



ANNUAL REPORT & ACCOUNTS

HC 1221

2024 / 25



Centre for Environment
Fisheries & Aquaculture
Science

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**Centre for Environment, Fisheries
& Aquaculture Science**

Annual Report and Accounts 2024-2025

For the period 1st April 2024 to 31st March 2025

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PERFORMANCE REPORT

Performance Report

Chief Executive Statement Summary of 2024-2025

At Cefas, we work to improve the environment and protect the essentials of life - food, water and energy. We provide critical national scientific capability for the UK government. Through our unique science, data and advice, we support economic growth and wellbeing, balancing the needs of the economy, society and nature, towards a sustainable future for our rivers, seas and the ocean.

This report highlights how our science, data and advice has supported the UK government's priorities over the last year. It demonstrates how we are supporting sustainable fisheries management and promoting innovation in the seafood sector. It sets out the role we are playing in the clean energy transition and how our research is supporting the growth of marine industries, including offshore marine renewables. It also highlights our important role in ensuring seafood safety, protecting aquaculture businesses from aquatic animal diseases and responding to marine emergencies. Our critical role in supporting the response to the collision between the Solong and the Stena Immaculate in the North Sea underlines the importance of our marine emergency responsibilities.

We continue to work internationally, delivering programmes on behalf of Defra and Foreign,

Commonwealth & Development Office (FCDO) primarily in Africa, Asia and the Middle East, and helping other governments build their capability to manage their marine environment sustainably. This has included work through the Blue Planet Fund's Ocean Country Partnership Programme this year to share our expertise with developing countries on a range of issues from managing pathogens in aquaculture, to tackling marine plastics to responding to marine pollution emergencies. We also worked with FCDO colleagues to host a conference in Singapore on the illegal trade in marine wildlife in South East Asia – recognising the significant environmental and security risks from this illegal activity.

Several of our key programmes have come to an end this year including the marine Natural Capital and Ecosystem Assessment the Seafood Innovation Fund, our work for FCDO in the Middle East and the Coastal Health programme. These have all delivered significant impact and directly supported government priorities. As these programmes end, we look forward to new opportunities in the year ahead such as the Sustainable Blue Economies programme we are delivering on behalf of FCDO.

Within Cefas, we have launched a new Science, Evidence and Advice Strategy 2025-30. This sets out our scientific priorities for the next five years and identifies areas where we want to develop our capabilities to meet the evolving



needs of government and society. This is particularly the case on data and technology, where we will continue to drive innovation and make use of the latest

developments in artificial intelligence and genomics to improve our understanding of the environment and our impacts on it. This focus on data and new technology is also integral to our work to prepare to replace our current research vessel where early market engagement has been undertaken this year to inform potential design and commercial strategies.

It has been a pleasure to welcome Defra Minister Daniel Zeichner, as well as newly elected MPs, to our sites in Lowestoft and Weymouth this year and to visit our research vessel. Later this summer, we will be bringing the research vessel up the Thames to central London as part of our Future Ocean conference. This will provide a good opportunity to highlight the work it does at sea to support the delivery of the government's marine objectives.

None of our work is possible without our collaborations with other parts of government, academia, industry and civil society. This helps ensure that, together, our influence

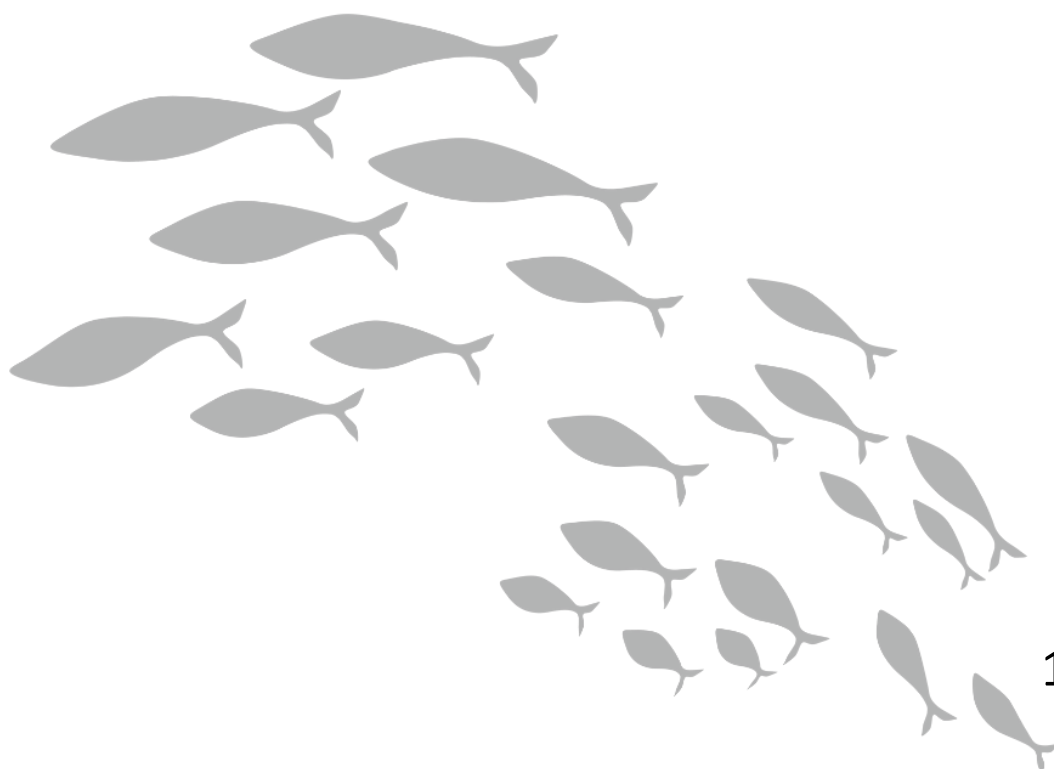
extends across sectors and borders, brokering evidence-based solutions, informing policies, responding to emergencies and sharing expertise internationally. I remain grateful to all our partners and Cefas colleagues for their work this past year and look forward to working with them in the year ahead.

On 9 June 2025, I was seconded within Defra, to be the Chief Executive of the Rural Payments Agency. Tim Green takes over from me as Interim Chief Executive in my absence. I expect to return to my role at Cefas later in the 2025/26 financial year.



A handwritten signature in black ink, appearing to read 'N. Hornby', written over a thin horizontal line.

NEIL HORNBY
Chief Executive
To 9th June 2025



A Sustainable Future

Cefas, the Centre for Environment, Fisheries, and Aquaculture Science, is an Executive Agency of Defra (the UK Government's Department of Environment, Food and Rural Affairs). Through innovative solutions and world leading applied science we work to ensure a sustainable future for our rivers, seas and the ocean, supporting healthy and productive marine and freshwater ecosystems.

Our aquatic systems are increasingly threatened by diverse natural and anthropogenic pressures. These precious environments regulate our climate, are home to up to 80% of life on earth and provide essential resources that we all rely on. Many are now seriously degraded and communities around the world are facing the devastating consequences of climate change, biodiversity loss, energy and food insecurity, animal disease, and pollution. The management of these environments is not only becoming more complex but must take place alongside an overarching imperative to improve the status of our waters for the next generation. Our scientists work on tackling these pressing problems, supporting both UK and international governments to fulfil their commitment to restoring nature for a healthier and more prosperous society.

We are taking an increasingly 'systems-level' approach to integrate data collection, application of novel technologies and cutting edge methods in data science to create sustainable benefits for society at home and overseas. Increasingly we are working with partners, like The Turning

Institute, to ensure we remain at the forefront of data science, including the use of AI, recognising the potential of technology solve complex challenges. We deploy our Research Vessel, the Cefas Endeavour, as well as autonomous marine vehicles, remotely piloted aircraft, and satellites to monitor and assess the state of our aquatic environments and the life that lives there. As, RV Cefas Endeavour approaches end of life (2033) we are developing plans for the future of data collection at sea to enable continued economic growth in the marine sector and support the UK's transition to net zero (making Britain a clean energy superpower).

We strive to be a trusted authority for UK Government, addressing specific needs of policy makers and articulating longer-term trends and scenarios. We believe that science is integral to good decision making. By embedding our science and our scientists at the heart of the process we ensure our work is applied for the public good and has lasting impact. We employ specialists from right across the aquatic sciences – from aquatic animal health to aquaculture, blue carbon to biological effects monitoring, fisheries to future energy. In addition to supporting these important policy areas, we also stand prepared to respond to marine and freshwater emergencies including, aquatic animal disease outbreaks, extreme weather events, oil or chemical spills and radioactivity contamination.

We cannot do this alone. Increasingly we work collaboratively with partners across UK and international governments, the maritime and fishing industry, non-governmental organisations, research institutes and universities, adopting a systems-based approach, to

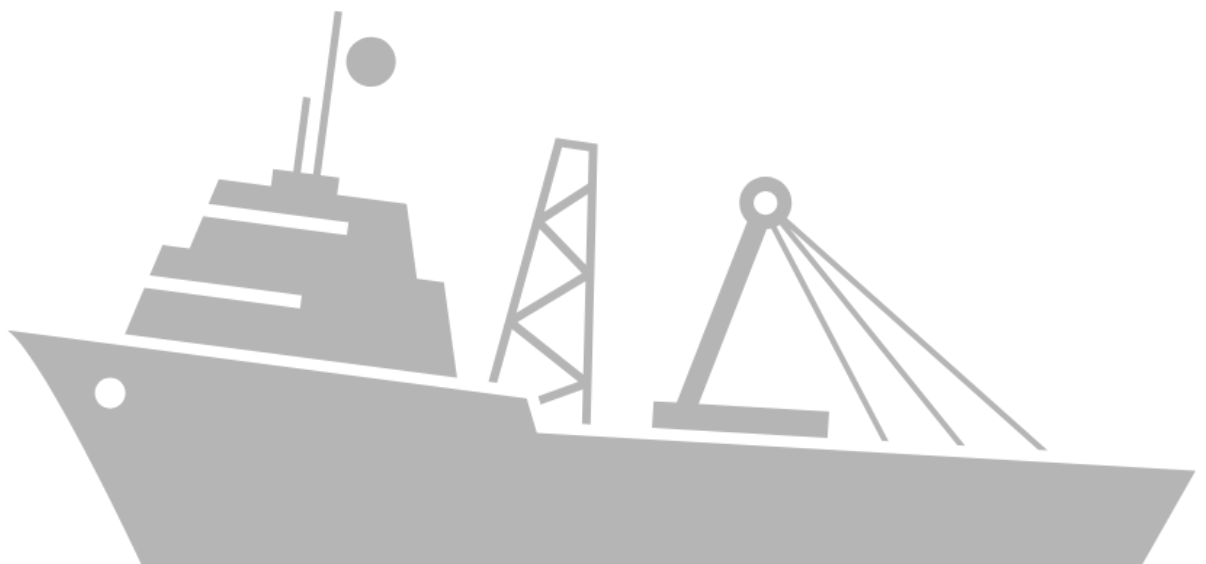
achieve the best outcomes with those that share our vision. By also increasing our engagement and partnerships into our diverse local communities, we want to inspire the next generation of scientists to deliver these critical ambitions: understanding, protecting and restoring our precious aquatic environments and meeting society's needs, now and in the future.

Our work, both domestically and internationally, supports government missions to kick-start economic growth, making Britain a clean energy superpower and breaking down barriers to opportunity, alongside supporting the achievement of Defra's strategic outcomes: cleaning-up Britain's rivers, lakes and seas; creating a roadmap to a circular economy; supporting farmers (fishers) to boost food security; ensuring nature's recovery and protecting communities from the dangers of flooding. Our science, evidence and advice We are doing this through supporting Defra's environmental stewardship roles of:

- Adapting to climate change and achieving net zero
- Managing and responding to environmental hazards and incidents
- Leading international action to mitigate and adapt to global climate change
- Enhance biosecurity
- Grow the rural economy and increase the resilience and sustainable practices in the fisheries sector
- Maintain and improve animal health and welfare standards
- Manage exposure to chemicals and pesticides

We use science and analysis to make better decisions and accelerate achievement of these goals.

- All our work, 100%, also supports government commitments to deliver UN Sustainable Development Goals (SDGs), specifically for us: SDG14 'Conserve and sustainably use the oceans, seas and marine resources for sustainable development.



Cefas 2030: Our Priorities

Our Cefas 2030 strategy will help us achieve our vision of a sustainable future for rivers, seas and the ocean. Cefas 2030 is ambitious as the global environmental challenges that we face are significant and require global leadership, collaboration and bold action. To achieve effective national and international outcomes will require us to think, work and act differently.

2024/25 is the second year we have been working to these strategic objectives and associated success criteria. The targets we have set ourselves are stretching and are designed to drive progress, with the key actions we committed to take set out in our business plan. A significant focus for the organisation will be on the implementation of our new Cefas, Evidence and Advice (CSEA) Strategy that will drive innovation and integration in our work, increasingly doing this with partners - sharing collective aspirations, insights and capabilities to help create resilient aquatic environments which can support human health and wellbeing long into the future.

All our work is aligned with objectives set out in our [framework document](#) and supports the achievement of seven critical strategic outcomes:

- Achieving UK and global net zero emissions by 2050, with improved resilience and adaptation to the impacts of climate change.
- Protected and enhanced marine ecosystems in the UK and around the world, supporting delivery of the Global Biodiversity Framework.
- Thriving marine industries and sustainable marine development which supports UK economic growth.
- A safe and sustainable supply of seafood domestically and overseas.
- A productive and sustainable UK fishing industry with an increasing percentage of total allowable catches set in line with scientific advice.
- Achieving good environmental status in UK marine environments.
- England and Wales benefit from high aquatic animal health status, with aquaculture and aquatic animals protected from the impacts of hazards (including new/emerging diseases and pathogens).

Six strategic priorities in Cefas 2030 (shown below) provide a framework of focus for the organisation. We want to ensure that our science delivers impactful outcomes for society, working with a variety of partners and in a way that supports and empowers all our staff to make valued contributions.



Influencing Decisions

As a trusted global authority, we will embed marine and freshwater science at the heart of decision making.



Excellent Science Leading Change

Using **excellent science,** we will lead **transformative change** to achieve healthy and productive rivers, seas and the ocean.



Ambitious for Each other

We will enable **individuals to thrive together,** delivering safely wherever we work.



At Cefas Everyone is Valued

We will build an **inclusive and supportive culture** where diversity is truly valued.



Data and Innovation

We will harness the **power of data and technology** to respond to the world's pressing problems.



Working Together

We will strengthen **partnerships and community engagement** to collaborate and build collective understanding.

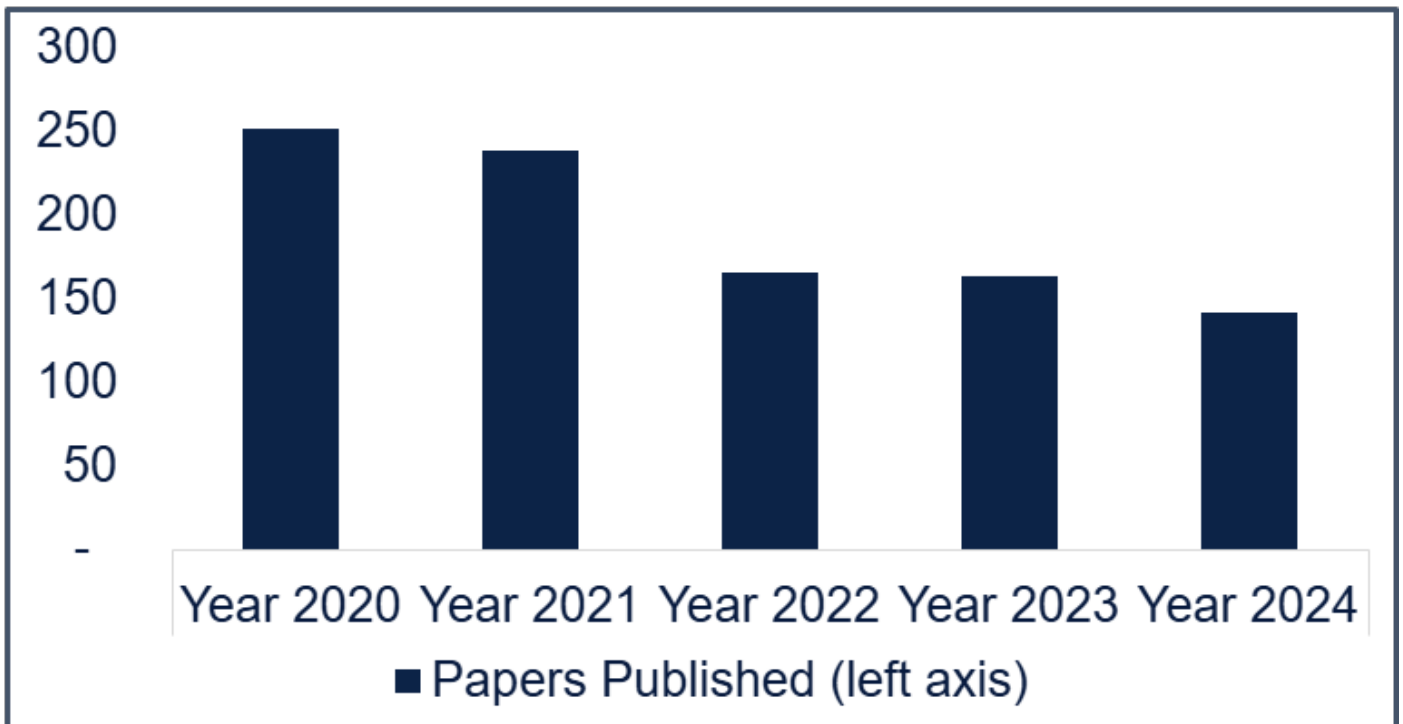
Performance Overview

Long-term indicators assessing our strategic performance over time are reported below:



Our Science

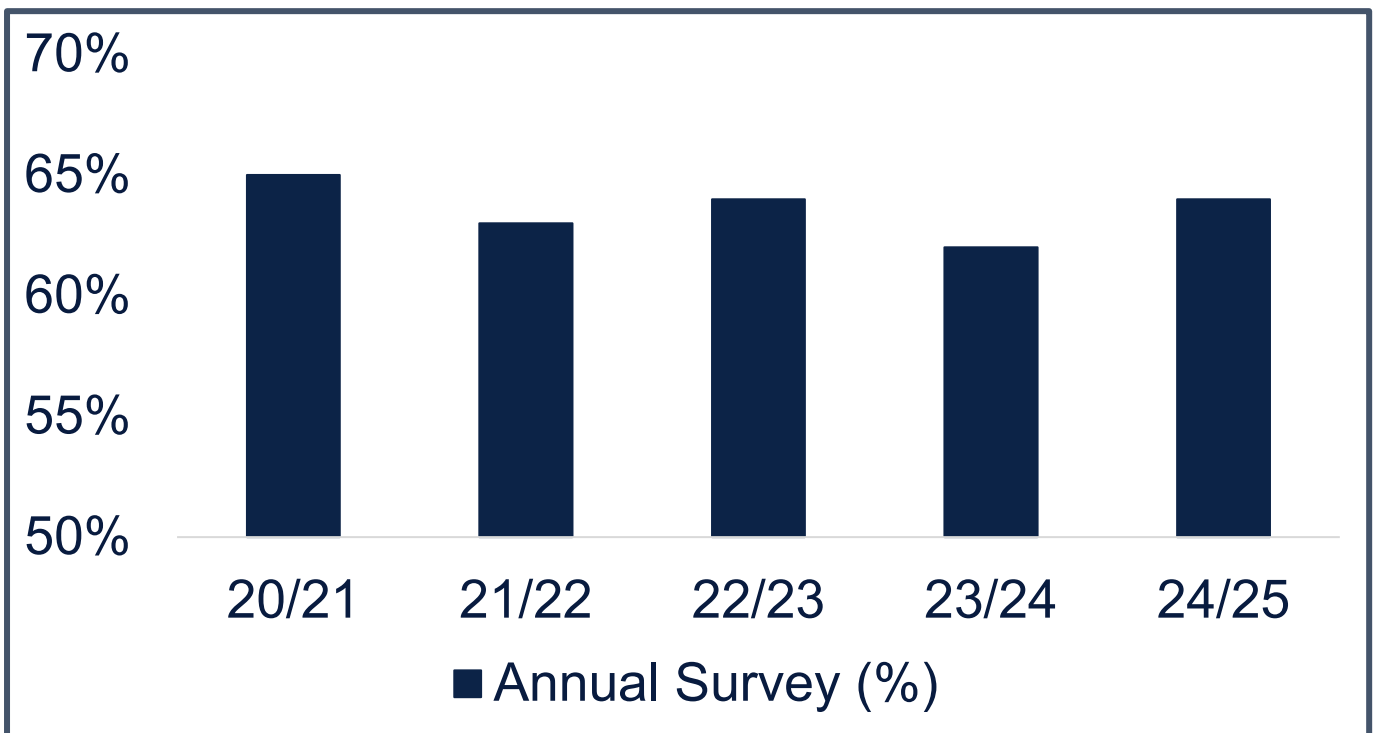
Papers Published



We monitor the number of our peer reviewed scientific paper outputs as an indicator of “Excellent science leading change” and have the stretch target of 200 papers p.a. Following a peak in publication during COVID our 2024 volume of papers, 142, was slightly lower than 2023, 163.

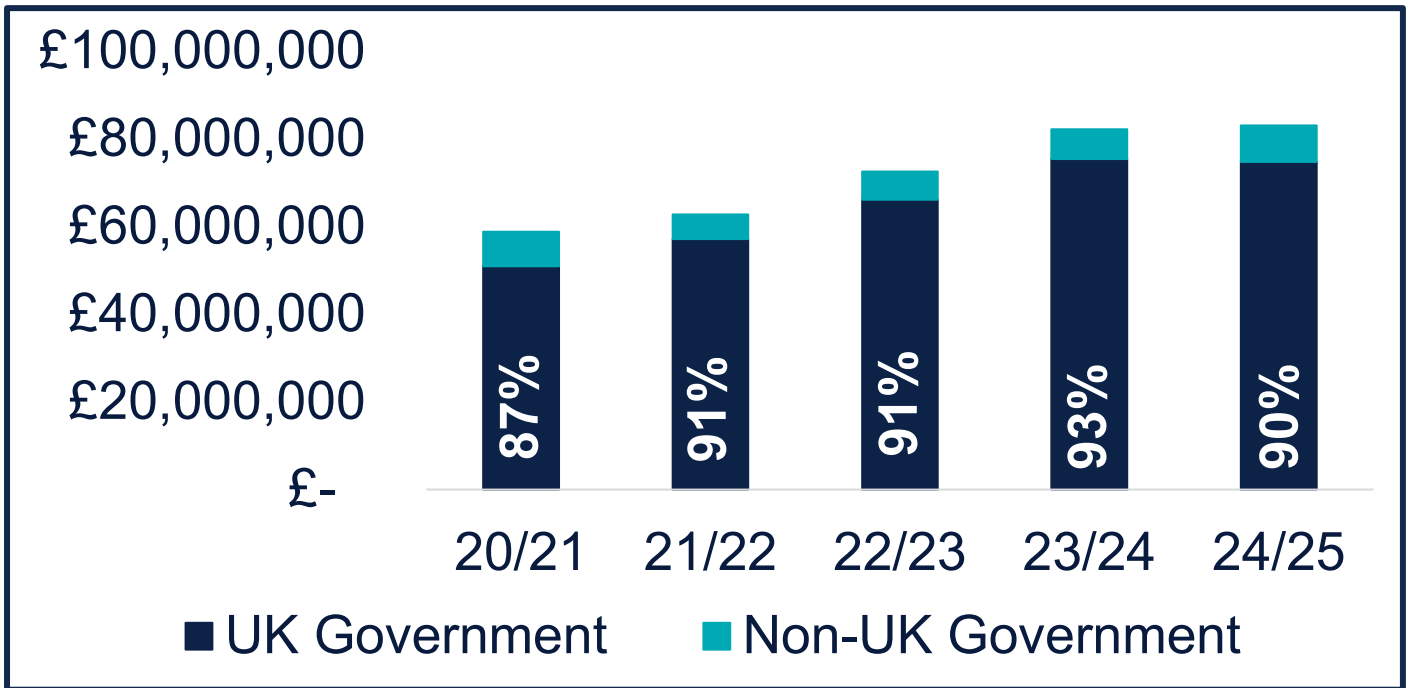
Our People

Employee Engagement



Evidence of the engagement of our people is assessed through the annual Civil Service People Survey. The annual survey score of engagement increased in 2024-25 to 64%, (2023-24 62%) although our overall response rate decreased. Significant focus is placed on learning and responding to the results and issues raised from the Survey. We still believe our results are representative, with a high number of Cefas colleagues routinely responding, 76% in 2024-25 (2023-24 82%). While this is below our target, of 85%, it is above the average across the whole Civil Service of 74%.

Total Income Sources





Evidence of the nature and scale of our work is assessed through ensuring sufficient and appropriate income supports our critical mass to enable scientific excellence, while maintaining our UK government objectivity. Our total income in 2024-25 is just 1% above 2023-24, however is 42% above 2020-21 income with a commensurate increase in outputs. UK government income continues to represent the majority of our work, being 90% in 2024-25.


Our Objectives and Success Indicators

This financial year is the second full year using our Cefas 2030 Success Indicators. They are linked to our six strategic priorities: Influencing decisions, Excellent Science leading change, Ambitious for each other, At Cefas everyone is valued, Data and innovation driven, and Working together. These Success Indicators measure a broad set of objectives of relevance across the organisation, related to our development and our culture and the increasing importance of data and innovation.

The Cefas annual plan and associated success indicators and targets are reviewed each year to ensure they continue to be relevant and stretching, supporting both the development of Cefas and broader government objectives. Progress against these is reviewed monthly by Executive management, performance in 2024-25 is reported here:

Success indicators		24-25 Target	Result
 <p>Influencing Decisions</p>	Impactful case studies from Cefas published and unpublished science and advice delivering solutions for our partners.	5 x per quarter	Achieved 27 published
	Recognised as a trusted and influential advisor and delivery partner by our key national and international stakeholders.	Launch new feedback questionnaire and establish baseline	Achieved 59% of priority partners understood Cefas' value

Success indicators		24-25 Target	Result
 <p>Excellent Science Leading Change</p>	Year-on-year have an improved rating, aiming to be in the top 3% of global marine and freshwater organisations by 2030 (by citation impact).	Within top 5%	Part-Achieved citation impact performance range of 4.1% - 8.4%
	Publish peer reviewed scientific papers.	200 papers in the calendar year	Not Achieved 142 papers
	Moving Five-Year Investment in Research and Development (R&D), science data and technology and science infrastructure (CDEL).	8.5% -10% of total Cefas Delivered Turnover	Achieved 8.7%

Success indicators		24-25 Target	Result
 <p>Ambitious for each other</p>	Increase our Employee Net Promoter People Survey Score to align with and then improve compared with our peers.	63% Civil Service Benchmark	Achieved 63%
	Increase our People Survey Score regarding: Colleagues feeling helped to develop their career goals to align with and then improve compared with our peers.	51% Civil Service Benchmark	Achieved 58%
	Increase in positive health and safety culture (by 2030, Cefas Safety Climate Tool will achieve the 'industry benchmark in all categories).	Increase in positivity to health and safety in pulse surveys	Achieved Increased, across 3 questions surveyed



**At Cefas
Everyone
is Valued**

Success indicators

24-25 Target

Result

Build and sustain a diverse workforce across Cefas, ensuring our recruitment reflects the diversity of the UK working age population by 2030 (priority protected characteristics: disability, race, gender, sexual orientation).

Increase in % recruited with protected characteristics to National representation


Part-Achieved
3 of 4 above Cefas averages, of which 2 of 4 achieving national representation


Reduce gender pay gap year-on-year to achieve gender pay parity by 2030.

Gender pay gap reduced below 8.1%

• **Not Achieved**
Mean gap increased to 8.2%



Success indicators		24-25 Target	Result
 <p>Data and Innovation</p>	Increase, year-on-year, the amount of publicly funded scientific data we openly publish with 100% published by 2030 (QFAIR principles)	Increase > 88%	Achieved 89%
	1 impactful case study (per quarter) demonstrating how new technology, data and innovation has delivered solutions for our partners.	1 impactful case study per quarter	Achieved +4 case studies

Success indicators		24-25 Target	Result
 <p>Working Together</p>	<p>Increase the visibility of our work demonstrating our contribution to priority outcome measures (10 self-generated national, regional and sector media stories p.a., Increased social media impressions and engagement with content across variety of platforms)</p>	<p>10 self-generated national media stories and 20 sector/ regional/ stories</p>	<p>Achieved 10 national media stories and 21 other stories</p>
	<p>Strengthen and deepen our engagement with our people, partners and communities to drive awareness and understanding of the importance of our work and inspire a new generation.</p>	<p>Maintain outreach programme and increase feedback.</p>	<p>Achieved Schools and community engagement programme maintained</p>

	Success indicators	24-25 Target	Result
Enabling Indicators	By the end of each year secure Cefas delivered turnover funding for the following year that is aligned with our priority outcome measures	Secure at least 60-70% of our total Plan	Achieved 61%
	Ensure a breakeven position against our allocated Business Plan	£0.4 million surplus +/- £0.25 million	• Not Achieved £2.9 million surplus Exceeded
	Achieve year-on-year reductions in Cefas' environmental footprint including: Greenhouse Gases, Water, Waste	Reductions	Part-Achieved In part – CO ₂ down, water use up, waste produced down
	Ensure compliance with Government Functional Standards for business support	Ensure compliance	Part-Achieved 3 Standards rated Developing.

Success indicators	24-25 Target	Result
<p>professional services and other appropriate Cefas policies and quality standards (ISO 14001, ISO 9001, ISO17025, ISO45001, ASPA)</p>		<p>Accreditations maintained</p>
<p>A high level of preparedness to respond to marine and freshwater emergencies</p>	<p>Review all emergency response areas</p>	<p>Achieved Independently audited by GIAA and successfully deployed during the Solong/ Stena Immaculate incident</p>

Science Impact

A backdrop of significant governmental and economic change and the on-going triple threat of global climate change, biodiversity loss and pollution, has driven an ambitious new approach to delivering positive, impactful outcomes for society and nature. This year, we have developed a new five-year Cefas Science, Evidence and Advice (CSEA) Strategy to set out the future approach to the science, innovation and technology we need in Cefas and to transform the way that we work together and with our partners to support government missions.

Our strategy requires us to work more effectively: integrating our work and sharing our data across evidence themes and economic, societal and environmental outcomes within Cefas and across the UK marine system. By acting as Honest Brokers* within the marine system, we will strive to enable decision making informed by the full breadth of robust and impartial evidence.

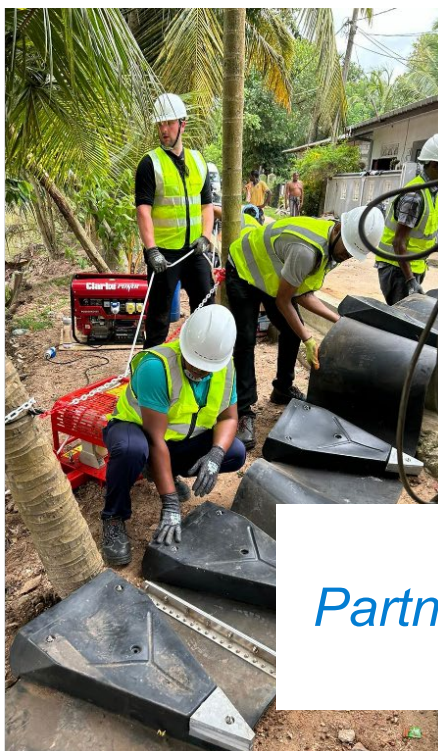
A new Cefas system for science comprises seven inter-related themes of Climate Change, Ecosystem Resilience, Sustainable Energy Transition, Sustainable Aquatic Food, Pollution and Water Quality, One Health Hazards and Systems Monitoring. These themes will coordinate advisory and science input to national and international bodies, forging and maintaining close links to the policy and sector leads in partner bodies. Each theme will be

responsible for informing the development of Cefas science that enables four key critical outcomes: Clean Energy Supply, An Improved Environment, Aquatic Food Security and Healthy People and Society, linking closely to Defra and Government missions.

During this reporting period, our science, evidence and advice have played a major role in enabling these aims in the UK, through programmes including the Coastal Health pilot, Pathsafe, the marine Natural Capital and Ecosystem Assessment programme, as well as the Defra Marine and Fisheries Grant in Aid programme supporting on-going marine monitoring and assessment of our waters, in support of outputs including Fisheries Management Plans.

Internationally, we have worked towards improved economic, environmental and societal impacts, including Blue Belt Programme marine protection across the UK Overseas Territories; climate change adaptation and resilience in the Middle East through the Climate, Health and Environment Resilience Programme; safe and sustainable food supplies through the One Food Programme in South Africa; and to support Overseas Development Assistance poverty alleviation and food security objectives through the Ocean Country Partnership Programme.

Ensuring our science impact and insights are visible and their public value is understood is central to our science communications and engagement. This year, we hosted and attended approximately 15 outreach events, with the aim of engaging communities and students in the work we do and the difference it makes. Alongside a breadth of external communications, we published 142 peer-reviewed papers in 2024 across a range of journals. While the number of papers published was lower than 2023 (163) the proportion available as open access was higher than ever (89%) and 10.6% were in journals with an impact factor of 10 and above. A third of these papers had Cefas colleagues or a Cefas student as lead author, a reduction compared to 2023 (40%).



*Ocean Country
Partnership Programme
fieldwork*

Left to Right: training on use of water sampling equipment in the Maldives, deploying a litter boom in a river in Sri Lanka and implementing marine litter categorisation methods in Sri Lanka

Reflecting the international standard of our work and our increased influence in global aquatic science almost 75% of our journal publications in 2024 were written in partnership with international colleagues including our three highest impact papers published in the journals Nature Sustainability, The Lancet Planetary Health and Nature Food.

- A study published in Nature Sustainability, with Irish researchers and led by the University of Plymouth, explored the ecological effects of offshore marine artificial structures.
- In The Lancet Planetary Health journal, we examined the global rise of Vibrio disease, posing a direct threat to human health from aquatic environments, collaborating with researchers in Spain and at the University of East Anglia.
- A paper in Nature Food reviewed equity in aquatic food production, contributing to global food sustainability, in partnership with colleagues in India and led by the University of East Anglia.

We share our science stories across a range of platforms. You'll find a selection of these on the following

pages. Sign up to our newsletter via our [website](#) for a regular update on Cefas news.

*From: Pielke, R.A. (2007). *The Honest Broker: Making sense of Science in Policy and Politics*. Cambridge University Press, UK. 188 pp



Wind turbines, Nicholas Doherty/Unsplash

Clean Energy Supply

Understanding the evidence gap of offshore windfarm impacts on fisheries species

Offshore wind is a rapidly expanding part of the UK's energy mix and will play a crucial role in achieving net zero by 2050. A key question in the development of offshore wind is its impact on commercial fish species that support the UK fishing industry. In the first comprehensive global review of its kind, Cefas scientists analysed over 1,200 documents to assess the evidence gap on how offshore wind developments interact with fisheries resources.

Surprisingly, only 60 of the 1,200 studies provided direct evidence of any impact (positive, negative or neutral). Research has predominantly focused on fish species near the seabed, while the effects on sharks, rays and skates

remain poorly understood. Furthermore, most studies examined impacts at the individual or population level rather than at the stock level, which is more relevant to fisheries management.

The study concluded that there is still insufficient direct evidence to determine offshore wind's impact on fisheries species, with much of the existing research focusing on indirect effects. As the UK's offshore wind sector continues to grow, the findings highlight the need for targeted fisheries monitoring. The study calls for improved data collection and standardised survey methods to better assess direct effects, ensuring more effective marine management and planning. The findings have already informed the International Council for the Exploration of the Sea Offshore Renewable Energy Roadmap and Working Group on Offshore Wind Development and Fisheries which sets out the scientific priorities needed to support the future of offshore wind in the UK and European Union. Additionally, the article is already being cited in ongoing research since its publication in early 2025.

Cefas supports Sizewell C with construction-phase coastal geomorphology monitoring

Cefas, with Sizewell C, collaborated with marine and coastal regulators and other stakeholders to develop a Coastal Processes Monitoring and Mitigation Plan (CPMMP). The Plan,



which was approved by the Coastal Protection Authority (East Suffolk Council) in early 2024, aims to accurately monitor coastal changes throughout the baseline, construction, operation and decommissioning phases of the Sizewell C nuclear power station. It is designed to ensure that development impacts remain within expected limits, facilitate efficient marine construction and support the UK government's policies and ambitions for a sustainable energy transition towards net zero. Cefas is employing advanced methods for monitoring coastal changes with the CPMMP, including real-time wave and tide monitoring, high-resolution coastal imagery for detecting topographic and shoreline changes (static and drone mounted sensors), and process automation. This comprehensive approach ensures rapid impact detection and facilitates the efficient progression of the project.

Improved Environment

A collaborative approach to monitoring water quality in the Irish Sea

The Irish Sea, spanning 46,007km² separates Ireland and Great Britain and is vital for biodiversity, industry and wind generation. The waters surrounding heavily populated coastal areas, like Liverpool Bay, face challenges from pollution, climate change and human activities.

Since 2001, the UK's national monitoring programmes have been working to understand the health of our seas and is a collaborative effort between several government agencies, including Cefas, the Environment Agency, the Agri-Food and Biosciences Institute, and the National Assembly for Wales. Using research vessels and autonomous smart buoy technology, water quality samples are taken from numerous stations across the UK, as well as surface phytoplankton samples and vertical zooplankton hauls at certain fixed stations. Partner agency research vessels also provide critical maintenance to sensors located in Liverpool Bay four times a year, as well as recovering samples.

The data collected provides a vital data source for our national and international water quality and eutrophication assessments to understand the long-term impacts of climate change and pollution on the health of our seas. Through enhanced cooperation and coordination, this

cross agency working has not only increased the efficiency and effectiveness of national monitoring programmes, but helped drive technological and scientific innovation in marine management.

Nine years of science diplomacy in the Middle East

In March 2025, Cefas concluded nine years of programme delivery in the Middle East region funded by the FCDO's Gulf Strategy Fund. Through the UK-Gulf Marine Environment Partnership Programme (2016 – 2022) and the UK-Gulf Climate, Health and Environment Resilience Programme (2022 – 2025), Cefas has been working with partner organisations in the region to address the challenges of marine environmental management, climate change and human health. This has been achieved by providing scientific evidence, tools and policy advice to strengthen regulation, building in-country management capacity and expanding the knowledge base for long-term sustainable management.

The programme delivered a huge number and variety of scientific outputs, with some translated into regional languages, including:

- 35 journal articles,
- 2 national 'State of the Marine Environment' reports,
- 2 national biodiversity monitoring plans,
- regional recommendations on climate change and invasive species,

- 5 science education school resource packs, and
- a national aquatic animal health management plan.



Left to right: Cefas staff delivering training on Anti-Microbial Resistance analysis techniques; Flamingos in salt marshes near the mangroves, Qatar (Neil Palmer, CIFOR/CIAT); School children monitoring beach litter, Kuwait; Blue carbon sampling in mangroves, Bahrain.

A central focus has been science diplomacy and the application of these scientific outputs to influence policy and management decisions in the region. Cefas science has informed policy recommendations on invasive species management in the UAE; biodiversity monitoring in Bahrain; marine planning in Kuwait and regional climate change adaptation and mitigation through the Regional Organisation for the Protection of the Marine Environment. In addition, Cefas has contributed to the designation and submission for designation of new Marine Protected Areas across the region, supporting the Global Oceans Alliance and 30 by 30 target. The programme has also conducted capacity building that has led to the implementation of new working practices such as microplastic detection in Bahrain and Kuwait, biodiversity monitoring in Qatar, aquatic animal health diagnosis in Oman and seagrass sample collection methods and fieldwork planning in Kuwait and Saudi Arabia.

Healthy People and Society

Red Skin Disease in Atlantic salmon: new and emerging disease research

Red Skin Disease (RSD) is an emerging condition affecting wild Atlantic salmon, a vulnerable species experiencing population decline across Europe. Despite its impact, the causative agent remains unconfirmed.



The annual salmon stock assessment reports from Cefas, the Environment Agency (EA) and Natural Resources Wales identify that current salmon stock estimates and catches provide ongoing cause for concern, hence the conservation of salmon remains a priority. Disease investigation, using Cefas' science expertise, provides valuable support to species conservation and food security ambitions.

A collaborative study between Cefas, Marine Science Scotland and the EA analysed wild Atlantic salmon samples from 2021-2022 using molecular biology techniques on skin sections. The research revealed significant molecular immune responses in wild salmon showing clinical signs of RSD.

In particular, the activation of pathogen-associated molecular patterns strongly indicates the presence of an infectious agent, which could be associated with the

disease, while specific antiviral responses suggest viral involvement. This work validates previous pathological findings and provides valuable insights for monitoring emerging diseases in this economically important migratory species.

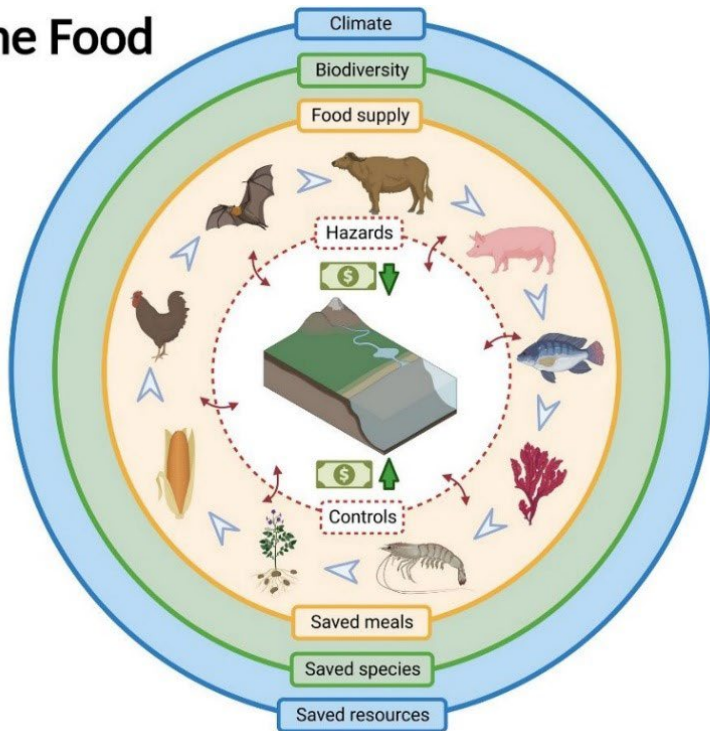
Cefas continue our collaboration with the EA on monitoring programs, exploring non-lethal sampling methods and biochemistry analysis for returning Atlantic salmon populations.

One Food Programme: key achievements and impact

The One Food Programme, a collaboration between Cefas, the Animal and Plant Health Agency and South African partners, the Council for Scientific and Industrial Research, concluded in March 2025. Funded through Defra's UK Development funded Global Centre on Biodiversity for Climate, the programme brought together 21 partners globally to develop One Health approaches for climate resilient, safe and sustainable food systems.

The programme focused on three primary themes: generating food system evidence, creating a One Food Risk Tool, and enabling systemic change. A key outcome was the establishment of a [Community platform](#) that integrates [One Health approaches](#) into sustainable food operations, recognising the importance of hazard control for both safer food and environmental protection.

One Food



One Food Programme activity from left, then top to bottom: the “One Food” wheel to explain the concept; at the United Nations FAO in Rome; presenting and group photo at the launch of the One Food programme in South Africa

The programme emphasised how food production's resource requirements place it at the intersection of climate change, water stress, pollution and biodiversity challenges. By transforming food systems, the programme aims to address food insecurity whilst delivering affordable healthy diets.

A significant achievement was developing the One Food Risk Tool, a whole-system assessment tool that evaluates various hazards' impacts on food systems by considering

chemical, biological, physical and socio-economic factors across value chains.

The team also [co-led a panel session](#) at the [World One Health Congress](#) in South Africa in 2024, featuring significant international organisations including the UN Food and Agriculture Organisation (FAO), World Health Organisation and World Bank. More recently, [Cefas led a collaborative workshop](#) with the FAO in Rome on multi-hazard monitoring in agrifood systems, revealing complementarity between the One Food approach and FAO's Multi-Hazard Dashboard.

This work continues to inform Cefas' science themes and approaches to sustainable food security.



Aquatic Food Security

Seaweed and bivalve aquaculture carbon and nitrogen sequestration

Seaweed and shellfish bivalve aquaculture have the potential to contribute to the blue-green bioeconomy, Net Zero objectives and England's food security. Seaweed and bivalve aquaculture provide food for people and animals, while taking up carbon and nitrogen from the surrounding water. However, there is limited quantitative evidence of how effective these forms of aquaculture would be for carbon storage and nutrient recycling.

Cefas research showed that seaweed and bivalve aquaculture can help achieve carbon Net Zero objectives by replacing higher carbon-footprint marine proteins and products, helping to avoid emissions.

For example, English cultivated mussels have a carbon dioxide (CO²) equivalent impact up to 2.5 times less than that of imported tropical prawns. The lowest CO² impacts are achieved when mussels are produced from cleaner waters and do not require purification.

Direct seaweed nitrogen-uptake would provide the greatest benefit at sites located in nutrient-enriched waters but could also contribute to other locations if products made from seaweed (biochar/ biostimulants) are used in agriculture to reduce artificial fertiliser use. Mussel production removes more nitrogen from the marine

environment than it adds therefore it could be potentially beneficial for nitrogen-uptake in nutrient-enriched areas. A report setting out this research is expected to be published in 2025.

Cefas' contribution to Fisheries Management Plans

Fisheries Management Plans (FMP) are evidence-based action plans that aim to deliver long-term sustainability of fisheries across the UK. Bringing together for the first time the best available science, industry experience and current management approaches, each FMP outlines short, medium and long-term actions to restore fish stocks to or maintain them at sustainable levels. Since the launch of the FMP Programme, Cefas' colleagues have provided direct support to help Defra develop FMPs for English, Welsh and Scottish waters.



This included working in partnership with FMP Delivery Partners to provide underpinning evidence to meet the requirements set out in the Fisheries Act 2020. This evidence drew on data and results from decades of Cefas monitoring, research and assessments, as well as contributions from other partners, including industry-

led data collection. In the past year, Cefas contributed to development of the final tranche of 4 planned FMPs, coordinated by Defra. Cefas also led the delivery of the North Sea and Channel Sprat FMP, in collaboration with the Marine Directorate of the Scottish Government. Public consultation closed in January 2025 and publication is scheduled for later this year

Cefas' colleagues are working with Defra, other government Arm's Length Bodies, and academic and industry partners to turn a prioritised list of evidence needs and gaps into a programme of work that will support the implementation of FMP measures. This work is bringing opportunities to maintain and further advance our science capability on developing: data-limited methods, research into sustainable fishing practices, and inshore and recreational fisheries. Cefas will continue to provide advice and evidence to support the FMP Programme throughout 2025 and 2026.

Animal Research

Most of our work does not directly involve the use of live animals, and alternative methods, such as modelling and environmental DNA sampling, are increasingly replacing traditional techniques. However, in some situations the use of animals is necessary to ensure that sound evidence is available to protect wild and farmed aquatic animals, food security, public health and the environment. All our experimental work using protected animals is regulated by

the Home Office under the Animals (Scientific Procedures) Act 1986. This Act requires that our laboratories, programmes of work and personnel are licensed and that we follow approved processes that promote a 'culture of care'. This obligation is managed by our Animal Welfare and Ethical Review Bodies which also review our animal use, welfare and ethical justification. Cefas has an established Animal Welfare Policy and plays an active role in national and international initiatives to apply the principles of the 3Rs (Replace, Reduce, Refine) to the scientific use of animals. This included co-chairing an international Workshop on Mark-Identification Tagging and contributing to the RSPCA meeting on humane endpoints in regulatory toxicology. Cefas is a signatory of the Concordat on Openness on Animal Research in the UK and publishes data annually on animal use

<https://www.cefas.co.uk/about>

Future Transformation

Our new CSEA Strategy will guide our progress over the next five years. In implementing this strategy, we will prepare for the 2030s by making wise decisions to invest in our people, partnerships and capabilities. A number of key commitments aim to drive our transformational change, including:

Our People Plan: We are committed to supporting our colleagues with their professional development to strengthen the skills we will need to remain agile and

responsive to future needs. We will also invest in our engagement beyond Cefas to develop existing and new influential partnerships with stakeholders and academia, both in the delivery of innovative outcomes and new capabilities. We will work through these networks to develop a new generation of colleagues, using a talent pipeline from both inside and outside Cefas to enhance the quality, excellence and influence of our work through a diversity of talent.

Managing Defra's Marine and Fisheries Research and Development Commission: From 2024/24 we will work with all of Defra's marine organisations, adopting a systems-based approach, to collaboratively develop innovative programmes of research and development. Cefas' will assume responsibility for managing, designing, developing and delivering an annual programme of marine and fisheries R&D, with initial Defra-Cefas shared responsibility. The Commission provides a significant opportunity to support the implementation of our new CSEA Strategy, both in terms of driving systems thinking, science evidence and advice innovation and developing impactful partnerships.

Future Ocean 25: In July 2025, we will convene key partners across industry, non-governmental organisation, science and government sectors to discuss shared challenges for the users of scientific solutions across our

shared strategic outcomes. The objectives are to develop shared thinking and understanding to help inform better joint outcomes. We will also celebrate and inspire the next generation of marine experts, by welcoming students from across inner London schools on board the RV Cefas Endeavour.

Cefas Student Day: In the Autumn of 2025, we will host a celebration of our network of more than 80 PhD students along with Cefas supervisors. This will enhance ongoing Cefas relationships with over 30 higher education establishments. In addition, we will open our doors to sixth form students local to our Lowestoft and Weymouth Laboratories.

Investing in the Science and Technology we will need for tomorrow: We will use and develop our core facilities in new ways: our ship, computers and laboratories. Our data science focus will build on investment in our capital assets and we will develop 'Seascope', an ambitious new cross-organisational, cross-system programme will develop a framework for a federated approach to data collection, storage and use by Cefas and our partners. It will become a platform for maintaining novel data science approaches and remove data silos to allow better marine policy decision making. The Seascope vision will not be possible without data and applications working seamlessly with our science expertise. This will be facilitated by the use of

cutting-edge technology in storage data lakes with machine learning and artificial intelligence to extract insights that would not be possible using traditional technologies, methodologies and human resources alone.

Future Monitoring at Sea: A corner stone of the CSEA Strategy, is about preparing for future changes in how we collect data at sea to monitor the marine and aquatic environment. 2025 is a crucial year in the developing project work for a business case that is seeking future capital investment for a replacement of our current research vessel, Cefas Endeavour, which is due to come to the end of its planned economic life in 2033. A new vessel will not only enhance scientific capability but also drive further innovation in our data collection at sea, which is vital for the efficiency, quality and impact of our science. During this last year we have evaluated replacement options and sought feedback on the future scientific requirements and potential design features of a new vessel. Our ambition is to integrate innovative autonomous technologies into sea-going operations and be ready to operate using green fuels. This year we will be seeking formal government support of our Outline Business Case. If approved, we would then start a competitive tender process for procuring a shipyard to deliver a new platform.

Performance Analysis

In 2024-25, Cefas delivered a core programme of work to the value of £83.0 million (2023-24: £82.2 million) being a total of £58.7 million (2023-24: £58.0 million) directly for Defra policy colleagues and for wider market partners a total of £24.3 million (2023-24: £24.2 million), see note 3, Income Analysis. Our reported Net Operating Costs, after income from other partners, were £55.8 million (2023-24: £55.7 million). Therefore, the net operating surplus generated against our Business Plan target of £0.4 million was £2.9 million (2023-24: £2.3 million).

Our work in the year, both domestically and internationally, continued to support the achievement of Defra's strategic outcomes, agreed in the Spending Review 2020 settlement. The focus of our work continues on Agriculture, Food and Fisheries, representing around 60% of our outputs; and on Environment and Climate, representing around 30% of our outputs.

Key variances in this year's positive net operating surplus of £2.5 million above our business plan include:

- + £1.3 million of avoided external sub-contractor costs in project delivery.
- + £0.9 million of lower self-investment costs as we focussed on partner project delivery.
- + £0.4 million due to the recovery of historic costs incurred from a commercial supplier.

+ £0.3 million of lower property costs.

£0.1m additional pay costs resulting from a higher employer pension costs than planned.

Total Defra Group activity, including competed income and all Defra bodies, grew year-on-year to £64.7 million (2023-24: £62.4 million) due to additional work to support the development of Fisheries Management Plans and Pollock stock research, official development assistance programmes and additional work under the Marine Natural Capital Ecosystem Assessment programme, off-set by a reduction from the closure of the Seafood Innovation Fund.

Non-Defra Group activity saw inflationary growth in the year from both public-sector and wider-market partners, to £18.4 million (2023-24: £19.8 million). This work remains an important part of our long-term strategy to ensure a diversity of funding partners. This strategy focuses on working across other UK Government Departments and wider markets to leverage our collective impact and sustains our operational breadth and financial critical mass, ensuring we maintain leading applied science capabilities and assets that support our UK Government remit.

Non-Defra Group activity came from:

Other UK Public Sector partners, £9.2 million (2023-24: £12.3 million), which saw annual reductions in direct

Official Development and Foreign, Commonwealth & Development Office work, although these were more than compensated for by an increase in such work via transfers through Defra. This activity includes work for the Food Standards Agency, in assuring the safety of shellfish for human consumption and environmental monitoring. Research and development activity funded by the European Commission, £0.9 million (2023-24: £0.8 million).

Industry and other, £8.3 million (2023-24: £6.8 million), including work for the energy sector, which provided the majority of the growth year-on-year, and for overseas governments.

Whilst work for non-UK Government partners is vital for sustaining Cefas' strength, our primary funding continues to be firmly UK Government related. Our total work for all UK Government bodies and related EU research and development comprises 90% of our total delivery activity (2023-24: 93%).

Total salary costs increased to £37.3 million over the prior year (2023-24: £35.4 million) reflecting an increase in average FTE staff numbers to 622 FTE (2023-24: 610 FTE). a 5% rise in general rates of pay and a rise in employer pension contributions, net of a one-off fixed non-pensionable payment of £1,500 to all staff in 2023/24. External costs of running the organisation were relatively

flat year-on-year, despite inflationary pressures, principally due to lower charges through our property partnership with Defra. There were no charitable donations made in the year (2023-24: Nil).

Over the last five years, total operating expenditure has increased from £57.8 million (2020-21) to £80.1 million (2024-25) predominately reflecting an increase in activity for Defra to provide: a broader range of evidence and advice to government as an independent coastal nation, an increase in support for innovation in the UK seafood sector and extra support for UK SDGs through the delivery of international programmes. Over the comparable period, total income has grown from £58.8 million (2020-21) to £83.0 million (2024-25), again principally reflecting growth in Defra funded outputs.

Assets

Capital investments in scientific equipment of £0.7 million were completed in the year, (2023-24: £1.3 million). These included significant updates to a range of core scientific analysis equipment and the disposal of equipment principally arising from the consolidation of our laboratory operations based in Exeter onto our Weymouth site. These disposals resulted in a net loss of £0.2 million.

Cefas owns 100% of the share capital of Cefas Technology Limited (CTL). CTL is currently operationally

inactive but holds net assets against residual trading liabilities which are in excess of the investment holding valuation. CTL accounts are not consolidated into Cefas' statements of accounts as they are outside the Departmental boundary.

CTL's unaudited results include: Operating profit before tax of £1,000 (2023-24: loss of £5,000 (unaudited)) on income of £3,000 (2023-24: £1,000 (unaudited)). CTL net assets at 31 March 2025: £211,000 (unaudited) (31 March 2024, £210,000 (unaudited)).

Cash Management

Cefas consumed operating cash of £45.3 million (2023-24: £48.1 million) during the year. This decrease over the prior year is primarily due to steady operating volumes and reductions in working capital. Investments in property, plant and equipment have continued in the year and account for a further outflow of £0.4 million (2023-24: £0.7 million). Having reviewed the cash requirements of the agency with Defra, we have drawn down £45.4 million (2023-24: £50.1 million) from them to fund our operating needs. Based on continued support from Defra for our budget allocation, and our forecasted other funding sources, we are in a sound cash position with sufficient liquid funds and funding contracts to meet expected obligations within the coming financial year.

Financial Risk

The primary financial instrument risk that Cefas is exposed to is the receipt of payments from partners in foreign currencies. This risk is assessed as low, given that 97% of our invoiced income, represented by Total operating income, was received in pounds sterling and 3% in foreign currencies. Credit risk is the risk of non-payment by partners. This risk is assessed as low as the amount of overdue debt is low and carefully managed.

Counter Fraud, Bribery and Corruption

Cefas follows the principles of The Bribery Act 2010 and complies with Government Functional Standard, GovS 013: Counter Fraud, which underpins our Counter Fraud, Bribery and Corruption Policy. Cefas requires all colleagues to act honestly and with integrity, and to safeguard the public resources for which they are responsible, including tangible property and intangibles such as intellectual property. Fraud, Bribery and Corruption are an ever-present threat to these resources, and Cefas remains alert to these risks. Continued improvements in fraud awareness training across the agency were undertaken during the year.

Cefas is committed to maintaining an honest and open culture, balanced with the commitment to eliminate any fraud, bribery or corruption involving the organisation, and to rigorously investigate any such cases. The Board

wishes to encourage anyone having reasonable suspicions of fraud, bribery or corruption to report them.

Social Matters and Human Rights

As an Executive Agency of Defra, Cefas is part of the Department's Equity, Diversity and Inclusion Strategy. This recognises that we need the skills and abilities of a truly diverse workforce, that represents the communities we live in and serve, to provide greater innovation, creativity and partner insight, whilst offering a workplace where colleagues feel comfortable and are able to apply their full range of talents. We strive to ensure that individuals and groups are treated fairly and with equity, and that we account for the different experiences and needs of all our colleagues and partners. Being a diverse organisation means that we can show that positive action is taken on social matters as well as providing respect for human rights.

Future Plans

We enter 2025-26 with secured financial budgets for a significant proportion of the year's planned activity and our cost base reflecting new allocations set out in the Spending Review 2025 as well as agreements with Partners beyond Defra. This gives us confidence in setting our plans for the coming year, and these have been endorsed by Defra.

Budgets for future capital works at our operating sites at Lowestoft, Weymouth, Plymouth, Scarborough and Hayle are now managed by Defra group Property who provide Cefas with property services under a partnership agreement.

Events After the Reporting Date

The Interim Accounting Officer, Tim Green, authorised these financial statements for issue on the same date that the Comptroller and Auditor General signed his certificate. Neil Hornby was Accounting Officer for the full financial year, until 9 June 2025 and was then seconded as Chief Executive of the Rural Payments Agency. Neil Hornby provided representations and assurances to cover this full period in office. There were no events after the reporting date that should be reflected in the accounts, which are prepared on a going concern basis.



Sustainability Report

Cefas reports on climate-related financial disclosures consistent with HM Treasury's Taskforce on Climate Related Financial Disclosure (TCFD) -aligned disclosure application guidance, which interprets and adapts the framework for the UK public sector. Cefas, as an environmental organisation and as a public body, recognises the importance in practical and reputational terms of ensuring that sustainability is at the core of all our operations and does consider climate to be a principal risk, and has therefore complied with the TCFD recommendations and recommendations disclosures around:

- Governance
- Risk Management
- Metrics and Targets
- Future Strategy

Cefas continues to apply Greening Government Commitments (GGC) 2021-25 for metrics and targets in line with Sustainability Reporting Guidance. Governance for annual reported Sustainability financial data is reported to our Sustainability Committee and signed off by Head of Function (Environment). Our annual Sustainability Report is reported to our Board and Senior Leadership Team. Climate change is risk assessed by project managers for each project, reviewed and escalated to the Head of Function, if required. Climate change adaption risk has been assessed and is discussed at quarterly SLT-level risk

review meetings. Although greenhouse gas emissions are an important part of impact assessment, Cefas also considers the social value of the work that we undertake worldwide.

Cefas have complied and disclosed required information in line with the Phase 2 Task Force on Climate related Financial Disclosure (TCFD) where information is available but there are elements where disclosure has not been possible due to limited availability of information.

Governance

Overall accountability for climate related risk and opportunity management lies with the Cefas Management Board. Responsibility for the development and actioning of risk mitigation and opportunity realisation strategies, plans and performance lies with Cefas' Senior Leadership Team and the Head of Function (Environment). Assurance of our progress against our strategy and plans is provided by the Audit, Risk and Assurance Committee and related Senior Leadership Team sub-committee.

For targeted action, sustainability progress is supported by the Cefas Sustainability Committee (CSC) which meets quarterly and a Net Zero Working Group which meets regularly to generate and support actions towards net zero ambitions. The CSC reports through to Directors at the Senior Leadership Team. The purpose of the CSC is to

monitor and promote the development of reliable and effective environmental management standards across Cefas, whilst encouraging a culture of continuous environmental improvement. The CSC is chaired by the Sustainability Champion, who provides regular updates to direct the Senior Leadership Team and Cefas Management Board on recommended actions to reduce the environmental impact of the organisation. Cefas is a member of Defra's Sustainability Leadership Group and Sustainable Laboratory Group.

Risk Management

Cefas employs a comprehensive risk management framework which includes climate-related risks and opportunities. There are strategic level risks which are assessed by Directors and the Board in setting overarching strategy and business plans. These have identified a growing need for our core scientific evidence and advice to assist sustainable national management decisions which we are actively responding to through developing core long-term data availability, novel analysis tools and direct climate and related objective advice. We have also set out a strategic intent to become a net-zero operating organisation by 2050, in line with the Government's national target. Longer-term climate change adaptation risks to our major assets and operations are regularly assessed; our laboratory sites are in coastline locations, and we do not see any short- or medium-term

risks, our Research Vessel is planned for replacement before 2033 and green-fuels and temperature resilience are being planned into future designs. There are also operational level risks where the process begins with the project managers, who are responsible for the initial risk assessment of climate impacts on each project. These assessments are reviewed and, if necessary, escalated to the Head of Function (Project Management) for further evaluation. This hierarchical approach ensures that all potential risks are systematically identified, assessed, and managed.

Metrics and Targets - about our Data

In 2024-25 Cefas has implemented a new sustainability reporting system to improve the scope and granularity of our monitoring data to help us better manage our performance into the future. Cefas sustainability data and associated financial costs, are consistent with the requirements of HM Treasury's Public Sector Annual Reports: Sustainability Reporting Guidance 2024-25. Consumption figures are based on a mix of billed amounts and direct meter readings and may be subject to future adjustment. Carbon data are calculated using the Department of Energy Security and Net Zero and Defra carbon factors published in June 2024. Changes to historical data have only been made if impact is more than 1% of Cefas aggregated data. Our carbon footprint is

calculated and reported to align with the Greenhouse Gas Protocol.

Greenhouse Gas Emissions

Carbon footprint reporting is aligned with the guidelines set out in the Greenhouse Gas Protocol, and Sustainability Reporting Guidance 2024-25. Cefas reports on Scope 1, Scope 2 and Scope 3 emissions in this report. Scope 3 reporting includes all known indirect emissions and is broken down into reporting categories. Scope 3 emissions from purchase of goods and services represents the most significant portion of Cefas' carbon footprint, and we differentiate between metrics that contribute to the Government Greening targets and those that do not. Cefas has published its Net Zero commitment to achieving net zero by 2050 and is producing a timeline and strategy plan that is reported to our Cefas Sustainability Committee. Mitigating climate change is part of the strategy.

Summary Reporting of Total tCO₂e emissions

Greenhouse Gas Emissions	2024-25	2023-24	2022-23	2021-22	2020-21
Emissions tCO ₂ e	17,381	18,433	14,817	15,845	N/A
Energy use tCO ₂ e per FTE	27.7	30.2	23.5	26.5	N/A
Energy use tCO ₂ e per m ³	1.3	1.4	1.1	1.2	N/A

Estates

Cefas emissions from estates were 37% lower in 2024-25 against the Greening Government Commitment baseline of 2017/18 (target of 50% reduction). The use of a combined heat and power plant at our Weymouth site currently limits the extent to which Cefas can reduce gas use, which increased against the GGC baseline, and which constitutes 5% (including transport and distribution (T&D)) of Cefas' total carbon emissions. In contrast, electricity use in 2024-25 was 15% of the GGC baseline (4% of total emissions, including T&D). Cefas' built estate is now managed by Defra Group Property, who use a facility management contractor to optimise occupancy and minimise greenhouse gas emissions from fossil fuel

energy use. Future investment is needed to decarbonise buildings and reduce the use of gas as fuel.

Travel

Emissions from business travel have decreased in 2024-25. Domestic travel in 2024-25 was 45% of the GGC baseline. International travel emissions have decreased in 2024/25 from 2023/24 by 19% on 2023/24, in part because fewer flights have been taken (70 fewer international flights than the previous year) and in part because per-km emissions from flights have reduced in real terms due to the mitigations put into place by airlines for improved fuel efficiency. In total, international and domestic flights account for 5% materiality of Cefas greenhouse gas emissions. However, in mitigation, many meetings and events that previously would have required travel have been replaced by online meetings.

Greenhouse gas emissions from hotel accommodation (domestic and international) have increased from 2023-24 to 155 tCO₂e, owing predominantly to an increase in the number of rooms and nights booked across all our projects and programmes. Hotel accommodation has a low level of materiality to Cefas emissions of below 1% of our total. Domestically, Cefas travel policy states that, where possible, staff should use public transport in the UK and only use domestic or short-haul flights if justified. In 2024-

25 Cefas staff took 73 domestic flights, approximately half of the GGC target of 140.

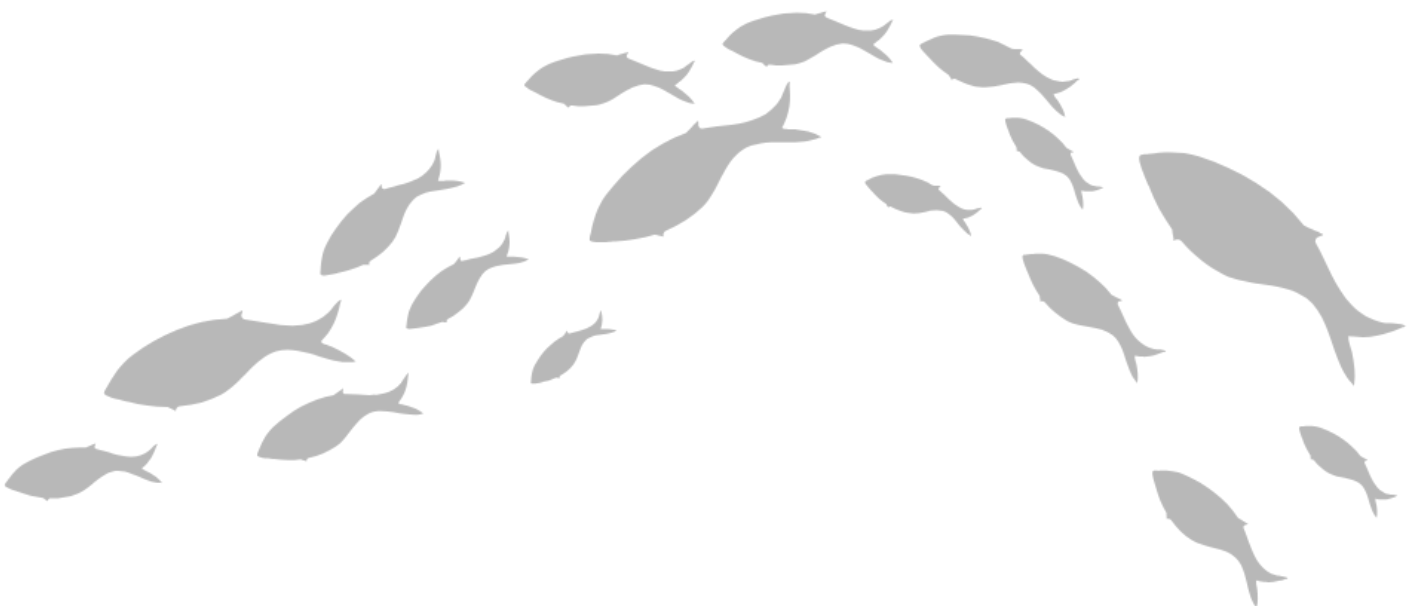
Fleet vehicles

Cefas has a small fleet of 25 vehicles: eleven are hybrid Ultra Low Emission Vehicles, one is electric, and the remaining vehicles are diesel at the present time (Ultra Low Emission and electric vehicles amount to 48% of the fleet). The target for 2027 is for all vehicles to be zero emission vehicles. Our plan is to replace all non-electric vehicles with 100% battery electric powered vehicles by the end of 2027. Wherever possible ultra-low emission vehicles or electric vehicles are used for fleet and short-term rental.

Research Vessel

The surveys undertaken by the Research Vessel Cefas Endeavour accounted for 31% of Cefas' total emissions (arising from the use of marine gas oil as fuel) in 2024-25. Hydrogenated vegetable oil (HVO) was tested on the RV Endeavor in July 2024: in a trial, 100,000 litres was used with no difference in engine performance resulting in emissions of 20 tCO₂e against marine gas oil equivalent 315 tCO₂e. Our aim is to use 10% HVO in 2025/26 subject to affordability and other opportunities for using transition fuels to reduce the carbon emissions of the RV are being explored. A replacement vessel is planned for 2033 with

dual-fuel capabilities for green fuels, which will substantially reduce the emissions from survey work.



Summary of Energy use at Cefas sites

Energy Use	2024-25	2023-24	2022-23	2021-22	2020-21	2017-18 Baseline
Non-Financial Indicators (MWh)						
Total Energy Consumption	7,342	7,308 <small>7,307*</small>	6,537	7,816	5,836	7,805
Total Electricity	3,154	3,173 <small>3,172*</small>	2,165	2,956	2,200	4,088
Electricity: Brown	-	-	-	-	-	1
Electricity: Green	3,154	3,172	2,165	2,956	2,200	4,087
Electricity: Photovoltaic	0.324	0.924	0.351	0.283	0.267	-
Total Gas	4,188	4,135	4,372	4,860	3,636	3,717
Financial Indicators (£000)						
Total Energy Costs	969	673	718	552	479	618

* Prior year numbers, now corrected to include Photovoltaic Electricity

Detailed Carbon emissions from Cefas activities

Energy Use	2024-25	2023-24	2022-23	2021-22	2020-21	2017-18 Baseline
Non-Financial Indicators (tCO₂e)						
Totals Emissions GGC reportable plus other measured	17,381	18,433	14,817	15,845	N/A	N/A
GGC Reportable	1,455	1,445 1,589*	1,539 1,673*	1,811 1,910*	1,355 1,386*	2,558
Totals by Scope						
Scope 1, Direct Cefas	5,193	5,157	4,453	5,397	5,409	970

Scope 2, Indirect Cefas	650	687	642	895	668	1,588
Scope 3, Indirect value chain	11,538	12,589	9,722	9,553	N/A	N/A
Buildings						
Scope 1, Direct Cefas	798	748	893	904	676	708
Scope 2, Indirect Cefas	650	687	642	895	668	1,588
Scope 3, Indirect value chain	508	505	403	448	124	N/A
Travel						
Scope 1, Domestic travel	7	10*	4*	12*	11*	262

Scope 3, Domestic travel	171	151	127	140	31	N/A
Scope 3, International travel	778	940	666	79	47	N/A
RV Endeavour						
Scope 1, Direct Cefas	4,388	4,399	3,556	4,481	4,733	N/A
Scope 3, Indirect value chain	1,048	995	810	1,023	N/A	N/A
Procurement						
Scope 3, Indirect value chain	9,033	9,998	7,716	7,863	N/A	N/A

Financial Indicators (£000)						
Expenditure on Official Business Travel	1,292	1,263	848	306	120	1,150

* Prior year numbers, now adjusted to reflect Scope 3 component split for domestic travel.

Figures in **bold** indicate reportable emissions under the GGC framework. Scope 3 emissions for Buildings and the RV Endeavour relate to the emissions from transport and distribution (T&D) of energy or fuel. All travel emissions are now classified as Scope 3 excepting direct emissions from the use of fuel in owned vehicles.

Waste

Waste minimisation is a key objective for Cefas, but the accuracy of waste data has fallen since the change of buildings management contract in 2024/25, and we therefore rely predominantly on proxy data in this report and work to resolve the reporting issues. Total waste, excluding hazardous waste, in 2024/25 was 45% less than the baseline GGC year and ahead of the GGC target of a 15% reduction, and landfill has been reduced to zero against a GGC target to reduce to less than 5% of all waste. However, the proportion of waste recycled did not meet the GGC target of 70%, in part due to a significant change in waste treatment on board the RV Endeavour: all waste removed from the ship is now designated as general waste and is incinerated with energy recovery instead. Improvements in waste treatment since 2023/24 include the reuse of laboratory sample containers with laboratories now operating a return scheme with the supplier for packaging, cardboard, plastic, and glass chemical containers at both of our main sites. Cefas joined the [LEAF framework](#) in 2024/25 to formalise our processes to measure and reduce laboratory waste alongside being part of the Defra estates plan to remove all Consumer Single Use Plastics (CSUP).

Waste	2024-25	2023-24	2022-23	2021-22	2020-21	2017-18 Baseline
Non-Financial Indicators (Tonnes)						
Total Waste	113	177 168*	154 143*	101 97*	81	220
Total Waste (excl hazardous)	104	168 159*	143 132*	94	70	191
Hazardous waste	9	9	11	7	11	29
Reused, recycled, composted	37	113	67	35	25	80

Incinerated with energy recovery	66	51	72	58	44	74
Incinerated without energy recovery	0	1	4	0	0	5
Information and Communication Technology waste recycled ²	1	3	N/A	N/A	N/A	N/A
Landfill	0	0	0	1	1	32
% of Total to Landfill	0%	0%	0%	1%	1%	15%
% of Total Reused, recycled, composted	34%	69%	47%	35%	31%	33%

Financial Indicators (£000)	
Total Waste Costs	Total disposal costs are part of the facilities management contract and are not available to Cefas

¹ Composted includes food waste sent to anaerobic digestion.

² Information and Communication Technology waste recycling is recorded. However, this does not take place annually but as required when the threshold for minimum recycling levels is met. Therefore, an annual figure is not always available.

* Prior year numbers, now corrected to include Photovoltaic Electricity

Water

Water	2024-25	2023-24	2022-23	2021-22	2020-21	2017-18 Baseline
Non-Financial Indicators						
Total Water Consumption (m³)	58,811	49,581	39,232	40,844	32,550	64,451
Water Carbon Footprint tCO₂e	25	17	6	6	5	10

Financial Indicators (£000)						
Total Water Supply Costs	165	207	221	169	147	192

Cefas has a high-water demand due to the operation of the on-site aquarium facilities at Weymouth. This site is a national facility with strict controls relating to hygiene standards and cleanliness. A substantial proportion of our water use is therefore unavoidable, and due to water permit requirements Cefas must dilute seawater by 50% before the wastewater can be discharged to drain. Nevertheless, Cefas exceeded the GGC target (8% reduction).

We increasingly consider how we can reduce our indirect water consumption and have identified significant areas for influence as: our laboratory consumables, IT and data services and water used on our Research Vessel. We are using both demand reduction and procurement selection to drive sustainability improvements.

Other targets within Greening Government Commitments 2021-25

Cefas has achieved the following targets set by GGC 2021-25 for domestic flights, paper use and ultra-low emission vehicles. Domestic flights have reduced by 57% from the Cefas baseline year of 2017/18. Paper use has reduced by 72% from our baseline line year of 2017/18. Ultra-low emission vehicles have achieved the required 2024/5 target and have remained at 31% of fleet vehicles for the past year; the target for 2027 is 100% of fleet vehicles to be zero emission at tailpipe.

Sustainable Procurement

Procurement is the largest greenhouse gas emissions category for Cefas at 51% materiality. Cefas awards many of its major contracts through Crown Commercial Service frameworks, Defra group contracts or through other central purchasing bodies, where sustainability has been built into the contracts, and the social, economic, and environmental impact in the purchase of goods, services and works has been considered. Sustainability criteria are built into the specification and tender evaluations and support effective contract management applying a corporate approach to risk management and performance monitoring.

Cefas launched its own Sustainable Procurement Policy in June 2023. The strategy sets out our approach to procurement and is aligned with Cefas strategic goals, values, initiatives, and regulatory compliance with the Procurement Act 2023 and with Government buying standards. The strategy seeks to achieve best value outcomes which consider factors other than price such as prior experience, capacity, quality, innovation, technical expertise, and sustainability impacts. Through the policy we aim to achieve social and environmental good through our purchases, as well as ensuring value for money. We are working closely with our large suppliers to better understand, report and reduce the environmental impacts of procurement, encouraging suppliers to set their own science-based carbon reduction targets and provide emission data to Cefas.

The 2023 policy lays out our current processes and plans for identifying, measuring and monitoring sustainable procurement. We are at an early stage with this and with a small team, but it is an area of focus over the coming FY. Many of our procurements are below threshold so we take a proportional approach, but wherever possible we buy through central frameworks so that we can ensure compliance with GBS.

Green Information Technology

Cefas continues to align with the Government's Greening Government sustainable IT strategy. This includes acknowledging the extent to which Green IT best practice has been adopted to date and to embedding Green IT into

our future management practice and processes. We continue to implement the UK Government's Cloud First programme by consolidating Cefas use of Microsoft's Office 365 and Azure hosting, as well as the implementation of cloud-based video and telephony services. These improvements increase the availability and usage of web-based messaging, video conferencing and increased collaboration facilities, enabling colleagues to share and collaborate on documents with each other and partners, reducing face-to-face meetings and their travel related emissions.

We continue to assess and optimise personal and server computing assets to reduce our carbon footprint, rolling out lighter and more energy efficient laptops. Where possible, IT hardware continues to be re-used within Cefas, or collected by specialist contractors who arrange re-use, recycling, and eventual disposal. Future improvements will be to begin accounting for carbon use in relation to data storage requirements.

International Freezer Challenge

Cefas entered the International Freezer challenge in 2023-24, which is a free annual competition designed to encourage laboratories to take action that benefits the planet through energy efficiency while also benefiting the scientists themselves. In 2023-24 Cefas saved 55 MWh pa which we expect to continue as a saving. Cefas has joined

the 2025/26 Freezer Challenge to further improve our cold storage management.

Laboratory Efficiency Assessment Framework (LEAF)

Cefas joined the LEAF in November 2024, with the aim of reducing the environmental impact and improve resource efficiency of our laboratories. The Laboratory building at Lowestoft site achieved a 35 MWh reduction in electricity within the first 3 months of 2025, around 1% of annual consumption, with the aim of improving this further in 2025/26. The impact of LEAF will be reported in 2025-26. LEAF also creates an environment that supports research quality, encourages sharing of best practice and promotes a culture of sustainability. Cefas has eighteen laboratories at the end of March 2025 participating in the framework with aim of having all our laboratories and the Research Vessel participating by end of 2025-26.

Environmental Management system

Cefas' Environmental Management System is based on the requirements of BS EN ISO 14001:2015, and all Cefas operations are included in Defra's certification. Our management system is an integral tool to manage Cefas environmental impacts and provides a mechanism to monitor, report and deliver against targets and objectives.

Building Assurance

Cefas maintain certifications to ISO 9001 (Quality), ISO 14001 (Environmental) and ISO 45001 (Health & Safety), laboratory accreditation to ISO 17025. The Lowestoft site's main building achieved Very Good rating for Building Research Establishments Environmental Assessment Method (BREEAM). These standards provide a management and improvement system to help us to ensure continual improvement. Defra Group Property took over the management of Cefas buildings in 2024 and manage the current facilities management contractor.

UN Sustainable Development Goals

The UN has developed 17 Sustainable Development Goals (SDG) to transform our world, end poverty, protect the planet and ensure prosperity for all. Cefas's purpose and core aims aligns most directly with SDG 14 Life below water to conserve and sustainably use the oceans, seas, and marine resources for sustainable development. SDG 13 climate action, take urgent action to combat climate change and its impacts is also a relevant goal. Cefas operational project work in the UK and around the world contributes to these SDGs in numerous ways.

Biodiversity and Natural Environment

Landscaping work at the Lowestoft site, completed in 2021, has been designed to provide homes and food for pollinating insects and other biodiversity. Cefas will

continue to look for new opportunities to promote biodiversity and support wildlife at our sites although our sites are small with limited scope for further improvements.

Climate Change Adaptation

Cefas' sites are included in the Defra Group Estates' climate change national adaptation plan. Defra Group Property manage the Cefas buildings. Cefas is aligned with Defra by integrating wider environment and climate considerations into all policies and procedures. Cefas follows Defra current rural proofing guidance and considers the specific challenges and opportunities whilst completing fieldwork. Cefas is part of the Defra Sustainability Leadership Group that has contributed to the development of the Defra Sustainability Strategy.

Future Strategy

Cefas strives to operate in the most sustainable and environmentally responsible manner: improving the way we use our workspaces; reducing energy and water use; reducing the amount of waste generated; making strategic energy and waste savings from IT services; and assessing the products and services that are purchased to support all operational activities. The decarbonisation of the electrical UK grid will, with energy efficiency in Cefas operations, reduce Cefas operational carbon footprint. The laboratory efficiency assessment framework will be further implemented to include all laboratories and the Research

Vessel, and our long-term plan to replace the current RV will significantly reduce emissions associated with at-sea work.

A handwritten signature in black ink, appearing to read 'Tim Green', is positioned above the printed name.

TIM GREEN

Interim Chief

Executive

10th July 2025

This signature covers the Performance Report



ACCOUNTABILITY REPORT

Accountability Report

Corporate Governance

The purpose of the Accountability Report is to explain the composition and organisation of our governance structures and how they support the achievement of our objectives.

The Governance Statement sets out how we have managed and controlled our resources during the year. It provides assurance on how we have conducted our corporate governance, how we have managed significant organisational risks and how we have addressed control issues. The requirements of the Accountability Report are based on the matters required to be dealt with in a Directors' Report.

The Remuneration and Staff Report provides information on people in Cefas and sets out our remuneration policy for directors. It reports on how that policy has been implemented and sets out the amounts awarded to directors.

Conflicts of Interest

A system is in place to record and manage potential conflicts of interest of Board Members and a Register of Interests is maintained and published at: [Our governance - Centre for Environment, Fisheries and Aquaculture Science - GOV.UK \(www.gov.uk\)](#). Details of any related

party transactions are set out in Note 15.

Personal Data Related Incidents

There have been no incidents of data loss involving personal information over the reporting period that required formal reporting to the Information Commissioners Office.

There were two non-reportable incidents of unauthorised minor personal data disclosure recorded at Cefas over the reporting period.

Complaints

We received one formal complaint during 2024-2025 (2023-2024: nil). An investigation was conducted, but additional information from the complainant was needed to reach a resolution. This information was not provided and the incident was closed. The Fish Health Inspectorate, responsible for regulating fish and shellfish husbandry in England and Wales and a part of Cefas, received one complaint which was investigated and resolved. Other routine enquiries were addressed by the Fish Health Inspectorate and resolved satisfactorily without escalation to a formal complaint.

Directors' Report

Our Board

The Cefas Management Board is comprised of four Non-Executive Directors, one Defra Representative and five Cefas Executives. Board members serving for more than 6 months of the year were:



MARK PENDLINGTON

Cefas Management Board, Chair (Non-Executive)

Appointed 2020

Career includes extensive experience of working across the public and private sectors including in industry, national and regional voluntary organisations, further and higher education, economic development bodies and academia, many with UK and international dimensions.



DR RUTH BOUMPHREY

Cefas People Development Committee, Chair (Non-Executive)

Appointed 2021

Career includes environmental protection, Head of Earth Observation, marine science and technology, and engineering related research.



PROFESSOR RACHEL MILLS

**Cefas Science Advisory Committee,
Chair (Non-Executive)**

Appointed 2021

Career includes leadership roles at King's College London, where she is currently Senior Vice President (Academic) and at the Universities of Sussex and Southampton. Deep Sea oceanographer and ocean chemist.



MIKE ROWE

**Defra Representative (Non-Executive)
until June 2025 | Appointed 2021.**

Career includes current role as Director of Marine and Fisheries in Defra and previously positions including Director for EU and International Trade and Principal Private Secretary.



NEIL HORNBY

Cefas Chief Executive to 9 June 2025 | Appointed 2021

Seconded as the Chief Executive of the Rural Payments Agency on 9 June. Career includes a range of senior roles in central government, including most recently as Marine and Fisheries Director in Defra. Previous roles include responsibility for floods policy and nuclear energy.



TIM GREEN

Interim Chief Executive from 9 June 2025 and Chief Operating Officer | Appointed 2005

Career includes a broadly equal split within both the public and private sector in a range of finance and operations leadership roles in Defra and the professional services, leisure, construction and healthcare sectors.



PROFESSOR GRANT STENTIFORD

Chief Scientist | Appointed 2023

Joined Cefas in 2000 with a PhD in invertebrate pathology. An aquatic animal health specialist with broad interests in

development of sustainable aquatic food systems.



DR SIÂN LIMPENNY

Strategy and Delivery Director | Appointed 2020

Joined Cefas in 1994, completed a PhD then worked as a Marine scientist.

Appointed as Cefas Divisional Director in 2013, Middle East Operations Director in 2017 and Strategy and Delivery Director in 2022.



STEVE ADDISON

International Funding and Partnerships Director | Appointed 2014

31 years' experience in the environmental, marine and finance industries including extensive financial and business development expertise gained through international banking and the Oil and Gas markets.

Our Board's Year

Our Board's focus across 2024-25 has been aligned to our corporate strategies and the delivery of our strategic priorities. In 2024 we updated our sub-boards and governance to better meet the organisational objectives. Our new Science, Evidence and Advice Strategy will also lead to a re-organisation of Science in the following financial year 2025-26.

Innovation, Science & Technology Capability

Board

(formally Science, Infrastructure, Innovation and Investment Board)

- Capability to deliver SES Challenges (our outcomes) – people capability, infrastructure, new technology
- Science approach for major programmes
- Science excellence
- Science partnerships
- Leadership positions
- Communication and national engagement

People & Culture Board

(formally Engagement & Developing Professionalism Board)

- People leadership, development and career paths
- Pay and reward

- Equity, diversity, inclusion and wellbeing
- Organisational culture
- Workforce planning and inclusive recruitment (FTE oversight)
- Community engagement

Improvement & Assurance Board

(formally Performance, Improvement and Risk Management Board)

- H&S Culture
- Quality
- Environmental sustainability
- Infrastructure
- Cefas Change & Improvement Programme
- Financial performance
- Emergency response readiness

Outcome Delivery Board

(formally Partnership Impacts Board)

- Delivery of SES Challenges (our outcomes)
- Programme performance
- Programme prioritisation – pipeline planning
- Programme risks and issues
- Cross-cutting programmes
- Partnership feedback

Statement of Accounting Officer's Responsibilities

Under the Government Resources and Accounts Act 2000, HM Treasury has directed Cefas 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 Cefas and of its net resource outturn, application of resources, changes in taxpayers' equity 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 (FReM) and in particular to:

Observe the Accounts Direction issued by HM Treasury, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;

Make judgments and estimates on a reasonable basis;

State whether applicable accounting standards as set out in the FReM have been followed, and disclose and explain any material departures in the financial statements;

Prepare the financial statements on a going concern basis;

Confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the

judgements required for determining that it is fair, balanced and understandable.

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding Cefas' assets, are set out in Managing Public Money issued by HM Treasury.

The Accounting Officer of Defra has designated the Chief Executive of Cefas as Accounting Officer of Cefas. The Accounting Officer confirms the following:

As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that National Audit Office are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

Governance Statement

This statement sets out the governance arrangements and performance of the Centre for Environment, Fisheries & Aquaculture Science (Cefas) in 2024-25. Cefas is an Executive Agency of the Department for Environment, Food and Rural Affairs (Defra) and as such it is fully accountable to Parliament through ministers.

Governance arrangements are formalised in a Framework Document set by Ministers, which is available to download from [Our Governance](#)

Ministers nominate a member of the Defra Executive Committee (ExCo) to act on their behalf in all ownership matters and to be line manager for the Chief Executive. During 2024-25 this role was fulfilled by Defra's Director General for Environment, Rural and Marine. Their responsibilities include providing oversight of Cefas and assurance to ExCo that appropriate governance arrangements are in place for the agency. Regular performance reports, risk assessments and other management information flows from Cefas to Defra, which are appropriately reported to ExCo. There are numerous other informal links with the Department, including between non-executive directors (NEDs) and in functional areas such as science, finance and human resources.

The Chief Executive to 9 June 2025, Neil Hornby, and Interim Chief Executive from 9 June 2025, Tim Green, as Accounting Officers, have personal responsibility and accountability to Parliament for the organisation and quality of management within Cefas, including its use and stewardship of public assets. In delivering this role, the Chief Executive is supported and challenged by the Cefas Management Board (the Board). The Board provides strategic leadership for Cefas within a framework of prudent and effective controls, which enables risk to be assessed and managed. It is collectively responsible for the long-term success of the agency. The Board operates within the strategic context and authorities set by Defra. Its remit includes setting strategic aims, objectives and risk appetite; ensuring that necessary leadership and resources are in place to deliver its aims; challenging and supporting management performance; providing assurance on effective controls and risk management. A balance of executives, NEDs and a Defra senior official Representative provides the appropriate skills, experience, independence and knowledge to enable the Board to discharge its duties and responsibilities. One NED is appointed as a “lead NED” and is Chair of the Board, this role was fulfilled by Mark Pendlington throughout the year. The lead NED provides a sounding board for the Chief Executive and serves as an intermediary for other NEDs, when necessary.

The Board has three committees routinely reporting to it, including an Audit Risk and Assurance Committee (ARAC), Cefas Science Advisory Committee and Cefas People Development Committee, each with individual terms of reference that are approved by the Board. These committees have a wholly external membership and are chaired by a NED. Appropriate Cefas Executive and external representatives attend the committees as required.

A register of interests declared by Board members are managed by the Chair of the Board to ensure any potential conflict of interest is avoided or managed. During the year, no material conflicts have been reported. The Board and the ARAC have been fully quorate during the year. A record of Board attendance, committee attendance and the register of interests is published at: [Our Governance](#)

The Board's assessment of its adherence to the Corporate Governance in Central Government Departments': Code of good practice 2017, published by HM Treasury, confirms that Cefas complies with relevant principles and protocols in so far as it applies to an Executive Agency, with no known exceptions.

For more detailed disclosures regarding Governance see the following reports within this document.

Cefas Management Board (the Board)

Executive Members	Non-Executive Members
Neil Hornby (until 9 June 2025) Tim Green Grant Stentiford Siân Limpenny Steve Addison	Mark Pendlington, Chair Ian Selby (Term ended July 2024) Ruth Boumphrey Rachel Mills
	Defra Representative Mike Rowe

	Audit & Risk Assurance Committee	Science Advisory Committee	People Development Committee
Frequency	4 meetings held	2 meetings held	2 meetings held
Members (Non-Executive Directors)	Ian Selby (Chair until July 2024) Mark Pendlington Anne Marie Millar (Independent ARAC NED and Interim Chair from July 2024)	Rachel Mills (Chair)	Ruth Boumphrey (Chair) Ian Selby (until July 2024) Rachel Mills
Key areas of responsibility	Provides a monitoring function for corporate governance and control systems, advising on audit matters, as well as	Provides independent scrutiny and advice to the Board on the quality and	Provides independent scrutiny and advice to the Board on the quality and

	reviewing performance and risk, including health and safety	relevance of the agency's science strategy and operations	relevance of the agency's people strategy to ensure it is meeting operational needs
Key subjects of focus in year	<ul style="list-style-type: none"> • Health & Safety metrics and culture. • Cyber and Information Security • People processes, retention, and pressures. • Strategic Financial Planning and control • Property management. 	<ul style="list-style-type: none"> • Provides independent scrutiny of the Science and Evidence Strategy through the Science Review. • A new panel was appointed on 1st January 2024 drawing in expertise across 	<ul style="list-style-type: none"> • Monitoring of progress with People Strategy • Advice and support in development of rewards • Advice and support with employee engagement and professional alignment with

	<ul style="list-style-type: none">• Collaboration with Defra Group Corporate Services	<p>Cefas science, data and people. The panel will meet as required to provide challenge, guidance and share expertise during the creation of the new Cefas Science and Evidence Strategy.</p>	<p>government frameworks</p> <ul style="list-style-type: none">• Supporting development and launch of equity, diversity & inclusion strategy.
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Effectiveness of Cefas Management Board Performance

The Board conducts an annual review of its terms of reference and a continuing evaluation of its own performance and effectiveness. The performance evaluation approach in 2025-2026 was to conduct effectiveness assessments at the close of each meeting. This recognised the Board was performing effectively with improvement actions followed through in the year being: increasing the visibility of the Board, an increase in external engagement with partner organisations and bringing more external voices and ideas to the Board.

The Board routinely reviews performance data using a balanced scorecard approach that aligns operational indicators with Cefas' strategic objectives. The Board considered this data to be of an appropriate quality and is content that all relevant matters are correctly reported for Board assessment. This judgement is further assured through management statements on compliance performance, NEDs' personal engagement with operating Directorates, rotational presentations from operational teams and reporting from Board sub-committees.

Cefas has successfully navigated a year filled with challenges, including ongoing financial pressures and resource constraints. Despite these obstacles, Cefas has

consistently delivered high-impact evidence and advice both domestically and internationally. The organisation has also exceeded expectations in several key performance areas, such as in stakeholder engagement, health and safety cultural improvements, and financial delivery (details provided in Section 1, Performance Report).

In addition to addressing Cefas' operational performance, the Board has tackled several significant initiatives this year. These include the development and launch of Cefas' New Science, Evidence, and Advice strategy for the next five years, the creation of Cefas' Equity, Diversity and Inclusion strategy, and hosting high-profile events like the Seafood Innovation Conference in London. The Board has also reviewed Cefas' strategic positioning to ensure its continued success and sustainability in a challenging environment.

Furthermore, the Board has provided insights to Defra regarding emergency response preparedness, notably for the North Sea collision incident. The Board continues to challenge Cefas to prioritise work that supports strategic, national, and global priorities, contributing to the sustainability of the marine environment and the government's growth agenda.

Risk Management

Cefas's science and the environment in which it operates are evolving and, as a result, the risks and opportunities Cefas faces are continually changing. A sound system of internal control therefore depends on a thorough and regular evaluation of the nature and extent of the risks and opportunities to which Cefas is exposed. The system of internal control is designed to identify and manage risk to a reasonable level rather than to eliminate all risk of failure; it can therefore only provide reasonable, and not absolute, assurance of effectiveness. The system of internal control strives to follow the best practice guidance laid out in the HM Government Orange Book. The system is based on an ongoing process designed to identify and prioritise the principal risks and opportunities to the achievement of policies, aims and objectives, to evaluate the likelihood of those risks and opportunities being realised and the impact should they be realised. The system then requires efficient, effective, and economic management. Public overview and reporting are provided annually in this Governance Statement.

Risk Management identifies the range of issues that Cefas may be exposed to, so that the organisational risk appetite can be used to assess risks to allow a timely response to be taken to identify corresponding actions to avoid, mitigate or exploit their consequences as appropriate. Risk Management is not a separate activity, divorced from the

day-to-day management of Cefas's delivery. Rather, risk presents both opportunities for, and potential challenges to, achieving strategic, tactical, and operational objectives. Risk awareness, and how to manage and exploit those risks, is inherent in our operations and needs to be embedded in all aspects of the management and governance framework of Cefas. Management planning, Business Continuity Planning, Incident Management and Disaster Recovery are natural supporting activities of the risk management process.

Risk management requires that issues are identified and then quantified by assessing their likelihood of occurrence and potential impact on the operation of the agency. Once quantified, these are prioritised in terms of the expected benefit that will flow from their proper management. Cefas sets out to utilise a bottom-up and top-down approach. Formal risk and opportunity identification and management is the responsibility of managers, but they should be identified and assessed wherever they occur, by any member of Cefas. Once identified, they should be reported to the person best able to manage them and escalated to higher levels of management and risk structure, as required, for monitoring and consolidation with similar risks in the higher-level risk registers. Regular and extraordinary management reviews determine and prioritise those key Cefas risks and opportunities. Key operational risks are captured in the Cefas Opportunity

and Risk Register and reported to Defra, and internal Cefas boards. Key strategic risks are identified in the Annual Plan.

Risk Management in Cefas builds upon the experience of managers and colleagues over many years and the aim is to use risk and opportunity management to prioritise activity in the most productive and traceable manner. Insurance is a part of this plan as, whilst Cefas is self-insured as a government agency, additional commercial insurance is applied for motor liability, contractor research vessel activity, health support for colleagues working overseas, and professional indemnity for work with non-UK Government customers. The professional indemnity insurance recognises the increased risk to our government remit of this other work and the extra insurance costs are recovered from these customers. Insurance is not seen as a replacement for good risk management.

Principles of Risk Management

The Cefas risk management strategy is based on the following principles:

- Where unacceptable hazards can be avoided, take timely mitigating action. Encourage risk taking informed by intelligent decisions and consultation. Where Cefas is best served by taking well-managed risk, ensure that appropriate risk management is in

place to reduce the risk of unacceptable surprises and consequences.

- Where Cefas is not best served by taking risk, avoid the activity. Where the operational benefit of an activity is outweighed by the potential risk, this should be recorded in the Risk Register.
 - Prepare mitigation plans and set key targets.
 - Prepare fallback plans including: crisis management, business continuity, incident management and disaster recovery plans, where needed.
 - Regularly exercise and performance review fallback plans.
 - Review performance of risk management at all levels.

Risk Appetite

Cefas has defined a risk appetite in-line with the HM Government Orange Book: Management of Risk: Principles and Concepts, and the Government Finance Function's: Risk Appetite Guidance Note. Cefas has adopted the Guidance Note's risk categories and risk appetite levels.

Our risk appetite has been defined following consideration of organisational risks, issues, and consequences. Appetite levels will vary, in some areas our risk tolerance will be minimal or cautious in others, we are open for risk and are willing to actively tolerate and manage risk in the pursuit of important objectives. We have aimed at operating organisational activities at the risk levels set below. Where activities are projected to exceed the defined risk levels, this must be reported and approved through appropriate governance mechanisms.

Summary: Cefas Risk Appetite Levels by Risk Category, 2024-25

		Security, Data & Info management	People, commercial & reputational	Technology	
Legal					
AVERSE	MINIMAL	CAUTIOUS		OPEN	EAGER
Property	Financial	Operational	Strategy & Governance	Projects/ Programme	

Significant risk categories:




Reputational risks: We have adopted a cautious stance for Reputational risks. We wish to be seen as the Government's marine and freshwater applied science experts. Cefas depends on its reputation for scientific excellence to support all partner delivery. Cefas's risk appetite is to only tolerate a low level of managed risk that would arise due to the delivery of poor scientific evidence or advice.

Technology risks: We have adopted an open stance for Technology risks, willing to embrace newer technologies to improve our science and delivery, while ensuring the required protective controls are in place to protect the confidentiality, integrity, and availability of our information.

Data and Information Management risks: We have adopted a cautious stance for Data and Information Management risks. Cefas accept the need for sharing information and data to ensure our operational effectiveness and will manage the risks through carefully considered mitigations.

Risk Management Approach

Cefas uses a 5-step risk management model in line with the Defra Risk Management Framework:

	<p>IDENTIFY</p>	<ul style="list-style-type: none"> • Risks are identified in local risk registers and escalated upwards to Directorate and the Cefas level based on scale. • Risks identified at Defra level are shared via the Defra Risk Management Group. 	
	<p>CLASSIFY</p>	<ul style="list-style-type: none"> • Each risk is classified using six categories defined across the Defra network: 	<ul style="list-style-type: none"> • External • Financial • Infrastructure • Operational • Strategic • People
	<p>ASSESS</p>	<ul style="list-style-type: none"> • Each risk is assessed to determine the impact, likelihood, and proximity of crystallisation. 	



RESPOND

- Responses are determined based on the impact and likelihood of the risk crystallising to determine the appropriate action to limit the risk to the organisational risk appetite.

- Treat
- Transfer
- Tolerate
- Terminate
- Take opportunity



ESCALATE

- Risks are either managed within Cefas or escalated to Defra depending on the nature of the remaining risk after responses.

- Manage within Cefas
- Notify Defra via Risk Management Group
- ExCo action required

Lines of Defence

Cefas use three lines of defensive control to manage potential risks:

First line - Daily operational risk management

- Primary responsibility for managing organisational risks through designing and implementing appropriate mitigating controls rests with operational level management.

Second line - Monitoring and reporting

- Secondary responsibility for implementing and/or monitoring the performance of first line of defence controls comprises internal risk management and compliance functions.

Third line – Independent Review and Audit

- Final responsibility to provide independent risk assurance and review of the effectiveness of governance, risk management and internal controls, including first- and second-line controls. Independent assurances will typically be provided by auditors from outside of Cefas primarily provided through an annual assurance program conducted by GIAA and the statutory audit conducted by NAO.

GIAA provides Cefas with our Head of Internal Audit, Dayo Olusesi, who provides the Accounting Officer with an annual opinion as to the design and effectiveness of internal controls operating in the organisation. This

opinion is supported by an annual programme of assurance audits focused on the risks of the organisation. This year's programme included reviews of: Emergency Response, Performance Management, Workforce Planning, Key Financial Control, Data Management, One Assurance Plan and Review of Official Development Assisted Programme. The overall opinion provided positive assurance as well as a range of recommendations to further enhance the control environment.

Role of the Audit and Risk Assurance Committee (ARAC)

The ARAC provides the primary assurance mechanism. It operates in accordance with the Audit and Risk Assurance Committee Handbook, published by HM Treasury. For 2024-25, the ARAC has been supported by the Head of Internal Audit and team from the Government Internal Audit Agency. An agreed annual risk-based audit plan, operating to government internal audit standards, has been delivered and the annual opinion from the Head of Internal Audit provided positive but moderate assurance over the controls reviewed in the year. Management have agreed with the recommendations arising from these audits and are implementing those improvements to enhance the adequacy and effectiveness of the framework of governance, risk management and control.

Risks Managed in the Year

Risks are identified at an organisational level and across each of the directorates. Cefas has identified and managed these as the key organisational risks in year. The risk trends have been captured and monitored via ongoing management, quarterly risk management reviews and end of year deep dive reviews:

Risk Areas	Principal Mitigation
<p><i>Defra Group Reputation damage in high profile work areas</i></p> <p>There is a risk of damage to Defra Group reputation as Cefas works in high-profile and possible contentious areas of government and customer science work.</p>	<p>To reduce the potential for reputational risk from high-profile cases Cefas will:</p> <p>When required ensure that teams and expert witnesses engage with Legal Counsel, to advise on the preparation of proofs of evidence. Ensure sufficient resilience of Cefas teams especially if required to support events in rapid succession, this will include specialist witness training. Cefas will assess the potential for liability at engagement, but only to the extent caused by a) our default or breach of contract or b) our negligence.</p>
<p>Cyber security</p>	<p>Cefas maintain cyber security controls, systems and processes. Regular penetration</p>

Risk Areas	Principal Mitigation
<p>There is a risk that Government platforms (such as Cefas) are increasingly likely to be targeted by digital attacks in the form of cyberattacks aimed at accessing or destroying sensitive information/ extorting money/impact on business processes. This is an area of growing sophistication and exposure as Cefas expands its delivery footprint globally. New regulations and high-profile cyber incidents place higher expectations on this area.</p>	<p>testing and adherence to the latest approaches and standards.</p> <p>A Security Operation Centre (SOC) has been procured to monitor IT infrastructure logs for cyber security breaches and threats. The service is in monitoring phase with automated and manual actions to stop attacks.</p> <p>The SOC is also “threat hunting”, looking for possible attacks and adding mitigations to proactively block these to avoid problems.</p> <p>Cefas have engaged a forensic incident response service to offer immediate assistance during the early stages of an incident, this is linked to the SOC service for out of hours support.</p>

Risk Areas	Principal Mitigation
<p><i>Funding pressures</i> Significant cost inflation, HMG flat funding/ reductions and the outcomes of the Spending Review are likely to place 15% revenue and 10% capital cost pressures which will require either additional funding and/or decisions to reduce/stop outcomes and/or productivity and cost management decisions. This may affect policy support and outcomes and affect Cefas activities raising the need to innovate/ transform and prioritise. The operational impacts will need close management</p>	<p>Continue reforecasting and assess risks, drive response actions through SLT and report net positions to Defra. Ensuring business plans prioritise capability development and improvements to maintain and strengthen Cefas.</p>

Risk Areas	Principal Mitigation
<p>If not carefully managed this could result in organisation wide financial risks that result in breaches of Managing Public Money with a net overspend of budgets, and risk of loss of key strategic capabilities and reputation.</p>	
<p><i>Research Vessel Management Services Performance</i> Inadequate contract, operations, and technical management, could lead to poor operational performance from the RV, and a negative impact to survey delivery and associated Cefas outcomes.</p>	<p>Cefas has engaged Technical Consultant's to perform Condition Surveys of the RV and ad-hoc support. A review of the RV management structure has been completed and improvements made with the structure now including an RV Coordinator role, an RV Operations Manager role, a Contract Manager and an Asset Owner who is the Senior Contact for the RV contract.</p>

Risk Areas	Principal Mitigation
	<p>A gap analysis has been undertaken to consider the need for additional technical resource (e.g. Technical Superintendent) to support the contract management of the main supplier, along with development of Business Case looking at Cefas's Future Scientific Delivery.</p>
<p><i>People Risk - Loss of Required Skills and Knowledge</i> There are risks identified across Cefas directorates of the loss of required skills and knowledge to perform functions and science across Cefas deliveries, due to various reasons: recruitment constraints, retention and succession planning.</p>	<p>Cefas has introduced plans to enhance retention and succession planning including: Annual training needs assessments are completed by line managers for all staff. Staff are supported to undertake additional paid work in their specialism to enhance their career and their standing in the science community. Science Staff are encouraged and supported to undertake non-financial CV-building</p>

Risk Areas

Principal Mitigation

opportunities outside of Cefas where delivery is not unduly affected.

Line Managers are supported by the Civil Service Learning platform which is supplemented with bespoke management and development training to maintain and enhance team working, communications and connectivity across the organisation.

With the current in process work the risk level is understood to be reducing and should be reflected in 25/26.

In progress, Science restructuring will improve the succession planning and training in the near future. Will be reflected in documented work force plans, which will be supported by HR.

Risk Areas	Principal Mitigation
	<p>Learning and development plan work, career paths ways etc will improve the Cefas wide risk.</p> <p>Changes to rewards systems, e.g. SPEA, means we now have a clear way to recognise colleagues who are not already receiving an uplift or higher salary for the experience and increase in responsibility that they build during their time in grade.</p>

Compliance to Government Functional Standards

Cefas is committed to complying with the UK government's functional standards. These standards set out expectations for the management of functional work and the functional model across government. Cefas has several measures in place to ensure compliance with the functional standards, including:

setting clear roles, responsibilities, policies and procedures, and ensuring an annual programme of assurance for compliance to the functional standards.

Cefas receives Property services from the Core department and Internal Audit services from the Government Internal Audit Agency. Cefas is confident that the measures in place are effective in ensuring compliance with the functional standards, and where compliance is not fully met, action plans are in place to progress compliance. These measures help to ensure that Cefas can deliver its services effectively and efficiently, and that it is accountable for its performance. All relevant standards have been reviewed, and the degree to which Cefas meets the standard is recorded in line with the Continuous Improvement Assessment Frameworks. The results are shared externally with Defra Group Corporate Services, Defra Functional Managers and the Permanent Secretary.

Functional Standards Compliance

Standard	Owner	Compliance Level
GovS002 - Project Delivery	Project Management Office Lead	Developing
GovS003 – Human Resources	Head of People and Culture	Developing
GovS004 - Property	Defra Group Property	N/A
GovS005 - DDaT	Digital, Data and Technology Director	Developing
GovS006 - General Finance	Head of Finance	Best
GovS007 - Security	Head of Risk Security and Information	Best
GovS008 - Commercial	Head of Procurement	Good
GovS009 - Internal Audit	Head of Risk Security and Information	Best
GovS010 - Analysis	Chief Scientist	Better
GovS011 - Communications	Head of Communications	Good
Govs013 - Counter Fraud	Head of Risk Security and Information	Better

Govs014 - Debt	Head of Finance	Best
Govs015 - Grants	N/A	N/A

Continuous improvement assessment frameworks set out different levels of maturity - from the minimum expected (good), to better and best. Functions assessed as Developing are working on improvement actions to resolve and enhance the identified weaknesses.

Whistleblowing

A whistleblowing policy is in place and operated throughout the year. The annual review of the performance of this policy took place and agreed that it was effective in providing a clear route to raise concerns regarding Cefas' operations. No formal incidents were reported and reviewed in the year, however, several concerns were resolved at management level, in line with the policy.

There were no significant lapses of corporate or personal protected data. Training and internal communications are used to maintain skills and awareness amongst colleagues of the obligations and reporting arrangements for dealing with potential fraud, bribery, corruption, information security and whistleblowing matters.

Ministerial Directions

No ministerial directions were received in the year.

Significant Issues and Ongoing Risks

There is positive assurance over the operation of Cefas' overall governance and controls during the reporting period 1 April 2024 to 31 March 2025 and no significant performance or control weaknesses were identified in year.

The assessment and assurance over risks managed in year continues to be closely managed and monitored.

Conclusion

The governance arrangements set out in this statement have supported Cefas' aims throughout the reporting year as evidenced by strong levels of partner satisfaction, highly regarded scientific excellence, sustainable finances, engaged people and sound assurances. Accordingly, as the Accounting Officer I have considered the evidence provided including assurance provided by the former Chief Executive Officer, Neil Hornby who has undertaken the Accounting Officer role since 2021 and I am satisfied with the position of the 2024-25 record. I look to the future with confidence.

Remuneration Report

The Cabinet Office, subject to HM Treasury remits, together with the Chief Executive sets the remuneration of the Cefas Management Board's (the Board's) executive directors. The remuneration of senior civil servants (SCS) is set by the Prime Minister, following independent advice from the Senior Salaries Review Body (SSRB). The Cabinet Office advises the Department each year of the government's response to the SSRB recommendations and produces guidance for departments to follow.

Neil Hornby, Chief Executive to 9 June 2025; Tim Green, Interim Chief Executive, from 9 June 2025, and Chief Operating Officer, Steve Addison, Commercial Director, Grant Stentiford, Chief Scientist, Sian Limpenny, Strategy and Delivery Director and Steve Millward, HSEQ and Infrastructure Delivery Director are senior civil servants under permanent contracts of employment with Defra. Karin Rundle was a civil servant under a permanent contract of employment with Cefas. The agency bears the cost of each set of executive directors' employment.

Up to 15% of Directors' remuneration may be performance-related and is reviewed against the achievement of ministerial and personal targets. There is a maximum notice period of six months from Cefas/ Defra and a minimum of three months from the employee. The

length of service, salary and age of the employee determine any termination payments payable.

All non-executive directors are contracted by Cefas and have notice periods of three months, from either Cefas or the individual. The Defra Representative on the Board is employed by Defra who assume all the costs of their attendance at the board and these costs are not reflected within Cefas' reporting. No awards for early termination were made to existing or former directors in the year.

No benefits in kind were paid to directors in the year.



Remuneration of Cefas Directors (subject to audit)

Board Executive Directors £'000	Salary		Performance Pay		Pension Benefits		Total	
	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24
Chief Executive Officer to 9/6/25 Neil Hornby	115-120	110-115	0-5	0-5	88	52	205-210	165-170
Interim Chief Executive from 9/6/25 & Chief Operating Officer Tim Green	85-90	80-85	0-5	0-5	33	50	125-130	135-140
Chief Scientist Grant Stentiford	80-85	75-80	-	-	49	80	130-135-	155-160

Strategy and Delivery Director Siân Limpinny	80-85	75-80	-	0-5	66	14	145-150	115-120
Commercial Director Steve Addison	85-90	80-85	0-5	-	34	33	90-95	115-120
HSEQ and Delivery Infrastructure Director Steve Millward (to 16/07/24)	25-30 ³	80-85	-	0-5	44	49	70-75	130-135
HR and OD Director Karin Rundle (to 30/04/24)	5-10 ⁴	75-80	-	0-5	3	32	5-10	120-125

Notes:

1. The individuals in the above table were executive directors during the year. Salaries include gross salaries, performance pay, overtime, and any other allowance to the extent that it is subject to UK taxation. In line with other senior civil servants, contractual performance payments were capped in 2024-25 and 2023-24.

2. Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the Alpha scheme for the period from 1 April 2015 to 31 March 2022.

3. FYE salary 80-90 for full period 2024-25

4. FYE salary 75-80 for full period 2024-25

Remuneration Median and Ratios (subject to audit)

	2024-25	2023-24
Band of highest paid employee total remuneration excluding pension benefits (£'000)	115-120	110-115
Median Total Remuneration (£)	£45,906	£45,503
Median salary only (£)	£42,954	£40,783
Median Total Remuneration by salary Ratio	2.7	2.7
Ratio (times)	2.6	2.5
	2024-25	2023-24
Total percentage change in highest paid director total remuneration in relation to previous year	5%	9%
Total percentage change in average salary and allowances (all staff) in relation to previous year	2%	13%
Total percentage change in average performance and bonus payments (all staff) in relation to previous year	-26%	27%
	2024-25	2023-24
25 th Percentile Remuneration (£)	£34,672	£34,535
25 th Percentile salary only	£33,590	£31,960

Ratio of number of times the midpoint of highest paid director to 25% of workforce	3.5	3.5
Ratio of the highest paid director & FTE employee on the 25th percentile	3.5	3.3
75 th Percentile Remuneration (£)	£54,772	£51,221
75 th Percentile salary only (£)	£52,230	£42,143
Ratio of number of times the midpoint of highest paid director to 75% of workforce	2.2	2.6
Ratio of the highest paid director & FTE employee on the 75th percentile	2.2	2.2

Notes:

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

Total percentage change in average performance and bonus payments (all staff) in relation to previous year shows a 26% decrease. In 2023-24 the full pot was utilised in bonuses to staff.

In 2024-25, nil (2023-24, nil) employees received remuneration in excess of the highest -paid director. The banded remuneration of the lowest paid employees for the financial year 2024-25 was £25,000-£30,000 (2023-24 £20,000-£25,000).

The percentage increase in the highest paid director's remuneration compared to 2024-25 is 5%.

There was a 2% increase to the average salaries (including overtime and allowances) which includes the underlying Civil Service remit of 5%, in respect of employees of the entity, as compared to 2023-24. The underlying Civil Service remit increase was 5%, as mandated by HM Treasury. Staff received a fixed non-consolidated payment of £1,500 per employee in 2023-24 in recognition of the challenges of rising cost of living and the consistent contribution and hard work of civil servants was paid.

No Board executive directors were in receipt of any benefits in kind (2023–24: Nil); nor did they hold any

company directorships or other significant interests that may have conflicted with their management responsibilities. All salary or fee-related payments to Board executive and non-executive directors are made through the PAYE system.

Cefas gender pay comparative is reported alongside the Defra group at Defra gender pay gap report 2024 - GOV.UK (www.gov.uk) (not subject to audit).

Remuneration of Cefas Non-Executive Directors (subject to audit)

Board Non-executive Directors £'000	Fee band		Performance Pay		Pension Benefits		Total Remuneration	
	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24
Mark Pendlington Chair (from December 2020)	5-10	5-10	-	-	-	-	5-10	5-10
Ian Selby (from May 2018 to 31 July 2024)	0-5 ³	5-10	-	-	1	4	0-5	10-15
Ruth Boumphrey (from June 2021)	-	-	-	-	-	-	-	-

Rachel Mills (from June 2021)	5-10	5-10	-	-	-	-	5-10	5-10
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Notes

1. Anne Marie Millar acts as an Independent Non-Executive Director on the ARAC and receives no fees.
2. Ruth Boumphrey is a Non-Executive Director on the Cefas Management Board and chooses to receive no fees.
3. FYE salary 5-10 for full period 2024-25



Pension Entitlement of Cefas Directors (subject to audit)

Board Executive Directors £'000	Real increase in pension and related lump sum at age 60 At 31 March 2025 See note 3	Total accrued pension and related lump sum at age 60 At 31 March 2025 See note 3	CETV at 31 March 2024 (cash equivalent transfer value) At 31 March 2025 See note 3	CETV at 31 March 2023 (cash equivalent transfer value) At 31 March 2024	Real increase in CETV At 31 March 2025 See note 3
Chief Executive to 9/6/25 Neil Hornby	50 - 55 plus a lump sum of 10 - 15-	2.5 - 5 plus a lump sum of 0 - 2.5	955	848	67
Interim Chief Executive from 9/6/25 & Chief Operating Officer	30 - 35	0 - 2.5	698	642	23

Tim Green					
Chief Scientist Grant Stentiford	25 - 30 plus a lump sum of 65 - 70	2.5 - 5 plus a lump sum of 0 - 2.5	573	512	36
Director of Strategy and Delivery Siân Limpinny	25 - 30 plus a lump sum of 70 - 75	2.5 - 5 plus a lump sum of 2.5 - 5	635	552	57
Commercial Director Steve Addison	20 - 25	0 - 2.5	437	368	32
HSEQ and Infrastructure Delivery Director Steve Millward	30 - 35	0 - 2.5	721	657	45
HR and OD Director Karin Rundle (to 30/04/24)	35 - 40	0 - 2.5	669	626	2

Non- Executive Director Ian Selby (to 31/07/24)	0 – 5	0 – 2.5	28	26	1
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Notes

1. CETV: cash equivalent transfer value. CETV figures are calculated using the guidance on discount rates for calculating unfunded public service pension contribution rates that was extant at 31 March 2025. HM Treasury published updated guidance on 27 April 2023; this guidance will be used in the calculation of 2024-25 CETV figures. Taking account of inflation in 2023-24, the CETV funded by the employer has decreased in real terms.

2. Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April

2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the Alpha scheme for the period from 1 April 2015 to 31 March 2022.

Staff Report

All of the Cefas' permanently employed people are public servants. The average number of full-time equivalent employees (FTEs) during the year was:

People Numbers (totals are audited)

Full Time Equivalents (FTEs)	2024-25			2023-24		
	Male	Female	Total	Male	Female	Total
Directors - SCS 2	1	-	1	1	-	1
Directors - SCS 1	4	1	5	3	-	3
Directors - Other	-	-	-	1	2	3
Other Permanently employed staff	308	308	616	300	303	603
Total FTEs	313	309	622	305	305	610

Staff Costs (subject to audit)

£'000	Permanently Employed People	Temporarily Employed People	Total 2024-25	Total 2023-24
Wages and Salaries	27,087	-	27,087	26,131
Social Security Costs	2,975	-	2,975	2,892
Superannuation	7,239	-	7,239	6,344
Total staff expenditure	37,301	-	37,301	35,367

The average number of working days lost due to sickness was 4.15 days (2023-24: 3.1 days). Included in the permanently employed people costs for 2024-25 is an accrual for untaken leave and Leave in lieu of £2,936,617 (2023-24: £2,535,650).

Consultancy costs of £167,000 were incurred in the year (2023-24 Nil). No temporary people costs were incurred during the year (2023-24 Nil). Turnover (wastage rate) for 2024-25 was 7.7% (compared to 7.3% in 2023-24).

Off-payroll arrangements

Table 1: Highly paid off-payroll worker engagements as at 31 March 2025, earning £245 per day or greater

No. of existing engagements as of 31 March 2025 ¹	1
Of which:	
Number that have existed for less than one year at time of reporting	1
Number that have existed for between one and two years at time of reporting	0
Number that have existed for between <u>two and three</u> years at time of reporting	0
Number that have existed for between <u>three and four</u> years at time of reporting	0
Number that have existed for <u>four or more</u> years at time of reporting	0

Note ¹ - The engagement declared in the report is for a technical contractor and in 2024-25 we spent £36,400.

Table 2: All highly paid off-payroll workers engaged at any point during the year ended 31 March 2025, earning £245 per day or greater

Number of off-payroll workers engaged during the year ended 31 March 2025	1
Of which:	
Not subject to off-payroll legislation	1
Subject to off-payroll legislation and determined as in-scope of IR35	0
Subject to off-payroll legislation and determined as out-of-scope of IR35	0
Number of engagements reassessed for compliance or assurance purposes during the year	0
Of which:	
Number of engagements that saw a change to IR35 status following review	0

Note:

The £245 threshold is set to approximate the minimum point of the pay scale for a Senior Civil Servant.

A worker that provides their services through their own limited company or another type of intermediary to the client will be subject to off-payroll legislation and the Department must undertake an assessment to determine whether that worker is in-scope of Intermediaries legislation (IR35) or out-of-scope for tax purposes.

Table 3: For any off-payroll engagements of board members, and/or, senior officials with significant financial responsibility, between 1 April 2024 and 31 March 2025. Senior Officials with significant financial responsibility are defined as all board level executives, non-executive directors and finance directors.

Number of off-payroll engagements of board members, and/or, senior officials with significant financial responsibility, during the financial year.	0
Total number of individuals <u>on payroll and off payroll</u> that have been deemed “board members, and/or senior officials with significant financial responsibility”, during the financial year. This figure should include both on-payroll and off-payroll engagements	10

Cefas is a “Disability Confident leader” enabling us to display the disability confident Level 3 symbol in recruitment and employment. This recognises Cefas as a champion for Disability Confident, enabling us to benefit from being able to draw from the widest possible pool of talent and secure, retain and develop disabled colleagues who are skilled, loyal and hard-working. Cefas offer a guaranteed interview to any candidate who has disclosed

a disability, as defined under the Equality Act 2010, and meets the minimum (essential eligibility) criteria for the post. Comprehensive guidance on making reasonable adjustments at work and supporting disabled employees is provided to managers, including supporting and training an employee who becomes disabled during their employment. All other employment policies are adopted where employment law or Civil Service Employment Policy dictate.

Civil Service Pensions

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

The PCSPS and **alpha** are unfunded statutory schemes. Employees and employers make contributions (employee contributions range between 4.6% and 8.05%, depending on salary). The balance of the cost of benefits in payment is met by monies voted by Parliament each year.

Pensions in payment are increased annually in line with the Pensions Increase legislation. Instead of the defined benefit arrangements, employees may opt for a defined contribution pension with an employer contribution, the **partnership** pension account.

In **alpha**, pension builds up at a rate of 2.32% of pensionable earnings each year, and the total amount accrued is adjusted annually in line with a rate set by HM

Treasury. Members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004. All members who switched to **alpha** from the PCSPS had their PCSPS benefits ‘banked’, with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave **alpha**.

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

When the Government introduced new public service pension schemes in 2015, there were transitional arrangements which treated existing scheme members differently based on their age. Older members of the PCSPS remained in that scheme, rather than moving to

alpha. In 2018, the Court of Appeal found that the transitional arrangements in the public service pension schemes unlawfully discriminated against younger members (the “McCloud judgment”).

As a result, steps are being taken to remedy those 2015 reforms, making the pension scheme provisions fair to all members. The Public Service Pensions Remedy¹ is made up of two parts. The first part closed the PCSPS on 31 March 2022, with all active members becoming members of **alpha** from 1 April 2022. The second part removes the age discrimination for the remedy period, between 1 April 2015 and 31 March 2022, by moving the membership of eligible members during this period back into the PCSPS on 1 October 2023.

The accrued pension benefits, Cash Equivalent Transfer Value and single total figure of remuneration reported for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the PCSPS for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were

¹ www.gov.uk/government/collections/how-the-public-service-pension-remedy-affects-your-pension

members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the PCSPS for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the **alpha** scheme for the period from 1 April 2015 to 31 March 2022

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

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

Cash Equivalent Transfer Values

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

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost.

CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting

from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

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

Pension Liabilities and Entitlements

Pension liabilities arising from early retirement or other enhancements are accrued in total in the year in which the liability arises. These charges are paid either to the PCSPS, which is responsible for meeting future pension obligations on behalf of Cefas, or to employees' stakeholder-based pension provider.

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

There were no redundancies or other departure costs paid in 2024-25 (2023-24 – nil).

Our People

The information contained within this section has not been subject to audit and does not form part of the auditor's opinion on the accounts.

We achieved an 78% response rate to the annual Civil Service People Survey conducted in September 2024. The average response rate for the entire civil service was 74%. The survey is designed to measure people engagement and Cefas use the results to inform our actions to enhance our levels of engagement. Our overall engagement index for 2024 was 64% (2023 - 62%).

Employee involvement in all our operations is actively encouraged through listening events, directorate meetings and a variety of operational and science-related workshops and roadshows. Evolve is our colleague forum which provides opportunities for feedback on cultural initiatives and engagement.

Cefas recognises the Prospect Trade Union for official consultation and negotiations and quarterly formal trade union meetings are carried out in association with a Facilities Time agreement in accordance with Cabinet Office guidance.

We have continued our successful outreach activities with local schools throughout 2024 and are expanding this

further in 2025 to offer a work experience programme at our Lowestoft site for year 12 students in conjunction with the Civil Service Eastern Region scheme. Further to this pilot programme we intend to roll out the scheme in subsequent years at our Weymouth site also.

The Equality Act 2010 requires Cefas to consider the needs of all individuals in their day-to-day work, how we develop our policies, deliver our services and manage our people. The Act places additional statutory duties on public-sector organisations through the Public-Sector Equality Duty, which requires us to publish equality information on our workforce.

We have recently published our refreshed Equity, Diversity and Inclusion Strategic Plan for 2025-27 and are commencing work on our four key focus areas of Leadership that Inspires, A Culture of Inclusion, Harnessing Diverse and Inclusive Talent and External Impact.



The lead of our Equity, Diversity and Inclusion Strategy running an engagement activity

2024 also saw us start to work on our refreshed Strategic Workforce Plan, beginning with structural realignments across the Science Directorates and continuing into 2025 with activity to focus on learning and development and skills mapping across the organisation.

Leading in Health and Safety

Our Systems and Compliance

Certification was maintained to the ISO 45001 Health and Safety standard during the last financial year. This past year has, again, seen consistent colleague engagement in our health and safety systems and user surveys demonstrate continued positive improvements in key areas. Our commitment to the prioritisation of H&S will continue to grow and sustain high levels of stakeholder engagement as we take a user focused approach to the application of our Health, Safety, and Wellbeing standards to effectively reduce workplace risks to as low as reasonably practicable.

Culture Change in Health and Safety

Following a successful three-year culture improvement programme, we have transitioned our cultural improvement-based activities into routine ways of working. We continue to maintain a relentless focus on our safety performance and cultural maturity across all areas of the 'Plan, Do, Check, Act' cycle.

We have developed and embedded a collaborative approach to implementing lessons and improvements. This way of working is now well established with H&S professionals continuing to support all colleagues in taking personal responsibility for H&S decisions. The Senior Leadership Team have demonstrated ongoing

commitment through making resources available to enable continuous improvement, routinely sharing important safety moments, leading quality H&S conversations across the organisation, and maintaining open dialogue with all colleagues on H&S matters.

Incidents and Accidents

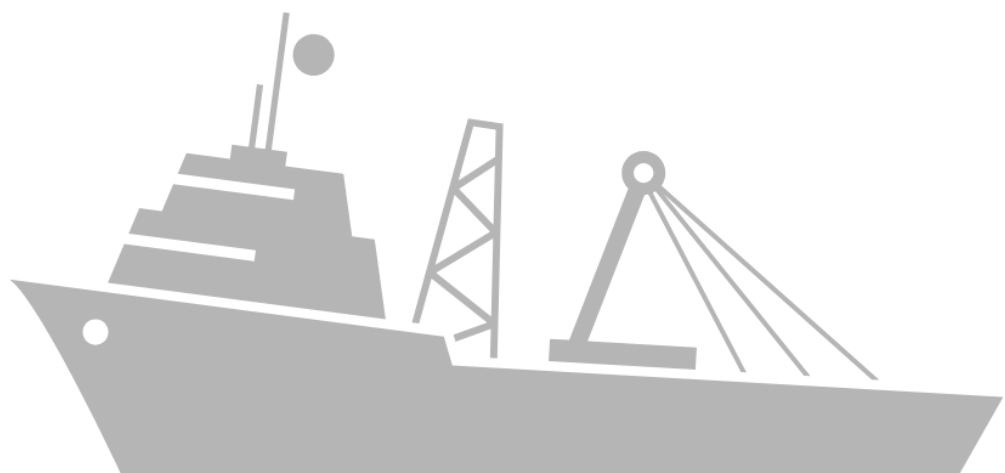
Incident trends regarding injuries and near misses are maintained at low levels but we have noted an increase in events leading to hand cuts. By working with stakeholders from across the organisation, these events have been fully investigated, root causes identified, and improvement actions initiated. Proactive reporting of safety flags that support the management system and cultural improvement remains active, with a ratio of 35:1 against all lost time/medical treatment cases. There were 2 lost time cases (1 of these did not meet the Reporting of Injuries, Diseases and Dangerous Occurrences Regulations reportable event criteria as it occurred overseas, which is outside Health & Safety Executive (HSE) jurisdiction), 1 medical treatment case and 15 first aid injuries. It is to be noted that regardless of HSE reporting criteria, we respond to, support our colleagues, and take lessons from all incidents with the same high level of rigour.

Partnership Engagement

Through continuing to work in close partnership with our vessel management supplier, we have maintained focus

on our joint health and safety culture and integrated approach to working aboard and around the RV Cefas Endeavour. Both leadership teams remain committed to supporting this collaborative initiative to sustain strong partnership engagement, meeting regularly to monitor and manage priority improvement actions.

In transition to a new Property Partnership with Defra Group Property, and throughout the onboarding of a new facilities management provider, all stakeholders have worked hard to establish new ways of working, embed clear roles and responsibilities, and agree methods of performance assurance. Work to achieve 'stabilisation' of these new arrangements is ongoing, and all remain committed to achieving them.



The Trade Union (Facility Time Publication Requirements) Regulations 2017

Trade Union facility time is the paid time of union representatives carrying out trade union activities. We acknowledge the valued productive and collaborative nature of the inputs that the Trade Union makes to Cefas. Prospect is the one officially recognised union at Cefas.

Relevant Union Officials

Number of employees who were relevant union officials during the relevant period	Full-time equivalent (FTE) employee number
14 employees	12.8 FTE

Percentage of Time Spent on Facility Time

Percentage of time	Number of employees
0%	1
1-50%	13
51%-99%	-
100%	-

Percentage of Pay Bill Spent on Facility Time

	£000
Provide the total cost of facility time	40
Provide the total pay bill	37,301
Provide the percentage of the total pay bill spent on facility time, calculated as: (Total cost of facility time ÷ total pay bill) x 100	0.1%

Paid Trade Union Activities

Time spent on paid trade union activities as a percentage of total paid facility time hours	100%
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Parliamentary Accountability and Audit Report

The information in this section has been subject to audit:

Regularity of Expenditure - Cefas has considered all its activities during the year and confirm they are in accordance with the legislation authorising them.

Cefas incurred no losses, special payments or gifts totalling more than £300,000 in the year.

In addition to the contingent liabilities reported within IAS 37 (see note 11), the agency also reports liabilities for which the likelihood of a transfer or economic benefit in settlement is too remote to meet the definition of contingent liability. There were no remote contingent liabilities.

The information in this section has not been subject to audit:

Long term expenditure trends - refer to the performance analysis section of our Performance Report for details of our performance to date.

“Cefas” approach to functional standards and their application are set out on page 54.



TIM GREEN

Interim Chief

Executive

10th July 2025

This signature covers the Accountability Report

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE HOUSE OF COMMONS

Opinion on financial statements

I certify that I have audited the financial statements of the Centre for Environment, Fisheries and Aquaculture Science for the year ended 31 March 2025 under the Government Resources and Accounts Act 2000.

The financial statements comprise the Centre for Environment, Fisheries and Aquaculture Science's

- Statement of Financial Position as at 31 March 2025;
- 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 Centre for Environment, Fisheries and Aquaculture Science's affairs as at 31 March 2025 and its net operating expenditure for the year then ended; and

- have been properly prepared in accordance with the Government Resources and Accounts Act 2000 and HM Treasury 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 (2024)*. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my certificate.

Those standards require me and my staff to comply with the Financial Reporting Council's *Revised Ethical Standard 2019*. I am independent of the Centre for Environment, Fisheries and Aquaculture Science 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 Centre for Environment, Fisheries and Aquaculture Science'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 Centre for Environment, Fisheries and Aquaculture Science'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 certificate.

The going concern basis of accounting for the Centre for Environment, Fisheries and Aquaculture Science 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 Annual Report, but does not include the financial statements and my auditor's certificate and 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 certificate, I do not express any form of assurance conclusion thereon.

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

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

I have nothing to report in this regard.

Opinion on other matters

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with HM Treasury directions issued under the Government Resources and Accounts Act 2000.

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 HM

Treasury directions issued under the Government Resources and Accounts Act 2000;

- 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 Centre for Environment, Fisheries and Aquaculture Science 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 Centre for Environment, Fisheries and Aquaculture Science 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 is 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 Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Chief Executive as 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 Centre for Environment, Fisheries and Aquaculture Science 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 and are in accordance with HM Treasury directions issued under the Government Resources and Accounts Act 2000;

- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with HM Treasury directions issued under the Government Resources and Accounts Act 2000; and
- assessing the Centre for Environment, Fisheries and Aquaculture Science'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 the Centre for Environment, Fisheries and Aquaculture Science will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

- considered the nature of the sector, control environment and operational performance including the design of the Centre for Environment, Fisheries and Aquaculture Science's accounting policies, key performance indicators and performance incentives.
- inquired of management, the Centre for Environment, Fisheries and Aquaculture Science's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Centre for Environment, Fisheries and Aquaculture Science'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 Centre for Environment, Fisheries and Aquaculture Science's controls relating to the Centre for Environment, Fisheries and Aquaculture Science's compliance with the Government Resources and Accounts Act 2000 and Managing Public Money;
- inquired of management, the Centre for Environment, Fisheries and Aquaculture Science'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 Centre for Environment, Fisheries and Aquaculture Science for fraud and identified the greatest potential for fraud in the following areas: revenue recognition, posting of unusual journals, complex transactions and bias in management estimates. In common with all audits under ISAs (UK), I am required to perform specific procedures to respond to the risk of management override.

I obtained an understanding of the Centre for Environment, Fisheries and Aquaculture Science's framework of authority and other legal and regulatory frameworks in which the Centre for Environment, Fisheries and Aquaculture Science 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 Centre for Environment, Fisheries and Aquaculture Science. The key laws and regulations I considered in this context included Government Resources and Accounts Act 2000, Managing Public Money, employment law, pensions legislation and tax legislation.

Audit response to identified risk

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

- I reviewed the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;
- I enquired of management, the Audit and Risk Committee and in-house legal counsel concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance and the Board; and internal audit reports; and
- I addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements on estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

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

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at:

www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

Other auditor's responsibilities

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

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

Report

I have no observations to make on these financial statements.

Gareth Davies

Date 14 July 2025

Comptroller and Auditor General

National Audit Office

157-197 Buckingham Palace Road

Victoria

London

SW1W 9SP



FINANCIAL STATEMENTS

Financial Statements

Statement of Comprehensive Net Expenditure

For the Year Ending 31st March 2025

		2024-25	2023-24
	Note	£000	£000
Operating income from contracts with customers		(22,229)	(22,043)
Other operating income		(2,078)	(2,164)
Total operating income	3	(24,307)	(24,207)
Staff Costs		37,301	35,367
Other Costs		35,389	35,634
Non-Cash items		7,457	8,917
Total operating expenditure	2	80,147	79,918
Net operating expenditure		55,840	55,711
Other comprehensive expenditure			

Items that will not be reclassified to net operating costs

Net (gain)/loss on

Revaluation of Property, plant and equipment

4	(1,004)	(1,384)
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Total comprehensive net expenditure for the year

54,836	54,327
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All income and expenditure relate to continuing operations.

The Notes on pages 193-242 form part of these accounts.

Statement of Financial Position

As at 31st March 2025

		31st March 2025	31st March 2024
	Note	<u>£000</u>	<u>£000</u>
Non-current assets			
Property, plant and equipment	4	37,272	38,717
Right-of-Use Assets (IFRS 16)	6	377	319
Investments	7	150	150
Total non-current assets		<u>37,799</u>	<u>39,186</u>
Current assets			
Trade, other receivables and contract assets	8	6,370	7,503
Cash and cash equivalents	9	3,555	4,164

Total current assets		<u>9,925</u>	<u>11,667</u>
Total assets		47,724	50,853
Current liabilities			
Trade, other payables and contract liabilities	10	(10,979)	(9,061)
Lease Liability	13	(67)	(112)
Provisions	11	-	(60)
Total current liabilities		<u>(11,046)</u>	<u>(9,233)</u>
Non-current assets plus/less net current assets/liabilities		36,678	41,620
Non-current liabilities			
Provisions	11	(151)	(165)
Lease Liability	13	(231)	(249)
Total non-current liabilities		<u>(382)</u>	<u>(414)</u>

Assets less liabilities		<u>36,296</u>	<u>41,206</u>
Taxpayers' equity and other reserves			
General fund	SCTE	27,794	33,598
Revaluation reserve	SCTE	<u>8,502</u>	<u>7,608</u>
Total reserves		<u>36,296</u>	<u>41,206</u>



Tim Green

Interim Chief Executive

10th July 2025

The Notes on pages 193-242 form part of these accounts.

Statement of Cash Flows

For the Year Ended 31st March 2025

	<u>2024-25</u>	<u>2023-24</u>
	<u>£000</u>	<u>£000</u>
Cash flows from operating activities		
Net operating expenditure	(55,840)	(55,711)
Adjustments for non-cash transactions	7,457	8,917
(Increase)/Decrease in trade and other receivables	1,133	(422)
Increase/(Decrease) in trade payables	1,918	(1,254)
Less movements in payables relating to items not passing through the Operating cost statement	62	382
Use of provisions	(60)	-
Net cash outflow from operating activities	<u>(45,330)</u>	<u>(48,088)</u>
Cash flows from investing activities		
Purchase of property, plant and equipment	(616)	(760)

Proceeds of disposal of property, plant and equipment	175	16
Net cash outflow from investing activities	(441)	(744)
Cash flows from financing activities		
Payment of Lease liabilities	(258)	(90)
Agency funding	45,420	50,050
Net financing	45,162	49,960
Increase/(decrease) in cash	(609)	1,128
Cash and cash equivalents at the beginning of the year	4,164	3,036
Cash and cash equivalents at the end of the year	3,555	4,164

The Notes on pages 193-242 form part of these accounts.

Statement of Changes in Taxpayers' Equity For the Year Ending 31st March 2025

	Note	General Fund £000	Revaluation Reserve £000	Total Reserves £000
Balance at 31 March 2023		32,714	6,347	39,061
Funding received		50,050	-	50,050
Net Operating Expenditure for the year	SoCNE	(55,711)	-	(55,711)
Non-cash adjustments				
Non-cash charges - auditors' remuneration	2	84	-	84

Non-cash charges - Defra notional and estates charges	2	6,338	-	6,338
Movements in reserves				
Recognised in Other Comprehensive Expenditure:				
Other revaluation of Property, plant and equipment	4	-	1,384	1,384
Transfers between reserves		123	(123)	-
Balance at 31 March 2024		33,598	7,608	41,206
Funding received		45,420	-	45,420

Net Operating Expenditure for the year	SoCNE	(55,840)	-	(55,840)
Non-cash adjustments				
Non-cash charges - auditors' remuneration	2	112	-	112
Non-cash charges - Defra notional and estates charges	2	4,394	-	4,394
Movement in reserves				
Recognised in Other Comprehensive Expenditure:				
Other revaluation of Property, plant and equipment	4	-	1,004	1,004

Transfers between reserves	110	(110)	-
Balance at 31 March 2025	27,794	8,502	36,296

The Notes on pages 193-242 form part of these accounts.

Notes to the Accounts

1.1 Statement of Accounting Policies

These financial statements have been prepared in accordance with the 2024–25 Government Financial Reporting Manual (FReM) issued by HM Treasury under the Government Resources and Accounts Act 2000. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRSs) as adapted or interpreted for the public-sector context. Where the FReM permits a choice of accounting policy, the accounting policy that is judged to be most appropriate to the circumstances of Cefas for the purpose of giving a true and fair view has been selected. The policies adopted by Cefas are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

1.2 Accounting Convention

These financial statements have been prepared on the accrual's basis under the historical cost convention, modified, where material, to account for the revaluation of property, plant and equipment. The accruals basis of accounting means reporting income and expenditure when it is incurred rather than when it is received or paid.

Going Concern: Management have prepared a going concern assessment, which includes consideration of a business forecast for the going concern period through to

10th July 2026 and anticipates that services provided by Cefas will continue. This considers the reliance on available support and funding from Defra and considers reasonably plausible downside sensitivities related to income risk on our business activities. There are no changes to the nature and responsibilities of Cefas. From this assessment, management has concluded that it is appropriate to prepare these accounts on a going concern basis applying IAS1 as interpreted under the FReM.

1.3 Significant Judgements and Estimation Uncertainty

In the preparation of financial statements, Cefas is required to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities, and the reported amount of income and expenditure.

All estimates are based on knowledge of current facts and circumstances, assumptions concerning past events, and forecasts of future events.

The following areas represent significant judgments and estimates that Cefas has made in applying the accounting policies:

- The useful economic lives of assets that form the basis of periods over which property, plant and equipment, including the Research Vessel, is depreciated (reported in notes 1.4 and 4);

- The valuation and impairment of property, plant and equipment, including the Research Vessel of which its net book value is at the lower end of the external valuation range undertaken by Mariant (Offshore Services) Ltd on behalf of Houlder (reported in note 1.4 and note 5).
- Accrued and deferred income, and contract assets/liabilities within Trade Payables and Receivables, where it is expected that income from operations will break-even over a reasonable period of time (reported in notes 8 and 10).
- Judgements are used to assess the expected timing for the satisfaction of performance obligations, and determination of transaction prices per IFRS 15 (reported in note 1.7)

Sensitivity Analysis

Property valuation is sensitive to changes in underlying assumptions. Key sensitivities are: a change in build and labour costs, where +/- 1% change could lead to an approximate +/- £250k change in the value of land and buildings; and judgement on Useful Economic Life, where difference in management and valuation lives could lead to an approximate +/- £200k change in in-year depreciation charge but do no effect valuations.

Research Vessel valuation is sensitive to changes in underlying assumptions. Key sensitivities are: a change in market values , where +/- 1% change could lead to an approximate +/- £45k change in the value of the Research Vessel; and judgement on Useful Economic Life, where difference in management and valuation lives could lead to an approximate +/- £45k change in in-year depreciation charge but do no effect valuation.

1.4 Property, Plant and Equipment Recognition and Valuation

Land and Buildings

Due to the specialised nature of the laboratory premises used by Cefas, freehold land and buildings at Lowestoft and Weymouth are stated at their depreciated replacement cost and are professionally revalued at least every five

years, in accordance with guidance issued by the Royal Institute of Chartered Surveyors.

The most recent quinquennial full valuation was at 31 December 2019 with desktop valuations being undertaken in subsequent years.

For 2024/25 a desktop valuation was performed by and signed off by Gary Howes, BSc MRICS, partner at Montagu Evans. To comply with the requirements of a full quinquennial valuation management have undertaken additional procedures to ensure that the assumptions and underlying information Montagu Evans use to perform their desktop valuation are correct. Management have considered:

- The usage of individual areas of the assets;
- The assets gross internal area;
- Whether there is any evidence that the assets require impairment; and
- Consideration of the assets existing useful lives.

Management have reviewed the output of the valuation to confirm the accuracy of the inputs used and challenged any relevant assumptions to gain comfort that the valuations are appropriate.

Vessel

An external valuation was conducted in 2019-20 when a market review was undertaken by Mariant (Offshore Services) Ltd on behalf of Houlder, marine design and engineering. The valuation was performed by Paul Baker (Mariant), Fellow of the Institute of Chartered Shipbrokers, and signed off by Andy Holder (Houlder). The valuation was based upon carrying out a fleet review of vessels with their principal characteristics similar in nature to the RV Endeavour, owned and operated in Northern Europe.

A subsequent desk-top valuation has been provided by Houlder as of March 2025 which supports the age adjusted valuation and a condition survey in April 2025 which confirmed the vessel is in fair condition for its age.

Management reviewed the desktop evaluation, condition survey and reassessed the valuation assumptions around comparable vessels sale values and future income and expenditure relating to the vessel and believes the valuation assumptions continue to be relevant as at 31 March 2025.

Non-property assets

Non-property assets have been stated at 'current value in existing use' using appropriate indices provided by the Office of National Statistics.

The following table provides information as to the measurement basis of our PPE asset groups:

Asset Type	Measurement Basis: Current Value in Existing Use
Buildings	Depreciated replacement cost
Vessel	Existing use value
Information Technology	Existing use value
Plant and Machinery (inc Scientific Equipment)	Existing use value

The minimum level of capitalisation in Cefas is £10,000. Subsequent expenditure is capitalised if the criteria for initial capitalisation are met, if it is probable that economic benefits will flow to Cefas, and that the cost of the expenditure can be reliably measured.

Depreciation

Depreciation is provided at rates calculated to write off the valuation of freehold buildings and other items of property, plant and equipment on a straight-line basis over the

estimated useful life of the asset and is charged in the month of purchase but not in the month of disposal. Depreciation is not charged on freehold land and assets under construction.

Assets are depreciated over the following timescales:

Asset Type	Useful Economic Life
Buildings	25-60 years
Vessel	30 years
Information Technology	3-6 years
Plant and Machinery (inc Scientific Equipment)	3-30 years

Where Cefas purchases a capital item specifically to fulfil a customer contract, and the asset is not expected to have operational life beyond servicing that contract, the useful economic life is determined by the length of the contract.

The Useful Economic Life for assets is assessed and set by management and determines the depreciation charge, this can vary from the Useful Economic Life as applied in the asset valuation process by external valuers.

Impairment

Impairments are recognised when the recoverable amount of non-current assets falls below their carrying amount. A

review is carried out on an annual basis for any indicators of impairment.

Any permanent diminution in the value of an asset, due to clear consumption of economic benefit or service potential, is recognised in full as an impairment loss in the SoCNE. An amount up to the value of the impairment is transferred from the Revaluation Reserve (to the extent that a balance exists) to the General Fund for the individual asset concerned.

Downward revaluations, resulting from changes in market value, only result in impairment where the asset is revalued below its historical cost carrying amount. In these cases, the accounting treatment is as for any other impairments, with amounts being firstly set against any accumulated balance in the revaluation reserve, and any amount in addition to this being recognised in the SoCNE.

Assets Under Construction

Assets under construction are shown at accumulated cost with depreciation commencing only when the asset is completed and brought into service.

1.5 Investments

Investments are reported at market value or at cost where market value cannot be readily ascertained. In accordance with the FReM, the non-current asset investment in Cefas Technologies Limited (CTL) has not been consolidated, as it is not listed within the Department boundary issued by

the Office of National Statistics. As it is a private limited company with no active market for its shares or observable inputs on which to base a reliable fair value, CTL is recognised at cost. Applying the principles of IFRS 9, Financial Instruments, reclassification is required only where there has been a change to the business model for the financial asset. There has been no change in the business model for CTL in year which have impacted the valuation approach. The valuation is reviewed on a regular basis and provision made for any impairment in value. Disclosure of the net assets and results of the investment are reported in note 7.

1.6 Research and development

Expenditure on R&D is treated as an operating cost in the year in which it is incurred and taken to the statement of comprehensive net income. Assets acquired for use in R&D are depreciated over their useful economic life.

1.7 Operating Income

Operating income relates directly to the operating activities of the agency. Cefas operates using funding received from Defra and external income relating to services provided by Cefas to other government departments and wider-market bodies.

Gross Agency Accounting

As a Gross Accounting Agency, activity for Defra is not invoiced or reported as income, but an authority to spend is delegated to the agency along with delivery objectives. These are objectives detailed within Service Level Agreements and performance is tracked by Defra Policy Partners.

Operating income is shown net of value-added tax (VAT) and comprises contractually entitled income for services provided to other government bodies and wider-market bodies and is recognised over the term of the individual contract, in line with work delivered.

Operating Income

Cefas recognises revenue from contracts with customers in accordance with IFRS 15 Revenue from contracts with customers. Income is recognised progressively as the performance obligations associated with these engagements are satisfied over time.

All of Cefas' work is managed as projects. Each project, or group of projects for the same customer, has a signed customer contract. Three main types of contract are identified:

- Fixed Price
- Time and Material
- Call off Agreements

When a contract contains a termination clause which allows Cefas to be paid for all of the work delivered and costs incurred should the contract be terminated, revenue will be recognised based on the amount of staff time and direct costs which have been incurred on each project within the year.

Where a contract does not contain a termination clause, revenue is recognised for the performance obligations which have been achieved in year in the Statement of Comprehensive Net Expenditure. For both 'Fixed Price' and 'Time and Materials' contracts this would include planning, fieldwork and reporting and revenue will be recognised at the contracted value for each phase, which is primarily based upon costs to deliver each phase. Customer call off agreements exist with a pre-defined set of terms and conditions and no specific deliverables. Individual service level agreements will be set up when the customer requests for work, which is carried out on a 'Time and Materials' basis. No warranties or refunds are provided. A different pattern of invoicing may also take place to the performance obligations resulting in either a contract asset or contract liability. This is based upon a contractual invoice plan, determined at the beginning of the project, and any differences from this to the subsequent project expenditure is aligned to appropriately recognise only income

delivered. Any contract asset and contract liability is recognised within the Statement of Financial Position:

Contract asset – the difference between the amount invoiced to the customer and the latest milestone achieved. An accompanying receivable will be recognised if the customer has yet to pay the invoice. This balance will also include recognition of a receivable for costs which have been incurred to support milestones that have not yet been fully achieved. Any impairment relating to this balance will be measured, presented and disclosed in relation to IFRS 9.

Contract liability – the difference between the invoiced income and the latest achieved contracted milestone. An accompanying receivable will be recognised if the customer has yet to pay the invoice.

This approach has also been followed for EU income.

1.8 Revenue Grants

Government grant income is recognised when there is reasonable assurance that the entity will comply with any conditions attached to the grant and the grant will be received.

The grant is recognised as income over the period necessary to match it with the related costs, for which the grant is intended to compensate. On the Statement of Financial Position, the balance of deferred income on

grants, where income has been received prior to contracts being fully complete, is held within Current liabilities and the balance of accrued income, is also calculated from contracts where work has been completed in advance of income being received, is held within Current assets. This process is also applied to EU income.

1.9 Additional Funding

CTL Dividend

Under IFRS 9, any dividend payable from CTL to Cefas is recognised when the shareholders right to receive the payment is established. No dividend was declared in 2024-25 (2023-24: no dividend declared).

1.10 Financial Instruments

Financial Assets

These comprise of receivables that are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Receivables are initially recognised at fair value and subsequently held at amortised cost after an appropriate provision for expected credit loss.

Financial Liabilities

These comprise trade and other payables, and other financial liabilities. They are initially recognised at the fair value of consideration received, less directly attributable

transaction costs. They are subsequently measured at amortised cost.

1.11 Employee Benefits

Pensions

Past and present employees are covered by the provisions of the civil service pension arrangements, which are defined benefit schemes open to participating public sector bodies in which the benefit the employee receives during retirement is dependent on factors such as age, length of service and salary. These schemes are administered by MyCSP on behalf of the Cabinet Office. Cefas pays contributions into these schemes at an agreed rate. As one of many participating organisations, Cefas is not able to identify its share of any liability for making future pension payments to members and accordingly, the Cefas accounts for this as if it were a defined contribution scheme and recognises the costs of these contributions when they fall due.

Employees may opt to join a personal stakeholder pension scheme instead. These are defined contribution schemes where Cefas pays established contribution rates into a separate fund. The amount of pension benefit that a member receives in retirement is dependent on the performance of the fund. Cefas recognises the cost of these contributions in the Statement of Comprehensive Net Expenditure when they fall due. There is no further

payment obligation for Cefas once the contributions have been paid.

Other employee benefits

Cefas recognises a liability and expense for all other employee benefits, including unused annual leave, accrued at the reporting date, provided these amounts are material in the context of the overall staff costs.

Early retirement costs

Cefas is required to meet the additional costs of benefits beyond the normal PCSPS benefits in respect of employees who retire early. Cefas provides in full for this cost when the early-retirement programme has been announced and is binding on the agency. Cefas may, in certain circumstances, settle some or all of its liability in advance by making a payment to the Paymaster General's account at the Bank of England for the credit of the Civil Superannuation Vote. The amount provided is shown net of any such payments.

Termination benefits are recognised as a liability when Cefas has a binding commitment to terminate the employment of an employee or group of employees before the normal retirement date, or as a result of an offer to encourage voluntary redundancy.

1.12 Provisions

Cefas provides for obligations arising from past events where there is a present obligation at the date of the Statement of Financial Position, if it is probable that Cefas will be required to settle the obligation and a reliable estimate can be made, in line with the requirements of IAS 37 (reported in note 11).

1.13 Leases

IFRS 16 requires an entity to recognise an asset in the Statement of Financial Position relating to contracts which are, or contain, a lease of an identified asset, such as property, vehicles or equipment. A corresponding lease liability is recognised at the same time, measured using the present value of the lease payments not yet paid.

Charges for the depreciation of Right of Use assets and interest on lease liabilities do not form part of the initial measurement of Right of Use assets, and are included in the SoCNE in place of rental expenses continue to reflect irrecoverable VAT where applicable on any leases.

This treatment has been applied to all leases except short-term leases (less than 12 months), or in some cases where the underlying asset is of low value, and Cefas has chosen to account for them as expenditure on a straight-line basis in the SoCNE for the duration of the lease term.

Subsequent measurement of Right of Use assets is at fair value or current value in existing use where assets are held for their service potential unless cost represents a reasonable proxy. For land and buildings, valuations will be determined by appropriately qualified professionals in accordance with RICS Guidance.

1.14 Taxation

Corporation Tax

No corporation tax is payable on the surplus generated by Cefas as it is an Executive Agency of Defra and not subject to UK corporation tax.

Value-added tax (VAT)

Where Cefas' activities are outside the scope of VAT and output tax does not apply, input tax on purchases is not recoverable. An element of recovery of input tax does take place under the contracted-out services provisions applicable to government departments and through a 'business/non-business' apportionment agreed with His Majesty's Revenue and Customs.

Irrecoverable VAT is charged to the relevant expenditure category or included in the capitalised purchase cost of non-current assets. Where output tax is charged, or input tax is recoverable, the amounts are stated net of VAT.

1.15 Contingent Liabilities

Where the time-value of money is material, contingent liabilities and contingent assets, which are required to be disclosed under IAS 37, are stated at discounted amounts and the amount reported to Parliament separately noted. Contingent liabilities and contingent assets that are not required to be disclosed by IAS 37 are stated at the amounts reported to Parliament.

1.16 Notional Costs

Notional costs are recharges from Defra charged against the SoCNE by virtue of an interdepartmental adjustment via the General Fund. Costs incurred (HR, legal and property) from shared services are made by cash transfer in accordance with other supplier invoices.

1.17 Insurance

Cefas, in common with other government bodies, does not insure the majority of its assets with the exception of the Cefas Endeavour. Losses and compensations are charged to the SoCNE.

1.18 Foreign Exchange

Transactions denominated in a foreign currency are translated into sterling at the average exchange rate set for the year or, where more appropriate, a rate agreed for a specific project. Balances held in foreign currencies are

translated at the rate of exchange ruling at the date of the Statement of Financial Position (reported in note 2).

1.19 Reserves

General Fund

The General Fund is the account which summarises the revenue costs of providing services within the year and funding received to support delivery of services in year.

Revaluation Reserve

The Revaluation Reserve is the account which records the net surpluses created when assets are revalued. When an asset is disposed of, any balance on the revaluation reserve relating to the asset is transferred to the general fund.

1.20 Impending application of newly issued accounting standards not yet effective

IAS 8 - Accounting Policies, Changes in Accounting Estimates and Errors, requires disclosures in respect of new IFRSs, amendments and interpretations that are, or will be applicable after the reporting period. There are a number of IFRSs, amendments and interpretations that have been issued by the International Accounting Standards Board that are effective for future reporting periods. Those with relevance to Cefas are outlined below. Cefas has not adopted any new IFRS standards early.

IFRS 17 – Insurance Contracts replaces IFRS4: Insurance Contracts and is to be included in the FreM for mandatory implementation from 2025-26. It establishes the principles for the recognition, measurement, presentation and disclosure of insurance contracts within the scope of this standard.

IFRS17 requires insurance contracts, including reinsurance contracts, to be recognised on the statement of Financial Position as the total of the fulfilment cashflows and the contractual service margin (CSM).

The fulfilment cashflows consist of the present value of future cash flows calculated using best estimate assumptions with an explicit risk adjustment for non-financial risk.

The risk adjustment is released to the SoCNE as risk expires. The CSM is the unearned profit on insurance contracts and is released to the SoCNE over the insurance contract period as insurance services are provided. Where an insurance contract is onerous, it will have no CSM and the onerous element of the insurance will be recognised immediately in the SoCNE.

This standard is not expected to have any material impact upon Cefas.

Non-Investment asset Valuations

In December 2023, HM Treasury released an exposure draft on potential changes to make to changes to valuing and accounting for non-investment assets (for example, PPE, intangible assets). The following changes to the valuation and accounting of non-investment assets is to be included in the 2025-26 FreM for mandatory implementation:

- References to assets being held for their ‘service potential’ and the terms ‘specialised’ assets are being removed from the FreM. Non-investment assets are instead described as assets held for their ‘operational capacity’. This change has no impact on the valuation basis of non-investment assets, which remains Existing Use Value.
- An adaption to IAS16 will be introduced to withdraw the requirement to revalue an asset where its fair value materially differs from its carrying value. Assets are now valued using one of the following processes:
 - A quinquennial revaluation supplemented by annual indexation.
 - A rolling programme of valuations over a five-year cycle, within annual indexation applied to assets during the four intervening years.
 - For non-property assets only, appropriate indices.

- In rare circumstances where an index is not available, a quinquennial revaluation supplemented by a desktop revaluation in year three.

IFRS 18 Presentation and Disclosure in Financial Statements

IFRS 18 Presentation and Disclosure in Financial Statements will replace IAS 1 Presentation of Financial Statements and is effective for reporting periods beginning on or after the 1 January 2027 in the private sector. The public sector implementation date is not yet confirmed. The impact of IFRS 18 on the public sector is still being assessed.

Note 2: Operating Expenditure

	2024- 25	2023- 24
	£000	£000
Staff Costs		
Wages and Salaries	27,087	26,131
Social Security Costs	2,975	2,892
Other Pension Costs	7,239	6,344
Total	37,301	35,367
Other Costs		
Interest charges	26	19
Travel, subsistence and hospitality	2,672	2,892
Consumables	5,292	5,568
Vessels	6,795	7,207
IT service costs	3,936	3,055
Technical services	9,927	11,414
Estate management	(349)	(289)

Hired and contracted services	4,943	3,810
Training	718	588
Publicity, marketing & promotion	87	71
Office services	912	879
Exchange rate (gains)/losses - Realised	6	10
Internal audit fees	84	68
Fees & commissions	20	24
Credit Losses	(1)	5
Other	321	313
Total	35,389	35,634
Non-cash items		
Depreciation	2,646	2,562
Depreciation on Right of Use assets	120	102

(Profit) on the disposal of Property, Plant and Equipment	(176)	(16)
Loss on the disposal of Property, Plant and Equipment	375	28
NAO Auditors' remuneration	112	84
Provisions provided for in year/ (written back)	(14)	(181)
Defra notional charges	4,169	5,648
Defra estates charges	<u>225</u>	<u>690</u>
Total	<u>7,457</u>	<u>8,917</u>
Total Operating Expenditure	<u>80,147</u>	<u>79,918</u>

Defra notional charges are for facilities management £3,861,000 (2023-24 £5,365,000) and Defra management overheads £308,000 (2023-24 £283,000).

For more detailed disclosures regarding staff costs, see the Remuneration Report.

Note 3: Income Analysis

Cefas management has determined that Cefas operates as one operating segment, with results reviewed by the Chief Executive, as the chief operating decision-maker for Cefas as a whole.

Operating Income	2024-25	2023-24
	£000	£000
Defra (competed income)	1,108	17
Defra Group Bodies	4,862	4,389
Public Sector	9,117	12,279
European Union Industry and other	925	764
	8,296	6,758
Total operating income	24,307	24,207

There are no external customers that amount to more than 10% of our annual funding.

Funding from Defra in relation to our core activities is recognised in the Statement of Change in Taxpayers' Equity/Movement in Reserves.

Note 4: Property, Plant and Equipment

	Land	Buildings excluding Dwellings	Plant & Machinery	Vessel	Assets under Construction	Total
	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>
Cost or valuation						
At 1 April 2024	884	37,249	11,153	24,279	233	73,798
Additions	-	-	-	-	554	554
Transfers	-	-	695	11	(706)	-
Disposals	-	-	(773)	-	-	(773)
Revaluation	-	447	910	-	-	1,357

At 31 March 2025	884	37,696	11,985	24,290	81	74,936
Depreciation						
At 1 April 2024	-	11,429	4,296	19,356	-	35,081
Charges in year	-	1,071	1,127	431	-	2,629
Disposals	-	-	(399)	-	-	(399)
Revaluation	-	-	353	-	-	353
At 31 March 2025	-	12,500	5,377	19,787	-	37,664
Net book value 31 March 2025	884	25,196	6,608	4,503	81	37,272

Net book value 31 March 2024	884	25,820	6,857	4,923	233	38,717
Assets financing						
Owned	884	25,196	6,608	4,503	81	37,272
Net book value 31 March 2025	884	25,196	6,608	4,503	81	37,272

Notes: See note 5 for details of impairments and revaluation

Note 4: Property, Plant and Equipment cont'd

	Land	Buildings excluding Dwellings	Plant & Machinery	Vessel	Assets under Construction	Total
	£000	£000	£000	£000	£000	£000
Cost or valuation						
At 1 April 2023	884	35,879	9,760	24,279	1,603	72,405
Additions	-	-	-	-	378	378
Transfers	-	401	1,347	-	(1,748)	-
Disposals	-	-	(428)	-	-	(428)
Revaluation	-	969	474	-	-	1,443
At 31 March 2024	884	37,249	11,153	24,279	233	73,798

Depreciation

At 1 April

2023	-	10,382	3,582	18,925	-	32,889
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Charges in
year

	-	1,047	1,083	431	-	2,561
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Disposals	-	-	(428)	-	-	(428)
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Revaluation	-	-	59	-	-	59
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At 31 March

2024	-	11,429	4,296	19,356	-	35,081
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**Net book
value 31**

March 2024	884	25,820	6,857	4,923	233	38,717
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Net book
value 31

March 2023	884	25,497	6,178	5,354	1,603	39,516
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**Assets
financing**

Owned	<u>884</u>	<u>25,820</u>	<u>6,857</u>	<u>4,923</u>	<u>233</u>	<u>38,717</u>
Net book value 31 March 2024	<u>884</u>	<u>25,820</u>	<u>6,857</u>	<u>4,923</u>	<u>233</u>	<u>38,717</u>

Note 5: Impairment and Revaluation

At the 31 March 2025 the land and buildings, representing our freehold sites in Lowestoft and Weymouth, were valued resulting in a total valuation gain of £447,000 (2023-24: £969,000 gain) being a loss of £58,000 (2023-24: £909,000 gain) at the Lowestoft site and a gain of £505,000 (2023-24: £60,000 gain) at the Weymouth site.

The increase in the total revaluation reserve £1,004,000 (2023-24: £1,384,000) is made up of the valuation gain of £447,000 (2023-24: £969,000 gain) on buildings and a gain of £557,000 (2023-24: £415,000 gain) from indexation on Plant and machinery.

At the 31 March 2025 the Vessel was valued resulting in no valuation change (2023-24: no change)

In reviewing the valuations set out above, reference should be made to accounting policies 1.3 and 1.4 which set out the approach taken to management estimation regarding the year end buildings valuation as presented by our valuer, Montagu Evans and Vessel valuation as presented by our valuer Houlder

Note 6: Right of Use Assets

	Plant & Machinery	Vehicles	Total
	£000	£000	£000
Cost or valuation			
At 1 April 2024	33	331	364
Additions	-	195	195
Disposals	-	(43)	(43)
At 31 March 2025	33	483	516
Depreciation			
At 1 April 2024	1	44	45
Charges in year	17	120	137
Disposals	-	(43)	(43)
At 31 March 2025	18	121	139
Carrying amount 31 March 2025	15	362	377
Carrying amount 31 March 2024	32	287	319
	Plant & Machinery	Vehicles	Total

	<u>£000</u>	<u>£000</u>	<u>£000</u>
Cost or valuation			
At 1 April 2023	-	224	224
Additions	33	297	330
Disposals	-	(190)	(190)
At 31 March 2024	33	331	364
Depreciation			
At 1 April 2023	-	104	104
Charges in year	1	102	103
Disposals	-	(162)	(162)
At 31 March 2024	1	44	45
Carrying amount			
31 March 2024	32	287	319
Carrying amount 31 March 2023	-	120	120

Land and Buildings for occupation across the Defra group are managed by Defra group Property. Where there is a formal sub-lease between entities, these sub leases will be assessed and treated accordingly as finance or operating sub leases. The majority of occupation across the Defra

group is not a formal sub lease arrangement and therefore the right-of-use assets for the Defra estate are reflected in the accounts of the core department. Operational expenditure included within the Defra notional charges, in Note 2, is £86,000 (2023-24: £156,000) which covers Cefas's occupancy.

Note 7: Non-Current Assets Investments

In 2001, Cefas purchased the entire share capital of Cefas Technology Limited (CTL) for £150,000. During 2022-23 the trading activities of CTL were assumed by Cefas. CTL is currently operationally inactive but holds net assets against any residual liabilities which are in excess of the investment holding valuation. In accordance with the Government Financial Reporting Manual, the non-current asset investment has not been consolidated as it is outside the departmental boundary.

For the year ending 31 March 2025, Cefas Technology Limited (04242938) was entitled to exemption from audit under section 479A of the Companies Act 2006 relating to subsidiary companies. The members have agreed to the exemption and the parent company, Cefas has guaranteed all outstanding liabilities to which the company is subject at the end of the financial year, in accordance with section 479C of the Companies Act 2006.

Cefas' share of the net assets and results of the above

investment are as follows:

	2024- 25	2023- 24
	£000	£000
Cash and cash equivalents	216	215
Liabilities	(5)	(5)
Net assets at 31 March 2025	211	210
Turnover	(3)	(1)
Profit/(Loss) before tax for the year	1	(5)

Note 8: Trade Receivables and Other Current Assets

	31st March 2025	31st March 2024
	£000	£000
Amounts falling due within one year		
Trade receivables	2,179	3,676
Other receivables	15	12
Prepayments and accrued income	1,394	985

Contract Assets	2,782	2,836
Less Expected Credit Loss for receivables and contract assets	-	(6)
	<hr/>	<hr/>
Trade and other receivables	6,370	7,503

Accrued income and contract assets relating to EU funding total £270,000 (2023-24: £409,000).

Intra-government receivable balances as at 31 March 2025 with the following bodies were: other central government bodies £2,711,000 (2023-24: £3,481,000), local authorities £1,000 (2023-24: £Nil), public corporations and trading funds, £Nil (2023-24: £Nil), bodies external to government £3,658,000 (2023-24: £4,022,000).

Contract assets £2,782,000 (2023-24: £2,836,000) relate to projects where costs have been incurred but not yet invoiced to the customer at year end. Revenue recognised in the period which was a contract asset at the beginning of the year was £2,836,000.

Note 9: Cash and Cash equivalents

	2024-	2023-
	25	24
	<hr/>	<hr/>

	<u>£000</u>	<u>£000</u>
Balance at 1 April	4,164	3,036
Net change in cash and cash equivalent balances	<u>(609)</u>	<u>1,128</u>
Balance at 31 March	3,555	4,164
The following balances at 31 March are held at:		
Government Banking Services	<u>3,555</u>	<u>4,164</u>
Balance at 31 March	3,555	4,164

Note 10: Trade Payables and Other payables

	31st March 2025	31st March 2024
	<u>£000</u>	<u>£000</u>
Amounts falling due within one year		
Value added tax	809	792

Other taxation & social security	676	641
Trade payables	1,674	398
Other payables		
Other	733	652
Accruals and deferred income	5,811	5,364
Contract liabilities	<u>1,276</u>	<u>1,214</u>
Trade and other payables	<u>10,979</u>	<u>9,061</u>

Other payables include employee pension contributions, at 31 March 2025, totalling £733,000 (2023-24: £652,000).

Intra-government payable balances as at 31 March 2025 with the following bodies were: other central government bodies £3,203,000 (2023–24: £2,630,000), local authorities £5,000 (2023-2024: £Nil), public corporations and trading funds £44,000 (2023–24: £70,000), bodies external to government £7,727,000 (2023–24: £6,361,000).

Contract liabilities £1,276,000 (2023-24: £1,214,000) relate to projects where income has been received but further work is to be delivered in the next reporting period.

Revenue recognised in the period which was a contract liability at the beginning of the year was £1,214,000.

Note 11: Provisions

	Facilities	Legal claims	Total
	<u>£000</u>	<u>£000</u>	<u>£000</u>
Balance at 1st April 2024	65	160	225
Provided in the year	2	-	2
Provisions not required written back	-	(16)	(16)
Provisions utilised in the year	-	(60)	(60)
Balance at 31st March 2025	<u>67</u>	<u>84</u>	<u>151</u>
Analysis of expected timings of discounted flows			
Later than one year and not later than five years	<u>67</u>	<u>84</u>	<u>151</u>
Balance at 31st March 2025	<u>67</u>	<u>84</u>	<u>151</u>

Facilities

Provision values relate to property commitments for Cefas sites that require Cefas to make good to the original condition. These provisions are based on professional

estimates and management judgements.

Legal claims and other items

These items relate to known Health and Safety incidents £84,000 (2023-24: £100,000). The provision utilised in the year was for payment of a HMRC VAT liability. Current year 'other' items are £Nil (2023-24 £60,000). The amounts provided reflect an estimate of the potential settlements that Cefas may incur.

No contingent liabilities have been identified in 2024-25 (2023-24: Nil).

Note 12: Capital Commitments

	2024- 25	2023- 24
	£000	£000
Contracted capital commitments at 31 March for which no provision has been made:		

Property, plant and equipment	74	110
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The balances relate to commitments for science equipment.

Note 13: Commitments under Leases

Operating Leases

Total future minimum lease payments under operating leases under IFRS16 relating to vehicles:

	31st March 2025 £000	31st March 2024 £000
Other		
Not later than one year	85	128
Later than one year and not later than five years	241	268
Later than five years	<u>-</u>	<u>-</u>
Total	<u>326</u>	<u>396</u>
Less interest element	<u>(28)</u>	<u>(35)</u>
Present value of obligations	<u>298</u>	<u>361</u>
Total Present value of Obligations	<u>298</u>	<u>361</u>
Current	<u>67</u>	<u>112</u>
Non-Current	<u>231</u>	<u>249</u>

Note 14: Other Financial Commitments

The agency benefits from certain services that are provided centrally by Defra, including facilities management of our operational sites. These services are agreed and managed through service level agreements between the agency and Defra but the contractual commitments underlying these arrangements are made by the core Department and disclosed in their accounts. The total charge made by Defra in the current year was £225,000 (2023-24: £690,000) as disclosed in note 2.

Note 15: Related Party Transactions

Cefas is an executive agency of Defra and is sponsored by it. Defra is regarded as a related party. Cefas has dealings with Defra and its sponsored bodies. Six of Cefas' board members are employed by Defra. All transactions have been undertaken on an arm's length basis.

During the year, Cefas has had significant transactions with Defra, a number of its agencies and Non Departmental Public Bodies, including the Marine Management Organisation, Natural England, the Joint Nature Conservation Committee and the Environment Agency.

Income from Defra of £59,863,000 was made up of

Funding of £58,755,000 Core Defra (2023-24: £57,982,000) and £1,108,000 invoiced Defra (2023-24: £17,000). At 31 March 2025, £52,000 was due from Defra (31 March 2024: £161,000) and £Nil was owed to Defra (31 March 2024: £Nil).

Cefas has transacted with various other central government bodies, the most significant of these transactions have been with the Food Standards Agency and Foreign Commonwealth and Development Office (FCDO) . Cefas has also transacted with local authorities.

Board members, directors and key managerial executives that have undertaken any material transactions with Cefas, Cefas Technology Limited or other related parties during the year, other than reimbursement for travel and subsistence in the normal course of activities, are detailed below:

Cefas Technology Limited (CTL) is a non-current asset investment (see Note 7). The shares are held by Tim Green as nominee of the trustees for Cefas. Income of £Nil was derived from CTL (2023-24: £Nil) and costs of £Nil were payable to CTL (2023-24: £Nil). At 31 March 2025, £Nil was due from CTL (contract asset) (31 March 2024: £Nil) and £Nil was owed to CTL (31 March 2024: £Nil). Tim Green and Steve Millward are Executive Directors of CTL.

Ian Selby, Non-Executive Director, is a Director of Sustainable Geoscience, Plymouth University. Costs of £10,000 (2023-24: £10,000) were payable to Plymouth University.

Ruth Boumphrey, Non-Executive Director, is currently a Trustee at The National Oceanography Centre. Costs of £8,000 (2023-24: £3,000) were payable to and income of £7,000 (2023-24: £7,000) was receivable from The National Oceanography Centre.

Rachel Mills, Non-Executive Director is currently a Visiting Professor, School of Ocean and Earth Science, University of Southampton. Costs of £2,000 (2023-24: £4,000) were payable to and Income of £Nil (2023-24: £Nil) was receivable from University of Southampton.

Rachel Mills, Non-Executive Director was a Honorary Research Fellow, Natural History Museum, London which has now lapsed. Costs of £3,000 (2023-24: £35,000) were payable to Natural History Museum, London.

Anne-Marie Millar, ARAC Independent Non-Executive Director is currently a Non-Executive Director Department of Energy Security and Net Zero. Income of £1,222,000 (2023-24: £49,000) was receivable from Department of Energy Security and Net Zero.

Grant Stentiford, Chief Scientist is currently an Honorary Professor, University of Exeter. Costs of £273,000 (2023-24: £442,000) were payable to University of Exeter.

Grant Stentiford, Chief Scientist is currently part of the Research Advisory Group, Edinburgh. Income of £Nil (2023-24: £40,000) was receivable from the Research Advisory Group.

Michaela Schratzberger, Science Director is currently a Director of Plymouth Marine Laboratory. Costs of £48,000 (2023-24: £25,000) were payable to Plymouth Marine Laboratory.

Note 16: Events after the Reporting Date

The Accounting Officer, Tim Green, authorised these financial statements for issue on the same date that the Comptroller and Auditor General signed his certificate. There were no events after the reporting date that should be reflected in the accounts, which are prepared on a going concern basis. Neil Hornby was Accounting Officer for the full financial year and until 9 June 2025 and provided representations and assurances to cover this full period in office.

On the 4th March 2025 the UK government announced a commitment to strengthening its ties with European

partners. We have considered the impact on assets and operations of this announcement and do not believe there are any material impacts.

Abbreviations

ARAC	Audit and Risk Assurance Committee
ASPA	Animals Scientific Procedures Act 1986
C&AG	Comptroller and Auditor General
CSEA	Cefas, Evidence and Advice
CETV	Cash Equivalent Transfer Value
CDEL	Capital Departmental Expenditure Limit
CO₂	Carbon Dioxide
CPMMP	Coastal Processes Monitoring and Mitigation Plan
CSC	Cefas Sustainability Committee
CSM	Contractual Service Margin
CTL	Cefas Technology Limited
EA	Environment Agency
EU	European Union
ExCo	Defra Executive Committee
FAO	Food and Agriculture Organisation
FCDO	Foreign, Commonwealth & Development Office
FMP	Fisheries Management Plan
FReM	Government Financial Reporting Manual
FTE	Full Time Employees
FYE	Full Year Equivalent
GGC	Greening Government Commitments
GIAA	Government Internal Audit Agency

HM	His Majesty
HSE	Health & Safety Executive
HSEQ	Health, Safety, Environment, and Quality
HVO	Hydrogenated vegetable oil
IAS	International Accounting Standards
IFRS	International Financial Reporting Standards
IR35	Intermediaries Legislation 35
ISO	International Organisation for Standardization
LEAF	Laboratory Efficiency Assessment Framework
MRICS	Member of the Royal Institution of Chartered Surveyors
NAO	National Audit Office
NED	Non-Executive Director
PCSPS	Principal Civil Service Pension Scheme
QFAIR	Findable, Accessible, Interoperable, Reusable and of the right Quality
R&D	Research and Development
RICS	Royal Institute of Chartered Surveyors
RSD	Red Skin Disease
RV	Research Vessel
SCS	Senior Civil Servant
SCTE	Statement of Changes in Taxpayers' Equity
SDG	Sustainable Development Goals

SLT	Senior Leadership Team
SOC	Security Operations Centre
SSRB	Senior Salaries Review Body
T&D	Transportation and Distribution
TCFD	Taskforce on Climate Related Financial Disclosure
UK	United Kingdom
UN	United Nations
VAT	Value Added Tax



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Science



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