

Annual Report and Accounts for year ending 31 March 2024

Report presented to Parliament and Scottish Parliament pursuant to paragraph 18 of Schedule 4 of the Natural Environment and Rural Communities Act 2006.

Accounts presented to Parliament pursuant to Article 6 of the Government Resources and Accounts Act 2000 (Audit of Non-profit-making Companies) Order 2009.

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Table of Contents

Chair’s Foreword	4
Chief Executive’s Statement	8
List of acronyms	18
Directors’ Report	21
Strategic Report	24
Annual Governance Statement	52
Remuneration and Staff Report.....	75
Parliamentary Accountability and Audit Report	92
The certificate and Report of the Comptroller and Auditor General.....	95
Statement of Comprehensive Income	101
Statement of Changes in Equity.....	102
Statement of Financial Position.....	103
Statement of Cash Flow	104
Notes to the Accounts	105

All pages within this document also serve as the NERC Act submission.

Chair's Foreword

I am delighted to introduce this report, which describes the impact and performance of JNCC over 2023/24. On 22 May 2023, the Committee, staff and an invited audience of government departments, agencies, conservation bodies, partners and young ancestors met in our new building in Peterborough to celebrate the launch of our 2023-2030 strategy. This was a key moment. *Together for Nature* sets the tone, vision and ambition that we have for thriving nature for a sustainable future. The strategy will drive our work programme for the next seven years. Our 2023/24 Annual Report and Accounts sets out the key steps we have taken this year to continue work already in train and to organise our ambition for the future under four ambitious and far-reaching programmes of UK Coordination, Marine, and International and Overseas Territories, as well as our ongoing Corporate Services focus on building an organisation that is fully fit to deliver on these ambitions.

The Committee takes very seriously its role in working across the four countries of the UK and the importance of building effective relationships and presence in each country. In June 2023, our Committee meeting was hosted in Derry/Londonderry and in March 2024 we were hosted in Cardiff. At both events we met the representatives of government and key stakeholder organisations and visited key sites of ecological interest. JNCC was also delighted to co-host with NatureScot an evening reception, Restoring Scotland's Nature, at the Scottish Parliament at Holyrood in September 2023. This was one in many opportunities taken to reflect on the fundamental importance of working collaboratively to integrate the value of nature into decision making.

Our role to facilitate and coordinate the evidence base on the state and change of nature across the UK is key. We have maintained a robust suite of indicators with annual updates to all our species surveillance schemes published this year. In addition, we have taken important steps to innovate our approaches to assessment, for example, this year completing an important pilot of a new UK Air Pollution Assessment Service. This has the potential to make a huge positive impact on biodiversity. In Marine, our evidence led to further and stricter protections in key areas, and we published a comprehensive update on the state of seabird populations. In the UK Overseas Territories we continued to support important work and took steps to engage and consult on a new UK Overseas Territories Biodiversity Strategy. We continued to play a key role as the UK Government's statutory nature conservation and recovery adviser in international fora, through being influential in facilitating a shared UK response to international commitments and securing the contribution of our evidence and advice in the UK's role in international policy development. All of this has tested our appetite for impact and scope against the resources that we have, but we have done it keen to learn, adapt and adjust our approaches and policies as we learn in collaboration with others.

I was honoured to be appointed interim Chair of JNCC from 9 March 2024. I extend my sincere thanks to those who went before me – Professor Colin Galbraith, who was Chair until 21 June 2023 and Lord Charles Banner KC who then held the reins until his appointment to the House of Lords on 18 March 2024. I thank both Colin and Charlie for their enormous contributions to the work of the JNCC and I extend

my thanks to the whole Committee for their support, collective endeavour and ambition for the work of JNCC. Finally, I extend my thanks to Dr Gemma Harper, her leadership team and the whole organisation for their commitment, expertise and enthusiasm. As Gemma said at the launch of our new strategy in May last year, our purpose is to take a long-term view, be and encourage others to be good ancestors for nature. This is a mission which we hold dear at JNCC and I commend our report to you.

Cath Denholm
(Interim Chair)



Ro-ràdh a' Chathraiche

Tha e na adhbhar toileachais dhomh a bhith a' cur an cèill anns an ro-ràdh seo tuairisgeul air buaidh is dèanadas JNCC thairis air 2023/24. Thàinig a' Chomataidh, an luchd-obrach is luchd-èisteachd bho roinnean is buidhnean riaghaltais, buidhnean glèidhteachais, com-pàirtichean is sinnsearan òga cruinn còmhla anns an togalach ùr againn ann am Peterborough airson foillseachadh ro-innleachd 2023-2030 a chomharrachadh. 'S e clach-mhìle chudromach a bha seo. Tha *Together for Nature* a' cur an cèill guth, lèirsinn is miann na buidhne againn airson nàdar beairteach agus saoghal seasmhach. Tha an Aithisg is Cunntasan Bliadhnail 2023/24 againn a' mìneachadh nam prìomh cheuman a ghabh sinn am-bliadhna airson obair a bha a' dol cheana a chumail a' dol agus am miann againn airson an ama ri teachd eagrachadh fo cheithir prògraman le lèirsinn fharsaing – 's iad sin Co-òrdanachadh na Rìoghachd Aonaichte, prògram na Mara agus Ranntairean Eadar-nàiseanta is Thall Thairis, cho math ris a' chuideam leantainneach againn le Seirbheisean Corporra air togail buidhne a tha gu tur freagarrach airson na dùbhlannan seo a thoirt gu buil.


Tha a' Chomataidh a' meas a chuid dhleastanasan fìor chudromach is i ag obrachadh thar ceithir dùthchannan na RA agus cuideachd cho cudromach 's a tha cruthachadh dhàimhean is làthaireachd èifeachdach anns gach dùthaich. Chaidh coinneamh na Comataidh againn a chumail san Ògmhios 2023 ann an Doire Chalum Chille agus sa Mhàrt 2024 ann an Cardiff. Choinnich sinn ri riochdairean bhon riaghaltas is prìomh bhuidhnean luchd-ùidh agus thadhail sinn air prìomh làraichean eag-eòlach. Bha JNCC fìor thoilichte cuideachd a bhith a' cumail cuirm feasgair, an com-pàirteachas le NàdarAlba, *Restoring Scotland's Nature*, aig Pàrlamaid na h-Alba an Dùn Èideann san t-Sultain 2023. Bha seo air aon den iomadh cothrom a bh' againn airson meòrachadh air cho fìor chudromach 's a tha co-obrachadh airson luach an nàdair fhilleadh an lùib cho-dhùnaidhean.

Tha an dleastanas a th' againn a bhith ag adhbharachadh is a' co-òrdanachadh na fianaise air staid is atharrachadh nàdair air feadh na RA fìor chudromach. Tha sinn air roghainn làidir de chomharran a ghleidheadh agus ùrachaidhean bliadhnail ann air na sgeamaichean sgrùdadh ghnèithean air am foillseachadh am-bliadhna. A thuilleadh air sin, tha sinn air ceuman cudromach a chur an sàs airson na dòighean sgrùdaidh againn a dhèanamh às ùr, mar eisimpleir, am-bliadhna thug sinn pròiseact deuchainneach air Seirbheis Sgrùdaidh air Truailleadh Adhair gu buil. Tha cothrom

an lùib seo buaidh mhòr mhath a thoirt air bith-iomadachd. Anns an raon Mhara, tha an fhianais againn air dìon nas motha is nas treasa adhbharachadh ann am prìomh dhòighean, agus dh'fhoillsich sinn ùrachadh iomlan air staid àireamhan eun-mara. Lean ar cuid taic ann an Ranntairean Thall Thairis na RA is sinn a' cumail taic ri obair chudromach agus a' cur cheuman an sàs airson com-pàirteachadh is co-chomhairleachadh air Ro-innleachd ùr air Bith-iomadachd Ranntairean Thall Thairis na RA. Lean na prìomh dhleastanasan againn mar phrìomh cho-chomhairliche reachdail do Riaghaltas na RA air glèidhteachas is ath-bheothachadh nàdair ann am buidhnean eadar-nàiseanta, agus buaidh againn air libhrigeadh freagairtean na RA air geallaidhean eadar-nàiseanta agus a' dìon taisbeanadh ar cuid fianais is comhairle a thaobh dleastanas na RA an lùib leasachadh poileasaidh eadar-nàiseanta. Tha seo uile a rèir ar miann airson buaidh is farsaingeachd a rèir nan comasan is goireasan againn ach tha sinn air a choileanadh agus sinn ag iarraidh a bhith ag ionnsachadh is ag atharrachadh nan dòighean-obrach is poileasaidhean againn is sinn fhèin ag ionnsachadh ann an com-pàirteachas le buidhnean eile.

Bha e na urram dhomh gun deach m' ainmeachadh mar Chathraiche eadar-amail JNCC bho 9 Màrt 2024. Bu mhath leam mo thaing mhòr a thoirt dhaibhsan a bh' ann romham – An t-Àrd-ollamh Colin Galbraith, a bha na Chathraiche gu 21 Ògmhios 2023 agus am Morair Charles Banner a bha air a' cheann gus an deach a ghairm gu Taigh nam Morairean air 18 Màrt 2023. Tha mi an taing mhòr Colin is Charlie airson an cuid saothrach airson JNCC agus tha mi airson taing a thoirt don Chomataidh gu lèir airson an cuid taic, oidhirpean is miann airson obair JNCC. Agus, anns an dealachadh, tha mi a' toirt taing do Dr. Gemma Harper, a sgioba-ceannardais agus na buidhne gu lèir airson an cuid dealais is eòlais is spionnaidh. Mar a thuirt Gemma aig foillseachadh na ro-innleachd ùire againn sa Chèitean an-uiridh, 's e a th' anns a' phrìomh adhbhar againn ach sealladh fad-ùine agus a bhith nar sinnsearan math airson nàdar agus a bhith nar n-eisimpleir do chàch de shinnearan math. 'S e amas fìor chudromach dhuinn a th' ann agus tha mi a' moladh na h-aithisg againn dhuibh.

Cath Denholm
(Cadeirydd dros dro)



Rhagair y Cadeirydd

Mae hi'n bleser gennyf gyflwyno'r adroddiad hwn, sy'n disgrifio effaith a pherfformiad JNCC yn ystod 2023/24. Ar 22 Mai 2023, bu i'r Pwyllgor, staff a chynulleidfa gwâdd o adrannau'r llywodraeth, asiantaethau, cyrff cadwraeth, partneriaid a chyndadau ifanc gyfarfod yn ein hadeilad newydd yn Peterborough i ddathlu lansiad ein strategaeth ar gyfer 2023-2030. Roedd hon yn foment allweddol. Mae *Gyda'n Gilydd dros Fyd Natur* yn gosod y tôn, gweledigaeth ac uchelgais sydd gennym

ar gyfer ffyniant byd natur ar gyfer dyfodol cynaliadwy. Bydd y strategaeth yn sail i'n rhaglen waith am y saith mlynedd nesaf. Mae ein Hadroddiad Blynyddol a Chyfrifon ar gyfer 2023/24 yn nodi'r prif gamau rydym wedi'u cymryd eleni i barhau gyda gwaith sydd eisoes mewn trefn ac i drefnu ein huchelgais ar gyfer y dyfodol o dan bedair rhaglen uchelgeisiol a phellgyrhaeddol y DU ar Gydlyn, Morol a Thiriogaethau Rhyngwladol a Thramor, yn ogystal â chanolbwynt ein Gwasanaethau

Corfforaethol cyfredol ar adeiladu sefydliad sydd yn gwbl addas i gyflawni'r uchelgeisiau hyn.

Mae'r Pwyllgor yn cymryd o ddifrif ei rôl o weithio ar draws pedair gwlad y DU a phwysigrwydd meithrin cysylltiadau effeithiol a phresenoldeb ym mhob gwlad. Ym mis Mehefin 2023, cafodd ein cyfarfod Pwyllgor ei gynnal yn Derry/Londonderry ac ym mis Mawrth 2024 cafodd ei gynnal yng Nghaerdydd. Yn y ddau ddigwyddiad bu inni gyfarfod â chynrychiolwyr y llywodraeth a sefydliadau rhanddeiliaid allweddol ac ymweld â safleoedd allweddol o ddiddordeb ecolegol. Roedd JNCC hefyd yn falch o gyd-gynnal derbyniad gyda'r nos gyda NatureScot, Adfer Byd Natur Yr Alban, yn Senedd Yr Alban yn Holyrood ym mis Medi 2023. Dyma un o sawl cyfle a gymerwyd i fyfyrto ar bwysigrwydd sylfaenol cydweithio i integreiddio gwerth natur yn y broses o wneud penderfyniadau.

Mae ein rôl o hyrwyddo a chydlynu'r sail dystiolaeth ar gyflwr a newid natur ar draws y DU yn allweddol. Rydym wedi cynnal cyfres gadarn o ddangosyddion gyda diweddariadau blynyddol i bob un o'n cynlluniau gwylidwriaeth rhywogaeth sydd wedi'u cyhoeddi eleni. Yn ychwanegol, rydym wedi cymryd camau pwysig i dorri tir newydd gyda'n dulliau o asesu, er enghraifft, eleni rydym wedi cwblhau peilot pwysig o Wasanaeth Asesu Llygredd Aer y DU. Mae potensial yma i gael effaith gadarnhaol enfawr ar fioamrywiaeth. Yn y rhaglen Forol, bu i'n tystiolaeth arwain at amddiffyniadau pellach a manylach mewn ardaloedd allweddol, a bu inni gyhoeddi diweddariad cynhwysfawr ar gyflwr poblogaeth adar môr. Yn rhaglen Tiriogaethau Tramor y DU bu inni barhau i gefnogi gwaith pwysig a chymryd camau i ymgysylltu ac ymgynghori ar Strategaeth Fioamrywiaeth Tiriogaethau Tramor y DU (i'w chyhoeddi yn 2024). Bu inni barhau i chwarae rhan allweddol fel ymgynghorydd cadwraeth natur ac adferiad statudol Llywodraeth y DU mewn fforymau rhyngwladol, trwy fod yn ddylanwadol wrth hwyluso ymateb ar y cyd yn y DU i ymrwymadau rhyngwladol a sicrhau cyfraniad ein tystiolaeth a chynghor yn rhan y DU o'r gwaith o ddatblygu polisiau rhyngwladol. Mae hyn oll wedi rhoi blas inni ar effaith a sgôp yn erbyn yr adnoddau sydd gennym ni ond rydym wedi ei wneud yn awyddus i ddysgu, addasu a newid ein dulliau a pholisiau wrth inni ddysgu mewn cydweithrediad ag eraill.

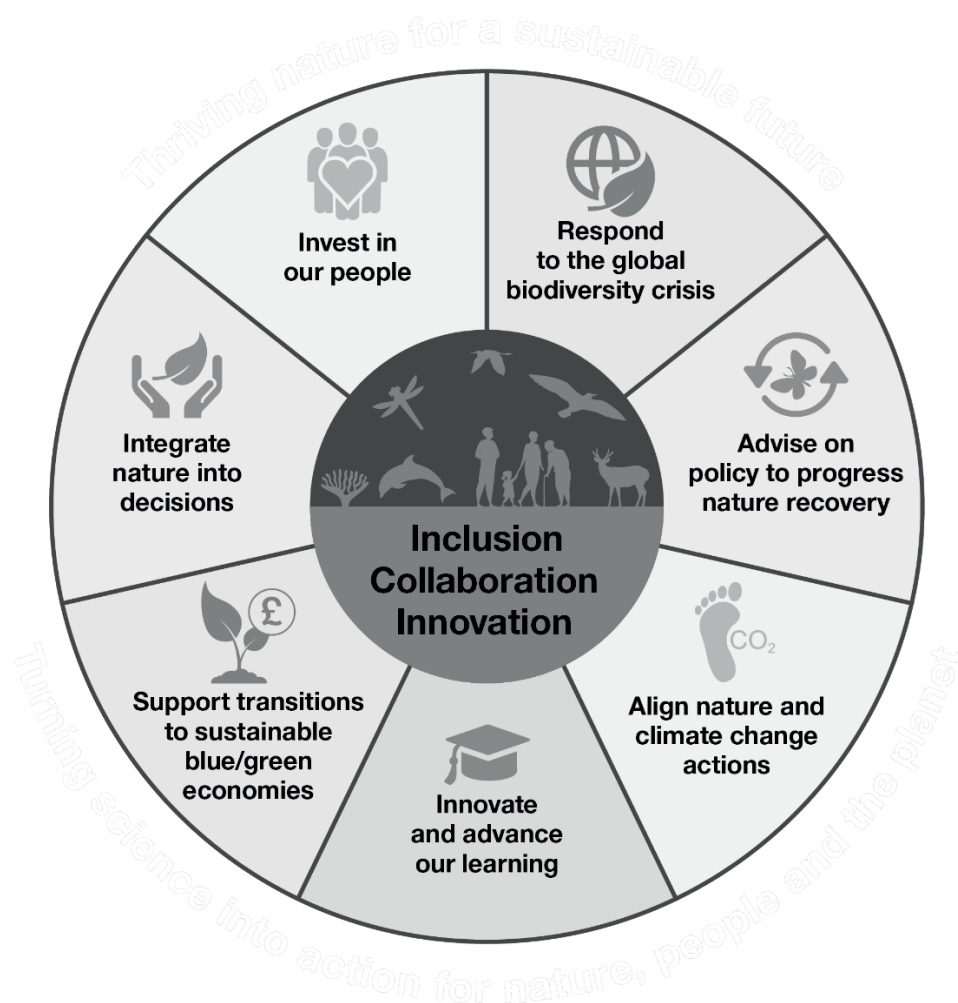
Roedd yn anrhydedd imi gael fy mhenodi yn Gadeirydd dros dro ar JNCC o 9 Mawrth 2024 ymlaen. Hoffwn ddiolch o galon i'r rheiny oedd yma o'm blaen - Yr Athro Colin Galbraith, oedd yn Gadeirydd tan 21 Mehefin 2024 a'r Arglwydd Charles Banner KC wnaeth yna gymryd yr awenau tan iddo gael ei benodi i Dŷ'r Arglwyddi ar 18 Mawrth 2023. Diolchaf i Colin a Charlie am eu cyfraniadau enfawr at waith JNCC a diolchaf hefyd i'r Pwyllgor cyfan am eu cefnogaeth, cyd-ymdrech ac uchelgais tuag at waith JNCC. Yn olaf, hoffwn ddiolch i Dr Gemma Harper, ei thîm arweinyddiaeth a'r holl sefydliad am eu hymrwymiad, arbenigedd a brwdfrydedd. Fel y dywedodd Gemma yn lansiad ein strategaeth newydd ym mis Mai y llynedd, ein diben ydy cymryd golwg hir dymor, bod ac annog eraill i fod yn gyndadau da dros fyd natur. Mae hon yn genhadaeth sy'n golygu llawer inni yma yn JNCC a chymeradwyaf ein hadroddiad ichi.

Cath Denholm
(Cathraiche eader-amail)



Chief Executive's Statement

Now in our fourth decade, JNCC is proud to be the UK's statutory nature advisor, working across the four countries of the UK, advising our Overseas Territories and Crown Dependencies, and representing the UK internationally. As we present our work of 2023-24, we are implementing our new strategy, *Together for Nature*. This sets out our vision for thriving nature for a sustainable future and our mission to turn science into action for nature, people and the planet.



At the heart of *Together for Nature*, are our values. Inclusion, collaboration and innovation are the foundation of our culture. Co-created by staff and our Joint Committee, *Together for Nature* guides our energy, endeavour and excellence to provide robust scientific evidence and advice for nature conservation and recovery. Our business is brigaded into the following programmes of work, driving delivery of our seven strategic priorities in 2023-24.

UK Co-ordination

During 2023-24, JNCC co-ordinated the four countries of the UK to facilitate the UK's response to the Kunming-Montreal Global Biodiversity Framework – COP15's '*Paris moment for nature*'. This intensive collaborative work resulted in the UK Biodiversity

Framework and the UK's National Biodiversity Strategy and Action Plan (NBSAP), which will be submitted to CBD COP16.

A significant contribution to the NBSAP is based on monitoring delivery progress, including the species surveillance schemes that are supported and published by JNCC. These schemes provide the key signal of biodiversity change across the UK. With our support, these data sources were integrated by Defra into their species abundance indicator.

To improve the effectiveness of policy across the four countries of the UK, we continued to facilitate knowledge exchange on drivers of biodiversity change. Nitrogen-based air pollution is a key factor affecting biodiversity. We completed a pilot version of [UK Air Pollution Assessment Service](#) (UK APAS), a system that will streamline the integration of evidence into decisions on factors affecting nitrogen-based air pollution. Over the next year we aim to roll-out the UK APAS to inform decisions on air pollution.

UK Marine

JNCC has responsibility for nature conservation and recovery in the offshore marine environment. Offshore wind development is increasing and effects on the marine environment need to be assessed and managed. Our experts have been influential in persuading authorities to move from project to plan level Habitats Regulations Assessment to enable a more strategic approach to managing these large-scale developments.

[Highly Protected Marine Areas](#) (HPMAs) provide the highest level of protection to allow full recovery of marine ecosystems to a natural state. JNCC's expert advice provided, in partnership with Natural England, resulted in the designation of the UK's first three HPMAs, two in offshore waters. We led the way in conducting the first whole ecosystem surveys for the two offshore HPMAs. We worked closely with the Marine Management Organisation (MMO) to provide advice enabling removal of bottom trawling activity from 13 offshore Marine Protected Areas (MPAs). These measures will protect valuable reef and rocky habitats covering an area of almost 4000 km².

UK seabird populations are of international significance and under threat. We coordinated the partnership publication [Seabirds Count](#). While there was evidence of some targeted conservation success, the majority (11/21) of species surveyed were found to have declined since the last census, meaning that our evidence which supported the closure of sandeel fisheries to protect this vital food stock for seabirds was even more important.

UK Overseas Territories

The UK Overseas Territories are rich in biodiversity and geodiversity, making a significant contribution to global biodiversity, this diversity is often fragile and vulnerable. JNCC provides technical assistance supporting the Territories' biodiversity and wider environmental management strategies. I was delighted to welcome members of the UK Overseas Territories Association (UKOTA) to Quay House to discuss how we could support their biodiversity priorities. With Defra, we

concluded the comprehensive Overseas Territories consultation process to help shape the new UK Overseas Territories Biodiversity Strategy. We also supported the new [Darwin Plus Local](#) grant scheme, which funds small-scale environmental projects to build capacity in the Territories and contribute to local economies.

International

The intertwined crises of ecological collapse and climate change are global challenges. JNCC is the UK Government's statutory nature conservation and recovery adviser in international fora. At the UN Convention on Migratory Species Conference of Parties 14 (CMS COP14), the recommendations of our [collaborative work](#) with Defra and the British Trust for Ornithology, were presented. This work demonstrated how climate breakdown is adversely affecting many migratory species and proposed actions to support these species.

The ocean is under threat from multiple stressors and, given its dynamic nature, it is important to consider the state and change of the marine environment at national and regional, and global scales. Our experts prepared the new round of indicators and assessments for the [OSPAR Quality Status Report](#). Evidence of continuing biodiversity decline and habitat degradation mean that existing actions need to be strengthened and additional measures are required to protect the North-East Atlantic.

Official Development Assistance has an important role to play in alleviating poverty through conservation and restoration of natural systems that communities depend on. Through the [Ocean Country Partnership Programme](#) (OCP), we worked with partner countries to deliver tangible, positive impacts on the livelihoods of coastal communities. Our OCP activities increased countries' capacity in MPA management, monitoring and preparedness for Emergency Response to marine pollution incidents.

Investing in our people

I am grateful to all our staff for their dedication, talent, passion and support. We know that being and feeling included is important to modern workplaces. As a member of the [Employers Network for Equality and Inclusion](#), we measured our progress with their Talent Inclusion Diversity Evaluation (TIDE) tool and were pleased to be awarded the TIDE bronze status. As part of the Defra group Male Allyship Network, we are actively seeking [White Ribbon](#) associate accreditation, in recognition of our commitment to end gender-based violence against women. Our work on gender equality continued with publication of our second [Gender Pay Gap report \(2022/2023\)](#), which showed some progress but more to do.

We continue to improve and invest in our systems and processes to support an efficient and safe working environment. We have made progress in implementing a new corporate system to integrate human resources and finance and planning data, processes and reporting. Rollout of the new system will be in 2024/25 and will form a key part of our plans to improve our financial management capability. We continued to strengthen our cyber security and data management and reviewed our Health and Safety and personal security arrangements, with a particular focus on assessing

changes in risks to staff travelling overseas. We established and matured our environmental management system, making significant progress towards achieving ISO 14001 accreditation. Our internal Sustainability Group has been reformed and we were awarded Bronze [Carbon Literate Organisation](#) status.

Finally, I would also like to express my heartfelt thanks to Professor Colin Galbraith – I could not have asked for a better Chair in my first CEO role – and to our previous interim Chair [Lord Charles Banner KC](#) – I have been inspired by Charlie's endless energy, enthusiasm and dedication to our mission. I would like to thank Cath Denholm, our current [interim Chair](#), for her wisdom, strategic clarity and compassionate support. I was delighted to welcome [Chris Tuckett](#) as our new Chief Officer Strategy and Impact, signalling *Together for Nature's* focus on transforming the impact of our scientific evidence and advice and, in doing so, ensuring JNCC plays an even greater part in recovering nature.

Cath Denholm
(Interim Chair)



Dr Gemma Harper OBE
(Chief Executive)



Datganiad y Prif Weithredwr

Rydym yn gweithredu ers pedwar degawd bellach, ac mae JNCC yn falch o fod yn gynghorydd natur statudol y DU, gan weithio ledled pedair gwlad y DU, cynghori ein Tiriogaethau Tramor a Dibyniaethau'r Goron, a chynrychioli'r DU yn rhyngwladol. Wrth inni gyflwyno ein gwaith ar gyfer 2023-24, rydym yn gweithredu ein strategaeth newydd *Together for Nature*. Mae hyn yn nodi ein gweledigaeth ar gyfer natur ffyniannus ar gyfer dyfodol cynaliadwy a'n nod i roi gwyddoniaeth ar waith dros natur, pobl a'r blaned.

[include T4N image of vision, mission, strategic priorities and values]

Mae ein gwerthoedd wrth galon *Together for Nature* a chynhwysiant, cydweithredu ac arloesedd yn sail i'n diwylliant. Mae'r *Together for Nature* yn strategaeth a grëwyd ar y cyd rhwng staff a'n Cyd-bwyllgor, ac mae'n llywio ein hawch, ein hymdrechion ac ein rhagoriaeth i gynnig tystiolaeth a chynghor gwyddonol cadarn ar gyfer cadwraeth ac adfer natur. Mae ein busnes yn seiliedig ar y rhaglenni gwaith canlynol, gan ysgogi cyflawni ein saith blaenoriaeth strategol yn 2023-24.

Cydgysylltiad y Deyrnas Unedig

Yn ystod 2023-24, aeth JNCC ati i gydlynu pedair gwlad y DU i hwyluso ymateb y DU i Fframwaith Bioamrywiaeth Fyd-eang Kunming-Montreal - '*Paris moment for nature*' COP15'. Bu i'r gwaith cydweithredol dwys hwn arwain at Fframwaith Bioamrywiaeth y DU a Strategaeth a Chynllun Gweithredu Bioamrywiaeth Genedlaethol y DU (NBSAP), a fydd yn cael ei gyflwyno i CBD COP16.

Mae cyfraniad sylweddol i'r NBSAP yn seiliedig ar fonitro cynnydd cyflawni, gan gynnwys y cynlluniau gwyliadwriaeth rhywogaethau caiff eu cefnogi a'u cyhoeddi gan JNCC. Mae'r cynlluniau hyn yn arwydd allweddol o newid bioamrywiaeth ledled y DU. Gyda'n cefnogaeth ni, cafodd y ffynonellau data hyn eu hintegreiddio gan Defra i'w dangosydd helaethrwydd rhywogaethau.

Er mwyn gwella effeithiolrwydd polisïau ledled pedair gwlad y DU, gwnaethom barhau i hwyluso cyfnewid gwybodaeth ar gyfer ysgogwyr newid bioamrywiaeth. Mae llygredd aer Nitrogen yn agwedd allweddol sy'n effeithio ar fioamrywiaeth. Gwnaethom gwblhau fersiwn beilot o [Wasanaeth Asesu Llygredd Awyr y DU](#) (APAS y DU), system a fydd yn symleiddio integreiddio tystiolaeth i benderfyniadau ar agweddau sy'n effeithio ar lygredd aer nitrogen. Ein nod dros y flwyddyn nesaf ydy cyflwyno APAS y DU i lywio penderfyniadau ar lygredd aer.

Moroedd y DU

Mae JNCC yn gyfrifol dros amddiffyn ac adfer natur yn yr amgylchedd morol alltraeth. Mae datblygiad gwynt ar y môr yn cynyddu ac mae angen asesu a rheoli'r effeithiau ar yr amgylchedd morol. Mae ein harbenigwyr wedi bod yn ddylanwadol o ran dwyn perswâd ar awdurdodau i symud o Asesiad o Reoliadau Cynefinoedd ar lefel prosiect i lefel cynllun er mwyn galluogi dull mwy strategol o reoli'r datblygiadau mawr hyn.

[Mae Ardaloedd Morol Gwarchodedig Iawn](#) (HPMAs) yn darparu'r lefel uchaf o ddiogelwch i ganiatáu adfer ecosystemau morol. Bu i gyngor arbenigol JNCC, ar y cyd â Natural England, arwain at ddynodi tri HPMA cyntaf y DU, dau mewn dyfroedd alltraeth. Fe wnaethon ni achub y blaen wrth gynnal yr arolygon ecosystem gyfan cyntaf ar gyfer y ddau HPMA alltraeth. Buom yn gweithio'n agos gyda'r Sefydliad Rheoli Morol (MMO) i ddarparu cyngor sy'n galluogi cael gwared ar weithgarwch treillio gwaelod o 13 Ardal Forol Warchodedig (MPAs) ar y môr. Bydd y mesurau hyn yn diogelu riffiau a chynefinoedd creigiog gwerthfawr sy'n ymestyn ledled ardal o bron i 4000 km².

Mae poblogaethau adar môr y DU o bwys rhyngwladol ac o dan fygythiad. Fe wnaethon ni gydlynu'r cyhoeddiad partneriaeth [Seabirds Count](#). Er bod tystiolaeth o rai llwyddiannau cadwraeth wedi'u targedu, canfuwyd bod y mwyafrif (11/21) o rywogaethau a arolygwyd wedi dirywio ers y cyfrifiad diwethaf. I'r perwyl hwnnw, roedd ein tystiolaeth a oedd yn cefnogi cau pysgodfeydd llymriaid i ddiogelu'r cyflenwad bwyd hanfodol hwn ar gyfer adar y môr yn bwysicach fyth.

Tiriogaethau Tramor y Deyrnas Unedig

Mae Tiriogaethau Tramor y DU yn gyfoethog o ran bioamrywiaeth a geoamrywiaeth, gan gyfrannu'n sylweddol tuag at fioamrywiaeth fyd-eang, mae'r amrywiaeth hon yn aml yn fregus ac yn agored i niwed. Mae JNCC yn darparu cymorth technegol i gefnogi bioamrywiaeth y Tiriogaethau a strategaethau rheoli amgylcheddol ehangach. Roeddwn yn falch iawn o groesawu aelodau o Gymdeithas Tiriogaethau Tramor y DU (UKOTA) i Quay House i drafod sut y gallem gefnogi eu blaenoriaethau bioamrywiaeth. Gyda Defra, bu inni gwblhau'r broses ymgynghori gynhwysfawr o Diriogaethau Tramor i helpu i lunio Strategaeth Bioamrywiaeth newydd Tiriogaethau Tramor y DU. Fe wnaethom hefyd gefnogi cynllun

grant newydd [Darwin Plus Local](#) sy'n ariannu prosiectau amgylcheddol ar raddfa fach i feithrin gallu yn y Tiriogaethau a chyfrannu at economïau lleol.

Rhyngwladol

Mae argyfyngau cydgysylltiedig y cwmp ecolegol a'r chwalfa hinsawdd yn heriau byd-eang. JNCC yw cynghorydd cadwraeth natur ac adfer statudol Llywodraeth y DU mewn fforymau rhyngwladol. Cyflwynwyd argymhellion ein [gwaith ar y cyd](#) gyda Defra ac Ymddiriedolaeth Ornitholeg Prydain yng Nghynhadledd Partion 14 Confensiwn y Cenhedloedd Unedig ar Rywogaethau Mudol (CMS COP14), Dangosodd y gwaith hwn sut mae chwalfa'r hinsawdd yn cael effaith andwyol ar lawer o rywogaethau mudol a chamau gweithredu arfaethedig i gefnogi'r rhywogaethau hyn.

Mae'r cefnfor dan fygythiad gan straenachoswyr lluosog ac, o ystyried ei natur ddynamig, mae'n bwysig ystyried cyflwr a newid yr amgylchedd morol ar raddfeydd cenedlaethol a rhanbarthol, a byd-eang. Bu i'n harbenigwyr baratoi'r rownd newydd o ddangosyddion ac asesiadau ar gyfer [Adroddiad Statws Ansawdd OSPAR](#). Mae tystiolaeth o ddirywiad bioamrywiaeth parhaus a diraddio cynefinoedd yn golygu bod angen cryfhau'r camau gweithredu presennol ac mae angen mesurau ychwanegol i amddiffyn Gogledd-ddwyrain yr Iwerydd.

Mae gan Cymorth Datblygu Swyddogol rôl bwysig i'w chwarae wrth liniaru tloedi trwy amddiffyn ac adfer systemau naturiol y mae cymunedau'n dibynnu arny'n nhw. Trwy [Raglen Partneriaeth Ocean Country](#) (OCPP), buom yn gweithio gyda gwledydd partner i sicrhau effeithiau diriaethol, cadarnhaol ar fywoliaeth cymunedau arfordirol. Cynyddodd ein gweithgareddau OCPP allu gwledydd wrth reoli, monitro a pharodrwydd Ardaloedd Morol Gwarchoddedig ar gyfer Ymateb Brys i ddiwyddiadau llygredd morol.

Buddsoddi yn ein pobl

Rwy'n ddiolchgar i'n holl staff am eu hymroddiad, eu dawn, eu hangerdd a'u cefnogaeth. Gwyddom fod cael eich cynnwys a theimlo'n rhan o'r gwaith yn hollbwysig i weithleoedd modern. Fel aelod o'r [Rhwydwaith Cyflogwyr ar gyfer Cydraddoldeb a Chynhwysiant](#), bu inni fesur ein cynnydd gyda'u hadnodd Gwerthuso Amrywiaeth Cynhwysiant Talent (TIDE) ac roeddem yn falch o dderbyn statws efydd TIDE. Fel rhan o Rwydwaith Cynghreiriaid Gwrywaidd grŵp Defra, rydym wrthi'n ceisio achrediad cyswllt [y Rhuban Gwyn](#), i gydnabod ein hymrwymiad i roi terfyn ar drais ar sail rhywedd yn erbyn menywod. Parhaodd ein gwaith ar gydraddoldeb rhywiol wrth inni gyhoeddi ein hail [Bwlch Cyflog Rhwng y Rhywiau \(2022/2023\)](#), a ddangosodd rywfaint o gynnydd ond mae rhagor o waith i'w gyflawn.

Rydym yn parhau i wella a buddsoddi yn ein systemau a'n prosesau i gefnogi amgylchedd gwaith effeithlon a diogel. Rydym wedi gwneud cynnydd wrth weithredu system gorfforaethol newydd i integreiddio adnoddau dynol a data, prosesau ac adrodd am gyllid a chynllunio. Byddwn yn cyflwyno'r system newydd yn gynnar yn 2024/25 a bydd yn rhan allweddol o'n cynlluniau i wella ein gallu rheoli ariannol. Gwnaethom barhau i gryfhau ein gwaith diogelwch seiber a rheoli data ac adolygu ein trefniadau lechyd a Diogelwch a diogelwch personol, gan ganolbwyntio'n benodol ar asesu newidiadau o ran risgiau i staff sy'n teithio dramor. Fe wnaethom sefydlu a datblygu ein system rheoli amgylcheddol, gan gwneud cynnydd sylweddol tuag at gyflawni achrediad ISO 14001. Mae ein Grŵp Cynaliadwyedd mewnol wedi'i ddiwygio a dyfarnwyd statws [Sefydliad Llythrennedd Carbon](#) Efydd inni.

Yn olaf, hoffwn hefyd ddiolch o galon i'r Athro Colin Galbraith – ni allwn fod wedi gofyn am Gadeirydd gwell yn fy rôl Prif Swyddog Gweithredol cyntaf – ac i'n Cadeirydd dros dro blaenorol [yr Arglwydd Charles Banner KC](#) – rwyf wedi cael fy ysbrydoli gan awch, brwdfrydedd ac ymroddiad diddiwedd Charlie tuag at ein nod. Hoffwn ddiolch i Cath Denholm, ein [Cadeirydd dros dro presennol](#), am ei doethineb, eglurder strategol a'i chefnogaeth dosturiol. Roedd yn bleser gen i groesawu [Chris Tuckett](#) fel ein Prif Swyddog Strategaeth ac Effaith newydd, gan nodi ffocws *Together for Nature* ar drawsnewid effaith ein tystiolaeth a'n cyngor gwyddonol ac, wrth wneud hynny, sicrhau bod JNCC yn chwarae rhan hyd yn oed mwy gweithgar wrth fwrw iddi i adfer natur.

Cath Denholm
(Cadeirydd dros dro)



Dr Gemma Harper OBE
(Prif Weithredwr)



Aithris an Àrd-oifigeir

Tha JNCC fìor mhoiteil gur sinne co-chomhairliche reachdail nàdair na Rìoghachd Aonaichte, is sinn a-nis anns a' cheathramh deichead againn agus ag obair thar ceithir dùthchannan na RA is a' cumail comhairle ris na Ranntairean Thall Thairis is Ranntairean Eisimeileach a' Chrùin agus a' riochdachadh na RA gu h-eadar-nàiseanta. Tha sinn a' cur na ro-innleachd ùire againn an sàs, *Together for Nature* agus a' taisbeanadh ar cuid saothrach an 2023-24. Tha seo a' cur an cèill na lèirsinn againn airson nàdar beairteach a bhios seasmhach agus a' mhiann againn gun cuir sinn saidheans ann an gnìomh airson nàdar, nan daoine agus na planaid.
[include T4N image of vision, mission, strategic priorities and values]

Tha na luachan againn aig teis-meadhan *Together for Nature*. Tha in-ghabhaltas, com-pàirteachas agus ùr-ghnàthachas mar bhun-stèidh a' chultair againn. Chaidh *Together for Nature* a cho-chruinneachadh leis an luchd-obrach agus a' Cho-chomataidh againn is e a' stiùireadh ar cuid neart, oidhirpean is sàr obair airson fianais is comhairle shaidheansail a thoirt seachad airson glèidhteachas is ath-bheothachadh. Tha ar cuid ghnìomhan gan roinn anns na prògraman obrach a leanas, is iad a' brosnachadh lìbhrigeadh nan seachd prìomhachasan ro-innleachdach againn an 2023-24.

Co-òrdanachadh san RA

Cho-òrdanaich JNCC ceithir dùthchannan na RA ann an 2023-24 airson freagairt na RA ullachadh dha Frèam Bith-iomadach Eadar-nàiseanta Kunming-Montreal – '*Paris moment for nature*'. Thug an obair mhòr chom-pàirteach seo Frèam Bith-iomadachd

na RA agus Ro-innleachd is Plana-gnìomh Bith-iomadachd Nàiseanta na RA (NBSAP) gu buil, a chuirear air adhart gu CBD COP16.

Tha cuid mhath de NBSAP stèidhichte air sgrùdadh adhartas libhrigidh, a' toirt a-steach sgeamannan sgrùdaidh air gnèithean ris a bheil JNCC a' cumail taic is a' foillseachadh. Tha prìomh chomharra air atharrachadh bith-iomadachd thar na RA ri fhaicinn anns na sgeamannan seo. Chuir Defra, le taic bhuainn fhèin, na tùsan dàta seo an lùib na dòigh-comharraidh aca air lionmhorachd ghnèithean a thomhas.

Lean sinn oirnn a' brosnachadh aiseag-eòlais air na tha ag adhbharachadh atharrachadh bith-iomadachd airson èifeachd poileasaidh a neartachadh ann an ceithir dùthchannan na RA. Tha truaillachd-adhair tro naidhtreoidsean na phrìomh adhbhar a bheir buaidh air bith-iomadachd. Choilean sinn dreach deuchainneach de [UK Air Pollution Assessment Service](#) (UK APAS) - 's e seo siostam a shruthas fianais an lùib cho-dhùnaidhean air factaran a bheir buaidh air truaillleadh-adhair tro naidhtreoidsean. Anns a' bhliadhna a tha romhainn, tha sinn an dùil UK APAS a chur an sàs airson eòlas a chur ri co-dhùnaidhean air truaillleadh-adhair.

Roinnean Mara na RA

Tha uallach air JNCC airson glèidhteachas is ath-bheothachadh nàdair ann an àrainneachd na mara. Tha leasachaidhean gaoithe an cois cladaich a' dol am meud agus feumar a' bhuidh aca air àrainneachd na mara a mheas is a stiùireadh. Tha na h-eòlaichean againn air buaidh a thoirt air ùghdarrasan gluasad eadar irean pròiseict is planaigh air Sgrùdadh Riaghailtean Àrainnean a dh'adhbharaicheas dòigh nas ro-innleachdaich air stiùireadh nan leasachaidhean mòra seo.

'S ann an lùib [Roinn Àrd-dhìon Mara](#) a tha an dìon as àirde a dh'adhbharaicheas ath-bheothachadh eag-shiostaman mara. Chaidh a' chiad trì roinnean àrd-dhìon san RA ainmeachadh, agus a dhà dhiubh ann an uisgeachan far cladaich, tro shàr chomhairle JNCC an com-pàirteachas le Natural England. Bha sinn air cheann libhrigeadh a' chiad shuirbhidhean eag-shiostam slàn airson an dà Roinn Àrd-dhìon far cladaich. Bha sinn a' com-pàirteachadh gu dlùth le Marine Management Organisation (MMO) is sinn a' toirt comhairle seachad a dh'adhbharaich dùnadh tràladh air grunn na mara ann an 13 Roinnean Dìon Mara. Bidh na ceuman seo a' dìon àrainnean riof is creige sònraichte a tha cha mhòr 4000 km² a mheud.

Tha eòin-mhara na RA cudromach gu h-eadar-nàiseanta agus ann an cunnart. Dh'eagraich sinn am foillseachadh com-pàirteachaidh [Seabirds Count](#). A rèir na fianais, bha soirbheachas ri fhaicinn ann an glèidhteachas cuimsichte, ach bha a' mhòr-chuid (11/21) de ghnèithean a chaidh sgrùdadh air crìonadh bhon chunntas mu dheireadh. Mar sin dheth, bha an fhianais againn a chùim taic ri dùnadh raointean-iasgaich nan sìolagan na bu chudromaiche buileach airson an stòras bidhe seo do dh'eòin-mhara a dhìon.

Ranntairean Thall Thairis na RA

Tha Ranntairean Thall Thairis na RA beairteach a thaobh bith-iomadachd is geo-iomadachd, is iad a' cur ri bith-iomadachd na cruinne, ach tha an iomadachd seo uaireannan ann an suidheachadh cugallach is fo chunnart. Bidh JNCC a' toirt

seachad taic theicnigeach is sinn a' cumail taic ri bith-iomadachd is ro-innleachdan àrainneachail nan Ranntairean. Bha e na adhbhar tlachd dhomh a chur fàilte air buill UK Overseas Territories Association (UKOTA) gu Taigh a' Chidhe airson còmhradh air ciamar as urrainn dhuinn taic a chumail ris na prìomhachasan bith-iomadachd aca. Thug sinn co-chomhairleachadh iomlan seachad air na Ranntairean Thall Thairis, cuide ri Defra, a chuir ri dealbhadh Ro-innleachd Bith-iomadachd Ranntairean Thall Thairis na RA. Chùm sinn taic cuideachd ris an sgeama thabhartais ùr, [Darwin Plus Local](#), a tha a' maoinneachadh phròiseactan àrainneachail beaga airson comas sna Ranntairean a thoirt am meud agus cur ris na h-eaconamaidhean ionadail.

Eadar-nàiseanta

'S e dùbhlanan eadar-nàiseanta a th' anns an dà shuidheachadh èiginneach cheangailte – an lèir-bhriseadh eag-eòlach is briseadh na gnàth-shìde. 'S e JNCC comhairliche reachdail Riaghaltas na RA air glèidhteachas is ath-bheothachadh nàdar aig fòraman eadar-nàiseanta. Chaidh na molaidhean bhon [obair chom-pàirtich](#) cuide ri Defra is British Trust for Ornithology a thaisbeanadh aig Co-labhairt nam Pàrtaidhean airson Cunnradh nan NA air Gnèithean Imrich 14 (CMS COP14). Chunnacas san obair seo gu bheil briseadh na gnàth-shìde a' toirt droch bhuaidh air iomadh gnè imrich is gnìomhan a chumadh taic ris na gnèithean seo.

Tha an cuan fo chunnart air sgàth iomadh adhbhar agus tha e cudromach a bhith a' toirt fa-near, air sgàth a staid shìor-ghlusadach, do staid is atharrachadh na mara aig ìrean nàiseanta, mòr-roinneil is eadar-nàiseanta. Dh'ullaich na h-eòlaichean againn cuairt ùr de chomharran is measaidhean airson [Aithisg Ìre Càileachd OSPAR](#). Feumar gnìomhan a bh' ann roimhe a neartachadh air sgàth na fianais leantainnich air crìonadh bith-iomadachd is lagachadh àrainnean agus feumar ceuman a bharrachd a chur an sàs airson taobh an ear-thuath a' Chuain Siar a dhìon.

Tha Taic Leasachaidh Oifigeil cudromach airson bochdainn a lùghdachadh tro ghlèidhteachas is ath-bheothachadh shiostaman nàdarra air a bheil coimhearsnachdan an eisimeil. Bha sinn an com-pàirteachas, tro [Ocean Country Partnership Programme](#) (OCP), le dùthchannan com-pàirteach airson buaidh mhath a thoirt air bith-beò coimhearsnachd na mara. Leudaich na gnìomhan OCP againn comasan nan dùthchannan air làimhseachadh, sgrùdadh is ullachadh Roinnean Dìon Mara airson Freagairt Èiginneach ro mhòr-thubaistean truailleadh mara.

Creideas nar daoine

Tha mi an comain an luchd-obrach gu lèir againn airson an cuid dilseachd, tàlant, dealais is taic. Tha fios againn gu bheil e cudromach ann an àiteachan-obrach an latha an-diugh gu bheil an luchd-obrach pàirteach ann an gnìomhan na h-obrach. Mar bhall de [Employers Network for Equality and Inclusion](#), thomhais sinn ar cuid adhartais leis an uidheam aca Talent Inclusion Diversity Evaluation (TIDE) agus bha sinn toilichte gun deach ìre umha TIDE a bhuileachadh oirnn. Mar phàirt de bhuidheann Defra, Male Allyship Network, tha sinn a' sireadh creideas [White Ribbon](#), mar chomharra air ar gealladh airson stad a chur air fòirneart ghnèitheach

an aghaidh bhoireannach. Lean ar cuid obrach air co-ionannachd ghnèitheach is sinn a' foillseachadh an dàrna [Aithisg air Beàrn Ghnèitheach Thuarastalan \(2022/2023\)](#), a nochd beagan adhartais ach le obair ri dèanamh fhathast.

Tha sinn a' leantainn oirnn a' neartachadh is a' cur ris na siostaman is pròiseasan againn airson taic a chumail ri àite-obrach èifeachdach is sàbhailte. Rinn sinn adhartas air stèidheachadh siostam corporra ùr airson dàta, pròiseasan is aithrisean air sgiobachd is ionmhas is planadh a thoirt còmhla. Thèid an siostam ùr a chur an sàs tràth ann an 2024/25 agus is e na phàirt riatanach de na planaichean againn airson na comasan stiùireadh ionmhais againn a neartachadh. Tha sinn a' leantainn oirnn a' neartachadh tèarainteachd dhìseatach is stiùireadh dàta agus rinn sinn ath-sgrùdadh air sochairean Slàinte is Sàbhailteachd is tèarainteachd phearsanta, le cuideam sònraichte air measadh atharrachaidhean do na cunnartan ro luchd-obrach a bhios a' siubhal a-null thairis. Stèidhich sinn is thug sinn gu ìre an siostam stiùireadh àrainneachail againn is sinn a' dèanamh adhartas a dh'ionnsaigh creideas ISO 14001. Chaidh a' bhuidheann Seasmhachd A-staigh againn a stèidheachadh às ùr agus choisinn sinn ìre Umha [Carbon Literate Organisation](#).

Anns an dealachadh, bu toil leam mo thaing mhòr a chur an cèill do Phroifeasair Colin Galbraith – is e an Cathraiche a b' fheàrr a b' urrainn a bhith agam sa chiad dreuchd Àrd-oifigeir agam – agus don Chathraiche eadar-amail a bh' againn [Am Morair Charles Banner KC](#) – chaidh mo bhrosnachadh le spionnadh, neart is dealas Charlie. Bu toil leam taing a thoirt do Cath Denholm, a tha na [cathraiche eadar-amail](#) a-nis, airson a cuid gliocais, soilleireachd ro-innleachdail is taic thuigseach. Bha e na adhbhar tlachd dhomh fàilte a chur air [Chris Tuckett](#) mar am Prìomh Oifigeir Ro-innleachd is Buaidh againn, a bhios a' stèidheachadh *Together for Nature* air cruth-atharrachadh buaidh na fianais is comhairle shaidheansail agus, mar sin dheth, a' dearbhadh gum bi JNCC nas cudromaiche is sinn ag ath-bheothachadh nàdair.

Cath Denholm
(Cathraiche eadar-amail)



Dr Gemma Harper OBE
(Àrd-oifigeir)



List of acronyms

Details of the acronyms contained in this document.

Acronym	Definition
ALB	Arm's Length Body
APHA	Animal & Plant Health Agency
ARAC	Audit and Risk Assurance Committee
BPO	Business Plan Objective
CBD	Convention on Biological Diversity
Cefas	Centre for Environment, Fisheries and Aquaculture Science
CEO	Chief Executive Officer
CETV	Cash Equivalent Transfer Values
CITES	Convention on International Trade in Endangered Species of Wild Fauna and Flora
CMS	Convention on Migratory Species
COP	Conference of the Parties
COP15	Fifteenth meeting of the Conference of the Parties of the Convention on Biological Diversity (CBD)
COP 16	Sixteenth meeting of the Conference of the Parties to the Convention on Biological Diversity (CBD).
CSG	Chief Scientists' Group
DAs	Devolved Administrations
Defra	Department for Environment, Food & Rural Affairs
DPO	Data Protection Officer
ELT	Executive Leadership Team
ERP	Enterprise resource planning
FReM	The government financial reporting manual

Acronym	Definition
FRS	Financial Reporting Standard
FTE	Full-Time Equivalent
GES	Good Ecological Status
GFS	Government Functional Standards
GiA	Grant in Aid
GIAA	Government Internal Audit Agency
HMRC	His Majesty's Revenue & Customs
HPMA	Highly Protected Marine Area
ICO	Information Commissioner's Office
ICT	Information and Communication Technology
ISO	International Organization for Standardization
IT	Information Technology
MMO	Marine Management Organisation
mNCEA	Natural Capital and Ecosystem Assessment programme (the Marine arm specifically)
MPA	Marine Protected Area
NAO	National Audit Office
NDPB	Non-Departmental Public Body
NE	Natural England
NERC Act 2006	Natural Environment and Rural Communities Act 2006
OCP	Ocean Country Partnership Programme
ODA	Official Development Assistance
OSPAR	The Convention for the Protection of the Marine Environment of the North-East Atlantic
OT	Overseas Territory

Acronym	Definition
PAYE	Pay As You Earn
PCSPS	Principal Civil Service Pension Scheme
PID	Project Initiation Document
QQR	Quinquennial Review
SCS	Senior Civil Service
SEPA	Scottish Environment Protection Agency
SNCBs	Statutory Nature Conservation Bodies
SSSI	Site of Special Scientific Interest
TIDE	Talent Inclusion and Diversity Evaluation

Directors' Report for the year ended 31 March 2024

JNCC Support Co Company number: 05380206 (England and Wales)

Peterborough office and registered office

Joint Nature Conservation Committee

Quay House, 2 East Station Road, Peterborough, PE2 8YY

Tel: +44 (0) 1733 562626

Aberdeen office

Joint Nature Conservation Committee

Inverdee House, Baxter Street, Aberdeen, AB11 9QA

Tel: +44 (0) 1224 266564

Email: feedback@jncc.gov.uk

Web: [JNCC Website](#)

Senior staff in 2023 to 2024

- Chief Executive: Dr G Harper
- Director of Finance and Resources: Mr D Collins
- Chief Scientist: Mr D Stone
- Chief Officer – Strategy and Impact: Chris Tuckett (Appointed 08 January 2024)
- Director of Marine Evidence and Advice: Dr JC Goold
- Director of Ecosystem Evidence and Advice: Dr S Wilkinson
- Directors of International Evidence and Advice: Ms B Stoker and Mrs N Askew

Company directors in 2023 to 2024

- Professor MCV Austen
- Mr CER Banner Resigned 09 March 2024
- Rt Hon. Lord Blencathra
- Mr DP Collins
- Ms CS Denholm
- Professor CA Galbraith Resigned 20 June 2023
- Sir David George Henshaw Resigned 6 July 2023
- Dr GC Harper
- Professor P Higgins

- Ms AA Martin
- Professor TR Meagher
- Dr JD Orford
- Professor SJ Ormerod
- Professor RA Jones (Appointed 11 July 2023)

Company secretary

- Mr David Collins

Donations

There were no political or charitable donations made in the financial year ending 31 March 2024 (year ended 31 March 2023 - £nil).

Data security

In the year to 31 March 2024, there were no data breaches reportable to the ICO and hence there were no resultant penalties or financial impacts. Further information regarding information management has been included in Section 12 of the Governance report.

There were no incidences of fraud or attempted fraud identified or reported in the year.

Results and dividends

The Company has no share capital and consequently the question of the payment of a dividend does not arise. Any surplus at the year-end is transferred to the forthcoming year and applied to meet the objectives of the company.

Directors' interests

As the company has no share capital, directors have no rights to subscribe for additional shares or debentures.

The Articles of Association do not require any of the directors to retire by rotation. However, directors must retire if they are no longer members of the company. A member will cease to be a member of the company if they cease to be a member of the Joint Committee.

A register of the interests of all Company Board members is held by the Company Secretary and may be viewed by request to cosec@jncc.gov.uk.

Pension liabilities

Full details of pension liabilities and their accounting treatment are given in the accounting policies note.

Auditors

Following the passing of the Government Resources and Accounts Act 2000 (Audit of Non-profit-making Companies) Order 2009 the Comptroller and Auditor General (C&AG) is empowered to audit JNCC Support Co's financial statements. The C&AG's certificate and report (Auditors' Report) commence on page 95. The audit fee charged in the Profit and Loss Account was £73.5k (2023: £42.5k) which reflects the NAO fee for the external audit for the financial year. The auditor received no fees for non-audit services. The GIAA Internal audit fees for the year were £31k (2023: £35,800).

The Directors confirm that:

- There is no relevant audit information of which the auditor is unaware; and
- They have taken all the steps they ought to have taken to make themselves aware of any relevant audit information and to establish that JNCC's auditor is aware of that information.



Dr G. Harper OBE
Chief Executive
On behalf of the board of directors
17 July 2024

Strategic Report for the year ended 31 March 2024

The Directors present their report and the financial statements for the year ending 31 March 2024. This report should be read in conjunction with the Governance Statement commencing on page 52 and the Directors' report commencing on page 21.

JNCC Support Co

The Joint Nature Conservation Committee (JNCC) is the statutory adviser to the UK Government and devolved administrations on UK and international nature conservation.

JNCC, originally established under the Environmental Protection Act 1990, was reconstituted by the Natural Environment and Rural Communities Act 2006. JNCC Support Co is a company limited by guarantee established in 2005 whose principal activity is the provision of support to JNCC.

The Joint Committee comprises 14 members: a Chair and five independent members appointed by the Secretary of State for Environment, Food and Rural Affairs; the Chair of the Council for Nature Conservation and the Countryside (Northern Ireland); the Chair or Deputy Chair of Natural Resources Wales, Natural England and NatureScot; and one other member from each of these bodies. The term of appointments for the Chair and independent members is initially for three years. Members from the UK Country nature conservation bodies may continue as members of the Committee as long as they retain their membership of the Councils or Boards of their respective bodies.

Support is provided to the Joint Committee by the JNCC Support Co, a Company limited by guarantee. The Company Board consists of the Joint Committee members, the Chief Executive, and the Director of Finance and Resources. The Committee has adopted the Guidance on Codes of Practice for Board Members of Public Bodies issued by the Cabinet Office, for the purposes of corporate governance.

JNCC Support Co is funded primarily by grant in aid, with additional monies received for other work related to non-core activities.

The total budget for JNCC's core activities is set each year by Ministers of the Department for Environment, Food and Rural Affairs (Defra) after consultation and in agreement with their Scottish, Welsh and Northern Irish counterparts. Additionally, the Committee agrees longer-term financial plans related to its non-core activity.

JNCC exists because, while UK environmental policy is devolved, ecological systems do not respect geographical or political boundaries. As an impartial scientific authority JNCC will continue to work with the UK's country nature conservation bodies (the Council for Nature Conservation and the Countryside (Northern Ireland), Natural England, Natural Resources Wales and NatureScot) to advise governments across the UK on nature conservation and recovery. On the international stage, the UK needs

to be able to assess the state and change of nature at a UK level in a consistent and scientifically robust way for effective international negotiations and credible global leadership. JNCC will continue to have a leading role in this.

JNCC delivers the UK and international responsibilities of the UK's country nature conservation bodies.

JNCC launched its new strategy for nature recovery, *Together for Nature 2023 – 2030*, in May 2023.

The strategic priorities of our renewed strategy are to:

- Use our scientific expertise to facilitate a collective response to the global biodiversity crisis.
- Use our trusted expertise and judgement to evaluate effectiveness of existing policies and advise on the design of new policies and action to progress nature recovery.
- Lead the discussion to align action for nature and climate change to deliver outcomes that tackle climate breakdown and accelerate nature recovery.
- Continue to innovate and advance our learning on nature recovery so that science, technology and new digital knowledge are applied to drive positive environmental outcomes.
- Work collaboratively to support the transition to sustainable blue/green economies, linking nature recovery to economic prosperity and societal wellbeing.
- Seek opportunities to integrate the value of nature into decision-making by mainstreaming nature recovery into social and economic policy areas.
- Invest in our people and culture to ensure an inclusive, collaborative and innovative learning organisation, where staff wellbeing is prioritised and our partners are engaged and respected.

Budget

The budget for 2023 to 2024 comprised two parts:

Core activities

Grant in aid for JNCC's core activities is from four sources:

- UK co-ordination work funded through Natural England, NatureScot and Natural Resources Wales (the GB conservation bodies) and the Department of Agriculture, Environment and Rural Affairs in Northern Ireland, for work which applies across the UK including UK marine waters, for example development of common guidelines, standards and tools and UK-level co-ordination;
- Funding provided by Defra for work relating to territories outside of the UK and work in support of, or on behalf of, UK Government in contributing to international, European or regional bodies;

- Funding provided by Defra for operational work in offshore waters (beyond 12 nautical miles); and
- Governance and corporate services, funded by all funding bodies, in proportion to their contributions to the other three funding streams.

Under the provisions of the Government's alignment process, all JNCC's grant in aid, including that funded by devolved administrations through the UK conservation bodies, is channelled through Defra and therefore counts towards Defra's Departmental Expenditure Limit. Internal organisation structures and governance arrangements reflect these 4 sources of funding while retaining flexibility to deploy resources to respond effectively to priority outcomes.

Non-core activities

Non-core activities are funded from a range of sources, including additional funding from central government to provide additional evidence and advice and from EU grants and royalties and fees. Financial plans and risks related to such activities are reported on a quarterly basis.

Funding, which is usually linked to specific projects, is detailed in the accounts.

Risks

Overall responsibility for risk lies with the Joint Nature Conservation Committee with the support and advice of its sub-committees. Principally the ***Audit and Risk Assurance Committee*** (ARAC) monitors JNCC's corporate governance and control systems and advises the Joint Committee on internal and external audit matters, risk, and governance in JNCC. In 2022 ARAC revised its terms of reference to include additional responsibilities in providing the Joint Committee with assurances on JNCC's financial management and resilience. At the same time a new People Committee was established to lead in the monitoring of people related risks. In the first year of its operation the People Committee has focused on establishing a full understanding of these risks and the processes that the Executive applies to mitigate these. Over the course of 2024 the People Committee will press for further assurances with regard to the effectiveness of these actions.

Responsibility for the effective management of risk within JNCC rests with the Executive Leadership Team, with leadership of the risk management process provided by the Chief Executive and Accounting Officer. Effective risk management and governance is critical to the ability of JNCC to achieve its objectives and manage the risks it faces. Any significant risks identified by management considered likely to affect the performance of the business have been reported as part of the Governance Statement commencing on page 52 of this report.

Review of business

During the financial year ending 31 March 2024, the company made a significant contribution to nature conservation on both the national and international stages through an extensive and varied programme of work. The monitoring of JNCC's performance in delivering its priorities is primarily a task for the Delivery and

Assurance Board (DAB). In this year the DAB has been tracking a total of 171 milestones, of which 68 were assessed as delivery critical. By the end of the year 13 critical milestones were rated as Amber reflecting that progress had been made but activities had not been completed to schedule. 4 milestones remained at Red status at the end of the year indicating that there remained were substantial delays in planned delivery. In all cases the DAB was assured that appropriate controls were in place to prioritise the completion of remaining milestones from the start of 2024/25. Further details of our performance against our planned outputs are given on pages 30 to 40.

This consistent and sustained level of performance and the wide recognition of JNCC's unique perspective and technical capability has resulted in a further increase in revenue over the course of this year. Overall revenue has increased to £24.1m (from £22.4m in 2023). Note 7 to the accounts shows that the average number of full-time equivalent (FTE) staff increased from 264 in 2023 to 291 in 2024, in line with the workforce capacity and structure which had been planned over recent years to match the observed and anticipated increase in demand for JNCC services. Our plans are now to stabilise our workforce at current levels and increase our ability utilise our resources flexibly to match the needs of our funders and other partners.

A comprehensive staff survey was carried out during February 2024 with a design and a majority of questions that were consistent with similar surveys across other Civil Service and Public Service bodies. The response rate for this survey was 77% compared to 65% in the [2023 Civil Service People Survey](#). The primary measure for these surveys is the Employee Engagement Index which is a composite measure of how proud staff feel in working for their organisation, whether they would recommend their organisation as a great place to work, whether they feel a strong personal attachment to it, and whether they feel their organisation inspires and motivates them to do the best in their job and achieve their organisation's objectives. For JNCC this score for the survey was 68% compared to 64% for bodies reporting through the Civil Service People Survey. In the survey staff reported positively about their work, their team, the culture of the organisation and inclusion and fair treatment. Questions in relation to pay and benefits, career development, personal wellbeing and confidence in the actions that would be taken as a result of the survey scored most negatively. The Executive Team will be working with team leaders across the organisation to develop a practical and deliverable action plan at organisation and team levels.

JNCC manages both its core and non-core activities closely, evaluating the extent to which value for money has been achieved and costing, where practicable, its activities according to its strategic outcomes.

JNCC plans to operate on a break-even basis, recovering all costs in line with Managing Public Money, for activities related to its statutory responsibilities and core functions in supporting UK Governments. Cash-flow forecasting largely mirrors its budgeted funding profile. Activities supported by income from wider markets including commercial entities are planned on the basis of a fair commercial rate providing opportunities to pump-prime future activity and to enhance JNCC's financial resilience and ability to withstand, to an extent, decreases in grant in aid funding.

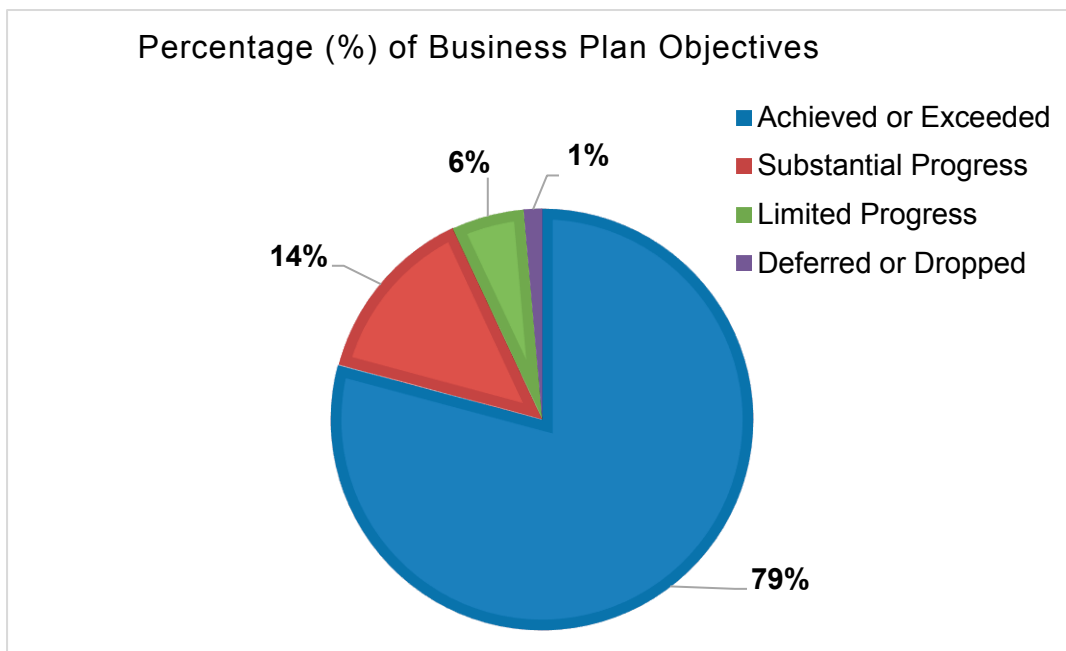
Through the second half of the year analysis from projects and programmes across JNCC reported an increasing risk of overspend and by the year-ending 31 March 2023

the company made a deficit on ordinary activities of £1,322k (compared to a deficit on ordinary activities of £579k in 2023). This has reduced the reserves balance to £987k as at 31 March 2024 (£2,311k as at 31 March 2023). The deficit recorded in the 2022/23 accounts resulted from a late movement in forecast salary costs after a decision had been made to return an excess balance of Grant-in-Aid to Defra in the final quarter of the year. As the deficit has increased in the latest set of accounts, the ARAC will consider a detailed assessment of our planned and recorded expenditure and income in 2023/24 along with our a programme to sharpen up all aspects of financial management capability including a tougher approach to business planning, prioritisation and spending controls, improved accuracy and timeliness of financial reports with a particular focus on the reliability of forecasts, and increased rigour and challenge in the scrutiny of financial and delivery performance of managers by our executive leadership functions. The approach is considered critical to recover confidence in our financial management processes and capabilities so that we can focus on the delivery of strategic priorities in the knowledge that we remain in a sustainable financial position.

Performance Report – Summary

Business Plan Objectives 2023 to 2024.

Business Plan Objective Ratings	Description	Number of performance measures reporting in this category at end of year
Green	Achieved or exceeded	57
Amber	Substantial progress made with full achievement anticipated early in 2023/2024	10
Red	Limited progress	4
Black	Deferred or dropped	1



Performance Report – Detail

This section gives further details of our performance against our planned outputs on a programme-by-programme basis.

Programme: UK co-ordination

Business Plan Objectives (UK co-ordination programme)

No.	Objectives
i	Work with the four countries to enable the development and maintenance of a coherent UK network of protected areas
ii	To consider how protected areas are monitored to make better use of technologies and emerging protocols to enable scaling to cover a broader area of the countryside
iii	To continue to build an understanding of the impact of policies and interventions on UK nature recovery
iv	To maintain the existing picture of biodiversity state and change across the UK provided through the species surveillance schemes
v	To provide co-ordination across the four countries to facilitate a shared UK response to international commitments including beginning to evolve the indicators to assess implementation
vi	Work across the four countries to improve the evidence and processes to address the impacts of pollution on biodiversity
vii	Work across the four countries to share experiences on how decisions on land use change can better integrate biodiversity

Key deliverables (UK Co-ordination Programme)

BPO number	Key deliverables	Year end rating
i	Review and propose a list of options for measuring effectiveness of protected areas network [Q2]	Green
ii	Explore how the processing of Earth Observation data can be automated to detect change in habitat condition [Q4]	Amber
ii	Complete focussed review of the potential use of Earth Observation data for habitat condition monitoring within conservation sector and JNCC's role within this (includes comparison of different S2 analysis-ready data and their application) [Q4]	Green
ii	Publish a report on assessment of potential use of citizen science as a cost effective way of validating Earth Observation data [Q2]	Green
iii	Publish first analyses of linking impact of policy actions on species trends [Q4]	Green
iv	Publish updated annual trends in bats [Q1]	Green
iv	Publish updated annual report on pollinators [Q1]	Green
iv	Publish updated annual trends in breeding birds [Q1]	Green
iv	Publish annual waterbird (including goose and swan) statistics [Q1]	Green
iv	Publish BirdTrends report annual update, presenting bird population trends and demographic data and describing causes of change [Q4]	Amber
iv	Publish updated annual trends in butterflies [Q4]	Green
iv	Publish annual report on butterflies [Q3]	Green
iv	Plant contract renegotiated and renewed [Q4]	Green
iv	Publish annual status of rare birds [Q3]	Green
iv	Publish updated annual report on plant status [Q4]	Green
v	Publish JNCC's initial engagement score and assessment across governments and agencies of the four countries. [Q3]	Amber

BPO number	Key deliverables	Year end rating
v	UK Response to the GBF agreed, outlining how the UK will achieve the KM-GBF, and where and how the 4 countries will work together [Q4]	Green
v	UK Biodiversity Framework for principles of collaboration on delivery of GBF delivery signed off by all four countries and published. [Q2]	Amber
v	Publish a review of UK Biodiversity Indicators and their contribution to the KM-GBF. [Q4]	Green
v	Publish 2023 update of the UK Biodiversity Indicators [Q3]	Green
vi	Finalise an approach to applying Decision Making Thresholds for air pollution and promote through the website including a video [Q4]	Amber
vi	Promote the beta version of UK AERIUS air pollution tool [Q4]	Amber
vi	Opportunities for JNCC to pursue in Northern Ireland, Scotland, Wales identified for future prioritisation in future land use. [Q2]	Green

Programme: Marine

Business Plan Objectives (Marine Programme)

No	Objectives
viii	[viii] Working with partners, biodiversity and environmental data is collected for offshore Marine Protected Areas and the wider seas.
ix	[ix] Build natural capital evidence to support the management and recovery of marine ecosystems for a sustainable blue economy.
x	[x] Datasets for UK waters and associated products are enhanced, with improved internal data management and streamlining of processes allowing for better and faster access to data for stakeholders and partners.
xi	[xi] Designations advice is delivered to governments across the UK to further develop the offshore protected area network and conservation advice actively supports the furtherment of conservation objectives across the offshore network.
xii	[xii] Evidence, advice and services are provided to facilitate marine habitat and species protection in the context of energy security.
xiii	[xiii] Provide advice on streamlined reporting and the implementation of the UK Marine Strategy assessments and environmental target development.
xiv	[xiv] Provide evidence on the status and trends of marine ecosystems to assess progress towards sustainable use and nature recovery.
xv	[xv] Support and advice are provided to governments and regulators on the implementation of fisheries management measures and the broader ecosystem approach to fisheries.

Key deliverables (Marine Programme)

BPO number	Key deliverables	Year end rating
viii	Deliver 1 English MPA survey (Wight Barfleur Reef) [Q3]	Green
viii	Deliver 2 Scottish MPA surveys (Firth of Forth and Pobie) [Q2]	Amber
viii	Deliver 7 English Monitoring Reports [Q4]	Red
viii	Deliver 2 HPMA surveys (Dolphin Head and North East of Farnes Deep) [Q3]	Green
viii	Deliver 3 Scottish Monitoring Reports [Q4]	Red
ix	Deliver mNCEA Year 3 PID to secure third year of project delivery [Q4]	Green
ix	Deliver English offshore MPA biological traits and function report for mNCEA [Q4]	Green
ix	Deliver mNCEA surveys [Q4]	Amber
ix	In collaboration with the SNCBs develop an agreed think piece on optimising the MPA network across the UK with which to engage UK Government and the Devolved Administrations [Q4]	Green
ix	Outputs of three JNCC-led mNCEA projects produced to quality agreed with Defra. [Q4]	Green
ix	Contribute to 6 mNCEA projects led by partners [Q4]	Green
x	Co-ordinate Winter (Southern North Sea) SCANS survey 2023 [Q4]	Green
x	Complete the delivery of all products for the EMODnet Seabed Habitats portal and submit final report summarising the current phase activity (2021-2023) [Q3]	Green
x	Deliver the Feature Activity Sensitivity Tool (FeAST), in partnership with NatureScot and Scottish government. [Q1]	Green
xii	Provide response to Environmental Outcomes Report consultation [Q2]	Green
xii	Complete annual update of Offshore Wind Environmental Evidence Register and publish High Priority Evidence Themes Report. [Q4]	Green

BPO number	Key deliverables	Year end rating
xii	Provide input to strategic compensation measures development [Q4]	Green
xii	Industry casework advice is delivered to regulators within agreed timeframes. [Q4]	Green
xii	Provide response to Energy National Policy Statement Consultation [Q2]	Green
xiii	Lead the coordination of the biodiversity elements of the UK Marine Strategy, incorporating the OSPAR QSR results, and including the update of environmental targets for relevant indicators [Q4]	Green
xiv	Coordinate UK national report to ASCOBANS and provide scientific advice in support of the UK delegation [Q3]	Green
xiv	Produce assessments for benthic, seabirds and marine mammals, to evaluate to what extent Good Environmental Status has been achieved, what drivers, activities and pressures are affecting state, and if climate change is having and effect [Q4]	Green
xiv	Submit data products and reports for the 25 YEP on marine indicators updates [Q3]	Green
xv	Support Defra in review of front-runner Fisheries Management Plans prior to public consultation. Provide advice in support of the parallel SEA process. [Q2]	Green
xv	MMO offshore MPA byelaw work programme - Deliver feedback on stage 3 assessments in advance of public consultation [Q2]	Green
xv	Develop and publish site level conservation advice and site information centres for two offshore pilot HPMAs. [Q2]	Green
xv	With Natural Resources Wales deliver formal pre-consultation advice to Welsh Government on possible MCZs to address shortfalls in the Welsh MPA network [Q4]	Green
xv	With Marine Scotland & NatureScot, implement the selection process to identify options for Scottish HPMAs. [Q4]	Black

Programme: International

Business Plan Objectives (International Programme)

No	Objectives
xvi	Provide technical assistance to the OTs to support their biodiversity and wider environmental management strategies, including embedding natural capital approaches and engaging with MEA processes.
xvii	Continue to develop a robust evidence base to inform and shape international policy.
xviii	Continue to support UK government with implementation of key biodiversity and climate change MEAs, informing UK negotiating positions and fulfilling reporting obligations with evidence-based advice.
xix	Influence and make best use of ODA funding to supporting eligible countries in overcoming challenges that threaten the environment and the livelihoods that depend on them.
xx	Lead the development of a new HMG Overseas Territories Biodiversity Strategy, in partnership with Overseas Territories (OTs) and Defra.
xxi	Provide policy and operational advice on CITES and illegal wildlife trade, ensuring ongoing compliance and reductions in pressures on biodiversity from illegal and unsustainable trade.

Key deliverables (International Programme)

BPO number	Key deliverables	Year end rating
xvi	Establish the Community Resilience Hub in TCI, delivering capacity building opportunities on sustainable livelihoods and enterprise. [Q2]	Green
xvi	Support CITES implementation in the UK Overseas Territories, including delivery and completion of EU Resembid Project: sustainable queen conch fisheries and livelihoods in Turks and Caicos Islands [Q3]	Green
xvii	Publish a review of UK Biodiversity Indicators and their contribution to the CBD Global Biodiversity Framework. [Q4]	Green
xvii	Support the publication and dissemination of the OSPAR Quality Status Report including participation at international events [Q3]	Green
xviii	Advise on the UK's negotiating position at CMS COP. [Q3]	Green
xviii	Provide technical support to UK government at the 13th Advisory Committee meeting of the Agreement on the Conservation of Albatrosses & Petrels (ACAP), including stakeholder consultations. [Q1]	Green
xix	Deliver key outcomes for ten Year 2 projects on waste management of chemical pollution by consortium partners in South Africa funded through the ODA EPP programme [Q4]	Green
xix	Working with 8 OCPP partner countries, undertaking activities to increase capacity and resilience through delivery of training and access to equipment, in support of sustainable marine management and decision making. Target to effectively manage delivery of 6 MPA management training courses (IUCN green listing, MPA management, CITES) and 2 Proactive emergency response training courses across 8 countries [Q3]	Green
xx	Deliver draft UK Overseas Territories Biodiversity Strategy to Defra. [Q4]	Green
xxi	Manage CITES licensing Advisory Service to APHA advising on up to 25,000 CITES licence applications annually, with at least 90% returned within 5 working days. [Q4]	Amber
xxi	Provide advice and support to Defra with Standing Committee preparations and represent the UK at the 32nd meeting of Animals Committee. [Q1]	Green

Programme: Cross cutting and corporate

Business Plan Objectives (Cross cutting and corporate programme)

No	Objectives
xxii	We will maintain our excellent financial control framework while developing more responsive management accounting information and advice to support budget holders in fulfilling their responsibilities to flex and prioritise resources while securing good value for our funders.
xxiii	Develop the procedures and processes to ensure JNCC can re-establish its technical infrastructure following a serious incident such as a significant cyber security attack
xxiv	Embed awareness of sustainable practises within JNCC, refreshing our environmental management system and solidifying environmental responsibility through our ISO 14001:2015 certification process.
xxv	Maintain a robust and responsive service around IT support provision, data management and cyber security
xxvi	Maintain delivery of high quality, timely services to support our customers
xxvii	Provide technical assistance to develop improved management information and support integration of this within the new corporate system
xxviii	We will continue to support managers to recruit and retain a high quality, motivated and productive workforce which is fairly rewarded and supported in its ambitions to learn and develop
xxix	We will review our communications and stakeholder engagement activities, approaches and resources to further develop our external profile so that we can increase the impact of our work in influencing decision makers and wider society.

Key deliverables (Cross-cutting and corporate programme).

BPO number	Key deliverables	Year end rating
xxii	Lay clean set of Annual accounts before summer recess [Q2]	Green
xxiii	Deploy a new backup system to manage JNCC digital assets in cloud based system [Q2]	Green
xxiv	EMS/ISO14001 implemented and all staff trained appropriately [Q4]	Green
xxv	Maintain availability to on-premises network services and minimize downtime by scheduling maintenance sessions. Keep within SLA of 99.9% uptime, and respond to 75% of calls within agreed SLA response times of 4 hours [Q4]	Green
xxvi	Roll out a new integrated corporate system (ERP for finance and HR) with training planned for all staff [Q3]	Red
xxvi	Develop a simplified assurance reporting system that meets the needs of Team Leaders, Directors and ARAC [Q1]	Green
xxvii	Create and improve Information and Data Protection policies and procedures including, leavers protocol, software request and guidelines. [Q3]	Green
xxviii	Develop and launch People Strategy [Q2]	Red
xxix	Develop and launch revised Communication and external engagement strategy [Q2]	Amber
xxix	Launch new JNCC strategy with season of internal and external events [Q1]	Green

Going concern

The statement of financial position at 31 March 2024 shows the reserves of the company as £987k (£2,311k at 31 March 2023). The future financing of JNCC is to be met by grant in aid from Defra and the devolved administrations. Grant in aid for the year ending 31 March 2025, taking into account the amounts required to meet JNCC's liabilities falling due in that year, has already been included in Defra's and the devolved administrations' estimates for the year.

Due to parliamentary control processes, Defra does not have authority to commit to providing grant in aid to JNCC beyond March 2025. However, JNCC's funding is guaranteed by legislation. The Natural Environment and Communities Act 2006, schedule 4, paragraph 14.1 states that the funding bodies must provide the Joint Committee with such financial resources as the appropriate authorities consider are needed for the proper discharge of the functions conferred by Part 2.

Defra has provided indicative baseline budgets for 2024 to 2025 (the final year of the period covered in Comprehensive Spending Review 2021) which would continue to sustain JNCC's core operations and, along with expected additional non-core funding from UK governments and other sources, provides a sustainable medium term funding formula.

Consequently, it is considered appropriate to adopt the going concern basis for the preparation of these financial statements.

The directors are not aware of any significant risks which may have an impact on the ability of the company to continue to operate at the current level of activity.

Sustainability Report for JNCC Operations

Summary

In 2023-2024, JNCC has recorded emitting a total of 260 tonnes of carbon dioxide equivalent ([CO₂e](#)), a rise of 86 tonnes (50%) from the previous financial year. As will be outlined in the report below, this increase is due to several factors, including the improved accuracy of calculations and increased scope of activities included within emissions measurements.

This year, JNCC has established and matured our environmental management system, and we have made significant progress to becoming ISO 14001 accredited. The Executive Leadership Team has taken the decision to dedicate permanent resource to improving sustainability in JNCC's operations through the continuation of the sustainability manager role.

Our Sustainability Group, made up of staff from across JNCC, has been reformed and is playing an active role in sustainability initiatives within the organisation. JNCC has also initiated the opportunity for staff to undertake carbon literacy training through Defra Group. Several members of the JNCC Executive Leadership Team have completed the training which has meant JNCC has been awarded Bronze Carbon Literate Organisation status.

Governance and culture

In 2023-2024, JNCC established its environmental management system based on the requirements of ISO 14001:2015. JNCC aim to be ISO 14001 accredited in 2024-2025 and our commitment to this is recorded within the *Together for Nature 2023 – 2030* strategy. Our first internal audit was completed in January 2024 and a stage 1 external certification audit in March 2024.

As part of our environmental management system, we have refreshed our [environmental policy](#), which was finalised in December 2023. Our environmental objectives guide our path to delivering the commitments set out in the policy and enable us to support the UK Government's ambition of net zero by 2050. Within our objectives, we focus on reducing our emissions from business travel, reducing the environmental impact of our electrical and electronic equipment lifecycle, and increasing the proportion of goods and services procured that have a minimal environmental impact across their lifecycle.

In the previous financial year, JNCC's Audit and Risk Assurance Committee performed a comprehensive review ("drilldown") of our internal sustainability practices. This culminated in a report with fourteen recommendations. In 2023-2024, we achieved ten of these recommendations, with the remainder in progress and due to be achieved in 2024-2025.

JNCC's Executive Leadership Team are fully committed and support sustainable operations, particularly through the environmental management system. In June 2023, JNCC's internal Sustainability Group was launched, made up of staff from across the

organisation. Amongst many projects, the group have fed into sustainability updates in the travel and subsistence policy, were the pilot group to complete carbon literacy training, organised cross-building litter picks, influenced procurement of more sustainable goods within Quay House, and ran an engaging internal communications campaign for Veganuary. For one of the litter picks, staff at Inverdee House analysed the beach litter collected and shared the results with the Marine Conservation Society's Beachwatch campaign.

Data collection process

This year's sustainability report features a new layout and provides more focus to CO₂e emissions data than previous reports. This is to give increased transparency on emissions trends and greater alignment with HM Treasury's Sustainability Reporting Guidance 2023-2024. JNCC is below the financial threshold for Streamlined Energy and Carbon Reporting (SECR), though we aim to align our reporting with these guidelines, wherever possible.

In 2023-2024, dedicated resource for sustainability has meant an increase in the quality and/or quantity of emissions data recorded/tracked. This trend is set to continue as part of our environmental continual improvement process. The UK Government Greenhouse Gas Conversion Factors for Company Reporting are used as the basis for JNCC emissions calculations, in line with our reporting to Defra Group on performance against the Greening Government Commitments (GGCs). To show the broad trend in our emissions, 2023–2024 data is compared to performance in baseline GGC target year 2017–2018 and the previous financial year wherever possible. However, given significant changes to our physical office space and reporting quality/quantity, caution should be taken when interpreting some comparisons. All data shown is rounded, as appropriate, for simpler reporting; percentage changes are calculated from the unrounded data for accuracy.

Total emissions by scope

In 2023-2024, JNCC has recorded emitting a total of 260 tonnes of carbon dioxide equivalent (CO₂e), a rise of 86 tonnes (50%) from the previous financial year. The majority of this was from scope 3 emissions, in particular official business travel. As shown in table 1, however, the data for GGC reportable emissions (which exclude international travel and boat travel), show a reduction of 45% in emissions since 2017-2018, which is slightly below the Defra Group department GGC target of a 50% reduction. For direct emissions (scope 1), there has been a 59% decrease compared with 2017-2018, which exceeds the Defra Group department GGC target of a 15% reduction.

Table 1. Total JNCC emissions by scope (read the definition of the scopes [here](#)) between the reporting years 2017 to 2018 and 2023 to 2024. For some years, data are unavailable, indicated by a '-' symbol.

Emissions by scope (tonnes, CO2e)		2017-2018	2021-2022	2022-2023	2023-2024	Percentage change since 2017-2018	Percentage change since last FY
GGC reportable data [note 1]	Total	124	21	44	68	-45%	55%
	Total per FTE	0.7	0.09	0.2	0.2	-70%	33%
	Scope 1	15	-	-	6	-59%	n/a
	Scope 2	52	15	13	18	-65%	40%
	Scope 3	57	6	31	43	-24%	42%
GGC reportable and voluntarily reported data	Total	183	35	173	260	42%	50%
	Total per FTE	1.1	0.1	0.7	0.8	-22%	28%
	Scope 1	15	-	-	6	-59%	n/a
	Scope 2	52	15	13	18	-65%	40%
	Scope 3	115	20	160	236	104%	47%

Note 1: GGC reportable data does not include emissions from boat travel or international travel as per the GGC emissions targets. However, we have included international road travel here as this has not been tracked separately to domestic road travel and the overall contribution to the emissions footprint is low (see table 3). We will work to separate out domestic and international road travel for reporting.

Energy usage

JNCC's energy use for 2023-2024 is outlined in the table 2 below.

Although the majority of JNCC staff work predominantly at home, JNCC operates two main office sites: Quay House in Peterborough (main office, occupying 930m²) and Inverdee House in Aberdeen (occupying 294m²). Both are shared office spaces within Government hub buildings, where JNCC has limited control and influence over building management. Energy usage is calculated through apportionment. JNCC moved into Quay House in February 2023, previously occupying Monkstone House in Peterborough (privately rented, occupying 1,325m²).

Table 2. JNCC’s energy use between the years 2017 to 2018 and 2023 to 2024. For some years, data are unavailable, indicated by a ‘-’ symbol.

Energy	2017-2018	2021-2022	2022-2023	2023-2024	Percentage change since 2017-2018	Percentage change since last FY
Electricity (kWh, 000s)	149	68 [note 1, 2]	68 [note 1]	88	-41%	31%
Gas (kWh, 000s)	79	-	-	33 [note 3]	-59%	n/a
Biomass (tonnes)	5	-	-	0	-100%	n/a
Energy costs (£ 000s)	-	-	38	- [note 4]	n/a	n/a

Note 1: data for Monkstone House only.

Note 2: data have been restated to improve historic data accuracy based on new information or methodology improvements.

Note 3: data for Inverdee House only. Gas is not used at Quay House.

Note 4: energy bills are included in the annual charge for Quay House and Inverdee House; we are not directly billed from the energy company and therefore cannot provide the expenditure figures for this.

Official business travel

The greatest proportion of measured CO₂e emissions for JNCC are from business travel. This is due to the nature of our work where travel to sites, such as protected areas, is required for monitoring support and training. With a recently increased and geographically diverged workforce, there is more travel to meet for face-to-face team events and meetings. JNCC has a growing international remit which necessitates travel to project sites for on-the-ground skills transfer. It is because of this that international air travel makes up the largest proportion of our travel emissions (66% of the total measured travel emissions in 2023-2024).

Table 3 breaks down the business travel emissions by various transportation modes and the spend on business travel. Overall CO₂e emissions from air travel for 2023-2024 are 186 tonnes, an increase from 139 tonnes in 2022-2023 and 78 tonnes in 2017-2018. Although the emissions from domestic flights have reduced by 33% since 2017-2018, which is in line with the GGC target, they have increased by 38% since the previous financial year. Road travel emissions have also increased, which is due to an increase in the number of journeys being tracked and reported.

Table 3. Official business travel emissions (measured in tonnes of CO₂e) by various transportation modes, between the years 2017 to 2018 and 2023 to 2024. For some years, data are unavailable, indicated by a '-' symbol.

Business travel emissions (tonnes CO₂e)	2017-2018	2021-2022	2022-2023	2023-2024	Percentage change since 2017-2018	Percentage change since last FY
Domestic air	20	1	9	13	-33%	38%
Domestic rail	29 [note 1]	4 [note 1]	19 [note 1]	26	-11%	33%
Other rail [note 2]	3.2	0.8	-	0.01	-100%	n/a
Road, total [note 3]	0.01	0.02	0.6	2.9	40.8k%	435%
Road, bus/coach	0.01	0.02	-	0.06	756%	-
Road, taxi	-	-	-	0.2	-	-
Road, staff vehicle / hire car	-	-	0.6 [note 1]	2.6	-	381%
International rail	0.3 [note 1]	0.01 [note 1]	0.01 [note 1]	0.02	-95%	3%
International air, total	59	14	130	173	196%	33%
International air, short haul	18	2	11	11	-35%	-1%
International air, long haul	41	12	105	133	226%	27%
International air, non-UK	-	-	14	28	-	110%
Boat	-	-	-	0	n/a	n/a
Accommodation	-	-	-	19	n/a	n/a

Note 1: this data has been restated to improve historic data accuracy based on new information or methodology improvements.

Note 2: London tube, tram.

Note 3: Includes domestic and international taxi, bus, coach, hire car and private car data. JNCC does not have a vehicle fleet.

A similar data percentage change pattern for road travel can be seen in table 4 for the distances travelled on official business, again because of increased tracking. For international air travel, table 4 shows that the distance travelled has decreased compared with the previous financial year despite a general increase in emissions shown in table 3. This divergence between distance and emissions is due to various factors, including a change in methodology and the classes of flight cabin taken. In 2023-2024, the methodology for business travel analysis was improved, for example with multi-leg flights being divided into their components for more accurate analysis. Any travel not booked through our corporate travel management system has also

started to be logged. Flight carbon conversion factors without radiative forcing have been used to align with Defra Group GGC methodology. Finally, more travel has been measured this year, such as estimation of accommodation emissions and ferry travel.

Table 4. Business travel distance (measured in 000's kilometres) by various transportation modes, between the years 2017 to 2018 and 2023 to 2024. For some years, data are unavailable, indicated by a '-' symbol.

Business travel distance (000's km)	2017-2018	2021-2022	2022-2023	2023-2024	Percentage change since 2017-2018	Percentage change since last FY
Domestic air	138	5	72	81	-41%	12%
Domestic rail	624	99	548	729	17%	33%
Other rail [note 1]	69	28	-	0.3	-100%	-
Road, total [note 2]	0.3	0.2	4	19	7.4k%	442%
Road, bus/coach	0.3	0.2	-	1	396%	-
Road, taxi	-	-	-	1	-	-
Road, staff vehicle / hire car	-	-	4	17	-	374%
International rail	25	2	3	3	-11%	33%
International air (total)	697	162	1,420	1,338	92%	-6%
International air, short haul	210	20	141	100	-52%	-30%
International air, long haul	487	143	1,158	924	90%	-20%
International air, non-UK	-	-	121	315	-	161%
Boat	-	-	-	0.1	-	-

Note 1: London tube, tram.

Note 2: Includes domestic and international taxi, bus, coach, hire car and private car data. JNCC does not have a vehicle fleet

Table 5 shows the total spend on official business travel, along with specific breakdowns for spend for some modes of transportation. The travel emissions data do not reflect all this spend as some travel emissions are not yet measured and those that are, are calculated on mileage; it is not currently possible to track the mileage of all journeys made. The growing travel spend over the years is reflective of the increased travel discussed, with a 24% increase in spend from the previous financial year. There has been no spending on accredited offset purchases though JNCC are currently considering these schemes.

Table 5. Business travel spend by various transportation modes, between the years 2017 to 2018 and 2023 to 2024. For some years, data are unavailable, indicated by a '-' symbol.

Business travel spend (£ 000s)	2017-2018	2021-2022	2022-2023	2023-2024	Percentage change since 2017-2018	Percentage change since last FY
Total	299	65 [note 1]	339 [note 1]	421 [note 1, 4]	41%	24%
Domestic air	-	3	13	23	-	76%
Rail	-	21	105	150	-	42%
Road	-	15	45	58	-	29%
International air, short haul	-	2	24	27	-	12%
International air, long haul and non-UK	-	22	150	161	-	7%

Note 1: this data has been restated to improve historic data accuracy based on new information or methodology improvements.

Note 2: £865k if accommodation spend is included.

This year, we have been working to update our travel and subsistence policy to introduce a climate conscious travel approach and other sustainable travel updates. This will allow staff to have clearer guidance for how they can minimise the footprint of their travel.

Waste and resource efficiency

Table 6 shows the total tracked waste generated at JNCC, including from both offices and from electrical and electronic equipment (largely ICT equipment). General office waste is apportioned for Quay House and unavailable for Inverdee House. JNCC moved into Quay House in February 2023, previously occupying Monkstone House in Peterborough. The waste figures for 2022-2023 are reflective of the office move. In 2023-2024, 81% of waste generated that was tracked (excluding ICT waste) was recycled, which is aligned with the GGC target of ensuring at least 70% of overall waste is recycled. There was no waste going to landfill. The total amount of waste generated in 2023-2024 was 13 tonnes, which is a decrease of 49% compared with the total waste recorded in 2017-2018.

Table 6. Tonnes of waste generated by JNCC between the years 2017 to 2018 and 2023 to 2024. For some years, data are unavailable, indicated by a '-' symbol.

Waste (tonnes)	2017-2018	2021-2022	2022-2023	2023-2024	Percentage change since 2017-2018	Percentage change since last FY
Total waste	24	18	83	13 [note 1]	-49%	-85%
Recycled	0	-	68	10	100%	-85%
ICT [note 2]	0.9	-	2.2 [note 3]	1 [note 1]	10%	-56%
Composted food [note 4]	0	-	-	0.3	100%	-
Incinerated with energy recovery	0	-	0.9 [note 5]	1.1	100%	24%
Incinerated, no energy recovery	0	-	0	0		
Landfill	24 [note 5]	18 [note 5]	12 [note 5]	0	-100%	-100%

Note 1: this figure includes 0.57 tonnes of waste electrical and electronic equipment for which the final breakdown figures were unable to be confirmed.

Note 2: recycled, reused and recovered (externally). None has been sent to landfill.

Note 3: 0.9 tonnes was incinerated with energy recovery.

Note 4: JNCC do not offer a catering service; these figures are from office waste for Quay House. Inverdee House do not currently have separate food waste collection.

Note 5: this data has been restated to improve historic data accuracy based on new information or methodology improvements.

The total spend on waste management is shown in table 7. For 2023-2024, only ICT waste spend is shown. This is because waste bills are included in the annual charge for Quay House and Inverdee House; we are not directly billed from the waste company and therefore cannot provide the expenditure figures for this.

Table 7. Waste spend by JNCC between the years 2017 to 2018 and 2023 to 2024. For some years, data are unavailable, indicated by a '-' symbol.

Spend (000's £)	2017-2018	2021-2022	2022-2023	2023-2024	Percentage change since 2017-2018	Percentage change since last FY
Total	-	3	6	2 [note 1]	n/a	-57%
Waste ICT	-	-	3	2	-	-14%

Note 1: data available for ICT waste only.

The laboratory refurbishment at Inverdee House (by building owners SEPA) provided the opportunity this year for a clear-out of stored JNCC items. Many of the items were donated to staff and other organisations for reuse, for example dry suits to a local kayaking group and immersion suits to the British Divers Marine Life Rescue charity. Unfortunately, we were not able to record and report the weight of these reused items.

Reducing environmental impacts from ICT and Digital

Waste electrical and electronic equipment (WEEE) is stored safely until there is enough accumulated to permit economic collection and disposal; therefore, collection is periodic.

In 2023-2024, an audit of the sustainability of the lifecycle of our ICT equipment and processes has been completed to help us identify priority areas. This year, we have focussed on improving our WEEE protocols, with new internal guidance developed. Within this, we have committed to using 100% recycle / reuse waste suppliers only. JNCC has also taken part in the HM Greening Government ICT Annual Reporting for 2023-2024 through the Defra Digital Sustainability Team.

Finite resource consumption: Water usage

JNCC's water usage data (table 8) is available for our Peterborough office only. Usage for Quay House (2023-2024) is calculated through apportionment. The amount of water used has decreased by 80% from 2017-2018, which aligns with the GGC target of a reduction of at least 8% from the baseline year.

Water bills were included in the service charges for Monkstone House and are included in the annual charge for Quay House; we were/are not directly billed from the water company and therefore cannot provide the expenditure figures for this.

Table 8. JNCC Peterborough office water usage between the years 2017 to 2018 and 2023 to 2024. For some years, data are unavailable, indicated by a '-' symbol.

Water (m ³)	2017-2018	2021-2022	2022-2023	2023-2024	Percentage change since 2017-2018	Percentage change since last FY
Water	576	-	-	117	-80%	n/a

Grey water recycling is installed in Quay House, with all water used from sinks in the building recycled and used to flush toilets. Approximately 60% of the building water requirements in Inverdee House are met by harvesting rainwater. Further water savings are made through the incorporation of water efficient WCs, urinals and showers and sensor control taps to reduce unnecessary water wastage.

Sustainable procurement

As a public sector body, we adhere to the Public Contracts Regulations. Within our sustainable procurement guidance, we aim to comply with all relevant environmental legislative and regulatory requirements. We aim to source from local suppliers and ensure minimal packaging and biodegradable / recyclable packaging where possible.

JNCC suppliers are asked to share whether they are accredited to ISO 14001 or meet JNCC's 'greening credentials' of having an implemented environmental or sustainability policy. Table 9 shows the percentage of total agreements made during each financial year where the suppliers met those requirements. There were 9% more agreements made this year where the supplier met JNCC 'greening credentials' compared with 2022-2023, but 11% fewer agreements where the supplier was ISO 14001 accredited. JNCC have started to use the Flexible Framework to support us in identifying where we can improve the sustainability of our procurement.

Table 9. Sustainability of JNCC agreements made between the years 2017 to 2018 and 2023 to 2024. For some years, data are unavailable, indicated by a '-' symbol.

Agreements	2017-2018	2021-2022	2022-2023	2023-2024	Percentage change since 2017-2018	Percentage change since last FY
Meet greening credentials (%) [note 1]	-	65	55	60	-	9%
ISO 14001 accredited (%)	-	8	15	13	-	-11%

Note 1: have an implemented environmental or sustainability policy within their organisation.

In 2023-2024, paper only required purchasing for Inverdee House as shown in table 10. Quay House paper is provided by Defra Group and as printing facilities are shared, it is not currently possible to quantify JNCC use or make comparisons with data from previous years.

Table 10. Number of A4 paper reams equivalent purchased between the years 2017 to 2018 and 2023 to 2024.

Paper	2017-2018	2021-2022	2022-2023	2023-2024
No. A4 reams equivalent	521	42	14	12 [note 1]

Note 1: data for Inverdee House only.

Tracking of the procurement of consumer single-use plastics for office use was started in mid-year 2023-2024. However, due to the need for further clarification on inclusion characteristics for this data, it is not accurate enough to report for this financial year.

Climate change adaptation

Risks to JNCC’s operations from climate change were identified as part of our environmental management system research phase. Appropriate mitigations for this will be explored as part of wider JNCC strategy and risk management.

In May 2023, JNCC held an internal workshop to discuss how we move forward as an organisation with climate change and nature as a central cross cutting theme. The outputs from the workshop were approved by our Joint Committee and climate change considerations are now being embedded across our three science programmes. This will ensure that we can shape our advice in a way that takes better account of the changing climate.

Nature recovery and biodiversity action planning

JNCC does not hold significant natural capital or landholdings so the GGC of nature recovery and biodiversity action planning is not of relevance. However, we aim to contribute where we can to the environment around our managed offices, for example organising cross-building staff litter picks. Our staff also proactively volunteer on their team building days where they can, this year helping to build a new environmental education area for the local community and create hedgehog homes, amongst others.



Dr G. Harper
 Chief Executive
 On behalf of the board of directors
 17 July 2024

Governance Statement for the Joint Nature Conservation Committee for the year ending 31 March 2024

1. Introduction

JNCC recognise the importance of having high-quality leadership and management, effective processes and other appropriate controls in place to enable JNCC to deliver its strategic objectives and achieve the best possible outcomes for nature recovery. To ensure the organisation continues to operate as effectively as possible, JNCC embraces a governance framework which ensures consistency of purpose across all areas of the organisation, encourages high standards of performance, conduct and a strong public service ethos.

The underlying financial environment continues to pose significant challenges, combined with years of reducing levels of guaranteed funding and increasing demand pressures. The current economic climate and general inflation has imposed greater cost pressures across all aspects of our operations in this year and is expected to have an enduring impact on costs in the medium term. Within this overall context, the role of good governance remains critical to stakeholder trust and confidence in our decision making.

As Chief Executive and Accounting Officer, I am responsible for all executive matters carried out by the JNCC Support Co. In delivering this role, I am supported and challenged by the Joint Committee who provide strategic leadership for JNCC within a framework of prudent and effective controls, which enables risk to be assessed and managed. In my Accounting Officer role, I am responsible for the use and stewardship of public assets, and I have responsibilities (and associated powers) to advise the Joint Committee and to act if I feel that the Committee makes any decisions that would infringe their governance or statutory responsibilities.

This Annual Governance Statement provides the opportunity for an honest reflection on whether our governance arrangements are fit for purpose. There have been control weaknesses identified this year, but the effectiveness of the overall governance and risk framework has been maintained to a good standard, despite these challenges. The Audit and Risk Assurance Committee have considered and reviewed the content of the statement including the control weaknesses identified and are content that this statement properly reflects the effectiveness of the governance arrangements over the past 12 months and that improvement actions, particularly in financial management and consistent application of policies and processes have been identified and are appropriate and proportional.

I am pleased to confirm that risk management processes and systems of internal control have been in place in JNCC for the year ended 31 March 2024, up to the approval of the Annual Report and Accounts and accords with HM Treasury guidance. These processes and systems have been effective, subject to specific issues identified further in this statement.

2. Governance arrangements

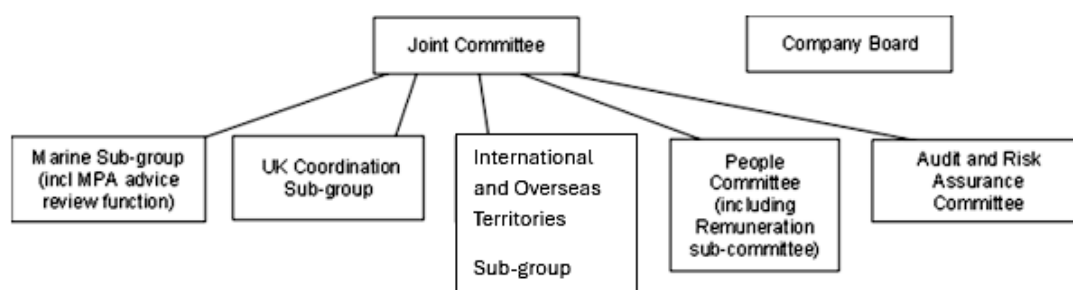
The governance framework

JNCC is an executive Non-Departmental Public Body (NDPB) sponsored jointly by Defra and the devolved administrations. It carries out its UK and international functions with technical expertise, impartiality, and transparency, and at arm's length from its sponsors.

JNCC is led by the [Joint Committee](#), which brings together members from the nature conservation bodies for England, Scotland, Wales and Northern Ireland and independent members appointed by the Secretary of State for the Environment, Food and Rural Affairs under an independent Chair.

Governance arrangements for JNCC, and the relationship between JNCC, UK government departments, devolved administrations, and the country nature conservation bodies, are described in a Governance Framework document . This is available at <https://data.jncc.gov.uk/data/d2c546d0-5eda-466a-b598-e609a5e51dd5/jncc-framework-document-2022.pdf>.

A diagram of the governance structure as of 31 March 2024 is presented below.



JNCC operates to a Corporate Governance Framework that is based on the seven core principles ('the Nolan Principles') of good governance for public services. Through this Framework, JNCC complies with the Principles of Good Governance in Executive NDPBs as they apply to JNCC.

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control and this is informed by the work of the internal auditors and the senior executives responsible for the development and maintenance of the internal control framework. Despite some issues on compliance with processes in relation to international travel and quality and reliability of financial information internal control, risk management and governance have been effective.

3. Effectiveness of the Joint Committee and Company Board

Joint Committee

The Joint Committee operates within a strategic context and its remit includes setting the vision, mission, strategic objectives and risk appetite; ensuring that necessary leadership and resources are in place to deliver the JNCC strategy; challenging and supporting management performance; providing assurance on effective controls and risk management.

Joint Committee members are all non-executives and have the appropriate skills, experience, independence and knowledge to enable the Joint Committee to discharge its duties and responsibilities. The Joint Committee undertakes assessments of its performance every two years in line with biennial performance assessments undertaken by the Audit and Risk Assurance Committee. The last assessment took place in August 2022. The findings concluded that the Joint Committee is an effective Committee. All five areas, identified for action in the 2022 review have been implemented. The next review will take place in 2024 and will be externally facilitated. In September, revised standing orders for the Joint Committee and Company Board were agreed.

Annually, the Joint Committee agrees a small number of work objectives that are aligned with JNCC's strategy. Objectives define how the Committee will add value to the organisation each year and how it will enhance its own effectiveness. Annual objectives are also used to allow a realistic assessment of Committee and member performance.

Joint Committee membership is defined in Schedule 4 of the Natural Environment and Rural Communities Act 2006, and in total comprises 14 non-executive members and in 2023 to 24 was chaired by Professor Colin Galbraith (1 April-20 June), Mr Charles Banner KC (21 June to 8 March) and Ms Cath Denholm (9 March to present).

Conflicts of interest declared by Joint Committee members are managed by the Chair to ensure any necessary separation of the topic and the individual. During the year, no conflicts of interest were reported. JNCC maintains a register of interests for all Joint Committee members and publishes the register on the JNCC website <https://jncc.gov.uk/about-jncc/who-we-are/joint-committee/register-of-interests/>.

The Joint Committee reviews quarterly performance data provided by the executive. The Committee considered this data to be of an appropriate quality and is content that all relevant matters are correctly reported for their assessment. This judgement is further assured through formal reports from Committee sub-committees.

JNCC has delivered well through a year with challenges including, moving to a new headquarters building in Peterborough, significant inflationary and cost of living pressures and industrial action. Despite the pressures, JNCC has demonstrated a strong performance of high impact evidence and advice provision in the UK and internationally at the same time as delivering a strong performance against key performance indicators, exceeding expectations in a number of areas. In year, the governance flow of information between ELT, Joint Committee and Defra was

improved with Joint Committee commenting on quarterly performance data ahead of quarterly performance reviews with our Defra Director and Ministerial Delivery Meetings.

As well as challenge and assurance of JNCC's operational performance, other significant items the Joint Committee addressed in the year included: JNCC's communications strategy and its approach to external engagement; new agenda and meeting formats to provide an opportunity for members to bring valuable insights from their differing areas of expertise to enhance and steer the journey towards thriving nature; a discussion on emerging priorities for 2024 to 25 to provide a steer on business planning; organisational resilience and the capacity and capability of the organisation to deal with unusual events or multiple risks materialising at the same time; overseeing the development of the strategic roadmaps and Theories of Change that will implement the JNCC strategy. Through the year, Joint Committee received regular updates on implementation of the Global Biodiversity Framework. As the UK Government reaffirms its commitments to the environment, through the agreement of the Global Biodiversity Framework at COP15, the Joint Committee continues to challenge JNCC to prioritise work that supports our strategic, UK and global priorities.

In January 2024, the Joint Committee held an extraordinary meeting to discuss a potential fraud and breach of JNCC's policies and procedures in relation to operational practices overseas. Further details can be found in section 8 of the statement, titled 'overseas travel'.

Company Board

Support is provided to the Joint Committee by a company limited by guarantee, JNCC Support Co, which was incorporated on 2 March 2005. The Joint Committee has delegated the operational delivery of JNCC's functions and duties to the company through me as Chief Executive. The Company Board comprises Joint Committee members, me as Chief Executive and David Collins as Director of Finance & Resources. The Company Board met in June to approve the Annual Report and Accounts.

Attendance by members at meetings of the Joint Committee, Company Board and its standing sub-committees, and the Company Board during 2023 to 2024 is detailed in Table 11 below.

Table 11: Attendance at meetings in 2023 to 2024

Members	Joint Committee		JNCC Support Co Board		ARAC		Remuneration Committee		People Committee	
	Meetings	Att	Meetings	Att	Meetings	Att	Meetings	Att	Meetings	Att
Professor Melanie Austen	4	4	1	1	3	3	N/A	N/A	N/A	
Mr Charles Banner	4	4	1	1	1	1	3	3	N/A	
Lord David Blencathra	4	4	1	1	N/A		N/A		N/A	
Ms Cath Denholm	4	4	1	1	3	3	3	3	4	4
Professor Pete Higgins	4	4	1	1	4	3			N/A	
Professor Colin Galbraith ¹	1	1	1	1	N/A		2	2	N/A	
Rhys Jones ²	3	1	N/A		N/A		N/A		N/A	
Ms Aoife Martin	4	2	1	1	N/A		N/A		N/A	
Professor Thomas Meagher	4	4	1	1	N/A		N/A		N/A	
Professor Julian Orford	4	4	1	1	N/A		N/A		N/A	
Professor Steve Ormerod	4	4	1	1	N/A		N/A		N/A	
Dr Gemma Harper	4	4	1	1	N/A		N/A		N/A	
Sir David Henshaw ³	1	0	1	0	N/A		N/A		N/A	
ARAC Independent members (not members of the Joint Committee)										
Karen Balmer	N/A		N/A		4	3	N/A		4	4
Nigel Reader	N/A		N/A		4	4	N/A		4	4

¹Left Joint Committee 20th June 2023.

²Joined Joint Committee 7th July 2023.

³Left Joint Committee 6th July 2023.

4. Joint Committee and its sub-committees

The Joint Committee leads JNCC and has overall responsibility for fulfilling the statutory functions of JNCC and in maintaining an effective framework of corporate governance, promoting the efficient and effective use of resources.

The Joint Committee is supported in its work by five sub-committees or sub-groups: Audit and Risk Assurance Committee, People Committee (including Remuneration as a sub-committee), Marine Sub-Group (including marine protected areas), International Reporting Sub-Group and UK Coordination Sub-Group. All have terms of reference agreed.

A schedule of delegations is in place which is revised and updated as necessary to reflect the responsibilities of the Joint Committee, Company Board, and sub-committees.

ARAC

The Audit and Risk Assurance Committee (ARAC) provides the primary assurance mechanism. It operates in accordance with the Audit and Risk Assurance Committee Handbook, published by HM Treasury. ARAC monitors JNCC's governance and control systems and advises on internal and external audit matters, risk and governance. It reviews its performance biennially, with the next review due in 2024. ARAC meets four times a year and meets intersessionally as required. Its meetings are attended by JNCC's internal audit providers (Government Internal Audit Agency) and the National Audit Office.

The ARAC Chair refers to the Joint Committee all issues that pose a major risk to the business integrity of JNCC and those that in their judgement require disclosure to the full Committee or need immediate action.

During 2023 to 2024, ARAC was chaired by Mr Charles Banner KC (1 April to 20 June), Ms Cath Denholm (21 June to 8 March) and Nigel Reader (9 March to present) ARAC's membership consisted of three Joint Committee members and two independent external members. Key topics during the year included monitoring the adequacy and efficacy of JNCC's approach to corporate risk management, delivery of the annual internal audit programme, reviewing the financial statements and annual report, external audit strategy, a review of accounting policies, oversight of financial resilience, seeking assurance on information risks and cyber security, and a risk drill-down workshop on learning and development.

An annual risk-based audit plan, operating to government internal audit standards, has been delivered and the annual opinion from the Head of Internal Audit provided moderate assurance over the controls reviewed in the year. This means that some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control, but overall, there were no significant weaknesses putting JNCC's governance framework at significant risk. The executive have agreed with the recommendations arising from the audits undertaken in 2023 to 2024 and are implementing improvements to enhance the adequacy and effectiveness of the framework of governance, risk management and control.

People Committee

The People Committee provides strategic advice, support and challenge to management and assurance to the Joint Committee on all people and people-related matters (including internal communications and workspace) affecting the employee lifecycle. The Committee takes a high level and strategic view of people related issues, with an overall purpose of ensuring a clear line of sight between the JNCC strategic plan, the People Strategy, people-related strategic risks, performance against people-related metrics and the organisation's people policies and initiatives. The Committee is chaired by Ms Cath Denholm, an independent member of the Joint Committee. The Committee meets four times a year and maintains an annual schedule of thematic areas, covering the full range of people issues, including the effectiveness of JNCC's people and transformation strategies; health, wellbeing and engagement of staff, fair and consistent management and reward; capability and capacity and quality and effectiveness of workspaces and policies.

The People Committee benefits from having amongst its membership an ARAC member, Ms Karen Balmer. This creates a valuable governance link with the work of ARAC. For part of the year, the Committee also benefited from having a second ARAC member, Nigel Reader amongst its membership.

Remuneration Committee

The Remuneration Committee a sub-group of the People Committee. The Committee meets twice a year and is chaired by Ms Cath Denholm. This sub-group sets the overall pay remit for staff employed by the company on the Joint Committee's behalf (with the approval of Defra and Treasury as required) and sets and reviews the terms and conditions and performance objectives for the Chief Executive.

International, Marine and UK Coordination sub-groups

The three thematic sub-groups of the Joint Committee support the implementation of JNCC's strategy. Each sub-group is tasked with the same four objectives: -

- Produce a statement of what JNCC is trying to achieve in their respective spaces.
- Identify the top five work areas to develop over the next two spending rounds.
- Identify specific areas of work where JNCC should reduce activity.
- Consider the barriers to achieving such a change and refocus.

Each sub-group oversaw the development of the thematic roadmaps by Programme Boards, which sit underneath the overarching JNCC strategy and supported the delivery of the policies and programmes across JNCC in their respective areas. Each sub-group formally reported to the Joint Committee at each of its meetings.

Chief Scientists Group

The Chief Scientists' Group (CSG) is a director-level group of the Statutory Nature Conservation Bodies (Natural England, Natural Resources Wales, NatureScot, the

Northern Ireland Environment Agency and JNCC). Each member of CSG is accountable to their own Chief Executive Officer with the delegated authority to take decisions and commit resources on behalf of their employing organisation. Its scope is terrestrial and marine nature conservation in its broadest sense, focussed on the United Kingdom but covering wider concerns as appropriate. The goals are to share best practice and to discuss, develop and jointly resource solutions for common nature conservation issues. It exchanges information among the five organisations, thereby avoiding duplication of effort and identifying opportunities for further collaborative working.

The CSG provides an advisory function to the Joint Committee and is open to its requests. CSG operates at the strategic level, devolving detailed business to well-defined and regulated Interagency Working Groups. It oversees these groups and has responsibility for approving processes and outputs such as the Guidelines for SSSI Designation, Common Standards Monitoring, and the Quinquennial Reviews (QQR) of Schedules 5 and 8 of the Wildlife & Countryside Act 1981, some of which are formally signed off by the Joint Committee.

JNCC UK Sponsor Group

The JNCC UK Sponsor Group brings together senior officials from JNCC, the Department for Environment, Food and Rural Affairs (Defra) and the Devolved Administrations (DAs) to provide strategic policy direction and promote increasing collaboration between JNCC and its sponsors.

During the year, the Group changed its meeting frequency from two meetings a year to one. The now annual meeting affords an opportunity to impart information and allows Defra and the DAs to agree shared priorities for JNCC, sign off contributions to JNCC's Grant-in-Aid (GiA) settlement and approve the business plan for a given financial year.

The Group is chaired by me as JNCC's CEO, with membership from all four UK countries at Director level, with parity across Defra and the DAs.

5. Executive governance framework

Executive Leadership Team

The Executive Leadership Team (ELT) supports the Chief Executive in leading the JNCC Support Co. to deliver JNCC's strategy and business plan within a framework of effective controls.

During 2023 to 2024, membership of ELT consisted of:

- Dr Gemma Harper, Chief Executive.
- Mr David Collins, Director of Finance and Resources.
- Mr Dave Stone, Chief Scientist.
- Dr Chris Tuckett, Chief Officer, Strategy & Impact.
- Dr John Goold, Director, of Marine Evidence and Advice.

- Dr Steve Wilkinson, Director, Ecosystem Evidence and Advice.
- Ms Beth Stoker, Co-Director, International Evidence & Advice
- Ms Natalie Askew, Co-Director, International Evidence & Advice
- Ms Lynn Heeley, Head of Organisational Development

The chairing of ELT meetings rotates around the group. Attendance at ELT throughout the year was excellent.

ELT meets monthly to set strategic priorities based on guidance from the Joint Committee and Management Board; define the operating model for JNCC and set the policy and control framework; identify priorities for change; define the culture and values of the organisation; agree advice to the Joint Committee and its sub-committees. ELT holds weekly meetings to allow members to keep abreast of 'live' issues and make timely decisions when required.

Delivery & Assurance Board

The ELT Delivery & Assurance Board meets quarterly and is chaired by me as the JNCC CEO. The role of the Board is to identify and respond to issues, challenges and risks raised by the Director-led Programme Boards, by providing clear advice and decisions. The Board ensures a consistent and accountable approach to governance and management of work priorities in line with the organisational strategy across JNCC's directorates. The Board consisted with ELT members. The Board also undertakes a risk deep dive at each meeting into a significant risk, assessing the impact of the mitigation being implemented. Its findings are reported and discussed at ARAC.

Management Board

ELT is supported by a Management Board, which is co-chaired by Mr David Collins and Mr Dave Stone on a rotational basis and attended by members of ELT and Team Leaders. This Board was established to optimise the efficient delivery of JNCC's work by enabling cross organisational topics to be addressed collectively and efficiently in a single forum. Cross organisational issues identified at Programme Boards are brought to the Management Board for discussion and resolution. The Management Board is able to provide advice and information to both ELT and the Joint Committee.

To achieve its potential as a critical part of the governance of JNCC, changes to how the Board will operate in 2024 to 2025 have been discussed with its membership. The ambition is for the Board to be a valued and effective part of the governance of the organisation, solving problems and developing and implementing solutions.

Programme Boards

Programme Boards are based on JNCC's four thematic themes, UK Coordination, Marine, International and Corporate Services. These Boards support the Director in leading the strategic thematic work area within JNCC for the life cycle of the JNCC strategy, which is currently 2030. All four Boards work together to ensure consistency in approach to monitoring and managing work priorities in line with the organisational

strategy, identifying and managing risk and effective reporting whilst creating space for learning as well as placing wellbeing of people at the heart of what JNCC achieves.

Programme Boards support the Delivery & Assurance Board to help them provide clear advice and decisions on issues, challenges and risks raised through quarterly performance reporting. This helps to ensure a consistent and accountable approach to governance and management of work priorities in line with the organisational strategy across the directorates.

During the year, programme boards helped to maintain an overview of customer needs covering the development and implementation of policy, assessed the existing and potential role for JNCC in addressing these and the strength of this role relative to other organisations. They also individually developed a road map and theory of change for the implementation of the JNCC strategy.

Programme Boards meet monthly and consist of Team Leaders responsible for work in their respective areas. Team Leaders are supported at each meeting by business partner representatives from Communications, HR, Finance and Digital & Data Solutions Teams.

6. Financial management and control

JNCC's financial management and budgetary processes has not provided the quality and reliability of information and advice as in previous years, which has led to management being less confident than normal through the course of the year in understanding our forecast year-end financial position. Accordingly, it has not been possible to provide the Joint Committee with robust and timely forecast outturn information. Measures to improve our ability to plan, record and report our actual and forecast spend, income and workforce, have not developed as quickly or effectively as we intended. Testing and challenge of the forecasts provided by budget holders, should have been initiated earlier in the year to build confidence and to provide an opportunity to challenge future expenditure plans.

The forecast overspend this year will be covered by held reserves, however this reduction in our reserves will limit our ability to withstand future financial risks. As we complete our year-end processes and confirm our budgets for 2024 to 2025, we will reflect on some of the key factors that have contributed to our forecast deficit this year, this will include a review of one-off and recurring pressures along with a Financial Management Improvement Plan which will refresh and simplify processes while enhancing controls and management information throughout the annual financial cycle. This will be supported by training on our finance system for all users and broader financial training for budget holders and senior managers.

Plans to establish a Portfolio Management Office (PMO) from the start of the new financial year will build our capacity and capability in business planning and performance reporting. The PMO will be closely involved in the further development of a new suite of recording and reporting capabilities that are offered within our new Corporate System. The PMO will work closely alongside the Finance Team, to ensure that our finance and reporting systems operate effectively together.

Government Functional Standards

Functional Standards are essential to creating a coherent, effective, and mutually understood way of working. It is essential that JNCC is continually monitoring ways of working as well as making relevant adjustments to ensure conformity with functional standards. Over the past 12 months, JNCC has taken steps to review current compliance with the standards and we have highlighted key areas for improvement. By the end of June 2024, we plan to have a full road map for implementation across each standard. It is our aim to become fully compliant with all mandatory standards by March 2025.

The development of a new Portfolio Management Office (PMO) allows the opportunity to incorporate updated assessments against standards and ensure implementation through our ways of working. In the last few months, consultants have been engaged to look at Project Delivery (GovS 002) as part of a broader review of our programme and project management capability. A timeline to review the 'Analysis' functional standard will also be set out early in the new financial year, alongside a full review of 'Security' and 'Digital' (GovS007 and GovS005) standards. A review of the security standard will highlight areas for improvement that will supplement the work we have carried out to develop our cyber security environment. Our expectation is to be fully compliant by September 2024.

External audit of JNCC

The external audit of the financial statements is undertaken by the National Audit Office (NAO). The NAO's audit certificate has been included in this document.

7. ARAC assurance statement

ARAC is required to provide an opinion on the adequacy and effectiveness of the organisation's arrangements for risk management, control and governance, efficiency, and effectiveness. ARAC's opinion is based on its consideration of the organisation's risk registers, the internal auditor's annual report and opinion, the external auditor's Audit Completion Report and Letter of Representation, and other work undertaken or commissioned by ARAC such as risk drilldowns and discussions at its meetings. In addition, ARAC receives a range of written reports throughout the year. These include annual reports on information management and cyber security, updates to the organisation's counter-fraud and anti-corruption policy, oversight of JNCC's financial resilience and an annual paper on legislative compliance.

ARAC particularly welcomed the regular updates on the implementation of the IT security programme where the Committee is satisfied that the executive is committed to maintaining an appropriate level of internal control and prudent use of resources and on progress with the environmental management improvement actions programme. This has helped to mitigate the potential risk to JNCC's reputation unless JNCC can demonstrate that its own environmental performance is defensible, if not exemplary. ARAC received updates on progress towards these actions at each of its meetings during the year.

During 2023 to 2024, ARAC has monitored and considered the effectiveness of JNCC's risk management, control and governance arrangements. On the whole, these arrangements support the organisation in fulfilling its policies, aims and objectives, enabling it to identify, understand and manage its principal risks, and to be accountable and transparent in its governance.

ARAC notes that JNCC is taking steps to further enhance controls in areas where weaknesses were identified in internal audit reports. Notably, weaknesses in the expenses and overtime audit report, in the implementation of policies in relation to international travel, in compliance with policies (in particular fraud risk and investigations) and in financial management and budgetary control were identified and reported during the year. Improvement actions have been agreed and ARAC will continue to actively monitor the implementation of these actions in the coming year.

ARAC believes that, by virtue of its work during the year, it is able to take a measured and diligent view of the quality of financial and other systems of reporting and control within JNCC. It has constructively challenged the executive and the internal audit function and has received a high level of co-operation and support from all concerned. Given the work undertaken by the internal and external auditors, and other information available to it, ARAC can therefore provide the Joint Committee and the Accounting Officer, with reasonable assurance that the JNCC's control mechanisms are working satisfactorily and that the Governance Statement included in the Annual Report & Accounts for 2023 to 2024 is an accurate reflection of the risk management, control and governance arrangements in place. Notwithstanding the weaknesses identified this year, ARAC is satisfied that the internal control arrangements broadly addressed the main risks JNCC faces. ARAC notes the commitment of the Accounting Officer and senior management to make the necessary improvements throughout 2024 to 2025 to ensure that policies, processes and procedures in relation to risk management, governance, and internal controls are easily understood, clearly communicated and sufficiently incorporated into JNCC's day to day work.

8. Risk management

Overall responsibility for risk lies with the Joint Committee. Responsibility for the effective management of risk within JNCC rests with ELT, with leadership of the risk management process provided by me as Chief Executive and Accounting Officer. Effective risk management and governance is critical to the ability of JNCC to achieve its objectives and manage the risks it faces.

JNCC ensures that the risks that it faces are dealt with in an appropriate manner, in accordance with relevant aspects of best practice in corporate governance, and adopting the principles contained within the Treasury guidance Management of Risk: Principles and Concepts <https://www.gov.uk/government/publications/orange-book>.

The risk management system in JNCC, is based on a hierarchical structure, with risk escalation processes in place. This structure allows and promotes the escalation of risks that cannot be controlled at lower levels, or which may have an impact on teams or the organisation as a whole. JNCC's risk management process comprises:

- A high-level corporate risk register, which includes the principal long-term risks affecting JNCC.
- An annual significant risk register capturing a small number of significant risks which are 'live' and require active management during the year.
- A risk appetite statement.
- Quarterly reporting on significant risks to ELT, the Joint Committee, ARAC and Defra.
- Risk drill-downs undertaken by the ELT Delivery & Assurance Board and ARAC to evidence and challenge the mitigation measures in place and propose additional action where required. DAB undertook three risk drill downs during the year in the areas of people & place, cyber security and funding and operations strategy.

In addition to quarterly risk reporting on the annual significant risks register, regular consideration and reporting of new or fast-evolving risks is undertaken by ELT, ARAC and the Joint Committee.

The corporate risks register provides a profile of the entirety of the risks the organisation faces and forms an integral part of the internal audit process in informing the internal audit operational plan and in conjunction with the significant risks register helps to focus audit effort on key risk areas. A review of the corporate risk register is undertaken annually by ELT.

Risk appetite

Public sector organisations like JNCC cannot be culturally risk averse and be successful. Effective and meaningful risk management is important in taking a balanced view of risk and opportunity in delivering JNCC's ambition on nature recovery. We use our risk appetite to support our decision-making, improve our performance and inform spending review and resource prioritisation processes.

Each year, the Joint Committee are asked to consider the risk appetite and agree that it reflects the current risk picture, considering previous risk discussions and any new and emerging risk. The Committee is asked to set the organisational risk appetite, with an appreciation that it includes some degree of risk-taking to achieve the organisation's ambition for nature recovery, as set out in the JNCC strategy.

Whilst the current risk appetite statement was comprehensive, ELT recognised that simplifying it, would provide greater clarity for staff on how it should be applied. In November last year, ELT held a workshop, led by the Governance Manager, with a cross section of Team Leaders with the aim of devising a new risk appetite statement to realise JNCC's ambitions on nature recovery. This new statement can be found below and awaits Joint Committee approval.

JNCC risk appetite statement

Introduction

Our risk appetite has been defined following consideration of organisational risks, issues and consequences. Appetite levels will vary, in some areas our risk tolerance will be

minimalist or cautious in others, we are open for risk and are willing to carry risk in the pursuit of our strategic objectives and to deliver our ambition for nature recovery.

We should always aim to operate our activities at the levels defined below. Where activities are anticipated to exceed the defined levels, this must be highlighted through the appropriate governance mechanisms.

Risk appetite scales:
Averse - Avoidance of risk and uncertainty in achievement of key deliverables or initiatives is key objective. Activities undertaken will only be those considered to carry virtually no inherent risk.
Minimal - Preference for very safe business delivery options that have a low degree of inherent risk with the potential for benefit/return not a key driver. Activities will only be undertaken where they have a low degree of inherent risk.
Cautious - Preference for safe options that have a low degree of inherent risk and only limited potential for benefit. Willing to tolerate a degree of risk in selecting which activities to undertake to achieve key deliverables or initiatives, where we have identified scope to achieve significant benefit and/or realise an opportunity. Activities undertaken may carry a high degree of inherent risk that is deemed controllable to a large extent.
Open - Willing to consider all options and choose one most likely to result in successful delivery while providing an acceptable level of benefit. Seek to achieve a balance between a high likelihood of successful delivery and a high degree of benefit and value for money. Activities themselves may potentially carry, or contribute to, a high degree of residual risk.
Eager - Eager to be innovative and to choose options based on maximising opportunities and potential higher benefit even if those activities carry a very high residual risk.

Risk Appetite by Category

Risk Category	Risk Appetite
People/Culture/Values	Open
Cyber Security and Data Management	Minimal
Governance/Compliance/Legal	Minimal
Reputation/Relationships	Cautious
Strategy Implementation	Open
Financial Management	Cautious

Risk Appetite Statements

People/Culture/Values

Risk appetite: **OPEN**

Risk appetite statement

We are prepared to invest in our people to create the innovative mix of skills that we need to deliver the ambition we have for nature recovery. We will support, develop, and utilise the full potential of our staff, delivering the People Strategy effectively. JNCC will be a good employer by making the workplace a stimulating and safe place to work, placing importance on a culture of equality and diversity, dignity and respect, organisational values, staff development, constructive performance appraisal, and personal security. Our aim is to build a resilient and flexible workforce now and for the future, that models the organisation we are and aspire to be, valuing our staff for their ability, competencies and professionalism.

Cyber Security and Data Management

Risk appetite: **MINIMAL**

Risk appetite statement

On cyber security, we are committed to having in place robust controls based on current security capabilities, the likelihood of threats, and the impact of any potential cyber breach. Investment in cyber security will be sufficient to reduce the remaining technology and cyber risks to a point the organisation can tolerate. We are committed to ensuring that information is authentic, appropriately classified, properly conserved, and managed in accordance with legislative and business requirements, and that a robust information management policy is in place, complete with a suite of protocols. The Audit & Risk Management Committee (ARAC) will receive an annual assurance that guidance and procedures are in place and mandatory training is undertaken annually by staff.

Governance/Compliance/Legal

Risk appetite: **MINIMAL**

Risk appetite statement

We will comply with the high standards of corporate governance expected of a public body and ensure that our activities are carried out in accordance with the regulatory parameters set. We will also ensure that we follow all related legislation associated with our activities. Only a very limited tolerance will be taken towards any discretion over the interpretation of our compliance requirements. These would only be taken with prior consultation and approval at ELT level and where a proportionate approach to compliance is considered to be appropriate.

Reputation/Relationships

Risk appetite: **CAUTIOUS**

Risk appetite statement

To carry out our role effectively, we need to build relationships and partnerships with a range of government and non-government bodies. Over recent years, we have been proactive and successful in this area. Our key strengths are convenor and collaborator, collaboration being a key JNCC value. A strong partnership working culture is important in ensuring that we are successful in our pursuit of nature recovery. New relationships and partnerships are essential to our continued success. There may be necessary elements of risk-taking, working with a new, unfamiliar partner that we should be prepared to take to realise the ambition of the JNCC strategy. Risks must be fully understood, documented, and managed throughout the relationship building process. JNCC's reputation has been a key driver to the organisation's success. Our reputation across the UK and internationally for delivering high quality advice and evidence should be maintained and enhanced through observing our values.

Strategy Implementation

Risk appetite: **OPEN**

Risk appetite statement

We have a strong record of success in providing robust evidence and trusted advice to enable governments, and other stakeholders, to achieve their policy objectives via effective science-based decision making. We will remain adaptable and flexible to meet evolving challenges. We will encourage innovation, one of our key values, and creativity in the way we deliver our strategy. We will actively seek out opportunities where these exist to take on new roles that help deliver our outcomes and improve our reach and profile. We will mitigate the risk of diminishing GIA by securing new funding streams, aligning new work with our strategy. We may need to invest time and resource in securing funding without a guarantee of success. Staff will be supported in their pursuit of external funding, with the organisation adopting a no blame culture.

Financial Management

Risk appetite: **CAUTIOUS**

Risk appetite statement

We recognise that public finances will continue to remain under significant pressure. As a public body, it is imperative that we manage public money in accordance with the high standards of probity expected. We can and should innovate in carrying out our responsibilities, using new technology and adopting good business practices, ensuring value for money in the use and deployment of our financial resources, setting a balanced budget which is maintained each year. All staff must follow and meet the financial management standards set out in [Managing Public Money](#).

Significant risks managed during 2023 to 24

JNCC's significant risks in 2023 to 2024 can be found in Table 12 below. Implementation of key mitigation is monitored and reported through the year to ARAC and the Joint Committee. Any mitigations not fully implemented during the year are part of wider initiatives and rolled forward into mitigation for the following year where relevant.

Table 12

Risk No.	Risk description
Risk 1 People & place	JNCC's ambition for nature conservation and recovery is impeded by an inability to make JNCC an attractive place to work and attract and retain talented staff to deliver its mission.
Risk 2 Cyber and information security	Reduced ability of the organisation to operate and recover /or loss of JNCC data assets as a result of inadvertent staff behaviour or malicious intrusion.
Risk 3 Funding & operations strategy	Failure to achieve a balanced budget or portfolio prevents effective delivery and work-life balance because JNCC's ambitions are not matched to available resources/capabilities, risk appetite, rising costs or securing additional investment.
Risk 4 Impact	<p>4a. RELATIONSHIPS: Relationships with key sponsors, funders and partners are damaged due to a failure to articulate clearly JNCC's vision, mission, strategic priorities, impact, and value for money across the UK, the UK Overseas Territories and internationally.</p> <p>4b. REPUTATION: Poor political/social/cultural understanding of the external environment and/or poor science quality damages JNCC's reputation, undermines the fiscal strategy and increases the legal risk.</p> <p>4c. NATURE RECOVERY: Lack of a scientifically based UK overview results in a failure to provide advice to inform decision-making to deliver nature conservation and recovery across the UK.</p> <p>4d. ORGANISATIONAL PROFILE: Lack of visibility and profile across the UK and internationally results in JNCC not optimising its convening role, leading to dispensability and negative funding implications.</p>

ARAC risk drill-downs

ARAC drill-downs provide detailed scrutiny of JNCC's significant risks and are a useful exercise in gaining assurance on mitigation activity and identifying any gaps that need to be filled.

In November, an ARAC risk drill down workshop took place into JNCC's learning and development (L&D) risks. The workshop focussed on the current approach to learning and development, how L&D opportunities are seen by staff and their success in developing capability and engaging staff, including relevant assessments from staff and external partners. The workshop identified some quick wins for this current year and some longer term deliverables for 2024 to 2025.

Management of fraud risk

JNCC has zero tolerance towards fraud, bribery and corruption, and all staff are required to undertake mandatory 'Responsible for Information' training which includes content relating to fraud, bribery, and corruption. JNCC continued to contribute to Government counter-fraud initiatives and activities through collaboration with the Defra Fraud and Error Board where best practice is shared between Defra and its arm's-length bodies. Regular training and internal communications provide an effective way of maintaining awareness of obligations and reporting arrangements for dealing with potential fraud, bribery, information security and whistleblowing matters.

Overseas travel

In November 2023, an incident was identified and alerted to ARAC members in relation to excessive data roaming charges resulting from the use of mobile phones overseas. An initial technical investigation was undertaken by JNCC's Data and Digital Services Team, primarily to determine what had happened, whether the service provider was right in applying the level of charges and to put in place any immediate additional controls to mitigate future risks. This was not a formal review carried out under the appropriate JNCC policies. Following an extraordinary meeting of the Joint Committee in January 2024, the Joint Committee considered that the initial technical review of the incident was not sufficient and advised the executive to undertake a formal investigation in line with JNCC's Investigations Policy and Counter-Fraud and Anti-Corruption Policy.

JNCC's Chief Scientist was appointed to run the investigation, which was initiated on 24 January and concluded on 5 February with myself and the JNCC Chair reviewing the report and approving its conclusions and recommendations. In parallel JNCC's Single Point of Contact (SPoC) assembled an incident board to carry out an initial, independent assessment of the facts available in line with section 7 of our Counter-Fraud and Anti-Corruption Policy.

The investigation concluded that a fraud had not taken place, that data use was necessary to carry out business functions and that individuals involved had taken appropriate steps to follow relevant guidance and policies. However, it was clear that JNCC management had not reacted quickly enough and had not followed its own

policies in responding to the incident. This was partly as a result of inconsistent and out of phase policies; limited capacity of the organisation to react to scenarios outside the operational norm; limited anticipation of risk; and a breakdown of communication. It was noted that appropriate changes in the management and control of mobile phone use overseas had been put in place which should mitigate the risk of excessive high charges

At the conclusion of the investigation, an ARAC member was appointed to begin a review into the policies, processes and procedures applied in response to the incident, to investigate the extent of compliance with extant policies, processes and procedures and identify recommendations which could be built into future practices. This review recommended:

- a comprehensive review of JNCC policies should be conducted on a “triaged” and prioritised basis with the emphasis on:
 - Rationalisation.
 - Ensuring they hang together without inconsistencies or contradictions.
 - Making them less legalistic and easier to read.
 - Introducing cyclical reviews to ensure they remain fit-for-purpose.
- simple ways of communicating policies should be developed, raising staff awareness of when to invoke policies with a stated expert point of contact to help staff ensure compliance.
- a strategic review of JNCC’s international business should be conducted to ensure full alignment with JNCC’s corporate strategy and that JNCC has the capacity to manage and deliver successfully with effective governance in place.
- a risk drill down should be commissioned by ARAC into the risks arising from overseas travel and the adequacy of current mitigations. This should consider all aspects of international business, in particular costs and health & safety.

9. Assurance reporting

Throughout 2023 to 2024, JNCC had quarterly assurance reporting in place. Quarterly reporting assists in identifying gaps in assurance and strengthens accountability and ownership of control and risk issues within JNCC teams. Returns from teams are collated and an average organisational rating is calculated for each of seven assurance areas. Action plans are devised to address any weaknesses with the Governance Team offering support where required. Outputs from reporting are shared with team leaders, ARAC and the Joint Committee. JNCC executive directors use outputs from assurance reporting to provide evidence to support their annual Director Assurance Statements.

10. Information management and cyber security

The risk of cyber-attacks, particularly ransomware and data exfiltration, remains critically high. The National Cyber Security Centre warns of an extended period of heightened threat, necessitating a strengthened cyber posture for government organisations like JNCC.

There have been limited changes to the nature of JNCC’s risk profile in this area over the past year.

- **Continued growth in prevalence of cyber-attacks** – cyber-attacks, particularly ransomware attacks have continued to increase nationally. For the last calendar year, January to December 2023, JNCC received 1,825,861 emails of which 3,323 contained malware that could have compromised the JNCC network. JNCC boundary firewalls on a monthly average receive 33k targeted attacks, all of which were prevented by JNCC systems. The new deployment of a Security Incident and Event Management (SIEM) system alerted JNCC to 201,723 vulnerabilities, targeted attacks and phishing attempts. Despite all these attempts to breach JNCC cyber defences, no breaches were detected during the past 12 months.
- **Continued remote working** - remote working introduces new information security / governance risks from insecure working environments and co-living arrangements. The response to Covid normalised remote working and for JNCC a net increase in staff numbers during Covid and their increased geographical spread, encouraged by hybrid working, means a significant degree of remote working is a long-term reality. Remote working infrastructure, including VPN access to the JNCC network and remote deployment of security patches have continued successfully. In late January, JNCC implemented an upgrade to the firewall technology that introduced better security measures, capacity and resilience.
- **Working Abroad:** JNCC has seen a significant increase in staff working overseas, including ventures into "Countries of Concern" known for elevated cybersecurity risks. Recognising this shift, we have proactively implemented new procedures, policies, and infrastructure adjustments to ensure continued adherence to our stringent cybersecurity standards, even in very challenging environments. These measures safeguard JNCC data and systems while enabling productive working patterns for our international teams.

Currently JNCC holds data that is classified (under the standard classification system) as:

- OFFICIAL
- OFFICIAL – SENSITIVE

JNCC does not hold any data of higher standard classification.

JNCC records the number of Incidents and Near Misses that occur in each financial year with respect to information management. This is divided up into the industry standard severity levels (severe incident, incident and near miss):

2023	Q1	Q2	Q3	Q4
Data incidents	0	0	0	
Minor Breaches	1	2	3	
Major breaches	0	0	0	

IT related and Data Protection incidents and near misses can now both be reported due to improved recording through the introduction of a case logging system. The 6 data breaches that occurred were all low risk and impact; only one was reported to the Data Protection Officer (DPO) at Defra and this was for information only.

11. Compliance with the Corporate Governance Code

In 2023 to 2024 JNCC complied with all appropriate revisions to sections of Corporate Governance in Central Government Departments: Code of Good Practice

<https://www.gov.uk/government/publications/corporate-governance-code-for-central-government-departments>, with the following exceptions.

- i. JNCC does not currently undertake an annual evaluation of Joint Committee performance. The Joint Committee evaluates its performance every two years; this is commensurate with the size of the Committee and number of meetings each year.
- ii. JNCC monitors performance in handling Freedom of Information and Environmental Information Regulations requests and reports this information quarterly on the JNCC website: <https://jncc.gov.uk/about-jncc/corporate-information/access-to-information/>. Significant resources would be required to develop and implement systems to monitor and report on other correspondence, and there are currently no plans to do this. JNCC has a complaints procedure documented on its website which explains who is responsible for investigating and adjudicating on any complaints: <https://jncc.gov.uk/about-jncc/corporate-information/complaints/>. All correspondence is handled on a need-to-know basis and held in a confidential file with restricted access.

12. Evidence quality

JNCC has robust evidence quality assurance processes in place to maintain its reputation for scientific excellence. Policies and associated guidance notes provide a standard for JNCC staff to follow to ensure that the quality of JNCC scientific advice and evidence is fit for purpose. A key principle is that quality assurance should be proportionate to the intended use of the advice or evidence. JNCC's policy is compliant with *The Government Chief Scientific Adviser's Guidelines on the Use of Scientific and Engineering Advice in Policy Making* (2010).

In 2023 to 2024, a series of in-house audits was conducted on projects subject to the evidence quality assurance process. These audits assessed whether processes had been followed and relevant documentation produced. Recommendations were raised to address any perceived weaknesses and ensure consistency across projects. Best practice was shared with project managers.

JNCC does not own any business-critical models.

13. Ministerial directions

In 2023 to 2024 JNCC received no ministerial directions.

14. Whistleblowing

JNCC has a Public Interest Disclosure Policy (Whistleblower's Charter) in place. The policy promotes openness in dealing responsibly with wrongdoing in the workplace and if staff have concerns, they can raise them as a 'qualifying disclosure'. Compliance with the policy is monitored and reported to the Audit and Risk Assurance Committee each quarter. In 2023 to 2024, no instances of whistleblowing were reported.

15. The Taskforce on Climate-related Financial Disclosures (TCFDs).

As an arms-length body, JNCC falls under the remit of the 2023 Defra Group Sustainability Strategy, and we report quarterly to Defra on our performance against the Greening Government Commitments. This year, following a risk drill down by one of our ARAC members, Nigel Reader, we have established an environmental management system based on the requirements of ISO 14001:2015 and we are working to secure this accreditation in 2024. These compliance obligations, amongst others, have shaped the development of our corporate environmental objectives, which focus on reducing travel emissions, sustainable procurement, and the environmental impact of our electrical and electronic equipment lifecycle. Our objectives guide us to support the UK Government's ambition of reaching net zero by 2050, our overarching objective, and we will be developing JNCC-specific science-based emissions reduction targets to achieve this.

Our work on sustainability is overseen by ARAC who have received progress reports throughout the year on the implementation of ISO 14001:2015. Joint Committee also have a working objective to oversee environmental sustainability metrics having regard to the UK's commitment of achieving net zero emissions by 2050; ensure sustainability thinking and measures are incorporated into purpose, governance, strategy, decision-making, risk management, and accountability; and support the work to achieve ISO 14001:2015 certification through ensuring commitment to continual improvement of JNCC's environmental management.

To date, JNCC has not included a climate related risk on its risk register or undertaken a climate risk assessment either independently or through the voluntary Adaptation Reporting Power framework.

16. Plans and challenges for future years

During 2024 to 2025, we will begin to our implement our strategy through our strategic roadmaps. This is an ambitious and diverse programme of work in support of Defra and the devolved administrations.

The key risks facing JNCC in 2024 to 2025 will be similar to those faced in the past 12 months, with a laser focus on people, cyber and information security, financial management and funding, organisational profile and impact and organisational compliance.

The extent to which these risks will be successfully managed will be kept under review during 2024 to 2025 by the Joint Committee, ARAC and ELT.

17. Conclusion

During 2023 to 2024, JNCC fulfilled its role as the UK's scientific authority on nature conservation and recovery by delivering a wide-ranging programme of work on behalf of government and other stakeholders across the UK and internationally. Governance arrangements were in place and all governance groups supported JNCC's aims as evidenced through our scientific capability, engaged staff and stakeholder satisfaction.

Over the next 12 months, we will use our scientific expertise to facilitate a collective response to the global biodiversity crisis, using trusted expertise and judgement, to evaluate the effectiveness of existing policies, and advise on the design of new policies and action, to progress nature recovery. We will lead the discussion to align action for nature and climate change, to deliver outcomes that tackle climate change and breakdown and accelerate nature recovery and continue to innovate and advance our learning on nature recovery, so that science, technology, and new digital knowledge are applied to drive positive environmental outcomes.

JNCC will continue to work collaboratively to support the transition to a sustainable blue/green economy, linking nature recovery to societal prosperity and wellbeing, seeking opportunities to integrate the value of nature into decision-making, mainstreaming nature recovery into social and economic policy areas. We will continue to invest in our people and culture to ensure an inclusive, collaborative, and innovative learning organisation, where staff wellbeing is prioritised, and our partners are engaged and respected.

In doing all of this, JNCC will continue to face a number of significant risks especially in relation to the complex and uncertain environment in which it operates. These risks are detailed in section 16 of this Governance Statement.

A crucial aspect in delivering good governance is the way that it is applied. In forming my opinion of the governance arrangements in place, I have considered the various sources of assurance available to me, which include the Head of Internal Audit's opinion and the ARAC assurance statement. The ethos of good governance cannot be achieved by structures, rules, and procedures alone. Good governance needs to be embedded within the organisation and its culture and the need for, and value of good governance must be explicit in everything we do. In times of uncertainty and significant change, it is more important than ever that we have effective governance in place and that we make the best possible use of the public money we are entrusted with, ensuring our resources are aligned to our ambitions, policies and priorities. As we continue to deliver our transformation programme, called the 'Thrive Initiative' we will ensure we are a strategic, agile and responsive organisation with resources targeted at key priorities. There is work for us to do over the next 12 months to address the weaknesses in our processes and procedures identified in this statement, with a commitment from ELT that these will be addressed in full over the coming months.

Dr G. Harper OBE
Chief Executive
17 July 2024

JNCC Support Co Remuneration and Staff Report

Remuneration policy

The remuneration for the JNCC Chair and independent Committee members is set by the Department for Environment, Food and Rural Affairs (Defra).

JNCC is advised of the salaries of the Chair and independent Committee members by the Department for Environment, Food and Rural Affairs. Members appointed by the country nature conservation bodies are remunerated directly by those bodies. This information is subject to audit.

The remuneration of the Chief Executive is reviewed regularly against the advice issued by the Review Body on Senior Salaries. Any proposed changes are then subject to the approval of Defra.

All pay awards for staff other than the Chief Executive have to conform to the annual Civil Service Pay Guidance document issued by Treasury. This guidance document forms part of the pay remit process and is intended to ensure that pay awards are affordable, offer value for money, and meet the needs of individual businesses. As part of this process JNCC has to submit its recommended pay award to Defra, who have delegated authority to approve pay remits that conform to Treasury guidance. Pay remits that do not conform to the guidance require Treasury approval.

The JNCC applies a number of reward principles which aim to:

- meet business needs of the organisation;
- be affordable for the organisation in the short- and long-term;
- provide a pay structure which is sustainable in the longer term;
- reward, retain and motivate staff;
- support equal pay;
- be fair and transparent;
- ensure that appropriately skilled and experienced staff can be recruited;
- recognise and reward good performance;
- offer comparable salary levels with other relative workforce groups;
- aim to maintain the total staff remuneration package at a level which is appropriate given the financial environment and reflects competitiveness in the appropriate market.

Contracts of employment

The Constitutional Reform and Governance Act 2010 requires Civil Service appointments to be made on merit on the basis of fair and open competition. The Recruitment Principles published by the Civil Service Commission specify the circumstances when appointments may be made otherwise. Further information about the work of the [Civil Service Commissioners](#).

Unless otherwise stated below, the directors and other staff covered by this report hold appointments which are open-ended. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme. Independent members of the Committee, who are appointed by Defra under an instrument of appointment, would not be eligible for compensation under the Civil Service Compensation Scheme.

The periods of appointment for independent Committee members are detailed below.

Table 13. Independent Committee member appointment periods.

Independent Committee Member	Term (Years)	Commencement Date
Professor CA Galbraith Resigned 20 June 2023	3	25 January 2021
Mr CER Banner (reappointed until 21 June 2024, however resigned 8 March 2024)	1	1 January 2024
Ms CS Denholm	3	1 April 2023
Prof TR Meagher	3	1 April 2023

Remuneration (including salary) and pension entitlements (subject to audit)

The following sections provide details of the remuneration and pension interests of the most senior JNCC staff, and those of the Chair and independent members of the Committee.

Salary

'Salary' includes gross salary and any allowances, such as recruitment and retention allowances, to the extent that it is subject to UK taxation. This report is based on payments made by JNCC Support Co and thus recorded in these accounts.

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HMRC as a taxable emolument. At the present time, no senior member of staff of JNCC Support Co is in receipt of taxable benefits.

Bonuses

Bonuses are based on performance levels and are made as part of the formal staff appraisal process. The Remuneration Committee are responsible for approval of performance bonuses for the Chief Executive and other Senior Civil Service (SCS) posts. For all other staff, performance levels are established through the line

management chain, with overall oversight of eligibility and approval for bonus payments at ELT.

The final bonus payment relating to performance in 2023 to 2024 will be paid during 2024 to 2025, has been accrued and is included in the relevant remuneration table on an accruals basis.

Single total figure of remuneration (subject to audit)

Table 14. Joint Committee member remuneration.

Members	Period of appointment	Days service 2024	Salary (£'000) 2024	Salary (£'000) 2023
Prof CA Galbraith (Chair)	25 January 2021 to 20 June 2023	30	10 - 15	40 - 45
Prof MCV Austen	15 December 2017 to 31 March 2023	-	-	10 - 15
Mr CER Banner	15 December 2017 to 9 March 2024	66	20 - 25	15 - 20
Prof EM Scott	15 December 2017 to 1 June 2022	-		0 - 5
Ms CS Denholm	1 April 2023 to 3 April 2026	38.5	25 - 30	10 - 15
Prof TR Meagher	1 April 2023 to 3 April 2026	30	10 - 15	10 - 15

Mr CER Banner served as interim chair from 21st June 2023 - 31st December 2023 and then chair from 1st January 2024 - 8th March 2024. Mr. Banner's full year equivalent salary in this role was in the 20-25k band, based on 1.5 days per week. Prof Galbraith's full-year equivalent remuneration was in the 40-45k band, based on a 2.5 days per week requirement

No Joint Committee members received bonus payments or pension benefits in either the current or prior year. Included in the above figures are re-imbursed expenses treated as a taxable Benefit-in-Kind. The gross refund values, rounded to the nearest £1, are: Prof CA Galbraith: £3,371 (2023: £4,370); Prof MCV Austen: £1,162 (2023: £1,760); Mr CER Banner: £2,212 (2023: £1,036); Ms CS Denholm: £4,947 (2023: £1,223); Prof TR Meagher: £2,563 (2023: £1,711).

SNCB members of the Joint Committee do not receive remuneration from JNCC Support Co.

Table 15. ARAC member remuneration.

ARAC members who are not also members of the Committee	Period of appointment	Days service 2024	Salary (£'000) 2024	Salary (£'000) 2023
Mr NF Reader	1 September 2016 to 31 August 2025	9.5	0 to 5	0 to 5
Ms K Balmer	2 September 2019 to 1 September 2024	9.5	5 to 10	0 to 5

Table 16. Marine Protected Areas member remuneration

Marine Protected Areas sub-group members who are not also members of the Committee	Period of appointment	Days service 2024	Salary (£'000) 2024	Salary (£'000) 2023
Dr J Horwood	1 March 2023 to 28 February 2025	6	0 to 5	0 to 5

Table 17. Senior Staff Remuneration.

Senior staff	Salary (£'000) 2024	Salary (£'000) 2023	Bonus payments (£'000) 2024	Bonus payments (£'000) 2023	Pension benefits (£'000) 2024	Pension benefits (£'000) 2023	Total (£'000) 2024	Total (£'000) 2023
Dr Gemma Harper (Chief Executive)	105 to 110	100 to 105	10 to 15	-	96	41	210 to 215	140 to 145
Dr JC Goold (Executive directors)	60 to 65	60 to 65	0 to 5	0 to 5	25	24	85 to 90	85 to 90
Professor C Maggs (Executive directors)	-	30 to 35	-	0 to 5	-	14	-	45 to 50
Dr SB Wilkinson (Executive directors)	55 to 60	55 to 60	0 to 5	0 to 5	11	-3	70 to 80	55 to 60
Mr DP Collins (Executive directors)	75 to 80	70 to 75	5 to 10	-	60	9	140 to 145	80 to 85
Dr M Konar (Executive directors)	-	45 to 50	-	-	-	20	-	65 to 70
Mrs N Askew (Executive directors)	35 to 40	15 to 20	0 to 5	0 to 5	21	8	55 to 60	25 to 30
CJ Tuckett (Executive directors)	15 to 20	-	-	-	7	-	20 to 25	-
Ms B Stoker (Executive directors)	35 to 40	15 to 20	0 to 5	0 to 5	28	10	60 to 65	25 to 30
Mr D Stone (Executive directors)	75 to 80	5 to 10	-	-	209	11	280 to 285	15 to 20

Notes for Table 17

- Pension Benefit: The value of benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increase excludes increase due to inflation or any increase or decreases due to a transfer of pension rights.
- Professor C Maggs retired as an executive director on 30 November 2022. Her salary for 2022 to 2023 expressed as a full-time and full-year equivalent remained unchanged from the prior year at £60,000 to £65,000. For the majority of 2022 to 2023, actual salary was based on a 0.8 FTE working pattern at £45,000 to £50,000.
- Mr DP Collins was appointed as an executive director on 12 July 2021. His salary for 2023 to 2024 expressed as a full-year equivalent falls into the band £75,000 to £80,000
- Mrs N Askew was appointed as an executive director on 3 October 2022. Her salary expressed as a full-year equivalent falls into the band £35,000 to £40,000. This has not been grossed up to be stated as a full time equivalent, Mrs N Askew has worked at 0.6 FTE since appointment.
- Ms B Stoker was appointed as an executive director on 3 October 2022. Her salary expressed as a full-year equivalent falls into the band £35,000 to £40,000. This has not been grossed up to be stated as a full time equivalent, Ms B Stoker has worked at 0.6 FTE since appointment.
- Mr D Stone was appointed as an executive director on 1 March 2023. His salary expressed as a full-year equivalent falls into the band £75,000 to £80,000. Mr. D Stone has prior service in a final salary-based pension scheme. The significant benefit analysed for 2023-24 results principally from the application of a higher final salary (based on most recent 12 months' salary) to existing years of service, following his joining JNCC in March 2023 on a higher salary than his previous employment.
- Mrs C Tuckett was appointed as chief officer strategy and impact on 8 January 2024. Her salary expressed as a full year equivalent falls into the band £75,000 to £80,000.
- Dr M Konar worked at an FTE of 0.9 until final day of service in February 2023. Her salary expressed as a full-time and full-year equivalent for 2022-23 fell into the band £60,000-£65,000.

Pay multiples (subject to audit)

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the 25th, 50th (median) and 75th percentiles remuneration of the organisation's workforce.

Total remuneration includes salary, non-consolidated performance-related pay and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions.

The banded remuneration of the highest-paid director in JNCC Support Co for the financial year was £115,000 to £120,000 (2023: £100,000 to £105,000). Table 19 shows the ratio of this to the percentiles as above. The increase in the median pay year on year is due to the implementation of this year's civil service wide pay remit which addresses cost of living pressures, including a non-consolidated award to non-SCS staff in post at the start of the year and the point of award. The increase in ratios arises primarily from the highest-paid director receiving a bonus in 2024 which they did not for 2023.

Tables 20 and 21 contain disclosures of the percentage changes in the highest paid director's salaries and bonuses and of the average salary and average bonus of the organisation (excluding the highest paid director) which are also required as part of the fair pay disclosure. Highest-paid director salary and bonus levels are shown as, and ratios calculated on the basis of, the mid-point of the bands given in the single figure table.

Table 19. Fair pay disclosure percentile comparisons.

Benefits	25th percentile pay ratio 2024 (£)	25th percentile pay ratio 2023 (£)	Median pay ratio 2024 (£)	Median pay ratio 2023 (£)	75th percentile pay ratio 2024 (£)	75th percentile pay ratio 2023 (£)
Total Pay and Benefits	32,399	29,583	38,320	36,310	41,075	38,304
Salary component of total pay and benefits	30,573	29,180	38,320	34,942	39,639	37,245
Ratio on Total Pay and Benefits	3.63	3.46	3.07	2.82	2.86	2.68

Table 20. Percentage changes in pay and bonuses.

Highest Paid Director Total Salary and Allowances 2024	Highest Paid Director Total Salary and Allowances 2023	% Change	Highest Paid Director Bonus 2024	Highest Paid Director Bonus 2023	% Change
£107,500	£102,500	4.88%	£12,500	£0	n/a

Table 21. Percentage changes in average pay and bonuses of the organisation (excluding the highest paid director).

Average Salary and Allowances 2024	Average Salary and Allowances 2023	% Change	Average Bonus 2024	Average Bonus 2023	% Change
£36,988	£35,012	5.64%	£1,551	£442	251%

The average percentage change in salary and allowances from the previous financial year for all JNCC employees (excluding the highest paid individual) is calculated based on the average salary of all staff (including temporary staff) in post at the year-end compared with the average salary of those in post at the prior year-end.

No employees received remuneration in excess of the highest paid director in either 2024 or 2023. Remuneration in the organisation, excluding pension benefits and including the highest paid director, ranged from £15,000 to £20,000 and £115,000 to £120,000 (2023: £10,000 to £15,000 and £100,000 to £105,000).

The median pay ratio is consistent with the application of JNCC’s pay remit which is developed annually in line with the Cabinet Office pay guidelines in effect at the time. The pay remit document forms the basis of the pay policy for each year and is agreed by the Remuneration Committee, on behalf of the Joint Committee.

Pension benefits (subject to audit)

Table 22. Pension Benefits.

Senior Staff	Total accrued pension at pension age at 31 March 2024 and related lump sum £'000	Real increase in pension and related lump sum at pension age £'000	CETV at 31 March 2024 £'000	CETV at 31 March 2023 £'000	Real increase in CETV £'000
Dr Gemma Harper (Chief Executive)	40-45	5-7.5	838	688	82
Dr JC Goold	20-25	0-2.5	421	358	18
Dr SB Wilkinson	20-25 plus a lump sum of 50-55	0-2.5 plus a lump sum of 0	474	430	3
Mr DP Collins	25-30 plus a lump sum of 70-75	2.5-5 plus a lump sum of 2.5-5	561	469	46
Mrs N Askew	5-10	0-2.5	132	108	13
Ms B Stoker	15-20	0-2.5	270	229	20
Mr D Stone	35-40 plus a lump sum of 95-100	7.5-10 plus a lump sum of 22.5-25	903	622	222
Dr C Tuckett	0-5	0-2.5	6	0	5

Notes for Table 22

- Dr G Harper, Mr JC Goold, Mrs N Askew, Ms B Stoker and Dr C Tuckett (appointed 8th January 2024) are members of pension schemes that do not include a lump sum payment.

Civil Service Pensions

Pension benefits are provided through the Civil Service pension arrangements. Before 1 April 2015, the only scheme was the Principal Civil Service Pension Scheme (PCSPS), which is divided into a few different sections – **classic, premium, and classic plus** provide benefits on a final salary basis, whilst **nuvos** provides benefits on a career average basis. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or **alpha**, which provides benefits on a career average basis. All newly appointed civil servants, and the majority of those already in service, joined the new scheme.

The PCSPS and **alpha** are unfunded statutory schemes. Employees and employers make contributions (employee contributions range between 4.6% and 8.05%, depending on salary). The balance of the cost of benefits in payment is met by monies voted by Parliament each year. Pensions in payment are increased annually in line with the Pensions Increase legislation. Instead of the defined benefit arrangements, employees may opt for a defined contribution pension with an employer contribution, the **partnership** pension account.

In **alpha**, pension builds up at a rate of 2.32% of pensionable earnings each year, and the total amount accrued is adjusted annually in line with a rate set by HM Treasury. Members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004. All members who switched to **alpha** from the PCSPS had their PCSPS benefits 'banked', with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave **alpha**.

The accrued pensions shown in this report are the pension the member is entitled to receive when they reach normal pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over normal pension age. Normal pension age is 60 for members of **classic, premium, and classic plus**, 65 for members of **nuvos**, and the higher of 65 or State Pension Age for members of **alpha**. The pension figures in this report show pension earned in PCSPS or **alpha** – as appropriate. Where a member has benefits in both the PCSPS and **alpha**, the figures show the combined value of their benefits in the two schemes but note that the constituent parts of that pension may be payable from different ages.

When the Government introduced new public service pension schemes in 2015, there were transitional arrangements which treated existing scheme members differently based on their age. Older members of the PCSPS remained in that scheme, rather than moving to **alpha**. In 2018, the Court of Appeal found that the transitional arrangements in the public service pension schemes unlawfully discriminated against younger members.

As a result, steps are being taken to remedy those 2015 reforms, making the pension scheme provisions fair to all members. The public service pensions remedy is made up of two parts. The first part closed the PCSPS on 31 March 2022, with all active members becoming members of **alpha** from 1 April 2022. The second part removes the age discrimination for the remedy period, between 1 April 2015 and 31 March

2022, by moving the membership of eligible members during this period back into the PCSPS on 1 October 2023. This is known as “rollback”.

For members who are in scope of the public service pension remedy, the calculation of their benefits for the purpose of calculating their Cash Equivalent Transfer Value and their single total figure of remuneration, as of 31 March 2023 and 31 March 2024, reflects the fact that membership between 1 April 2015 and 31 March 2022 has been rolled back into the PCSPS. Although members will in due course get an option to decide whether that period should count towards PCSPS or **alpha** benefits, the figures show the rolled back position i.e., PCSPS benefits for that period.

The **partnership** pension account is an occupational defined contribution pension arrangement which is part of the Legal & General Mastertrust. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member). The employee does not have to contribute but, where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer’s basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally provided risk benefit cover (death in service and ill health retirement).

Further details about the Civil Service pension arrangements can be found at the website www.civilservicepensionscheme.org.uk

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member’s accrued benefits and any contingent spouse’s pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

CETV figures are calculated using the guidance on discount rates for calculating unfunded public service pension contribution rates that was extant at 31 March 2024. HM Treasury published updated guidance on 27 April 2023; this guidance will be used in the calculation of 2023 to 2024 CETV figures.

Real increase in CETV

This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Staff Report

During the year ending 31 March 2024 JNCC Support Co employed, on average, 290 full-time equivalent staff (an average of 257 on permanent contracts and 33 on fixed term contracts), based primarily in offices in Peterborough and Aberdeen. Our staff bring together scientific and technical expertise, extensive knowledge of policy at global, European and national levels, and skills in working with other organisations.

Appointments are made in line with the Civil Service Commissioners' Recruitment Code, which requires appointment to be on merit on the basis of fair and open competition. We promote equality of opportunity for all staff, irrespective of their gender, sexual orientation, marital status, age, pregnancy and maternity, disability, race, religion or belief. Conditions of employment, policies and procedures are available on the JNCC website, www.jncc.gov.uk. A performance management system was in operation throughout the year ending 31 March 2024. To maximise effectiveness, increase performance and develop staff for the future JNCC has an ambition to be a 'learning organisation'. This means providing learning and development opportunities for all staff alongside a culture of continual improvement in the development and deployment of our systems, structures and processes.

We set out to be a socially responsible organisation, providing flexibility to enable our staff to combine work with home responsibilities and to contribute to the communities in which they live. During 2023 to 2024 established staff led groups on EDI and Neurodiversity continued their work alongside HR colleagues to prepare and review policies to support all staff. A new staff group was established to develop an action plan to secure associate White Ribbon accreditation, in recognition of our commitment to end gender-based violence against women.

JNCC is a Disability Confident Leader, the highest level possible in the Government's Disability Confident scheme. The scheme aims to help employers make the most of the opportunities provided by employing disabled people. It is voluntary and has been developed by employers and disabled people's representatives. Being a Disability Confident Leader, we demonstrate our commitment to ensure disabled people are treated fairly and have access to the same opportunities as non-disabled people.

JNCC employees are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS). Details of the scheme and the company's liabilities in this regard can be found in the remuneration report and account policies note.

The breakdown of staffing by gender at the year-end was as follows:

Table 23. Breakdown of staff by gender.

Staff by gender	Number of staff Male	Number of staff Female	Number of staff Total	Percentage of total 2023 to 2024	Percentage of total 2022 to 2023
Directors of the company (Joint Committee members and Chief Executive)	4	4	8	3	3
Executive directors	5	2	7	2	2
Other staff	88	226	314	95	95
Total	97	232	329	100	100

Table 24. The average FTE number of persons employed during the year was as follows (subject to audit)

	Permanent contracts	Fixed term contracts	Temporary staff	2023/24	2022/23
Staff	254	33	4	291	264

Consultancy and Temporary Staff Expenditure

Spend on temporary staff was £51k in the year, down from £248k in the previous year. This decrease is due to permanent vacancies being filled. During the year, consultancy expenditure remained at a level consistent with previous years at £123k (£69k in 2022 to 2023).

Table 25. Number of Senior Civil Service Staff by band.

Band	2024 Annualised Headcount	2023 Annualised Headcount
SCS 2	1	1
SCS 1	3	1
Total	4	2

Staff turnover

Turnover is calculated as the number of leavers within the year divided by the average of staff in post over the period. The average staff in post is calculated as the average headcount over the period. Leavers include retirements, death in service, end of appointments, as well as dismissals, resignations and leavers under compulsory and voluntary redundancy.

The staff turnover during the year was 8.1% (2022/23: 14%).

Sickness absence

In 2023 to 2024 the average sickness absence per full-time employee was 4.4 days (6 days in 2022 to 2023).

Health and safety

JNCC is committed to complying with all legal obligations for health and safety and is proactive in anticipating and assessing problems to remove or reduce any risks to staff. The table below details the number of health and safety incidents recorded at JNCC for the past two years.

Table 26. Recorded health and safety incidents for the past two years.

Health and safety incidents	2024	2023
Minor Accidents	9	4
Near Miss Incidents	6	1
Lost Time	4.5 Days (3 Separate Incidents)	-

Reporting of Civil Service and Other Compensation Schemes – Exit Packages (subject to audit)

There were no Redundancy or other departure costs paid in 2023 to 2024 in accordance with the provisions of the Civil Service Compensation Scheme.

Trade Union Facility Time

Under the Trade Union (Facility Time Publication Requirements) Regulations 2017, JNCC is required to disclose information relating to paid Trade Union activities undertaken by relevant union officials.

Table 27. Relevant union officials.

Union officials	2024	2023
Number of employees who were relevant union officials during the relevant period	9	10.0
Full-time equivalents (FTEs)	8.7	9.7

Table 28. Percentage of working time spent on facility time by union officials.

Percentage of time	Number of TU officials
	2024
0%	1
1% to 50%	8
51% to 99%	-
100%	-

Table 29. Staff Costs in (£000)

Staff costs consist of the following	Directors	Permanently employed staff	Temporary staff	2023/24 Total	2023/24 Total
Wages and salaries	273	10,985	51	11,309	9,767
Social security costs		1,090		1,090	888
Apprenticeship Levy		40		40	31
Other pension costs	59	2,779		2,779	2,406
Total staff expenditure	332	14,835	51	15,218	13,092
Less recoveries in respect of outward secondments		(197)		(197)	(138)
Net total staff costs	332	14,638	51	15,021	12,954

Movements in the holiday pay accrual (2023-24: charge of £107k) are included under wages and salaries.

Table 30. Percentage of pay bill spent on facility time.

Total cost of facility time	£7,742
Total pay bill	£14.8m

Percentage of the total pay bill spent on facility time	0.05%
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There were no paid Trade Union activities during 2023 to 2024

Off-Payroll Appointments

Information on off-payroll engagements is set out in the following tables. Off-payroll means anyone who is working for JNCC but is not paying PAYE (Pay As You Earn) or National Insurance via the payroll.

Table 31. Number of highly paid off-payroll worker engagements as at 31 March 2024, earning £245 per day or greater.

Total Number of existing engagements as at 31 March 2024	0
Number of existing engagements that have existed for less than one year at time of reporting	0
Number of existing engagements that have existed for between one year and two years at time of reporting	0
Number of existing engagements that have existed for between two and three years at time of reporting	0
Number of existing engagements that have existed for between three and four years at time of reporting	0
Number of existing engagements that have existed for four or more years at time of reporting	0

Table 32. Number of all highly paid off-payroll workers engaged at any point during the year ended 31 March 2024, earning £245 per day or greater.

Total number of off-payroll workers engaged during the year ended 31 March 2024	8
Number of off-payroll workers during the year ended 31 March 2024 not subject to off-payroll legislation	2
Number of off-payroll workers during the year ended 31 March 2024 subject to off-payroll legislation and determined as in-scope of IR35	0
Number of off-payroll workers during the year ended 31 March 2024 subject to off-payroll legislation and determined as out-of-scope of IR35	6
Number of engagements reassessed for compliance or assurance purposes during the year	N/A

Number of engagements that saw a change to IR35 status following review	N/A
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Notes for Table 32:

- The £245 threshold is set to approximate the minimum point of the pay scale for a Senior Civil Servant.
- A worker that provides their services through their own limited company or another type of intermediary to the client will be subject to off-payroll legislation and the Department must undertake an assessment to determine whether that worker is in-scope of Intermediaries legislation (IR35) or out-of-scope for tax purposes.

Table 33. Off-payroll engagements of board members, and/or, senior officials with significant financial responsibility, between 1 April 2023 and 31 March 2024.

Number of off-payroll engagements of board members, and/or, senior officials with significant financial responsibility, during the financial year (Senior Officials with significant financial responsibility are defined as all board level executives, non-executive directors and finance directors) [see note 1]	0
Total number of individuals on payroll and off payroll that have been deemed 'board members, and/or senior officials with significant financial responsibility', during the financial year (this figure includes both on-payroll and off-payroll engagements) [see note 2]	14

Notes for Table 33:

- Note 1: there should only be a very small number of off-payroll engagements of board members and/or senior officials with significant financial responsibility, permitted only in exceptional circumstances and for no more than six months.
- Note 2: As both on-payroll and off-payroll engagements are included in the total figure, no entries here should be blank or zero.

Parliamentary Accountability and Audit Report

The Parliamentary Accountability and Audit Report details required disclosures regarding the regularity of expenditure, so that Parliament can be assured that funds have been expended in the manner intended. This meets the key accountability requirements to Parliament.

Losses, Special payments and Gifts (audited)

JNCC reported five losses totalling £1.9k and no special payments during the year to 31 March 2024 (2023: two losses totalling £1.3k and no special payments). Twenty eight fruitless payments were recorded in the year to 31 March 2024 with a total value of £9k (2023: fruitless payments totalling £18.6k). The decrease year on year has been driven by decreased travel cancellation.

There were no losses, special payments or gifts incurred which exceeded the limits proscribed in Managing Public Money.

Remote contingent liabilities (audited)

We have carefully considered possible future liabilities relating to past events and have concluded that there are no remote contingent liabilities to be disclosed in the Annual Report and Accounts.

Regularity of Expenditure (audited)

There have been no instances of irregularities of expenditure during the year.

Government Functional Standards

Government Functional standards can be found in the Governance Statement.

Statement of Directors' and Accounting Officer's Responsibilities

The Directors and Accounting Officer are responsible for ensuring that the Annual Report and Accounts are prepared in accordance with applicable law and regulations, including that accounts are prepared which give a true and fair view of the company's assets, liabilities, financial position and profit or loss.

In preparing the accounts, the Directors and Accounting Officer are required to comply with the requirements of the Companies Act and – as required in the company's Framework Document – HM Treasury's Financial Reporting Manual, where this does not conflict with the Act. In particular, the Directors and Accounting Officer are required to:

- observe relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards have been followed, and disclose and explain any material departures in the financial statements;
- prepare the accounts on a going concern basis; and
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Directors and Accounting Officer are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Accounting Officer of Defra has designated the Chief Executive as Accounting Officer for the company. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the company's assets, are set out in Managing Public Money published by the HM Treasury.

As required by the Companies Act, information on disclosure of information to auditors is given in the Directors' Report.

Fair, balanced and understandable confirmation

The Accounting Officer confirms that the Annual Report and Accounts as a whole is fair, balanced and understandable and that she takes personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

A handwritten signature in black ink, appearing to read 'G. Harper', is centered at the top of the page. The signature is written in a cursive, flowing style.

Dr G. Harper

Chief Executive

17 July 2024

The certificate and report of the Comptroller and Auditor General to the Members of JNCC Support Co, the Houses of Parliament and the Scottish Parliament

Opinion on financial statements

I have audited the financial statements of JNCC Support Co for the year ended 31 March 2024 under the Government Resources and Accounts Act 2000.

The financial statements comprise JNCC Support Co's:

- Statement of Financial Position as at 31 March 2024;
- Statement of Comprehensive Income, Statement of Cash Flows and Statement of Changes in Equity for the year then ended; and
- the related notes including the significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In my opinion the financial statements:

- give a true and fair view of the state of JNCC Support Co's affairs as at 31 March 2024 and its loss for the year then ended; and
- have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Opinion on regularity

In my opinion, in all material respects, the income and expenditure recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs (UK)), applicable law and Practice Note 10 *Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom (2022)*. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my certificate.

Those standards require me and my staff to comply with the Financial Reporting Council's *Revised Ethical Standard 2019*. I am independent of JNCC Support Co in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that JNCC Support Co's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on JNCC Support Co's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this certificate.

Other information

The other information comprises information included in the Annual Report, but does not include the financial statements and my auditor's certificate thereon. The directors are responsible for the other information.

My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my certificate, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with HM Treasury's Financial Reporting Manual.

In my opinion, based on the work undertaken in the course of the audit:

- the information given in the Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Annual Report has been prepared in accordance with applicable legal requirements.

Matters on which I report by exception

In the light of the knowledge and understanding of JNCC Support Co and its environment obtained in the course of the audit, I have not identified material misstatements in the Annual Report.

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept or returns adequate for my audit have not been received from branches not visited by my staff; or
- the financial statements and the parts of the Remuneration and Staff Report to be audited are not in agreement with the accounting records and returns; or
- certain disclosures of director's remuneration specified by law are not made; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Responsibilities of the directors and accounting officer for the financial statements

As explained more fully in the Statement of Directors' and Accounting Officer's Responsibilities Statement, the directors and accounting officer are responsible for:

- maintaining proper accounting records;
- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- providing the C&AG with additional information and explanations needed for his audit;
- providing the C&AG with unrestricted access to persons within JNCC Support Co from whom the auditor determines it necessary to obtain audit evidence;

- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statement to be free from material misstatement, whether due to fraud or error;
- preparing financial statements, which give a true and fair view, in accordance with the Companies Act 2006 and HM Treasury's Financial Reporting Manual where this does not conflict with the Companies Act;
- preparing the Annual Report, which includes the Remuneration and Staff Report, in accordance with the Companies Act 2006 and HM Treasury's Financial Reporting Manual where this does not conflict with the Companies Act; and
- assessing JNCC Support Co's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit and report on the financial statements in accordance with the Government Resources and Accounts Act 2000.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting non-compliance with laws and regulations, including fraud

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulations, including fraud. The extent to which my procedures are capable of detecting non-compliance with laws and regulations, including fraud is detailed below.

Identifying and assessing potential risks related to non-compliance with laws and regulations, including fraud

In identifying and assessing risks of material misstatement in respect of non-compliance with laws and regulations, including fraud, I:

- considered the nature of the sector, control environment and operational performance including the design of JNCC Support Co's accounting policies, key performance indicators and performance incentives.
- inquired of management, the JNCC Support Co's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to JNCC Support Co's policies and procedures on:
 - identifying, evaluating and complying with laws and regulations;
 - detecting and responding to the risks of fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including JNCC Support Co's controls relating to JNCC Support Co's compliance with the Natural Environment and Rural Communities Act 2006, Companies Act 2006, Government Resources and Accounts Act 2000 and Managing Public Money;
- inquired of management, the JNCC Support Co's head of internal audit and those charged with governance whether:
 - they were aware of any instances of non-compliance with laws and regulations;
 - they had knowledge of any actual, suspected, or alleged fraud;
- discussed with the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, I considered the opportunities and incentives that may exist within JNCC Support Co for fraud and identified the greatest potential for fraud in the following areas: revenue recognition, posting of unusual journals, complex transactions and bias in management estimates. In common with all audits under ISAs (UK), I am required to perform specific procedures to respond to the risk of management override.

I obtained an understanding of JNCC Support Co's framework of authority and other legal and regulatory frameworks in which JNCC Support Co operates. I focused on those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements or that had a fundamental effect on the operations of JNCC Support Co. The key laws and regulations I considered in this context included the Natural Environment and Rural Communities Act 2006, Companies Act 2006, Government Resources and Accounts Act 2000, Managing Public Money, employment law, pensions legislation and tax legislation.

Audit response to identified risk

To respond to the identified risks resulting from the above procedures:

- I reviewed the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;
- I enquired of management, the Audit and Risk Committee concerning actual and potential litigation and claims;

- I reviewed minutes of meetings of those charged with governance and the Board and internal audit reports; and
- I addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements on estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I communicated relevant identified laws and regulations and potential risks of fraud to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

Other auditor's responsibilities

I am required to obtain sufficient appropriate audit evidence to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control I identify during my audit.

Report

I have no observations to make on these financial statements.

Gareth Davies

18 July 2024

Comptroller and Auditor General

National Audit Office

157-197 Buckingham Palace Road

Victoria

London

SW1W 9SP

Statement of Comprehensive Income (including the profit and loss account)

for the year ended 31 March 2024

	Note	2024	2023
			Restated
		£'000	£'000
Turnover (note i)	2	24,137	22,378
Cost of activities (note ii)	2	(21,767)	(19,788)
Gross profit		<u>2,370</u>	<u>2,590</u>
Administrative expenditure (note iii)	3	(3,693)	(3,169)
Operating (loss)/profit	2	<u>(1,324)</u>	<u>(579)</u>
Other interest receivable and similar income		-	-
(Loss)/Profit for the financial year		<u>(1,324)</u>	<u>(579)</u>
Other comprehensive income		-	-
Total comprehensive income		<u><u>(1,324)</u></u>	<u><u>(579)</u></u>

The notes commencing on page 105 form part of these accounts.
Information on the prior period restatement is included at Note 20.

Statement of Changes in Equity

for the year ended 31 March 2024

	Profit and loss account	Total Equity
	£'000	£'000
As at 1 April 2022	2,890	2,890
Restated Profit/(Loss) for the year	(579)	(579)
Other comprehensive income	-	-
As at 31 March 2023 (restated)	2,311	2,311
Loss/(Profit) for the year	(1,324)	(1,324)
Other comprehensive income	-	-
As at 31 March 2024	987	987

The notes commencing on page 105 form part of these accounts.

Information on the prior period restatement is included at Note 20.

Statement of Financial Position

as at 31 March 2024

	Note	As at 31 March 2024 £000s	As at 31 March 2023 restated £000s
Fixed assets			
Intangible assets	8	505	226
Tangible assets	9	112	164
		617	390
Current assets			
Cash at bank and in hand	10	2,642	3,479
Debtors (note i)	11	1,894	2,041
		4,536	5,520
Current Liabilities			
Creditors: Amounts falling due within one year (note ii)	12	(3,455)	(2,961)
		1,081	2,559
Net current assets			
		1,698	2,949
Total assets less Current liabilities			
		1,698	2,949
Provisions for liabilities	13	(711)	(638)
Net assets		987	2,311
Capital and reserves			
Profit and loss account		987	2,311
Total reserves		987	2,311

These accounts have been audited under the Government Resources and Accounts Act 2000 and are therefore exempt from the requirements of section 475 of the Companies Act 2006. The Financial Statements on pages 101 to 124 were approved by the board of directors on 12th July 2024 and signed on its behalf.



Dr G. Harper, Chief Executive OBE

Company Number 05380206 (England and Wales)

The notes commencing on page 105 form part of these accounts.

Information on the prior period restatement is included at Note 20.

Statement of Cash Flows

for the year ended 31 March 2024

	Note	2024 £000s	2023 Restated £000s
Gain/(loss) on ordinary activities before interest	2	(1,324)	(579)
Adjustments for			
Amortisation of intangible assets	8	1	-
Depreciation of property, plant and equipment	9	53	51
Loss on disposal of assets	9	-	3
(Increase)/decrease in debtors	11	147	100
Increase/(decrease) in provisions	13	73	(8)
Increase/(decrease) in Trade Liabilities	12	493	246
Net cash (used in)/generated from operational activities		(557)	(187)
Cash flows from investing activities			
Purchase of Property, plant and equipment	8	(1)	(112)
Purchase of intangible assets	8	(280)	(224)
Interest received		-	-
Net cash outflow from investing activities		(281)	(336)
Net increase/(decrease) in cash and cash equivalents	10	(837)	(523)
Cash and cash equivalents at beginning of year	10	3,479	4,002
Cash and cash equivalents at end of year	10	2,642	3,479

Grant in aid is treated as an operating cash flow in line with its treatment as revenue in the accounts as a whole, and since it is not a direct equity contribution.

Included in the movements in working capital are £18k of unrealised exchange rate losses. These relate to balances designated mostly in Euros and dollars which will not be settled until after the period end.

The company is funded entirely through its operational income and grant in aid from Defra, and so has no borrowings. There are therefore no movements in net debt other than those disclosed in this statement of cash flows.

The notes commencing on page 105 form part of these accounts. Information on the prior period restatement is included at Note 20. The effects on the cash flow statement are limited to changes within the operational activities classification.

JNCC Support Co Notes to the Financial Statements

for the year ended 31 March 2024

1. Accounting policies

Statement of accounting policies

The financial statements are intended, without limiting the information given, to conform to the requirements of the Companies Act 2006 and have been prepared in accordance with the Financial Reporting Standard (FRS) 102. Where the requirements of the HM Treasury's Financial reporting manual do not conflict with the Companies Act, they have been adhered to.

Where the requirements of the Companies Act or the FReM permits a choice of accounting policy, the accounting policy which is judged to be more appropriate to the particular circumstances of the JNCC Support Co, for the purpose of giving a true and fair view, has been selected. The accounting policies set out below have been applied consistently in dealing with items which are considered material in relation to the accounts.

Accounting convention

These accounts have been prepared on an accruals basis under the historical cost convention.

Turnover

The principal form of income is grant in aid received from the Department for Environment, Food and Rural Affairs. This is treated as income in the accounts in line with FRS 102 performance model, as it is provided to enable JNCC Support Co to provide the services necessary to support the Joint Nature Conservation Committee in the delivery of its objectives.

The bulk of the remaining turnover is in the form of contributions to project work, plus further income comprising grants from European Union sources, income for the provision of advice, and royalties.

Income is received by JNCC for undertaking specific projects, these projects in some instances may span financial years and as such JNCC accrues or defers income as appropriate based on the stage or percentage completion of the contract. The stage of completion of a project is estimated using the most reliable of the following two methods:

- the proportion that costs incurred for work performed to date bear to the estimated total costs

- completion of a physical proportion of the contract work or the completion of a proportion of the service contract.

All income is stated net of VAT and trade discounts.

Grants received

Grant in aid received of a revenue nature is credited to income for the year to which it relates and is recognised on a cash basis and recorded under the performance model (FRS102). Grants received from sources other than Government grants, including from European Union sources, are matched to the corresponding project expenditure in the year in which it is incurred.

In respect of European Union funding, where JNCC Support Co was acting as the lead partner in respect of joint projects and where income for this work has been channelled to the individual partners through the lead partner, only income and expenditure related to JNCC's own work is shown in the financial statements, in line with the accruals model. Any cash received by JNCC Support Co, but not distributed to the partners as at the date of the statement of financial position, is shown as a third-party asset.

Going concern

Grant in aid for the next financial year, taking into account the amounts required to meet JNCC Support Co's budgeted liabilities for 2023 to 2024, has already been included in Defra's and the devolved administrations' estimates for the coming year. Due to parliamentary control processes, Defra do not have authority to commit to providing grant in aid to JNCC beyond March 2025, however JNCC's funding is guaranteed by legislation. The Natural Environment and Communities Act 2006, schedule 4, paragraph 14.1 states that the funding bodies must provide the Joint Committee with such financial resources as the appropriate authorities consider are needed for the proper discharge of the functions conferred by Part 2.

The directors have considered and discussed funding for the following financial year and the twelve months from the date of the approval of the accounts and as such are content that the anticipated funding is sufficient. It is therefore considered appropriate that these financial statements have been prepared on a going concern basis.

Expenditure

Expenditure is recognised on an accruals basis. Accrued expenditure is recognised when it is assessed that there is an unconditional obligation to pay suppliers and is based on agreed amounts, contractually, or by another form of mutual agreement.

As a non-trading public sector organisation JNCC is only able to reclaim a fraction of the VAT paid on expenditure incurred as part of its normal business. The value of VAT reclaimed in the year is detailed as a separate line within Other Administration Costs (note 3). All other expenditure is therefore stated gross of VAT.

Fixed assets

The 2023 to 2024 FReM requires assets to be valued at current value in existing use, or fair value. JNCC has elected to value fixed assets at depreciated historic cost as a proxy for fair value on the basis that the assets are low value and/or have short useful economic lives. This approach is permitted under paragraph 10.1.14 of the 2023 to 2024 FReM and paragraph 17.15 of FRS 102.

Individual assets costing £5k or more including VAT are capitalised as tangible or intangible assets, assuming they are intended to be used on a continuing basis. These assets are valued at depreciated historical cost. Assets costing less than £5k are charged to the profit and loss account in the year of purchase.

Depreciation

Depreciation is provided on all tangible and intangible fixed assets at rates calculated to write off the cost evenly over its expected useful life. JNCC don't depreciate/amortise assets under construction until it has been brought into use. Standard write-off periods, shown below, are normally used, although alternative lives may be used where relevant information is available to ascribe a more accurate expected useful life:

Company assets	Life span
Leasehold premises and fixtures	over the period of individual leases
Computer equipment	5 years
Other equipment	5 to 10 years
Software licences	5 years

Research and development

JNCC have recognised internally generated research and development costs in the generation of internally generated intangible assets (customisations relating to our ERP system) in line with FRS 102 (section 18).

In line with FRS 102 (section 18) the company writes off all other expenditure on research and development in the year it occurs.

Cash and cash equivalents

All cash and cash equivalents held throughout the year were held in a commercial bank or cash in hand.

Foreign exchange

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Receipts received in foreign currencies are normally converted to sterling on the day of receipt unless JNCC will be making payments to third parties in the currency received.

Transactions in foreign currencies are translated into sterling at the rate ruling at the date of the transaction. Exchange differences are recognised in the profit and loss account.

Leases

Rental costs arising in respect of operating leases are charged to the profit and loss account over the life of each lease. JNCC Support Co has no finance leases.

Accrued holiday pay

In accordance with paragraph 28.6 of FRS 102, JNCC accrues for all short-term compensated absences as holiday entitlement earned, but not taken at the date of the statement of financial position. Holiday year runs from March to February and the accrual is calculated using the number of outstanding days at the end of February plus March entitlement less days taken in March multiplied by a daily rate estimated for each grade band.

Pension costs

Pension benefits are provided through the Civil Service pension arrangements, full details of which are described within the remuneration report.

Although the Civil Service pension arrangements include defined benefit schemes (the Principal Civil Service Pension Scheme (PCSPS) and Alpha), entities such as JNCC Support Co covered by these multi-employer schemes are unable to reliably identify their share of the underlying assets and liabilities, and so recognise the costs on a systematic basis over the period during which it benefits from employees' services, by payment to the PCSPS and Alpha, of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS and Alpha.

Note 6 provides details of JNCC Support Co's pension costs.

Previous JNCC Chairs were entitled to accrue pension benefits but were not eligible to join the Principal Civil Service Pension Scheme (PCSPS). Individual 'by analogy to the PCSPS' schemes were therefore established to provide pensions for the Chairs, with any ongoing liability arising from these arrangements being borne by JNCC Support Co. The future cumulative cost of these pensions was calculated and based on this valuation a provision was taken for the liability, in line with the requirements of Section 21 of FRS 102 (Provisions and Contingencies). The estimated liability is reviewed each year and the current value of this provision is disclosed in note 13 to these accounts.

Remuneration for the post of JNCC Chair no longer includes entitlement to membership of a pension scheme.

Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial assets and financial liabilities would be recognised in the statement of financial position if JNCC became a party to the contractual provisions of an instrument.

JNCC has no borrowings and relies primarily on grant in aid from Defra and the devolved administrations for its cash requirements and is therefore not exposed to liquidity risks. All material assets and liabilities are denominated in sterling so it is not exposed to significant currency risk.

Taxation

Corporation Tax

JNCC Support Co's Corporation Tax liability is limited to that arising from Case III investment income and capital gains. In 2023 to 2024 there is no Corporation Tax charge for the year (2022 to 2023 £nil).

Value Added Tax

Most of the activities of JNCC Support Co are outside the scope of VAT so in general output tax does not apply and input tax on purchases is not recoverable. Expenditure is therefore charged gross to the relevant expense category or included in the capitalised purchase cost of non-current assets. Where output tax is charged, the amounts are stated net of VAT. JNCC uses an agreed formula to enable the quarterly calculation of the amount of reclaimable input tax, which is credited to the profit and loss account.

The amount of reclaimable input tax is small and is therefore shown as a credit to the profit and loss account. During 2024 the amount of reclaimed input tax was £56k (£64k in 2023).

JNCC Support Co receives grant in aid from the Department for Environment, Food and Rural Affairs and the devolved administrations, and this is treated as non-business income for the purposes of VAT.

Estimation

In the preparation of the financial statements the JNCC Support Co is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amount of income and expenditure, such as in the calculation of the dilapidations provision (Note 13) and the amounts of income deferred (Note 12) and accrued (Note 11). Where applicable, income recognised by reference to the stage of completion of the contract activity at the statement of financial position date. In accordance with paragraph 2.9 of FRS 102, the Executive Leadership Team is satisfied that an appropriate degree of prudence has been applied

in the exercise of any judgments needed where estimation of the value of assets or liabilities has been required in the production of these accounts.

Provisions

In accordance with section 21 of FRS 102, JNCC provides for obligations arising from past events where it is probable that it will be required to settle the obligation and a reliable estimate of it can be made. Future costs are not discounted unless this would significantly affect the valuation of an obligation.

2. Detailed trading profit and loss account for the year ended 31 March 2024

	2024	2023
		Restated
	£000s	£000s
Turnover		
JNCC grant in aid	20,800	19,431
Secondment income	197	138
European Union funding	1035	575
Royalties	7	6
Scientific advice and information	2,098	2,228
	24,137	22,378
Cost of activities		
Conservation support	6,703	6,733
Publicity and information	179	217
Direct staff costs	14,885	12,838
	21,767	19,788
Gross profit	2,370	2,590
Administrative expenditure		
	332	254
Directors' remuneration	3,361	2,915
Other administrative costs		
	(1,324)	(579)

The operating (loss)/profit above is stated after charging the following items

	2024	2023
	£000s	£000s
Operating lease rentals	-	375

Further Information on the prior period restatement is included at Note 20.

3. Schedule of overhead expenses for the year ended 31 March 2024

	2024	2023
		Restated
	£000s	£000s
Directors' remuneration		
Directors' remuneration	273	215
Contributions to directors' pensions	59	39
	332	254
Administration costs		
Cash items		
Rental costs under operating leases	617	375
Accommodation costs	252	310
Information technology	573	677
Human resources	343	349
Travel and subsistence	914	870
Printing, postage, stationery and subscriptions	130	90
Other expenses	189	97
Less reclaimed VAT	(56)	(64)
Legal and professional fees	108	64
Consultancy	130	69
Bank charges	8	11
Exchange rate losses	18	13
	3,226	2,861
Non-cash items		
Depreciation and amortisation for the year	54	51
Loss on Disposal	-	3
Additions to provisions	81	-
	135	54
Administrative expenses	3,693	3,169

The fees payable to the National Audit Office for the audit of the annual accounts for the year were £73,500 (2023: £42,500).

Further information on the prior period restatement is included at Note 20.

4. Directors' remuneration

The number of directors for whom retirement benefits are accruing under defined benefit schemes amounted to 2 (2023: 2).

This note reports on Company Directors only. It does not refer to the team of Executive Directors, details of which can be found in Table 14 of the Remuneration Report. The prior year figures have been represented.

The remuneration of the highest paid director is disclosed in the Remuneration Report.

5. Staff costs

Aggregate payroll costs, including directors and temporary staff, are reported in note 2 between directors' remuneration, and other direct staff costs. Recoveries in respect of outward secondments are treated as turnover in the same note.

Further detail including an aggregation of these and specific heads of staff costs are included in the Remuneration and Staff Report (Table 29). Net staff costs for 2023-24 were £15,021k (2022-23: £12,954k).

Total holiday pay accrued at 31 March 2024 was £624k (£516k at 31 March 2023).

6. Pension costs

JNCC's defined benefit pension schemes (the Principal Civil Service Pension Scheme (PCSPS) and Other Pension Scheme (CSOPS) are unfunded multi-employer schemes for which JNCC is unable to identify its share of the underlying assets and liabilities. The scheme actuary valued the scheme as at 31 March 2016. Details can be found in the resource accounts of the Cabinet Office: [Civil Superannuation](#).

For 2023 to 2024, employers' contributions of £2,761k were payable to the PCSPS (£2,396k in 2022 to 2023) at one of four rates in the range 26.6% to 30.3% of pensionable pay, based on salary bands. The same rates are to apply for 2024 to 2025 and JNCC's total employers' contributions are expected to be consistent with the current year.

The scheme's actuary reviews employer contributions usually every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2023 to 2024 to be paid when the member retires and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £16k (£10k in 2022 to 2023) were paid to one or more of the panel of three appointed stakeholder pension providers. Employer contributions are age-related and ranged between 8% and 14.75%.

Employers also match employee contributions up to 3% of pensionable pay. In addition, employer contributions of £0.7k were payable to the PCSPS to cover the cost of the future provision of lump sum benefits on death in service and ill health

retirement of these employees (£0.4k in 2023), this representing 0.01% of pensionable pay.

Contributions due to the partnership pension providers at the statement of financial position date were £1,000 (£1,000 at 31 March 2023). There were no prepaid contributions at this date.

7. Staff numbers

The average number of full-time equivalent (FTE) persons employed by the company, including directors, during the year is provided below.

Staff	2024 (FTEs)	2023 (FTEs)
Chief Executive and executive directors	8	7
Chair and non-executive directors	1	1
Team Leaders	36	31
Other staff	246	225
Total	291	264

A list of Chief Executive and Executive Directors can be found in the JNCC Support Co Remuneration and Staff Report table 17.

8. Intangible fixed assets

Cost	£000s	Assets Under Construction	Total
At 1 April 2023	200	224	424
Additions	-	280	280
Disposals	(40)	-	(40)
At 31 March 2024	160	504	664
Amortisation			
At 1 April 2023	198	-	198
Charge for the year	1	-	1
Amortisation on disposals	(40)	-	(40)
At 31 March 2024	159	-	159
Net Book Value			
At 1 April 2023	2	224	226
At 31 March 2024	1	504	505

The new ERP system currently under construction has a value of £504k and will come into use in 2024/25.

		Assets Under Construction	Total
Cost	£000s		
At 1 April 2022	200	-	200
Additions	-	224	224
Disposals	-	-	-
At 31 March 2023	<u>200</u>	<u>224</u>	<u>424</u>
Amortisation			
At 1 April 2022	198	-	198
Charge for the year	-	-	-
Amortisation on disposals	-	-	-
At 31 March 2023	<u>198</u>	<u>-</u>	<u>198</u>
Net Book Value			
At 1 April 2022	2	-	2
At 31 March 2023	<u>2</u>	<u>224</u>	<u>226</u>

Intangible assets represent the value of the software licences held. Intangible assets are disposed of when no longer used or when superseded by an upgrade, in which case a new asset is created, reflecting the cost of the upgrade.

9. Tangible fixed assets

	Computer equipment £000s	Other equipment £000s	Total £000s
Cost			
At 1 April 2023	369	12	381
Additions during year	1	-	1
Disposals	(30)	-	(30)
At 31 March 2024	<u>340</u>	<u>12</u>	<u>352</u>
Depreciation			
At 1 April 2023	209	8	217
Charge for the year	52	1	53
Depreciation on disposals	(30)	-	(30)
At 31 March 2024	<u>231</u>	<u>9</u>	<u>240</u>
Net Book Value			
At 1 April 2023	<u><u>160</u></u>	<u><u>4</u></u>	<u><u>164</u></u>
At 31 March 2024	<u><u>109</u></u>	<u><u>3</u></u>	<u><u>112</u></u>

	Computer equipment £000s	Other equipment £000s	Total £000s
Cost			
At 1 April 2022 (opening balance)	448	118	566
Additions during year	112	-	112
Disposals	(191)	(106)	(297)
At 31 March 2023 (closing balance)	<u>369</u>	<u>12</u>	<u>381</u>
Depreciation			
At 1 April 2022 (opening balance)	352	108	460
Charge for the year	48	3	51
Depreciation on disposals	(191)	(103)	(294)
At 31 March 2023 (closing balance)	<u>209</u>	<u>8</u>	<u>217</u>
Net Book Value			
At 1 April 2022 (opening balance)	<u>96</u>	<u>10</u>	<u>106</u>
At 31 March 2023 (closing balance)	<u>160</u>	<u>4</u>	<u>164</u>

10. Cash at bank and in hand

Analysis of changes in net funds	1 April 2023 £000s	Cash flows £000s	31 March 2024 £000s
Cash at bank	3,479	(837)	2,642
Cash in hand	-	-	-
Total cash	<u>3,479</u>	<u>(836)</u>	<u>2,642</u>

The cash at bank balance is held in a commercial bank. No amounts are held with the Government Banking Service.

11. Debtors – amounts falling due within one year

Debtors	2024 £000s	2023 Restated £000s
Trade debtors	392	793
Other debtors	7	46
Prepayments and accrued income	1,495	1,202
Total	<u>1,894</u>	<u>2,041</u>

All balances were reviewed, and it was not considered necessary to make provision for any bad debts (2023: no bad debt provision).

12. Creditors – amounts falling due within one year

	2024	2023 (Restated)
Creditors	£000s	£000s
Trade creditors	138	54
Other creditors	305	325
Taxation and social security	363	556
Accruals (note i)	1,994	1,025
Holiday pay accrual	624	516
Deferred income (note ii)	31	485
Total	3,455	2,961

Information on the prior period restatement is included at Note 20

13. Provisions for liabilities

	Pensions and similar obligations	Other Provisions	Total provisions
2023/24	£000s	£000s	£000s
Balance at 1 April 2023	69	569	638
Provision for year	-	81	81
Utilised	(8)	-	(8)
Balance at 31 March 2024	61	650	711

	Pensions and similar obligations	Other provisions	Total provisions
2022/23	£000s	£000s	£000s
Balance at 1 April 2022	77	569	646
Provision for year	-	-	-
Utilised	(8)	-	(8)
Balance at 31 March 2023	69	569	638

Other provisions of £650k relates to dilapidations following JNCC's exit from Monkstone House, Peterborough. Negotiations are ongoing with the Monkstone House landlord as to the settlement figure. The provision valuation reflects

management's prudent estimate of a potential settlement figure, drawing on negotiation activity and supported by consideration of external advice, and is stated without prejudice to the ongoing negotiations.

The pensions and similar obligations figure of £61,000 represents the remaining balance of a provision established in 2013 to 2014 to reflect the estimated cost of future pension payments to retired JNCC Chairs entitled to a pension 'by analogy to the Principal Civil Service Pension Scheme'. The provision unwinds as amounts are paid. This provision was revalued in the previous year. The closing balance as at 31 March 2024 has been reviewed and confirmed by management as being fairly stated.

14. Leasing commitments

	Land and buildings 2024	Land and buildings 2023
Operating leases which expire:	£000s	£000s
Within one year	-	-
Within 2 to 5 years	-	-
Total	-	-

The rent and associated service charges relating to JNCC's new premises in Fletton Quay, Peterborough are recharged from DEFRA. No lease commitment exists for JNCC for the new premises.

JNCC also occupies Inverdee House in Aberdeen. Similar to Fletton Quays, the rent and service charges are recharged from DEFRA; JNCC does not recognise a lease commitment under this arrangement.

Defra recognise the leasing liability on their statement of financial position under IFRS 16 and hard charge JNCC.

15. Legal status

The company is limited by guarantee. In the event of a liquidation, the liability of each member does not exceed £1 if they are a member at the date of the liquidation, or if they cease to be a member within one year of the date of the liquidation. As at 31 March 2024 the members were:

- Ms Cath Denholm
- Professor Thomas Meagher
- Professor Melanie Austen
- Professor Pete Higgins
- Ms Aoife Martin
- Professor Julian Orford
- Lord Blencathra
- Professor Rhys Jones

- Professor Steve Ormerod
- Dr Gemma Harper
- Mr David Collins

16. Contingent liability

There are no contingent liabilities to declare for either the current or prior year.

17. Ultimate controlling party

Eleven out of the thirteen directors in post at 31 March 2024 are members of the Joint Nature Conservation Committee. The Committee sets the overall direction and priorities for the work of the support company. For these reasons the directors consider the Joint Nature Conservation Committee to be the ultimate controlling party.

18. Related party transactions

In order to ensure accuracy in the consolidation of Whole of Government Accounts, the Clear Line of Sight Initiative requires that Arm's Length Bodies (ALBs) such as JNCC receive their grant in aid funding from a single source. As a result, from 1 April 2011 the JNCC Support Co received its grant in aid funding solely via the Department for Environment, Food and Rural Affairs (Defra), whereas prior to this date, grant in aid was received from the GB conservation bodies, the Department of Agriculture, Environment and Rural Affairs in Northern Ireland and Defra. The GB Conservation bodies are regarded as Non-Departmental Public Bodies sponsored individually by Defra, the Scottish Government and the Welsh Government. Because the grant in aid now received from Defra still originates from the GB conservation bodies, the Department of Agriculture, Environment and Rural Affairs in Northern Ireland and Defra, these remain considered to be related parties. During the year, the Company has carried out a number of material transactions with these bodies in the normal course of business.

The quantum of the transactions between the Company and these bodies is provided below

	Grant in aid 2023 to 2024 £000s	2022 to 2023 £000s	Specific project funding 2023 to 2024 £000s	Specific project funding 2022 to 2023 £000s	Services purchased by the company 2023 to 2024 £000s	Services purchased by the company 2022 to 2023 £000s
Natural England	-	-	17	16	15	-
Defra	20,800	19,431	232	344	124	328
NatureScot	-	-	-	9	12	29
Natural Resources Wales	-	-	79	25	26	56
Department of Agriculture, Environment and Rural Affairs Northern Ireland	-	-	158	46	-	-
Total	20,800	19,431	486	440	177	413

Balances outstanding at the year-end are provided below

	Debtors and prepayments 2024 £000s	Debtors and prepayments 2023 £000s	Current Liabilities and accrued expenditure 2024 £000s	Current Liabilities and accrued expenditure 2023 £000s
Natural England	10	-	-	-
Defra	87	-	595	106
NatureScot	-	-	-	-
Natural Resources Wales	-	-	-	15
Department of Agriculture, Environment and Rural Affairs Northern Ireland	-	-	-	-
Total	97	-	595	121

All the above balances are unsecured, will be settled in full by bank payment. No guarantees were given or received. No provision has been made for bad debts at 31 March 2024 for the above receivables, nor any expense recognised in the year for related party bad or doubtful debts.

The company discloses information for individual directors which relates to contracts in excess of £25,000. Any contract for a lesser sum is not considered to be material in the context of these financial statements.

The Remuneration and Staff report provides further information on Committee members and executive directors.

The directors consider a financial interest to be the ability to influence the company in placing a contract with a party with whom they have a position of influence, or the ability to influence the performance of that contract by the contractor.

There were no contracts or financial interests which met these criteria during the current or previous year.

In addition, JNCC has had a number of transactions with other central government bodies (Centre for Environment, Fisheries, Aquaculture & Science (CEFAS), Environment Agency, Foreign, Commonwealth and Development Office, Dept. for Business, Energy & Industrial Strategy and the Animal and Plant Health Agency). These are not reported in detail since JNCC takes advantage of the exemption in IAS 24 relating to entities which are only related parties because they are under common control of the same government

19. Events after the reporting date

No adjusting or non-adjusting events have occurred after the statement of financial position date that materially affect the contents of these financial statements.

20. Prior Year Adjustment

The accounts have been restated to incorporate the impact of the following:

During the year the Company has identified expenses undercharged in its Statement of Comprehensive Income of £196k for the year ended 31st March 2023. These undercharged expenses had a similarly understating effect on accruals (Statement of Financial Position).

There were no adjustments affecting the earliest prior period, only the 22-23 comparatives and the 31 March 2023 balances.

The effects of this prior year adjustment are shown below:

Reconciliation of Statement of Comprehensive Income (including the profit and loss account)	£000s
(Loss)/Profit for the financial year in 2023 Statement of Comprehensive Income (including the profit and loss account)	(383)
Adjustments:	
Turnover	(29)
Conservation Support Costs undercharged	(88)
Other Administrative Costs undercharged	(79)
(Loss)/Profit for the financial year in 2024 Statement of Comprehensive Income (including the profit and loss account)	(579)

Reconciliation of Statement of Financial Position	£000s
Reserves reported in 2023 financial statements	2,507
Adjustments:	
Debtors	(74)
Creditors - Amounts falling due within one year	(122)
Reserves at 1 st April 2023 as restated	2,311

Reconciliation of Statement of Cash Flow	£000s
Cash and cash equivalents Reported at end of year 2023	3'479
Adjustments:	
Gain/(loss) on ordinary activities before interest.	(196)
(Increase)/decrease in debtors	74
Increase/(decrease) in Trade Liabilities	122
Restated Cash and cash equivalents Reported at end of year 2023	3,479

21. Date of authorisation for issue

JNCC Support Co's financial statements are laid before the Houses of Parliament by the Secretary of State for Environment, Food and Rural Affairs. Section 32.9 of FRS102 requires disclosure of the date on which the financial statements are authorised for issue. The authorised for issue date is the date of the Comptroller and Auditor General's audit certificate on pages 95 to 100.