: HMCTS confirmations: Veer (MK admin officer), Nimra Asghar (Leicester), Lucy Bennett (Brighton) — no order on court file

SECTION 18B — NEW MAY 2026

FINANCIAL INTELLIGENCE — FULL NAO AUDIT ANALYSIS AND THE REMOVAL OF AUDIT OVERSIGHT

NEW — MAY 2026

Section 18A documents the headline NAO findings. This section provides the full financial intelligence analysis developed from CMS Client Fund Accounts 2014–2025, NAO audit certificates, DWP spending transparency data, parliamentary evidence, and FOI disclosures. It also documents a development that is, of itself, one of the most significant facts in this entire disclosure: the removal of independent C&AG; audit of CMS client funds from 2025–26, implemented quietly, without parliamentary consultation, and without a recorded vote — immediately after a decade of consecutive adverse audit opinions.

1. The Complete Audit Opinion History — Every Year Since 2014

The C&AG; has never once issued an unqualified opinion on the CMS legacy (1993/2003 scheme) accounts. The following table records every audit opinion issued and its significance:

Year	Opinion Type	What the C&AG; Found
2014–15	Qualified	Material errors in maintenance calculations. Arrears balances misstated.
2015–16	Qualified + Adverse on arrears	Overstated by £15.9m; understated by £115.8m simultaneously. Qualified regularity opinion.
2016–17	Qualified	Irregular receipts £11.3m (2.75% of total). Arrears understated by at least £99.8m. DWP not correcting retrospectively.
2017–18	Qualified	Material levels of irregular receipts and payments. Misstated arrears balances. Pattern continues.
2018–19	Qualified	Continuing pattern of irregular receipts. Arrears balance not properly stated.
2019–20	Qualified	Qualified on regularity. Arrears based on incorrect maintenance assessments.
2020–21	Adverse + Scope Limited	Adverse opinion on arrears. Qualified regularity. C&AG; limited scope on write-offs because of DELETION OF CASE RECORDS — criminal offence under DPA 2018 s.173. DWP took no corrective action.
2021–22	Adverse + Scope Limited	Receipts from closed and wrongly-billed cases confirmed in governance statement. NAO: accounts contain receipts "beyond those related to child maintenance." Unallocated cash in client fund bank account that cannot be reconciled to any case.
2022–23	Adverse HC 252	Most severe opinion to date. "Accounts do not properly present." Sir Peter Schofield KCB certified them as "fair, balanced and understandable" directly below the adverse opinion. NAO officer told Parliament on record: "The Child Maintenance Service has been collecting the Child Support Agency's fictitious debt."
2023–24	Adverse (continued)	Pattern continues. £29.7 million in incorrect amounts identified by NAO in this year alone. Arrears balance remains unreliable.

Year	Opinion Type	What the C&AG; Found
2024–25	Last full audited account	The 2024–25 accounts state expressly: "This account is the last to be published under Section 7(1) and (2) of the Government Resources and Accounts Act 2000." From 2025–26, client fund balances move to "official statistics." The C&AG;'s compulsory audit access to CMS client funds ends.

TEN CONSECUTIVE ADVERSE OR QUALIFIED OPINIONS — THEN NO MORE AUDIT: The sequence is not coincidental. The C&AG; issued adverse opinions for a decade. DWP deleted case records that the C&AG; needed to complete the audit — a criminal offence under DPA 2018 s.173. The C&AG; was blocked from examining those records. He could not form an opinion. Then, quietly, without a parliamentary vote, without consultation, DWP and HM Treasury "agreed" that the 2024–25 accounts would be the last full audited accounts. The one body with compulsory power to examine whether the money is real has been removed from the process. The £177 million+ annual extraction will never again be subject to independent parliamentary audit. The question is not whether this is coincidental. The question is who made this decision, when, and whether Parliament was told.

2. The Decision to Remove Audit — What the Law Required

Section 7 of the Government Resources and Accounts Act 2000 (GRAA 2000) is the statutory basis for the C&AG;'s audit of the CMS Client Fund Accounts. Subsections 7(1) and (2) require the preparation of accounts and the C&AG;'s examination and certification. Any change to that arrangement requires a new Accounts Direction. The 2024–25 accounts state that a new Accounts Direction has been agreed between DWP and HM Treasury under GRAA 2000.

The Explanatory Notes to GRAA 2000 state that changes to audit arrangements require consideration of the constitutional principle that Parliament should have independent assurance of public funds. A change removing the C&AG;'s compulsory audit of £177m+ in annual client funds — made by executive agreement between DWP and HM Treasury, without a recorded parliamentary debate or vote — does not comply with the constitutional principle the Act embeds. The Public Accounts Committee has never been consulted. The Work and Pensions Select Committee has not been notified. This change was not mentioned in any ministerial statement.

THE AUDIT REMOVAL IS ITSELF EVIDENCE: The Government does not remove independent audit from a department unless it fears what the audit will find. After ten years of adverse opinions — including findings of deleted case records, unreconcilable cash, fictitious debt, and "beyond fraud" language in governance statements — the audit was not improved, strengthened, or made more rigorous. It was ended. That decision, made quietly without parliamentary scrutiny, is itself evidence of consciousness of guilt at the most senior levels of DWP and HM Treasury.

3. The Full Revenue Picture — What CMS Extracts Annually

Revenue Stream	Confirmed Annual Figure	Legal Basis / Source
Collect and Pay surcharge (20% from paying parent)	~£88.5m/yr	Child Support (Collection and Enforcement) Regulations 1992. NAO Client Fund Accounts 2022–23.

Revenue Stream	Confirmed Annual Figure	Legal Basis / Source
Receiving parent deduction (4% from child maintenance)	~£17.7m/yr	Same statutory basis. Deducted before maintenance passed to receiving parent.
Enforcement fees (DNA, court costs recovered)	~£70.8m/yr	HC 1514 enforcement fee accounts. 17% year-on-year growth confirmed.
Liability order surcharge (£300 per order)	Estimated £6m–8m/yr based on 20,000+ orders annually at £300	Confirmed in Child Support (Collection and Enforcement) Regulations. CMS charges this to paying parent on top of arrears.
Application fees (pre-Feb 2024)	£20 per case — estimated £8–10m/yr at peak	Abolished February 2024. Charged without valid statutory basis for cases where no JP complaint was ever laid.
Reducing Parental Conflict programme	£77m total since 2017 (~£11m/yr)	DWP spending data. Charity/voluntary sector grants. Anti-lobbying clause compliance unverified.
Serco management contract (2012–2018)	Confirmed — amount withheld by DWP under FOI	Serco letter confirmation. DWP FOI refusal. Full contract not disclosed.
Accenture IT contract	Material — amount undisclosed	DWP transparency data. Budgeted from operational lines.

Confirmed minimum annual extraction: **£177 million** (surcharge + RP deduction + enforcement fees). Estimated total including LO surcharge, undisclosed streams, and Reducing Parental Conflict: **£196–210 million per year**. Cumulative total since 2014/15 (C&P; fees first applied in volume): **estimated £310–370 million in fees and enforcement charges paid directly to the Secretary of State** — money that does not reach any child.

4. The "Beyond Fraud" Language — What DWP's Own Governance Statement Said

The phrase "beyond fraud" appeared in the DWP's own governance statement in the 2021–22 Client Fund Accounts. The statement acknowledges that some receipts in the accounts went "beyond those related to child maintenance." That phrase means money was collected — and passed to the Secretary of State — that was not maintenance at all. It was excess extraction that the accounts could not categorise as legitimate.

That language, in the DWP's own governance statement, signed by the Permanent Secretary, is the closest any official document comes to admitting that public money was extracted without lawful basis. When the C&AG; is simultaneously finding unallocated cash that cannot be reconciled to any case, and the governance statement acknowledges receipts "beyond" legitimate maintenance, the combined picture is of a financial operation that nobody can fully account for.

5. Courtroom Hire — The Commercial Booking Model

HMCTS staff confirmed on recorded call CL1 that "the CMS hires the court like the council tax." The court room is booked commercially. HMCTS provides the room. CMS brings its presenting officer. The presenting officer calls the cases. The magistrate or district judge presides. No individual judicial examination of any instrument occurs. The court does not issue summonses, does not hold case files, and does not produce liability orders. It provides a room.

The financial implication is significant: if HMCTS is paid per booking and each booking covers 48+ simultaneous cases, the per-case cost to HMCTS is negligible. The £300 liability order surcharge charged to each paying parent generates, on 48 orders per booking, £14,400 per session. The room hire cost is a fraction of that. The commercial incentive to continue the booking model — regardless of its lawfulness — is embedded in the financial architecture.

6. The Discrepancy Problem — Fee Revenue Underreported

Independent calculation of what the 20% surcharge alone should have generated — based on published Collect and Pay caseload numbers and average maintenance amounts — consistently produces figures higher than the non-child maintenance receipts reported in the accounts. In 2022–23: the implied surcharge from published figures should have generated approximately £56.4m. The reported non-CM receipts are £52.9m. The gap of ~£3.5m is, at minimum, an unexplained discrepancy. It may reflect: (a) categorisation of some surcharge receipts in different account lines; (b) undercounting of the surcharge base; or (c) removal of funds before the client account entry. The NAO has never been able to reconcile this — and, from 2025–26, will no longer have the compulsory power to try.

SOURCE: CMS Client Fund Accounts 2014–15 through 2024–25 — all published on gov.uk

SOURCE: NAO audit certificates — adverse, qualified, and scope-limited opinions — HC 252 (2022–23)

SOURCE: PAC oral hearing 16 March 2022 — Arlene Sugden OBE — 200 simultaneous cases

SOURCE: NAO/WPC oral hearing 2 November 2022 — Joshua Reddaway — "fictitious debt" — parliamentary record

SOURCE: Government Resources and Accounts Act 2000 s.7 — C&AG; audit of client fund accounts

SOURCE: DWP governance statement 2021–22 — "receipts beyond those related to child maintenance"

SOURCE: HC 1514 — enforcement fee accounts — 17% year-on-year growth

SOURCE: Data Protection Act 2018 s.173 — unlawful deletion of data held for public function

SOURCE: CL1 — HMCTS staff recorded call — "hires the court like the council tax"

SOURCE: FOI responses confirming DWP refusal to disclose Serco contract — s.31(1)(a) FOIA

SOURCE: DWP spending transparency data — Reducing Parental Conflict programme £77m since 2017

SOURCE: 2024–25 Client Fund Account — "last account under GRAA 2000 s.7(1) and (2)"

SECTION 31 — NEW MAY 2026

THE ARCHITECTURE OF NON-RESPONSE — WHEN INSTITUTIONAL SILENCE BECOMES THE EVIDENCE

NEW — MAY 2026

This section pulls together, for the first time in a single place, the complete documented record of formal demands, legal notices, and complaints that have been sent to CMS, GLD, HMCTS, and other institutions — each carrying deadlines — and which have received no substantive response. The pattern is not bureaucratic delay. When mapped in full it constitutes a deliberate institutional choice. The question this section asks — and documents the answer to — is: what does it mean when every institution with the power to answer a legal question about the enforcement regime chooses not to?

1. CMS — The Section 2 and Section 28E Complaint — Ignored for Weeks

A formal complaint and application was submitted to the Child Maintenance Service specifically demanding: (a) confirmation of how section 2 of the Child Support Act 1991 had been applied in the assessment — specifically, what assessment of the welfare of the three children in Mr N's primary care had been conducted; (b) confirmation of whether a section 28E departure direction application had been received, considered, and determined — and if so, by whom, on what date, and on what legal basis it was refused; (c) copies of the full assessment documentation including the names of the CMS officers who conducted the assessments; and (d) the name of the Enforcement Manager who constructed and issued the CMS summons.

The response received to a prior complaint on these same grounds was the most candid and the most damning statement in CMS's entire documented correspondence. CMS stated in writing that it has **"no duty of care to children in the paying parent's household."** That statement is not a policy position. It is a written admission that CMS has not applied section 2 of the Child Support Act 1991 — a mandatory primary legislation duty — to the assessment. It also means that every calculation made without s.2 consideration is made in breach of a mandatory statutory duty.

The s.2/s.28E complaint sent in May 2026 has received no response. The 14-day deadline has passed without acknowledgment. The identity of the Enforcement Manager remains undisclosed — CMS's refusal to name the individual who constructed and issued the summons is treated as further obstruction in a criminal investigation.

"CMS HAS NO DUTY OF CARE TO CHILDREN IN THE PAYING PARENT'S HOUSEHOLD" — WRITTEN ADMISSION OF STATUTORY NON-COMPLIANCE: Section 2 of the Child Support Act 1991 is not a guidance document. It is primary legislation. It requires the Secretary of State to consider the welfare of any child likely to be affected when exercising any discretionary function under the Act. A calculation made without this consideration is made in breach of a mandatory statutory duty. CMS's written statement that it has no duty of care is a written admission that it does not apply this duty. Every assessment made without s.2 consideration — across 790,000 paying parents — is potentially unlawful on this ground alone.

2. GLD — Four Instruments Unanswered — Full Timeline

The following table records every formal instrument sent to the Government Legal Department in these proceedings, the deadline attached, and the response received. GLD is the government's own lawyers. They are subject to a duty of candour in live judicial review proceedings. Their silence is not a procedural matter. It is a documented breach of a professional obligation in proceedings before the High Court of England and Wales.

Document	Sent / Deadline / Status
10 formal questions to Ryan Jummun (ref Z2500859) — including: (1) did a JP issue the summons; (2) why has Hill [1983] not been addressed; (3) SRA para 7.1 reporting obligation; (4) SI 2021/763 — prescribed form deletion	Sent: 9 March 2026. Deadline: 16 March 2026. Response: NONE. Now 11+ weeks unanswered.
Binary instrument question — does GLD accept that the CMS summons is void ab initio under Hill [1983]? Yes or No.	Sent: 18 March 2026. Deadline: 20 March 2026. Response: NONE. 10+ weeks unanswered.
33-page Formal Notice — full criminal and professional framework — all grounds including Forgery Act 1981, Serious Crime Act 2007, SRA Code 2019, duty of candour, GLD Framework Document	Sent: ~20 April 2026. Deadline: 4 May 2026. Response: NONE. Over 25 days past deadline.
Criminal notice and contempt application papers — including names of 16 respondents, contempt grounds, statutory stay analysis, N161 filing confirmation	Served: 18 May 2026. Deadline: stated in notice. Response: NONE. 13+ days unanswered.

Eleven weeks of silence on whether a justice of the peace ever issued the summons that founded enforcement. That is not a question GLD has not seen. It is a question GLD has chosen not to answer because every honest answer available to them — yes, a JP issued it (produce the JP's name and complaint record); no, a JP did not issue it (concede the void); we don't know (confirm the enforcement regime has no evidential basis) — destroys the defence they are running in AC-2025-LON-001412.

3. The Contempt Application — Filed at the High Court — No Response

A contempt application under CPR Part 81 was filed in proceedings AC-2025-LON-001412 on 29 April 2026. It names 16 respondents. It identifies breach of the statutory stay arising from the N161 appeal. It has been formally served on GLD. The Administrative Court has not listed it. The Administrative Court has not acknowledged it. No judicial consideration has been documented. GLD has not filed any response. The Secretary of State has not filed any response. Sixteen named respondents have collectively said nothing.

A contempt application filed in live High Court proceedings naming the Secretary of State does not normally produce institutional silence. Its receipt requires the named respondent to at minimum consider their position and either: (a) provide evidence that they have not breached the stay; (b) apply to strike out the application; or (c) engage with the listing process. None of these things has happened. The application sits on the High Court file, unanswered, while enforcement continues.

4. What Institutional Silence Means in Law

The legal significance of GLD's silence goes beyond procedural failure. Under the duty of candour established in R v Lancashire County Council ex parte Huddleston [1986], government lawyers in judicial review proceedings are required to place all relevant material before the court — including material adverse to their client. GLD's silence on the twelve unanswered questions is itself material adverse to their client's position. A court should be told, by the government's lawyers, whether a JP ever issued the summons. The court has not been told. That non-disclosure, sustained over eleven weeks, is a continuing breach of the duty of candour in live proceedings.

Under the Three Rivers test [2003] 2 AC 1, the third limb of misfeasance in public office is met where the defendant knows their conduct is unlawful or is recklessly indifferent to whether it is, and knows or should know that damage to the claimant will probably result. GLD holds the GLD paragraph 8 admission. GLD holds the Hill [1983] authority. GLD holds the HMCTS no-order confirmations. GLD holds the FOI responses. GLD knows, or is recklessly indifferent to, whether the enforcement regime is lawful. GLD knows damage is occurring. GLD's silence is not the absence of a position. It is the position.

GLD'S SILENCE IS THE ADMISSION: A solicitor who cannot answer whether a JP ever issued the summons for the enforcement action they are defending in the High Court — who has held that question for eleven weeks — is not awaiting instructions. They are making a choice. The choice to say nothing rather than concede the point is itself misconduct under SRA Code 2019 paragraphs 1.2, 1.4 and 2.4. Every day of continued silence is a day on which GLD continues to defend a regime it cannot verify was ever lawfully constituted. That silence is documented. It is dated. It is on the High Court file. And it will be placed before every regulatory, parliamentary, and media body that receives this document.

5. The Full Non-Response Schedule — All Institutions

Institution	Document / Demand	Response
CMS	s.2/s.28E formal complaint and application — May 2026	No response. 14-day deadline passed. No acknowledgment.
CMS	Demand for name of Enforcement Manager who issued the summons — in context of criminal investigation	No response. Continued refusal to identify named official. Obstruction in criminal investigation.
GLD (Jummun)	10 formal questions — 9 March 2026 — deadline 16 March	No response. 11+ weeks. No acknowledgment.
GLD (Jummun)	Binary instrument question — 18 March 2026	No response. 10+ weeks.
GLD	33-page Formal Notice — deadline 4 May 2026	No response. Past deadline.
GLD	Criminal notice and contempt papers — 18 May 2026	No response. 13+ days.
GLD / Secretary of State	Contempt application CPR Part 81 — 29 April 2026	No response from any of 16 named respondents.
MK Magistrates Court	Authentication demand — 8 March 2026 — 7-day deadline	No response. Deadline passed. Still no answer.

Institution	Document / Demand	Response
MK Magistrates Court	N161 appeal — filed ~10 April 2026	No acknowledgment. No reference number. No listing.
MK Magistrates Court	7-day demand letter post-hearing — 27 March 2026	No response. No acknowledgment.
Administrative Court	N244 stay application — filed January 2026	Not sealed. Not listed. No response. 4+ months.
Administrative Court	Contempt application — 29 April 2026	No response. No listing. No judicial consideration.
Administrative Court	Application to President KBD — 29 April 2026	No response. No acknowledgment.
TVP (prior to PSD closure)	Criminal complaint — multiple submissions	Seven suppression events S1–S7 documented. Crime recorded then de facto reversed through complaints process.

THE ARCHITECTURE IS NOW VISIBLE: When a single institution fails to respond to a legal demand, it may be bureaucratic delay. When every institution simultaneously — CMS, GLD, the Administrative Court, the Magistrates Court, and the police — fails to respond to the same legal challenge to the same enforcement regime, the pattern has a name. It is not coincidence. It is architecture. The challenge that destroys the enforcement regime is being managed through silence by every institution that has the power to engage with it. This is documented. It is dated. It is the most powerful single argument in this disclosure — not because it is the most legally complex, but because it is the most publicly comprehensible. The Post Office responded the same way.

SOURCE: CMS written response — "no duty of care to children in the paying parent's household"

SOURCE: Formal complaint and s.2/s.28E application — May 2026 — on file

SOURCE: GLD correspondence timeline — 9 March, 18 March, ~20 April, 18 May 2026 — all on file

SOURCE: Contempt application CPR Part 81 — filed 29 April 2026 — AC-2025-LON-001412

SOURCE: N161 appeal MK Magistrates — filed ~10 April 2026 — no acknowledgment

SOURCE: R v Lancashire County Council ex parte Huddleston [1986] 2 All ER 941 — duty of candour

SOURCE: Three Rivers DC v Bank of England (No.3) [2003] 2 AC 1 — misfeasance in public office

SOURCE: SRA Code of Conduct 2019 — paragraphs 1.2, 1.4, 2.4 — misleading and integrity

SOURCE: Child Support Act 1991 s.2 — mandatory welfare duty of Secretary of State

SOURCE: Child Support Act 1991 s.28E — departure directions mechanism

SECTION 31B — NEW MAY 2026

THE END OF THE MEDIA BLACKOUT — BBC COVERAGE, PUBLIC RESPONSE AND DOCUMENTARY INVESTIGATIONS

NEW — MAY 2026

Section 28.5 of this document, written in April 2026, recorded "one of the most remarkable features of the CMS enforcement scandal — the near-total absence of sustained mainstream media coverage." That section is no longer current. Between April and May 2026, the media blackout that had protected this scandal for over a decade ended. This section documents what has happened since, what it means for the legal and political campaign, and what investigative journalists and documentary makers now need to know.

1. The BBC Article — The Turning Point

The BBC published coverage of the CMS enforcement scandal in 2026. The article — the first sustained mainstream coverage by a major UK broadcaster — was met with a response that the BBC itself described as **staggering**. Parents who had suffered enforcement on void instruments, fictitious arrears, and false liability orders responded in extraordinary numbers. Many had never previously been told that what had happened to them had a legal name — forgery — and a legal remedy.

The significance of BBC coverage for this campaign is not only reputational. It is legal. Every journalist, editor, and broadcaster that has now published on this story has been placed on notice of the core facts. Any future claim by a public official that they were unaware of the evidence is foreclosed. The public record has been established. The BBC article is the marker from which institutional accountability is measured.

THE SCALE OF RESPONSE TO THE BBC ARTICLE IS ITSELF EVIDENCE: When hundreds of parents independently corroborate the same pattern — fake summons, fake liability order, enforcement on fictitious debt, court never involved — without coordination and without prompting, that corroboration is the most powerful form of evidence available. It is not one case. It is a system. The BBC article has turned thousands of individual experiences into a documented pattern visible to Parliament, the courts, and the public simultaneously.

2. Further Coverage — Other National Media

Following the BBC article, further national media coverage has followed. The story has been picked up by other news organisations. Each new outlet that publishes establishes an additional point in the public record. For the legal proceedings, this matters: a High Court judge exercising judicial review of a government scheme is entitled to take judicial notice of a pattern of reporting that establishes the scheme's systemic operation. The media record supports, and does not replace, the evidential record in the court file.

3. Documentary Investigations — Multiple Productions Now Active

Multiple documentary productions are currently conducting interviews arising from the BBC and subsequent coverage. This document and the evidence it contains is available to all credentialled investigative journalists and documentary makers under public interest disclosure principles. The CMS Files is coordinating media engagement.

For documentary makers, the specific story elements that carry the most powerful visual and narrative impact are:

- **The paper trail:** the summons (CMS letterhead, no court seal, no JP name), the liability order (three signatories listed simultaneously, none identified), the HMCTS email (no order on our file — please speak to CMS), the GLD letter (paragraph 8 — CMS served the summons). These four documents, laid side by side, tell the entire story without commentary.
- **The bulk hearing:** 48 orders made simultaneously. Lay representative removed by security for raising a legal objection. Respondents directed not to attend. No evidence examined. The magistrate told those who contested to speak to CMS. Confirmed on the court record.
- **Mr J:** 42 days at HMP Peterborough. Imprisonment on a void instrument. A letter from Leicester Magistrates Court confirming no order on the court file arrived after he was released. A man was imprisoned — on a document that the court confirms it never issued.
- **The 14.28 times mortality rate:** Parents subject to CMS enforcement die at 14.28 times the national average. Confirmed in parliamentary written evidence CMS0028. The agency knew. Parliament knew. Enforcement continued.
- **The audit removal:** Ten consecutive adverse audit opinions. Then, quietly, the audit was ended. No parliamentary debate. No recorded vote. The question of whether £177 million a year in extracted funds is legitimate will no longer be asked by anyone with the legal power to demand the answer.

4. The Post Office Parallel — What Happens Next

The Post Office Horizon scandal took approximately fifteen years from the first wrongful convictions to the public inquiry and legislation. The CMS enforcement scandal has now reached the stage the Post Office reached when Nick Wallis began documenting individual cases and the BBC began covering them. The stage that follows — in every comparable institutional scandal — is parliamentary inquiry with compulsory powers. The evidence in this document, the media coverage, and the live High Court proceedings together constitute the foundation for a full statutory inquiry.

The differences from the Post Office that make this more serious, not less: (1) the scale — 790,000 paying parents affected versus 700 sub-postmasters; (2) the duration — 18 years versus 15; (3) the mortality — 14.28 times the national death rate versus no comparable statistic for Post Office; (4) the parliamentary record — Ministers were told from the outset; (5) the children — every pound extracted on fictitious debt is a pound not spent on the children the scheme claims to protect.

5. What Journalists Investigating This Story Now Need

This document is updated in real time. Credentialled journalists and documentary makers can obtain:

- The complete evidence bundle from AC-2025-LON-001412 — including the physical CMS summons, the liability order, the GLD para 8 admission, the HMCTS no-order confirmations, and all FOI responses.

FOR JOURNALISTS AND INVESTIGATORS

How to access the full exhibit bundle: All exhibits referenced in this document are available to media organisations, parliamentary offices, law enforcement agencies, and legal representatives on written request. Contact details are on the final page of this document.

The following items are immediately available and should be the starting point for any investigation:

- Recorded calls CL1–CL3 and Exhibit CL-EQ-1 — HMCTS staff and enforcement agents confirming the system's operation in their own words.
- The Mr J documentation — imprisonment records, Leicester court confirmation letter, habeas corpus papers.
- The financial analysis — Client Fund Accounts, NAO audit certificates, the 2024–25 accounts confirming the end of C&AG; audit jurisdiction over CMS client funds.
- Contact with affected parents across England and Wales who have been identified through the response to media coverage and through The CMS Files platform.

FOR JOURNALISTS — THE SINGLE MOST IMPORTANT DOCUMENT: FOI2026/24584 (available publicly at whatdotheyknow.com). The Child Maintenance Service confirmed in its own written FOI response that it issues summonses from its own processing centres — Plymouth and Kidderminster — not from any court. CMS constructs the summons document on its own computer systems and issues it from its own addresses. The word "issue" in that response is the confession. Under s.51 Magistrates' Courts Act 1980, only a Justice of the Peace can issue a summons. A summons issued by a government agency from a processing centre, constructed on that agency's own computer system, is not issued by a court. It is a false instrument under the Forgery and Counterfeiting Act 1981 s.1. Every liability order obtained on the basis of that summons is void ab initio under R v Manchester Stipendiary Magistrate ex parte Hill [1983] 1 AC 328. That FOI response — publicly available, in CMS's own words — is the document that confirms the forgery at the heart of 18 years of enforcement against approximately 790,000 families.

THE POST OFFICE PARALLEL — BIGGER AND HARMING CHILDREN: The Post Office Horizon scandal involved approximately 900 postmasters, prosecuted using evidence from a defective IT system, over approximately 15 years. The CMS enforcement regime has subjected over 1.1 million families to enforcement on void instruments, enforced debts the NAO confirmed are fictitious, operated a payment system the US federal courts found was built on stolen code, and has done so for 30 years. The mortality rate among the enforcement population is 14.28 times the national average. An estimated 270 parents die by suicide every year in this demographic. Every one of those parents is a child's parent. Every enforcement action that drove them to that point was conducted on an instrument no court issued. The Post Office scandal destroyed livelihoods. This one is destroying families and ending lives. The statutory framework for quashing already exists — the Post Office (Horizon System) Offences Act 2024. The question is why Parliament has not applied it here.

SOURCE: FOI2026/24584 — CMS confirmed summonses issued from Plymouth and Kidderminster processing centres
SOURCE: whatdotheyknow.com/body/child_maintenance_service — full public FOI archive
SOURCE: R v Manchester Stipendiary Magistrate ex parte Hill [1983] 1 AC 328 — void ab initio
SOURCE: Forgery and Counterfeiting Act 1981 ss.1, 3, 9 — false instrument
SOURCE: Parliamentary written evidence CMS0028 — 14.28× mortality rate
SOURCE: STOPSuicides UK — ~270 suicides per year estimated
SOURCE: Post Office (Horizon System) Offences Act 2024

SECTION 33 — NEW MAY 2026

THE COMPLETE POLICE CRIME MAP — ALL OFFENCES COMMITTED — ALL POLICE BREACHES — FULL ACCOUNTABILITY

GDPR NOTICE: This section names police officers and forces in their official capacities. All information is drawn from official records, formal correspondence, crime reference numbers, and documented public acts. This constitutes public interest disclosure under UK GDPR Article 85 and DPA 2018 Schedule 2 Part 5.

PART A — THE CRIMES THE POLICE ARE REFUSING TO INVESTIGATE

This is the primary map. It sets out every criminal offence committed by named officials and institutions, the statutory basis, the maximum sentence, and the evidence currently on the High Court file and in the possession of TVP.

Offence	Statute / Authority	Evidence on File	Max Sentence
Forgery — producing false instruments (CMS summons CMEL7298; liability order without court seal)	Forgery and Counterfeiting Act 1981 s.1	Physical CMS summons (Exhibit A); GLD Z2500859 para 8 admission; HMCTS no-order confirmations (Veer, Nimra, Lucy); FOI2026/03820; FOI2026/24584	10 years
Using a false instrument — serving CMS summons as if it were a court summons	FCA 1981 s.3	Same exhibits as above. CMS presented the summons as if court-issued. GLD admitted CMS served it.	10 years
Fraud by false representation — representing CMS administrative documents as court orders to employers, banks, and enforcement agents	Fraud Act 2006 s.2	Liability order served on banks (exhibited); DEO served on employers; GLD admission; NAO adverse opinion HC 252	10 years
Fraud by abuse of position — CMS officers in position of trust over public enforcement abusing that position to extract money on false instruments	Fraud Act 2006 s.4	CMS internal handbook (Staff Handbook archived voiceofthechild.org.uk); FOI2026/03819 redacted process flowcharts; Arlene Sugden PAC admission	10 years

Offence	Statute / Authority	Evidence on File	Max Sentence
Perverting the course of justice — DJ Sharma: removing lay representative, proceeding on void instruments, directing respondents to CMS not court	Common law	Witness statement Christina Little; second independent witness; court transcript (sought); 27 March 2026 hearing record	Life
Conspiracy to pervert the course of justice — pre-arranged coordination between DJ Sharma, CMS presenting officers, and court staff to remove jurisdictional challenge and process 48 bulk orders	Common law + Criminal Law Act 1977 s.1	Court usher notified 1 hour in advance; seamless removal; no ruling on jurisdictional challenge; bulk orders continued without pause	Life
Misconduct in public office — CMS Enforcement Managers issuing void summons and void LOs knowing they are not court-issued; continuing after formal notice	Common law — R v Dytham [1979] QB 722	GLD para 8 admission; FOI2026/24584 (CMS issues summons); multiple formal notices sent and ignored; s.2/s.28E complaint ignored	Life
Gross negligence manslaughter — continuing enforcement on void instruments for fictitious debt against parents with 14.28x national mortality rate, after being told of deaths	R v Adomako [1995] 1 AC 171	Parliamentary written evidence CMS0028 (14.28x); Arlene Sugden PAC admission (suicide confirmed); NAO adverse opinion (fictitious debt); enforcement continued regardless	Life
Unlawful data deletion — DWP deleted case records needed for C&AG; audit	Data Protection Act 2018 s.173	NAO 2020-21 audit certificate — scope limitation due to deleted case records; C&AG; unable to form opinion on write-offs	7 years

Offence	Statute / Authority	Evidence on File	Max Sentence
False imprisonment — Mr J: 42 days HMP Peterborough on void liability order LO 821013797101	Common law	Leicester MC letter confirming no order on court file; Wellingborough MC records; HMP Peterborough records; habeas corpus papers	No maximum — full tort
Contempt of court — continued enforcement after N161 statutory stay; Equita attendance post-notice; GLD non-disclosure of adverse material	CPR Part 81; Senior Courts Act 1981 s.45	N161 filing confirmation ~10 April 2026; contempt application 29 April 2026; Equita recorded call CL-EQ-1; GLD correspondence chain	Unlimited fine + imprisonment
Blackmail — enforcement agents making unwarranted demands with menaces on void instruments knowing no lawful basis exists	Theft Act 1968 s.21	Equita recorded call CL-EQ-1; Aaron statement "we've been doing this a long time"; formal notices ignored; enforcement continued	14 years
Conspiracy to defraud — coordinated scheme across CMS, HMCTS (room hire), RTL (false credit entries), enforcement agents, to extract money from paying parents without lawful basis	Common law — Scott v Metropolitan Police Commissioner [1975] AC 819	Entire documented scheme: summons, LO, RTL registration, DEO, bailiff instruction — all without any court involvement at any stage	10 years

TOTAL CRIMINAL EXPOSURE DOCUMENTED: 13 separate criminal offences. Maximum sentences range from 7 years to life imprisonment. Every offence is supported by primary evidence currently on the High Court file in AC-2025-LON-001412, filed with the SFO (ref RF26030143832C), and reported to TVP (refs BCA-18321-26-4343-IR; INC-20260326-0108). Thames Valley Police has recorded these as state crimes. It is not investigating them.

PART B — WHAT THE POLICE ARE BREAKING BY REFUSING TO INVESTIGATE

This is the accountability map for the police. It identifies every specific legal obligation TVP and other forces are breaching by classifying, deflecting, or closing these complaints without PACE-compliant investigation.

Law / Standard Breached	Specific Obligation	How TVP Has Broken It
National Crime Recording Standard (NCRS) — Home Office Counting Rules	Once a crime is recorded it must be investigated or formally no-crimed with written supervisory authorisation giving reasons. De-recording requires documented supervisory decision under NCRS criteria.	TVP recorded these as state crimes under ref 43260123059 and others. TVP PSD then used the complaints process — a separate procedure — to effectively de-record. No formal NCRS de-recording decision has been made. No supervisory authorisation with stated criteria has been provided. The complaints process has no authority to reverse an operational crime recording.
Police and Criminal Evidence Act 1984 (PACE)	PACE imposes investigatory obligations in respect of indictable offences. Fraud Act, Forgery Act, and misconduct in public office are all either-way or indictable offences. Once recorded, PACE requires investigation steps — suspect identification, interview under caution, disclosure.	Zero PACE investigation steps documented for any of the recorded offences. No suspect has been identified for interview. No interview under caution has been conducted. No disclosure schedule has been produced. The crimes are recorded and entirely uninvestigated.
Crime and Disorder Act 1998 s.17 — Community Safety Duty	Police authorities must exercise their functions with due regard to the need to prevent crime and disorder.	Systematically refusing to investigate crimes of forgery and fraud perpetrated by a government agency against 790,000 families is incompatible with the community safety duty. The crimes continue. Parents die. TVP's non-investigation enables both.
R v Commissioner of Police ex parte Blackburn [1968] 2 QB 118	Constitutional prohibition on a blanket policy of non-investigation of a class of offence. The police have a legal duty to enforce the criminal law that cannot be discharged by a policy decision.	Seven suppression events (S1–S7). Five separate forces and bodies. Zero crime references for any substantive complaint about CMS criminal enforcement across the documented pattern. This is the definition of Blackburn: a class of offence (state-committed fraud and forgery) being systematically not investigated. It is unlawful. It is judicially reviewable.
Human Rights Act 1998 s.6 + Article 6 ECHR (right to fair trial)	Public authorities are prohibited from acting incompatibly with Convention rights. Article 6 includes the right of access to a court and effective legal remedies.	Systematically refusing to record and investigate criminal complaints about enforcement proceedings — thereby preventing any criminal route to remedy — is a breach of Article 6. The paying parent cannot challenge enforcement criminally. They cannot challenge it through court (courts are silent). They cannot challenge it through GLD (GLD is silent). They have no effective remedy. TVP's non-investigation is the final link in the chain that denies the right entirely.
Human Rights Act 1998 s.6 + Article 13 ECHR (effective remedy)	Everyone must have an effective remedy before a national authority for violations of their Convention rights.	Combined with TWM certification, costs orders, GLD silence, and court non-responses, TVP's non-investigation completes the loop. Every route to accountability is closed. Article 13 is violated across the full institutional system.

Law / Standard Breached	Specific Obligation	How TVP Has Broken It
Human Rights Act 1998 s.6 + Article 2 ECHR (right to life)	Where the state knows of a risk to life from its own conduct, it has a positive duty to investigate and prevent that risk. The duty is operational — specific to identifiable people at identifiable risk.	14.28x mortality rate — confirmed in Parliament. Arlene Sugden confirmed suicides on parliamentary record. TVP has this data. TVP knows parents are dying in connection with this enforcement regime. An Article 2 positive duty to investigate arises. TVP's non-investigation is an Article 2 breach.
Police Reform Act 2002 s.36 — Chief Constable's institutional duty	The Chief Constable must ensure the force's functions are exercised in the public interest.	A force-wide pattern of non-recording and non-investigation of a class of serious criminal complaint is not exercising the crime recording function in the public interest. TVP's Chief Constable is personally responsible for this institutional failure under s.36 PRA 2002.
College of Policing Code of Ethics — Principles 1, 4, 5	Principle 1 (Justification): all use of powers must be justified by law. Principle 4 (Integrity): officers must not ignore crimes because of the identity of the perpetrator. Principle 5 (Leadership): senior officers must challenge unethical behaviour.	There is no lawful justification for non-recording crimes because the alleged perpetrator is a government department. Classifying state crimes as civil matters because they are committed by the DWP is exactly what Principle 4 prohibits. No senior TVP officer has challenged the non-investigation pattern.
Misconduct in Public Office — Common law	A public officer who wilfully neglects their duty to investigate recorded crimes, knowing the neglect will prevent accountability for serious offences, may commit misconduct in public office.	PC Robinson closed complaint CO/00784/26 without addressing the prior state crime recording. TVP told the PCC the complaint had been "investigated" on the date it was received. A PSD officer who closes a complaint about serious crimes by reference to a civil classification, knowing recorded crimes exist on the system and are uninvestigated, meets the wilful neglect test in R v Dytham [1979].

PART C — HOW THE POLICE WILL BE HELD ACCOUNTABLE

This is not a future aspiration. These accountability mechanisms are active, running, or immediately available:

Mechanism	Status / How
OPCC Review — four grounds filed	Filed within 28 days of CO/00784/26. Four grounds: prior crime recording ignored; wrong process used; TVP misrepresentation to PCC; s.36 PRA 2002 Chief Constable duty. Decision pending.
IOPC complaint — active	Filed. Updated with TVP S7 (PCC misrepresentation). IOPC has power to direct TVP to investigate, conduct an independent investigation, or refer to the Director of Public Prosecutions.

Mechanism	Status / How
Judicial Review of TVP — non-investigation policy	R v Commissioner ex parte Blackburn grounds. Seven documented suppression events. Pattern constitutes a policy of non-investigation of a class of offence. That policy is judicially reviewable. Application to be filed naming the Chief Constable personally.
HRA 1998 s.7 claim — Articles 2, 6, 13 breach	County Court or High Court claim. Damages available under s.8 HRA. Articles 2 (positive duty — deaths), 6 (no effective remedy), and 13 (no remedy at national level) all engaged. Limitation: 1 year from each suppression event.
HMICFRS inspection referral	HMICFRS has power to inspect forces' compliance with NCRS and HOCR. A formal referral documenting seven suppression events and zero NCRS-compliant crime recordings requires HMICFRS to determine whether an inspection is warranted. A finding of systemic NCRS non-compliance triggers mandatory remediation.
Parliamentary referral — Home Affairs Select Committee	Written evidence submitted. The HASC has power to compel documents and oral evidence from chief constables. The evidence submitted includes the full documented suppression record (S1–S7) and TVP's misrepresentation to the PCC.
Private prosecution — misconduct in public office	Named officers: PC Robinson; any officer who made the diversion decision (S5 — infrastructure route to West Midlands). Elements of misconduct in public office are met: public officer, official act, wilful neglect, damage to claimant. Private prosecution available at any Magistrates' Court.
Mandatory inquest applications	For every parent death following CMS enforcement on void instruments in TVP's area — applying to the Senior Coroner for a mandatory Article 2 inquest. The duty to hold an Article 2 inquest is triggered where the state knew of a risk to the individual's life and did not prevent it. TVP's non-investigation is itself a state failure engaging the mandatory inquest duty.

THE POLICE ARE NOT PROTECTING THE PUBLIC FROM STATE CRIMES. THEY ARE PROTECTING THE STATE FROM PUBLIC SCRUTINY. When a force receives seven formal complaints about forgery, fraud, false imprisonment, and misconduct in public office by a government agency — each complaint documented, sourced, and evidenced — and produces zero crime references, closes the complaints using a separate process to de-record what was already recorded, misrepresents to its own PCC what happened, and continues to allow enforcement to proceed — it has crossed from institutional failure into institutional complicity. Every accountability mechanism above is being activated. None of this is hypothetical. The clock is running on all of them simultaneously.

SOURCE: Forgery and Counterfeiting Act 1981 ss.1, 2, 3, 9

SOURCE: Fraud Act 2006 ss.2, 4

SOURCE: Theft Act 1968 s.21

SOURCE: Common law — misconduct in public office — R v Dytham [1979] QB 722

SOURCE: Common law — gross negligence manslaughter — R v Adomako [1995] 1 AC 171

SOURCE: Common law — conspiracy to defraud — Scott v Metropolitan Police Commissioner [1975] AC 819

SOURCE: Data Protection Act 2018 s.173

SOURCE: National Crime Recording Standard (NCRS) — Home Office Counting Rules for Recorded Crime

SOURCE: Police and Criminal Evidence Act 1984 — investigatory obligations

SOURCE: Crime and Disorder Act 1998 s.17 — community safety duty

SOURCE: R v Commissioner of Police of the Metropolis ex parte Blackburn [1968] 2 QB 118

SOURCE: Human Rights Act 1998 s.6 + Articles 2, 6, 13 ECHR

SOURCE: Police Reform Act 2002 s.36 — Chief Constable's institutional duty

SOURCE: College of Policing Code of Ethics — Principles 1, 4, 5

SOURCE: TVP crime refs 43260123059; BCA-18321-26-4343-IR; INC-20260326-0108

SOURCE: TVP PSD outcome letter CO/00784/26 — 28 April 2026

SOURCE: Parliamentary written evidence CMS0028 — 14.28x mortality rate

SOURCE: SFO ref RF26030143832C — active

SOURCE: IOPC complaint — filed and updated

SECTION 34 — NEW MAY 2026

THE STATE COVER-UP — WHEN EVERY INSTITUTION KNOWS, HAS THE EVIDENCE, AND DOES NOTHING

This section addresses what this disclosure has been building to from its first page: the documented, evidenced, deliberate protection of the CMS enforcement scheme by multiple state institutions, each of which has full knowledge of the criminal conduct, each of which has been formally placed on notice, and each of which has chosen — not failed, chosen — to do nothing. This is no longer a question of whether the institutions know. They have been told. In writing. With evidence. Repeatedly. This section is about what that choice means in law, what it means constitutionally, and what happens next.

1. The Evidence Every Institution Has

The following institutions have been formally served with comprehensive documented evidence of the criminal conduct described in this disclosure. Each service is dated, referenced, and in most cases confirmed by receipt:

Institution	Evidence Served / When	Their Response
GLD / Ryan Jummun	Complete evidence bundle including GLD's own para 8 admission, Hill [1983], HMCTS no-order confirmations, FOI responses, recorded calls CL1–CL3. Served March–May 2026 across four formal instruments.	Complete silence. 11+ weeks on the JP question. No candour. No disclosure. No engagement.
Secretary of State for Work and Pensions	Formal criminal complaint notices. Contempt application naming SSWP as respondent. Full evidence bundle on AC-2025-LON-001412 court file.	No response. No engagement. Enforcement continues.
DWP Permanent Secretary (outgoing — Sir Peter Schofield)	Formal notice of criminal conduct. SFO referral RF26030143832C. Parliamentary record of adverse NAO opinions signed by Schofield personally.	No engagement. Schofield signed the 2022–23 accounts as "fair, balanced and understandable" directly below the C&AG;'s adverse opinion.
Thames Valley Police	Full "Broken by Design" disclosure. Recorded calls. Court confirmations. GLD admission. Parliamentary evidence. Formal criminal complaint including forgery, fraud, false imprisonment, misconduct.	Seven suppression events (S1–S7). State crime recorded then de facto reversed through PSD complaints process. PCC misled. Zero PACE investigation.
Serious Fraud Office	Full referral RF26030143832C. All exhibits. Financial analysis. Named individuals.	Acknowledgment. No further disclosed action as at date of this edition.
Action Fraud / NFIB	FOI2026/00482 confirmed automated assessment — no human review of complaint.	Automated triage. No investigation commenced.
Parliamentary — Work & Pensions Committee	Written evidence submitted. CMS inquiry active. Debbie Abrahams MP (Chair) notified.	Inquiry ongoing. No interim report. No emergency session called.

Institution	Evidence Served / When	Their Response
Parliamentary — Callum Anderson MP	Directly supplied with evidence. Contradictory ministerial answers formally drawn to attention. Material error in written answer formally identified.	No action taken on the material error. Evidence received and held.
Administrative Court	Full proceedings bundle AC-2025-LON-001412. N244, N461, contempt application, President KBD application — all filed.	N244 unprocessed. Contempt application unlisted. No judicial engagement with Hill [1983]. TWM certification without reasons on controlling authority.
JCIO (Judicial Conduct)	Formal complaint against DJ Sharma — 11 grounds — filed post-27 March hearing. Deadline 27 June 2026.	Acknowledged. Response pending.
Baroness Sherlock (Minister)	5 Hansard declarations vs zero ministerial disclosure — formally drawn to attention via parliamentary submission.	No response. No recusal. No disclosure management arrangement. Continues to oversee CMS enforcement.
HM Treasury	Audit removal — agreed without parliamentary consultation — GRAA 2000 s.7 — Parliament not informed.	Silent. Accounts direction changed. No public statement.

2. What the Law Calls This

The legal framework for institutional protection of criminal conduct by the state is well-established. These are not theoretical concepts. They map precisely onto the documented conduct:

Legal Framework	Application to This Case
Conspiracy to pervert the course of justice — common law — maximum life imprisonment	Where two or more persons agree to take action that tends and is intended to pervert the course of public justice, the offence is complete. The documented pattern — police non-recording, court silence, GLD non-disclosure, ministerial audit removal — is consistent with an agreement (formal or informal) to prevent these crimes from reaching justice. The individual actors do not need to have met. Agreement can be inferred from coordinated conduct: R v Vreones [1891] 1 QB 360.
Misconduct in public office — common law — maximum life imprisonment	A public officer who wilfully neglects their duty to act on evidence of serious crime, knowing that neglect will enable the crime to continue and will cause harm to identifiable persons, commits misconduct in public office. Every named official in this document who has received the evidence and done nothing has been formally placed on notice. Their continued inaction after formal notice is the wilful element.
Misfeasance in public office — civil tort — Three Rivers [2003]	The civil tort requires: public officer; act in excess of power or knowing unlawfulness; targeting of or reckless indifference to harm to the claimant. Each institution that has received formal notice of void instruments and continued to defend or enable enforcement meets all three elements. Damages are available per institution.
HRA 1998 s.6 — unlawful act of public authority	Every public authority listed above that has received notice of an Article 6, Article 2, and Article 13 breach, and has done nothing, is itself committing an ongoing HRA breach. The breach continues daily. The limitation clock runs from each new act of non-intervention. There is no single limitation date — there is an accumulating liability.

Legal Framework	Application to This Case
R (Lumba) v Secretary of State [2011] UKSC 12 — silence as evidence	The Supreme Court confirmed that where a public authority fails to respond to formal notice of an unlawful act, that silence is capable of constituting evidence of deliberate choice to continue the unlawful conduct. Applied here: eleven weeks of GLD silence is eleven weeks of documented choice. Seven TVP suppression events is a documented policy. Ministerial non-disclosure of material interests is a documented decision. Each silence is evidence.

3. The Coordination Point — Is This Organised?

The question that demands a parliamentary answer — and that has been placed before the Home Affairs Select Committee and the Work and Pensions Select Committee — is whether there is a formal policy, agreement, or instruction between the DWP, the Home Office, the National Police Chiefs' Council, and the Police Digital Service directing police forces not to record criminal complaints about CMS enforcement as crimes.

The evidence pointing to coordination rather than independent parallel failure is:

- **Infrastructure-level diversion (S5, 5 March 2026):** TVP's online reporting portal automatically routed a CMS criminal complaint to West Midlands Police. TVP attributed this to "training." Police Digital Service and NPCC have not responded to FOI requests about the configuration of this routing. Infrastructure-level deflection requires configuration — not individual officer decisions.
- **Consistent classification across multiple forces:** complaints about CMS forgery and fraud have been classified identically as "civil matters" by TVP, the Metropolitan Police Economic Crime Command, Action Fraud, and others. Independent officers applying their own judgment to the same facts do not reach identical wrong conclusions across multiple forces over multiple years. A common instruction or guidance document does.
- **Automated Action Fraud diversion:** FOI2026/00482 confirmed that Action Fraud's assessment of a CMS criminal complaint was automated — no human reviewed it. An automated classification of fraud complaints about a government agency as not-crimes requires the automated system to be configured that way.
- **Absence of any police referral upward:** not one officer across all forces and all complaints has escalated a CMS complaint to a superintendent, the IOPC, the NCA, or the SFO. That is not independent discretion — that is a consistent pattern of non-escalation that suggests a common culture or instruction.

THE PARLIAMENTARY QUESTIONS THAT MUST BE ANSWERED: (1) Has any meeting, correspondence, or policy agreement taken place between the Home Office, NPCC, Police Digital Service, and DWP concerning the classification of CMS criminal complaints? (2) Who configured TVP's online reporting portal to route CMS complaints to West Midlands Police? (3) Who configured Action Fraud's automated triage to classify CMS fraud complaints as non-crimes? (4) Is there a written policy, guidance note, or instruction — in any format — directing police officers to treat CMS enforcement complaints as civil matters? (5) If no such policy exists, how does each force explain the identical outcome across seven documented complaints over three years?

4. The Deaths — What Coordinated Cover-Up Means When People Are Dying

This section cannot be read without remembering what the silence means for the people it affects. 14.28 times the national mortality rate. Arlene Sugden confirmed suicides on the parliamentary record. Mr J: 42 days in HMP Peterborough on a void instrument for a debt the court confirms it never issued. Parents on wages of £150–200 per week paying 40% of their income for fictitious arrears while the receiving parent commits benefit fraud the DWP knows about and does nothing to stop.

Every institution that has the evidence and does nothing is not a passive bystander. Where enforcement on void instruments for fictitious debt causes a suicide — and the causal chain is capable of being established — everyone who had the power to stop it and chose not to bears a share of that responsibility. That is not a moral claim. It is the legal framework of gross negligence manslaughter and misconduct in public office. The question of whether that chain can be established, case by case, for every parent who has died in connection with CMS enforcement, is the question for the independent inquiry this disclosure is designed to force.

THE STATE CANNOT PROTECT ITSELF FROM ITS OWN EVIDENCE INDEFINITELY: The Post Office protected itself for fifteen years. The CMS has protected itself for eighteen. The difference this time is that the evidence is not emerging gradually through individual cases. It is already assembled, sourced, court-filed, SFO-referred, and now media-published. Every institution that received this evidence before the BBC article had the option to act quietly. That window is closed. The BBC article means the public knows. The documentary investigations mean the public will know more. The parliamentary inquiry means Parliament will be required to engage under oath. The High Court proceedings mean judicial scrutiny is ongoing regardless of what individual officials choose to do. The cover-up cannot hold. The question now is not whether the scheme will be exposed — it already has been. The question is which institutions choose to act before the inquiry finds them and which ones wait to be found.

SOURCE: Conspiracy to pervert the course of justice — R v Vreones [1891] 1 QB 360

SOURCE: Misconduct in public office — R v Dytham [1979] QB 722; Attorney General's Reference No.3 of 2003 [2004] EWCA Crim 868

SOURCE: Misfeasance in public office — Three Rivers DC v Bank of England (No.3) [2003] 2 AC 1

SOURCE: R (Lumba) v Secretary of State for the Home Department [2011] UKSC 12 — silence as evidence

SOURCE: HRA 1998 ss.6, 7, 8 — unlawful act; claim; damages — Articles 2, 6, 13 ECHR

SOURCE: R v Commissioner of Police ex parte Blackburn [1968] 2 QB 118 — non-investigation policy

SOURCE: FOI2026/00482 — Action Fraud automated assessment confirmation

SOURCE: TVP portal screenshot — S5 — automated diversion to West Midlands Police

SOURCE: SFO ref RF26030143832C; TVP refs BCA-18321-26-4343-IR; INC-20260326-0108

SOURCE: Parliamentary written evidence CMS0028 — 14.28x mortality rate

SOURCE: PAC oral evidence 16 March 2022 — Arlene Sugden — confirmed suicides

SOURCE: GLD Z2500859 paragraph 8 — own admission — criminal conduct confirmed

SOURCE: NAO HC 252 — adverse opinion — fictitious debt on parliamentary record

SOURCE: R v Adomako [1995] 1 AC 171 — gross negligence manslaughter

SOURCE: UK GDPR Article 85; DPA 2018 Schedule 2 Part 5 — journalism exemption

SOURCE: Defamation Act 2013 s.4 — publication in the public interest

SECTION APP

APPENDIX — ALL SOURCES AND HYPERLINKS

Appendix — All Sources And Hyperlinks

Official DWP Statistics

SOURCE: DWP: CMS Statistics data to September 2025

SOURCE: DWP: CMS Statistics data to September 2024

SOURCE: Commons Library CBP-10082: CMS Statistics

DWP Spending Transparency Data

SOURCE: DWP spending over £25,000 — April 2021 (G4S CMG OPTIONS entry)

FOI Requests — WhatDoTheyKnow

SOURCE: WhatDoTheyKnow — all CMS FOI requests

SOURCE: FOI2025/35643 — Serco CMS role

SOURCE: FOI — Contracts and Legal Authority for Third-Party Services (Marston admission)

Parliamentary Evidence

SOURCE: PAC — Child Maintenance inquiry 2022 — all publications

SOURCE: PAC oral hearing 16 March 2022 — Arlene Sugden (official footage)

SOURCE: NAO/WPC oral hearing 2 November 2022 — Joshua Reddaway

SOURCE: WPC: Children in Poverty — CMS Inquiry

SOURCE: Written Evidence CMS0028

SOURCE: PAC Report HC 255 (2022)

NAO / Accounts

SOURCE: NAO: Child Maintenance Client Funds Accounts

SOURCE: CMS Client Funds Account 2022–23 (signed Schofield)

SOURCE: NAO: CSA Implementation of Child Support Reforms (2006)

Timeline Sources

SOURCE: Wikipedia — Child Support Agency history

SOURCE: House of Commons Library — 30 years of the Child Support Act

Academic and Research

SOURCE: IPPR Scotland: Delivering for Children (September 2024)

SOURCE: Commons Library CBP-7770: How CMS Calculates Maintenance

Legislation

SOURCE: Child Support Act 1991

SOURCE: Child Support (Enforcement) Act 2023 — never commenced

SOURCE: Magistrates' Courts Act 1980

SOURCE: Forgery and Counterfeiting Act 1981

SOURCE: Fraud Act 2006

SOURCE: Corporate Manslaughter and Corporate Homicide Act 2007

SOURCE: Data Protection Act 2018 s.173

SOURCE: Police and Criminal Evidence Act 1984

SOURCE: Freedom of Information Act 2000

Case Law

SOURCE: R v Manchester Stipendiary Magistrate ex parte Hill [1983] 1 AC 328

SOURCE: R v Commissioner ex parte Blackburn [1968] 2 QB 118

SOURCE: R (Lancashire CC) ex parte Huddleston [1986] 2 All ER 941

SOURCE: Medcalf v Mardell [2002] UKHL 27

Regulatory Bodies

SOURCE: SFO: report fraud, bribery and corruption

SOURCE: NCA Economic Crime Command

SOURCE: Action Fraud

SOURCE: IOPC: make a police complaint

SOURCE: HMICFRS: crime recording standards

SOURCE: ICO: data protection complaints

SOURCE: Judicial Conduct Investigations Office

SOURCE: Registry Trust Limited

SOURCE: Video: Serco and CMS — public interest commentary

WHAT MUST HAPPEN NOW — SECTION 3: THE ENFORCEMENT FRAUD — FORGERY AND FALSE INSTRUMENTS

Action Required	Legal Basis / Who Must Act
1. Immediate suspension of all enforcement on CMEL instruments pending independent verification. No further liability orders, enforcement agent attendances, DEOs or bank deductions, until DWP can produce a court-sealed order with a court case reference number and named judicial signatory.	Abuse of process — Hunter v Chief Constable of West Midlands [1982] AC 529. Enforcement on void instruments is an abuse. The burden is on DWP to show lawful authority, not on the parent to prove its absence.
2. GLD to produce within 7 days, in writing to the Administrative Court: under which statutory provision was each CMEL liability order made? If under s.33 — produce the HMCTS case file. If under s.32M — produce the commencement order.	Duty of candour — R v Lancashire CC ex parte Huddleston [1986]. This question has been on the record for eleven weeks without answer. GLD's continuing silence is a continuing breach.
3. DWP to write to every paying parent who has received a CMEL7298 summons or a CMEL liability order, notifying them that the lawfulness of those instruments is under active High Court challenge.	HRA 1998 s.8 — just satisfaction. Article 6 right to fair trial — every parent subject to void enforcement has an Article 6 claim. Failure to notify is a continuing denial of effective remedy (Article 13).
4. RTL (Registry Trust Limited) to be notified that all CMEL-generated liability orders registered on credit files are potentially false instruments. Removal to be considered for all such entries.	Forgery and Counterfeiting Act 1981 ss.1, 3 — registering a false instrument on a credit file is a further act of using a false instrument. RTL has been formally notified. Each day the entry remains is a continuing act.
5. Criminal referral to the NCA for all named officials involved in the design, approval, and continued operation of the CMEL forgery architecture.	Conspiracy to defraud — Scott v Metropolitan Police Commissioner [1975] AC 819. Misconduct in public office — R v Dytham [1979]. Forgery — FCA 1981 ss.1, 3.

TO THAMES VALLEY POLICE AND ALL FORCES RECORDING THESE COMPLAINTS: You have a legal duty under PACE 1984 and the National Crime Recording Standard to investigate recorded crimes. You cannot classify state crimes as civil matters without NCRS-compliant supervisory authorisation and documented reasons. Seven suppression events (S1–S7) are on the record. R v Commissioner of Police ex parte Blackburn [1968] 2 QB 118 prohibits a blanket policy of non-investigation of a class of offence. That prohibition applies to state crimes. The Chief Constable of Thames Valley Police is personally accountable under s.36 Police Reform Act 2002 for the force's failure to investigate. This evidence will be placed before the Home Affairs Select Committee, the IOPC, and the Administrative Court in the judicial review of non-investigation policy.

CRIMINAL REFERRAL STATUS — SECTION 3: Forgery (FCA 1981 ss.1, 3, 9) — TVP refs BCA-18321-26-4343-IR; INC-20260326-0108. Conspiracy to defraud — NCA referral pending. Misconduct in public office — NCA referral pending. Every CMEL document is a false instrument. The crime is complete on each service of that instrument. There are approximately 790,000 active cases. Each one is a potential separate count.

EVIDENCE NOTICE: All exhibits referred to in this section are available to media organisations, parliamentary offices, law enforcement agencies, and legal representatives on written request to: thebigchildmaintenancescandal@gmail.com — Thames Valley Police, the IOPC, and the NCA are on formal notice that non-investigation of recorded state crimes will itself be evidenced and will form part of any judicial review of non-investigation policy under R v Commissioner of Police ex parte Blackburn [1968] 2 QB 118. The National Crime Agency referral is active. Every institution that has received this evidence and done nothing is documented. That documentation is evidence.

WHAT MUST HAPPEN NOW — SECTIONS 7 AND 7A: SECTION 2 WELFARE DUTY — SYSTEMIC BREACH

Action Required	Legal Basis / Who Must Act
1. Every pending enforcement action to be suspended until DWP can produce a written s.2 welfare assessment for the case. DWP to produce a written policy confirming how it currently discharges s.2 in enforcement decisions.	s.2 CSA 1991 — mandatory. The CMS Complaints Office confirmed in writing that CMS does not discharge this duty. Every enforcement decision without it is unlawful ab initio.
2. DWP to produce, for every case in the Collect and Pay stream since 24 May 2018, the written s.2 assessment conducted before that case was moved to C&P.;	The McCormack OLT instruction of 24 May 2018 directed C&P; for revenue. Every case moved on that basis requires a s.2 assessment. If none exists — and none does — the 20% surcharge on those cases was charged without lawful authority. DWP must account for the total unlawful surcharge collected.
3. Section 28E departure directions to be proactively offered to every paying parent with children in their care, in a shared care arrangement, or with household income below poverty threshold.	s.28E CSA 1991. Procedural design that places the entire burden on the paying parent to discover and invoke s.28E does not discharge the Secretary of State's statutory duty. Proactive offer is required.
4. The written admission by the CMS Complaints Office ("no duty of care to children in the paying parent's household") to be placed before Parliament as a ministerial statement.	Ministerial Code para 1.3(c) — ministers must be open about matters under their responsibility. This admission is a written confession of a statutory breach at institutional level. Parliament must be told.
5. NCA criminal referral for the McCormack OLT instruction of 24 May 2018 as potential misconduct in public office.	Misconduct in public office — R v Dytham [1979]. Directing staff to exercise discretionary enforcement powers for revenue rather than welfare is wilful neglect of statutory duty, causing harm to identifiable children. Named officials: Tom McCormack; Arlene Sugden OBE (attended OLT meeting).

TO ALL FORCES RECEIVING COMPLAINTS ABOUT CMS WELFARE DUTY FAILURES: The written admission from the CMS Complaints Office is evidence of an institutional decision to override primary legislation as policy. That is misconduct in public office by named officials. Classifying this as a civil matter has no statutory basis where the evidence demonstrates a deliberate institutional decision to breach primary legislation causing harm to children. The IOPC has been notified that this classification is being challenged.

CRIMINAL REFERRAL — WELFARE DUTY: Misconduct in public office: Tom McCormack, Arlene Sugden OBE, Simon Hunter (continuing operation). s.2 CSA 1991 breach at institutional level — 18 years, 790,000 cases. Evidence: CMS written admission (exhibited); OLT instruction 24 May 2018 (archived); PAC oral evidence. NCA referral filed.

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WHAT MUST HAPPEN NOW — SECTION 7B: ADMINISTRATIVE LIABILITY ORDERS — NO LEGAL AUTHORITY

Action Required	Legal Basis / Who Must Act
1. Emergency injunction application to the High Court Administrative Court to prevent DWP from commencing ss.32M/32N until the Article 6 incompatibilities are remedied.	HRA 1998 s.6 — a public authority cannot act incompatibly with Convention rights. Commencement of an Article 6-incompatible regime is itself an HRA breach. Grounds: Secretary of State as creditor and decision-maker; order before appeal; FTT cannot examine underlying calculation under s.32N(4).
2. DWP to state in writing to the Administrative Court whether each CMEL instrument being enforced was made under s.33 CSA 1991 or under s.32M. If s.33 — produce the HMCTS court file. If s.32M — this is an admission of ultra vires enforcement under uncommenced powers.	This is the binary question that exposes the entire scheme. There is no third option. GLD has not answered it in eleven weeks. The Administrative Court is entitled to draw adverse inference from continued silence.
3. JCHR to conduct a formal Article 6 compatibility assessment of ss.32M/32N before any commencement order is laid before Parliament.	JCHR has standing to require pre-commencement compatibility screening. The 2023 Act was enacted without adequate ECHR analysis. The structural incompatibilities identified in Section 7B must be addressed before commencement.
4. NCA/SFO criminal referral — issuing documents under uncommenced statutory powers, serving them as court orders, and registering them on credit files, is potentially fraud under Fraud Act 2006 s.2 and false instrument under FCA 1981 s.1.	Fraud Act 2006 s.2 — false representation. FCA 1981 s.1 — false instrument. Maximum sentence: 10 years each. Issuing a document purporting to exercise a statutory power that does not yet exist in law, and representing it as a court order, meets all elements of both offences.
5. Post Office statutory parallel — urgent parliamentary debate required on whether the Post Office (Horizon System) Offences Act 2024 framework should be extended to CMS enforcement victims.	The PO(HS)OA 2024 created a framework for quashing convictions based on an unreliable instrument. CMS enforcement instruments are void on three independent grounds. The same statutory relief framework should apply.

TO ALL FORCES: Issuing documents under uncommenced statutory powers and representing them as court orders is fraud and false instrument. These are not civil matters. They are indictable offences. The instruments are in evidence. The statutory position (ss.32M/32N not commenced) is confirmed by ministerial answer on the parliamentary record (Andrew Western MP, 18 March 2026) and by legislation.gov.uk. There is no lawful basis for classifying this as civil.

CRIMINAL REFERRAL — ADMINISTRATIVE LOs: Fraud Act 2006 s.2 (false representation); FCA 1981 s.1 (false instrument); Conspiracy to defraud (common law). Named officials responsible for continuing enforcement: Simon Hunter (CMS Director Operations); Secretary of State for Work and Pensions (institutional respondent AC-2025-LON-001412). NCA referral filed.

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WHAT MUST HAPPEN NOW — SECTION 14: SUICIDES AND DEATHS — 14.28× MORTALITY RATE

Action Required	Legal Basis / Who Must Act
1. DWP to produce within 14 days a full mortality audit: every paying parent who has died by suicide or in circumstances connected to CMS enforcement, broken down by year from 2013 to present.	Article 2 ECHR positive duty — where the state knows of a risk to life from its own conduct, it must investigate and prevent. DWP has known since 2022 (CMS0028) that the mortality rate is 14.28× national average. No audit has been published. Non-publication is itself an Article 2 breach.
2. HM Coroner — mandatory Article 2 inquest applications for every death where CMS enforcement was a contributing factor and where no Article 2 inquest has been held.	Art.2 ECHR — Middleton [2004] — where state conduct contributed to death, the inquest must examine that conduct and its systemic causes. The void instrument and fictitious debt context is the state conduct that must be examined.
3. Police — mandatory recording of all deaths connected to CMS enforcement as potential gross negligence manslaughter cases for each named official continuing enforcement after being placed on notice of the 14.28× mortality rate.	R v Adomako [1995] 1 AC 171 — gross negligence manslaughter. Enforcing void instruments for fictitious debt on a population with 14.28× the national mortality rate, after being placed on formal written notice of that mortality rate, is potentially criminal. Named: Simon Hunter; Secretary of State; Baroness Sherlock OBE.
4. Arlene Sugden OBE to provide a written account to the Work and Pensions Select Committee of every case of suicide of a paying parent she was made aware of during her tenure as CMS Director.	PAC oral evidence 16 March 2022 — Sugden confirmed awareness of CMS-related suicides. The full number, and the policy response to each, must be disclosed.

TO THAMES VALLEY POLICE, ALL CORONERS, AND THE IOPC: Article 2 ECHR creates a positive operational duty where the state knows of a specific risk to life from its own conduct and fails to act. The 14.28× mortality rate is on the parliamentary record. Named officials have been formally placed on notice. Each death following that notice without any change in policy potentially engages gross negligence manslaughter and Article 2 mandatory inquest. These are not civil matters. They are deaths. STOPS research (November 2025) estimates approximately 270 suicides per year. This research is ongoing.

CRIMINAL REFERRAL — DEATHS: Gross negligence manslaughter — R v Adomako [1995]. Named officials continuing enforcement after formal notice of 14.28× mortality rate. NCA referral filed. Every police force receiving a complaint about a CMS-connected death must record it as a potential manslaughter investigation, not a civil matter.

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WHAT MUST HAPPEN — SECTION 28 — BARONESS SHERLOCK ACCOUNTABILITY

WHAT MUST HAPPEN NOW — SECTION 28: BARONESS SHERLOCK — MINISTERIAL ACCOUNTABILITY

Baroness Sherlock OBE's accountability is not incidental to this disclosure — it is central. The minister responsible for defending the CMS enforcement regime in Parliament spent 35 years working for, advising, and sitting on the board of the organisations that designed and advocated for that regime. When she was a backbench peer she declared this five times. As minister she declared it zero times.

Action Required	Legal Basis / Who Must Act
1. Baroness Sherlock OBE to make a full declaration in the List of Ministers' Interests covering: CEO NCOF 1997–2003; HMT Council of Economic Advisers 2000–2003; Senior Independent Director CMEC 2008–2010.	Ministerial Code paragraph 7 — ministers must declare all interests that could conflict with their responsibilities. She declared these interests five times as a backbench peer. She did not declare them as CMS minister. Non-declaration is a breach of the Ministerial Code.
2. ACOBA and the Cabinet Office propriety and ethics team to review whether the appointment was compliant with conflict of interest guidance.	A minister with a 35-year arc through the receiving-parent lobby, the advisory council that designed the 2000 Act, and the CMEC board, appointed as CMS minister without any declared interest management arrangement, requires formal review.
3. Referrals to the Parliamentary Commissioner for Standards and the House of Lords Commissioner for Standards documenting the five Hansard declarations against the ministerial non-disclosure.	Parliamentary Standards Act 2009. Lords Code of Conduct. The contrast between repeated backbench declarations and ministerial non-declaration is documented, dated, and sourced to Hansard. This is the evidence for a standards investigation.
4. Baroness Sherlock to recuse herself from all ministerial decisions in connection with AC-2025-LON-001412 and any parliamentary or legislative matters concerning CMS enforcement lawfulness, pending resolution of the interest disclosure question.	Common law apparent bias — Porter v Magill [2001] UKHL 67. A decision-maker with a 35-year professional connection to the bodies that designed the system being challenged, making ministerial decisions defending that system, satisfies the test of apparent bias.
5. Gingerbread to be assessed by the Charity Commission as to whether its continued parliamentary advocacy on CMS enforcement, while its former CEO is the responsible minister, constitutes undue influence on government policy.	Charities Act 2011 s.197. Charity Commission powers to investigate include where there is evidence of a structural relationship between a charity's advocacy and the government official responsible for the relevant policy area.

NOTE TO PARLIAMENT AND STANDARDS BODIES: The contrast between Baroness Sherlock's five Hansard declarations as a backbench peer and her zero declarations as CMS minister is not a matter of opinion. It is a matter of documented fact sourced to Hansard and the official List of Ministers' Interests. The dates, the declarations, and the absence of ministerial disclosure are all publicly verifiable.

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WHAT MUST HAPPEN NOW — SECTION 33: THE POLICE — CRIMES BEING COMMITTED AND ACCOUNTABILITY

Action Required	Legal Basis / Who Must Act
1. HMICFRS inspection referral — formal referral documenting seven suppression events (S1–S7), zero NCRS-compliant crime recordings across multiple forces, and TVP's misrepresentation to its PCC. HMICFRS has power to inspect forces' NCRS compliance and mandate remediation.	HMICFRS statutory inspection powers under the Police Act 1996 ss.54–59. Seven documented suppression events across five forces. Zero NCRS-compliant de-recording decisions. This is a systemic NCRS failure.
2. IOPC — formal complaint escalation documenting the TVP PSD CO/00784/26 outcome as unlawful: using a complaints process to reverse a crime recording without NCRS authority; misrepresenting to the PCC that the complaint had been "investigated" on the day it was received.	IOPC has power to direct TVP to investigate, conduct an independent investigation, or refer to the DPP. The PCC misrepresentation is a serious matter requiring IOPC escalation.
3. Judicial review of TVP Chief Constable — R v Commissioner ex parte Blackburn [1968] grounds — blanket policy of non-investigation of state crimes — naming the Chief Constable personally under s.36 Police Reform Act 2002.	Blackburn [1968] prohibits a force-wide policy of non-investigation of a class of offence. Seven suppression events on the same class of complaint is the definition of a Blackburn policy. It is unlawful. It is judicially reviewable.
4. HRA 1998 s.7 claims — Articles 2, 6, 13 — against TVP for each documented suppression event. Damages available under s.8.	HRA 1998 s.7 — limitation: one year from each suppression event. S1–S7 are documented with dates. Each event is a fresh cause of action. The aggregate damages liability increases with each further suppression event.
5. Private prosecution — misconduct in public office — against any officer who made the infrastructure-level diversion decision routing CMS complaints to West Midlands Police.	Misconduct in public office. Public officer. Official act. Wilful neglect. Damage to claimant. All elements met. Private prosecution available at any Magistrates' Court under Prosecution of Offences Act 1985 s.6(1).

THIS IS A FORMAL NOTICE TO THAMES VALLEY POLICE CHIEF CONSTABLE, ALL RECORDED FORCES, AND THE IOPC: You are not above the law because you enforce it. A police force that systematically refuses to record crimes committed by a government agency, uses a complaints process to reverse crime recordings, misrepresents to its statutory oversight body what it did, and protects state criminals from investigation — has itself become an instrument of the cover-up. Every further suppression event is documented. Every further failure to investigate is evidenced. The Home Affairs Select Committee has the written evidence. The IOPC has the complaints. The Administrative Court will have the judicial review application.

CRIMES COMMITTED THROUGH NON-INVESTIGATION: Misconduct in public office — R v Dytham [1979] — wilful neglect of duty to investigate recorded state crimes. Article 2 breach — positive duty to investigate risk to life from state conduct. Blackburn unlawful non-investigation policy — judicially reviewable. Named: PC Robinson (CO/00784/26); TVP Chief Constable (s.36 PRA 2002 accountability). Private prosecution being prepared.

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WHAT MUST HAPPEN NOW — SECTION 34: THE STATE COVER-UP — ACCOUNTABILITY FOR COORDINATED SILENCE

Action Required	Legal Basis / Who Must Act
1. Parliamentary inquiry — Work and Pensions Select Committee and Home Affairs Select Committee joint emergency session, compelling attendance under oath from all named officials, requiring production of all internal communications relating to the BaNCS verdict, the CMEL architecture, and the non-investigation policy.	Parliamentary Witnesses (Oaths) Act 1871. Named witnesses: current DWP Permanent Secretary; Sir Peter Schofield KCB; Sir Robert Devereux KCB; Arlene Sugden OBE; Tom McCormack; unnamed CMS2012 SRO; TVP Chief Constable.
2. Statutory public inquiry — the cumulative evidence is of the scale and duration requiring a statutory inquiry with compulsory evidence powers. Application to be made to the Lord Chancellor.	Inquiries Act 2005. Every element of this disclosure constitutes a matter of serious public concern. The Post Office inquiry was triggered by fewer events. This case involves more victims, more years, and more institutions.
3. NCA criminal referral — conspiracy to pervert the course of justice — for the coordinated pattern of non-disclosure, evidence deletion, audit removal, and court filing omissions across DWP, GLD, HMCTS, TVP, and the ICO.	Conspiracy to pervert the course of justice — common law — maximum life imprisonment. Agreement can be inferred from coordinated conduct: R v Vreones [1891]. The coordinated pattern across eight institutions is capable of being inferred as agreement.
4. IOPC Director-General referral — formal request for the Director-General to exercise their power to initiate an independent investigation into the systemic non-recording of CMS criminal complaints across all forces.	Police Reform Act 2002 s.13 — the Director-General may initiate an independent investigation in any case appearing to involve serious or exceptional circumstances. Seven suppression events across five forces, involving crimes with potential life sentences, is serious and exceptional.
5. ICO enforcement action — formal complaint requiring the ICO to exercise its enforcement powers under DPA 2018 s.149 against DWP for: deleting case records before NAO inspection; portal message deletion; SAR non-compliance; no DPIA for AI model; no Article 28 DPAs for Serco/G4S.	DPA 2018 s.149 — enforcement notice. DPA 2018 s.173 — unlawful deletion. Both require action. The ICO must also explain why it deleted CMS breach records prior to April 2014.

TO THE HOME SECRETARY, THE ATTORNEY GENERAL, AND THE DIRECTOR OF PUBLIC PROSECUTIONS: This disclosure has been placed before every institution with the power to act. Every institution has received it. Every institution has the evidence. The question is not whether the crimes documented here occurred — they are confirmed by US federal courts, FOI responses, parliamentary admissions, GLD's own correspondence, and HMCTS's written confirmations. The question is which institution will be the first to fulfil its legal duty — and which will wait to be compelled.

HIGHEST AUTHORITY REQUIRED: Given that Thames Valley Police will not investigate state crimes without external compulsion — and given that Action Fraud uses automated triage that classifies government fraud as non-criminal without human review — this disclosure is being escalated to: the National Crime Agency (serious and organised crime dimension); the Attorney General (nolle prosequi power and superintendence of prosecutors); the Solicitor General; and the Lord Chancellor (Inquiries Act 2005 jurisdiction). Every failure to act at each level is documented and will form evidence in the judicial review of non-investigation policy.

EVIDENCE NOTICE: All exhibits referred to in this section are available to media organisations, parliamentary offices, law enforcement agencies, and legal representatives on written request to: thebigchildmaintenancescandal@gmail.com — Thames Valley Police, the IOPC, and the NCA are on formal notice that non-investigation of recorded state crimes will itself be evidenced and will form part of any judicial review of non-investigation policy under R v Commissioner of Police ex parte Blackburn [1968] 2 QB 118. The National Crime Agency referral is active. Every institution that has received this evidence and done nothing is documented. That documentation is evidence.

SECTION 32 — NEW MAY 2026

LIQUIDATED DAMAGES — LEGAL FRAMEWORK, NOTICE MECHANICS AND SCHEDULE

This section explains what a liquidated damages notice is, why it is available against CMS enforcement agents and CMS directly, how it works, and how it differs from other legal claims. Template T7 at the end of this document contains the complete liquidated damages notice for immediate use. This is one of the most immediately powerful tools available to affected parents — it turns every unlawful enforcement visit into a quantified financial liability, creates a paper trail, and is enforceable in the County Court without proof of actual loss.

1. What Liquidated Damages Are

Liquidated damages are a pre-agreed sum that one party undertakes to pay another if a specified breach occurs, stated in advance of the breach. The legal principle — confirmed in *Cavendish Square Holding BV v Makdessi; ParkingEye Ltd v Beavis* [2015] UKSC 67 — is that where the pre-stated sum represents a genuine pre-estimate of the loss likely to flow from the breach (not a penalty designed to punish), courts will enforce it without requiring the claimant to prove actual loss.

In the CMS enforcement context this means: serve a formal notice on CMS, the enforcement agent, and any bailiff company before any enforcement attendance, stating that each unlawful attendance will attract a specified charge. If they attend without valid instruments and you invoice them under the notice, that invoice is enforceable in the County Court as a debt — without proving exactly how much the attendance cost you. The notice does the quantification work in advance.

2. Why CMS Enforcement Is Particularly Suited to Liquidated Damages

Liquidated damages require: (a) a foreseeable breach; (b) a genuine pre-estimate of loss; (c) notice served before the breach. All three conditions are straightforwardly met in CMS enforcement cases:

- **Foreseeable breach**: CMS has told you enforcement will continue. Equita has attended previously or threatened to. A bailiff company has been instructed. The breach — attendance without valid court-issued instruments — is not hypothetical. It is planned and announced.
- **Genuine pre-estimate**: attendance at your home causes quantifiable loss: stress and psychiatric harm (valued at clinical rates); time taken to deal with it; privacy intrusion; practical disruption; cost of recording and documenting; cost of legal advice sought in response; impact on family members including children. Each of these is capable of monetary valuation at the time of the notice.
- **Notice before breach**: the notice is served now, before any further attendance. Once served and received, the liquidated damages schedule applies automatically to every subsequent attendance.

3. The Five Legal Mechanisms — Which One to Use

Mechanism	How It Works / When to Use
Liquidated damages clause in formal notice (primary mechanism)	State the charge schedule in the notice. Serve before any attendance. Every attendance triggers the charges automatically. Invoice within 24 hours of each attendance. County Court claim for the invoice total if unpaid within 14 days.
Torts (Interference with Goods) Act 1977 — formal property schedule	File a written schedule of every item of personal property at the address with replacement values. This schedule becomes the baseline for damages if any goods are touched. Cannot be disputed because values were notified in advance.
Taking Control of Goods (Fees) Regulations 2014 — inverse fee schedule	The regulations set the fees an enforcement agent can charge where enforcement is lawful. Use the same fee structure in reverse: unlawful attendance invoiced at the enforcement stage fee (£235 minimum per agent per visit) plus the sale stage fee for any goods interfered with.
Contempt of court — per breach fine (where N161 filed)	Once the N161 statutory stay is in effect, each enforcement step is a separate contempt. The High Court imposes a fine per breach at its discretion — potentially very substantial where the contempt is wilful and repeated.
Multiple County Court claims — cumulative pressure	Every trespass to land is a separate cause of action. Issue separate N1 claims for each attendance. Even small claims accumulate. Legal costs of defence rapidly exceed any enforcement value.

4. The Blackmail Point — Why This Changes the Agent's Calculation

Section 21 of the Theft Act 1968 defines blackmail as making an unwarranted demand with menaces with a view to gain or intent to cause loss. Where an enforcement agent attends a property knowing they have no valid Schedule 12 authority (because they have been formally notified the instrument is void and cannot produce a court-sealed order), continues to demand payment, and threatens further action — that conduct may constitute blackmail. Maximum sentence: 14 years.

This is not an accusation to be made lightly or without legal advice on the specific facts. But its existence in the formal notice produces a clear effect: enforcement companies and their legal departments know the s.21 boundary. When they see it cited in a formal notice, with the Schedule 12 authority point, they take the notice seriously in a way they would not otherwise.

5. Accounting for Enforcement After This Notice — The Invoice Chain

Step	Action
1. Serve the liquidated damages notice	Send to CMS enforcement team, enforcement agency/Equita, any bailiff instructed, GLD, and the High Court. By email + recorded delivery. Keep proof. This is the trigger event — all charges run from receipt.
2. Attendance occurs	Photograph/record everything immediately. Agent name. Vehicle registration. Badge number. Time of arrival and departure. Whether any goods were touched. Whether entry was gained. Number of agents present.
3. Invoice within 24 hours	Use the invoice template in T7. State the notice reference. State each charge line from the schedule. Total the invoice. Deliver by email and recorded post. State 14-day payment deadline.

Step	Action
4. Payment not made within 14 days	File N1 County Court money claim for the invoice total. The liquidated damages notice is your evidence of quantum. The contemporaneous record of the attendance is your evidence of the breach.
5. Aggregate claims	Each attendance is a separate N1. Three attendances = three claims. Issue them. Equita's legal costs of defending multiple County Court claims rapidly exceed any realistic enforcement recovery. This is the mechanism that stops enforcement.
6. Credit the payments received	Any liquidated damages recovered reduce the disputed amount CMS claims. If you recover more in liquidated damages than CMS claims in arrears — which is achievable after multiple attendances — CMS is net liable to you.

THE POWER OF THE LIQUIDATED DAMAGES NOTICE: CMS enforcement is profitable because parents cannot fight back financially. The enforcement model assumes paying parents are passive — they receive the notice, they panic, they pay. The liquidated damages notice reverses this. Every attendance by an unauthorised agent triggers a financial liability. Every attendance that produces no court-sealed order generates an invoice. Every ignored invoice becomes a County Court claim. The enforcement company that attended three times without valid instruments has not collected a debt. It has generated three County Court claims against itself.

SOURCE: Cavendish Square Holding BV v Makdessi; ParkingEye Ltd v Beavis [2015] UKSC 67 — liquidated damages vs penalties

SOURCE: Torts (Interference with Goods) Act 1977 — damages framework

SOURCE: Taking Control of Goods Regulations 2013 — enforcement agent authority

SOURCE: Taking Control of Goods (Fees) Regulations 2014 — fee schedule

SOURCE: Theft Act 1968 s.21 — blackmail

SOURCE: Tribunals Courts and Enforcement Act 2007 Schedule 12 — enforcement agent authority requirement

SOURCE: Contempt application — filed 29 April 2026 — AC-2025-LON-001412

SOURCE: GLD Z2500859 paragraph 8 — CMS served the summons (void instrument confirmation)

SECTION 27 — TEMPLATE LETTERS

LEGAL TEMPLATE LETTERS FOR AFFECTED PARENTS — USE THESE NOW

LEGAL ACCURACY NOTE — READ BEFORE USING: These templates reflect the correct legal position as of April 2026. Key points: (1) A Deduction from Earnings Order (DEO) does NOT require a liability order — CMS issues it directly to your employer under s.32 CSA 1991. Your challenge is therefore about the underlying calculation being wrong, void or based on fictitious debt. (2) Regular bank deductions (RDOs) also do not require a LO. (3) Lump sum bank seizures (LSDOs) also do not require a LO — they are used for arrears. (4) A liability order IS required for bailiffs, driving licence removal, passport seizure, and imprisonment. Send all letters by recorded delivery. Keep every response. Silence is evidence.

TEMPLATE 1 — TO THE MAGISTRATES COURT: DEMAND FOR COURT-ISSUED SUMMONS AND LIABILITY ORDER

USE THIS WHEN: You have received a liability order and want to establish whether a court ever actually issued it. HMCTS has confirmed in writing across multiple courts that no signed order exists on any court file — the document CMS serves is produced by CMS, not the court. A liability order is required before CMS can instruct bailiffs, remove your driving licence, seize your passport, or imprison you. If no court-issued order exists, none of those enforcement steps are lawful.

[YOUR FULL NAME]
[YOUR ADDRESS]
[DATE]

The Court Manager

[COURT NAME] Magistrates Court
[COURT ADDRESS]

BY RECORDED DELIVERY

Dear Sir / Madam,

Re: Case Reference [INSERT IF KNOWN] | CMS Reference [INSERT] | Request for Court-Issued Documents

I write to make a formal request for documents in connection with Child Maintenance Service enforcement proceedings in which I am named as respondent.

REQUEST 1 — THE COURT-ISSUED SUMMONS

Please confirm in writing: (a) the name of the Justice of the Peace who issued the summons served on me; (b) the date on which the JP complaint was laid; (c) the HMCTS case reference number generated when the summons was issued; and (d) whether this is recorded in the HMCTS case management system.

If the summons was not issued by a Justice of the Peace — if it was generated by the Child Maintenance Service at its own processing centre — please confirm this expressly. Without a valid JP-issued summons under section 51 Magistrates Courts Act 1980, the court had no jurisdiction and any resulting order is void ab initio: R v Manchester

Stipendiary Magistrate ex parte Hill [1983] 1 AC 328.

REQUEST 2 — THE SIGNED LIABILITY ORDER ON THE COURT FILE

Please provide, or confirm the existence of, the original liability order bearing: (a) the court seal; (b) the name and signature of the judicial officer who made it; (c) the HMCTS case reference; and (d) the date the order was made.

I note that HMCTS has confirmed in writing in documented cases that no signed liability order exists on the court file and that the instrument CMS serves on employers, banks and enforcement agents is produced by CMS, not by the court. If the same applies in my case, please confirm this in writing.

WHY THIS MATTERS

A liability order is required before CMS can instruct bailiffs, remove my driving licence, seize my passport or apply for my committal to prison. If no court-issued and signed liability order exists on the court file, all such enforcement steps are without lawful foundation. I am entitled to know what the court holds.

I require a written response within 14 days. Silence will be treated as confirmation that no court-issued, signed liability order exists on the court file and will be placed before the Administrative Court in AC-2025-LON-001412.

Yours faithfully,

[YOUR SIGNATURE]
[YOUR NAME PRINTED]

TEMPLATE 2 — TO CMS: DEMAND FOR S.2 AND S.28E ASSESSMENT (CHILDREN IN YOUR HOUSEHOLD)

USE THIS WHEN: You have children living in your household who are not being considered in your maintenance calculation. Section 2 CSA 1991 requires welfare consideration for every child affected — including yours. Section 28E entitles you to apply for a departure direction on special expenses grounds. If both parents each have one child of the same relationship, Regulation 50 requires a cross-calculation that may reduce your liability to nil or a nominal sum.

[YOUR FULL NAME]
[YOUR ADDRESS]
[DATE]

Child Maintenance Service

PO Box 296, Waterview Park, Mandarin Way, Washington NE38 8QE

Email: child-maintenance-service@dwp.gov.uk

BY RECORDED DELIVERY

Dear Sir / Madam,

Re: CMS Reference [INSERT] | Section 2 CSA 1991 — Welfare Duty | Section 28E CSA 1991 — Departure Direction | Regulation 50 Cross-Calculation

I write to place CMS formally on notice of statutory duties that have not been applied in my case and to make a formal application under section 28E CSA 1991.

PART 1 — SECTION 2 CSA 1991: WELFARE OF CHILDREN IN MY HOUSEHOLD

Section 2 CSA 1991 requires the Secretary of State, in exercising any discretionary function, to have regard to the welfare of any child likely to be affected. The following children live in my household and are directly affected by the maintenance assessment and enforcement action against me:

[INSERT: Child name/initial — age — in my full-time primary care]
[INSERT: Child name/initial — age — in my full-time primary care]

The current assessment results in an effective deduction of approximately [X]% of my gross income. This directly reduces the resources available to house, feed and clothe these children. I require written confirmation, within 14 days, that CMS has conducted a welfare assessment under s.2 in respect of each child listed above before continuing any enforcement action against me. CMS has confirmed in writing in previous correspondence that it has 'no welfare duties' to children in the paying parent's household. That position is a breach of s.2 and I am formally requiring CMS to correct it.

PART 2 — SECTION 28E CSA 1991: FORMAL DEPARTURE DIRECTION APPLICATION

I make a formal application for a departure direction under s.28E CSA 1991 on the following grounds [delete/amend as applicable]:

Special expenses — supporting children in my household: The cost of caring for [NUMBER] children in my primary care constitutes a special expense not reflected in the standard calculation. The assessment produces a significantly unjust result given my household responsibilities.

Special expenses — contact costs: [INSERT if applicable — travel/accommodation costs to maintain contact with the child subject to this calculation.]

PART 3 — REGULATION 50 CROSS-CALCULATION [USE IF APPLICABLE]

Where both parents each care for one child of the same relationship, Regulation 50 of the Child Support Maintenance Calculation Regulations 2012 requires a cross-calculation to reflect that each parent is both a paying and a receiving parent. The net liability — the difference between the two calculations — should be applied. CMS has not applied Regulation 50 in my case. I require CMS to: (a) run the Regulation 50 cross-calculation; (b) provide me with both individual calculations; and (c) confirm the net liability after cross-calculation.

I REQUIRE CMS TO:

(a) Confirm in writing whether s.2 has been applied to each child in my household;

(b) Process this s.28E application and provide a written decision within 14 days;

(c) Confirm whether Regulation 50 applies and provide the adjusted calculation;

(d) Suspend all enforcement pending the outcome of this application.

Failure to engage with any of these obligations will be relied upon in judicial review proceedings and placed before the Work and Pensions Select Committee.

Yours faithfully,

[YOUR SIGNATURE]
[YOUR NAME PRINTED]

TEMPLATE 3 — TO YOUR EMPLOYER: CHALLENGING A DEDUCTION FROM EARNINGS ORDER (DEO)

LEGAL ACCURACY: A DEO does NOT require a liability order — CMS issues it directly to your employer under s.32 CSA 1991. Your employer commits an offence under s.32(8) if they do not comply with a valid DEO. However: (1) the calculation must be correct — if it is based on fictitious debt or wrongly calculated, you can challenge the underlying figure; (2) the protected proportion of 60% of net earnings cannot be deducted; (3) if s.2 and s.28E have not been applied, the calculation is procedurally flawed. This template puts your employer on notice to verify the calculation and protect your statutory 60% while you challenge the underlying debt.

[YOUR FULL NAME]

[YOUR ADDRESS]

[DATE]

[EMPLOYER NAME — HR/Payroll Manager]

[EMPLOYER ADDRESS]

PRIVATE AND CONFIDENTIAL — BY RECORDED DELIVERY

Dear [HR/Payroll Manager],

Re: CMS Deduction from Earnings Order — Reference [INSERT] — Notice of Disputed Calculation and Protected Earnings

I write regarding a Deduction from Earnings Order (DEO) issued by the Child Maintenance Service in respect of my wages. I do not dispute your legal obligation to implement a valid DEO under s.32(8) CSA 1991. However, I am formally disputing the underlying calculation, and I write to ensure that my statutory protected earnings are correctly applied.

THE 60% PROTECTED PROPORTION

Under Schedule 3 to the Attachment of Earnings Act 1971 as applied to child maintenance DEOs, 60% of my net earnings are protected and cannot be deducted. Net earnings means earnings after deduction of income tax, National Insurance, pension contributions and student loan repayments. Please confirm that the DEO figure applied does not exceed 40% of my net earnings. If it does, you are required to reduce the deduction to the protected maximum.

THE DISPUTED CALCULATION

I am formally disputing the maintenance calculation underlying this DEO on the following grounds [delete/amend as applicable]:

(a) The calculation has not applied section 2 CSA 1991 — the welfare of [NUMBER] children in my primary care household has not been considered;

(b) No departure direction under section 28E CSA 1991 has been applied despite my supporting [NUMBER] children in my household as a special expense;

(c) The arrears figure included in the DEO includes sums I do not accept are owed — I have [made all payments / made payments that are not reflected in CMS records — DELETE AS APPLICABLE];

(d) [INSERT ANY OTHER SPECIFIC CALCULATION ERROR]

WHAT I AM ASKING YOU TO DO

(a) Confirm the weekly/monthly deduction amount and that it does not exceed 40% of my net earnings;

(b) Retain copies of all documentation received from CMS regarding this DEO;

(c) Notify me immediately if CMS varies the DEO amount or issues any further enforcement instructions.

I am pursuing a formal challenge to the underlying calculation with CMS and, if necessary, through judicial review. I will notify you of the outcome and of any variation or suspension of the DEO.

Yours sincerely,

[YOUR SIGNATURE]

[YOUR NAME PRINTED]

TEMPLATE 4 — TO YOUR BANK: CHALLENGING A REGULAR DEDUCTION ORDER OR LUMP SUM SEIZURE

LEGAL ACCURACY — TWO TYPES OF BANK DEDUCTION: (1) Regular Deduction Orders (RDOs) under ss.32A-32D CSA 1991 — for ongoing maintenance direct from bank accounts. NO liability order required. (2) Lump Sum Deduction Orders (LSDOs) under ss.32E-32K CSA 1991 — for arrears seized from bank accounts. Also NO liability order required. Both require CMS to have made a valid maintenance calculation. If the calculation is wrong — fictitious debt, s.2 not applied, arrears not properly verified — then the deduction order itself is based on an incorrect figure. Challenge the calculation, demand verification of the debt, and place the bank on notice of your dispute.

[YOUR FULL NAME]

[ACCOUNT NUMBER] | [SORT CODE]

[YOUR ADDRESS]

[DATE]

[BANK NAME] — Complaints Department

[BANK ADDRESS]

BY RECORDED DELIVERY — FORMAL COMPLAINT

Dear Sir / Madam,

Re: Account [INSERT ACCOUNT NUMBER] — CMS Deduction Order — Formal Complaint and Demand for Verification

I write to make a formal complaint regarding a deduction made from my account at the instruction of the Child Maintenance Service and to demand verification of the legal basis for that deduction before any further deductions are made.

THE DEDUCTION

On or around [DATE], the sum of £[AMOUNT] was [deducted from my account / is scheduled to be deducted] pursuant to a [Regular Deduction Order / Lump Sum Deduction Order — DELETE AS APPLICABLE] from the Child Maintenance Service.

GROUNDS FOR DISPUTE

I dispute the deduction on the following grounds:

(a) The underlying maintenance calculation is incorrect. It has not applied section 2 of the Child Support Act 1991 (welfare of children in my household) or section 28E (departure direction for special expenses). A formal challenge to the calculation has been submitted to CMS.

(b) The arrears figure on which the deduction is based includes sums I do not accept are owed. CMS accounts have been qualified by the Comptroller and Auditor General — confirmed in public accounts HC 252 — with the NAO's own officer stating on the parliamentary record that CMS has been collecting fictitious debt. I have not been able to verify the arrears figure through any independent process because no court has ever examined the underlying debt.

(c) [INSERT IF APPLICABLE: The sum deducted is incorrect — CMS has deducted £[X] but the authorised amount under the deduction order is £[Y].]

YOUR BANK'S OBLIGATIONS

While a valid CMS deduction order creates an obligation on your bank, I am placing you on formal notice that I am disputing the underlying calculation and debt figure. Under the Payment Services Regulations 2017 and the FCA Principles for Business (Principle 6 — treating customers fairly), I ask that you: retain a record of this dispute on my file; notify me before implementing any further deductions in excess of the amount I have accepted; and provide me with copies of any documentation received from CMS.

WHAT I REQUIRE

(a) Written confirmation of the deduction order reference number and amount;

(b) Copies of all documentation received from CMS relating to this deduction;

(c) Confirmation that a record of this dispute has been placed on my account file;

(d) Confirmation that your bank will notify me before processing any further CMS-instructed deductions.

I reserve the right to refer this matter to the Financial Ombudsman Service and to pursue recovery of any unlawfully deducted sums.

Yours faithfully,

[YOUR SIGNATURE]

[YOUR NAME PRINTED]

TEMPLATE 5 — TO ENFORCEMENT AGENTS / BAILIFFS: CHALLENGING ENFORCEMENT ON A VOID LIABILITY ORDER

USE THIS WHEN: A bailiff or enforcement agent has attended or is threatening to attend regarding a CMS liability order. IMPORTANT: This template is for enforcement AFTER a liability order — bailiff action, driving licence removal, passport seizure, or committal proceedings all require a valid LO. If CMS has not obtained a court-issued, signed LO with a court seal and a named judicial officer, those enforcement steps have no lawful basis. DWP's own FOI confirmed there is no legal authority to delegate enforcement powers to third-party agents. This template demands production of the court-issued order before any entry or action is taken.

[YOUR FULL NAME]

[YOUR ADDRESS]

[DATE]

[ENFORCEMENT AGENCY NAME]

[ENFORCEMENT AGENCY ADDRESS / EMAIL]

BY RECORDED DELIVERY — URGENT: ALL ENFORCEMENT ACTION SUSPENDED PENDING RESPONSE

Dear Sir / Madam,

Re: CMS Enforcement Reference [INSERT] — Notice of Void Instrument — Demand for Court Verification Before Any Action

I write to formally notify you that the enforcement action you are taking or threatening is based on a liability order I have reason to believe is legally void, and to demand that you provide the verification documents set out below before taking any further action.

WHY I BELIEVE THE LIABILITY ORDER IS VOID

(a) The summons served on me was not issued by a Justice of the Peace as required by section 51 of the Magistrates Courts Act 1980. CMS serves the summons from its Wolverhampton processing centre — it does not obtain a JP-issued summons. A court that receives no JP-laid complaint has no jurisdiction and any resulting order is void ab initio: R v Manchester Stipendiary Magistrate ex parte Hill [1983] 1 AC 328 (HL).

(b) HMCTS has confirmed in writing across multiple courts that no signed liability order exists on any court file in CMS cases. The instrument CMS serves on parents, banks and enforcement agents is produced by CMS — it carries no court seal, no named judicial officer, and no HMCTS case reference.

(c) DWP confirmed in a formal FOI response that there is 'no legal authority or requirement to delegate statutory enforcement powers to third-party suppliers.' If this is correct, you are acting without statutory authority.

DOCUMENTS YOU MUST PRODUCE BEFORE ANY ACTION

(a) The original liability order bearing: the court seal; the name and signature of the judicial officer who made it; and the HMCTS case reference number traceable in HMCTS systems;

(b) Written confirmation from the court — not from CMS — that this order exists on the court file; and

(c) The specific statutory provision authorising your agency to enforce CMS liability orders as a third-party contractor.

If you cannot produce these documents, you do not have lawful authority to take any enforcement action against me. Proceeding in the absence of these documents may constitute:

(i) Trespass, if you enter my property;

(ii) Harassment under the Protection from Harassment Act 1997;

(iii) Use of a false instrument under section 3 of the Forgery and Counterfeiting Act 1981 — a criminal offence.

I REQUIRE YOUR WRITTEN RESPONSE WITHIN 48 HOURS

Confirming either: (a) that you are suspending all enforcement action pending provision of the documents above; or (b) that you are producing those documents forthwith.

This letter has been copied to Thames Valley Police, the Serious Fraud Office (ref RF26030143832C), and filed with the High Court in proceedings AC-2025-LON-001412. Any enforcement action taken after receipt of this letter will be documented and used in those proceedings.

Yours faithfully,

[YOUR SIGNATURE]

[YOUR NAME PRINTED]

cc: Thames Valley Police | Serious Fraud Office ref RF26030143832C | High Court AC-2025-LON-001412

TEMPLATE 6 — TO THE CMS FINANCIAL INVESTIGATIONS UNIT: CHALLENGING AUTHORITY, PACE MISREPRESENTATION AND SELF-INCRIMINATION

USE THIS WHEN: You have received a letter from the CMS Financial Investigations Unit (FIU) citing investigative powers or referencing PACE, or demanding financial disclosure under threat of criminal liability. CRITICAL LEGAL POINTS: (1) The FIU has no independent statutory existence — it is an internal CMS unit with no designation instrument under the Police Reform Act 2002. (2) CMS staff are not constables and have no PACE powers. (3) Where an FIU demand is investigative in nature, using civil information-gathering powers as a substitute for PACE safeguards is unlawful: Saunders v UK [1997] 23 EHRR 313; Funke v France [1993] 16 EHRR 297. (4) You cannot be compelled to incriminate yourself. (5) The debt underlying any FIU investigation may itself be fictitious.

[YOUR FULL NAME]

[YOUR ADDRESS]
[DATE]

The Financial Investigations Unit

Child Maintenance Service

[FIU ADDRESS or address shown on their letter]

[Officer name if given — e.g. Stephanie Lumsden]

BY RECORDED DELIVERY — WITHOUT PREJUDICE SAVE AS TO COSTS

Dear Sir / Madam,

Re: Your Reference [INSERT FIU REFERENCE] | CMS Reference [INSERT] | Formal Response — Jurisdictional Challenge — Privilege Against Self-Incrimination

I write in response to your letter dated [DATE OF FIU LETTER]. I do not accept that you have lawful authority to compel the disclosure you demand, and I set out below the legal basis for that position.

PART 1 — THE FIU HAS NO INDEPENDENT STATUTORY AUTHORITY

The Child Maintenance Service Financial Investigations Unit is an internal unit of CMS. It has no independent statutory existence. No statutory instrument has been published designating FIU investigators as persons with investigative powers under the Police Reform Act 2002. The Child Support Act 1991 does not create an 'FIU' or confer investigative powers on any named unit within CMS. The authority to gather information is vested in the Secretary of State under sections 14 and 14A CSA 1991 and the Child Support Information Regulations 2008 — not in a sub-unit operating under its own branding.

I require you to provide: (a) the specific statutory provision conferring authority on the FIU as a distinct body; (b) any designation instrument under the Police Reform Act 2002 applying to FIU investigators; and (c) the specific provision in sections 14-14A CSA 1991 or the 2008 Regulations that authorises this specific demand.

If no such instrument exists, this demand has no lawful basis and I am not obliged to comply with it.

PART 2 — YOUR STAFF ARE NOT CONSTABLES AND HAVE NO PACE POWERS

Your letter [invokes / implies — DELETE AS APPLICABLE] investigative powers associated with the Police and Criminal Evidence Act 1984 (PACE). PACE powers belong to constables and persons designated under the Police Reform Act 2002. CMS staff are neither. The Child Support Act 1991 contains no designation conferring PACE powers on CMS investigators.

A letter invoking or implying PACE investigative authority that CMS does not possess is a false representation of legal authority — Fraud Act 2006 s.2. I formally put you on notice that I am treating your letter as a potential Fraud Act s.2 instrument and have reported this matter to the Serious Fraud Office (ref RF26030143832C) and to Thames Valley Police (refs BCA-18321-26-4343-IR and INC-20260326-0108).

PART 3 — PRIVILEGE AGAINST SELF-INCRIMINATION

Your letter threatens criminal liability for non-compliance [at paragraph X — INSERT IF APPLICABLE]. Where a demand for financial information carries criminal sanctions and is investigative in nature, compelling disclosure as a substitute for the protections afforded by PACE is unlawful: Saunders v United Kingdom [1997] 23 EHRR 313 and Funke v France [1993] 16 EHRR 297 confirm that Article 6 ECHR protects the right not to incriminate oneself. I am therefore entitled to decline to provide information that may be used to build a case against me without the safeguards PACE affords.

PART 4 — THE UNDERLYING DEBT IS DISPUTED

Any investigation you are conducting is based on an arrears figure I do not accept as accurate or lawfully enforceable. The National Audit Office has confirmed on the parliamentary record that CMS has been collecting fictitious debt. The C&AG; issued an adverse opinion on CMS accounts HC 252. The arrears figure attributed to me has never been examined by any independent court — the structure of s.33(4) CSA 1991 expressly prevents the magistrates court from examining it. I do not accept it is correct, and I formally dispute it.

PART 5 — CMS CANNOT BE BOTH COMPLAINANT AND INVESTIGATING AUTHORITY

CMS is the enforcement complainant in proceedings against me. CMS cannot simultaneously act as the investigating authority gathering evidence to support those same proceedings. This dual role violates the rule against bias: R v Bow Street Magistrate ex parte Pinochet (No.2) [2000] 1 AC 119. No public authority may be judge in its own cause.

WHAT I REQUIRE BEFORE ANY COMPLIANCE OBLIGATION ARISES

(a) The specific statutory provision conferring authority on the FIU;

(b) Confirmation that this demand is not investigative in nature and that no information provided will be used in enforcement proceedings;

(c) Confirmation that the PACE self-incrimination position has been considered and does not apply;

(d) A verified breakdown of the arrears figure underlying this investigation, with source data; and

(e) Confirmation of the CMS case reference number — your letter does not include one, which is itself a procedural defect.

Until these particulars are provided, I am suspending any compliance deadline in your letter as a lawful holding position. This is not a refusal — it is a demand for legal clarity before any obligation arises.

This letter is filed with the High Court in AC-2025-LON-001412, copied to the SFO (ref RF26030143832C) and to TVP, and will be placed before the Work and Pensions Select Committee.

Yours faithfully,

[YOUR SIGNATURE]

[YOUR NAME PRINTED]

cc: High Court AC-2025-LON-001412 | SFO ref RF26030143832C | Thames Valley Police | Work and Pensions Select Committee

IMPORTANT: These templates are legally grounded starting points — every case is different. For DEO challenges, Citizens Advice can help with employment rights aspects. For calculation disputes, consider a formal s.28E application first. If facing committal proceedings, seek urgent legal advice immediately and show the solicitor this document and the Hill [1983] authority. Public Law Project (publiclawproject.org.uk) can refer you to specialists. All letters must be sent by recorded delivery with proof of posting retained. The response — or the silence — is evidence.

APPENDIX T — TEMPLATE SUITE — MAY 2026

APPENDIX T — LEGAL TEMPLATE SUITE FOR AFFECTED PAYING PARENTS

This appendix contains six templates for use by paying parents and their representatives. Each template is self-contained and includes: when to use it; what legal authority it rests on; step-by-step instructions; and the template text itself. Fields in [SQUARE BRACKETS] must be completed before sending. All templates are published in the public interest and may be adapted freely. They are not a substitute for independent legal advice on individual circumstances.

IMPORTANT: File every document by recorded delivery or email with read receipt. Keep proof. Photograph every letter received. Your non-response record is evidence. Every unanswered deadline strengthens your legal position.

TEMPLATE 1 — DEMAND TO COURT: AUTHENTICATION OF SUMMONS AND LIABILITY ORDER

USE THIS WHEN: *You have received a CMS summons or liability order and want to challenge whether it was ever issued by a court.*

LEGAL BASIS

- Magistrates Courts Act 1980 s.51 — summons must be issued by a JP
- R v Manchester Stipendiary Magistrate ex parte Hill [1983] 1 AC 328 — jurisdictional nullity
- Freedom of Information Act 2000 — court records are public records

STEP-BY-STEP INSTRUCTIONS

1. Send to the court listed on the summons — find the court email on HM Courts Service website.

2. Send by email AND recorded post. Keep proof of both.

3. Set a 14-day deadline. If no response, send a follow-up stating silence = confirmation no records held.

4. Keep the response (or non-response) — it is evidence for any appeal or court challenge.

TEMPLATE TEXT — COPY FROM HERE

[YOUR NAME]
[YOUR ADDRESS]
[DATE]

The Court Manager / Legal Administrator

[COURT NAME AND ADDRESS]
[COURT EMAIL]

BY EMAIL AND RECORDED DELIVERY — REQUEST FOR COURT AUTHENTICATION

Dear Sir or Madam,

Re: CMS Enforcement — Summons / Liability Order — Authentication Request

CMS Reference: [INSERT YOUR CMS REFERENCE NUMBER]

Hearing Date (if known): [INSERT DATE]

I write to request formal authentication of the following documents, which have been served on me in connection with Child Maintenance Service enforcement proceedings purportedly to be heard at your court.

I require the court to confirm in writing, within 14 days:

(1) Whether your court holds a case file for proceedings against me under the above CMS reference, and if so, the court case reference number.

(2) The name of the Justice of the Peace or authorised court officer who received the complaint and authorised the issue of the summons, and the date on which this was done.

(3) Whether your court issued the document headed [INSERT DOCUMENT TITLE — e.g. CMEL7298 or Summons Notice] that was served on me, bearing the date [INSERT DATE ON DOCUMENT].

(4) Whether your court holds a signed, sealed liability order in this matter, and if so, the name of the judicial officer who made it and the date it was made.

I refer the court to R v Manchester Stipendiary Magistrate ex parte Hill [1983] 1 AC 328 and section 51 of the Magistrates Courts Act 1980, which require that a summons must be issued by a JP. If no such record exists, enforcement proceedings founded on the document I have been served are void ab initio.

Please respond within 14 days. If I do not receive a response, I will treat the silence as confirmation that the court holds no records of issuing the documents in question.

Yours faithfully,

[YOUR SIGNATURE]
[YOUR NAME PRINTED]

TEMPLATE 2 — N161 APPEAL: GROUNDS FOR APPEAL AGAINST A CMS LIABILITY ORDER

USE THIS WHEN: *Within 21 days of a liability order being made against you, you can file a statutory appeal using form N161 (available from any Magistrates' Court or HMCTS website). CRITICAL: Filing within 21 days creates an automatic statutory stay of all enforcement — no court order needed.*

LEGAL BASIS

- Magistrates Courts Act 1980 s.111A — statutory appeal right — no permission required
- Filing the N161 = automatic statutory stay under MCA 1980 s.113
- R v Manchester Stipendiary Magistrate ex parte Hill [1983] 1 AC 328

STEP-BY-STEP INSTRUCTIONS

1. Download Form N161 from gov.uk/government/publications/appellant-notice-n161

2. Fill in Section A: your details. Section B: the order you are appealing — include the date, the court, and the amount.

3. In Section C (Grounds), copy the grounds below and adapt them to your facts.

4. File at the Magistrates Court that made the order, AND send a copy to CMS. Keep proof.

5. Note on your copy: "STATUTORY STAY NOW IN EFFECT — ALL ENFORCEMENT SUSPENDED."

6. Send a copy to any enforcement agent or bailiff who has contacted you, stating the stay is in effect.

N161 GROUNDS — COPY AND ADAPT

GROUND A — VOID SUMMONS / NO JURISDICTION:

The summons served on the Appellant was not issued by a Justice of the Peace as required by section 51 of the Magistrates Courts Act 1980. The Government Legal Department confirmed to the Administrative Court on 9 March 2026 (ref Z2500859 paragraph 8) that CMS — not the court — served the summons. The proceedings were therefore void ab initio: R v Manchester Stipendiary Magistrate ex parte Hill [1983] 1 AC 328 (HL). A void summons confers no jurisdiction on the court to make a liability order.

GROUND B — NO COURT RECORDS HELD:

HMCTS has confirmed in writing that the court holds no case file, no court-issued summons, and no signed liability order in this matter. A liability order made in proceedings for which no court records exist cannot be a lawful court order.

GROUND C — FALSE INSTRUMENT:

The document purporting to be a liability order bears no court seal, no court case reference number, and no identified judicial signature. It was generated from a CMS internal template (reference [INSERT CMEL NUMBER IF KNOWN]). HMCTS has confirmed it did not issue it. A document that falsely purports to be a court order is a false instrument under the Forgery and Counterfeiting Act 1981.

GROUND D — NO INDIVIDUAL JUDICIAL EXAMINATION:

The liability order was made at a bulk hearing at which multiple orders were processed simultaneously. No individual judicial examination of any instrument was conducted. The statutory precondition of satisfaction under section 33(3) of the Child Support Act 1991 was not met.

GROUND E — FICTITIOUS DEBT:

The arrears on which the order is based include amounts the National Audit Office has confirmed are fictitious — based on the CSA/CMS historical debt balance which the NAO has given an adverse audit opinion on (HC 252). An order made to enforce fictitious debt is made on a false factual basis and cannot stand.

GROUND F — ARTICLE 6 ECHR:

The proceedings were incompatible with Article 6 of the European Convention on Human Rights. The Appellant was: not individually summoned by any court; not permitted to examine the basis of the debt; directed to an internal CMS administrative process (Mandatory Reconsideration) rather than an independent tribunal; and not given an opportunity to challenge the calculation before enforcement. None of these procedural requirements of a fair trial were met.

[ADD ANY CASE-SPECIFIC GROUNDS — e.g. evidence of payment that was ignored, section 2 CSA 1991 non-compliance, section 28E application not considered, benefits fraud by receiving parent, shared care calculation errors]

TEMPLATE 3 — NOTICE TO ENFORCEMENT AGENT / BAILIFF: VOID INSTRUMENT — ALL ACTION SUSPENDED

USE THIS WHEN: *An enforcement agent (bailiff) has contacted you, attended your home, or threatened to attend regarding a CMS liability order.*

LEGAL BASIS

- Taking Control of Goods Regulations 2013 — agent must have valid authority before acting

• Forgery and Counterfeiting Act 1981 — acting on a false instrument
• Equality Act 2010 s.20 — reasonable adjustments for disability
• YL v Birmingham City Council [2007] UKHL 27 — enforcement agent as functional public authority
• MCA 1980 s.113 — statutory stay if N161 filed

STEP-BY-STEP INSTRUCTIONS

1. Do NOT let the agent enter your home. You are not required to open the door.

2. Photograph or note their name, badge number, and the name of their company.

3. Send this notice immediately — by email AND recorded post if you have their details.

4. If they have already attended and you filed an N161, state the statutory stay explicitly.

5. If you have a disability, add the Equality Act paragraph explicitly.

TEMPLATE TEXT — COPY FROM HERE

[YOUR NAME]
[YOUR ADDRESS]
[DATE]

[ENFORCEMENT AGENCY NAME]
[ENFORCEMENT AGENCY ADDRESS / EMAIL]

BY RECORDED DELIVERY — ALL ENFORCEMENT ACTION SUSPENDED — URGENT LEGAL NOTICE

Dear Sir or Madam,

Re: CMS Enforcement Reference [INSERT] — Notice of Void Instrument — Demand for Verification

I write to formally notify you that:

(1) VOID INSTRUMENT: The liability order on which you are instructed to act is void ab initio. The summons that founded the proceedings was not issued by a Justice of the Peace as required by section 51 of the Magistrates Courts Act 1980: R v Manchester Stipendiary Magistrate ex parte Hill [1983] 1 AC 328. HMCTS has confirmed it holds no court records for these proceedings. The document is a false instrument under the Forgery and Counterfeiting Act 1981.

(2) STATUTORY STAY [INCLUDE IF N161 FILED]: An appeal has been filed under section 111A of the Magistrates Courts Act 1980 at [NAME COURT]. A statutory stay of all enforcement is in effect under section 113 MCA 1980 from the date of filing [INSERT DATE]. Any enforcement action taken after [INSERT DATE] is unlawful and may constitute contempt of court.

(3) DEMAND FOR VERIFICATION: Before taking any action you are required to produce: (a) the original court-issued summons bearing the name of the Justice of the Peace who authorised it and the HMCTS case reference; (b) the original court-issued, court-sealed, signed liability order bearing the name of the judicial officer who made it. If you cannot produce these documents, you have no lawful authority to act.

(4) EQUALITY ACT NOTICE [INCLUDE IF APPLICABLE]: I have [INSERT DISABILITY e.g. dyslexia / ADHD / anxiety]. Under section 20 of the Equality Act 2010, you are required to make reasonable adjustments. [DESCRIBE ADJUSTMENT NEEDED e.g. all communication in plain language, no doorstep attendance without 7 days written notice, telephone contact only].

If you proceed with any enforcement action following receipt of this notice you do so: (a) in breach of your obligations under the Taking Control of Goods Regulations 2013; (b) potentially in contempt of court; and (c) at risk of personal liability under the Equality Act 2010.

Yours faithfully,

[YOUR SIGNATURE]
[YOUR NAME PRINTED]

Copies: CMS / Administrative Court AC-2025-LON-001412 / Thames Valley Police / [YOUR MP]

TEMPLATE 4 — APPLICATION TO COURT FOR DECLARATION OF NULLITY (PART 8 CLAIM)

USE THIS WHEN: *You want the court to formally declare that a CMS liability order is void ab initio. This is more powerful than an appeal because it is retrospective — if successful, everything done under the order (deductions, credit entries, imprisonment) was unlawful from the start.*

LEGAL BASIS

- CPR Part 8 — claims where no substantial dispute of fact (nullity is a pure legal question)
- Anisminic v Foreign Compensation Commission [1969] 2 AC 147 — void decisions create no legal effect
- R v Manchester Stipendiary Magistrate ex parte Hill [1983] 1 AC 328 — jurisdictional nullity
- HRA 1998 s.7 — claim for breach of Convention rights (Articles 6, 8, 14)

STEP-BY-STEP INSTRUCTIONS

1. Obtain Form N208 (Part 8 Claim Form) from any County Court or HMCTS website.

2. File at your local County Court. Issue fee: currently £308 (or apply for remission on Form EX160 if on benefits or low income — fee may be waived entirely).

3. Name the Defendant as "The Secretary of State for Work and Pensions."

4. Serve on GLD (Government Legal Department) — governmentlegal.gov.uk.

5. Include a witness statement setting out the facts — include copies of all documents.

6. Apply at the same time for an interim injunction (N244) to stop enforcement pending the claim.

CLAIM PARTICULARS — COPY AND ADAPT

THE CLAIMANT claims:

1. A declaration that the liability order purportedly made at [COURT NAME] on [DATE] under CMS reference [INSERT] is void ab initio and of no legal effect.

2. The grounds for the declaration are: (a) the summons was not issued by a Justice of the Peace as required by section 51 of the Magistrates Courts Act 1980 and confirmed by R v Manchester Stipendiary Magistrate ex parte Hill [1983] 1 AC 328; (b) HMCTS holds no court records for the proceedings; (c) the document purporting to be a liability order was generated from a CMS internal template and bears no court seal, no court case reference, and no identified judicial signature.

3. An order that [INSERT ANY SPECIFIC REMEDY — e.g. credit entries be removed; deductions repaid; driving licence restored; passport restored].

4. Damages for breach of Article 6 (right to a fair trial) and Article 8 (right to family life) of the European Convention on Human Rights under section 8 of the Human Rights Act 1998.

5. Interest under section 35A of the Senior Courts Act 1981.

6. Costs.

TEMPLATE 5 — N1 COUNTY COURT CLAIM AGAINST A NAMED INDIVIDUAL (MISFEASANCE / CONVERSION / FALSE IMPRISONMENT)

USE THIS WHEN: *You want to sue a named CMS officer, enforcement agent, or other individual personally for their role in unlawful enforcement. This is different from suing the Secretary of State — it targets the individual who made the decision or took the action.*

LEGAL BASIS

- Misfeasance in public office — Three Rivers DC v Bank of England (No.3) [2003] 2 AC 1
- False imprisonment — where committal or enforcement on void order caused physical restriction
- Conversion — where goods were taken / wages deducted without lawful authority
- Equality Act 2010 — where disability not accommodated and loss resulted
- Limitation: 6 years for contract/tort; 3 years for personal injury; 1 year for HRA claims

STEP-BY-STEP INSTRUCTIONS

1. Obtain Form N1 from any County Court or HMCTS website.

2. Name the individual as Defendant — "JOHN SMITH (sued in his personal capacity as CMS Enforcement Officer)".

3. Also name the Secretary of State as second Defendant for vicarious liability.

4. File at your local County Court. Issue fee scales with claim value (free for claims under £10,000 via MCOL for money claims).

5. If you do not know the individual's name — submit a SAR (Subject Access Request) to DWP under UK GDPR Article 15 demanding all records relating to your case including the names of all CMS staff who handled it. DWP must respond within 30 days.

CLAIM PARTICULARS — COPY AND ADAPT

THE CLAIMANT claims damages against the Defendant [NAME] in their personal capacity for:

1. MISFEASANCE IN PUBLIC OFFICE: The Defendant, acting as a public officer of the Child Maintenance Service, [DESCRIBE THE SPECIFIC ACT — e.g. issued a summons knowing it was not court-authorised / registered a false liability order / instructed an enforcement agent on a void instrument]. At the time of doing so the Defendant knew their act was unlawful, or was recklessly indifferent to its lawfulness, and knew or should have known that financial damage and distress to the Claimant would probably result. (Authority: Three Rivers DC v Bank of England (No.3) [2003] 2 AC 1.)

2. [IF GOODS SEIZED] CONVERSION: The Defendant caused goods to be taken from the Claimant's property without lawful authority. The purported liability order was void ab initio. A void order provides no authority for seizure of goods.

3. [IF IMPRISONED] FALSE IMPRISONMENT: The Defendant caused the Claimant to be imprisoned for [NUMBER] days. The committal order was made on a void liability order. No lawful process was engaged. False imprisonment is established: R v Governor of Brockhill Prison ex parte Evans (No.2) [2001] 2 AC 19.

4. DAMAGES sought: £[AMOUNT] including [general/special/aggravated/exemplary damages as appropriate]. Exemplary damages are sought on the basis that the conduct was calculated to make a profit exceeding the compensation likely to be awarded: Rookes v Barnard [1964] AC 1129.

TEMPLATE 6 — CMS FORMAL COMPLAINT: SECTION 2 AND SECTION 28E NON-COMPLIANCE

USE THIS WHEN: *CMS has not applied the welfare duty (s.2 CSA 1991) or departure directions (s.28E CSA 1991) in your assessment. This template demands they do so and creates a paper trail for any subsequent challenge.*

LEGAL BASIS

- Child Support Act 1991 s.2 — Secretary of State must consider welfare of ALL children affected
- Child Support Act 1991 s.28E — departure direction on hardship grounds
- Child Support (Maintenance Calculations and Special Cases) Regulations 2012 — Regulation 50 (mirror principle)
- If refused — this becomes a ground of appeal in any N161 and in judicial review

STEP-BY-STEP INSTRUCTIONS

1. Send to CMS complaints: child.maintenanceservice@drs.dwp.gov.uk AND your MP's office for forwarding.

2. Mark clearly: FORMAL COMPLAINT — PRIMARY LEGISLATION NON-COMPLIANCE — RESPONSE REQUIRED IN 14 DAYS.

3. Keep every response (or non-response). CMS's response that they have "no duty of care" to your children is itself admissible evidence of statutory non-compliance.

4. Escalate to the Independent Case Examiner if CMS does not respond substantively within 8 weeks: ice@dwp.gov.uk.

TEMPLATE TEXT — COPY FROM HERE

[YOUR NAME]
[YOUR ADDRESS AND CMS REFERENCE NUMBER]
[DATE]

Child Maintenance Service — Complaints Team

child.maintenanceservice@drs.dwp.gov.uk

FORMAL COMPLAINT — FAILURE TO APPLY SECTIONS 2 AND 28E CHILD SUPPORT ACT 1991 — RESPONSE REQUIRED WITHIN 14 DAYS

Dear Sir or Madam,

I write to make a formal complaint about CMS's failure to apply mandatory primary legislation in my case.

SECTION 2 — WELFARE DUTY:

Section 2 of the Child Support Act 1991 requires the Secretary of State to consider the welfare of any child likely to be affected when exercising any discretionary function. I have [NUMBER] children in my primary care: [BRIEF DETAILS]. I require CMS to confirm in writing: (a) whether a section 2 welfare assessment was conducted in my case; (b) if so, by whom, on what date, and what was its outcome; (c) if not, the legal basis for proceeding without it.

SECTION 28E — DEPARTURE DIRECTIONS:

Section 28E provides for a departure direction reducing the maintenance calculation on hardship grounds. My circumstances include [DESCRIBE — e.g. three qualifying children in my household / severe financial hardship /

shared care arrangement]. I formally apply for a section 28E departure direction. I require CMS to confirm: (a) whether my application is accepted; (b) if refused, the specific legal basis for refusal; (c) the identity of the officer who made the determination.

REGULATION 50 — MIRROR PRINCIPLE [IF APPLICABLE]:

Where the qualifying child in your case is also the same child in my care (mirror custody), Regulation 50 of the Child Support (Maintenance Calculations and Special Cases) Regulations 2012 reduces the calculation proportionately. I require confirmation of whether Regulation 50 has been applied and if not, why not.

I require a substantive written response to each of these questions within 14 days. Failure to respond will be: (a) treated as confirmation of non-compliance; (b) placed before the Administrative Court in proceedings AC-2025-LON-001412; (c) reported to the Independent Case Examiner; and (d) referred to the Work and Pensions Select Committee inquiry.

Yours faithfully,

[YOUR SIGNATURE]
[YOUR NAME PRINTED]

Copies: [YOUR MP] / Independent Case Examiner / Work and Pensions Select Committee

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Instructions Summary — Which Template to Use When

Situation	Template to Use
Received a CMS summons or liability order for the first time	Template 1 first (authenticate). Then Template 2 (N161 appeal) if within 21 days of any order.
Bailiff or enforcement agent has contacted you or attended	Template 3 immediately. Template 1 to court simultaneously.
Outside the 21-day N161 window but want to challenge the order	Template 4 (Part 8 nullity claim). Template 5 if an individual caused you specific loss.
CMS has not applied s.2 or s.28E to your assessment	Template 6. Keep the response. Use it as a ground in Template 2 (N161) or Template 4.
Want to sue a named CMS officer or enforcement agent personally	Template 5. Submit a SAR to DWP first if you do not have the officer's name.
Multiple issues apply	Start with Template 1 (court authentication) — the court's response (or non-response) is evidence that strengthens every other template.

YOUR NON-RESPONSE RECORD IS EVIDENCE: Every unanswered template, every missed deadline, every deflection letter from CMS is evidence that you have placed the institution on notice and it has chosen not to engage. Document everything. Date everything. Keep proof of postage. The architecture of non-response that this document records at the institutional level is built, letter by letter, from exactly the kind of paper trail these templates create.

SOURCE: Magistrates Courts Act 1980 ss.51, 111A, 113 — summons; appeal; statutory stay

SOURCE: R v Manchester Stipendiary Magistrate ex parte Hill [1983] 1 AC 328 (HL)

SOURCE: Child Support Act 1991 ss.2, 28E, 33 — welfare duty; departure directions; LO application

SOURCE: Child Support (Maintenance Calculations and Special Cases) Regulations 2012 — Regulation 50

SOURCE: CPR Part 8 — claims without substantial dispute of fact

SOURCE: Three Rivers DC v Bank of England (No.3) [2003] 2 AC 1 — misfeasance in public office

SOURCE: Taking Control of Goods Regulations 2013 — enforcement agent obligations

SOURCE: Equality Act 2010 ss.6, 15, 20 — disability; discrimination arising from disability; reasonable adjustments

SOURCE: HRA 1998 ss.7, 8 — claims; damages — Articles 5, 6, 8, 14 ECHR

SOURCE: Forgery and Counterfeiting Act 1981 ss.1, 3, 9 — false instrument

SOURCE: Rookes v Barnard [1964] AC 1129 — exemplary damages

SOURCE: UK GDPR Article 15 — Subject Access Request right

SOURCE: Government Legal Department — ref Z2500859 — paragraph 8 (GLD judicial admission)

APPENDIX T7 — LIQUIDATED DAMAGES NOTICE TEMPLATE

TEMPLATE T7 — LIQUIDATED DAMAGES NOTICE: UNLAWFUL ENFORCEMENT

USE THIS WHEN: An enforcement agent, bailiff company, or CMS enforcement team has attended your property, threatened to attend, or sent a further enforcement notice — and you have already served Template 3 (bailiff notice) without it stopping. This notice adds financial teeth: every further attendance carries a specific charge, invoiced immediately, and recoverable in the County Court.

[YOUR NAME]

[YOUR ADDRESS]

[DATE]

[ENFORCEMENT AGENCY NAME AND DIRECTORS — registered address]

[CMS ENFORCEMENT TEAM EMAIL]

[GLD — Ryan.Jummun@governmentlegal.gov.uk]

BY EMAIL (READ RECEIPT REQUESTED) AND RECORDED DELIVERY

NOTICE REFERENCE: LDN-[YOUR INITIALS]-[DATE e.g. 310526]

FORMAL LIQUIDATED DAMAGES NOTICE — CMS REF: [INSERT] — ALL ATTENDANCES FROM DATE OF RECEIPT

This notice is served on all addressees. It takes effect from the date and time of first receipt by any addressee. It does not require a response — it operates automatically. All charges set out below apply to any attendance at the address [YOUR ADDRESS] by any enforcement agent, bailiff, or representative of any addressee after the date of receipt, unless the conditions in paragraph 4 are satisfied.

1. Background — Why This Notice Is Necessary

The liability order on which you are instructed to enforce is void ab initio: R v Manchester Stipendiary Magistrate ex parte Hill [1983] 1 AC 328. The Government Legal Department confirmed to the Administrative Court on 9 March 2026 that CMS — not any court — served the summons. HMCTS has confirmed it holds no court case file and no signed order. An N161 appeal has been filed — all enforcement is stayed under MCA 1980 s.113. You have been formally notified of all of this. You have continued enforcement regardless. This notice formalises the financial consequences of that choice.

2. The Condition for Avoiding All Charges

THESE CHARGES DO NOT APPLY IF — AND ONLY IF — THE ATTENDING ENFORCEMENT AGENT PRODUCES AT THE DOOR, BEFORE CROSSING THE THRESHOLD: (1) A VALID COURT-SEALED LIABILITY ORDER BEARING A COURT CASE REFERENCE NUMBER (NOT A CMS SCIN REFERENCE); (2) A NAMED AND IDENTIFIED JUDICIAL SIGNATORY; (3) THE DATE THE ORDER WAS MADE; (4) AN OFFICIAL COURT SEAL. ALL FOUR ELEMENTS MUST BE PRESENT. IF ANY ONE IS ABSENT THE DOCUMENT IS NOT A VALID SCHEDULE 12 WRIT AND ALL CHARGES IN PARAGRAPH 3 APPLY IMMEDIATELY.

3. Liquidated Damages Schedule — Per Attendance

Charge Item	Amount Per Occurrence
Trespass to land — each enforcement agent — per attendance	£500 per agent per visit
Distress and psychiatric harm — per hour or part hour of attendance	£250 per hour (minimum 1 hour charged)
Privacy intrusion — Article 8 ECHR — per attendance at family home	£350 flat per attendance (3 children present in household)
Interference with goods (if any item touched/listed/photographed)	£750 per item plus 20% consequential loss uplift
Children present at time of attendance — Article 8 harm per child	£250 per child per attendance
Documentation cost — time spent recording, photographing, filing	£75 per attendance (flat rate)
Contempt of court uplift (where N161 statutory stay is in effect)	£1,000 per attendance — each attendance is a separate contempt
MINIMUM TOTAL PER ATTENDANCE (no goods touched, single agent)	£1,175 minimum (trespass + distress 1hr + privacy + documentation + contempt)
MINIMUM TOTAL if stay in effect and 3 children present	£2,925 minimum — rising with duration and number of agents

4. Payment Terms

An invoice will be issued within 24 hours of each attendance. Payment is required within 14 days of the invoice date. Interest runs at 8% per annum under the Late Payment of Commercial Debts (Interest) Act 1998 from the 15th day after the invoice date. If payment is not made within 14 days, a County Court money claim (N1) will be issued without further notice for the invoice total plus interest plus court fees plus costs.

5. Property Schedule — Notified Values

[COMPLETE THIS SECTION: List every item of personal property at the address that could be subject to enforcement, with replacement value. Example below:]

Item	Notified Replacement Value
[e.g. Laptop computer — [make/model]]	£[VALUE]
[e.g. Television — [make/model]]	£[VALUE]
[e.g. Vehicle — [make/model/registration]]	£[VALUE]
[Complete for all items of value at the address]	

Any interference with the items listed above attracts the Torts (Interference with Goods) Act 1977 damages at the notified replacement value plus 20% consequential loss uplift, in addition to the schedule in paragraph 3.

6. Criminal Liability Notice

Any enforcement agent attending this property without a valid Schedule 12 writ (as defined in paragraph 2) is personally committing: trespass to land; trespass to goods (if any item touched); and, if payment is demanded, potentially blackmail under Theft Act 1968 s.21 — an unwarranted demand with menaces on an instrument they know to be void. The instruction of their employer does not authorise an unlawful act. Personal criminal liability attaches to the attending agent, not only to the company.

7. Filing Notice

This notice has been filed with: the Administrative Court in proceedings AC-2025-LON-001412; Thames Valley Police under crime references BCA-18321-26-4343-IR and INC-20260326-0108; the Serious Fraud Office under reference RF26030143832C; and will be placed before every relevant regulatory and parliamentary body.

Yours faithfully,

[YOUR SIGNATURE]

[YOUR NAME PRINTED]

AFTER SERVING THIS NOTICE: Send it by email with read receipt AND recorded delivery. Screenshot the email send confirmation. Keep the proof of postage. Then: if any agent attends, photograph everything immediately before speaking. Use your phone. Record audio if you can in your jurisdiction. Invoice within 24 hours. Issue the County Court claim within 14 days of non-payment. Never let an unanswered invoice pass — the accumulation of invoiced amounts is both a financial remedy and evidence for the contempt application.

SOURCE: Cavendish Square v Makdessi; ParkingEye v Beavis [2015] UKSC 67 — liquidated damages

SOURCE: Torts (Interference with Goods) Act 1977

SOURCE: Late Payment of Commercial Debts (Interest) Act 1998

SOURCE: Taking Control of Goods Regulations 2013 — Schedule 12 authority

SOURCE: Theft Act 1968 s.21 — blackmail

SOURCE: MCA 1980 s.113 — statutory stay from N161 filing

SOURCE: HRA 1998 Article 8 — family home and private life

CALL TO ACTION — JOURNALISTS, LAWYERS, PARLIAMENT AND AFFECTED PARENTS

THIS DOCUMENT SHOULD CLOSE DOWN THE CMS ENFORCEMENT REGIME — A CALL TO ACTION

This disclosure is the product of years of investigative research, evidence gathering, court filings, FOI requests, parliamentary submissions, recorded calls, and direct legal proceedings. Every claim in it is sourced. Nothing in it is assertion or opinion alone. The body of evidence assembled here — combined with the exhibits available on request — constitutes one of the most comprehensively sourced public interest disclosures of institutional criminality in recent British public life.

The Post Office inquiry was triggered by the work of journalists, campaigners, and affected people who refused to accept that the state's version of events was the only version. This disclosure is in that tradition. The difference is that this disclosure already has the evidence assembled, court-filed, and sourced to primary records. What it requires now is the institutional response that only Parliament, the press, and the law can force.

THE CASE FOR AN INDEPENDENT INQUIRY: The evidence in this document, taken alone, establishes: (1) 18 years of void enforcement instruments against 790,000 families; (2) a payment engine built on software a US federal court found to be wilfully stolen; (3) £950 million wasted on that system; (4) £29.7 million in incorrect debt in a single year; (5) 140 imprisonments in one quarter on void instruments for fictitious debt; (6) a mortality rate 14.28 times the national average among affected parents; (7) a welfare duty abandoned as institutional policy; (8) a ministerial conflict of interest spanning 35 years, undeclared on appointment; (9) seven police suppression events; (10) coordinated concealment across eight institutions. This is not a matter for internal DWP review. It requires a statutory independent inquiry with compulsory evidence powers — on the same basis as the Post Office inquiry — and it requires it now.

To Journalists — Your Investigation Starts Here

Every story angle in this document is supported by primary evidence. You do not need to take anything on trust. The FOI responses are publicly searchable on WhatDoTheyKnow.com. The US court judgment is publicly available on Justia.com. The parliamentary records are on Hansard. The NAO audit certificates are on the NAO website. The court filings are in AC-2025-LON-001412. The GLD admission is in writing. The HMCTS admissions are in writing. The CMS welfare duty admission is in writing. Every recorded call can be provided on request.

- **If you want to speak to Christina Little** — the researcher and lay representative who assembled this evidence — contact: **thebigchildmaintenancescandal@gmail.com**
- **If you want to speak to other affected parents** — Christina can co-ordinate introductions to parents willing to share their experience. Contact the same address with the subject line "PARENT INTERVIEW."
- **If you want access to exhibits** — including recorded calls, FOI responses, GLD correspondence, HMCTS letters, and the CMS welfare duty written admission — contact:

thebigchildmaintenancescandal@gmail.com with the subject line "EXHIBIT REQUEST."

- **If you want a briefing** — a call can be arranged. The evidence is prepared and can be walked through section by section. The legal arguments are court-filed and available.

To Parliamentary Offices

This document has been submitted as written evidence to the Work and Pensions Select Committee. The evidence is also being submitted to the Home Affairs Select Committee (police suppression), the Justice Select Committee (HMCTS complicity), and the Public Accounts Committee (IT procurement and financial mismanagement). If your office requires the full evidence bundle for any committee purpose, contact thebigchildmaintenancescandal@gmail.com with the subject line "PARLIAMENTARY OFFICE."

To Legal Practitioners

If you are a solicitor or barrister with expertise in judicial review, public law, data protection, or criminal law and you believe this evidence warrants representation or pro bono engagement, Christina Little is reachable at thebigchildmaintenancescandal@gmail.com. The High Court proceedings AC-2025-LON-001412 are active. Private prosecution papers are being prepared. Group litigation frameworks are under development. A barrister or solicitor with experience in any of these areas who is willing to review the evidence bundle is invited to make contact.

The STOPS Research — Ongoing Investigation Into Deaths

STOPSuicides UK (STOPSuicides UK Campaign Group) published an analysis in November 2025 applying standard ONS suicide methodology to DWP's own death data for CMS-connected parents. Their estimate — approximately 270 suicides per year among CMS-affected paying parents, of which 75–80% go unrecorded in CMS data — represents the most comprehensive attempt to quantify the mortality impact. This research is ongoing.

The parliamentary written evidence CMS0028 established the 14.28× mortality rate as a confirmed figure. STOPS's ongoing research is building on that baseline to establish the total number of deaths. If you have information about a death that may be connected to CMS enforcement — whether as a family member, a professional who dealt with the case, or a person with direct knowledge — Christina Little can direct you to the STOPS research team. Contact thebigchildmaintenancescandal@gmail.com with the subject line "DEATHS RESEARCH."

THIS EVIDENCE SHOULD CLOSE DOWN THE CMS ENFORCEMENT REGIME: Not because of what this document says — but because of what the primary evidence proves. The GLD said it. HMCTS said it. The NAO said it. The US courts said it. Parliament said it when it passed the 2023 Act. The CMS Complaints Office said it in writing. The recording says it. The court files say it — or rather, confirm that no court files exist. When every institution that has examined the CMS enforcement regime has found the same thing, and when the institution responsible continues to enforce anyway, the conclusion is not ambiguous. The evidence assembled here discloses what the applicable statutes def 790,000 families, documented in full, with the evidence assembled and available. What is needed now is not more evidence. What is needed is the political will to act on it.

SOURCE: STOPSuicides UK Campaign Group — Estimated Suicides Among CMS Paying Parents (November 2025)

SOURCE: Parliamentary Written Evidence CMS0028 — 14.28x mortality rate — confirmed

SOURCE: WhatDoTheyKnow.com — CMS FOI archive — all responses publicly available

SOURCE: Computer Sciences Corp v TCS — Fifth Circuit — 21 November 2025

SOURCE: National Archives Case Law — AC-2025-LON-001412 filed

SOURCE: National Audit Office — all CMS/DWP audit certificates publicly available

SECTION 35 — NEW MAY 2026

THE LOOP: STATE CORRUPTION, INSTITUTIONAL CAPTURE AND THE SYSTEMATIC SUPPRESSION OF THIRTY YEARS OF EVIDENCE

This section addresses what this disclosure, considered as a whole, reveals about the nature of the institutions responsible for managing and overseeing child maintenance enforcement in England and Wales. The individual failures documented in this disclosure — the void instruments, the fake hearings, the suppressed police complaints, the silent regulators, the unanswered court applications — are not isolated. They form a pattern. This section names that pattern.

The Loop — How the System Prevents Scrutiny of Itself

The most significant structural feature of the CMS enforcement regime is not any individual failure. It is the architecture of accountability that makes every failure unreviewable. We call it the loop. It works as follows:

Step in the Loop	How It Closes
Parent receives void summons and void liability order.	Parent is told by CMS to contact the court if they have questions. Court refers them back to CMS. CMS refers them to the complaints process.
Parent complains to CMS.	CMS does not respond. Without a final CMS decision, the ICE cannot act. CMS simply delays or ignores the complaint. The loop holds.
Parent reaches the ICE.	ICE reviews the process, not the lawfulness. Even where it upholds the complaint, its decisions are not binding. CMS can and does refuse to implement ICE findings. CMS goes against the ICE because it can.
Parent reports to police.	Police classify as civil matter. Action Fraud: automated rejection. TVP: same-day closure. Seven suppression events. Zero crime references. The complaint loop is closed by the classification.
Parent contacts MP.	MP refers to CMS complaints process. Back to step 2. No criminal referral. No select committee referral. No parliamentary motion. Parliamentary record confirms evidence was received. No action was taken.
Parent applies to court.	N244: unprocessed. N161: unacknowledged. TWM: Hill [1983] not addressed. Costs order: prices return out of reach. Court silence continues.
Parent complains to regulator.	FCA: no engagement. ICO: no enforcement. NAO: no new investigation. Ombudsman: redirected to ICE. The regulatory loop holds.
State generates revenue throughout.	£106 million per year in surcharge income. Enforcement fee growth of 17% annually. Payments to Serco, G4S, Equita, Marston. The scheme is financially incentivised to continue. The loop is profitable. That is not coincidence. That is design.

THE LOOP IS NOT A DESIGN FLAW. IT IS THE DESIGN: Every route to accountability has been either removed, defunded, or captured. The ICE is funded by DWP. The FTT cannot address instrument lawfulness. The police classify government fraud as civil matters. The court does not respond to applications. The regulators are silent. Parliament redirects complaints to the complaints process. The complaints process does not respond. At no point does the loop open. The state generates £106 million a year in surcharge income from this process. Every person who has tried to challenge it has been directed back into the loop. The design is not incidental to the revenue. The design is the mechanism by which the revenue is protected.

Is This State Corruption? The Legal Framework

The word corruption carries a specific legal meaning. It is not used loosely here. State corruption in English law can arise in several forms: misfeasance in public office, misconduct in a public office (common law), conspiracy to defraud the Crown or the public, and — where financial benefit accrues to the state or to private parties connected to it — potentially under the Bribery Act 2010. The conduct documented in this disclosure engages multiple frameworks.

- **Misfeasance in public office** (Three Rivers DC v Bank of England [2003] 2 AC 1): the targeted or reckless exercise of public power that causes loss to a claimant. Named DWP officials who continued enforcement after receiving written notice of the void instruments, who certified accounts as accurate below adverse NAO opinions, and who deleted records before inspection all meet this threshold.
- **Misconduct in a public office** (common law): a wilful neglect of duty or wilful misconduct by a public officer in the course of their duties that is so serious that it amounts to an abuse of the public's trust. Continuing to process bulk liability order hearings after HMCTS confirmed no orders exist on court files meets this threshold.
- **Conspiracy to defraud** (common law): an agreement between two or more persons to act in a way that dishonestly prejudices another's rights. The coordinated operation of a fake court process — CMS booking rooms, HMCTS providing the backdrop, DWP claiming court orders were made — by multiple institutions in concert is a conspiracy to defraud within the ordinary meaning of that offence.
- **Revenue generation as motive**: the McCormack OLT instruction of 24 May 2018 directed staff to maximise Collect and Pay volumes for fee income. The enforcement surcharge generates £106 million per year. The removal of C&AG; audit jurisdiction followed ten consecutive adverse opinions. The combination of financial motive, suppression of oversight, and continuation of void enforcement is the pattern courts have recognised as evidence of deliberate institutional misconduct.

The Cover-Up — Coordinated Institutional Suppression

A cover-up requires coordination. The evidence in this disclosure demonstrates coordination across at least seven separate institutional actors, each making independent choices that collectively produce the same outcome: the evidence of CMS fraud is not recorded, not investigated, not referred, and not published by any institution with the power to act on it. The probability that this outcome arises independently across seven institutions is effectively zero.

Institution	Their Role in the Cover-Up
DWP / CMS	Generates void instruments. Suppresses complaints. Does not respond to s.2/s.28E questions. Deletes case files before NAO inspection. Instructs staff to maximise revenue (McCormack OLT). Denies Serco contract despite own published evidence.
Government Legal Department	Defends void enforcement regime in court. Does not disclose the para 8 admission as adverse material. Continues defence after Hill [1983] is in the bundle. Characterises renewal application as second claim. Files documents defending regime without addressing any of the void instrument evidence.
HMCTS	Rents rooms to CMS for commercial bulk hearings. Lists 200 CMS cases from bulk lists on CourtServe. Confirms no orders on court files but continues to provide administrative cover for bulk process. Does not respond to N161, N244, or contempt application.
Police forces (TVP, Met, Action Fraud)	Classify CMS forgery and fraud complaints as civil matters. Route complaints to wrong forces. Close complaints same day. Use PSD process to reverse valid crime recordings. Misrepresent investigation status to PCC.
Regulators (ICO, FCA, NAO)	Formally notified with sourced evidence. None has opened investigation. None has referred to criminal investigators. Silence is the collective response of bodies with direct jurisdiction over the conduct.
Parliament	Select committees receive evidence and publish reports without criminal referrals. MPs receive constituent complaints and redirect to CMS. CS(E)A 2023 passed to acknowledge unlawfulness — then not commenced. The legislative acknowledgement of the fraud exists. The action does not.
NGOs — the astroturf problem	Gingerbread (formerly NCOF) has lobbied on CMS policy while its leadership held undisclosed connections to the regime’s architects. The narrative of the "deadbeat dad" has been driven by organisations funded by the state, sitting on advisory bodies to the state, creating the political cover under which enforcement criminality has been insulated from scrutiny. Baroness Sherlock’s 35-year arc through NCOF, CMEC, and the ministerial brief is documented in Section 28. The sock puppet lobbying that created the political narrative enabling this scandal is not incidental. It is structural.

Why This Is Not Just the CMS Scandal

The pattern documented in this disclosure is not unique to child maintenance. The Post Office Horizon scandal. The infected blood scandal. The Grenfell Tower disaster. The Windrush scandal. Each involved: a government agency operating a defective system; an institutional cover-up protecting the system from scrutiny; a political narrative suppressing the evidence; NGOs or advisory bodies providing legitimacy to the regime; and years of individual complaints that went nowhere because every accountability route had been captured or closed.

The specific mechanism differs in each case. The architecture is identical: the loop. The complaints process refers to itself. The regulator is silent. The court is inaccessible. The media is not engaged. Parliament publishes reports. Nobody is held accountable. The system continues. The revenue continues. The harm continues.

THE BIGGER PICTURE IS THIS: England and Wales has developed, across multiple policy areas, a governance structure in which the bodies responsible for accountability are funded by, appointed by, or institutionally connected to the bodies they are supposed to scrutinise. The ICE is funded by DWP. The JAC recommends judges appointed by the Lord Chancellor. HMCTS is an executive agency of the MoJ. Action Fraud routes complaints through automated triage without human review. The FCA does not engage with government contractor enforcement conduct. The ICO does not act on DWP data breaches. The NAO loses audit jurisdiction after ten adverse opinions. This is not a series of coincidences. It is a system of capture. And it is operating across every major public policy scandal of the last thirty years.

What Full Government Accountability Requires

This disclosure does not call for reform. Reform implies the system is fundamentally sound but poorly implemented. What this disclosure documents is a system that is working exactly as it was designed to work — to generate revenue, to suppress challenge, and to protect itself from accountability. What is required is not reform but replacement, and not administrative replacement but constitutional reconstruction of the accountability architecture itself. The specific demands are:

- **Criminal prosecution** of named individuals under Forgery and Counterfeiting Act 1981, Fraud Act 2006, Theft Act 1968, Theft Act 1968 s.1, and misconduct in a public office — referred to the SFO (RF26030143832C) and NCA.
- **Immediate suspension of all CMS enforcement** pending independent judicial examination of whether any current enforcement instruments are lawfully constituted.
- **Independent public inquiry** — not a review, not a select committee session, not a consultation: a statutory public inquiry under the Inquiries Act 2005 with powers of compulsion, examining 30 years of CMS enforcement, the DWP account falsifications, the institutional suppression architecture, and the role of NGOs in creating the political cover for the scheme.
- **Structural separation** of all accountability bodies from their regulatees: no ICE funded by DWP; no JAC whose recommendations can be vetoed by a Cabinet minister; no HMCTS that is also an executive agency processing the enforcement bookings of the agency whose instruments it adjudicates.

- **Compensation** for every parent whose wages were deducted, bank account seized, driving licence removed, home charged, or liberty taken on void instruments — going back 30 years.
- **Full disclosure** of all contracts (Serco, G4S, Equita, Marston), all deleted case files, all legal advice on enforcement instrument lawfulness withheld under LPP, and the identity of every official who approved each enforcement policy decision.

THE GOVERNMENT MUST BE HELD FULLY ACCOUNTABLE: Not for administrative failure. Not for poor implementation. For deliberate, coordinated, institutionally protected criminal conduct against over one million families over thirty years. The evidence is in US federal court judgments. In parliamentary records. In government FOI responses. In NAO audit reports. In the government's own lawyers' correspondence. In recorded telephone calls now on the High Court file. The question is not whether the evidence exists. It does. The question is whether any institution in England and Wales — the NCA, the SFO, a statutory public inquiry, the European Court of Human Rights — will be the first to act as though it does. This document will remain published in the public interest until that question is answered.

SOURCE: Three Rivers DC v Bank of England [2003] 2 AC 1 — misfeasance
SOURCE: Theft Act 1968 s.1; Ivey v Genting Casinos [2017] UKSC 67
SOURCE: Bribery Act 2010; Fraud Act 2006; Forgery and Counterfeiting Act 1981
SOURCE: McCormack OLT instruction 24 May 2018 — maximise Collect and Pay
SOURCE: CS(E)A 2023 — uncommenced acknowledgement of unlawfulness
SOURCE: AC-2025-LON-001412; SFO RF26030143832C; NCA referral active
SOURCE: Inquiries Act 2005 — statutory inquiry framework
SOURCE: Post Office Horizon Inquiry; Infected Blood Inquiry — parallel architecture
SOURCE: Section 28 this disclosure — Baroness Sherlock/Gingerbread/NCOF

WHAT MUST HAPPEN: IMMEDIATE STEPS AND THE CASE FOR REDESIGN

NO MORE STICKING PLASTERS: IMMEDIATE STEPS AND THE CASE FOR FUNDAMENTAL REDESIGN

This section sets out what needs to happen now. It is not a wish list. It is the minimum that honesty about the scale of this failure demands. Some steps must happen within days. Others require legislation. All require political will that has so far been absent. The evidence base for every demand is in this disclosure.

The Post-Mortem: How This Happened

The CMS enforcement regime did not collapse overnight. It was constructed, deliberately and incrementally, through a series of decisions each of which prioritised revenue generation over lawfulness, administrative convenience over justice, and institutional self-protection over accountability. Six root causes that no surface-level reform can address:

Root Cause	What Happened	Why Reform Alone Cannot Fix It
Statutory gap exploited	Parliament never legislated a specific judicial enforcement process. CMS filled the gap with an administrative process dressed as a judicial one. CS(E)A 2023 acknowledged the gap and was never commenced.	Every existing liability order must be individually reviewed. Commencing the 2023 Act cannot retrospectively validate void orders already registered with RTL and used to imprison parents.
Revenue incentive corrupted the system	The 20% Collect and Pay surcharge and 17% annual enforcement fee growth created direct financial incentive for enforcement on fictitious debt. McCormack OLT instruction (24 May 2018) explicitly directed maximising C&P; volumes for fee income.	The fee structure must be removed entirely. Revenue generation is constitutionally incompatible with a public welfare duty.
IT system built on stolen code	BaNCS confirmed by US federal court (5th Circuit, November 2025) to have been built on wilfully stolen code. $194m final verdict. 10-year monitorship. DWP renewed the contract in August 2024 — after the original verdict — for up to £49.6m.	BaNCS cannot be reliably patched or independently audited. Every debt figure it generated should be subject to independent verification before further enforcement action proceeds.
Accountability bodies captured	ICE funded by DWP. FCA silent. ICO not acting. NAO lost audit jurisdiction after ten consecutive adverse opinions. Every oversight body was either insufficiently independent or insufficiently empowered.	Structural separation required. ICE: abolish and replace with genuinely independent body. C&AG;: full restoration of audit jurisdiction. ICO: enforcement, not guidance.

Root Cause	What Happened	Why Reform Alone Cannot Fix It
Legal access blocked by cost	£3,686.73 costs order against a parent earning £200/week in AC-2025-LON-001412 is the standard mechanism for pricing out challenge. R (UNISON) [2017] UKSC 51 confirmed this violates constitutional rights.	Free specialist legal access for any parent subject to CMS enforcement must be funded by the state that created the problem. Permission-stage costs orders against impecunious claimants challenging government conduct must be prohibited by rule change.
Welfare duty never applied	s.2 CSA 1991 has existed since 1991. CMS confirmed in writing it has no welfare duty to children in the paying parent's household. 34 years of deliberate non-application.	Mandatory welfare assessments must be a pre-condition to enforcement. s.28E departure must be automatically triggered and explained in every case where the paying parent has other children in their household.

Immediate Steps — What Must Happen Before This Document Leaves the Room

These are not long-term aspirations. They are the minimum actions justified today, on the evidence already in the public record. Every day they do not happen, three more parents are estimated to take their own lives.

NO W

IMMEDIATE: Pause All CMS Enforcement

- All enforcement — DEOs, bank deductions, driving licence removals, charging orders, and committals — suspended immediately pending audit of the instrument base.
- The Secretary of State can issue an enforcement moratorium without legislation. This is a policy decision, not a legal impossibility.
- Every day of continued enforcement on void instruments and fictitious debt is a continuing wrong. 14.28× mortality rate is documented. Named officials have knowledge. That combination is the Adomako threshold.

NO W

IMMEDIATE: Manual Audit of Every Live Account

- Every live CMS account manually audited by an independent body — not DWP, not ICE, not any current DWP contractor — to verify debt accuracy, instrument lawfulness, and that no BaNCS-only figure is being enforced.
- The C&AG; should lead the audit. Every account under audit: enforcement paused, parent notified in writing within 14 days of the audit commencing.
- Any account where the debt figure cannot be independently verified must have enforcement permanently suspended until verification is achieved.

1–3 m	**SHORT TERM: Criminal Referrals and Accountability**

- SFO referral RF26030143832C actively progressed. Named officials interviewed under caution. Contemporaneous documents and deleted records subpoenaed.
- NCA referral escalated. Equita criminal investigation opened. The Liquidated Damages Notice, the recorded call (CL-EQ-1), and Equita's silence are all in evidence.
- HMCTS must provide a public account of the commercial room booking arrangement and confirm whether it will continue pending judicial examination.
- Every RTL entry for a CMS liability order suspended pending a court-verified instrument. Every affected parent notified of their Art.17 UK GDPR erasure right within 30 days.
- **Procurement Act 2023 debarment proceedings must be opened against TCS/Tata Consultancy Services.** The Procurement Act 2023 (in force February 2025) creates mandatory exclusion grounds (criminal conviction equivalent) and discretionary exclusion for grave professional misconduct. Two US IP theft verdicts, a bribery scandal, and the M&S; cyberattack via TCS credentials satisfy both grounds. The Cabinet Office Procurement Review Unit has opened no investigation. This must change immediately.

3–12 m	**MEDIUM TERM: Compensation, Redesign and SLA Reform**

- **Civil damages action against TCS/Tata in English courts.** The US Fifth Circuit verdict (No.24-10749, 21 November 2025) established that BaNCS was built on wilfully stolen code. DWP has paid TCS in excess of £90m in CMS2012 contracts since that system went live. Every parent whose debt was calculated on stolen software, and whose wages, bank account, licence, property, or liberty was affected, has a potential damages claim. HM Government should pursue TCS for the full cost of the audit, the compensation scheme, and the software replacement as consequential losses flowing from TCS's established misconduct.
- **Compensation scheme established on completion of audit.** Once the independent audit establishes the scale of: (1) void enforcement actions; (2) fictitious debt enforced; (3) BaNCS-calculated errors; and (4) data processed without lawful authority — a statutory compensation scheme must be established without requiring individual parents to litigate. The model is the Horizon Compensation Scheme. The scale here is larger. The urgency is greater.
- **SLA-bound complaint response timelines introduced by statute.** CMS must respond to every formal complaint within **14 days** with a substantive response or a reasoned holding position. Where no final decision within **30 days**, the matter automatically refers to a binding independent adjudicator. This breaks the deliberate loop where CMS non-response prevents ICE examination and parents exhaust limitation periods.
- Commence CS(E)A 2023 administrative LO provisions with full Art.6 safeguards. Remove the 20% surcharge. Mandate s.2 welfare assessments. Replace BaNCS. Reform ICE to genuine independence with binding decisions.

∞ **LONG TERM: Research, Consultation and Redesign on Constitutional Foundations**

- **Any redesign must be preceded by extensive independent research, evidence-based modelling, and genuine public consultation.** The Child Support Act 1991 was enacted with no meaningful research base into the consequences for paying parents, children in their households, or families in non-standard caring arrangements. The 2012 Regulations and the CS(E)A 2023 repeated the same failure. The 2012 formula has never been substantively reviewed. No equality impact assessment was ever conducted. No affordability modelling was published. No independent analysis of the effects on children in the paying parent's household was commissioned. This is not reform. It is improvisation. The predictable consequence is the system documented in this disclosure.
- **What that research must cover:** welfare outcomes for all children in all households affected, not just the qualifying child; affordability across different income levels and household compositions; the economics of enforcement versus compliance; the effect of the formula on labour market participation by paying parents; the split care gap; the discriminatory effect of income-source-based calculation methodologies; and the full cost of the current regime — financial, human, and constitutional.
- **Genuine public consultation means:** not a 12-week online survey. It means structured engagement with paying parents, receiving parents, children's organisations independent of government funding, welfare economists, legal practitioners, and affected families across all care arrangements. The consultation on the 2012 Regulations lasted weeks and produced no published evidence base. That cannot be repeated.
- Full system redesign only after that research and consultation is complete: welfare-based, no revenue incentive, independent debt verification, mandatory affordability assessment, genuine Art.6 compliance at every stage, split care legislation that recognises equivalent caring obligations.
- Statutory public inquiry under Inquiries Act 2005 with full compulsion powers: 30 years of enforcement, deleted files, contractor contracts, institutional suppression, NGO capture, honours vetting failures.
- On the KBE awarded to Natarajan Chandrasekaran (February 2025): a permanent court injunction for wilful IP theft, a bribery scandal, and an M&S; cyberattack via TCS credentials are all material to any vetting process. The inquiry must examine whether this honour was awarded in full knowledge of the proceedings or whether vetting failed.
- Full public disclosure: every contract (Serco, G4S, Equita, Marston, TCS), every deleted case file, every legal advice withheld under LPP, every ministerial decision not to commence the 2023 Act.
- Joint enterprise liability examined: the coordinated fake court process — CMS, HMCTS, DWP, GLD, TCS, Equita — constitutes a conspiracy to defraud at common law. Every participant bears full joint liability.

The TCS/Tata Position — Civil Liability and Procurement Exclusion

THE CASE AGAINST TCS/TATA IN ENGLISH COURTS: The US Fifth Circuit Court of Appeals upheld on 21 November 2025 the finding that Tata Consultancy Services wilfully and maliciously stole trade secrets from Computer Sciences Corporation to build the BaNCS software (No.24-10749). A 10-year independent monitorship was imposed. The final verdict: $194 million. DWP renewed the CMS2012/BaNCS contract in August 2024 — after the original verdict — for up to £49.6 million. Every parent whose debt was calculated on stolen software has a potential claim in English courts. HM Government has a direct claim for the cost of audit, compensation, software replacement, and consequential losses as damages flowing from TCS's established misconduct. The Procurement Act 2023 debarment regime provides the legal mechanism to exclude TCS from all UK government contracts pending investigation. The Cabinet Office Procurement Review Unit has opened no investigation. That must change now.

The SLA Requirement — Breaking the Deliberate Loop

The current CMS complaints architecture is designed to prevent scrutiny. CMS does not respond to complaints. Without a final CMS decision, the ICE cannot examine the complaint. Even if the ICE acts, its decision is not binding and CMS routinely refuses to implement it. This loop must be broken by statute.

Stage	Current Position	Required Change
CMS formal complaint	No statutory time limit. CMS can fail to respond indefinitely. Parents exhaust limitation periods waiting for a decision that never comes.	**Statutory 14-day response requirement.** Substantive response or reasoned holding position within 14 days. Failure to respond triggers automatic escalation.
CMS final decision	No statutory time limit. No consequence for non-decision. ICE cannot act without a final decision. Non-response is a structural block on independent review.	**Statutory 30-day final decision requirement.** Where no final decision within 30 days, automatic referral to binding independent adjudicator. Parent notified and given free legal advice.
ICE review	ICE funded by DWP. Decisions not binding. CMS can and does refuse to implement findings. Not independent. Cannot address instrument lawfulness.	**Replace ICE with genuinely independent adjudicator.** Independent funding. Binding decisions enforceable in court. Jurisdiction extended to instrument lawfulness. Art.6 compliant process.
Enforcement during complaint	Enforcement continues regardless of open complaint or ICE referral. Parents can be imprisoned while their complaint is under review.	**Automatic enforcement moratorium** on any account where a formal complaint about the accuracy of the debt or lawfulness of the instrument is open and unresolved. Cannot enforce while disputing.

THE CASE AGAINST STICKING PLASTERS: Every previous attempt to reform CMS has produced a sticking plaster — a new name (CSA to C-MEC to CMS), a new IT system (built on stolen code), a new Act (passed then never commenced). The system that produced 30 years of void enforcement, fictitious debt, 270 suicides per year, and 140 false imprisonments in a single quarter cannot be incrementally improved. It must be stopped, audited, and rebuilt — with the full cost of that process charged to those responsible for building and protecting the scheme: DWP, TCS, Equita, and every institution that chose silence over accountability. The families destroyed by this system deserve nothing less. But rebuilding must not repeat the original error: no research, no modelling, no consultation, no evidence base. The next system must be built on facts about what works for families, not on administrative convenience for the state. That requires time, rigour, and genuine independent expertise. Rushing another system into existence without that foundation is not reform. It is how we got here.

SOURCE: CSC v TCS No.24-10749, 5th Circuit, 21 November 2025 — $194m verdict, 10-year monitorship

SOURCE: Contracts Finder — DWP CMS2012 TCS contracts: £37.5m (2022–2024); £49.6m (2024–2028)

SOURCE: Procurement Act 2023 — mandatory and discretionary exclusion grounds (in force February 2025)

SOURCE: Child Support Act 1991 ss.2, 28E — welfare duty; departure direction — never applied

SOURCE: Child Support Maintenance Calculation Regulations 2012 (SI 2012/2677) — no equality impact assessment published

SOURCE: CS(E)A 2023 ss.32M/32N — uncommenced — administrative LO provisions

SOURCE: McCormack OLT instruction 24 May 2018 — maximise C&P; for revenue

SOURCE: NAO HC 252 — fictitious debt confirmed; file deletion before inspection

SOURCE: CMS0028 — 14.28× mortality rate — parliamentary record

SOURCE: R (UNISON) v Lord Chancellor [2017] UKSC 51 — access to justice

SOURCE: Inquiries Act 2005 — statutory inquiry framework

SOURCE: Article 6 ECHR; Article 14 ECHR; Article 5 ECHR; Article 1 Protocol 1

CLOSING STATEMENT

This document should not exist. The matters documented in it should have been identified, investigated, and stopped by the institutions whose constitutional function is to do exactly that. They were not. The courts processed void instruments without examining them. The police did not record the crimes. The regulator deleted its records. Parliament legislated to acknowledge the unlawfulness and then declined to commence the solution. The government's lawyers continued to defend a regime in proceedings where their own correspondence confirmed its deficiency.

This is the largest miscarriage of justice in British legal history. The Post Office Horizon scandal involved approximately 900 people over 15 years. The CMS enforcement regime has subjected over 1.1 million families to enforcement on void instruments for 30 years. The mortality rate in the enforcement population is 14.28 times the national average. An estimated 270 parents die by suicide in this demographic every year. Every one of those parents is a child's parent. Every enforcement action conducted on a void instrument, for a fictitious debt, calculated by software under a US court injunction, is an enforcement action that should never have happened.

The question is not whether this occurred. The evidence is in US federal court judgments, parliamentary records, government FOI responses, NAO audit reports, and the government's own legal correspondence. The question is when the first institution with the power to act will choose to use it.

This document will remain published in the public interest until that question is answered.

"Evidently a huge cover-up to protect it — no matter what."

Christina Little — The CMS Files — May 2026

This document is dedicated to every parent who lost a child's presence to this system, and to every child who lost a parent.

CONTACT, EXHIBITS AND EVIDENCE SCHEDULE — HOW TO ACCESS THE EVIDENCE

All exhibits are available on request to press, media organisations, parliamentary offices, law enforcement, and legal representatives. Contact: thebigchildmaintenancescandal@gmail.com

Contact Details — The CMS Files

All press and media enquiries:	thebigchildmaintenancescandal@gmail.com — subject "MEDIA ENQUIRY"
Exhibit requests (journalists/investigators):	thebigchildmaintenancescandal@gmail.com — subject "EXHIBIT REQUEST"
Parliamentary offices:	thebigchildmaintenancescandal@gmail.com — subject "PARLIAMENTARY OFFICE"
Law enforcement agencies:	thebigchildmaintenancescandal@gmail.com — subject "LAW ENFORCEMENT" — exhibits within 24 hours
Speak to Christina Little:	thebigchildmaintenancescandal@gmail.com — subject "INTERVIEW REQUEST"
Speak to other affected parents:	thebigchildmaintenancescandal@gmail.com — subject "PARENT INTERVIEW" — Christina will co-ordinate
Legal practitioners:	thebigchildmaintenancescandal@gmail.com — subject "LEGAL ENQUIRY"
Author:	Christina Little — researcher and lay representative — AC-2025-LON-001412
Platform:	The CMS Files — public interest disclosure platform

The Exhibit Schedule — What Is Available

Exhibit	Description
CL1	Recorded call — HMCTS officer Veer — no court order on file
CL2	Recorded call — HMCTS officer Nimra — no court order on file
CL3	Recorded call — HMCTS officer Lucy — no order on file

Exhibit	Description
CL-EQ-1	Recorded call — Equita enforcement agent Aaron — enforcement without valid instrument
GLD Z2500859	GLD letter para 8 — CMS served the summons — admission filed in AC-2025-LON-001412
CMEL7298	Physical CMS summons — no seal, no court reference, CMS-headed, CMS-signed
HMCTS letters	Written confirmation from multiple courts — no order on court file
CMS s.2 admission	CMS Complaints Office written statement — "no duty of care to children in paying parent's household"
OLT 24 May 2018	McCormack OLT instruction — maximise C&P; volumes — archived from Voice of the Child
FOI2026/03819	DWP s.31(1)(a) refusal — liability order production methodology
FOI2026/03820	DWP confirms CMS "requests hearing space" from magistrates' courts
FOI2026/24584	DWP confirms CMS issues summonses from Plymouth and Kidderminster
FOI2025/35643	DWP denies Serco role — contradicted by own 2014 Senior Roles transparency data
FOI IR2026/14071	DWP refuses Article 6 legal advice — LPP invoked
TVP CO/00784/26	TVP PSD outcome letter — closing CMS criminal complaint as civil matter
Andrew Western MP	Written parliamentary answer 18 March 2026 — ss.32M/32N not commenced
NAO HC 252	C&AG; adverse opinion 2022-23 — confirmed £29.7m incorrect amounts
5th Circuit	CSC v TCS No.24-10749 — 21 November 2025 — BaNCS stolen code — $194m verdict
AC-2025-LON-001412	Full judicial review bundle — available to legal representatives and media on request

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