

Civil Nuclear Police Authority Annual Report & Accounts 2023/24

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Civil Nuclear Police Authority

Annual Report & Accounts 2023/24

For the period 31 March 2023 to 1 April 2024

Presented to Parliament pursuant to Paragraph
12 of Schedule 10 and Paragraph 7 of
Schedule 12 to the Energy Act 2004

Ordered by the House of Commons to be
printed on 21 November 2024

HC 254



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This publication is available at www.gov.uk/official-documents.

ISBN 978-1-5286-4786-1
E03101616 11/24

Printed on paper containing 40% recycled fibre content minimum.

Printed in the UK by Fine Print Services Ltd, on behalf of the Controller of His Majesty's Stationery Office.

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1. Performance Report



Chair's Statement

I am pleased to present this Annual Report and Accounts and report on the progress and achievements of the Civil Nuclear Constabulary (CNC) through another year marked by change, challenges and intense scrutiny.

The Civil Nuclear Police Authority (CNPA) is a public, arms-length body and is accountable to the Secretary of State for the Department of Energy Security and Net Zero (DESNZ). We work closely with the Site Licence Companies (SLCs) that operate the civil nuclear sites we protect. We operate to the highest standards of governance, openness, and transparency; carry out our fiduciary responsibilities with robust scrutiny and accountability; and support the Chief

Constable and his Executive Team in the delivery of a professional, trusted and efficient policing service.

The core mission of the Constabulary and the Civil Nuclear Police Authority (CNPA) remains the protection of civil nuclear material and critical national infrastructure, and this is at the heart of all we do.

During 2023/24 the UK Government set out its commitment to nuclear energy; established a Civil Nuclear Roadmap; and launched Great British Nuclear to drive forward the delivery of new nuclear projects. The UK Government's commitment to energy security gives the Constabulary long-term reassurance about our primary role in protecting civil nuclear material and critical national infrastructure. The Energy Act 2023, and the extended powers granted to the CNPA, help us to navigate the expected fluctuations in demand for our services in the civil nuclear sector, as current sites move to closure, and new sites are under construction. Our ability to offer our unique services to other partners means that we can retain a highly specialised workforce and spread our corporate overhead across a wider number of clients, thereby reducing costs for our core SLCs.

The CNC set out its strategic priorities for 2023/24 in the Annual Business Plan and the Authority holds the Chief Constable to account for the delivery of this Plan. I am pleased to report good performance over the last financial year in several key areas, including:

- Maintaining the core protection role at the ten civil nuclear sites we protect
- Securing investment in our tactical engagement training capability and our command-and-control centre

- Continued utilisation of our unique training facility at Griffin Park, which is considered the best facility of its kind in Europe
- Enhanced capability and capacity of our Professional Standards function
- A comprehensive Equality, Diversity and Inclusion (EDI) Strategy, with a focus on making a positive impact on maintaining a unified and inclusive culture and embracing diversity in our workforce
- The development of Estates and Fleet Strategies, which provide a roadmap to achieve our decarbonisation targets and deliver full life-cycle management of our physical assets

There has been a sharp focus on the standards of behaviour and culture in policing across the UK, along with requirements to improve the vetting and conduct processes for officers and staff. We are determined to play our part in these improvements, and this remains a priority for the Constabulary and the CNPA. The CNC has proactively engaged in national reviews by His Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS) and contributed to national inquiries into vetting and misconduct. The findings from the Angiolini Inquiry have been accepted and the recommendations made in the report will be embedded into our corporate and operational objectives. The Chief Constable, with support from the Authority, continues to set challenging and wide-reaching goals to enhance the CNC's culture, standards and conduct, and the Authority will continue to monitor progress in this area.

The CNPA has developed a three-year Strategic Plan (2024/27)

which recognises that achieving our core mission depends upon the commitment and dedication of our people and sets out the current and future investment in developing their skills and professionalism. These priorities will be underpinned by robust business planning, effective programme management, and closely monitored continuous improvement metrics. In common with our partners across the civil nuclear industry, the Constabulary has faced increased commercial and financial burdens during the past financial year. To remain efficient and effective, the Constabulary has reorganised its enabling functions to have a sharper commercial focus. The CNC has developed an internal governance group to oversee a continuous improvement programme, which will identify invest-to-save options, innovations in our ways of working, and areas for partnership working and collaboration with other organisations.

The ongoing support of our stakeholders, across both the nuclear and policing sectors, and our sponsoring government department, is vital to ensuring we deliver our core mission. The whole police service, of which we are a part, must work harder to rebuild public trust and confidence in policing. This will be central to our plans, actions and deliverables over the coming year.

The CNPA is fortunate to draw upon the extensive skills and experience of Authority members from across the private and public sectors to exploit the opportunities and meet the challenges faced directly.

Susan Johnson OBE

Chair of the CNPA



Chief Constable's Overview

The CNC is responsible for protecting the nation's civil nuclear material, and the government and the public can continue to have the utmost confidence in our ability to maintain this as our core mission, whether on the sites we protect, or material in transit across the UK or internationally on escort operations.

The passing of the Energy Act 2023 provides the foundation for the CNC to be more agile, with provisions specific to the CNC. These enable us to utilise our expertise to provide policing services beyond the civil nuclear sector, to protect other areas of critical national infrastructure, in the interests of national security. Work is underway to explore these options, with new services expected to commence in 2024/25.

Our annual presentation evening in November was an opportunity to commend officers and staff for their outstanding work and achievements, including where they have saved someone's life. As in previous years, this event highlighted the bravery, passion and dedication to public service displayed daily throughout the CNC.

The Angiolini Inquiry Part 1 Report was published in February 2024, providing a definitive account of the career and conduct of the murderer of Sarah Everard. The CNC is working, in collaboration with the Home Office and College of Policing, to implement all recommendations from this report in full. The work we have already completed to strengthen our vetting and professional standards capability has ensured much progress had already been made in advance of the report publication. We recognise however that there is still much more to do and are fully committed to regaining public trust and confidence in policing.

Our focus will remain on delivering our ambition, expanding our service offering and strengthening public confidence in the CNC and the wider police service.

Simon Chesterman OBE, QPM
Chief Constable and Accounting Officer



Performance Section Summary

The performance section of the Annual Report and Accounts is designed to provide an overview of the CNPA and the delivery of the Constabulary's role, together with its purpose and objectives. This section also provides a summary of our performance, sustainability, expenditure, and risks during the year.

About Us - A Strategic Overview

The CNC is governed by the CNPA and regulated by the Office for Nuclear Regulation (ONR). We are subject to the same College of Policing licensing process as Home Office police forces, and to inspection by His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS).

The CNPA works in partnership with the Department for Energy Security and Net Zero (DESNZ), who holds the CNPA to account for delivering an effective and efficient armed policing service. The CNC is primarily funded by the Site Licensing Companies (SLCs) who operate the UK's civil nuclear sites, with some resourcing derived from DESNZ.

Our Authorised Firearms Officers (AFOs) are sworn officers of the Crown, and as a counter terrorism (CT) policing organisation, the CNC is proud to deploy as a core component of the UK Strategic Armed Policing Reserve (SAPR), to support other police forces in delivery of the government's Counter Terrorism operation. The CNC provides up to 40% of the UK's total armed policing surge capability.

As a specialist police force with a clearly defined set of competencies and capabilities, the CNC employs over 1,600 officers and staff across ten nuclear sites around England and Scotland with headquarters in Culham, Oxfordshire, and firearms training centres in: Bisley, Surrey; Griffin Park, Cumbria; and Dounreay in Caithness County.

The far-reaching policy announcements over recent months, including Powering Up Britain and the Civil Nuclear Roadmap, have set out the UK government's commitment to new nuclear reactors as part of its drive to strengthen energy security and achieve net zero targets.

The passing of the 2023 Energy Act brings new opportunities for the CNC, in light of changes to the energy sector.

CNC protected sites in the UK

Dounreay

(Police Scotland - North Command)



○ Civil Nuclear Police Authority, Constabulary Headquarters and Centre for Learning & Development

● Operations Policing Units

● Firearms Training Units



Changing threats

The UK faces a sophisticated and complex range of national security threats. The CNC operates in a high hazard, and therefore high consequence environment. As threats and risks to public safety evolve and become increasingly prevalent in both the digital and physical environments, the CNC must adapt and respond effectively. Working closely with stakeholders, security services, counter terrorism professionals and intelligence agencies we develop robust mitigations against such threats.

Geo-political conflict, civil unrest and social and economic instability amplify threats to national security and can cause interruptions to the operational supply chains of the SLCs. The rapid development of artificial intelligence, the increasing use of drones (unmanned aerial vehicles) and sophisticated cyber-attacks present new challenges for the CNC in defending nuclear material. CNC officers must remain vigilant and be equipped and trained to deal with these new, and continually evolving, forms of sabotage.

Demand

The British Energy Security Strategy has reaffirmed the UK's commitment to nuclear energy as it strives towards net zero, but with this comes changes to the UK civil nuclear landscape.

Changes in our demand model and client base will help to smooth the CNC workforce plan over the next decade and significantly enhance the skills profile and development opportunities for our officers and staff.

The government has set out its ambitions

for delivery of Hinkley Point C and at least one other large-scale nuclear power plant, as well as stimulating the market for the next generation of Small Modular Reactors (SMR) and Advanced Modular Reactors (AMR).

As an important part of the national armed policing capability, the CNC may be called upon to provide mutual aid support to the wider policing family in order to disrupt criminal activity, deter attacks on our national security or provide public reassurance. These demands for our resources can usually be planned in advance but our officers need to be trained, equipped and ready to respond at short notice. Our workforce planning will be agile enough to ensure 24/7 delivery of our core mission as well as supporting those incidents or events that may present a threat to national security.

Our ambition is that the CNC is seen as an employer of choice for those in the labour market looking for a fulfilling professional role that delivers public value. We will work hard to position ourselves as an inclusive and welcoming organisation, treating everyone fairly, providing flexible employment opportunities, an attractive and fair benefits package and comprehensive continuous professional development routes for all our people.

Efficiency and Value for Money

Our SLCs are facing considerable financial challenges, and it is likely that ongoing constraints on public spending will be a feature of the next parliament. Some of the nuclear sites we currently protect are scheduled for closure over the next decade and our operations at these sites will reduce and cease as nuclear material is removed.

It is critical that CNC delivers value for money to its clients and to the public. We will continue to drive out cost inefficiencies through continuous improvements and collaborative working. Our Service Expansion Strategy will present opportunities to distribute essential overhead costs across a wider range of operations. We will continue to benchmark our corporate and operational functions against relevant external organisations and seek to adopt best practice where the value-add is costed and evidenced.

Trust, Respect and Conduct

UK policing faces ongoing intense scrutiny of organisational culture, professional standards and its commitment to Equality, Diversity and Inclusion (EDI). A number of heinous crimes committed by serving police officers have undermined public trust and confidence and overshadow the many dedicated professionals that serve and protect the public on a daily basis.

The Authority has been relentless in its examination and scrutiny of the CNC's actions to provide assurance on the culture, standards and values that give stakeholders trust and confidence in the services delivered.

The vast majority of CNC's staff and officers maintain high standards of behaviour.

The Authority continues to engage in ongoing inquiries and reviews and takes all recommendations seriously. Our stakeholders and funders will receive ongoing assurance that we are robustly addressing any breaches in standards. We have a comprehensive Cultural Action Plan to address the recommendations from those reviews

and report to the People Committee on our progress, with recommendations. The Authority holds the CNC Executive to account for delivery against the Cultural Action Plan. We have invested in our professional standards function and our EDI Strategy sets out the framework to support our people to achieve their full potential and live our values.

The updated Code of Ethics for policing, published in January 2024, will be integrated into our ongoing work on standards, culture and behaviours. Ethical and professional behaviour is what the public expects from us, and what we expect from each other.

The CNC is a supportive and inclusive employer, challenging inappropriate behaviours and negative cultural issues where they appear.

It is vital that policing regains the trust of the public and its stakeholders and is open and transparent about where it must improve. The Authority will continue to drive and achieve an organisational culture in which everyone feels valued, included and respected.



Year in review

Operations and Training

The CNC has continued to deliver its critical mission throughout 2023/24 and has undertaken a range of exciting and important activities, including:

- Supporting Merseyside Police with Operation Lightyear; the 2023 Eurovision Song Contest. CNC resources were in Liverpool in April and May supporting with search dogs and firearms support
- Supplying dog handlers to support the Metropolitan Police with Operation Golden Orb; the Coronation of King Charles III in May
- Conducting over 3,000 Project Servator deployments (a policing tactic that aims to disrupt a range of criminal activity, including terrorism, while providing a reassuring presence for the public) with the vast majority being in/around the licensed nuclear sites, and a smaller number in support of host forces. This provides valuable experience and role enrichment for our officers and demonstrates our capabilities to other forces
- Working closely with and seeking to support the development of new build nuclear projects
- Continuing to work with partners to identify the policing role needed at Hinkley Point C. The preferred model has been identified and agreed, and significant work continues in partnership, ahead of deployment to the UK's newest nuclear power station
- Delivering firearms training to our Authorised Firearms Officers (AFO) under the full licence that we secured last year from the College of Policing. This is undertaken at our Firearms Training Unit (FTU) South training site, our FTU Scotland Training Unit and our state-of-the-art centre at Griffin Park in Cumbria. We carry out regular Response Model Testing (RMT), which requires all AFOs to undergo tactical training on the site that they police and robustly examines the security regime
- Launching the apprenticeship scheme for new AFO recruits. This is delivered as part of the restructured Initial Foundation Programme (IFP) and offered at all three training centres, with an enhanced new curriculum and delivery model. Our application to administer a Level 4 Apprenticeship was assessed and accepted by the Department for Education, with the first cohort of students commencing the new Level 4 IFP in February 2024 at Culham, Oxfordshire, and at Griffin Park, Cumbria
- Our Corporate Learning Department trialling pilots for a new Corporate Induction programme in 2023. These pilots covered EDI training, wellbeing, systems usage, and policies. They were delivered across 2023 and will continue into 2024 for new intakes of both officers and staff

Enabling Services

- Enabling Services has gained approval of the business case and funding for a replacement of the Tactical Engagement Training Capability, which will see delivery of the replacement system during 2024

- We delivered a balanced budget and unqualified audit opinion in 2023/24 and the procurement team have secured significant efficiencies and value for money, through sourcing contracts covering a range of areas across both operations and support services. This included the Business and People Support System (BPSS), IT systems, occupational health, travel, weaponry and training, as well as planning for commencement of the 'Transforming Public Procurement' programme
- The Energy Act was published in 2023 and gives the CNC powers to provide additional police services. This is a very significant moment for the CNC and opens up exciting opportunities for service expansion through working with DESNZ on the framing and execution of this enabling legislation. The Legal Services team worked extensively with the DESNZ sponsorship team and legal advisers during the development of the public consultation and various drafts of the primary legislation, ensuring sufficient flexibility around activities the CNC can provide additional services in, and providing certainty of their associated powers
- The Governance and Assurance Team led the delivery of a new three-year Strategic Plan and an Annual Business Plan, both approved in March 2024
- The CNC produced a Decarbonisation Roadmap to provide the organisation with a pathway to decarbonising towards net zero across the organisation over the coming years

People and Culture

- A three-year EDI Strategy has been published, with a focus on communications and engagement; standards and ethics; data and performance; policy and guidance; and training and development. The strategy sets the goals and ambitions for the CNC over the next three years and outlines specific activities to support these ambitions. Recruitment campaigns have been especially successful over the last year, and we have received an increase in the number of applications to join the organisation as a result.



Values

The CNC Values - proud, inclusive, agile and ambitious, continue to be underpinned by the College of Policing Code of Ethics. The 2024 Code identifies the ethical policing principles as courage; respect and empathy; and public service.



Proud

We are proud to deliver high quality armed policing, and we are committed to protecting the public and our core role in keeping the nation's civil nuclear material safe.

Agile

We are match-fit and ready to respond whilst performing our core role and in supporting the UK's

armed surge capability. Remaining ready and agile is a whole-team effort.

Ambitious

Our strengths lie in armed policing and world class firearms training. Our ambition is to be recognised nationally and internationally as the leading policing organisation for the armed protection of civil nuclear

material and the critical national infrastructure of the UK.

Inclusive

Regardless of background, everyone is equal and has a vital part to play in helping us achieve our ambition. Equality, inclusivity, and fairness are at the heart of everything we do.

Performance Analysis

Performance against a suite of key deliverables contained within the CNPA's three-year Strategic Plan and Annual Business Plan are reported throughout the year, against its three goals.

Strategic Goals/Objectives

The CNPA works with the Constabulary to set the strategic goals for the organisation. The 2023/24 CNPA Strategic Plan focused on three key goals :

Goal 1 Maintain the CNC's core mission and offer its unique capabilities to benefit the wider policing and security infrastructure	
Maintain 24/7 Core Protection Capability	Continuously improve how we deter and respond to threats by maintaining and strengthening core mission effectiveness
Expand Armed Protection Offering	Broaden our service offering allowing us to flexibly scale fluctuations in demand
Goal 2 Enhance the effectiveness and efficiency of the CNC	
Business Efficiency and Sustainability	Deliver continuous improvement and a more commercial approach, driving savings across business activities and operational services, that support the delivery of the core mission and supporting collaborations
Technology, Digital and Cyber	Continue to improve technology and digital components to support mission effectiveness and deliver efficiencies for the organisation. Through collaboration, improve cyber resilience and awareness of the CNC to counter the evolving cyber threat
Goal 3 Foster and maintain a unified and inclusive culture which supports an engaged and diverse workforce	
Standards and Behaviour	Set and rigorously apply the standards and behaviour required of a policing service. We will enhance our professional standards and vetting functions and capability with a focus on proactive intervention and the development of a prevent plan
Equality, Diversity and Inclusion	Advance equality of opportunity, foster good relations and engage with our people to ensure every voice is heard
Training and Development	We will promote learning at all levels across the organisation consolidating our training capability into a single cohesive function ensuring equality, diversity and inclusion are embedded in all delivery
Wellbeing	We will continue to place a dedicated focus on optimising the mental health and wellbeing of our workforce

Key Performance Indicators

Some key measures of delivery against the strategic goals are included below.

Goal 1

Maintain the CNC's core mission and offer its unique capabilities to benefit the wider policing and security infrastructure.

Maintain 24/7 core protection capability

The CNC is clear that their priority will always be the core mission: the 24/7 protection of nuclear sites and material. Activity has been prioritised to maintain and strengthen this provision, including the development of business cases to replace the current tactical engagement training capability and the incident management system (IMS), as well as the review and standardisation of training policies and procedures for all CNC control rooms.

CNC's Authorised Firearms Officers (AFO) are highly trained and regularly

test compliance with the Site Licence Companies (SLC) requirements at each site to ensure they meet the standards.

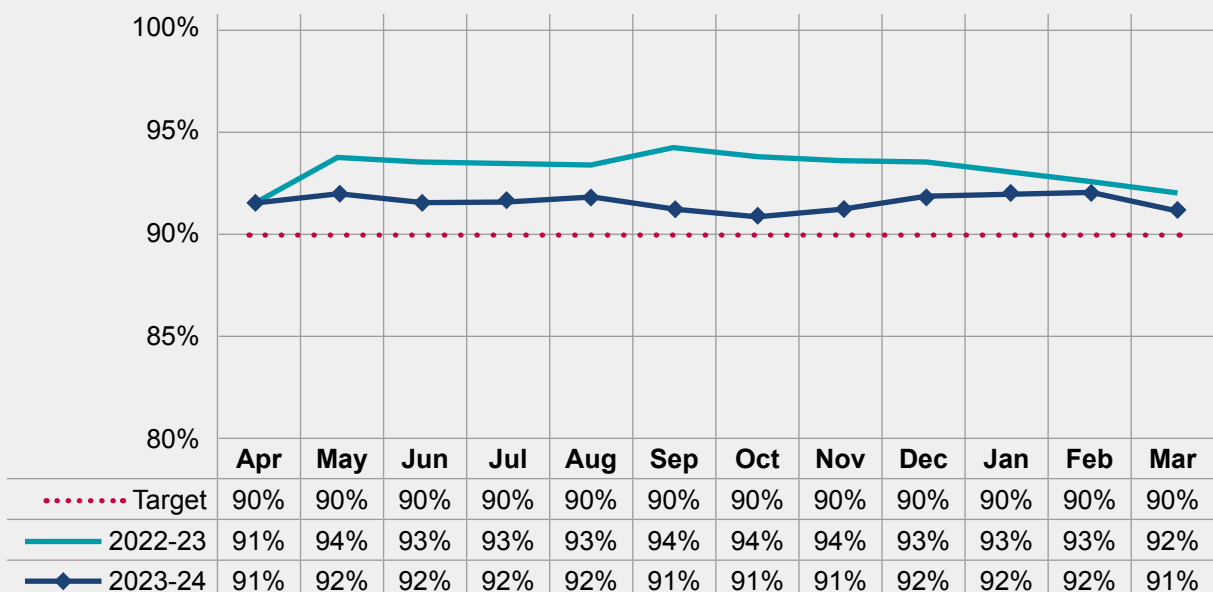


Total of **1,241** AFOs in the CNC average 2023/24

The CNC has continued to meet targets to provide the required numbers of AFOs at each site, maintaining deployability at an average of 91.5% over the year. This has been maintained despite challenges with recruitment of AFOs to some sites. Targeted recruitment campaigns have helped to attract applicants to these sites.

The table below sets out the average deployability vs the current strength. AFO CT is an Authorised Firearms Officer (Counter Terrorism), this is the role profile that CNC work within.

Average of Deployability vs AFO CT Strength

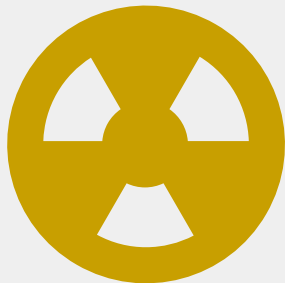


Whilst in and around sites, our AFOs have undertaken a number of Servator disruption patrols.



The target set out in the Annual Business Plan was no fewer than 100 per month across all the sites. However this has been exceeded with the organisation conducting on average 307 deployments a month across the sites. CNC officers play an important role in collaborating with colleagues from other forces to disrupt potential threats and prevent crime.

Expand armed protection offering



The **Energy Act 2023**, was passed in October 2023

The passing of the Energy Act 2023, presents exciting opportunities for the CNC, as the extended powers granted to the CNPA help to navigate the expected fluctuations in demand for our services in the civil nuclear sector.

Work has been underway for the last year to plan and prepare for opportunities. The first two main projects for the CNC are taking over operation of the Vintage gas sites and deploying Vessel Protection Officers.

To support the expanding armed protection offering, the recruitment team have been working to develop a talent acquisition plan and recruit the necessary number of officers and staff to deliver the projected service change. 2024 saw the first Level 4 Apprenticeship cohort, which brings our training opportunities in line with other police forces. Marketing campaigns through a range of channels including social media have significantly increased the volume of applications into the CNC. Challenges remain in managing fluctuations associated with cessations, new builds and service change requirements, and these are being addressed through collaborative working with internal and external stakeholders.

Goal 2

Enhance the effectiveness and efficiency of the CNC.

Business efficiency and sustainability



Efficiency savings recorded – Cost Avoidance 2023/24: **£804,784**

To improve efficiency and sustainability, we have established a process for continuous improvement, are refreshing our contract management regime, and have published an Estates Strategy and a Fleet Strategy.



The Decarbonisation roadmap was published, and plans were established to deliver the key activities of the roadmap, including installing solar panels and electric charging points at Griffin Park. These activities should reduce our carbon footprint.

A full business case for the relocation of Headquarters has been developed, as the current HQ lease is not renewable. The CNC continues to work with stakeholders to scope and secure the preferred site ready for relocation. The outline business case was produced for replacement of FTU South's tactical training facilities. Both projects will enable efficient and sustainable use of resources.

Technology, digital and cyber

Technology, the digital platform, and cyber realm are becoming ever more critical to the organisation, and it is essential we remain engaged with changes and new technology as well as new threats and risks.

Over the last year the CNC has successfully implemented the Provision of Future IT Services (PrOFITS) project for IT services provision and has been working towards the completion of a wider area network provision project.

The CNC has published a Cyber Security Strategy, which sets out the activity and actions that need to be taken to reduce the organisation's risk of cyber-attack. One of the key measurables in this is the progress made with the National Institute of Standards and Technology (NIST) score. Over the year there has been a noted improvement to the score and the organisation is demonstrating good progress against the target of 2.86. This work enables resilience to cyber threats and maintains the security of CNC data.

Goal 3

Foster and maintain a unified and inclusive culture which supports an engaged and diverse workforce.

Standards and Behaviour



230 Police Officers & Staff Trained

A considerable amount of work has been undertaken over the last year to ensure the standards and behaviours of CNC employees are upheld and that anything falling outside of what is acceptable is dealt with effectively. The organisation has invested heavily in the capability and capacity of the Professional Standards Department (PSD) and Vetting function, and this increase has allowed for a more proactive counter corruption function, as well as more effective investigative action.

The CNC has completed the National Intelligence Model (NIM) compliant documentation including a strategic assessment and a control strategy for PSD. This strategy sets out what the CNC wants to achieve, needs to prioritise, and the different areas of focus for the organisation.

The CNC has been working through the recommendations made by the HMICFRS following the inspection of vetting, misconduct, and misogyny in the police service. The majority of

these have been embedded, with the remaining number prioritised within the Control Strategy.

The CNC has successfully implemented the use of the Police National Database in the vetting department, providing the tools for effective and controlled internal vetting and re-vetting processes.

Equality, diversity, and inclusion

The Equality, Diversity and Inclusion (EDI) Strategy was published in 2023 and reflects the CNC's continued commitment to being an organisation with respect, integrity, and fairness at its core.

A significant piece of work has been ongoing to deliver improved collection of protected characteristics data, in line with the College of Policing standard. The collection of workforce personal data, especially concerning protected characteristics, is important as it gives a clearer picture of the current workforce and helps to build inclusivity now and in the future.

The CNC has reported improvements in our gender pay gap and continues to improve the quality of its data collection on all protected characteristics so it can produce pay gap analysis for other groups.

The work of the Affinity Networks has had a significant impact on the organisation over the last year, and following the publication of the EDI Strategy, each network has developed a dedicated intranet site to provide updates on their work. There has also been a review of the meeting structure to ensure the network leads can contribute to EDI Gold and Silver working groups.

Training, learning and development



2024 saw the **first Level 4 Apprenticeship cohort**

2023/24 saw the integration of all training departments into one single division, working together to deliver a comprehensive portfolio of training, learning and development for both officers and staff. The department has published the Training Strategy which sets out the key activity for the next three years, based around three themes: maintain, grow and learn.

The CNC launched the apprenticeship scheme for new AFO recruits, which is delivered as part of the restructured Initial Foundation Programme (IFP), offered at all three training centres, with an enhanced new curriculum and delivery model. The application to administer a Level 4 Apprenticeship was assessed and accepted by the Department for Education, with the first cohort of students commencing the new Level 4 IFP in February 2024.

The Corporate Learning Department trialled pilots for a new Corporate Induction programme in 2023. These pilots delivered key EDI learning and development inputs as well as wellbeing, systems usage, and policies. They ran throughout 2023 and will continue into 2024 for new intakes of both officers and staff.

The next phase is the delivery of key EDI learning and development inputs in management and leadership training, which is embedded within the scheduled 2024 trials. This will include ongoing scheduled evaluations to ensure content is suitable and effective.

Wellbeing



176 mental health first aiders

The organisation is continually striving to ensure that the wellbeing of our staff and officers is considered at all times.

Work has been ongoing throughout 2023/24 to promote and encourage the use of wellbeing services, to reduce stigma around mental health. This includes the development and delivery of a corporate induction input; mental health first aiders; a wellbeing services brochure; Employee Assistance Programme (EAP) awareness sessions; and physical health assessment campaigns.

The Occupational Health team has also been working towards embedding a workplace adjustment passport, with training for line managers to help them support neurodivergent employees, those with caring responsibilities, long term health conditions or disabilities. This work will ensure employees receive the required adjustments to help them thrive in their role.

Work has also been undertaken towards the development of a carer's policy, supporting officers and staff with caring responsibilities. This is currently being reviewed against other policies within the police covenant to ensure compliance and coherence. The CNC continues to work collaboratively with DESNZ and other non-Home Office forces to embed this work into the police covenant, which is the commitment to supporting serving and ex-officers of police and armed services. The first annual report was published in May 2023.

Management of Risk

Strategic Risks and Uncertainties

Effective risk management is essential if the CNPA is to deliver its key outcomes and achieve its goals. It supports continuous improvement and good governance.

In common with all organisations, the CNPA faces internal and external factors and influences that create uncertainty around the effective delivery of its goals. This uncertainty can create either risk or opportunity.

A detailed explanation of our risk management and control arrangements is included in our Governance Statement.

Key Strategic Risks for the CNPA

The CNPA has responsibility for the identification, evaluation, management and monitoring of the most significant risks that could threaten the achievement of our goals. These risks are reviewed on a regular basis together with risk controls and actions. The strategic risks and uncertainties facing the CNPA, identified via the processes previously described, are presented as the Corporate Risk Register. The risks shown in the following table were in place throughout 2023/24, with the exception of one addition in March 2024.

The table shows the risk scores at 31 March 2024 on the Corporate Risk Register, together with the score trend over the year and details of mitigation through existing controls and actions. We use a 5x5 matrix to score risks based on impact and likelihood. The overall score is not a straight multiplication but weighted towards impact as this is usually harder to control.

The matrix below is used to score risks on the table overleaf.

Impact	5	15	19	22	24	25
	4	10	14	18	21	23
	3	6	9	13	17	20
	2	3	5	8	12	16
	1	1	2	4	7	11
	1	2	3	4	5	
	Likelihood					



Summary of Corporate Risk Register

Goal	Risk
Goal 1 Maintain core mission and offer unique capabilities to benefit the wider policing and security infrastructure	Unable to deliver the core mission of deter, defend or respond to threats
	Infrastructure of our Command, Control and Communications Centre is inadequate to support mission delivery
	Insufficient and inadequate Firearms Training Facilities in the South (short & medium term)
	Inability to manage fluctuations in resourcing demand for protection services including site cessation and commencing new activities
Goal 2 Enhance the effectiveness and efficiency of the CNC	Failure to deliver within spending / budget targets
	Failure to meet the needs and expectations of our stakeholders and sponsoring department
	Unable to meet our sustainability goal targets
	Failure to manage physical and cyber (information security) threats including sharing intelligence
Goal 3 Foster and maintain a unified and inclusive culture which supports an engaged and diverse workforce	Failure to engender the appropriate behaviours and values to establish equality diversity and inclusion in the CNC workforce
	Failure to maintain excellent professional standards
	Failure to properly plan sufficient resources to deliver projects and business as usual activities, managed through workforce planning for officers, and resource plans for individual teams
	Unable to provide a policing service to stakeholders that operates with legitimacy, public trust, and confidence

Mitigating controls	Current risk score (trend)
Effective workforce planning, monitoring of deployability, maintaining training to ensure fitness for roles	= 10
Project team now in place to deliver project and system changes required. Project progress monitored and supported through gold, silver, and bronze groups.	▼ 18
Use of professional advisors on business case development and securing funding for capital development to upgrade facilities at existing site	▼ 17
Timeline uncertainty being managed through robust cessation plans and good communication with affected stakeholders, officers, and staff at sites where cessation is planned.	= 14
Robust budget monitoring and accurate forecasting to maintain spending within agreed budgets.	= 9
Regular meetings with main Site Licence Companies and operators, and with DESNZ and other stakeholders	= 9
A decarbonisation road map has been established and work is underway to deliver some of the key activities to move us towards net zero.	▼ 13
Investment in cyber threat management and delivery of the aims and objectives in the cyber security strategy, including collaboration with government security groups.	▼ 13
Establishment of EDI strategy and delivery plan and a framework for monitoring the performance against the plan. Investment in EDI team to promote and embed equality, diversity, and inclusion across the CNC.	▼ 14
Significant investment in PSD and compliance with national standards for responding to and investigating misconduct allegations.	▼ 14
Robust functional plans and review of workforce for staff and officers to ensure the right skills and resources are in place to match the aims and activities of the CNC. Project management arrangements are embedding, with more detailed resource requirements for project delivery.	= 14
New controls around stakeholder engagement and positive action, and response to recommendations made in the Angiolini Inquiry report.	14 NEW

Future plans and expected future performance

The CNC set out a path to maintain its effectiveness and efficiency in the face of fluctuating demand, increasing challenges (especially financially), and evolving threats. The CNC will use potential new opportunities brought about by changes to the primary legislation, to develop new service offerings which will help offset the impacts of service cessation, as the policing requirements at decommissioned nuclear power stations are implemented. The CNPA Three Year Strategic Plan and Annual Business Plan represent a new approach for 2024/25 to meet this changing landscape.

Full details of the plans are set out in the following documents:

[Three Year Strategic Plan 2024/27](#)

[Annual Business Plan 2024/25](#)

Reporting on specific issues significantly impacting the CNPA

During 2023/24, there were no additional significant issues that directly impacted the CNPA's ability to deliver its core mission. Issues such as inflation and energy cost increases are dealt with in other sections of the report.

Financial Analysis

Key Drivers of Financial Performance

The CNPA is mandated by the Energy Act 2004 to police specific sites belonging to SLCs (our customer base) and to escort materials in transit. The key drivers of its financial performance are therefore very closely linked to the strategic priorities of its customer base.

The CNPA's customer base has not changed in recent years, but it proactively responds to changing customer requirements as necessary. All policing provision results from regular close consultation with SLCs, and agreements formalised with them. Similarly, if additional policing is required by one or more SLC, this is also formally negotiated, and the CNPA's policing provision is increased in line with specified requirements.

Sometimes costs are driven by government initiatives and therefore outside of our control, such as the Emergency Services Network project. Significant projects like this, spanning a number of years and costing multiple millions, are capital-funded by DESNZ and are ultimately funded by the SLCs through a depreciation charge.

The financial plan for 2023/24 provided the key financial resources to ensure delivery of the Annual Business Plan. Much of the expenditure delivers the front-line policing services, both in terms of numbers of officers per shift and in ensuring they are appropriately trained. Within the Annual Business Plan for 2023/24 a key metric is that the financial

outturn is within 1% of the Quarter 2 Forecast. This reflects His Majesty's Treasury (HMT) requirements and was achieved.

Key drivers of the outturn are:

- There were underspends relating to pay costs (revenue) which is due to unfilled vacancies and lower numbers of new officers commencing training than forecast. This was offset by:
 - Police officers' pay award being 2% higher than expected.
 - Police staff non-consolidated pay award of £1,500 as instructed by HMT for all civil servants.
- Non-Pay Costs (revenue) were underspent due to delays in the delivery of the corporate training provision. Travel and subsistence costs were also lower than forecast as fewer new officers commenced training than forecast, alongside the reduction in ammunition usage. The consequences of these delays and changes resulted in the CNPA spending less than was originally approved for 2023/24 and reductions in income and expenditure were managed and agreed with the SLCs through the quarterly re-forecasting process.

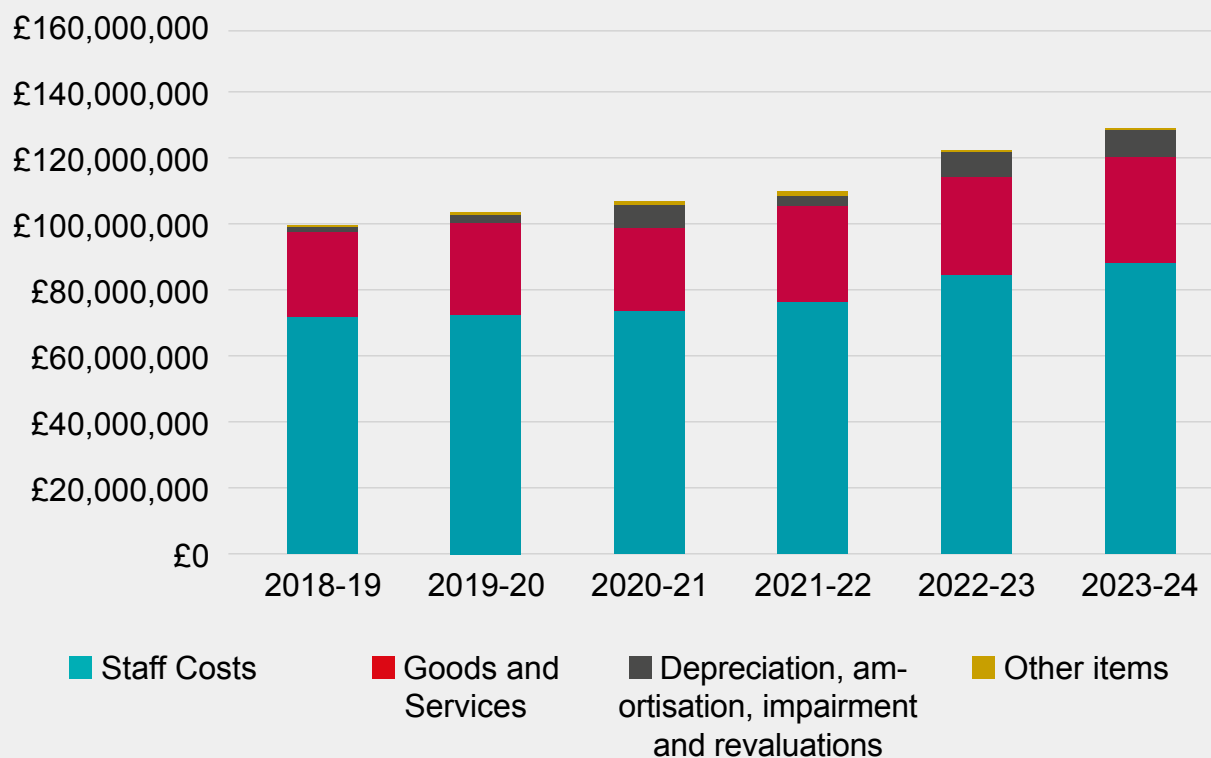
Financial Outturn

The financial objective for the CNPA is to achieve a breakeven position, and detailed financial statements are set out in Section 3 of this report. In relation to standard operational costs this objective has been achieved.

However, the CNPA has reported £2.359m more expenditure than income for the year ended 31 March 2024. This relates to specific technical accounting requirements which include the impairment of assets of £1.656m, depreciation, revaluation, and associated adjustments for leased properties.

Also included in the overall balance are non-operational costs reimbursable by DESNZ through grant-in-aid. These costs include exit payments for staff and legal costs.

Expenditure



Operating Costs

Expenditure for the year ended 31 March 2024 was £142m (2022/23: £135.7m). The increase in expenditure included an increase of £4.1m in pay costs. This includes the full year effect of the previous year's pay award for police officers and staff.

The table above provides information on key areas of actual expenditure and shows the changes over the last six years. (This table is not adjusted for inflation/time value of money).

Financial position

Total assets minus total liabilities at 31 March 2024 were £68.6m (2022/23: £70.6m).

The key factors in this decrease were:

- Trade and other receivables decreased by £3.7m as a result of an overdue debt of £4m on 31 March 2023 which was paid in 2023/24. This was offset by an increase in prepayments of £0.8m
- Property plant and equipment decreased by £2.7m to £58m. This was largely because of depreciation charges of £6.6m and £0.7m relating to impairments for assets no longer meeting the requirements for recognition, offset by revaluation increases of £2.8m and additions of new assets of £1.9m
- Intangible assets decreased by £2.3m to £3.4m. This was largely due to amortisation charges of £1.3m and £1m relating to impairments for assets no longer meeting the requirements for recognition. There were no significant additions of intangible assets to offset this

- Trade and other payables decreased by £0.2m to £20m. The main drivers of this were some large value invoices processed in March which were unpaid on 31 March 2024. There were also increases due to variables in receipting of goods and services not yet invoiced as well as manual accruals
- Tax due to His Majesty's Revenue and Customs (HMRC) and pensions due to our pension provider also increased due to higher payroll costs in March 2024, compared to March 2023. These were offset by a reduction in deferred income related to capital funding. This decreased by £1.9m to £4.5m due to the transfer of income to the Statement of Comprehensive Net Expenditure, released as the assets depreciate, exceeding the value of new capital funding received

These were offset by the following:

- The balance in our bank account increased by £5.7m to £10.9m due to the effects of the decrease in the trade receivables due at the end of March 2024 when compared to the amount owed in March 2023
- Inventories increased by £0.6m to £3m due to price rises, and to mitigate against a potential risk of problems obtaining the necessary munitions for training purposes and in preparation for training early in the new financial year

Future Funding Requirements

Approximately 72% of the CNPA's annual revenue expenditure relates to staff costs. Further changes are planned to public sector pensions which could result in higher employer pension charges from 1 April 2026. However there is uncertainty around the timing and overall impact. The CNPA is working closely with partners and DESNZ to understand the potential impacts and funding implications.

Inflation is easing but the costs of running the CNC are still high. Scope for further funding increases from customers is limited and therefore the CNPA has an ongoing efficiency review process to allow for potential cost increases to be minimised via efficiency savings.

Major capital expenditure is supported by DESNZ in the form of upfront funding that is repaid via depreciation charges to the CNPA's customers.

Where the CNPA is providing policing services outside of the core provisions of the Energy Act, specific agreements and funding are being agreed with relevant government departments to support the delivery of this work.

Budget Revision Process

The CNPA's financial resources are reviewed at least each quarter by the Executive Team and the CNPA. The quarterly reviews provide an opportunity for the CNPA to revise the budget to ensure that the financial resources available to the CNC are consistent with the achievement of its strategic objectives.

Adoption of Going Concern Basis

The CNPA delivers a statutory function under the Energy Act 2004. On this basis and as required by the Financial Reporting Manual (FRM) the CNPA continues to adopt the going concern basis in preparing the financial statements, as there are no indications that there will be a change in policy, and it is anticipated that the provision of statutory services which the CNPA provide will continue. The CNPA approved a revenue expenditure budget of £154.6m and a capital expenditure budget of £8.6m for 2024/25.

Counter Fraud, Bribery and Corruption

The CNPA follows the Cabinet Office Counter Fraud Functional Standards and takes a zero-tolerance approach in the event of fraud, bribery or corruption. Any suspected cases of fraud, bribery or corruption are investigated vigorously in accordance with the CNPA's Counter Fraud, Bribery and Corruption Policy. No fraud and error issues have been detected during 2023/24.

In line with best practice, the CNC and the Authority are pro-active in the prevention and detection of fraud, bribery and corruption using processes managed by the Accredited Counter Fraud Specialist within the Governance and Assurance Team.

The CNC and the Authority have a well-publicised whistle-blowing policy. There is an anonymous mechanism where employees can report any suspicions or concerns. Whistle-blowing reports are reported to the Audit, Risk and Finance Committee.

Sustainability Report

Mitigating climate change: working towards Net Zero by 2050

In 2019, the Climate Change Act 2008 (2050 Target Amendment) Order 2019 was passed which increased the UK's commitment to a 100% reduction in emissions by 2050.

The CNPA published its Decarbonisation Roadmap in 2022. The roadmap provides clear recommendations as to how the CNC can meet its obligations in respect of the Climate Change Act and a platform from which the CNC can build and continue its strategy.

The organisation is moving forward against this roadmap by progressing business cases for Electric Vehicle charging and solar panels at Griffin Park Tactical Training venue. Additionally, work continues to identify a replacement for the organisation's operational HQ at Culham. Sustainability is a key evaluation criterion for this project and all options will support the roadmap by incorporating non fossil fuels as a primary heat source.

The CNPA are reporting a reduction in greenhouse gas emissions this year. Drivers behind this trend are explored in this section.

Greening Government Commitments

The CNPA has been granted an exemption from the Greening Government

Commitments reduction targets for delivering sustainable operations and procurement.

This exemption is granted due to our critical infrastructure role and lack of flexibility over core aspects of our work, including patrol strategy and training curriculum.

Despite the exemption, the CNPA remains committed to mitigating its environmental impact and reflecting the reporting requirements where appropriate.

Biodiversity plan and Climate Change Adaption plan

The organisation does not have a Biodiversity/Climate Change adaption plan. It does not own any property nor manage significant land assets but works with site operators and landlords to adhere to appropriate provisions and local plans.

The CNPA has not previously maintained a Climate Change Adaption Plan. However, this work has been initiated, as part of the new Taskforce on Climate-related Financial Disclosures (TCFD) reporting requirements (below), to capture climate related risks in a systematic manner.

Task Force on Climate- related Financial Disclosures (TCFD)

As part of this year's Annual Report and Accounts, the CNPA has included a section on Financial Disclosures relating to Climate Change. This is in line with recommendations from the TCFD.



Sustainable Procurement

Sustainable procurement will be a key enabling factor in the CNPA's ability to account for carbon emissions and meet decarbonisation objectives and, as such, is a significant feature of the roadmap.

The organisation works closely with DESNZ and framework providers to ensure sustainability contractual obligations are embedded in all contracts.

Reducing environmental impacts from ICT and Digital

The CNPA has moved all its services to cloud hosting, and the main cloud and hosting providers Microsoft Azure (including Crown DMS and Body Worn Video) claim to be 100% carbon neutral. Oracle has committed to carbon neutrality by 2025, and Ark Datacentres (who provide our Incident Management System) are committed to achieving Net Zero emissions by 2030.

The trend continues away from printed materials within the office. Last year 307 reams of paper (mostly A4) were purchased from our stationary supplier, ACS.

When disposing of used equipment, companies are selected on the basis of who can offer recycling of devices and components as part of the service, in order to reduce the environmental impact as much as possible.

Limitations

There are some limitations to the CNPA's ability to record data as many of its operating locations and services are shared. The majority of the CNPA's policing operations are undertaken on licenced nuclear sites. The CNPA is provided with accommodation and utility services at these sites, which are the responsibility of the Site Licence Company (SLC) and would be included in their data. At our HQ facility in Culham, the exact data is unavailable, and usage is estimated on an apportioned basis.

Greenhouse Gas Emissions

The following tables and commentaries provide details of the CNPA's carbon emissions, waste disposal, water, electricity and gas consumption between 1 April 2023 and 31 March 2024.

Greenhouse gas emissions		2019/20	2020/21	2021/22	2022/23	2023/24
Non-financial indicators (CO ₂ e in tonnes)	Scope 1 emissions (vehicle fleet and managed boilers)	1,151.41 ¹	722.7	963.18	808.78 ²	733.06
	Scope 2 emissions (indirect emissions: electricity and indirect heat)	348.92	339.7	376.54	368.46	384.57
	Scope 3 emissions (official business travel)	930.74	674.3	921	1,020	927.2
Financial indicators (£000)	Carbon Reduction Commitment gross expenditure	-	-	-	-	-
	Expenditure on accredited offsets	-	-	-	-	-
	Total expenditure on official business travel (excluding accommodation costs and subsistence and fleet)	1,649	1,100	1,174	1,385	1,348

Scope 1 describes emissions from sources owned or controlled by the organisation.

The CNPA's scope 1 emissions include mileage and consequent CO2 emissions from its operational vehicle fleet and managed heating systems. These emissions have reduced since the previous year. In part, this can be attributed to direct interventions including energy efficiency campaigns (focused on the Griffin Park site) and replacement of diesel in generators to Hydrogenated Vegetable Oil (HVO) – saving circa 30 tonnes of CO2 emissions each year.

There is a reduction in emissions associated with CNC's vehicle fleet.

Scope 2 describes emissions from indirect sources including supplied electricity and heating supplied from landlord-managed boilers.

Emissions in this category have remained broadly in line with the previous reporting period.

There has been a noticeable reduction in energy use at our operational HQ in Culham which corresponds to a reduction in space at this site.

Scope 3 emissions include all business mileage relating to personal vehicles

used for work purposes as well as hire cars, domestic flights and rail use. A further breakdown of these factors is provided below (miles travelled).

Scope 3 emissions have decreased. The principal drivers of this are reductions in mileage for business travel by hire car and a reduction in international travel. This has been driven by operational changes; notably, in a reduction in air miles from CNC's Strategic Escort Group (SEG).

The increase in hybrid working across some organisational functions will continue to drive a reduction in travel to and from work. However, as these emissions have not previously been captured, they cannot be quantified.

Ultra-Low Emissions Vehicles (ULEV)

The organisation is aware of obligations to increase the percentage of ULEV vehicles in its fleet. This is challenging due to the lack of availability of vehicles appropriate for policing purposes. Due to this and lack of certainty around options to deliver fleet change, there is no current impact of financial assumptions relating to current fleet (e.g., depreciation policy).

		2020/21	2021/22	2022/23	2023/24
Business Travel (Miles)	Hire Cars	2,051,702	2,022,919	2,482,448	2,299,043
	Flights (Short-Haul/Domestic)	39,191	225,214	231,877	223,646
	Flights (Long-Haul/international)	-	347,495	238,553	81,576
	Rail	15,466	81,591	112,531 ³	120,134
	Own Car mileage	328,086	200,667	200,477	306,237

¹ Emissions from GPTTC Combined Heat and Power (CHP) boilers have been recategorised from scope 2 to scope 1.

² 2022/23 Figures amended to reflect change in re-evaluation of vehicle engine categories. Some vehicles previously recorded as large engine size should have been recorded as medium.

Waste

Waste		2019/20	2020/21	2021/22	2022/23	2023/24	
Non-financial indicators (tonnes)	Total waste	27.3	25.9	30.5	30.5	37.2	
	Hazardous waste total	-	0.1	0.9	0.3	2.8	
	Non-hazardous waste	Landfill	22.9	19.0	23.8	21.5	23.2
		Reused/recycled	4.4	6.9	5.9	6.6	11.2
Incinerated/energy reused		-	-	-	-	-	
Financial indicators (£000)	Total disposal cost	22.4	26.4	30	30.7	31.5	

Waste figures have risen this year, and the bulk of this rise can be attributed to additional recycling.

The majority of waste reported in the table above is from the training establishments at Griffin Park and Bisley/Aldershot. Both sites have maintained a high level of training throughout the year. There has been a notable increase in hazardous waste from Griffin Park. This is attributed to disposal of heap filters (containing lead) and is a cyclical maintenance activity.

There are limitations to our capacity to record waste from shared sites and SLCs.

The CNPA recycles computer equipment, furniture, office equipment, electrical items, batteries and print cartridges. All recycled items comply with EU waste and environmental directives. The CNPA also recycles 100% of its used ammunition cartridges. Police clothing and equipment is disposed of through a secure disposal route and recycled where possible.

Water

Finite resource consumption			2019/20	2020/21	2021/22	2022/23	2023/24
Non-financial indicators (m ³)	Water consumption	Supplied	1,901	2,038	2,914	3,047	3,179
		Abstracted	-	-	-	-	-
Financial indicators (£000)	Water supply costs		3.0	18.7	21.6	8.2	7.4

The CNPA's main direct impacts for water consumption are office and training areas. This relates to toilets, showers and kitchen facilities that are necessary to satisfy legislative and regulatory requirements. As noted previously, the CNPA's water consumption is not

metered and scope to reduce its usage is limited to employee awareness campaigns.

Use of water has not changed significantly across the CNPA's estate in the last financial year.

Electricity and Gas

Finite resource consumption			2019/20	2020/21	2021/22	2022/23	2023/24
Non-financial indicators (kWh)	Energy consumption	Electricity – standard tariff	926,135	898,573	1,013,910	1,054,981	1,102,315
		Electricity – renewable tariff	-	-	-	-	-
		Gas (kwh)	3,985,103	2,248,511	3,334,144	3,199,123	2,903,464
		LPG (ltr)		5,772	5,067	4786	2381
		Diesel (heating) (ltr)			13,251	0 ⁵	0
		Heating Oil (ltr)	-	-	6520	11,177	4846
Financial indicators (£000)	Total energy expenditure		294	268	297	569	813

Energy use has remained in line with the previous reporting year. However, costs have risen, reflecting the general movement in the market.

Griffin Park Tactical Training Centre is, by far, the largest building in the CNPA's estate. After a period of mobilisation, energy use appears to have flattened

out. This year, consumption of gas has reduced slightly and, as a Scope 1 emission, limiting (and finally eliminating) consumption will be a determining success factor of the organisation's wider decarbonisation goals.

On its other sites, the CNPA's main energy consumption is in office and

training areas. The CNPA's energy use is on an apportioned basis and, like water usage, scope to reduce consumption is limited to employee awareness campaigns. It is unclear whether change is due to the CNPA or other tenant activity.

CNC Taskforce for Climate-related Financial Disclosures (TCFD)

Introduction

The TCFD was established by the Financial Stability Board in 2015, driven by an understanding that organisations are increasingly impacted by climate-related risks and opportunities due to climate change. Two years later, the TCFD published 11 recommendations underpinned by four pillars: Governance, Strategy, Risk Management and Metrics and Targets. The pillars represent a framework for assessing, managing and disclosing climate risks and opportunities, with a view to enhance accountability, foster resilience and create long-term strategic value.

In 2022, the CNPA developed a Decarbonisation Roadmap, defining its plans to achieve net-zero by 2040. This Roadmap outlines strategic initiatives to reduce the CNPA's carbon footprint.

This is the CNPA's first TCFD disclosure which marks a significant point in the CNPA's commitment to transparency and provides a firm foundation upon which to build the CNPA's Sustainability Strategy. The CNPA's aim is to mitigate its carbon footprint, strengthen organisational resilience and enhance the CNC's capability amidst a changing climate.

Compliance with HM Treasury's TCFD-aligned Guidance

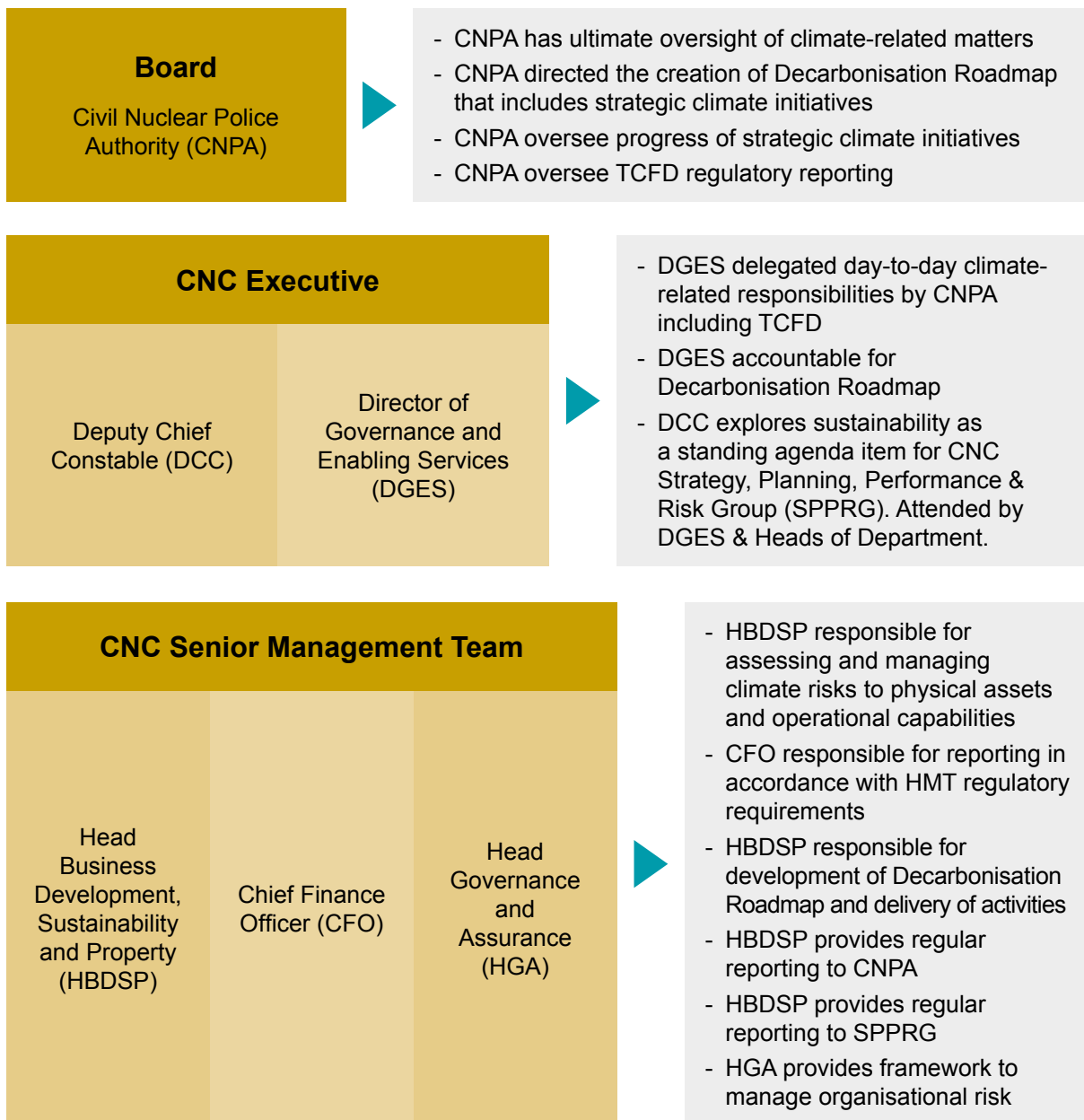
In line with the following table, the CNPA has reported on climate-related financial disclosures consistent with HM Treasury's TCFD-aligned disclosure application guidance, which interprets and adapts the framework for the UK public sector. The CNPA has complied with the TCFD recommendations and recommended disclosures around:

- Governance (recommended disclosures - (a) & (b))
- Metrics and targets (recommended disclosures (b))

This is in line with the central government's TCFD-aligned disclosure implementation timetable. In addition, the CNPA has provided additional disclosures for Strategy, Risk Management and Metrics and Targets as this provides useful context. The CNPA plans to make disclosures for Strategy, Risk Management and Metrics and Targets disclosures (a) and (c) in future reporting periods, in line with the central government implementation timetable.

TCFD Recommendations and Recommended Disclosures	Disclosure Location
<p>Governance</p> <p><i>Disclose the organisation's governance around climate related risks and opportunities.</i></p>	<p>Information on the CNPA's broader governance structures can be found on pages 38 and 39</p> <p>Task Force on Climate related Financial Disclosures, which can be found on pages 39 and 40</p>
<p>Strategy</p> <p><i>Disclose the actual and potential impacts of climate related risks and opportunities on the organisation's businesses, strategy and financial planning where such information is material.</i></p>	<p>Information on the CNPA Decarbonisation Roadmap can be found on pages 39 to 41.</p> <p>Information on our strategic priorities can be found on pages 39 to 41.</p>
<p>Risk Management</p> <p><i>Disclose how the organisation identifies, assesses and manages climate-related risks.</i></p>	<p>Management framework can be found on pages 41 and 42</p>
<p>Metrics and Targets</p> <p><i>Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.</i></p>	<p>Information on our Decarbonisation Roadmap can be found on pages 39 to 41</p> <p>Information on the CNPA's Greenhouse Gas Emissions reporting can be found on pages 32 to 36</p>

Governance



a) Board’s oversight of climate-related risks and opportunities

The CNPA has ultimate oversight over climate-related issues and is the key oversight body responsible for monitoring progress against its net-zero target. The CNPA has approved and prioritised certain climate issues as portfolio focus areas within its 2023/24 Annual Business Plan; the CNPA’s Decarbonisation Roadmap and Property Strategy are central themes.

The CNPA is informed of progress with climate-related matters through a bimonthly update. The climate-related themes, tabled during Authority meetings, include the Decarbonisation Roadmap, the Property Strategy, and initiatives pertaining to investment in onsite renewable energy and electric vehicle charging infrastructure.

b) Management's role in assessing and managing climate-related risks and opportunities

The CNPA has delegated climate-related responsibilities to the CNC's Senior Executive Team. The Director of Governance and Enabling Services (DGES) is accountable and the Head of Business Development, Sustainability and Property (HBDSP) is responsible. These responsibilities include assessing, monitoring and managing the physical and transition risks to both physical assets and operational capabilities.

Sustainability is a standing agenda item within a principal CNC management forum; the bimonthly Strategy, Planning, Performance & Risk Group (SPPRG). SPPRG is chaired by the CNC's Deputy Chief Constable (DCC) and attended by both the DGES & HBDSP. Climate-related matters are discussed, which would include items that may be presented to the CNPA.

The CNC's Chief Finance Officer (CFO), in conjunction with the DGES, ensures compliance with HM Treasury's regulatory requirements in respect of climate-related responsibilities.

The CNC Head of Governance and Assurance (HGA) provides the framework in which to manage organisational risk.

Strategy

a) Climate-related risks and opportunities identified over the short, medium and long term

The CNPA have used the time horizons noted in the table below, to undertake an initial evaluation of its climate risks and opportunities:

Time period	Year(s)	Rationale
Short term (ST)	This financial year	Aligned to the CNPA's annual funding model
Medium term (MT)	Three years	Aligned to the CNPA's three-year strategic planning periods and provides a nearer term period to capture transition risks and opportunities
Long term (LT)	Three to 10 years	Aligned to the CNPA's Decarbonisation Roadmap and net-zero objective and provides a longer-term period to capture physical risks

The following table captures the climate risks and opportunities impacting the CNPA. These were recorded following a preliminary risk and opportunity scoping exercise which included an identification and prioritisation process:

Type	Classification	Description	Time horizon
Physical	<i>Acute and chronic</i>	The increasing frequency and severity of extreme weather events and higher average temperatures may impact equipment, uniform and resourcing procurement and impair outdoor training capabilities. The CNPA's employees' health, safety, and wellbeing may also deteriorate due to weather-related shifts, decreasing CNC's productivity and capacity to perform services.	ST to MT
	<i>Acute</i>	The increasing frequency and severity of extreme weather events may adversely impact operations across the CNC's value chain.	ST to LT
	<i>Chronic</i>	Higher average temperatures may cause CNPA buildings to overheat, increasing energy consumption and reducing productivity.	LT
Transition	<i>Market</i>	The CNPA dependency on short-term budgets and shifting expectations may hinder the CNPA's ability to engage in longer term sustainability-related decision making, especially if associated costs outpace the available funding. Likewise, the CNPA's reliance on landlords to decarbonise infrastructure in line with the CNPA's climate-related commitments could jeopardise the CNPA's sustainability ambitions.	ST to LT
	<i>Policy and legal</i>	Failing to decarbonise in line with shifting government commitments and to comply with climate-related, low-carbon building regulations may lead to higher operational costs and an inability to perform services.	ST to MT
	<i>Reputation</i>	Reputational damage from failing to demonstrate adequate sustainability related credentials and integrate climate considerations into procurement policies could impair the CNPA's ability to attract and retain talent and customers.	ST to MT
Opportunity	<i>Market</i>	Strategically leveraging partnerships by aligning with the climate-related ambitions and expectations of the CNPA's stakeholders – from prospective customers to the Nuclear Decommissioning Authority (NDA) and site operators – could enhance CNC's market position and climate resilience.	ST to MT
	<i>Products and services</i>	Implementing innovative, technological alternatives (such as virtual reality) to train officers remotely may reduce the CNPA's emissions profile and physical risk exposure.	MT
	<i>Energy source</i>	Shifting to renewable energy consumption and investing in key decarbonisation technologies, such as battery storage advancements, heat pumps and solar photovoltaic (PV), could enhance financial efficiencies and contribute to the CNPA's net-zero objective.	ST to MT

b) Impact of climate-related risks and opportunities on business, strategy and financial planning

The CNPA has explored the impact of climate change from a transition risk perspective. This includes its Decarbonisation Roadmap and the modelling of the sustainability implications of different asset management decisions for the CNC's future training estate.

The CNPA's 2023/24 Annual Business Plan includes sustainability as a key element of one of the CNPA's three strategic goals; 'to enhance effectiveness and efficiency'. Engaging with site operators and partners on climate mitigation opportunities, delivering enabling actions within the CNPA's Decarbonisation Roadmap and providing a framework for sustainability are focus areas which feed into this overarching objective. The CNPA has aligned its contribution to the nation's sustainability strategy and 'net-zero by 2050' objective.

In terms of financial planning, the CNPA is in the process of considering climate through their investment in renewable energy and electric vehicle charging infrastructure.

c) Resilience of strategy, taking into consideration different climate related scenarios

To date, the CNPA has conducted a preliminary risk and opportunity scoping exercise, which included an identification and prioritisation process. It commenced with a value chain mapping exercise to identify key touchpoints and dependencies across the CNC's operations and culminated in a cross-functional workshop focused on risks and opportunities. This assessment explored the impacts of climate change across different operational domains,

from training to transportation, and on the health, safety and wellbeing of the CNPA's employees. The CNPA identified key climate risks related to capital availability, regulatory compliance and infrastructure vulnerability. Key climate opportunities related to low carbon technologies, operational resilience and industry partnerships. This exercise serves as a foundational step in the CNPA's ongoing efforts to proactively address risks and capitalise on opportunities to strengthen the CNC's resilience to a changing climate.

Risk management

a) Processes for identifying and assessing climate related risks

The CNPA identifies risks through various routes - informal discussions, horizon scanning, at internal meetings, core governance meetings, and Authority meetings. The Head of Governance and Assurance (HGA) oversees the consistent recording and assessing of risks on the risk register.

The CNC assesses risks using qualitative measures (impact and likelihood, each on a five-point scale) and considers across three scores: inherent, without controls; current, with controls; and, target, considering our strategic objectives. Risks are first scored subjectively by the individual responsible for identification and then passed to the CNC's HGA, who checks and challenges to guarantee standardised assessment and ensure greater weight is given to risks with corporate-wide impact.

The corporate risks register is determined by the Authority and agreed based on alignment with our strategic objectives.

b) Processes for managing climate related risks

The CNPA manages its corporate strategic risks by allocating actions and/or controls and an owner, responsible for providing assurance against those mitigations. This assurance allows the CNPA to monitor the sufficiency of the CNPA's current mitigations and falls into four categories: substantial, adequate, limited and none. If current mitigations prove insufficient in reducing risks to their target scores, the organisation will develop and implement further actions and/or controls.

c) Processes for identifying, assessing and managing climate related risks are integrated into the organisation's overall risk management

The CNPA has identified one transition risk within the enterprise risk management framework entitled 'unable to meet our targets for sustainability goals' which is included in the list of strategic risks.

Metrics and Targets

a) Metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process

The CNPA has identified climate risks and opportunities impacting the CNPA through a preliminary risk and opportunity scoping exercise (see table on page 40). Appropriate metrics will be refined in 2024/25 as a continuation of this work.

b) Scope 1, Scope 2 and, if appropriate, Scope 3 GHG emissions and the related risks.

The CNPA have disclosed emissions metrics for Scope 1, 2 and a subset

of Scope 3, calculated in line with the HM Treasury's Sustainability Reporting Guidance. Refer to pages 31 to 37 to find out more.

Metrics and Targets c) targets used by the organisation to manage climate-related risks and opportunities and performance against targets

In the CNPA's Decarbonisation Roadmap published in 2022, the CNPA outline their commitment to achieving net-zero by 2040. The actions in the roadmap focus on decarbonisation across four key emissions sources: heating and electricity from Griffin Park Tactical Training Centre; emissions from fleet (including armed patrol vehicles); emissions from the wider estate, and organisation wide business travel.

From transitioning to renewable energy to implementing energy-efficient technologies, the CNPA aims to lower its CNPA's environmental impact whilst improving operational efficiency and reducing costs. Appropriate targets will be refined in 2024/25 as part of the CNPA's development of its TCFD related business processes.



Simon Chesterman OBE, QPM
Chief Constable and CEO

14 November 2024



Section 2: Accountability Report

Corporate Governance Report - Directors' Report

CNPA Board Members and Board Members' Interests

For the purposes of this Annual Report and Accounts, the term 'directors' is interpreted to mean members of the Authority and of the Executive Team who have the authority or responsibility for directing or controlling the CNPA's major activities during the year.

The Police Authority Members and Executive members



Susan Johnson, OBE

Appointed 13 October 2022 with a term of three years and a notice period of six months.

CNPA Responsibilities:

- Police Authority: Chair
- Senior Appointments Committee: Chair

Appointments outside CNPA:

- Health and Safety Executive: Non-Executive Board Member
- Local Government Boundary Commission for England: Commissioner and Non-Executive Board Member (ended September 2023)
- Local Partnership LLP: Non-Executive Board Member
- Power to Change Trust: Protector
- Durham University Business: International Advisory Board Member (ended November 2023)



Sir Craig Mackey

Appointed 24 June 2019 with a term of three years. Appointed for a second term of three years on 22 June 2022 with a notice period of six months. Sir Craig also acted as interim Chair 1 January 2022 to 12 October 2022.

CNPA Responsibilities:

- Police Authority: Independent Member
- CNPA People Committee: Member

Appointments outside CNPA:

- British Transport Police Authority: Member
- City of London Police Authority: Non-voting Independent Member
- Alabare charity Salisbury: Wiltshire Ambassador
- CTM Strategy and Consulting Ltd: Director



Sue Scane

Appointed 8 July 2019 for a term of three years. Reappointed for a second term of three years on 8 July 2022 with a notice period of six months.

CNPA Responsibilities:

- Police Authority: Independent Member
- Audit, Risk and Finance Committee: Chair

Appointments outside CNPA:

- Diocese of Oxford: Trustee of Oxford Diocesan Board of Finance
- Didcot First: Board Member
- Didcot Volunteer Drivers: Chair



Andrew Harvey

Appointed 3 January 2022 for a term of three years. Reappointed for a further three years until 2 January 2028 with a notice period of six months.

CNPA Responsibilities:

- Police Authority: Independent Member
- Audit, Risk and Finance Committee: Member
- CNPA People Committee: Member

Appointments outside CNPA:

- Costs Lawyer Standards Board: Non-Executive Director
- First Tier Tribunal, Health and Social Entitlement Chamber: Specialist Member and Judicial Appraiser
- General Osteopathic Council: Professional Conduct Committee Chair and Health Committee Chair
- General Pharmaceutical Council: Investigating Committee Deputy Chair
- Institute of Chartered Accountants of England and Wales: Disciplinary Committee Chair
- Judicial Appointments Commission: Judicial Selection Lay Panel Member and Chair
- Legal Practitioners Disciplinary Tribunal: Tribunal Member
- Nursing and Midwifery Council: Fitness to Practise Committee Chair
- Recruitment and Employment Confederation: Remuneration and Appointments Committee Chair

- Registers of Scotland: Non-Executive Director and Audit & Risk Committee Chair
- British Mensa Limited: Governance Adviser
- Chartered Institute of Environmental Health: Governance Adviser
- Jurit LLP: Business development Adviser



Pam Duerden

Contract due to expire 8 April 2024, renewed for further 3 years.

CNPA Responsibilities:

- Police Authority: Member
- Audit, Risk and Finance Committee: Member

Appointments outside CNPA:

- Magnox Ltd: Environment, Health, Safety, Security and Quality Director



David Tomblin

Appointed 1 September 2022 for a term of three years with a notice period of three months.

CNPA Responsibilities:

- Police Authority: Member
- Audit, Risk and Finance Committee: Member

Appointments outside CNPA:

- EDF Energy: EDF Energy Nuclear Generation Ltd Board
- EDF Energy: EDF Energy (Thermal Generation) Ltd Board
- EDF Energy: British Energy Limited
- Cheshire Cavity Storage 1 Limited
- EDF Energy (Gas Storage) Limited
- EDF Energy Innovation Limited
- West Burton Property Limited



Mark Rouse

Appointed 25 March 2021 for a term of three years with a notice period of three months. Contract was renewed in April 2024 for a further three years.

CNPA Responsibilities:

- Police Authority: Member
- Audit, Risk and Finance Committee: Member

Appointments outside CNPA:

- Caithness Chamber of Commerce: Representing interests of largest employer in Caithness
- Focus North Board: Commits resource and advocacy as a partner alongside other public/private partners through a delivery group for area socio economic benefit



Chris Pilgrim

Appointed 3 January 2022 for a term of three years. Reappointed for a further three years until 2 January 2028 with a notice period of six months.

CNPA Responsibilities:

- Police Authority: Independent Member
- CNPA People Committee: Chair

Appointments outside CNPA:

- Civil Service Commission: Commissioner
- Office Manpower Economics: Chair
- Cardiff Metropolitan University: Board Governor

CNC Chief Officer Group

- Simon Chesterman Chief Constable/ Accounting Officer
- Stephen Martin - Deputy Chief Constable
- Michael Vance – Temporary Assistant Chief Constable
- Karen Sanders – Interim People Director
- Richard Cawdron – Director of Enabling and Governance

Register of Interests

Members of the CNPA Board must declare any personal, private, or commercial interests. The CNPA maintains a register of interests to ensure potential conflicts of interest can be identified and addressed in advance of Authority discussions. Where potential conflicts exist, they are recorded in the Authority minutes, along with any appropriate action to address them.

During 2023/24 none of the Authority Members held any interests which might have conflicted with their Authority responsibilities and no Authority Member had any other related party interests. A full register of Members' interests is available for inspection by the Internal Auditors as part of the internal audit programme for assurance purposes.

Health and Safety

All health and safety policies and procedures have now been reviewed and are up to date. A corporate local safety file system has been created that will provide a consistent approach to local health and safety matters. It will allow for local management, while giving the Health and Safety team an overview of how this area is being managed across the organisation.

Work is ongoing in the creation of a more efficient online incident reporting system. The new system will allow for immediate notification of the Health and Safety Department and OUCs/Head of the Department when an incident occurs. It will also send out reminders to ensure time sensitive actions are completed, as well as provide a number of Key Performance Indicators (KPIs). An updated means of reporting incidents to senior leaders is now

in place using Power BI. This means that all senior leaders have real time access to incident data and can view monthly, quarterly and yearly statistics, to identify any trends or patterns both locally and across the organisation. It will also provide KPI data for the Health and Safety team.

The number of reported incidents for the last three years are detailed below:

Year	Injuries
2023/24	136
2022/23	134
2021/22	132

The total number of injury incidents reported during 2023/24 shows an increase of 1.5% on the previous year. This is a negligible increase and is not indicative of any health and safety failings across the CNC. It reflects the realistic and dynamic nature of the training being delivered across the organisation, as well as the realities of operational police work. However, as this is showing an upward trend year on year, it is being monitored.

During 2023/24 12 incidents were reported under the Reporting of Injuries, Diseases and Dangerous Occurrences Regulations (RIDDOR) with 11 of those in the 'over seven days lost time' category compared to 13 such events in 2022/23. The final incident was a serious near miss (accidental discharge). This reflects a 15% decrease in injury related RIDDOR incidents and should be seen as a positive, even though the overall incident numbers are very small.

All RIDDOR incidents are subject to a full investigation and lessons learned process. Analysis of the injury incidents has not revealed any patterns or trends,

having all occurred at different locations and under different circumstances. The CNPA does not believe that there is a potential liability risk following these incidents.

All CNC police officers, and a small number of police staff, are designated as 'monitored workers' and are tested for exposure to radiation. There were no significant radiation exposure issues at all in 2023/24. Those tested had an individual average radiation dose of 0.01 millisievert (mSv), which is the same average level as the previous year and is below the industry significant exposure level of 1mSv. This compares to the average UK natural dose of 2.7mSv per year or a single dental x-ray of 0.02mSv. CNC's status under the Ionising Radiation Regulations 2017 is to be reviewed by an independent Radiation Protection Advisor. This review will inform future radiation protection mitigations.

The Health and Safety team is now fully engaged with the preparation of the management system to gain certification to the ISO 45001:2018 Health and Safety Management System award. The Health and Safety audits were held between April and June 2023. This was a qualitative audit and focused on vehicles and driving. There were no issues identified with regards to driving. A number of recommendations were put forward in relation to vehicles around a consistent approach to kit and equipment. These recommendations were accepted at the Driving and Vehicle Standards Governance Group and are being implemented within agreed timescales.

In summary, the CNC strives to maintain a safe work environment and most injuries are of the category expected for

the range and scope of the role. Stress at work or work-related stress is well monitored, and the CNC has a robust Health and Wellbeing support system in place.

Information and Cyber Security

The CNPA's approach to information assurance and cyber security is identified in Strategic Goals 1 and 3, which have been subject to regular review by the CNPA throughout the year.

Phishing campaigns and National Cyber Security Centre (NCSC) mini tabletop exercises have continued throughout the financial year, with plans being drawn up to tackle repeat 'clickers' and increase education and awareness on the theme of keeping yourself safe online.

The CNC mandated a series of cyber training packages and continues to issue communications, screen savers and news articles for continuous employee learning.

The CNC continues to test and improve its response plans and capability and is working on the next iteration of its three-year Cyber Security Strategy for 2024/27.

The drafting of a Data Strategy to compliment and support the existing Digital Strategy has indicated areas for improvement in data management and plans to tackle legacy data storage systems and to ensure that all CNC data is identified and correctly recorded. The Data Strategy, if adopted, will assess our data maturity, develop use cases and lead to opportunities for business efficiencies.

A supply chain mapping exercise is underway to ensure that data shared with and held by third party suppliers is properly secured and this will result in a sustainable, ongoing process that will provide repeatable assurance.

The CNC continues to collaborate with trusted and industry partners, and participates actively in sector activities, including Civil Nuclear Sector Cybersecurity Strategy subgroups, Police Information Assurance Board Central and Government Security functions. We work closely with the Police Digital Service and agencies such as the National Cyber Security Centre (NCSC) and take part in sector wide tabletop exercises.

Security Breaches and Security Incidents

The following table summarises the number of security breaches and security incidents since 2020/21.

Nature of incident	2020/21	2021/22	2022/23	2023/24
Loss of assets; electronic equipment; and devices or paper documents from secured CNC premises	-	-	-	-
Loss or theft of Classified electronic equipment, devices or paper documents from outside secured CNC premises	-	3	-	-
Insecure disposal of inadequately protected electronic equipment, devices or paper documents	1	-	-	-
Unauthorised disclosure through insecure transmission of Classified marked documents	4	-	-	-
Compromise of personal data	17	12	22	22
Other 'low level' breaches/incidents	12	22	18	16
Total	34	37	40	38

All the security breaches and security incidents recorded were of a minor nature. The overall increase in reported cases is being driven by improved staff training and reporting which is considered a positive as it demonstrates the security culture of the organisation.

Most of the personal data breaches recorded carried only a low or minimal risk to data subjects, which did not require onward reporting to the regulator and are recorded primarily for organisational learning purposes.

Financial Risk Management

Information on the CNPA's financial risk management objectives and policies and its exposure to credit risk, liquidity risk and market risk is disclosed in note 8 to the financial statements.

Events after the Reporting Period

Events after the reporting period are disclosed in note 19 to the financial statements.

Payment of Suppliers

The CNPA’s policy is to pay all its suppliers within contracted payment terms or, without specifically agreed terms, within 30 days of receiving an undisputed invoice. In 2023/24, the CNPA paid 97% of its invoices on time.

The CNPA has sought to comply with the government commitment to pay suppliers within five working days from receipt of a valid invoice wherever possible. For the year to 31 March 2024, the CNPA paid 77% of its invoices within five working days against a target of 90%. Whilst this is still below our target, this is an improvement in performance from previous years. We will continue to review options to improve performance against this target in 2024/25.

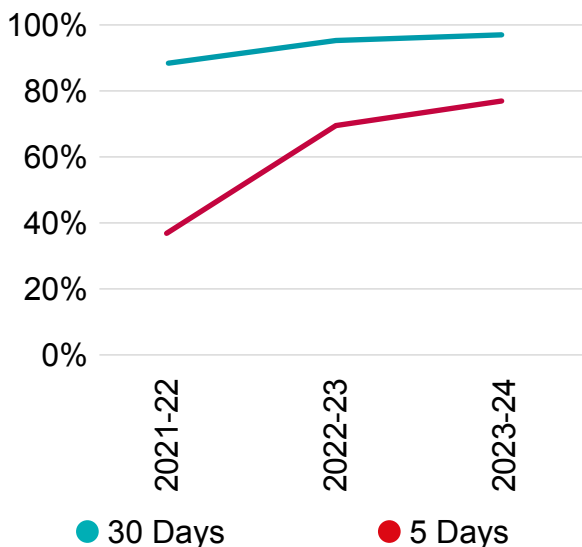
Pension Arrangements

Further information on pensions is disclosed in the Remuneration Report and in notes 1.10 and 4 to the financial statements.

Auditor

The financial statements have been audited by the Comptroller and Auditor General. The cost of the statutory audit was £98,000 (2022/23: £87,500). The external auditors received no remuneration during the year for the provision of non-audit services. The increase in costs was due to a change in the statutory auditing standards and audit work required on the new business systems.

Payment of Suppliers



Statement of Civil Nuclear Police Authority's and Accounting Officer's Responsibilities

Under the Energy Act 2004, the Secretary of State (with the consent of HM Treasury) has directed the CNPA to prepare for each financial year a statement of accounts, in the form and on the basis set out in the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of CNPA and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual (FRm) and in particular to:

- Observe the Accounts Direction issued by the Secretary of State, including the 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 as set out in the FRm have been followed, and disclose and explain any material departures in the accounts
- Prepare the accounts on a going

concern basis

- Confirm that, as far as he is aware, there is no relevant audit information of which the CNPA's auditor is unaware; and that he has taken all the steps that he ought to have taken to make himself aware of any relevant audit information and to establish that the CNPA's auditor is aware of that information
- Confirm that the annual report and accounts 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 Accounting Officer of DESNZ has designated the Chief Executive Officer and Chief Constable as Accounting Officer of the CNPA. The responsibilities of an Accounting Officer, include 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 CNPA's assets, are set out in Managing Public Money published by HM Treasury.

Governance Statement 2023/24 of Accounting Officer and Chief Constable Simon Chesterman OBE QPM

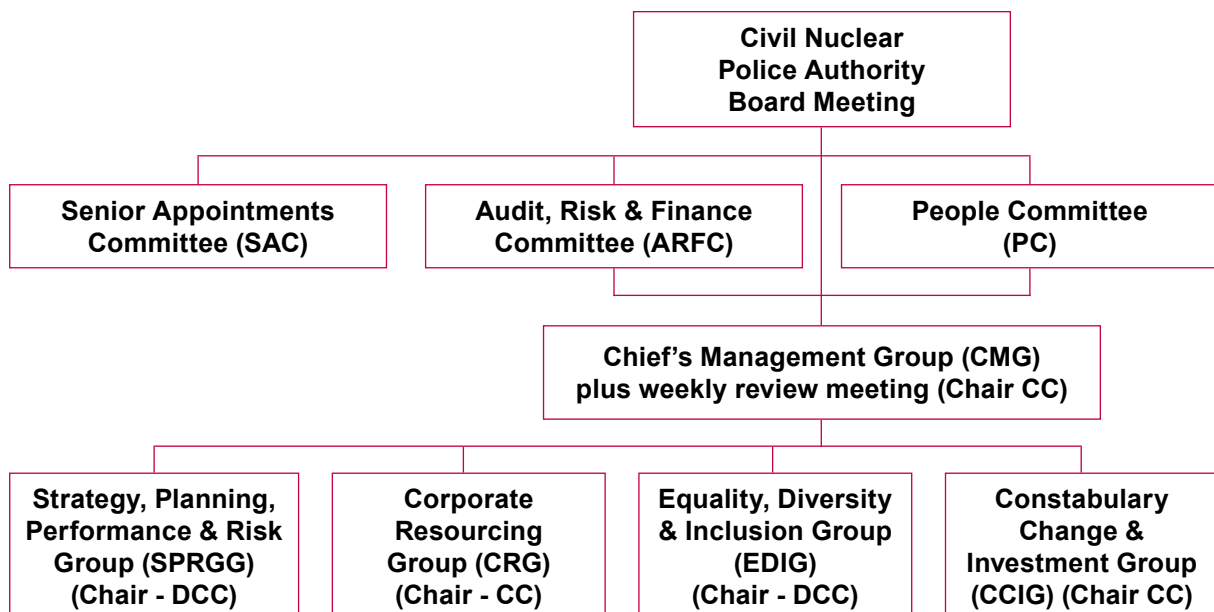
Introduction

The Chief Constable Simon Chesterman is the Accounting Officer of the CNPA and has responsibility for maintaining effective governance arrangements. This includes operating a sound system of internal control that supports the achievement of the CNPA's aims and objectives in its three-year Strategy and Annual Business Plan. The Accounting Officer is personally responsible for safeguarding public funds and assets in accordance with the responsibilities assigned by the Department of Energy Security and Net Zero (DESNZ). These responsibilities are set out in the Framework Document between DESNZ and the CNPA (published January 2023).

The Governance Framework

The Framework Document between DESNZ and the CNPA sets out: the purpose of the CNPA; the core elements of the relationship with DESNZ; the framework within which the CNPA will operate, and the mechanism by which meaningful oversight of strategy and performance will be exercised.

The Accounting Officer role is supported by the CNPA members, its committees, and the Civil Nuclear Constabulary (CNC) Executive Team.



These are the key decisions making meetings and where accountability is recorded. Our core governance meetings (lowest level in green) report formally into the Chief’s Management Group, and then the CNPA and its committees hold the CNC to account.

All members of the Authority complete a declaration of their business and other interests when they join the CNPA, and are asked to update it at least annually, or sooner if their circumstances change. The declarations of interest are recorded by the Board and Committees Manager

and are included in the Annual Report and Accounts section on information about Members, including their profiles, on pages 44 to 47.

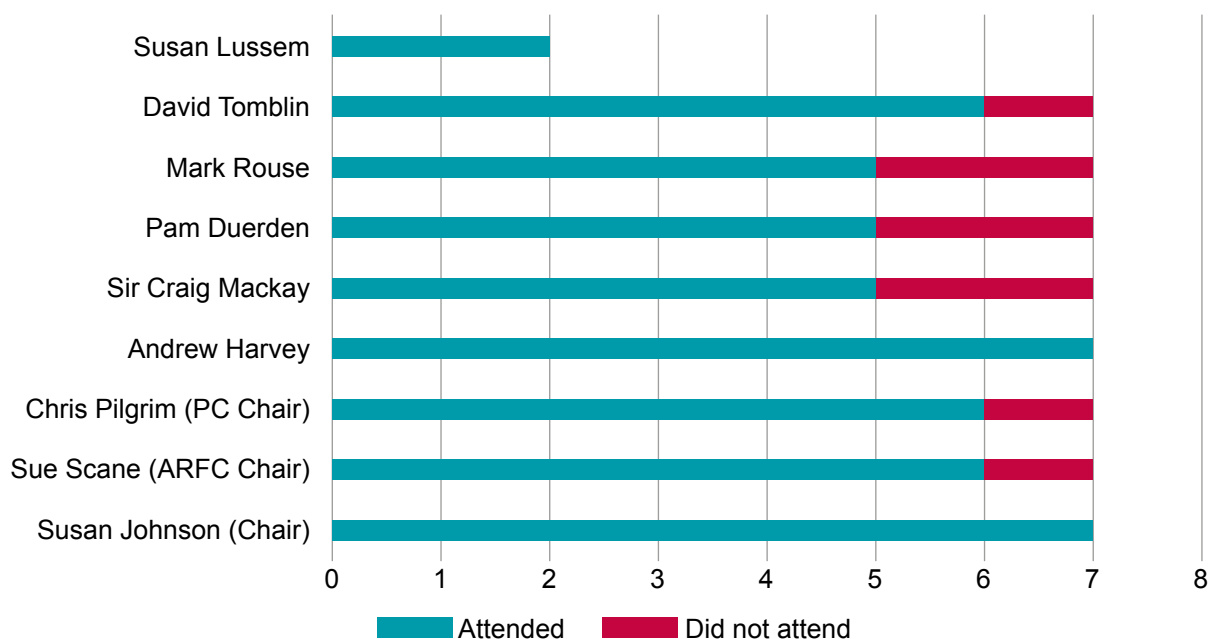
Declaring interests is a standing item on the agendas of each of the committee meetings. Any interests declared are recorded in the minutes.

The following tables set out the roles and responsibilities of the governance meetings, and for the Authority meetings the key activities during the year are also listed.

Civil Nuclear Police Authority Meeting

Roles and responsibilities	Key activities in 2023/24
<p>Role: Maintain efficient and effective CNC, accounting for performance, finance and employment responsibilities.</p> <p>Key Responsibilities:</p> <ul style="list-style-type: none"> • Setting objectives for the Annual Business Plan and the three-year Strategy • Maintaining stakeholder relationships • Monitoring performance against agreed plans • Review of strategic risks • Determining culture and values • Ensuring good governance • Oversight of Health and Safety and welfare • Compliance with legislation • Appointment of Executive through SAC 	<ul style="list-style-type: none"> • Endorsement of updated Terms of Reference to CNPA, ARFC, People Committee and SAC • Approved financial and three-year Strategy, and Annual Business Plan • Approved risk management framework, project management arrangements and Communications Strategy • Reviewed and scrutinised performance information regarding delivery of the ABP • Approved recommendations from SAC for appointment of ACC and Interim People Director, and Executive pay • Approved business cases for capital projects • Reviewed and scrutinised reports on service delivery, Health and Safety, and Operations <p>Authority members are appointed by the Secretary of State and are independent of the CNC’s Executive Management.</p> <p>There were six full Authority meetings and one working group meeting during 2023/24.</p>

CPNA Meeting Attendance – 7 Meetings

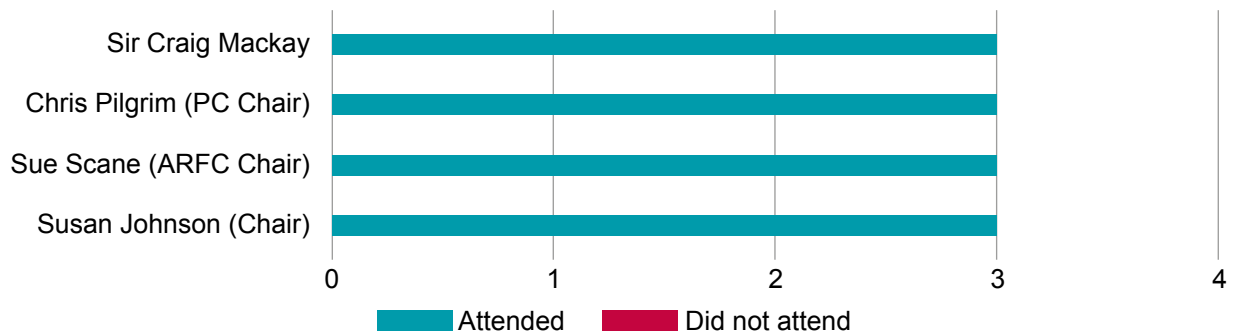


Susan Lussem resigned on 25 August 2023 so was only eligible to attend the two meetings held in the period prior to this date.

Senior Appointments Committee (SAC)

Roles and responsibilities	Key activities in 2023/24
<p>Role: Undertake the selection, appointment and dismissal processes for senior officers and executives.</p> <p>Key Responsibilities:</p> <ul style="list-style-type: none"> • Recruitment of CC, DCC, ACC, Directors and any other Executive members • Remuneration decisions for Executive pay • Performance management and career development • Monitoring of retention and succession planning • Policies on transfers, dismissal and grievances 	<ul style="list-style-type: none"> • Oversaw senior leadership, development, and succession planning arrangements • Reviewed Executive pay awards and made recommendations to the CNPA • Considered and recommended appointments of an ACC and interim Director of People • Received monitoring reports on grievances <p>This meeting is chaired by the CNPA Chair.</p>

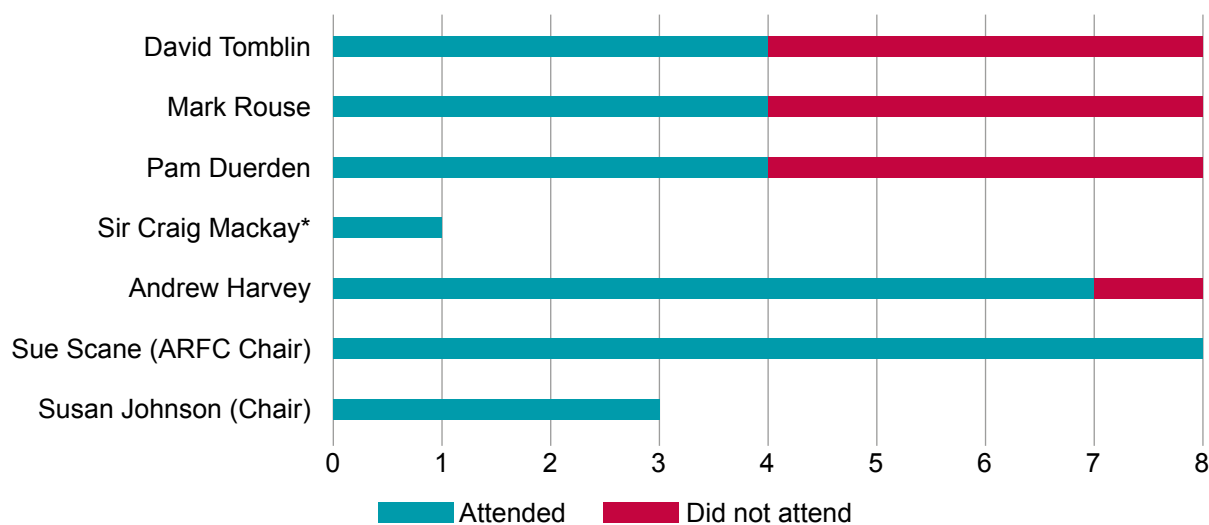
SAC Meeting Attendance – 3 Meetings



Audit, Risk & Finance Committee (ARFC)

Roles and responsibilities	Key activities in 2023/24
<p>Role: Scrutiny of matters associated with risk, assurance, audit and all financial matters in accordance with Managing Public Money.</p> <p>Key Responsibilities:</p> <ul style="list-style-type: none"> • Approval of internal and external audit plan and oversight of delivery • Appointment of internal auditors • Gain assurance of compliance with internal controls and risk management arrangements • Scrutinise the management of strategic risks • Scrutinise the Annual Governance Statement and the Annual Report and Accounts • Consider and recommend to the CNPA capital and revenue budgets • Monitor and scrutinise spending against the budgets, to include review of Full Business Cases on behalf of the CNPA • Review of accounting policies • Monitor effectiveness of internal controls and business processes, including counter fraud and whistle-blowing arrangements 	<ul style="list-style-type: none"> • Received assurance reports in areas including internal inspections, governance, internal control, and risk management • Approved internal audit plan, external audit plan and internal inspections plan • Reviewed and commented on the Annual Governance Statement and the Annual Report and Accounts • Monitored budget reporting • Scrutinised the budget setting and Medium-Term Financial Plan (MTFP) arrangements and recommended them to the CNPA • Approved the Gifts and Hospitality policy and the Risk Management Framework and Risk Appetite Statement <p>The ARFC is chaired by an independent non-executive Authority member and is the primary reporting forum for internal and external audit activity.</p>

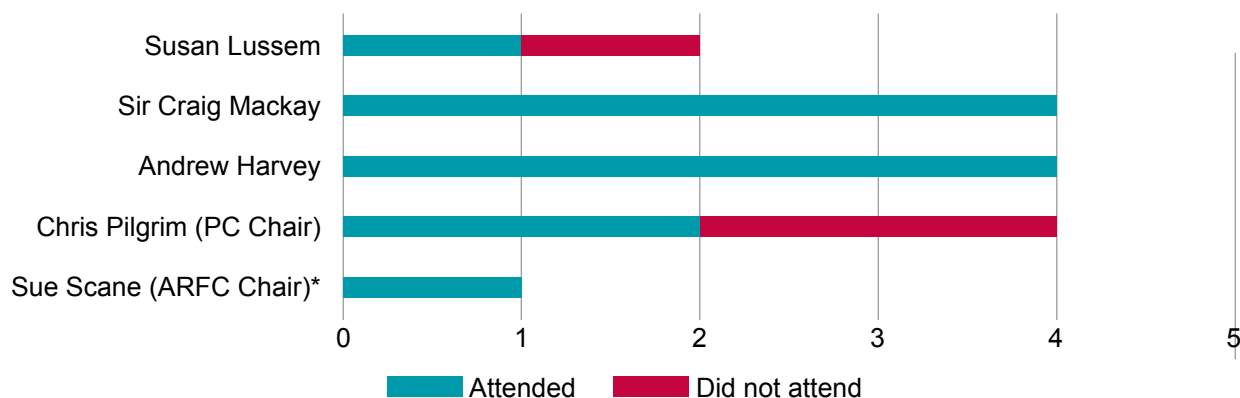
ARFC Meeting Attendance – 8 Meetings



People Committee (PC)

Roles and responsibilities	Key activities in 2023/24
<p>Role: Oversight and scrutiny of delivery of people related goals and priorities, and associated policies.</p> <p>Key Responsibilities:</p> <ul style="list-style-type: none"> • Scrutiny of plans for resourcing, remuneration, professional development, talent management and employee terms and conditions • Scrutiny of People Change business case development • Approve remuneration policies in accordance with UK Government Public Sector Pay Policy • Review people related performance measures • Champion a culture where people and their skills are valued 	<ul style="list-style-type: none"> • Approval of <ul style="list-style-type: none"> - EDI Strategy - Attraction Strategy - Retention Strategy • Deep dive review into workforce planning • Approval of remuneration policies • Setting performance measures for performance related pay <p>The People Committee is chaired by an independent non-executive Authority member</p>

People Committee Meeting Attendance – 4 Meetings



*Members attended to enable quoracy or to observe but are not regular members of this committee.

The Authority has maintained its scheduled meetings, making effective use of video conferencing technology through hybrid meetings. Authority Members have the opportunity for informal meetings or closed discussions without the presence of the Executive Team or other attendees. These are scheduled to precede Police Authority meetings.

The Business Services Team support the administration, agenda setting, minute taking and planning for all the Authority meetings and the core governance meetings.

The CNPA is satisfied with the flow of information between the Authority and its committees, and the quality of data received. The Authority is regularly asked to comment on the quality of information contained within the papers. Efforts have been made during 2023/24 to make papers more succinct and minutes and actions recorded as summaries of key points.

The Authority and Committee Secretariat in the Business Services Team manages the timely circulation of information. All Authority papers are approved by the CMG and sponsored by the relevant Executive Team director and clearly indicate any action required.

The following meetings are part of the governance arrangements at Executive level and below but are not part of the Authority meetings of the CNPA.

They are regarded as the core governance meetings of the CNC. Reports from these meetings are used to inform the CNPA.

The Executive Team comprises of the Chief Constable, the Deputy Chief Constable, the Assistant Chief Constable, the Director of Governance

and Enabling Services and the Director of People. The Chief Finance Officer also attends all key meetings.

Chief's Management Group (CMG)

Roles and responsibilities

Role: To ensure efficient and effective delivery of goals and objectives set out in the Annual Business Plan (ABP) and the three-year Strategy on behalf of the CNPA. This meeting is chaired by the Chief Constable and has met seven times during this period, approximately every eight weeks.

Key Responsibilities:

- Agreement of three-year Strategy, ABP and annual budget for submission to CNPA
- Approval of new policies
- Make recommendations to CNPA and SAC
- Approve Directorate level plans (combined functional plans)
- Monitor delivery of plans through regular receipt of reporting into CMG (from SPPRG)
- Monitor financial performance against profiled budget forecast
- Monitor EDI activity through reporting into CMG
- Consider potential investment decisions (exceptional items) outside of existing approved plans and budget that would require additional approvals
- Agree reports for decisions that require approval by the CNPA

Strategy, Planning, Performance & Risk Group (SPPRG)

Roles and responsibilities

Role: Oversees the implementation of the pillars of good governance that include business planning activities, performance measurement, corporate assurance and management of risk. This meeting is chaired by the Deputy Chief Constable and met six times during the year.

Key Responsibilities:

- Planning and prioritisation – monitor the business planning process and progress with delivery of the CNC’s goals and priorities
- Performance and risk monitoring – progress of portfolio projects, key performance measures across all areas of the business, monitoring of key corporate risks and associated actions
- Financial Management and efficiencies – current year budget monitoring and medium-term financial planning, oversight of the Efficiency Working Group
- Assurance – monitor delivery of the Internal Inspections and Internal Audit work including follow up on implementation of recommendations and actions

Corporate Resourcing Group (CRG)

Roles and responsibilities

Role: To control and approve the police and staff establishment for the CNC that enables effective delivery of the three-year Strategy and the Annual Business Plan. This meeting is chaired by the Chief Constable. Meetings are scheduled every eight weeks.

Key Responsibilities:

- Review and approve annual Standing Committee on Police Establishment (SCOPE) and Firearms Resource Model (FiRM) outcomes, ensuring onward submission to the CNPA, where required by the Scheme of Delegation
- Review police staff establishment annually, ensuring appropriate management and challenge of overall headcount
- Review and approve any departmental restructures with a financial impact over £50k
- Approve any proposals for establishment growth, both officer and staff
- Consider the most appropriate resourcing strategy to meet the annual business plan e.g. recruitment, consultancy, contingent labour
- The Group considers the Financial Impact and ensures that this is either within existing budgets or is agreed to be funded through the quarterly review process

Equality, Diversity and Inclusion Group (EDIG)

Roles and responsibilities

Role: Providing assurance and accountability for CNC's EDI ambitions, promoting appropriate behaviours and values, creating and maintaining an inclusive culture. This meeting is chaired by the Deputy Chief Constable and meets four times a year.

Key Responsibilities:

- Develop and maintain the EDI Strategy and maintain oversight of the delivery plan
- Support EDI training and education across the CNC
- Advise on policy wording to ensure equality, diversity and inclusion are at the core of all activities
- Responding to issues of standards and behaviour and propose policies and procedures to address issues identified
- Fulfilling regulatory Equality Act Compliance

Constabulary Change & Investment Group (CCIG)

Roles and responsibilities

Role: Formal governance body with oversight of current and future strategic projects for the CNC, reporting into the CMG. This meeting is chaired by the Chief Constable. Meetings are held every eight weeks.

Key Responsibilities:

- Approval of investment decisions within existing approved budget
- Recommending to CMG and CNPA any new investment opportunities
- Aligning project delivery, sequencing and prioritisation to strategic goal timelines
- Make decisions on deconfliction through recommendations from Programme Boards
- Provide Go/No Go decisions to exit stage boundaries through responding to Gateway Review recommendations
- Monitor and review benefits realised from completed projects

CNPA performance and governance improvement

The CNPA continually seeks to strengthen its overall corporate governance and independent oversight, as well as reviewing its delegated authorities and decision-making processes.

The Framework Document between DESNZ and the CNPA sets out the roles and responsibilities of both bodies, the management, financial responsibilities and controls. It also provides structure around our business planning requirements, financial reporting and management information on delivery and performance. The Authority also operates under the Treasury and Cabinet Office *Corporate Governance in Central Government Departments: Code of Good Practice* that identifies the following pillars of good governance:

- Leadership – clear vision and management of risks
- Effectiveness – bringing experience, challenge and scrutiny of performance
- Accountability – transparent and fair reporting
- Sustainability – long term view on service and mission delivery

Leadership and the vision of the Authority is demonstrated through the establishment of a clear three-year Strategy with goals and priorities effectively communicated. The delivery of the strategy is underpinned by the Annual Business Plan (ABP). The Board reviews its performance and delivery of the ABP through the quarterly reports it receives. At the end of each Authority meeting the Chair summarises the work completed at each meeting and reflects on how their discussions have discharged their responsibilities. All Board

members complete an annual performance appraisal review with the Chair.

The management of risks takes place at the Executive level on a day-to-day detailed basis. Risk leadership and management is maintained by the ARFC through the monitoring and reporting of the corporate risks, the risk owner review and the assurance recorded on the 4Risk system around the effectiveness of controls.

The **Effectiveness** of the Authority is reviewed through a self-assessment every other year, and periodically, an independent review is commissioned. In July 2023, the Governance Team from RSM were commissioned to undertake an independent assessment of the Board effectiveness. This covered the following lines of inquiry:

- Authority meeting observation
- Authority pack review
- 1:1 Interviews with Members
- Document diagnostic review
- Skills audit review

The summary report concluded that the CNPA has a strong sense of its mission, and its governance arrangements reflect the heavily regulated environment it operates within. The Authority was assessed as well-led, with a broad range of experience and complementary skills. The quality of the reporting to the Authority was considered comprehensive, although in some cases, was judged to be excessively detailed and could be more strategically focused. The review presented a range of suggested actions that could further improve its effectiveness. This has been converted into an action plan to be delivered by the Authority and the Head of Governance and Assurance. The action plan was approved by the CNPA at its meeting on 27 March 2024.

Authority members were effective in scrutinising the reports presented to them, with appropriate comments, decisions and actions being recorded in the minutes throughout the year. Actions are followed up robustly and remain open on the action log until the Authority is satisfied they have been completed.

The attendance of members at the Authority meetings are shown in the graphs under each meeting description. One member of the Authority (an industry representative) resigned during the period covered by this Governance Statement of 1 April 2023 to 31 March 2024 and was not replaced until after the year end.

The Chief Constable and the Executive Team are accountable to the CNPA for delivering the ABP. The **Accountability** of the Authority is demonstrated through the fair and clear reporting of the Annual Report and Accounts, and the delivery of the ABP and therefore the goals and priorities in the three-year Strategy. The Authority and Executive are transparent with DESNZ through regular sponsorship meetings and routine catchups with key contacts at the department. The Chief Constable and the Chair meet regularly with the Director for Nuclear Protection and his team at DESNZ.

The Authority demonstrates its commitment to the **Sustainability** of the CNPA and the CNC through its clear strategic planning and horizon scanning. It undertakes a detailed Political, Economic, Sociological, Technological, Legal and Environmental analysis each year to ensure it is abreast of changes that might affect its future. This includes considering service expansion opportunities to broaden the scope of the CNC's work, and remaining alert to technological development that may affect how or where services will be delivered in future years. The Authority is committed

to meeting the government's targets on reducing its carbon footprint and has included stretching targets in its ABP that are derived from its Decarbonisation Roadmap.

The Taskforce for Climate Related Disclosures (TCFD) presents a requirement for the CNPA to make our climate related disclosures more consistent and comparable. The CNPA is informed of climate related and sustainability risks and activities through quarterly reporting from the Head of Business Development, Sustainability and Property. The TCFD reporting is included in the Annual Report and Accounts on pages 36 to 37.

CNPA Activities

The CNPA visits at least one operational site a year to enable visibility of the members for officers and staff at sites, and for the Authority to have direct sight of operational activities to aid their understanding of the differences at each site.

The Authority held their October 2023 Authority meeting at the EDF offices at Hinkley Point. They took a tour of Hinkley Point B to see the decommissioning work, and Hinkley Point C, which is under construction. A Strategy Day was attended by all Authority members in London in November 2023.

Compliance with the HM Treasury Corporate Governance Code

The CNPA has complied with the Code of Good Practice for corporate governance in Central Government in so far as it is relevant and practical for an Arm's Length Body of its size and complexity.

Following self-assessment, the CNC can demonstrate compliance with the

mandatory elements of the Functional Standards introduced by government to create a coherent, effective and mutually understood way of doing business within government organisations and across organisational boundaries.

The CNC has been commended by the Government Internal Audit Agency for its provision of evidence of full compliance with the Government Functional Standard GovS013 in relation to counter fraud arrangements. The Authority has also made submissions on Security, Finance and Procurement functional standards.

The CNPA is compliant with the MacPherson recommendations for quality assuring analytical models and the recommendations from the Alexander review of the tax arrangements for public sector employees.

No Accounting Officer directions in 2023/24 have been received.

Risk Management

The CNPA risk management process can be summarised as follows:

- Organisation

A cross-functional network of risk owners who identify, monitor and manage risks within their respective functional areas. A central risk team consolidates and reports on risk information to the Audit Risk and Finance Committee (ARFC), the Executive Team and other internal committees such as the Firearms Standing Committee and the Strategy, Planning, Performance and Risk Group (SPPRG).

- Process

We have an established risk management

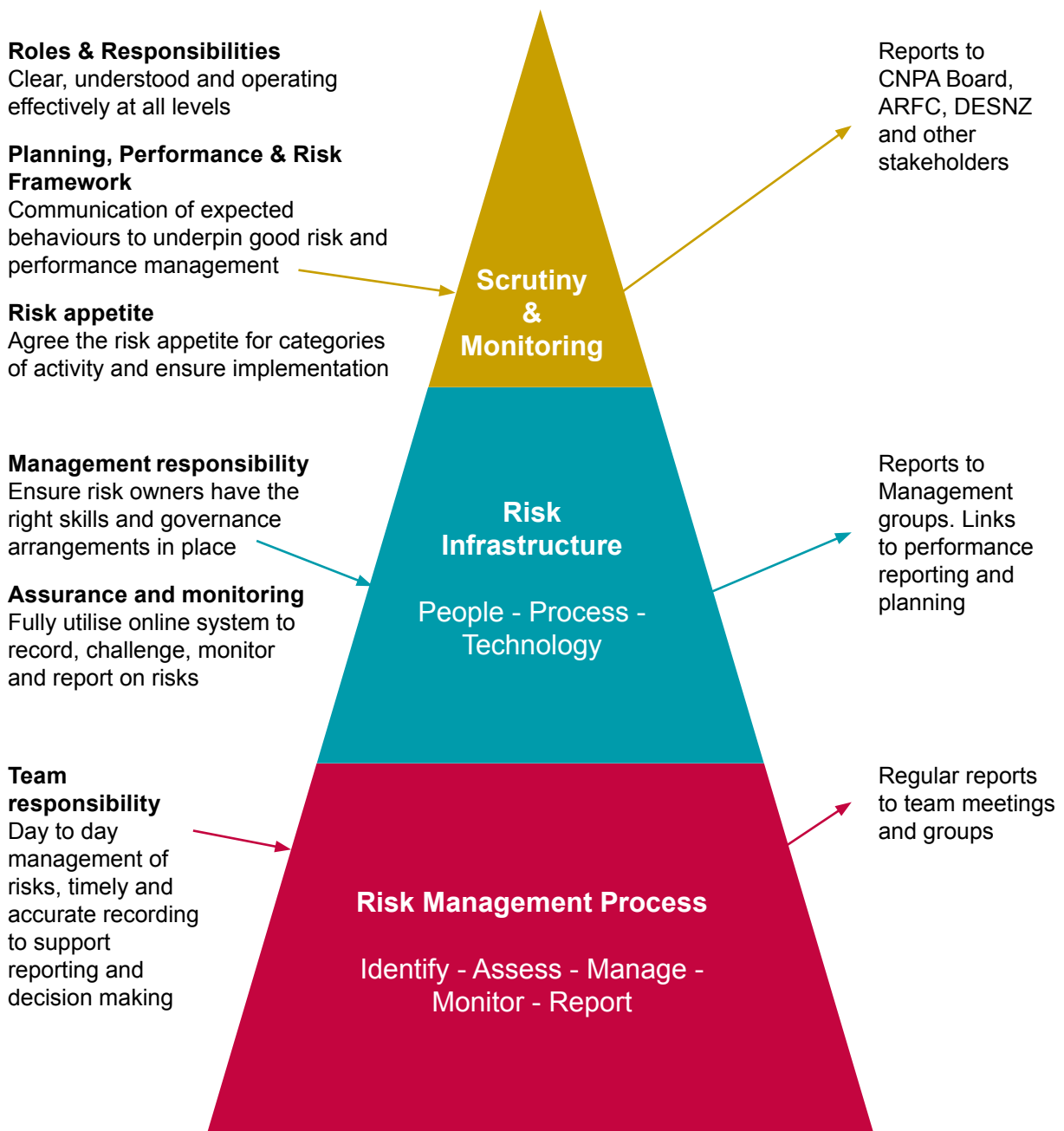
framework that signposts how we identify, assess, and manage key risks which might prevent us from achieving our corporate outcomes and goals, or from doing so in an effective and efficient manner.

- Monitoring and Review

The Authority, via the ARFC, satisfies itself that the risk appetite of the CNC is being actively considered, applied, and adhered to through, at least, an

annual review of risk management. The statement was last reviewed by the Authority in March 2024.

The Risk Management Framework defines our approach to managing risk, along with practical guidance to assist risk owners in identifying, assessing, monitoring, and reporting risks. The elements of the Framework are shown in the diagram below.



The Authority has a corporate risk register. The current register was established via a combined workshop with the Authority and Executive at the end of March 2023 and was reviewed again in March 2024 when a further risk was added to the register. The risk added to the register was to ensure we were explicit in recognising the impact of the recent events that have affected public confidence in policing.

This risk is recorded in the register as: **'Unable to provide a policing service to stakeholders that operates with legitimacy, public trust and confidence.'** Appropriate controls and actions will also be added to the risk record, and it will be included in the corporate reporting.

The corporate risk register focuses on recording the risks that could materially affect the achievement of the goals identified in its three-year Strategy, but also includes other significant project risks.

A portfolio project risk register and a cyber security risk register are also maintained to enable close monitoring and reporting of these risks. The fraud risk register was evaluated as meeting the requirements of the Government Functional Standard GovS013 relating to our counter fraud arrangements. The key corporate risks and uncertainties facing the Authority are presented in the performance report section of this annual report and accounts on pages 24 to 25, with details of the current risk score at the year end and a brief summary of the mitigating controls activities.

The risk registers are maintained on a fully auditable system to ensure monitoring and reporting is consistent across the organisation. Risk owners

are supported in all aspects of risk management activities by the Head of Risk and Insurance.

Completeness of the corporate risk register and identification of new potential risks at an early stage are supported through risk workshops; horizon scanning and identifying potential risks to ARFC and the Authority; and a review against Authority minutes to confirm that the issues and uncertainties attracting Authority interest are captured on the risk register.

The CNPA is assessed every year by the internal auditors, and they have concluded that we have sound risk management arrangements in place and were still at the level of 'risk managed' in terms of our risk maturity. This is based on the risk maturity model devised by the Institute of Internal Auditors.

The 2023/24 internal audit report on governance and risk management arrangements concluded a positive rating of 'reasonable assurance', with elements of good practice, and no high-level recommendations for improvement. The action plan of medium and low-level recommendations has been agreed to further strengthen arrangements.

Risk Management Assurance

The ARFC challenges the Executive Team to provide the assurance it needs over risk management.

The risk register is a standing agenda item at the ARFC and the Chief's Management Group meetings. An assessment of the strategic risk register and uncertainties facing the Authority

are presented as a standing item to the Authority as part of the routine corporate reporting. Reports to the ARFC and Authority include reference to risk appetite and target risk scores, and the direction of travel over time towards the target scores.

The risk registers are managed and monitored in more detail at the Firearms Standing Committee (FSC) and the Strategy, Planning, Performance & Risk Group (SPPRG).

Risk Appetite

Risk appetite is defined as the level of risk that the Authority is willing to face to achieve its objectives, whilst continuing to provide the required level of assurance to stakeholders that assets are safeguarded. The Authority has a low-risk appetite for most of its activities and, due to the nature of its core business, the organisation is generally risk averse, which demonstrates clearly to stakeholders that the CNPA will not expose them to unnecessary risk. The risk appetite statement is reviewed annually and does provide some flexibility in the risk appetite for innovative activities, so that opportunities for development and growth are not unnecessarily stifled by being too risk averse.

Statement on Information Risk

The Authority must maintain the confidentiality, integrity and availability of its information to operate effectively, efficiently, and securely.

The Authority is required to comply with the Cabinet Office (CO) and the Office for Nuclear Regulation's (ONR) security policy frameworks for information security.

The ONR's framework follows broadly that of the CO but sets standards for the protection of sensitive nuclear information, that are necessary to protect licenced nuclear sites and material in transit.

The Authority continues to protect itself against cyber-attacks and to improve its ability to respond and recover. It underwent a cyber security maturity assessment measured against the National Institute of Standards and Technology (NIST) cybersecurity framework in 2021 and has continued to improve its cybersecurity posture since then. We continue to review the potential impacts on the business, and its other systems, should we be attacked, and the service interrupted.

The Chief Constable has overall responsibility for ensuring that information risks are assessed and mitigated to an acceptable level.

The Chief Constable is supported in the discharge of this responsibility by the executive-level Senior Information Risk Owner (SIRO), the Security and Cyber Security Managers, the IT Department, the Information Governance (IG) Team and a network of Information Asset Owners (IAO) with responsibility for our information assets. Details of how these functions operate are provided in the following section.

The Information Risk Group and the Information Governance Committee

The purpose of the CNC's Information Risk Group (IRG) is to collate information risks raised by any member of the constabulary and to analyse these, mitigate where possible and to escalate to the SIRO where necessary. This includes legislative or regulatory risks which would be of interest to the Information Commissioner's Office (ICO), ONR and DESNZ.

The IRG is chaired by the Head of Information Governance and meetings are held monthly.

Where information risks need to be escalated to the SIRO they are discussed at the Information Governance Committee (IGC).

The IGC is chaired by the SIRO who receives guidance from the Head of IT, Security Lead, Information Assurance Manager, Head of Cyber Security, Risk Lead and Head of Information Governance/Data Protection Officer, and who determines the appropriate course of action.

Meetings of the IGC are held at least quarterly to align with Authority meetings and to allow the SIRO to report to both Authority and the ARFC. They can also be called on an ad hoc basis by the SIRO or the IGC according to need.

At IGC meetings, the SIRO signs off the information security policies drafted, agreed, and approved by the IRG.

Personal Data-Related Incidents

There were no personal data-related incidents reported to the Information Commissioner's Office (ICO) in 2022/23 or 2023/24 (2021/22 – three).

We continue to record lower-level data breaches and near misses that do not meet the threshold for reporting to the regulator, and we publish a log annually for organisational learning purposes. The high level of reporting provides evidence of good security awareness.

General Data Protection Regulation (GDPR)

We comply with the Data Protection Act 2018 and with the UK GDPR, which incorporates the provisions of the EU GDPR. Any action or activity that uses personally identifiable information must comply with the Regulation and with the Data Protection Act 2018. The Data Protection Officer (DPO) continues to monitor and record all breaches and near misses and to work across the organisation to minimise the impact from any breach; to assess the risk of damage; and to report to affected data subjects and the ICO where appropriate. The DPO continues to work on embedding compliance activities across the Constabulary and Authority and is focused on continuous improvement, supported by a programme of monitoring and assurance. This includes Data Protection Impact Assessments which are recorded against all Information Systems and regularly reviewed.

The CNC is reviewing its 2021 Cyber Security Strategy for 2024 and has identified our critical information systems.

We have a Cyber Incident Response Plan which is exercised, and we are measuring our progress against the National Institute of Standards and Technology (NIST) framework. All tasks are assigned owners and timelines to allow us to assess the progress of remedial actions which improve our ability to prevent, detect and respond to cyber-attacks.

The CNC is also tasked by DESNZ with implementing the Civil Nuclear Sector Cyber Strategy and is working closely with civil nuclear industry partners as well as the policing sector.

Incident management roles are clearly assigned, and the governance structure is provided by the IRG and IGC.

The education and awareness strategy continues, providing on-going training for all staff in respect of IT/cyber incidents, and raising awareness around phishing and security online with regular National Cyber Security Centre (NCSC) mini tabletop exercises open to all.

Assurance Activities

Assurance reporting takes place at the core governance meetings – particularly at SPPRG – and into the ARFC and CNPA meetings on risk, performance and delivery of the Annual Business Plan. These assurances are supported by the following activities that form part of the overall assurance framework.

- Management of interests and business appointments

The CNPA business interest policy and associated processes remain in place and members of the Police Authority, police officers and police staff must

declare all existent or prospective business interests, which are subject to an approval process. The policy and associated processes are currently subject to review to transfer the responsibility for ongoing monitoring and assurance from the Professional Standards Department to the Vetting aftercare function.

- Effectiveness of Whistleblowing policy

Our whistleblowing processes continue to be well-understood. The policy was approved by the Police Authority in May 2022 and is next due to be refreshed in January 2025. During the year under review, there were seven protected disclosures from whistleblowing. Templates for investigations have been established to ensure a consistent approach in accordance with the policy.

The People Committee receives the results of independent investigations into all cases. Some of the seven cases are still being investigated by the Professional Standards Department.

- Internal audit

The Internal audit team carries out reviews across the Authority in accordance with the agreed plan of work for the year. This is based on the risks facing the Authority, and the requirement for assurance to the ARFC and the CNPA. The internal audit plan is designed to provide sufficient coverage and evidence to assist the Head of Internal Audit (HoIA) in providing an opinion on the effectiveness of the framework for risk management, governance and internal control.

- Internal inspections

The internal inspections and assurance team completed a programme to test compliance with operational policies and procedures alongside 'spot inspections' directed by the Executive Team. The internal inspections team works closely with the Authority's appointed internal auditors and others to ensure that as far as practical there is no duplication of effort between the various programmes of audit or inspection and that they complement each other.

The team continues to provide assurance to SPPRG, ARFC and the Executive. The combined plan of work for 2023/24 for the Internal Inspection Team, the Internal Audit Team and the Counter Fraud specialist was approved by the ARFC.

Organisation Learning continues to be a focus and a library of reference material is retained.

The Inspection Team continues to capture actions and monitor progress on recommendations arising from all assurance providers and inspections. This progress is reviewed and monitored by SPPRG and the ARFC.

- Gateway reviews

The Authority ensures appropriate management of its projects by the Assurance Team performing gateway reviews at stages throughout the development of the business case and the implementation of the project. Post implementation reviews are also undertaken to assess whether expected benefits have been realised. The outcomes of the reviews are reported to SPPRG and the ARFC for monitoring and assurance purposes.

- Cultural Action Plan

The CNPA and CNC are committed to

developing the culture of the organisation to align with its strategic ambition and to improve our cultural maturity.

For the year ending 2023/24 there has been intense focus on delivering EDI training for all and the development of better-quality EDI data and reporting. Improved capacity and capability for the Professional Standards Team has been delivered to detect and investigate any allegations of misconduct, and prevention work and training has been strengthened.

The CNPA is working on actions to respond to the Angiolini Inquiry recommendations published in March 2024. Work has already taken place regarding some of the action areas. Where collaboration with other police forces is required, the Authority will be working with colleagues across policing to deliver the national responses required.

Effectiveness of governance, risk management and internal control

The Chief Constable, as Accounting Officer, is responsible for reviewing the effectiveness of the systems of governance, risk management and internal control. The review is informed by the work of internal audit, and the ONR; by meeting the standards set by the College of Policing (CoP); by the CNPA's Internal Inspections and Assurance Team; by the Executive Team, who have the responsibility for the development and maintenance of governance structures and input received from ARFC over the year; and by the internal control framework and comments made by the CNPA's external auditor, the National Audit Office (NAO), in its management letter.

The Head of Internal Audit (HoIA) provides an independent opinion on our framework for risk management governance and internal control.

For the year 2023/24 the HoIA opinion for the CNPA is as follows:

The organisation has an **adequate** and effective framework for risk management, governance and internal control.

However, our work has identified further enhancements to the framework of risk management, governance and internal control to ensure that it remains adequate and effective.

The ARFC receives regular reports through the year on the progress with the Internal Audit Plan and the assurances provided for each report. This identifies any areas that require attention, and relevant recommendations are made. The implementation of recommendations is monitored by the SPPRG and the ARFC.

The full year is reported to ARFC at the end of the year, including the overall audit opinion of the HoIA.

This Governance statement represents the end-product of the review of the effectiveness of the governance framework, risk management and internal control.

Control Failure

Highest Paid Employee (not the Chief Constable). The Police Authority employed an individual who is a Kings Counsel on a fixed term, part time basis for a bespoke, very niche piece of work. On completion of this contract a further specific issue arose

that extended their contract with a slight increase in overall time commitment. The usual control process failed to operate effectively so did not detect that by doing this, their pro-rata equivalent for part-time staff salary would breach the senior pay controls and as a result, approval was not sought at the time from the Chief Secretary to the Treasury.

On identification of this control failure:

- Retrospective approval for this appointment was sought from the Chief Secretary to the Treasury via DESNZ. This approval was provided by HMT in early October 2024
- The control within the People Directorate has been changed to ensure that if there were to be any future high paid fixed term contract extensions, these would now be subject to additional review and scrutiny against appropriate guidance

As described, in the period to 31 March 2024, there was one significant weakness in the Authority's internal control framework that affected the achievement of its key policies, aims and objectives. All other controls operated as expected during this period.



Simon Chesterman OBE, QPM
Accounting Officer, Chief Executive Officer and Chief Constable

For the 12 months period from 1 April 2023 to 31 March 2024

People Section: Remuneration and Staff Report

Remuneration Report

The CNPA operates within the principles set out in the framework document between the CNPA and DESNZ with regard to industry members, independent members and the Executive Team's remuneration policies and practices as approved by the Secretary of State. The principal implementation arrangements are set out below.

Procedures for Setting Remuneration

Remuneration for the CNPA Chair and independent members is determined by the Secretary of State with the approval of HM Treasury in accordance with the Energy Act 2004. The remuneration of the Executive Team is set by the CNPA, within the terms of the framework document, through its Senior Appointments Committee (SAC) as detailed below. The industry members do not receive any remuneration.

Membership of the Senior Appointments Committee:

- Susan Johnson (Chair)
- Sir Craig Mackey
- Chris Pilgrim
- Sue Scane

Statement of Remuneration Policy

The individual components of and arrangements for the remuneration packages are:

Fees

Independent members are entitled to fees that are determined by DESNZ and are reimbursed for reasonable expenses in line with CNPA policy.

Salaries and Allowances

Executive Team members receive salaries which are reviewed annually. Other allowances are included to the extent that they are subject to UK taxation. They are also reimbursed for reasonable expenses in line with CNPA policy.

Benefits in Kind

Executive Team members are entitled to the benefit in kind of a fully maintained car.

Pensions

Executive Team members are eligible to become members of the Combined Pension Scheme (CPS) of the UKAEA that pays an annual pension based on pensionable final earnings together with a lump sum of three times the pension at normal retirement age. Benefits are also payable in the event of death or ill health retirement. Independent members are not members of the CPS or any other CNPA-related scheme, whilst industry members make their own pension arrangements through their employers.

Terms of Appointment and Service Contracts

The following is a summary of the terms of appointment/service contracts for the CNPA members and the CNC Executive.

Name	Date of continuous service	Unexpired term at 31 March 2024	Notice period
Nicola Bacon ⁽¹⁾ Director of People	3 April 2023	-	-
Richard Cawdron Director Governance Compliance and Legal Services	1 December 2019	Unlimited	6 months
Simon Chesterman ⁽²⁾ Chief Constable	1 April 2019	3 years	6 months
Pam Duerden ⁽³⁾ Industry Member (Magnarox)	9 April 2021	3 years	3 months
Louise Harrison ⁽⁴⁾ Assistant Chief Constable	3 January 2020	-	6 months
Andrew Harvey ⁽⁵⁾ Independent	3 January 2022	3 years, 9 months	6 months
Susan Johnson CNPA Chair	13 October 2022	1 year, 6 months	6 months
Susan Lussem Industry Member (Sellafield)	1 September 2022	1 year, 5 months	3 months
Sir Craig Mackey Independent	24 June 2019	1 year, 2 months	6 months
Stephen Martin Deputy Chief Constable	9 May 2022	3 years, 1 month	6 months
Chris Pilgrim ⁽⁵⁾ Independent	3 January 2022	3 years, 9 months	6 months
Mark Rouse ⁽³⁾ Industry Member (DSRL)	25 March 2021	3 years	3 months
Karen Sanders Director of People	10 January 2024	0 years, 6 months	-
Sue Scane Independent Member	8 July 2019	1 year, 3 months	6 months
David Tomblin Industry member EDF	1 September 2022	1 year, 5 months	3 months
Mick Vance ⁽⁶⁾ T/Assistant Chief Constable	1 August 2023	-	-

Notes

(1) Leaver 31st December 2023

(2) Contract Expires 8 April 24 - Contract renewed for second term. New contract expires 31 March 2027

(3) Contract due to expire 8 April 2024, renewed for further 3 years

(4) Leaver 11 October 2023

(5) Contracts renewed for second term. Contracts now expire 2 January 2028

(6) Permanent ACC appointed in 2024/25

The provision for compensation for early termination, and the CNPA's liability in the event of early termination, are not stated in the terms of appointment/service contracts. The Secretary of State has responsibility for the appointment and removal of the Chair, Industry Representative and Independent Authority Members and approves their terms and conditions of appointment in line with provisions of the Energy Act 2004, Schedule 10.

Remuneration

Remuneration payable to the CNPA Authority members in 2023/24 was as follows:

Executive Team (This is subject to audit)

Name	Salary and allowances £000		Payments for loss of office £000		Benefits in kind ⁽¹⁾ (to nearest £100)		Pension benefits ⁽²⁾ (to nearest £000)		Total Remuneration £000	
	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
Nicola Bacon ³ Director of People	110-115	-	-	-	-	-	-	-	110-115	-
Richard Cawdron Director of Governance and Enabling Services	115-120	110-115	-	-	7,400	7,400	7.5-10	(2.5-7.5)	130-135	115-120
Simon Chesterman Chief Executive and Chief Constable	160-165	150-155	-	-	7,300	7,200	-	-	165-170	155-160
Louise Harrison ⁴ Assistant Chief Constable	60-65	125-130	60-65	-	3,900	7,200	10-12.5	15-17.5	135-140	145-150
Stephen Martin ⁵ Deputy Chief Constable	135-140	115-120	-	-	-	-	-	-	135-140	-
Karen Sanders ⁶ Director of People	70-75	-	-	-	-	-	-	-	70-75	-
Michael Vance ⁷ Temporary Assistant Chief Constable	80-85	15-20	-	-	2,500	-	20-22.5	(2.5-5)	100-105	15-20

Notes

- Benefits in kind in 2023/24 comprised fully maintained cars
- Accrued pension benefits – the value of pension benefits accrued during the year is calculated as the real increase in pension multiplied by 20 plus the real increase of any lump sum less the contributions made by the individual. The real increase excludes increases due to inflation or any increase or decrease due to a transfer of pension rights
- Salaries and allowances comprise actual secondment costs incurred.
- Full year equivalent salary and allowance for 2023/24 is £115k-£120k.
- Stephen Martin is entitled to a fully maintained car but did not receive this benefit during 2023/24.
- Salaries and allowances comprise actual costs incurred from an employment agency.
- Michael Vance held this post from 1 August 2023. Full year equivalent salary for 2023/24 is £120k-£125k. A fully maintained car was available from 1 December 2023.

Pension Entitlements (This is subject to audit)

The pension entitlements shown in the table below are those that would be paid annually on retirement based on service to 31 March 2024 and include the value of added years paid for by members of the UKAEA Combined Pension Scheme (CPS). The pension figures relate to the benefits that the individual has accrued as a total of their service to the CNPA, not just under their current appointment. Members of the pension scheme have the option to pay additional voluntary contributions; neither the contribution nor the resulting benefits are included in the following table.

Name	Total accrued pension at age 60 at 31 March 2024 and related lump sum £000	Real increase in pension and related lump sum at age 60 £000	Cash equivalent transfer value at 31 March 2024 £000	Cash equivalent transfer value at 31 March 2023 £000	Real increase in cash equivalent transfer value £000
Executive Team					
Richard Cawdron	40-45 plus 130-135 lump sum	0-2.5 plus 0-2.5 lump sum	1,124	922	10
Louise Harrison	0-5 plus 5-10 lump sum	0-2.5 plus 2-2.5 lump sum	42	20	12
Michael Vance	20-25 plus 70-75 lump sum	0-2.5 plus 0-2.5 lump sum	578	443	21

Note

Simon Chesterman and Stephen Martin are not members of the CPS and do not make any other pension contributions. Karen Sanders contract is through an employment agency and is not a member of the CPS. Nicola Bacon was on secondment with CNPA and was not a member of the CPS.

Cash Equivalent Transfer Value

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. It 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 pension benefits they have accrued in their former scheme.

The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total pensionable service and not just their service in a senior capacity to which disclosure applies. They may also include amounts transferred into the scheme.

The CETV figures include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the civil service scheme (CSS)

and for which the CSS has received a transfer commensurate to the additional pension liabilities being assumed. They also include additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries.

Real Increase in CETV

The real increase in CETV reflects the increase in CETV effectively funded by the employer. It takes account of 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.

Independent and Industry Members (This is subject to audit)

	Fees £000 2023/24	Fees £000 2022/23
Name		
Pam Duerden Industry Member (NDA)	-	-
Andrew Harvey Independent Member	15-20	15-20
Susan Johnson CNPA Chair	65-70	30-35
Sir Craig Mackey Independent Member	15-20	25-30
Chris Pilgrim Independent member	15-20	15-20
Mark Rouse ⁽¹⁾ Industry Member (DSRL Ltd)	-	-
Sue Scane Independent member	15-20	15-20
David Tomblin Industry Member (EDF)	-	-

(1) Mark Rouse's contract expired 24 March 2024

Staff Report

The following information is subject to audit (listed below)

1. Staff costs
2. Average number of people employed
3. Exit packages
4. Fair Pay Disclosure

The number of employees in senior positions at the end of the financial year was as follows:

	2023/24	2022/23
Executive 1 Grade	1	1
Executive 2 Grade	1	1
Executive 3 Grade	3	2
	5	4

Staff Costs

Staff costs comprise:

	Permanently employed staff 2023/24 £000	Temporary and agency staff 2023/24 £000	Total 2023/24 £000
Wages and salaries	78,152	1,013	79,165
Social security costs	9,302	115	9,417
Other pension costs	13,044	96	13,140
Non-directly employed staff	-	587	587
Sub-total	100,498	1,811	102,309
Less costs recovered in respect of outward secondments	(274)	-	(274)
Total staff costs	100,224	1,811	102,035

	Permanently employed staff 2022/23 £000	Temporary and agency staff 2022/23 £000	Total 2022/23 £000
Wages and salaries	75,627	665	76,292
Social security costs	9,311	79	9,390
Other pension costs	12,306	41	12,347
Non-directly employed staff	-	207	207
Sub-total	97,244	992	98,236
Less costs recovered in respect of outward secondments	(108)	-	(108)
Total staff costs	97,136	992	98,128

Average Number of Persons Employed

The average number of full-time equivalent persons employed during the year was as follows:

	Permanently employed staff 2023/24	Temporary and agency staff 2023/24	Total 2023/24
Total average staff numbers	1,543	18	1,561

	Permanently employed staff 2022/23	Temporary and agency staff 2022/23	Total 2022/23
Total average staff numbers	1,568	18	1,586

Exit Packages (This is subject to audit)

	2023/24 Number of compulsory packages	2023/24 Number of other departures agreed	2023/24 Total number of exit packages by cost band
Less than £10,000	-	19	19
£10,001 - £25,000	-	4	4
£25,001 - £50,000	-	-	-
£50,001 - £100,000	-	2	2
Total number of exit packages	-	25	25
	£000	£000	£000
Total value of exit packages	-	235	235

	2022/23 Number of compulsory packages	2022/23 Number of other departures agreed	2022/23 Total number of exit packages by cost band
Less than £10,000	-	27	27
£10,001 - £25,000	-	2	2
£50,001 - £100,000	-	1	1
Total number of exit packages	-	30	30
	£000	£000	£000
Total value of exit packages	-	184	184

Redundancy and other departure costs have been paid in accordance with the provisions of the CNPA's terms and conditions. Exit costs are accounted for in full in the year of departure. Where the CNPA has agreed early retirements, the additional costs are met by it and not by the Combined Pension Scheme (CPS) of the UKAEA. Ill-health retirement costs are met by the pension scheme and are not included in the above table.

Fair Pay Disclosure

The banded remuneration of the CNPA's highest-paid director, who was the Chief Executive Officer/Chief Constable, in the financial year 2023/24 was £165,000 - £170,000 (2022/23: £160,000-£165,000; 3% movement). The Chief Constable did not receive a bonus in either year.

For all other employees the average percentage change in salary and allowances between 22/23 and 23/24 was 9% (-1% for bonus pay). The 9% increase in salary and allowances includes performance related pay progression as it is not practical to separate this increase from inflationary pay increases.

Our pay ratios are disclosed in the table below. The values exclude overtime and other payments for additional hours worked. This ensures a meaningful comparison by removing the significant fluctuations which do not reflect pay policy changes

Year	25th Percentile pay ratio	Median pay ratio	75th Percentile pay ratio
2023-24	4.90 : 1	3.63 : 1	3.37 : 1
2022-23	5.03 : 1	3.86 : 1	3.48 : 1

Why the ratios have changed

The total pay and benefits for the 25th and 75th percentiles have changed by 6%. The median percentile pay has changed by 9%. The FTE for 2023-2024 has reduced by (circa) 1%, from 2022-2023, whilst the average salary increased by £4k. During this period there was significant attrition particularly in the middle grades, which had an overall effect on the median calculation. Therefore, the conclusion is that due to the decrease in the FTE and the level of salary being offered for the vacancies in the mid-range population, the above amounts are the subsequent result

Total pay

For the median percentile (£46,088), 25th percentile (£34,190) and 75th percentile (£49,690) the values are equal to the salary component of the benefits, as these individuals did not receive any bonuses or benefits in kind in the period. Where the percentile has fallen between two individuals, a calculated value that aligns with the percentile has been used. This is summarised in the table below:

Year	25th Percentile pay salary	Median pay salary	75th Percentile pay salary
2023-24	34,190	46,088	49,690
2022-23	32,309	42,084	46,657

In 2023/24, one employee received FTE remuneration more than the highest-paid director (2022/23:1). The individual did not work full time so actual remuneration was less than the highest paid director. Remuneration, including that of the highest-paid director, ranged from £20,570 to £192,400 (2022/23: £19,013 to £192,400).

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

Staff Turnover

Attrition	Police staff	Police officer
Mar 2022	6.4%	8.6%
Mar 2023	11.7%	9.3%
Mar 2024	10.5%	10.3%

Police officers

Police officer attrition at the end of 2024 stood at 10.3%, an increase on the previous year of 1% (9.3% in March 2023). The increase is due to a few factors including:

- 1) An EDF announcement of site closures has caused an increase in leavers. Notably Hunterston (due for potential CNC withdrawal in late summer 2025, subject to regulatory approval), and Harwell (under a constant 18-month review), feature in the top three sites for attrition
- 2) Competitors at Sellafield have attracted several police officers to their sites
- 3) Initiatives at both Hunterston and Sellafield are in place to improve retention. Progress is evident, as overall attrition for officers has reduced by almost a third in the past six months (74 leavers April – Sept, 50 leavers October – March).

Police staff

Police staff attrition at the end of 2024 stood at 10.5%, a decrease on the previous year of 1.2% (11.7% in 2023). Rationale for the change is as follows:

- 1) The impact of Covid-19 had previously stifled movement and 2022/23 was seen as the year where staff who had previously intended to leave, left.
- 2) The improvement in attrition is seen as a return to a healthier attrition rate and it should be noted that the change of 11.7% to 10.5% is as a result of four fewer leavers.

Expenditure on Consultancy

	2023/24 £000	2022/23 £000	2021/22 £000
Consultants	134	290	329

Consultancy costs in 2023/24 decreased due to the completion of the BPSS project for which specialist technical expertise had previously been required.

Off-payroll Engagements

The CNPA continued to apply tax assurance measures in respect of public sector employees; reporting these in detail to its sponsoring department DESNZ in March 2024. The appointment of contractors that are off payroll follows internal HR and procurement processes to ensure that the CNPA complies with current regulations.

The table below provides off-payroll engagements data:

	2023/24	2022/23
Number of engagements as at 31 March	3	9
Number of which existed:		
For less than one year at time of reporting	1	2
For between one and two years at time of reporting	1	4
For between two and three years at time of reporting	0	3
For between three and four years at time of reporting	1	0
For four or more years at time of reporting	0	0

Of the above figures recorded for 2023/24, two engagements were outside of IR35; one engagement was inside of IR35; and no engagements saw a change to IR35 status following a consistency review.

There are also contractors that are provided by business service companies as part of contracts for specific areas of work, rather than the services of the individual contractors. They have not been included in the data above.

People Report

Our people are at the heart of the CNC. Our objective is to enable and drive the delivery of our mission through our highly skilled people by attracting, retaining, and developing a high performing, diverse, talented, and motivated workforce.

Our CNPA three-year Strategy outlines and underpins the objectives for Goal 3 and our People Strategy workstream. The focus is to foster and maintain a unified and inclusive culture which supports an engaged and diverse workforce. This is to be delivered through the following key priority activities:

- Standards and Behaviour
- Equality, Diversity, and Inclusion
- Training, Leadership and Development
- Wellbeing

The CNC wants to create a culture in which our people can thrive, where everyone feels respected, included, and able to perform at their best. The following section provides an update on the important progress we have made during 2023/24.

Professional Standards

The CNPA recognises the critical importance of ensuring that the Constabulary is able to maintain the highest possible standards across all of its activities and ensure that all stakeholders and the general public can have full confidence in the work that is undertaken.

The British Transport Police undertook a peer review of professional standards and reported to us in early 2023. The CNC accepted and acted upon their recommendations. Since that date we have increased our Professional Standards Department (PSD) with a further two supervisors, four investigators/intelligence officers and an administrator and have ongoing recruitment to further bolster resources.

The CNC has achieved compliance with the principles of the National Intelligence Model and have a supporting strategic assessment and control strategy with appropriate meeting cycles at strategic and tactical levels in place. We have a continuously developing education and prevention programme and PSD involvement in initial and leadership training. Every whistleblowing case is assessed, and the necessary action is taken, including referral to the Independent Office for Police Conduct (IOPC) or commencing an internal investigation where appropriate. The CNC monitors the number and themes of all confidential reporting and publicises its availability and purpose throughout the force.

Equality, Diversity, and Inclusion (EDI)

We have continued the work begun in 2022 to embed Equality, Diversity and Inclusion throughout the organisation and make it the golden thread running through everything we do.

We have continued to maintain the new organisational EDI Governance structure as follows:

- EDI Gold (Strategic) – Chaired by the Deputy Chief Constable
- EDI Silver (Tactical) – Chaired by the Assistant Chief Constable
- EDI Bronze (Operational) Chaired by the EDI team and Affinity Network leads

The CNC's EDI Strategy was launched in June 2023 and will support the delivery of our EDI vision, 'to continue to build an inclusive and supportive organisation, with a zero-tolerance approach to discrimination in any form'; our values; and our four strategic objectives as outlined in the CNPA Strategic Plan. Our EDI Delivery Plan was approved in December 2023 and will now drive EDI activities through our EDI Governance structure in support of the EDI Strategy.

During 2023/24 we have introduced a new Equality Impact Assessment Policy and Procedure to support the organisation in meeting our Public Sector Equality Duty through effective assessment of equality impact on our policies, procedures and activities, ensuring we show due regard to eliminating unlawful discrimination, advancing equality of opportunity and fostering good relations between people who share a protected characteristic and those who do not.

Approval was successfully sought to extend the EDI team, with an EDI-specific trainer being added to complement the existing four roles in the team, and the role of Equality Impact Assessment Officer will be recruited to during 2024/25. This significantly bolsters the team's ability to achieve objectives set within the EDI Strategy and EDI Delivery Plan.

We recently launched the Safe to Say campaign across the Constabulary, encouraging our employees to share their protected characteristics with us, so we know what the diversity of our workforce is. The Safe to Say campaign asks officers and staff to fill out the 'About Me' section and tell us about themselves. By knowing who our employees are, we can establish support services based on need – not on guesswork - and also identify under-represented communities, taking action to address any gaps, meaning a more diverse and inclusive workforce for everyone.

Last summer we also rebranded our four Affinity Networks, which continue to be supported by Executive Sponsors. The Deputy Chief Constable remains committed to being the overall EDI champion. Our four networks and their sponsors are:

- Diverse Ability and Wellbeing Network (DAWN) – Director of People
- Faith and Minority Ethnic Network (FAME) – Director of Governance and Enabling Services
- Gender Affinity and Inclusion Network (GAIN) – Assistant Chief Constable
- PRIDE (LGBTQ+) – Chief Constable

The Affinity Networks continue to progress activities in support of the EDI Strategy and Delivery plan. Activities over the last year have included:



- Relaunching the network with a new chair and committee and running a month of action, letting employees know what they are working on, how they can support employees, and sharing case studies of those who are part of the network
- Celebrating Neurodiversity Inclusion Week, holding mental health awareness sessions, and taking part in Dyslexia Awareness Week
- Securing membership with the Business Disability Forum as an Emergency Services and Law Enforcement Network (ELEN) member, also achieving the level 1 Disability Committed employer accreditation
- Working alongside Police Chaplaincy UK to bring the service to the CNC. We were pleased to introduce a CNC Chaplain, Rev Ian Grainger. The Police Chaplaincy role is now being trialled at Sellafield with the intention to roll out across the Constabulary
- Arranging for the National Black Police Association (NBPA) Cabinet meeting to be hosted for the first time by CNC at Griffin Park Tactical Training Centre, Cumbria. This allowed the CNC to show how we support our officers and staff through our four affinity networks and enabled us to have honest conversations about improving diversity in the CNC with NBPA President Andy George and other NBPA delegates
- Having been awarded the industry-recognised Menopause Friendly Accreditation by Henpicked: Menopause in the workplace in April 2023
- Launched the new Violence Against Women and Girls (VAWG) National Framework and introduced a number of initiatives to support this work, including Domestic Abuse Champions at each site to support victims or their families, and implementing a Domestic Abuse policy, which also focusses on the steps to take if you suspect a colleague is a victim or perpetrator

- Introduction and training of breastfeeding buddies. Strategic Risk Assessment 5.25 Expectant and New Mothers at Work was published which provides a generic risk assessment for all roles in the CNC in relation to pregnancy, maternity and breastfeeding
- Celebrating Pride month and LGBTQ+ History Month, including attending the national LGBTQ+ conference, and launching our bid to host the 2025 conference
- Launching a survey around domestic abuse in LGBTQ+ Relationships to support the national benchmarking process to review current risk assessment questions, including whether same sex relationships have the same or different triggers when measuring risk, evaluating the types of abuse, and whether this differs/remains the same as heteronormative relationships

Gender Breakdown and Gender Diversity

During the financial year 2023/24 the nine positions (including the Chairs) on the Police Authority were composed of five men and four women. During this same period, four men and three women served on the Executive Team across the five substantive posts.

The CNC has a total of 18 Heads of Department/Divisional Commanders. The gender split for this total is made up of ten women and eight men. The CNPA had a total of 1,618 employees with the split being 1,246 males and 372 females at the end of the financial year 2023/24).

Gender Pay Gap

Under the Equality Act 2010 (Specific Duties and Public Authorities) Regulations 2017, public authorities listed under Schedule 2, with 250 or more employees, were required to publish gender pay gap information on an annual basis. The CNPA submitted their 2023/24 statistics by 30 March 2024, in accordance with the Equality Act. Details of the information published is available on the Government website listed at [Gender pay gap for Civil Nuclear Constabulary - GOV.UK](#)

The CNC's 2023 Gender Pay Gap report, however, goes beyond its statutory reporting requirements, is the most comprehensive published by the CNC to date, and seeks to identify and address many of the factors which may be impacting our progress. It provides clear insights into the progress we are making, interventions that are either working or not working, challenges along the way, and the work in progress which is not yet reflected in our outcomes.

Ethnicity Pay Gap reporting

Following the government consultation in 2019 on ethnicity pay gap reporting, the CNPA has produced a similar reporting format to those relating to the gender pay gap. The Ethnicity Pay Gap also features in the NPCC Police Race Action Plan to under workstream one - annual reporting of ethnicity pay gap across forces - to understand, and address pay disparities. Whilst this report is still not mandatory for reporting purposes, the CNPA will continue to develop and enhance its Ethnicity Pay Gap, considering any future reporting requirements as these emerge. In the meantime, with Inclusion as one of our Constabulary Values, we are committed to ensuring the CNC is a fair, equitable and inclusive place to work.

[Equality and diversity - Civil Nuclear Constabulary - GOV.UK \(www.gov.uk\)](https://www.gov.uk/equality-and-diversity-civil-nuclear-constabulary)

Staff Engagement

The staff engagement survey was conducted in the autumn of 2023. Due to the return rate, the People Director commissioned a follow up mini survey asking for employees' top three priorities. This resulted in three main areas of focus; our performance development review (PDR) framework, police officer retention; and police officer reward. These are now key workstreams and areas of prioritised focus.

The police staff PDR process has been reviewed and changes made for an interim position for 2024/25 which addressed the feedback from the workforce. A corporate objective has been set by the Executive in relation to employee contributions and to the embedding of the new code of ethics and behaviours into the organisation.

We remain an Investor in People (IIP) organisation until mid-2025, when an assessment visit will be conducted to review our evidence against the IIP insights standard.

Training, Leadership and Development

A key requirement for 2023/24 was to launch the apprenticeship scheme for new AFO recruits, which will be delivered as part of the restructured Initial Foundation Programme, with an enhanced new curriculum and delivery model.

The Corporate Learning Department launched the new Corporate Induction programme in 2023. This covered Equality, Diversity, and Inclusion (EDI) training, wellbeing, and systems-usage and policies, and was delivered for new intakes of both officers and staff.

The Corporate Learning Department launched a new first line supervisor course in 2023/24 with the aim to strengthen management skills across the police service.

Occupational Health and Wellbeing

The CNPA and CNC are committed to supporting the health, safety, and wellbeing of all employees; this is demonstrated by the key focus it is afforded in the CNPA three-year Strategy.

Focused plans set out how the CNC will meet its commitments and brings together detail of the wellbeing offering within CNC; its services, governance structures, the people involved in delivering the services and the responsibilities of the people within CNC in terms of delivering the plans.

The CNC continues to increase its cohort of wellbeing champions embedded throughout our sites who are passionate about supporting their colleagues in the various wellbeing workstreams including:

- Over 60 fitness champions (instructors) have all qualified at L2 gym of fitness instructor with annual CPD training
- 176 Mental Health First Aiders (MHFAs) most of whom are also Suicide First Aiders (three yearly refreshers being rolled out)
- Over 50 Trauma Risk Management (TRiM) practitioners
- 12 dyslexia workplace needs assessors

These champions are supported by the appropriate CNC subject matter experts (SMEs) as well as nationally recognised external experts in each workstream. The ongoing development of these champions is paramount and Continuous Professional Development (CPD) is encouraged.

Mental health awareness training is a key part of management training programmes and all new starters to the CNC receive a half day awareness package as part of the corporate induction.

The pass levels for the AFO fitness test remains high at 98.8% and is above the organisational target of 96%. This is marginally higher than last year and the highest fitness pass level that has been achieved to date. Annual medicals pass rates also remain high at over 99%.

A variety of health promotion initiatives have been run throughout the year including developing a brochure of services, and targeted campaigns for blood pressure, cholesterol, neurodiversity and mental health awareness. In response to the 2022 wellbeing survey, more interactive health promotion activity both on-site and via Microsoft Teams has been introduced.

The CNC is now approved to deliver First Aid Training Courses inhouse and cohorts of staff have been successfully trained.

During 2023/24 workplace assessments have been broadened to cover other areas of neurodiversity in addition to dyslexia. Due to the focus on promotion of services and increased awareness of neurodiversity, the take up of the service has increased significantly. All employees were asked to undertake an online neurodiversity package during 2023/24 to increase general knowledge. Neurodiversity has been included in Line Manager training and induction.

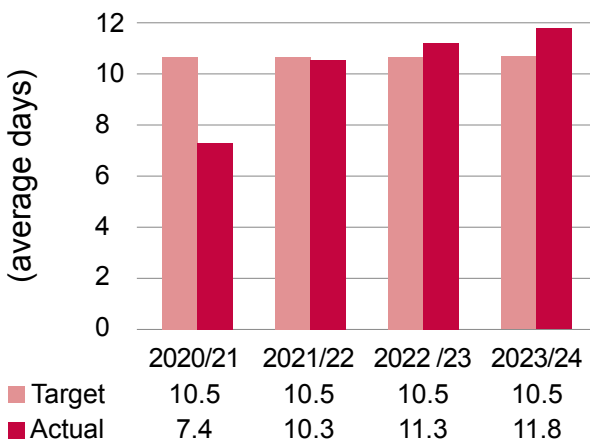
Sickness Absences

The CNPA is committed to the physical and mental health and wellbeing of all its officers and staff. The occupational health and wellbeing provision is available throughout the organisation and the team includes doctors, nurses, and fitness/nutrition experts. The occupational health and wellbeing service also extends to the provision of external fast track physiotherapy for all CNC employees and access to a confidential employee assistance programme where support such as counselling can be accessed.

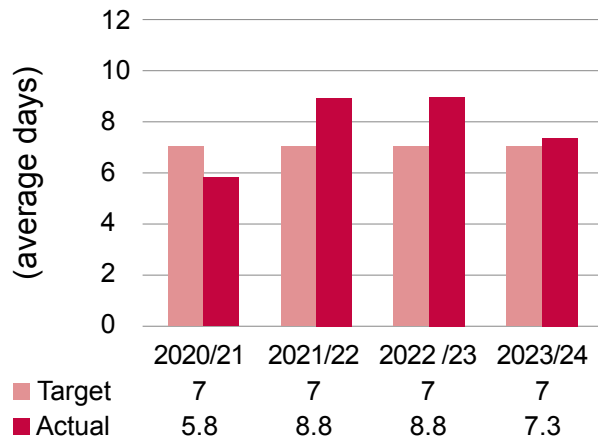
Police officer sickness absence rates have increased this year to 11.8 days per officer, which is above the target of 10.5 days. This has been primarily driven by increases in long-term sickness.

Police staff sickness rates have remained at 7.3 days per police staff member, which is above the target of seven days.

Police officer sickness absence rates (average days)



Police staff sickness absence rates (average days)



Over the financial year 2023/24 there has been a reduction in absence coded as 'pandemic' to less than 4% of all sickness absence (2022/23 pandemic equated to 18%). In the same period, the CNC has seen a rise in sickness absence record as 'stress' accounting for 16% of all sickness absence. The CNC has also seen a return of absence due to cold/flu in line with historic pre-covid seasonal trends.

Trade Union Facilities Time

The CNPA supports its staff through the provision of trade union facility time. During 2023/24 there were 14 employees who were relevant union officials. During this period, of the total hours worked by these employees, 3.7% was spent on paid trade union activities. The total cost of facility time undertaken by these employees was £57,506.87, which was 0.06% of CNPA's total pay bill of £101,590,729.36.



Simon Chesterman OBE, QPM
Chief Executive Officer and Chief Constable

14 November 2024

Parliamentary Accountability and Audit Report

The following information is subject to audit.

Regularity of Expenditure

Losses and Special Payments

Losses Statement - Emergency Services Mobile Communications Programme (ESMCP)

The ESMCP project is the replacement for Airwave, the police communications network, and includes hardware provision. This project has been led by the Home Office. The CNPA started to incur costs in 2016. This project has had significant issues nationally that have directly impacted the CNPA's ability to deliver any aspect of this project.

From the commencement of this project there had been an expectation that the costs incurred would ultimately generate assets which would meet the requirements of IAS (International Accounting Standard) 16 Tangible Assets or IAS 38 Intangible Assets. The expectation was that the project would result in tangible network assets and other hardware, such as servers and radio equipment, with some supporting software provision.

The original expectation was that this project would be completed in 2019, however there have been significant national delays. This has led to a possible further 10-year window with a great deal of uncertainty in terms of the final products, which CNPA has no control over. Due to the significant national delays, CNPA have reassessed the expenditure to date and have concluded that the expenditure cannot now be associated with an asset or assets meeting the requirements of IAS 16 or IAS 38.

The impacts of the national delays on the original investment have been carefully considered with DESNZ and linking back to the requirements of Managing Public Money. This review has concluded that this investment needs to be impaired, and this has been approved by DESNZ.

IAS 36 requires an impairment loss to be recognised immediately in comprehensive income. As these assets were funded from grant in aid this has resulted in a loss to the CNPA Statement of Comprehensive Net Expenditure for 2023-24 and a reduction of the value of our assets in our Statement of Financial position, of £1.6m.

Fees and Charges

The CNPA recharges the majority of its operating expenditure to SLCs under Section 60 of the Energy Act 2004. For 2023/24 where other service is provided, such as support to Home Offices Forces these are charged using appropriate or contractual charging mechanisms. Overall, these are immaterial but further details are provided in the 2023/24 income note. This will differ in the next reporting period to reflect the changes in service provision and will be detailed in the 2024/25 annual report and accounts.

Remote Contingent Liabilities

There are no remote contingent liabilities. Please see note 18 to the Financial Statements for more information.

Gifts

CNPA holds a Gifts and Hospitality register that is reviewed by the ARFC. There are no gifts or hospitality which require reporting.

Government Functional Standards

Government Functional Standards set the expectations for the management of functional areas and how the functional model works across government. The CNPA have embedded these standards into all the required areas and a full review of that compliance was undertaken during the latter part of 2022/23. These standards are kept under review by all key functional areas to ensure the CNPA's continued compliance.



Simon Chesterman OBE, QPM
Chief Executive Officer and Chief Constable

14 November 2024

The Audit Report of the Comptroller and Auditor General to The Houses of Parliament

Opinion on financial statements

I have audited the financial statements of the Civil Nuclear Police Authority for the year ended 31 March 2024 under the Energy Act 2004.

The financial statements comprise the Civil Nuclear Police Authority's:

- Statement of Financial Position as at 31 March 2024
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers' 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 UK adopted international accounting standards.

In my opinion, the financial statements:

- give a true and fair view of the state of the Civil Nuclear Police Authority's affairs as at 31 March 2024 and its net expenditure for the year then ended, and
- have been properly prepared in accordance with the Energy Act 2004 and Secretary of State directions issued thereunder

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 report.

Those standards require me and my staff to comply with the Financial Reporting Council's *Revised Ethical Standard 2019*. I am independent of the Civil Nuclear Police Authority 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 the Civil Nuclear Police Authority'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 the Civil Nuclear Police Authority'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 Accounting Officer with respect to going concern are described in the relevant sections of this report.

The going concern basis of accounting for the Civil Nuclear Police Authority is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which requires entities to adopt the going concern basis of accounting in the preparation of the financial statements where it is anticipated that the services which they provide will continue into the future.

Other Information

The other information comprises information included in the Performance Report and the Accountability Report but does not include the financial statements and my auditor's report thereon. The Accounting Officer is 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 report, 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 Secretary of State directions issued under the Energy Act 2004.

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

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with Secretary of State directions made under the Energy Act 2004, and
- the information given in the Performance and Accountability Reports for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements

Matters on which I report by exception

In the light of the knowledge and understanding of the Civil Nuclear Police Authority and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance and Accountability Reports.

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 by the Civil Nuclear Police Authority or returns adequate for my audit have not been received from branches not visited by my staff, or
- I have not received all of the information and explanations I require for my audit, or
- the financial statements and the parts of the Accountability Report subject to audit are not in agreement with the accounting records and returns, or
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual have not been made or parts of the Remuneration and Staff Report to be audited are not in agreement with the accounting records and returns, or
- the Governance Statement does not reflect compliance with HM Treasury's guidance

Responsibilities of the Civil Nuclear Police Authority and the Accounting Officer for the financial statements

As explained more fully in the Statement of the Civil Nuclear Police Authority's and Accounting Officer's Responsibilities, the Accounting Officer is 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 the Civil Nuclear Police Authority 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 statements 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 Secretary of State directions issued under the Energy Act 2004
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with Secretary of State directions issued under the Energy Act 2004, and
- assessing the Civil Nuclear Police Authority'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 Accounting Officer anticipates that the services provided by Civil Nuclear Police Authority will not continue to be provided in the future

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit and express an opinion on the financial statements in accordance with the Energy Act 2004.

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 report 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 the Civil Nuclear Police Authority's accounting policies
- inquired of management, Civil Nuclear Police Authority's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Civil Nuclear Police Authority'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 the Civil Nuclear Police Authority's controls relating to the Civil Nuclear Police Authority's compliance with the Energy Act 2004 and Managing Public Money
- inquired of management, Civil Nuclear Police Authority'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 the Civil Nuclear Police Authority for fraud and identified the greatest potential for fraud in the following areas: 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 the Civil Nuclear Police Authority's framework of authority and other legal and regulatory frameworks in which the Civil Nuclear Police Authority 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 the Civil Nuclear Police Authority. The key laws and regulations I considered in this context included the Energy Act 2004, Managing Public Money and relevant employment law 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 Assurance 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 report.

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
Comptroller and Auditor General

Date 19/11/2024

National Audit Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP

Section 3:

Financial Statements 2023/24

Statement of Comprehensive Net Expenditure

For the year ended 31 March 2024

	Notes	2023/24 £000	2022/23 £000
Income	3	136,941	133,766
Expenditure			
Staff costs	5	(102,309)	(98,236)
Purchase of goods and services	5	(30,186)	(29,592)
Depreciation, amortisation, revaluation and impairment charges	5/6/7	(9,378)	(7,654)
Provision expense	5/13	(99)	(231)
Other operating income/ (expenditure)	5	7	(59)
Total operating expenditure		(141,965)	(135,772)
Net operating expenditure		(5,024)	(2,006)
Financial expense - interest expense on lease liabilities		(58)	(30)
Net expenditure for the year		(5,082)	(2,036)
Other comprehensive net expenditure			
Items which will not be classified to net operating costs:			
- Net gain on revaluation of property, plant and equipment	6	2,723	5,242
Items which may be reclassified to net operating costs:		2,723	5,242
Comprehensive net (expenditure)/ income for the year		(2,359)	3,206

All operations are continuing.

The notes on pages 104 to 133 form part of these financial statements.

Statement of Financial Position

As at 31 March 2024

	Notes	2023/24 £000	2022/23 £000
Non-current assets			
Property, plant and equipment	6	57,868	60,586
Intangible assets	7	3,424	5,749
Trade and other receivables	10	121	178
Total non-current assets		61,413	66,513
Current assets			
Inventories	9	3,014	2,395
Trade and other receivables	10	17,099	20,712
Cash and cash equivalents	11	10,947	5,244
Total current assets		31,060	28,351
Total assets		92,473	94,864
Current liabilities			
Trade and other payables	12	(15,406)	(13,782)
Lease liability	16	(812)	(791)
Provisions	13	(326)	(295)
Total current liabilities		(16,544)	(14,868)
Total assets less current liabilities		75,929	79,996
Non-current liabilities			
Other payables	12	(4,550)	(6,349)
Lease liability	16	(1,099)	(1,264)
Provisions	13	(1,701)	(1,775)
Total non-current liabilities		(7,350)	(9,388)
Total assets less total liabilities		68,579	70,608
Taxpayers' equity and other reserves			
Income and Expenditure reserve	14	30,619	35,387
Financing reserve	14	29,579	29,249
Revaluation reserve	14	8,381	5,972
Total equity		68,579	70,608

The financial statements on pages 100 to 103 were approved by the CNPA on and signed on its behalf by:

Simon Chesterman OBE, QPM

Chief Executive Officer and Chief Constable

14 November 2024

The notes on pages 104 to 133 form part of these financial statements.

Statement of Cash Flows

For the year ended 31 March 2024

	2023/24 £000	2022/23 £000
Cash flows from operating activities		
Net operating expenditure	(5,024)	(2,006)
Adjustments for non-cash transactions	8,402	5,831
Decrease/ (Increase) in trade and other receivables	3,670	(2,131)
Increase in inventories	(619)	(120)
<i>Less movement in inventories related to items not passing through the Statement of Comprehensive Net Expenditure</i>	(1,256)	(1,326)
Decrease in trade and other payables	(175)	(4,663)
<i>Less movement in payables related to items not passing through the Statement of Comprehensive Net Expenditure</i>	612	1,856
Use of provisions	(135)	(140)
Net cash outflow/ (inflow) from operating activities	5,475	(2,699)
Cash flows from investing activities		
Purchase of property, plant and equipment	(1,699)	(2,608)
Purchase of intangible assets	(36)	(2,566)
Proceeds on disposal of non current assets	87	6
Net cash outflow from investing activities	(1,648)	(5,168)
Cash flows from financing activities		
Capital grant received	2,377	1,786
Financing from parent department	330	4,386
Payment of lease liabilities	(831)	(364)
Net financing	1,876	5,808
Net increase/ (decrease) in cash and cash equivalents in the period	5,703	(2,059)
Cash and cash equivalents at the beginning of the period	5,244	7,303
Cash and cash equivalents at the end of the period	10,947	5,244

The adjustment for non-cash transactions includes the release of deferred income relating to the purchase of capital items offset by depreciation, amortisation, impairments, as well as inventory usage.

The notes on pages 104 to 133 form part of these financial statements.

Statement of Changes in Taxpayers' Equity

For the year ended 31 March 2024

	Notes	Income and expenditure reserve £000	Financing reserve £000	Revaluation reserve £000	Total £000
Balance at 31 March 2022		37,483	24,863	730	63,076
Changes in taxpayers' equity 2022/23	14				
Grant-in-aid received		-	4,386	-	4,386
Comprehensive expenditure for the year		(2,036)	-	5,242	3,206
Depreciation on revaluation		-	-	(60)	(60)
Transfers between reserves		(60)	-	60	-
Balance at 31 March 2023		35,387	29,249	5,972	70,608
Changes in taxpayers' equity 2023/24	14				
Grant-in-aid received		-	330	-	330
Comprehensive net expenditure for the year		(5,082)	-	-	(5,082)
Revaluation gains	6	-	-	2,723	2,723
Transfers between reserves		314	-	(314)	-
Balance at 31 March 2024		30,619	29,579	8,381	68,579

The notes on 104 to 133 form part of these financial statements

Notes to the Accounts

1. Statement of Accounting Policies

The Civil Nuclear Police Authority (CNPA) is an executive non-departmental public body of the Department for Energy Security and Net Zero (DESNZ) and is domiciled in the UK.

Statement of Compliance

These financial statements have been prepared in accordance with the 2023/24 Government Financial Reporting Manual (FReM) issued by HM Treasury. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the particular circumstance of the CNPA for the purpose of giving a true and fair view has been selected. The particular policies adopted by the CNPA are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

1.1 Basis of Accounting

The financial statements are presented in pounds sterling, rounded to the nearest thousand. They have been prepared on the historical cost basis and on a going concern basis.

The preparation of financial statements in conformity with IFRS requires the Executive Team to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expense. The estimates and judgements are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making judgements about carrying amounts of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities are listed below:

- Asset lives for property, plant and equipment and intangible assets
- Recoverability of receivables
- Estimates of accrued expenses
- Provisions
- Inventory obsolescence

The accounting policies set out below have, unless otherwise stated, been applied consistently to all periods presented in these financial statements.

1.2 Change in accounting estimate

In accordance with *IAS 8 – Accounting Policies, Changes in Accounting Estimates and Errors* revisions to accounting estimates are recognised prospectively. Revisions of the estimates and assumptions below could cause material adjustment to the carrying amounts of asset and liabilities in the next financial year.

- Useful lives of non-current assets (note 6 and 7). There is uncertainty in relation to estimated useful lives of non-current assets; these are reviewed as at the reporting date and updated if expectations differ from previous estimates due to physical wear and tear, technical or commercial obsolescence or legal or other limits on their use.
- Impairment of assets (note 6, 7, 8 and 10). Impairment of non-financial assets is measured by comparing the carrying value of the asset with the management's estimate of its recoverable amount. Impairment of these assets is measured using the expected credit loss model.
- Provisions (note 13). Provision discount rates set by HM Treasury are updated annually and have a material impact on liabilities. There are other uncertainties in relation to the measurement of the liabilities reported in note 13 due to the uncertainty of future events.

1.3 Changes in Accounting Policy and Disclosures

There are no new standards, amendments to standards and interpretations to IFRSs issued by the International Accounting Standards Board (IASB) with effective dates such that they fall to be applied by the CNPA. No significant changes to the CNPA's accounting policies are identified for 2023/24.

1.4 Accounting standards issued, but not yet effective

Certain new standards, amendments to standards and interpretations that have been issued by the IASB are not yet effective for the year ended 31 March 2024 and have not been applied in preparing these financial statements. These include:

- *IFRS 17 – Insurance Contracts*. This standard establishes the principles for the recognition, measurement, presentation and disclosure of insurance contracts within the scope of the standard, with the objective of ensuring the entity provides relevant information that faithfully represents those contracts. It provides a basis for users of the financial statements to assess the effect that insurance contracts have on the entity's financial position, financial performance and cash flows. The effective date for this standard for the public sector is expected to be 1 April 2025. The CNPA does not anticipate that the adoption of this standard and interpretations in future periods will have a material impact on its results, financial position or disclosures.
- *IFRS 18 was issued in April 2024 and applies to an annual reporting period*

beginning on or after 1 January 2027. The objective of IFRS 18 is to set out requirements for the presentation and disclosure of information in general purpose financial statements to help ensure they provide relevant information that faithfully represents an entity's assets, liabilities, equity, income and expenses. The CNPA will review these requirements in line with guidance in FReM over the next two years.

1.5 Property, Plant and Equipment

Property, plant and equipment is measured initially at cost, including any costs directly attributable to bringing such assets to working condition, less accumulated depreciation and net of accumulated impairment losses.

Assets that are in use are measured subsequently at their current value in existing use. IT equipment, transport equipment, furniture and fittings and plant and machinery assets that are held for operational use are valued at depreciated historical cost as a proxy for current value in existing use. This is in accordance with FReM requirements as these assets have short useful lives, or low values, or both.

Specialist assets are valued on the basis of depreciated replacement cost, and other non-specialist assets are valued at the current value in existing use interpreted as market value in existing use.

Specialist assets are revalued and restated to current value each year using the relevant modified historical costing indices from the Office for National Statistics (ONS).

Property, plant and equipment below £2,000 is treated as revenue expenditure and recognised in full in the year of purchase.

Similar items with an individual cost below £2,000 are treated as pooled items and are recognised at their combined pooled value if this exceeds £100,000. Where an asset pool is maintained, replacements of individual assets are charged to the Statement of Comprehensive Net Expenditure in the year of replacement. Major additions and enhancements to the asset pool are capitalised as assets.

Depreciation is calculated to write off the cost or valuation of property, plant and equipment, less their estimated residual values, on a straight-line basis over the expected economic lives of the assets concerned. The principal asset categories and their expected useful economic lives are as follows:

Principal Asset Categories and their Useful Economic Lives

Buildings	Life of lease or up to 25 years
Transport equipment	Up to 12 years
Plant and machinery	Up to 15 years
Furniture and fittings	Up to 20 years

Principal Asset Categories and their Useful Economic Lives

Information technology	Up to 8 years
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Assets under construction are stated at cost and not depreciated until commissioned.

1.6 Intangible Assets

1.6.1 General

Intangible assets are stated at cost less accumulated amortisation and net of accumulated impairment losses as a proxy for fair value. The cost of intangible assets comprises the purchase cost and any directly attributable costs incidental to their acquisition. Intangible assets below £2,000 are treated as revenue expenditure and recognised in full in the year of purchase. Amortisation of intangible assets is charged to the Statement of Comprehensive Net Expenditure on a straight-line basis when the assets are available for use, to allocate the carrying amounts of the intangible assets over their estimated useful economic lives as follows:

Software licences	Life of licence
Information technology	Up to 8 years

1.6.2 Cloud Based Assets

Software underlying a cloud computing arrangement which does not provide a separable and transferable, or contractual, right to an asset does not meet the criteria for capitalisation as an intangible asset. These assets are therefore treated as revenue expenditure and recognised in full in the year of purchase.

Where significant customisation or modification has been required this can result in costs which may be required to be capitalised. This will be applicable where resources have been engaged (internal or external) to create software to which the entity retains intellectual property rights.

1.7 Impairment of Assets

The carrying amounts of the CNPA's non-current assets and all financial assets are reviewed at the end of each reporting period to determine whether there is any indication of impairment. An impairment loss is recognised when the carrying amount of an asset or cash generating unit exceeds its recoverable amount.

Recoverable amount is the higher of the net realisable value and value in use. In assessing value in use for property, plant and equipment and intangible assets, the nature of the asset is first determined as either non-specialised or specialised. Non-specialised assets are measured at their current value in existing use which is market value in existing use. For specialised assets, current value in existing use is the present value of the asset's remaining service potential, which is at least equal to the cost of replacing that service potential. In assessing value in use for other assets the estimated future cash flows

are discounted to their present value using a discount rate that reflects current market assessments of the time, value of money, and the risks specific to the asset. For an asset that does not generate largely independent cash flows, the recoverable amount is determined for the cash-generating unit to which the asset belongs.

Impairment losses are recognised in the Statement of Comprehensive Net Expenditure.

Impairment losses recognised in respect of cash-generating units are allocated to reduce the carrying amount of the assets in the unit on a pro rata basis.

An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

1.8 Income Recognition

Income from contracts with customers are allocated to individual promises, or performance obligations, on a stand-alone transaction price basis. Income is recognised in the Statement of Comprehensive Net Expenditure when the related performance obligation is satisfied, either over time or at a point in time, and it is probable that the CNPA will collect the consideration due. The measurement of income takes account of significant variable consideration and the CNPA income excludes Value Added Tax (VAT) as the organisation's supplies are below the threshold to be required to register for VAT.

The ordinary activity of the CNPA is the provision of services provided by the CNC for the protection of licenced nuclear sites and safeguarding nuclear materials in UK and elsewhere.

The CNPA also engages in other activities relating to this, including the provision of training for firearm officers and the secondment of officers to other forces.

1.9 Taxation

The CNPA is not registered for VAT. All expenditure and asset purchases are shown inclusive of VAT and VAT is not charged on its sales invoices.

The CNPA is outside the scope of corporation tax, being part of a government body, and is not registered for corporation tax.

1.10 Employee Benefits

Staff costs

Staff costs are recognised as an expense as soon as the CNPA is obligated to pay them. This includes the cost of any untaken annual leave that is carried forward to the following financial year. The CNPA recognises as an obligation the value of untaken annual leave carried forward at the end of the reporting period.

The CNPA re-charges its costs to its customers and recognises a receivable equal in value to the obligation for unused annual leave.

Pension costs

Past and present employees are covered by the provision of the Combined Pension Scheme (CPS) of the United Kingdom Atomic Energy Authority (UKAEA), which is an unfunded defined benefit pension scheme which prepares its own scheme statements. The CNPA recognises the cost of providing pensions on a systematic and rational basis over the period during which it benefits from employees' service by payments to the CPS of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the CPS.

1.11 Provisions and Contingent Liabilities

Provisions are recognised when there is a present legal or constructive obligation as a result of a past event, it is probable that the CNPA will be required to settle the obligation, and an amount has been reliably estimated.

Provisions are measured at the best estimate of the expenditure required to settle the obligation at the end of the reporting period and are discounted to present value where the effect is material.

Amounts are disclosed as contingent liabilities where it is probable that the CNPA will be required to settle the obligation and is unable to reliably estimate the amount, or where it is possible that the CNPA will be required to settle the obligation.

1.12 Grant-in-Aid

Grant-in-aid provided by DESNZ to fund activities which are not included within the SLC, or other cost recovery mechanisms is treated as financing. This is credited to the financing reserve as it is regarded as a contribution from a controlling party giving rise to a financial interest in the residual interest of the CNPA.

1.13 Capital Grants

Funding for the purchase of property, plant and equipment is credited to deferred income and released to the Statement of Comprehensive Net Expenditure over the expected useful economic lives of the assets in amounts equal to the depreciation charge.

The profit or loss on disposal of assets is taken to the Statement of Comprehensive Net Expenditure. This is offset by a transfer from deferred income of the same proportion of the profit or loss that the amount of the grant bears to the original cost of the asset. The balance in deferred income in respect of the asset is transferred to the income and expenditure reserve representing the same proportion of the disposal proceeds.

1.14 Leases

1.14.1 Overview

In accordance with IFRS, 16 leases, contracts, or parts of a contract that convey the right to use an asset in exchange for consideration are accounted for as leases. The

FReM expands the scope of IFRS 16 to include arrangements with nil consideration. Contracts for services are evaluated to determine whether they convey the right to control the use of an identified asset, as represented by rights both to obtain substantially all the economic benefits from that asset and to direct its use. In such cases, the relevant part is treated as a lease.

The CNPA excludes contracts for low-value items, defined as items costing less than £5,000 when new, provided they are not highly dependent on or integrated with other items; and contracts with a term shorter than twelve months (comprising the non-cancellable period together with any extension options that the CNPA is reasonably certain to exercise and any termination options that the CNPA is reasonably certain not to exercise).

1.14.2 Initial recognition

At the commencement of a lease the CNPA recognises a right-of-use asset and a lease liability. The lease liability is measured as the payments for the remaining lease term (as defined above), discounted either by the rate implicit in the lease, or, where this cannot be determined, by the CNPA's incremental cost of borrowing. The payments included in the liability are those that are fixed, or in-substance fixed, excluding charges arising, for example, from future rent reviews or changes in an index. For the CNPA, the incremental cost of borrowing is the rate advised annually by HM Treasury.

The right-of-use asset is measured at the value of the liability, adjusted for: any payments made before the commencement date; lease incentives received; incremental costs of obtaining the lease; and any disposal costs, which will be required to be paid at the end of the lease. However, where the lease requires nominal consideration (a type of arrangement often described as a peppercorn lease), the FReM requires that the asset be measured at its current value in existing use.

1.14.3 Subsequent measurement

The asset is subsequently measured using the fair value model. The CNPA considers that the cost model is a reasonable proxy for the fair value model for leases of items other than land and property, and for leases of land and property with regular rent reviews.

The liability is adjusted for the accrual of interest, repayments, reassessments and modifications. Reassessments and modifications are measured by re-discounting the revised cash flows; the impact is reflected in the liability and either in the asset valuation or expenditure.

1.14.4 Lease expenditure

Expenditure includes interest, straight-line depreciation, any asset impairments and any change in variable lease payments not included in the measurement of the liability during the period in which the triggering event occurred. Lease payments are debited against the liability. Rental payments for leases of low-value items or for

those shorter than twelve months are expensed.

1.14.5 Estimates and judgements

The FReM requires that right-of-use assets held under peppercorn leases should be measured at current value in existing use.

Where, for peppercorn leases, existing use value is required, this is calculated using market value rentals provided by external property consultants, over the lease term. Market value rentals will be provided on a yearly basis. Where due to the specialist nature of the leased properties market values are not obtainable an alternative assessment is used.

1.15 Foreign Currencies

All transactions denominated in foreign currency are translated into sterling at the exchange rate ruling on the date the transaction takes place. Monetary assets and liabilities denominated in foreign currency at the end of the reporting period are translated at the rate ruling at that date. All exchange rate differences are recognised in the Statement of Comprehensive Net Expenditure.

1.16 Inventories

Inventories are valued at the lower of cost and net realisable value using the weighted average cost formula. As inventories are intended for use, not resale, replacement cost is used as the best measure of carrying value. Where necessary, inventory values are adjusted for obsolete, slow moving and defective items.

1.17 Financial Instruments

Financial assets and financial liabilities are recognised when the CNPA has become a party to the contractual provision of the instrument.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank, which is available for immediate withdrawal. The CNPA does not make any investments in traded financial instruments, nor build up cash balances or net assets in excess of what is required for operational purposes.

Trade and other receivables

Trade and other receivables are initially measured at fair value and subsequently measured at amortised cost less any allowance for irrecoverable amounts.

Trade and other payables

Trade and other payables are measured at amortised cost, which equates to nominal value. The CNPA has very low credit risk for the reasons set out in note 8, there is no expected credit loss to recognise on 31 March 2024.

Financial income and financial expense

Financial income/expense is recognised in the Statement of Comprehensive Net Expenditure on an accruals basis.

1.18 Segment Reporting

Operating segments are identified based on internal reports about components of the CNPA that are regularly reviewed by the chief operating decision maker in order to allocate resources to the segment and to assess its performance. The CNPA has three reportable segments: Operational policing activities, operational support activities and corporate activities. Operational policing activities provide an armed response at civil nuclear licenced sites and escorted movements. The financial performance of these units has been combined as it meets the aggregation criteria set out in IFRS 8. Operational support activities are middle office activities which directly support the operational policing activities such as provision of training. Corporate activities are support service operations such as legal and governance, finance and people.

2. Segment Information

The CNPA has three reportable segments: operational policing activities, operational support activities and corporate activities. This information is included to reconcile the financial performance of the operating segments.

2023/24	Operational Policing Activities £000	Operational Support Activities £000	Corporate Activities £000	Total £000
Income	132,553	3,201	1,187	136,941
Expenditure				
Staff Costs	(72,746)	(14,490)	(15,073)	(102,309)
Purchase of goods and services	(4,223)	(12,528)	(13,435)	(30,186)
Depreciation, amortisation and impairment charges	(799)	(3,675)	(4,904)	(9,378)
Movement in provisions	-	(17)	(82)	(99)
Other operating expenditure	-	(23)	30	7
Operating surplus/ (deficit)	54,785	(27,532)	(32,277)	(5,024)
Lease Interest Expense	-	(20)	(38)	(58)
Net expenditure for the year	54,785	(27,552)	(32,315)	(5,082)
Revaluation gains and losses	-	-	2,723	2,723
Comprehensive net expenditure for the year	54,785	(27,552)	(29,592)	(2,359)
Assets and liabilities				
Segment assets	17,218	10,236	65,019	92,473
Segment liabilities	(4,487)	(4,943)	(14,464)	(23,894)
Net assets / (liabilities)	12,731	5,293	50,555	68,579
Taxpayers' equity				
Income and expenditure reserve	-	-	30,619	30,619
Financing reserve	-	-	29,579	29,579
Revaluation Reserve	-	-	8,381	8,381
Taxpayers' equity	-	-	68,579	68,579

2022/23	Operational Policing Activities £000	Operational Support Activities £000	Corporate Activities £000	Total £000
Income	127,680	4,151	1,935	133,766
Expenditure				
Staff costs	(70,217)	(14,925)	(13,094)	(98,236)
Purchase of goods and services	(4,193)	(11,501)	(13,898)	(29,592)
Depreciation, amortisation, revaluation and impairment charges	(872)	(1,884)	(4,898)	(7,654)
Movement in provisions	-	(602)	371	(231)
Other operating expenditure	-	(76)	17	(59)
Operating surplus/ (deficit)	52,398	(24,837)	(29,567)	(2,006)
Lease Interest Expense	-	(13)	(17)	(30)
Net expenditure for the year	52,398	(24,850)	(29,584)	(2,036)
Revaluation gains and losses	-	-	5,242	5,242
Comprehensive net expenditure for the year	52,398	(24,850)	(24,342)	3,206
Assets and liabilities				
Segment assets	21,583	12,010	61,271	94,864
Segment liabilities	(4,226)	(4,687)	(15,343)	(24,256)
Net assets / (liabilities)	17,357	7,323	45,928	70,608
Taxpayers' equity				
Income and expenditure reserve	-	-	35,387	35,387
Financing reserve	-	-	29,249	29,249
Revaluation Reserve	-	-	5,972	5,972
Taxpayers' equity	-	-	70,608	70,608

Geographical areas

All income from external customers arose wholly in the UK and all non-current assets are located in the UK.

Major customers

The CNPA is reliant on income from a small number of SLCs for a significant proportion of its income. Transactions with three SLCs (2022/23: three SLCs) each amounted to 10% or more of the CNPA's total income. This income is reported within the operational policing activities operating segment. A customer restructure has resulted in a change in the split of the income between customers from 2022/23. A breakdown of income by major customer is provided below:

	2023/24 £000	%	2022/23 £000	%
SLC1	55,370	40%	53,284	40%
SLC2	55,160	40%	51,783	39%
SLC3	19,000	14%	6,596	5%
SLC3	2,635	2%	13,930	10%
Others	4,776	3%	8,173	6%
Total	136,941	100%	133,766	100%

3. Income

3.1. Overview

The CNPA is required to recover its full operating costs each year. Income of £137m for the year to 31 March 2024 (2022/23: £134m) represents a recharge of running costs to the SLCs of £132m (2022/23: £126m), release of deferred capital income of £3m (2022/23: £3m) and miscellaneous income of £2m (2022/23: £3m). All activities are regarded as continuing. Income is due in the month following the month of provision of service.

3.2 Core Police Service

Under the Energy Act 2004, the CNPA agrees with its customers (SLCs) to provide a policing service as specified by site policing plans or for escort movements. In determining the customers' contributions, the Authority aims to ensure that its full annual costs are covered and uses a predetermined charging mechanism that is consistent with the Act. There are no legal contracts in place but there is deemed to be a contract through the Energy Act 2004 in accordance with the FReM adaptation of IFRS 15. The customer is normally referred to as the SLC.

3.2 Other/ Miscellaneous income

3.2.1 Additional Police Service

Any additional services outside of Section 60, which are mainly mutual aid to other police services, are largely charged at the equivalent of the nationally agreed rates (but allows for the charge to be at full cost recovery). The exception is dog handler AFOs where a specific charge for these services is levied.

3.2.2 Metropolitan Police Service Training Contract

This is a specific contract with the Metropolitan Police Service to provide firearms training. This is at full cost recovery to ensure no cross subsidisation with SLC costs.

3.2.3 Other Income

There are a number of smaller contract agreements with other government departments and external bodies. The income received from such customers fund specific initiatives that broadly relate to areas such as capital investments or specific projects. Of these smaller type of contract agreements, contributors include DESNZ, the Home Office, and other smaller third-party contributors.

The CNPA does not consider any of these charges as irrecoverable, so no such provision is held.

4. Pension Costs

All eligible employees of the CNPA are entitled to be members of the CPS of the UKAEA for the year ended 31 March 2024. The CPS is a contributory unfunded statutory defined benefit public service pension scheme.

The scheme is managed and administered by UKAEA with the approval of DESNZ. Contributions made to the scheme are used to meet the payment of scheme benefits. Any surplus of contributions over payments is surrendered to HM Government via the Consolidated Fund. Any deficit is met by parliamentary vote with payment from the Consolidated Fund. The government does not maintain a separate fund to provide for the scheme's future liabilities and future benefits will be paid out of the Consolidated Fund to the extent that, at the time of payment, benefits exceed contributions and parliament votes the necessary funds.

The employer contribution was established at 20.7% of pensionable earnings from 1 April 2022 at which rate it is expected to continue throughout the 2024/25 scheme year.

The CNPA employees also participate in the UKAEA and Associated Employers Additional Voluntary Contribution Scheme which is a defined contribution arrangement. There is no employer contribution to this arrangement. The scheme is fully insured and administered by the Prudential Assurance Company Limited to which contributions are paid. The scheme covers those employees of the CNPA, and of other employers, who are members of the CPS and who have opted to pay additional contributions.

5. Expenditure

	Notes	2023/24 £000	2022/23 £000
Staff costs			
Wages and salaries		79,165	76,292
Social security costs		9,417	9,390
Other pension costs		13,140	12,347
Non-directly employed staff		587	207
Total staff costs		102,309	98,236
Goods and services			
Information technology and communications		8,520	7,909
Accommodation costs		4,450	3,823
Hotels, subsistence and catering costs		4,119	3,749
Specialist equipment and maintenance		3,350	2,829
Professional services and legal fees		3,076	4,416
Transport related		2,635	2,630
People Services		1,985	1,994
Insurance		1,456	1,275
Medical and hygiene		149	171
Office Supplies and Services		135	112
Auditor remuneration		98	91
Joint Operation	18	(36)	367
Other supplies and services		249	226
Total goods and services purchased		30,186	29,592
Non-cash items			
Depreciation of property, plant and equipment	6	6,601	6,157
Amortisation of intangible assets	7	1,290	1,566
Impairment of property, plant and equipment	6	673	-
Impairment of intangible assets	7	983	-
Revaluation (gains) and losses on property, plant and equipment	6	-	(87)
Remeasurement (gains) and losses on property, plant and equipment	6/16	1	-
(Gains) and losses on disposal of property, plant and equipment	6	(170)	18
Loss on disposal of inventory	9	-	61
Movement in provisions	13	99	231
Unwinding of discount	13	(7)	(2)
Total non-cash items		9,470	7,944
Total other expenditure		141,965	135,772

More information on staff costs can be found in the Staff Report on pages 73 to 82.

6. Property, Plant and Equipment

	Buildings £000	Transport equipment £000	Plant and machinery £000	Furniture and fittings £000	Information Technology £000	Payments on account and assets under construction £000	Total £000
Cost or valuation							
At 1 April 2023	51,266	7,089	8,371	1,025	6,052	1,361	75,164
Additions	687	241	240	110	-	594	1,872
Disposals	(935)	(714)	(37)	-	(260)	-	(1,946)
Impairments	-	-	-	-	-	(673)	(673)
Remeasurements	72	-	-	-	21	-	93
Modifications	(110)	-	-	-	-	-	(110)
Reclassifications and Transfers	-	360	74	-	711	(1,099)	46
As at 31 March 2024	50,899	6,976	8,648	1,135	6,524	183	74,365
Depreciation and impairments							
At 1 April 2023	1,457	3,045	4,711	668	4,697	-	14,578
Charged in year	3,619	1,219	883	76	804	-	6,601
Disposals	(935)	(663)	(37)	-	(245)	-	(1,880)
Revaluations	(2,804)	-	-	-	-	-	(2,804)
Remeasurements	-	-	-	-	2	-	2
As at 31 March 2024	1,337	3,601	5,557	744	5,258	-	16,497
Net book value at 31 March 2024	49,562	3,375	3,091	391	1,266	183	57,868
Asset financing							
Owned	-	3,375	3,091	391	1,177	183	8,217
Leased	49,562	-	-	-	89	-	49,651
Net book value at 31 March 2024	49,562	3,375	3,091	391	1,266	183	57,868

	Buildings	Transport equipment £000	Plant and machinery £000	Furniture and fittings £000	Information Technology £000	Payments on account and assets under construction £000	Total £000
Cost or valuation							
At 1 April 2022	50,336	6,891	6,744	1,027	5,860	2,175	73,033
Adjustment on implementation of IFRS 16	-	-	-	-	-	-	-
Additions	401	2	514	11	112	1,561	2,601
Disposals	-	(1,694)	(55)	(11)	(95)	-	(1,855)
Impairments	-	-	-	-	-	-	-
Revaluations	529	-	520	-	-	-	1,049
Reclassifications and Transfers	-	1,890	648	(2)	175	(2,375)	336
As at 31 March 2023	51,266	7,089	8,371	1,025	6,052	1,361	75,164
Depreciation							
At 1 April 2022	2,432	3,820	3,989	576	3,579	65	14,461
Charged in year	3,306	838	772	102	1,199	-	6,217
Disposals	-	(1,613)	(50)	(10)	(81)	(65)	(1,819)
Revaluations	(4,281)	-	-	-	-	-	(4,281)
As at 31 March 2023	1,457	3,045	4,711	668	4,697	-	14,578
Net book value at 31 March 2023	49,809	4,044	3,660	357	1,355	1,361	60,586
Asset financing							
Owned	-	4,044	3,660	357	1,260	1,361	10,682
Leased	49,809	-	-	-	95	-	49,904
Net book value at 31 March 2023	49,809	4,044	3,660	357	1,355	1,361	60,586

Payments on account and assets under construction represent assets that are incomplete or not yet in productive use by the CNPA. On 31 March 2024 this included £0.1m for plant and equipment (2022/23: £0.04m), £0.05m for vehicles (2022/23: £0.05m), and £0.03m for information technology (2022/23: £1.3m) Assets under construction with a cost value of £0.7m were impaired during the reporting period as these assets were deemed no longer able to deliver on the original premise of the project and therefore no longer met the requirements to be recognised on the Statement of Financial Position. This issue has been explained in the losses note on page 91.

Depreciation charge

The depreciation charge is recognised in other expenditure in the Statement of Comprehensive Net Expenditure.

7. Intangible Assets

	Software licenses £000	Information Technology £000	Payments on account and assets under construction £000	Total £000
Cost or valuation				
At 1 April 2023	1,628	5,290	1,224	8,142
Additions	-	7	27	34
Disposals	(32)	(222)	-	(254)
Impairments	-	-	(983)	(983)
Reclassifications and Transfers	-	196	(242)	(46)
As at 31 March 2024	1,596	5,271	26	6,893
Amortisation and impairments				
At 1 April 2023	1,364	1,029	-	2,393
Charged in year	111	1,179	-	1,290
Disposals	(32)	(182)	-	(214)
As at 31 March 2024	1,443	2,026	-	3,469
Net book value at 31 March 2024	153	3,245	26	3,424
Asset financing				
Owned	153	3,245	26	3,424
Net book value at 31 March 2024	153	3,245	26	3,424

	Software licenses £000	Information Technology £000	Payments on account and assets under construction £000	Total £000
Cost or valuation				
At 1 April 2022	2,010	5,097	4,023	11,130
Additions	-	-	2,413	2,413
Disposals	(382)	(4,683)	-	(5,065)
Reclassifications and Transfers	-	4,876	(5,212)	(336)
As at 31 March 2023	1,628	5,290	1,224	8,142
Depreciation				
At 1 April 2022	1,425	4,374	-	5,799
Charged in year	229	1,337	-	1,566
Disposals	(290)	(4,682)	-	(4,972)
As at 31 March 2023	1,364	1,029	-	2,393
Net book value at 31 March 2023	264	4,261	1,224	5,749
Asset financing				
Owned	264	4,261	1,224	5,749
Net book value at 31 March 2023	264	4,261	1,224	5,749

Assets under construction with a cost value of £1m were impaired during the reporting period as these assets no longer met the requirements to be recognised on the Statement of Financial Position.

Amortisation Charge

The amortisation charge is recognised in other expenditure in the Statement of Comprehensive Net Expenditure.

8. Financial Instruments

The CNPA has exposure to the following risks from its use of financial instruments:

- Credit risk
- Liquidity risk
- Market risk

This note presents information about the CNPA's exposure to each of the above risks and its objectives, policies and processes for measuring and managing risk. The CNPA has overall responsibility for the establishment and oversight of the CNPA's risk management framework. The Audit, Risk and Finance Committee oversees how management monitors compliance with the CNPA's risk management policies and procedures and reviews the adequacy of the risk management framework in relation to risks faced by the CNPA.

Credit risk

Credit risk is the risk of financial loss to the CNPA if a customer or counterparty to a financial instrument fails to meet its contractual obligations and arises from the CNPA's debtors and cash balances held in a commercial bank.

Exposure to credit risk

The carrying amount of financial assets represents the maximum credit exposure. The maximum exposure to credit risk at the end of the reporting period was:

	2023/24 £000	2022/23 £000
Loans and other receivables		
Total receivables (excluding prepayments)	15,033	19,475
Cash and cash equivalents	10,947	5,244
	25,980	24,719

Credit risk for receivables at the reporting date was wholly in relation to the UK. The CNPA's exposure is concentrated among a small number of customers. No collateral or other credit enhancements are held as security over the recoverability of these balances. The CNPA expects its receivable balances to be recovered in full due to its customers' past payment histories and high credit ratings.

An analysis of total receivables (excluding pre-payments), including those which are past due but not impaired, is set out below:

	2023/24 £000	2022/23 £000
Not past due	14,775	15,266
Past due less than 1 month	215	4,081
Between 1 and 2 months	-	19
Over 2 months overdue	43	109
	15,033	19,475

No receivables balances were considered impaired at the end of the reporting period (2022/23: £nil). There are no receivables that would otherwise be past due or impaired whose terms have been renegotiated (2022/23: £nil).

Liquidity risk

Liquidity risk is the risk that the CNPA will not be able to meet its financial obligations as they fall due. The following are the contractual maturities of financial liabilities at the end of the reporting period:

At 31 March 2024	Within 1 month £000	Between 1 and 3 months £000	Between 3 and 12 months £000	Total contractual maturity £000
Trade payables	2,221	-	-	2,221
Accrued expenses	-	6,735	-	6,735
Other payables	63	-	-	63
	2,284	6,735	-	9,019

At 31 March 2023	Within 1 month £000	Between 1 and 3 months £000	Between 3 and 12 months £000	Total contractual maturity £000
Trade payables	1,012	-	-	1,012
Accrued expenses	-	6,855	-	6,855
Other payables	51	-	-	51
	1,063	6,855	-	7,918

The CNPA holds sufficient cash balances to meet liabilities as they fall due. The directors monitor the timing of cash outflows against cash inflows to ensure sufficient cash reserves are maintained.

Market risk

Market risk is the risk that changes in market prices, such as interest rates, will affect the CNPA's income or the value of its holdings of financial instruments. Market risk comprises currency risk, interest rate risk and other price risk. The CNPA's exposure to these components of market risk is described below:

Currency risk

The foreign currency risk to the CNPA is minimal as very little trading is done except in sterling and all sales invoices are raised in sterling. All material monetary assets and liabilities are held in sterling.

Interest rate risk

All cash balances were positive during the reporting period and held in highly rated short-term fixed rate deposits. The CNPA had no significant interest rate risk.

Estimation of Fair Values*Trade receivables, accrued income and other receivables/payables and accrued expenses*

The carrying values of trade and other receivables and trade and other payables and accrued income and accrued expenses are assumed to approximate their fair value due to their short-term nature.

Early departure receivables

The carrying amount of this asset approximates to its fair value.

Cash at bank and in hand

The carrying amount of this asset approximates to its fair value.

9. Inventories

	2023/24	2022/23
	£000	£000
Balance at 1 April	2,395	2,275
Purchases	1,875	1,446
Used and recognised as an expense	(1,256)	(1,265)
Write off of obsolete, slow moving or defective items of inventory	-	(61)
Balance at 31 March	3,014	2,395

10. Trade and Other Receivables

	2023/24 £000	2022/23 £000
Amounts falling due within one year:		
Prepayments and accrued income	14,992	14,765
Other receivables	1,792	1,738
Early departure receivables due from pension scheme	57	-
Trade receivables	258	4,209
	17,099	20,712
Amounts falling due after more than one year:		
Early departure receivables due from pension scheme	121	178
	121	178

11. Cash and Cash Equivalents

	2023/24 £000	2022/23 £000
Balance at 1 April	5,244	7,303
Net change in cash and cash equivalent balances	5,703	(2,059)
Balance at 31 March	10,947	5,244
The following balances at 31 March were held at:		
	2023/24 £000	2022/23 £000
Government Banking Service	10,947	5,244
	10,947	5,244

12. Trade and Other Payables

	2023/24 £000	2022/23 £000
Amounts falling due within one year:		
Trade payables	2,221	1,012
Other taxation and social security	2,406	2,219
Pension payables	1,604	1,471
Accrued expenses	6,735	6,855
Deferred income	2,377	2,174
Other payables	63	51
	15,406	13,782
Amounts falling due after more than one year:		
Deferred income	4,550	6,343
Other payables	-	6
	4,550	6,349

13. Provisions for Liabilities and Charges

	Legal £000	Dilapida- tions £000	Early departure costs £000	Restruc- ture £000	Total £000
At 1 April 2022	161	889	931	-	1,981
Provided in the year	173	343	32	-	548
Provisions utilised in the year	(45)	-	(95)	-	(140)
Provisions not required written back	(85)	(93)	-	-	(178)
Change in discount rate	-	-	(139)	-	(139)
Unwinding of discount	-	11	(13)	-	(2)
As at 31 March 2023	204	1,150	716	-	2,070
Provided in the year	89	35	99	39	262
Provisions utilised in the year	(10)	(21)	(104)	-	(135)
Provisions not required written back	(94)	(62)	-	-	(156)
Change in discount rate	-	-	(7)	-	(7)
Unwinding of discount	-	23	(30)	-	(7)
As at 31 March 2024	189	1,125	674	39	2,027
Expected timings of cash flows					
Within one year	189	-	98	39	326
Between two and five years	-	591	224	-	815
After five years	-	534	352	-	886
	189	1,125	674	39	2,027

Legal

Of the six claims open at 1 April 2023, the provision is unchanged for one, increased for one and reduced for two. Further provision has been made for one claim with two claims being either utilised or written back unused. Five claims remain open on 31 March 2024.

Dilapidations

A provision for dilapidations has been made in respect of certain leased property. The lease contracts require that the property and the fixtures and fittings are returned to the landlord in good and unaltered condition at the end of the lease term. It is expected that costs will be incurred to satisfy these requirements and so a provision has been made to reflect these costs once they can no longer be avoided. It is anticipated that the provision will be utilised in 2045 in respect of the Griffin Park facility and in 2026 in respect of the Culham offices.

Early departure costs

This provision has been made to cover pension payments to former employees who have retired early. Payments are made to the date on which the employee reaches normal retirement age of 60, after which the employee's pension costs will be borne by the pension scheme. Where applicable payments are made to the pension scheme after age 60, for an average of 22 years to cover the unenhanced elements of these pensions. Pension payments have been discounted to present value using discount rates as provided by HM Treasury. Discounting has been applied to nominal cash flows which include allowance for future inflation using a forecast of consumer price inflation provided by HM Treasury of 2.55% CPI and a real discount rate of 2.45%.

14. Taxpayers' Equity

14.1. Reconciliation of movement in taxpayers' equity

	Income and expenditure reserve £000	Financing reserve £000	Revaluation reserve £000	Total £000
At 1 April 2022	37,483	24,863	730	63,076
Grant-in-aid received	-	4,386	-	4,386
Comprehensive expenditure for the year	(2,036)	-	5,242	3,206
Depreciation on revaluation	-	-	(60)	(60)
Transfers between reserves	(60)	-	60	-
As at 31 March 2023	35,387	29,249	5,972	70,608
Grant-in-aid received	-	330	-	330
Comprehensive net expenditure for the year	(5,082)	-	-	(5,082)
Revaluation gains	-	-	2,723	2,723
Transfers between reserves	314	-	(314)	-
As at 31 March 2024	30,619	29,579	8,381	68,579

14.2. Income and expenditure reserve

The income and expenditure reserve shows accumulated surpluses and deficits. The CNPA is required to recover its full operating costs each year through charges to customers to whom it provides a service. This reserve has been decreased due to adjustment to the carrying value of assets and provisions relating to leased properties including the peppercorn lease for Griffin Park and the provision of early departure costs for non-AFOs and police staff following withdrawal from operational sites and for other costs which are not considered operating costs and cannot be recharged to the CNPA's customers. They are met in full by DESNZ, through grant-in-aid funding, as and when they fall due for payment and are recognised by the CNPA on a cash basis in the

year in which the payment is received. These items are partially already met by grant-in-aid funding and partially still in provisions to be funded as the provision is released.

14.3. Financing reserve

The finance reserve relates to grant-in-aid provided by the CNPA's sponsoring department. It is credited to the financing reserve, as it is regarded as a contribution from a controlling party giving rise to a financial interest in the CNPA.

14.4. Revaluation reserve

The revaluation reserve relates to the surplus balance created when the carrying value of property, plant and equipment assets are increased as a result of a revaluation. The difference between the depreciation based on the revalued carrying amount of the asset and depreciation based on the asset's original cost is transferred to the revaluation reserve from the income and expenditure reserve.

15. Capital and Other Financial Commitments

Contracted commitments at 31 March not otherwise included in these financial statements comprised:

	2023/24 £000	2022/23 £000
Property, plant and equipment	2,070	131
Intangible assets	-	128
Inventories	2,837	432
	4,907	691

These contracts may require specific contractual obligations to be met.

16. Leases

The CNPA has entered into lease arrangements for the provision of headquarters accommodation and for training facilities. The lease portfolio at 31 March 2024 included leases which have a nil or negligible consideration. The key buildings where leases are held are:

- Culham (Headquarters)
- Browning Barracks (Tactical Training Facility)
- Buller Barracks (Tactical Training Facility)
- HAC Complex (Training Facility)
- Griffin Park, Sellafeld (peppercorn)
- Firearms Range at Dounreay (peppercorn)

Under IFRS, 16 tenant lease breaks available to the CNPA have only been included in the calculation of the lease liability value where there is a high degree of certainty that the CNPA would exercise them. During 2023-24 the CNPA reduced the space leased for Culham Headquarters. The CNPA currently does not anticipate exercising any other available lease breaks.

16.1. Right of use assets

	Buildings £000	Information Technology £000	Total £000
Cost or valuation			
At 31 March 2023	51,266	106	51,372
Additions	687	-	687
Disposals	(935)	-	(935)
Revaluations	(81)	-	(81)
Remeasurement	72	21	93
Modifications	(110)	-	(110)
At 31 March 2024	50,899	127	51,026
Depreciation			
At 31 March 2023	1,457	11	1,468
Charged in year	3,619	25	3,644
Disposals	(935)	-	(935)
Revaluations	(2,804)	-	(2,804)
Remeasurement	-	2	2
At 31 March 2024	1,337	38	1,375
Net book value at 31 March 2024	49,562	89	49,651
Cost or valuation			
At 31 March 2022	50,336	-	50,336
Additions	401	106	507
Revaluations	529	-	529
At 31 March 2023	51,266	106	51,372
Depreciation			
At 31 March 2022	2,432	-	2,432
Charged in year	3,306	11	3,317
Revaluations	(4,281)	-	(4,281)
At 31 March 2023	1,457	11	1,468
Net book value at 31 March 2023	49,809	95	49,904

17. Lease Liabilities

	2023/24 £000	2022/23 £000
Undiscounted maturity analysis for lease liabilities:		
Leasehold properties		
Less than one year	790	769
Between one and five years	1,031	1,225
Present value of obligation	1,821	1,994
Leasehold equipment		
Less than one year	22	22
Between one and five years	68	77
Present value of obligation	90	99
Total present value of obligation	1,911	2,093
Current	812	791
Non Current	1,099	1,264
Additional analysis:		
Interest recognised on lease liabilities	58	30
Total cash outflow for leases	872	872
Depreciation recognised in right of use assets	3,644	3,306
Revaluation gains on right of use assets	2,723	4,810
Additions to right of use assets	687	506

18. Contingent Liabilities

For the 2023/24 financial year there were no contingent liabilities recognised. There are two areas of potential liability:

- The CNPA undertakes a detailed review of potential legal claims and where appropriate a provision is made. However, there could be potential liabilities in respect of claims from employees that are yet unknown or unlikely to succeed. These liabilities have not been provided for as the CNPA believes that any potential claims are unlikely to be successful and unlikely to lead to a transfer of economic benefits.
- CNPA is currently in a period of service change as the existing nuclear power stations cease to generate and are decommissioned over the coming years. At a specific stage of the decommissioning cycle for each site, the CNPA will no longer be required to provide policing services for that site.

Policing at each site can only be removed once the regulator, the Office for Nuclear Regulations (ONR) approves the change at each site. The CNPA work with the Nuclear Industry partners on plans for individual site cessations, however at this time it is not possible to identify any potential costs, due to the fact that no specific decisions have been taken by the ONR which would give rise to quantifiable obligations.

The first site currently being decommissioned is expected to reach a point in the summer of 2025 when it is expected that CNPA Policing service will no longer be required. This is subject to ONR agreement and the implications of this will be considered in the 2024/25 annual report and accounts.

19. Related-Party Transactions

The CNPA is an executive non-departmental public body of DESNZ, who are regarded as a related party. During the year, the CNPA has had various material transactions with DESNZ and with the following organisations for which DESNZ is regarded as the parent:

- United Kingdom Atomic Energy Authority (UKAEA) – Estates and facilities provision
- The UKAEA Pension Scheme. The UKAEA Pension Scheme is regarded as a related party. Information on the transactions undertaken is given in note 4 to the accounts and in the staff costs disclosure of the Remuneration and Staff Costs section to this annual report and accounts.

The CNPA has had material transactions with the following organisations that are subsidiaries of the Nuclear Decommissioning Authority, which is part of the DESNZ Departmental Group accounts boundary and are considered related parties:

- International Nuclear Services Ltd
- Sellafield Limited
- Nuclear Restoration Services

The CNPA has had a small number of material transactions with other government departments and public-sector bodies. These transactions have been with:

- Home Office
- Cabinet Office
- Office for Nuclear Regulation
- Mayor's Office for Police and Crime and the Metropolitan Police Commissioner

No CNPA member, key manager or other related parties has undertaken any material transactions with the CNPA during the year.

20. Events After the Reporting Period

The following are material matters that do not require an adjustment to the 2023/24 accounts, but which will impact future years statements:

- The CNPA were appointed by DESNZ to delivery Policing Services to critical gas infrastructure sites in the UK from the 1 April 2025. The formal Service Level Agreement between the Parties was signed on the 27 August 2024. This will allow preparation activities to commence with the Ministry of Defence Police (current service provider) with the transition costs accounted for in the 2024/25 accounts.
- The CNPA is in the process of a significant upgrade of the firearms training facilities in the south of England. This will result in significant capital investment of over £3m together with a new lease commitment (which will be covered by IFRS 16).

These accounts were authorised for issue by the Accounting Officer on the date that the accounts were certified by the Comptroller and Auditor General.

21. Accounts Direction

An Accounts Direction has been provided by the Secretary of State, with the approval of HM Treasury, and in accordance with Schedule 10 of the Energy Act 2004.

Glossary

Machinery of Government Changes:

Department for Business, Energy & Industrial Strategy (BEIS) existed until 31 March 2023, for the purposes of this report, when it was split to form the Department for Business and Trade (DBT), the Department for Energy Security and Net Zero (DESNZ) and the Department for Science, Innovation and Technology (DSIT). All accounting references for the 2022/23 financial year reference BEIS, any matters that relate to the financial year 2023/24 reference DESNZ.

Abbreviation	Description
ACC	Assistant Chief Constable
AFO	Authorised firearms officer
ALB	Arms' Length Body - Executive non-departmental public body
ARFC	Audit Risk and Finance Committee
ARV	Armed Response Vehicle
BAU	Business As Usual
BEIS	Department for Business, Energy and Industrial Strategy (existed until 31 March 2023)
BPSS	Business and People Support System
CC	Chief Constable
CCC	Command and Control Centre
CCIG	Constabulary Change and Investment Group
CCTV	Closed-Circuit Television
CFI	Chief Firearms Instructor
CFO	Chief Finance Officer
CLD	Corporate Learning and Development
CoP	College of Policing
CPNI	Centre for the Protection of National Infrastructure
CT	Counter Terrorism
DCC	Deputy Chief Constable
DESNZ	Department of Energy Security and Net Zero
DS	Dynamic Search
DTU	Dog Training Unit
EDI	Equality, Diversity, and Inclusion

Abbreviation	Description
FReM	Financial Reporting Manual
GPTTC	Griffin Park Tactical Training Facility
HMICFRS	His Majesty's Inspectorate of Constabulary and Fire & Rescue Services
HSE	Health and Safety Executive
ICO	Information Commissioner's Office
IFC	Initial Foundation Course
IFP	Initial Foundation Program (Apprentice Courses)
IOPC	Independent Office for Police Conduct
KPI	Key Performance Indicator
MOU	Memorandum of Understanding
NAO	National Audit Office
NDA	Nuclear Decommissioning Authority
NDPB	Non-Departmental Public Body
NPCC	National Police Chiefs' Council
ONR	Office for Nuclear Regulation
OPU	Operational Policing Unit
PDU	Professional Development Unit
PPE	Personal Protective Equipment
PSD	Professional Standards Department
SAPR	Strategic Armed Policing Reserve
SLC	Site Licence Company
SPPRG	Strategy, Planning, Performance & Risk Group
UAV	Unmanned aerial vehicle (drone)

