

# Estimate: the growing cost of the Covid Inquiry

November 2024

## Key findings

- The cost of the Covid Inquiry is projected to be almost £208 million. This means the cost per day would amount to £144,939.
- The Covid Inquiry was formally established on 28 June 2022.<sup>1</sup> It is expected that witnesses will conclude giving evidence in June 2026.<sup>2</sup>
- The costs incurred by the Covid Inquiry in the financial year 2023-24 were over £70 million. In the first half of 2024-25 the inquiry has spent over £30 million.<sup>34</sup> This takes the costs since the beginning of the inquiry to more than £124 million.<sup>56</sup>
- The estimated cost of the Covid Inquiry would make it the most expensive statutory inquiry by total cost and on a per day basis, surpassing the Independent Inquiry into Child Sexual Abuse. This is despite the length of the Independent Inquiry into Child Sexual Abuse being almost double the expected length of the Covid Inquiry.
- The Covid Inquiry is estimated to cost over 28 times more than the Phone Hacking (Leveson)
  Inquiry by total cost.
- Since 2005 when the Inquires Act was introduced, there have been **22 completed statutory** inquiries that have released full accounts.<sup>7</sup>

## Cost of the Covid Inquiry

- From 28 June 2022, the date of formal establishment of the Covid Inquiry, to the end of 2022-23 the cost accumulated by the Inquiry was £23.4 million.<sup>8</sup> In the first and second quarters of the financial year 2023-24, the cost of the Covid Inquiry was £14.7 million and almost £18 million respectively.<sup>9,10</sup> The releases by the Covid Inquiry also showed for the final half of the financial year that the cost was £22.5 million and £15.2 million for the respective quarters. <sup>11,12</sup> This means that the cumulative cost for the financial year 2023-24 was £70.4 million. For the first half of 2024-25, the Covid Inquiry has already cost over £30 million.<sup>13,14</sup>
- The Covid Inquiry is expected to cease hearing evidence in June 2026. Assuming the inquiry runs to the end of May 2026, the TaxPayers' Alliance estimates the inquiry will cost £207.7 million. This would make it the most expensive statutory inquiry on record.
- According to this estimate, the cost per day will be £144,939. This would make it the most expensive inquiry per day since 2005. It will be over double the second most expensive inquiry per day, which was the Independent Inquiry into Child Sexual Abuse, which cost £70,484 per day.

<sup>&</sup>lt;sup>1</sup> UK Covid-19 Inquiry, Financial Report to 31 March 2023, 2023, p.2.

<sup>&</sup>lt;sup>2</sup> Dyer, C. *Covid-19*: UK's pandemic inquiry prepares to hear from witnesses, *British Medical Journal*, 8 June 2023, www.bmj.com/content/381/bmj.p1314, (accessed 13 November 2023).

<sup>&</sup>lt;sup>3</sup> UK Covid-19 Inquiry, Financial Report to 30 June 2024, 2024, p.2.

<sup>&</sup>lt;sup>4</sup> UK Covid-19 Inquiry, Financial Report to 30 September 2024, 2024, p.2.

<sup>&</sup>lt;sup>5</sup> Ibid.

 $<sup>^{6}</sup>$  This includes costs from the initial set-up phase of the inquiry before it was formally established.

 $<sup>^7</sup>$ The Grenfell Inquiry and the Infected Blood Inquiry have published reports but did not have complete financial reports.

<sup>&</sup>lt;sup>8</sup> UK Covid-19 Inquiry, Financial Report to 31 March 2023, 2023, p.2.

<sup>&</sup>lt;sup>9</sup> UK Covid-19 Inquiry, Financial Report to 30 June 2023, 2023, p.2.

<sup>&</sup>lt;sup>10</sup> UK Covid-19 Inquiry, Financial Report to 30 September 2023, 2023, p.2.

<sup>&</sup>lt;sup>11</sup> UK Covid-19 Inquiry, Financial Report to 30 December 2023, 2023, p.2.

<sup>&</sup>lt;sup>12</sup> UK Covid-19 Inquiry, Financial Report to 30 March 2024, 2024, p.2.

<sup>&</sup>lt;sup>13</sup> UK Covid-19 Inquiry, Financial Report to 30 June 2024, 2024, p.2.

<sup>&</sup>lt;sup>14</sup> UK Covid-19 Inquiry, *Financial Report to 30 September 2024*, 2024, p.2.



Table 1: cost of statutory inquiries since 2005, inflation adjusted

Inquiry	Days	Total cost (£m)	Cost per day (£)
Covid	1,433	207.7	144,939
Independent Inquiry into Child Sexual Abuse	2,815	198.4	70,484
Manchester Arena	1,325	36.5	27,558
Death of Robert Hamill	1,900	47.1	24,812
Death of Billy Wright	1,756	43.4	24,716
Mid-Staffordshire NHS Trust	973	18.5	19,008
Al-Sweady	1,848	32.9	17,796
Death of Baha Mousa	1,212	18.1	14.941
Phone Hacking (Leveson)	505	7.3	14,554
Brook House	1,414	19.0	13,433
ICL Plastics	237	2.7	11,535
Renewable Heat Incentive	1,144	8.9	7,739
Vale of Leven Hospital	2,042	14.1	6,921
Penrose	2,528	16.0	6,312
Death of Alexander Litvinenko	548	3.1	5,706
Death of Jermaine Baker	874	4.5	5,122
Edinburgh Tram	3,393	13.3	3,926
Fingerprint	1,370	4.7	3,435
E-coli	1,102	3.5	3,155
Death of Azelle Rodney	1,121	3.2	2,865
Clostridium Difficile in Northern Trust Hospitals	888	2.5	2,821
Death of Anthony Grainger	1,212	3.2	2,603
Death of Bernard Lodge	295	0.6	1,966

Table 2: cumulative cost by spending area of the Covid Inquiry at the end of 30 September 2024  $^{15}$ 

Area	Total (£)	Percentage of total (%)
Chair	557,000	0.4
Legal costs - counsel and solicitors	37,756,000	30.4
Legal costs - section 40	31,972,000	25.7
Inquiry secretariat	16,977,000	13.7
Modules	4,436,000	3.6
Every story matters, engagement and commemoration	11,639,000	9.4
Operational and cross-cutting costs	18,497,000	14.9
Other	2,346,000	1.9
Total cumulative cost	124,180,000	

-

 $<sup>^{15}\, \</sup>rm UK$  Covid-19 Inquiry, Financial Report to 30 September 2024, 2024, p.2.



#### Table 3: previous estimates<sup>16,17</sup>

Estimate	Date of estimate	Total cost (£)	Cost per day (£)
Estimate 1	10 December 2023	156,338,213	109,099
Estimate 2	16 May 2024	196,187,480	136,907
Estimate 3	Current estimate	207,697,048	144,939

#### Methodology

- To conduct this estimate, this note's methodology follows the same processes as the two previous estimates.<sup>18,19</sup>
- The Covid Inquiry was formally established on 28 June 2022. To maintain consistency with the cost of the other inquires which provided costs from the date of their formal establishment, all Covid Inquiry costs before the 28 June 2022 have been excluded in the estimation.
- To calculate the cost incurred in 2022-23, the total cost for 2022-23 has been divided by 365. The costs of the Covid Inquiry were not broken down across the year and, therefore, the cost was spread evenly across the year. This figure has then been multiplied by 276. This was the number of days in the financial year from when the Covid Inquiry was formally established to 31 March 2023.
- The cost per day of the Covid Inquiry was calculated by adding the 2022-23 cost described above to the four quarter totals for 2023-24 and the two quarters of 2024-25. This figure was then divided by the number of days from the formal establishment of the inquiry to the end of quarter two of 2024-25.
- The estimated total cost of the Covid Inquiry was calculated by multiplying the cost by day with the number of days that the inquiry is expected to run for. According to the British Medical Journal, witnesses are expected to finish giving evidence to the inquiry by June 2026. This note therefore has assumed 31 May 2026 as the end date. No official end date for the inquiry has been published.
- The cost of the Covid Inquiry does not account for inflation between now and the assumed end date in May 2026.
- The other inquiries noted have been adjusted for inflation. The lump sum at the closing date of the other inquiries was used as the point for inflation adjustment.
- The costs of the Covid Inquiry are released in financial statements by the inquiry.<sup>20</sup> The other data was made available in the statutory public inquiries: the Inquiries Act 2005 report.<sup>21</sup> The Manchester Arena Inquiry data was provided by the Home Office,<sup>22</sup> and the Brook House data was made publicly available.<sup>23</sup> At the time of the statutory public inquiries: the Inquiries Act 2005 report both the Manchester Arena and the Brook House inquiry had not been completed and, therefore, the data was collected separately. The Brook House inquiry data was provided over a series of financial reports. The Grenfell Inquiry and the Infected Blood Inquiry have published their reports but did not have complete financial reports and, therefore, have been excluded.

<sup>&</sup>lt;sup>16</sup> Taxpayers Alliance, Estimate: The cost of the covid inquiry, 10 December 2023.

<sup>&</sup>lt;sup>17</sup> Taxpayers Alliance, Estimate: cost of the Covid Inquiry 2024, 16 May 2024.

<sup>&</sup>lt;sup>18</sup> Taxpayers Alliance, Estimate: The cost of the covid inquiry, 10 December 2023.

<sup>&</sup>lt;sup>19</sup> Taxpayers Alliance, Estimate: cost of the Covid Inquiry 2024, 16 May 2024.

<sup>&</sup>lt;sup>20</sup> UK Covid-19 Inquiry, *Documents*, covid19.public-inquiry.uk/documents/, (accessed 29 November 2023).

<sup>&</sup>lt;sup>21</sup> Cowie, G. *Statutory public inquiries: the Inquiries Act 2005*, House of Commons Library, 2023, p. 57, www.commonslibrary.parliament.uk/research-briefings/sn06410/.

<sup>&</sup>lt;sup>22</sup> Home Office, Annex D: estimating the cost of terrorist attacks, September 2023,

www.gov.uk/government/publications/counter-terrorism-strategy-contest-2023/annex-d-estimating-the-cost-of-terrorist-attacks, (accessed 29 November 2023).

<sup>&</sup>lt;sup>23</sup> Brook House Inquiry, *Document Library*, www.brookhouseinquiry.org.uk/documents-and-publications/corporate-documents/, (accessed 29 November 2023).