



# Post Office Horizon Shortfall Scheme

## December 2025 Report

### Introduction

The Horizon Shortfall Scheme (HSS) aims to assess and resolve applications from current and former Postmasters who believe they may have been affected by shortfalls related to previous versions of Horizon. Since September 2024, current and former Postmasters can apply for the £75k Fixed Sum Award (FSO) as an alternative to having their claim fully assessed. The HSS does not apply to those who have Horizon-related criminal convictions or were plaintiffs in the GLO since other schemes exist for these individuals.

If a Postmaster is unhappy with their fully assessed claim outcome, they can seek legal advice, which Post Office will cover reasonable costs for, and either take advantage of a dispute resolution process which includes independent mediation or use the Government-led Appeals process, HSSA.

### Figures

The position in respect of claims as at 19<sup>th</sup> December and 30<sup>th</sup> September 2025 is as follows:

Offer and Payment progress for original 2,417 eligible claimants	19 December 2025	30 September 2025
Number of eligible claims still awaiting an offer	0	0
Total number of settlement offers sent to date	2417	2417
Total value of settlement offers made to date (does not include the separate offers for tax top-up payments or offers for top-up payments to £75k for eligible claimants)	*114.8m	*122.70m
<b>Total paid to applicants to date (includes all payments as detailed below)</b>	<b>£232.35m</b>	<b>£227.70m</b>
Total number of final settlement payments made to date	2130	2129
Total value of final settlement payments made to date	£76.72m	£76.72m
Total value of interim payments made to date	£38.62m	£37.53m
Total number of Top-Up payments to £75k made to date	1636	1622
Total value of Top-Up payments to £75k made to date	£97.07m	£96.33m
Total number of Tax Top-Up payments made to date	1996	1944
Total value of Tax Top-Up payments made to date	£19.94m	£17.12m
Claims going through dispute resolution	94	115



Offer and Payment progress for subsequent applications (since Oct 2022)	19 <sup>th</sup> December 2025	30 September 2025
Number of eligible claims received to date	2452	2378
Total number of full assessment settlement offers sent to date	935	880
Total number of fixed sum award settlement offers sent to date	1214	1029
Total value of settlement offers made to date (does not include offers for Tax Top-up payments or offers for Top-Up payments to £75k for eligible claimants)	£57.20m	£53.90m
<b>Total paid to applicants to date (includes all payments as detailed below)</b>	<b>£162.30m</b>	<b>£143.00m</b>
Total number of <b>full assessment</b> final settlement payments made to date	554	540
Total value of <b>full assessment</b> final settlement payments paid to date	£31.01m	£29.35m
Total value of interim payments paid to date	£17.00m	£14.86m
Total number of fixed sum (£75k awards) paid to date	1169	1022
Total value of fixed sum (£75k awards) paid to date	£87.13m	£76.13m
Total number of Top-Up payments to £75k made to date	361	311
Total value of Top-Up payments to £75k made to date	£20.09m	£17.34m
Total number of Tax Top-Up payments made to date	488	405
Total value of Tax Top-Up payments made to date	£7.07m	£5.32m
Claims going through dispute resolution	35	43

## Observations

- Payments under the Horizon Shortfall Scheme continue to progress, with a total of £394.65m (Original Pre Oct 22 £232.35m + Post Oct 22 £162.30m) paid to applicants as of 19 December 2025, inclusive of final settlements, interim payments, fixed sum awards and top-up payments.
- 2,684 (Original Pre Oct 22 2,130 + Post Oct 22 554) final settlement payments have been made to date, with a total value of £107.73m (Original Pre Oct 22 £76.72m + Post Oct 22 £31.01m), reflecting the continued completion of fully assessed claims.
- Top-up payments to £75k remain a key feature of the Scheme, with 1,997 (Original Pre Oct 22 1,636 + Post Oct 22 361) payments made and a total value of £117.16 (Original Pre Oct 22 £97.07m + Post Oct 22 £20.09m) paid to eligible applicants.
- Post Office has agreed with the Department for Business and Trade to set 31 January 2026 as the final deadline for new HSS applications, extending the window beyond the original deadlines to allow more current and former postmasters to apply.
- Also, the Horizon Shortfall Scheme Appeals (HSSA) process, launched earlier in 2025, continues to develop with hundreds of entity registrations progressing through eligibility checks and transfers from dispute resolution, reflecting a growing post-offer challenge pathway.
- \* The movement in 'Settlement offers' relates to a one-time restatement following a review of the Offer values. There is no impact to Postmasters.