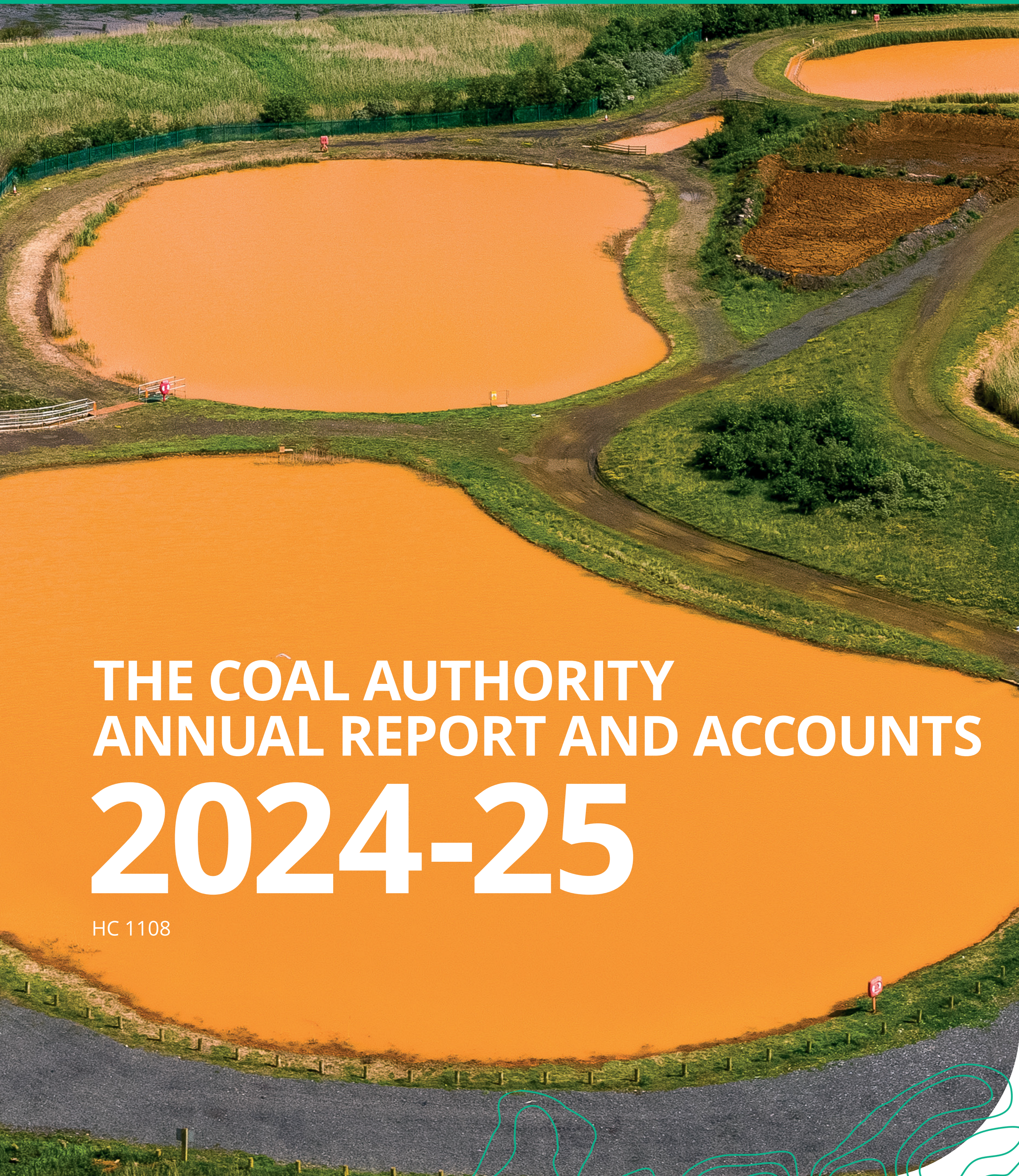
Mining
Remediation
Authority



THE COAL AUTHORITY ANNUAL REPORT AND ACCOUNTS 2024-25

HC 1108

THE COAL AUTHORITY

Annual report and accounts 2024-25

For the period 1 April 2024 to 31 March 2025

Report presented to parliament pursuant to section 60(6) of the Coal Industry Act 1994.

Accounts presented to parliament pursuant to paragraph 15(4) of Schedule 1 to the Coal Industry Act 1994.

Ordered by the House of Commons to be printed on 17 July 2025.

On 28 November 2024, the Coal Authority became known by a new operating name, the Mining Remediation Authority, to reflect its evolving role in managing the legacy of the UK mining industry. The Coal Authority remains the legal name of the organisation, until new legislation is made to confirm the change. References to the Mining Remediation Authority should be interpreted as the Coal Authority.

HC 1108

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

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PERFORMANCE REPORT

OUR GOVERNANCE

We have an independent board responsible for setting our strategic direction and holding us to account. The board ensures that our statutory duties are carried out effectively and that we bring our mission, purpose and values to life. Our chair and board members have relevant experience to support our work.

Non-executive directors are recruited and appointed to the board by the Secretary of State for the Department for Energy Security and Net Zero. Executive directors are recruited to their posts by the board and some of them are then appointed to the board, also by the Secretary of State for the Department for Energy Security and Net Zero.

OVERVIEW

The Mining Remediation Authority is a non-departmental public body and partner organisation of the Department for Energy Security and Net Zero.

OUR MISSION

Making a better future for people and the environment in mining areas.

OUR PURPOSE

- we keep people safe and provide peace of mind
- we protect and enhance the environment
- we use our information and expertise to help people make informed decisions
- we create value and minimise cost to the taxpayer

We use our skills to provide services to other government departments and agencies, local governments and commercial partners.

We work with departments across UK Government to deliver on UK Government missions including kickstarting economic growth, make Britain a clean energy superpower and break down barriers to opportunity. We also contribute to the wider environmental, social and economic priorities of the Scottish and Welsh governments. By sharing our knowledge and expertise, we support them and our partners to create safer, cleaner and greener nations for us all.

OUR VALUES

TRUSTED

- we act with integrity
- we're open and transparent
- we deliver on our commitments

INCLUSIVE

- we promote a culture of mutual respect
- we recognise that our differences make us stronger
- we work with others to achieve our mission

PROGRESSIVE

- we're open minded and innovative
- we recognise that the past can help us shape the future
- we listen and learn

THE WORK WE DO

During 2024-25, across the 3 nations we serve:

We kept people safe and provided peace of mind

We used our information and expertise to help people make informed decisions

We carried out **10,554** mine entry inspections

We delivered **126,700** mining reports

We investigated and assessed **1,000** mining hazards, subsidence claims and emergency calls

We issued **1,491** permits to intersect coal

We carried out **932** inspections on spoil heaps (tips) owned by the Mining Remediation Authority and our partners

We provided **8,482** planning consultation responses

We protected and enhanced the environment

We created/maintained the capacity to treat **232 billion** litres of mine water

We prevented **3,682** tonnes of iron from entering water courses

We sent **2.5%** of the ochre and iron solid waste we generate to landfill

We created value and minimised cost to the taxpayer

We generated **£10 million** of income through our advisory services

We generated **£215,000** through by-product sales

We created additional social and environmental value at **10** sites through our work

CHAIR'S FOREWORD

Jeff Halliwell
Chair

I'm delighted to introduce our first annual report as the Mining Remediation Authority. This change of name underlines our real focus on looking to the future and continuing to adapt and stay relevant to meet the needs of the communities we serve across Great Britain. Through 2024-25 we have continued to enable growth and innovation through strong delivery and recognising the important contribution we can make to the economy across mining areas through our work, and continued to make clear progress towards the ambitions of our 2032 vision.

We celebrated 30 years of the Coal Authority on 31 October 2024 by recognising the vital work undertaken to keep people, drinking water and the environment safe from the legacy impacts of our mining heritage. On 28 November 2024 we became the Mining Remediation Authority which better reflects the organisation's 24/7 role to manage the effects of historical mining in England, Scotland and Wales, and our work to seek low carbon and other growth opportunities from our mining heritage for the future. The operating name change was approved by the Department for Energy Security and Net Zero and will be changed in legislation when there is an opportunity.

The new name also reflects wider work already delivered on metal mine pollution prevention and tip safety, an increasing focus on environmental remediation and mine water treatment, and work to find low carbon opportunities for communities such as mine water heat from the nationalised assets. As we look to the future and our work increasingly focuses on remediation, enabling growth and exciting low carbon opportunities such as mine water heating, it is appropriate to change our name to reflect the important work ahead.

Following the UK Government elections in July 2024 we wrote to all elected MPs across mining areas to share details of our work in their constituencies, and to all relevant Combined Authority Mayors. We've continued to work closely with officials and ministers at our sponsoring Department for Energy Security and Net Zero and were delighted to welcome Minister Shanks to visit our Mansfield office and a local mine water treatment scheme in September 2024.

Our work helps to deliver the UK Government's **Plan for Change** [QR code 1]. In particular, the following missions:

Kickstarting Economic Growth through:
- our work to protect drinking water for existing and future housing from mine water treatment
- our work on public safety and subsidence and with our data and information mining reports and work with the financial sector to underpin confidence in the coalfield housing market
- our subsidence drainage work to protect homes, property and productive land from flooding
- our public safety and subsidence work to keep roads, rails and other major infrastructure operational
- our planning and permitting work to directly contribute to enabling growth and development in coalfield areas including enabling the development of 465,193 hectares of land in 2024-25

1\. Plan for Change

Break Down Barriers to Opportunity through:
- our work as an employer and through our apprenticeships in mining areas
- providing work for SMEs in industrial heartlands
- enabling skills development and jobs through mine water heating opportunities
- enabling safe development for homes and jobs through our permitting and planning work in mining areas

You can read more about our work to enable growth in our case study on page 48.

Make Britain a Clean Energy Superpower through:
- our mine water treatment work to protect clean water and nature
- supporting decarbonisation, clean power and warm homes through enabling mine water heating and our use of renewables on our sites
- improving resilience through our emergency response and business continuity work
- protecting nature through our sustainability work

1. Customer plan 2023-26

2. Data and information plan

3. Business plan 2022-2025

4. Business plan 2025-2028

We have continued to work closely with ministers and officials in the Welsh and Scottish governments, and with MSs and MSPs across mining areas. You can read more about our work in Wales, Scotland and England in our case studies (pages 20, 34 and 38) which include a range of examples of our work, as well as specific statistics for each country. We are grateful to our supply chain and partners across each of the 3 nations we serve who help us deliver outcomes in the most effective way.

Customers are at the heart of our work, our business plan and vision, and we were thrilled to be awarded ServiceMark Accreditation by the Institute of Customer Service in January 2025. Our customer plan 2023-26 [QR code 1] lays out our commitments and continued journey to listen and learn to continue to improve our customer experience across all areas of our work. This includes continuing to embrace new technology, AI and digital delivery to drive productivity, effectiveness and improved customer service, whilst ensuring that face to face meetings and telephone services remain efficient and accessible to those who prefer them. Our data and information plan [QR code 2] provides more information on our digital approach, and the case study on page 50 shows how we continue to look for ways for our data and information to support the work of others to help them make good decisions and keep people safe.

We will continue to develop and grow new skills, systems and technologies as we evolve and continue to focus on supporting, valuing and developing our people; and taking action to enable wellbeing and inclusion across the Mining Remediation Authority to ensure that we truly are a great place to work. This allows us to tackle the complex challenges we face and deliver the best service we can to communities across the mining areas of Great Britain.

2024-25 has been another year of strong delivery and concludes our 3 year business plan 2022-2025 [QR code 3]. I am pleased with the progress made against these ambitious objectives and of the learning taken through this period that will inform our next business plan 2025-28 as we continue to progress against the ambitions of our 10 year vision to 2032. We have continued to consider the environmental and social value we can deliver alongside value for the taxpayer and how we work in partnership with others to maximise what can be achieved. You can read more in the case study on page 42.

Our new business plan for 2025-2028 [QR code 4] and sets out further challenging ambitions and targets towards our 2032 vision by April 2028.

During 2024-25 we determined a small number of coal mine license applications following the specific tests set out in the 1994 Coal Industry Act and taking account of policy from the UK and Welsh governments (for coal licensing) and the UK, Scottish and Welsh governments (through planning policy). We recognise that this continues to be a politically and publicly sensitive area and aim to be as transparent as we can be, whilst needing to comply with relevant legislation and guidance. We continue to provide operational advice and information to government to help inform their policy judgements and are working to inform practical aspects of future legislation to support the proposed coal mining ban that was announced in November 2024.

We continue to support and contribute to the ongoing pre-inquest process into the 2011 Gleision mine disaster. Our thoughts remain with the families of the miners lost in this tragedy.

When reading our accounts you'll notice that our provisions balance, reflecting the future cost of resolving the impacts of past coal mining, has changed again this year, increasing by £0.1 billion from £1.6 billion to £1.7 billion at March 2025. This balance is calculated by applying HM Treasury assumptions on the value of money at various points in time in the future to a forecast of cash flows at today's prices. Our forecast of these underlying cash flows has increased by £0.3 billion to £4.1 billion, primarily reflecting increases in the cost of construction, operation and maintenance of our mine water schemes, and the ongoing trend over recent years of managing an increasing number of complex public safety incidents. We expect the impacts of climate change adaptation to increase the provisions over time as we undertake more research. We are also aware of the potential implications of the work we are currently doing to better understand the impact of saline water recovery in England. We continue to seek efficiencies, learning and partnership to offset costs and minimise these impacts wherever possible alongside innovation and the use of technology.

The operational increases this year are broadly offset by changes to the HM Treasury discount rates which decrease the financial provision by £0.2 billion. You can find more information on this in the financial review (page 28) and note 13.3 to the accounts (page 130).

We were formally reviewed twice during 2024. Our board effectiveness review took place over the summer, led by external reviewer, British businesswoman, experienced chair and non-executive director, Lesley Cowley OBE. It concluded that 'the Authority's board is effective and performs very well. The board is notably cohesive and aligned with trusting, supportive and positive relationships between all board members and attendees.'

All minor actions identified have been considered and progressed to support our learning culture. Our public body review stage 1 report was published in November 2024 and concluded that 'the Authority is in good health and a full scale review is not needed at this time.' 8 minor actions were identified which were completed by 31 March 2025.

These reviews have continued to demonstrate that we are a risk based, proportionate organisation that delivers value for money while delivering frontline work across the range of risks we manage and activities we are responsible for.

My thanks to the board for their leadership of the organisation over the last year. I would like to thank Naomi Stenhouse for her excellent contributions under the Department for Levelling Up, Housing and Communities Boardroom Apprentice programme between January and December 2024, and to welcome Carys Mills who joined us for a year under the programme in January 2025. I look forward to working with the board and wider organisation in the year ahead.

Jeff Halliwell, Chair

CHIEF EXECUTIVE'S REPORT

Lisa Pinney MBE
CEO

This year has been focused on strong delivery against our 2022-2025 business plan and planning and preparing for the 3 years ahead in the context of our 10 year vision to 2032. This includes considering the increasingly complex challenges we face such as the legacy impacts of the large super mines in England which closed in the last 15 years and the continued impacts on incident response and other aspects of our work from climate change and extreme weather. We have continued to listen and learn from our customers and the communities we serve, as well as our colleagues. Our new name reflects feedback we have heard and explored over many years and will help us to make a better future for people and the environment in mining areas.

We have continued to deliver efficient, effective frontline work and emergency response and to ensure value for the taxpayer along with maximising the opportunity to deliver social and environmental value for the communities we serve across Great Britain. During 2024-25 we've maintained and operated our 82 mine water treatment schemes so that we can treat at least 232 billion litres of mine water to prevent pollution of drinking water, rivers and the sea. We've undertaken work to better understand the mine water catchments relating to the largest English super mines and developed plans to further monitor and mitigate their anticipated minewater rise over the next few years. To support this, we've reviewed the resilience of our procurement, programme and contract assurance teams to ensure we are able to work with our supply chain to face broader and more complex challenges together.

We've progressed 5 further schemes into design and/or build with more planned for the future as monitoring shows they are needed. This is both for coal and for metals, where we continue to work closely with Defra and the Environment Agency in England, and Welsh Government and Natural Resources Wales in Wales, to deliver tangible improvements to water quality by preventing metal mine pollution. You can read more on our work to tackle mine water pollution in our case studies on pages 20 and 34.

We've continued to work closely with emergency partners across Great Britain. This year we responded to 683 reported surface hazards, 266 subsidence claims and 51 additional emergency calls. We have also delivered 438 hours of training and engagement with the 31 local resilience forums and regional resilience partnerships that cover the British coalfield to raise awareness of the work we do and advise on risks, hazards and response. You can read more in our case study on page 18.

We've continued our work for Welsh Government as part of their coal tips safety taskforce to ensure that all higher risk sites have been regularly inspected and maintenance work prioritised for action. During 2024-25 we undertook 932 tip inspections across Great Britain. This includes the 26 tips we own and manage directly in England and Wales and the work we do to support other public bodies and landowners. We continue to support Welsh Government as they progress the Disused Mine and Quarry Tip (Wales) Bill into law and to inform its future implementation.

We've made further progress in enabling minewater heat and in working with partners to demonstrate the clear benefits of it and the potential for it. This year we've seen schemes at Seaham Garden Village (Country Durham, England), Lindsay mine water treatment scheme (Carmarthenshire, South Wales) and Creswell (Derbyshire, England) make tangible progress, and the Gateshead (NE England) mine water heat scheme continues to make a real difference for the community and will be expanded further. A wider pipeline of schemes and feasibility studies are progressing. We were pleased to support the Department for Energy Security and Net Zero with their heat network zoning and mine heat maps [QR code 1], Welsh Government with their mine heat opportunities mapping [QR code 2], and to continue engagement with Scottish Government and partners to further develop understanding and potential scheme opportunities.

Delivering value for money, enabling value and generating income to offset costs to the taxpayer remains an important area of consideration. This year we generated £10 million of income through our advisory services and £0.2 million through by-product sales. We have continued to work closely with local authorities, developers and businesses to support and deliver growth in communities. You can read more in the case study on page 48. This work in 2024-25 enabled 465,193 hectares to be safely developed for local homes, business and industrial use. We continued to support confidence in the coalfield housing market through our work with financial lenders, insurers and with local residents buying and selling homes.

1.
English mine water heat opportunities

2.
Welsh mine water heat opportunities

This year we delivered 126,700 mining reports and provided data to 6 third party report providers, supporting business and enterprise.

2024-25 was the final delivery year of our current business plan and we've made strong progress in year and across the 3 year targets that we set across the 5 themes as you can see on page 22. These targets were deliberately stretching and ambitious and where we haven't achieved them in full we have taken learning to improve and inform our approach. This includes aspects where we realised that fully achieving the ambition would drive ineffective outcomes or not be cost beneficial at this time. You can see this in respect of the digital targets where we stepped back from moving to 100% due to our learnings and feedback from customers and colleagues. The most challenging ambition to meet has been the reduction in our greenhouse gas emissions where we aimed for 65% but achieved 27%. We have much more to do and deliver during 2025-2028. A key factor for this was the need to work with government to develop more ethical procurement policies for solar, taking account of the concerns relating to modern slavery in this supply chain. We have now made progress and will build 2 new renewable solar schemes in the year ahead, repair and replace damage and theft at other sites and take further steps to implement our renewables plan which has been developed. We have made strong progress against other aspects of our sustainability plan [QR code 1] and this will remain a key area of delivery for us.

We continue to deliver a very wide range of activities and outcomes, managing and reducing complex risks for the 3 governments we serve

1. Sustainability plan 2023-26

2. Key plans

We continue to deliver a very wide range of activities and outcomes, managing and reducing complex risks for the 3 governments we serve and ensuring that value for money, multiple outcome delivery and enabling growth is embedded in every decision that we take. We are very aware of the impact of climate change and extreme weather on our work and incident response. We have made further progress this year in learning from others and better identifying and prioritising the impacts of climate change adaptation on our work. This will be developed further in 2025-26, with a clearly defined adaptation plan published.

Our new business plan for 2025-2028 keeps the 5 themes and continues the underpinning plans approach. As Jeff says, the targets and commitments in this plan are again deliberately ambitious and stretching. You can find all our key plans by scanning QR code 2.

The importance of digital delivery, advancing technology and AI is a priority for us and we are already seeing the benefits of new approaches, working with partners to explore opportunities and continuing to trial ways of working which improve productivity, accessibility and ease for our colleagues and our customers. This year we've introduced and embedded new productivity tools to improve collaboration between colleagues and with partners, and we will continue to learn and work with others to maximise our effectiveness and the opportunities from our data and information in the year ahead.

As we celebrated 30 years of frontline delivery as the Coal Authority and then

The Lindsay mine water treatment works in South Wales provides heat to business premises from mine water.

turned our eyes to our future as the Mining Remediation Authority, one of our values was very much in mind – that 'we recognise that the past can help us shape the future'.

Becoming the Mining Remediation Authority better reflects the important work we do to make a better future for people and the environment in mining areas across Great Britain and allows us to continue to attract great people to deliver the important work we undertake in managing coal legacy and beyond, including metal mine remediation, tip work and advice to many others through our civil contingencies work and recognised mining remediation expertise. The statutory responsibilities of the organisation will not change as we continue to have primary responsibilities for managing the coal assets and legacy as defined in the Coal Industries Act 1994, including public safety and subsidence and informing safe development and growth across Great Britain.

We will continue to deliver the same frontline work to support mining communities, keep people safe from coal hazards, protect drinking water, rivers and the sea from pollution, inform development and conveyancing decisions and enable opportunities from the assets we manage, working closely with partners and the emergency services.

Our people are key to the great work we have and will deliver and I am so proud of their continued commitment to delivery and focus on making a difference for the communities we serve. Our colleagues have done this for the last 30 years as the Coal Authority and I know will continue to bring this passion to help us continue to deliver for the future as the Mining Remediation Authority. It is their hard work and expertise that enables us to solve complex problems, support customers with empathy and maximise what can be achieved effectively.

To support them and those who will join us in the future we continue our work to be a great place to work for everyone, where people feel valued, supported, developed and included. This year we received our highest ever people survey scores, with a 75% engagement score which measures how engaged our people feel, how likely they are to speak positively about the organisation, their desire to stay with us and their willingness to go above and beyond. We are not complacent and will continue to listen and learn, to evolve and stay relevant to the priorities of the communities we serve. Thank you to each and every one of you for everything you have helped us to deliver together over the past year for the benefit of mining communities across Great Britain.

Lisa Pinney MBE

CASE STUDY:

OUR WORK TO KEEP PEOPLE SAFE

As a Category 2 Responder, we have a responsibility to provide 24/7/365 on-call emergency response arrangements and to test the resilience of these through scenarios like Exercise Anthracite.

We respond to incidents 24/7/365, working with our emergency response partners. We deal directly with 800–1,000 mining hazards and subsidence incidents each year and are increasingly called upon by partners to support in wider emergency situations where our expertise is relevant and can help keep people safe. A key aspect is preparation and we work closely with emergency and resilience partners across Great Britain to share information, undertake training and exercises to ensure we can safely and effectively respond to incidents together.

During 2024 we worked with Greater Manchester Fire and Rescue Service (GMFRS), the Environment Agency and other key partners to design our largest multi-agency emergency response training exercise to date. Exercise Anthracite took place on 7 dates throughout 2024 and 2025 with 230 responders participating in total.

GMFRS's training centre in Bury provided a realistic environment to rigorously test our preparedness and response arrangements for a serious residential property subsidence incident. Exercise Anthracite simulated the complex challenges that can be caused by historical mining activity and included impacts on properties, wider disruption to the local community, vulnerable residents and potential mine water pollution of the local river. This allowed partners and our staff to face a range of hazards in a high pressure environment and take learning to improve how we all respond to future incidents.

As a Category 2 responder under the Civil Contingencies Act 2004 (as amended 2023), it is essential for us to work closely with other emergency partners across Great Britain. We do this by providing information and training and attending local resilience forum meetings (and regional resilience partnerships in Scotland). As well as incidents directly caused or related to mining legacy, we can also use our information, estate and expertise to advise on the safety of emergency responders and the community in wider incidents and use our sites to provide water or space for responders. Examples include the 2024 Cleat Hill gas incident, the 2020 Morlais (South Wales) train derailment and support to blue light services searching for vulnerable individuals in mine workings.

This year we have investigated and assessed 949 mining hazards and subsidence claims, as well as 51 additional emergency calls. We have also carried out 10,554 mine entry inspections and 932 inspections on tips owned by ourselves or other landowners. We supported partners in South Wales at the major incident at Cwmtillery, Blaenau Gwent, following extreme rainfall which led to a wash-out of material from the local authority owned coal tip. We attended and advised emergency responders during the incident and have supported the local authority and Welsh Government through increased inspections and advice on remediation since, to ensure public safety and provide reassurance to the community.

This is all part of our work to keep people safe. While scenarios on the scale of Exercise Anthracite are relatively rare, it's vital that we and partners maintain understanding and response capability so we are ready to support residents and communities when needed.

25% of all homes and businesses across Great Britain are on the coalfield. The vast majority of people will never experience any problems from that, but for those who do we are here to help. We can be contacted 24/7/365 on **0800 288 4242.**

OUR YEAR IN WALES

We carried out **1,608** mine entry inspections

We delivered **8,717** mining reports

We treated **15 billion** litres of mine water

We investigated and assessed **171** mining hazard, subsidence claims and emergency calls

We provided **1,274** planning consultation responses

We prevented **322** tonnes of iron solids from entering water courses

CASE STUDY: OUR WORK IN WALES

Abandoned metal mines pollute around 700km of Welsh rivers with metals such as zinc, lead, cadmium and iron. We are working closely with Welsh Government and Natural Resources Wales to remediate and reduce this historical legacy. We work closely with partners and communities to inform solutions and balance heritage, environmental and landscape considerations. This recognises important mining history while reducing pollution impacts for future generations in Wales.

The Wales Metal Mines Programme is a joint programme between Natural Resources Wales and the Mining Remediation Authority, and is funded by Welsh Government. It began in 2020 to understand and address the impacts of the estimated 1,300 abandoned metal mines across Wales.

There is no legal environmental duty on historic mines that were abandoned before 2000, so this programme is essential to remediate the problem in a cost effective way and prioritise the mines which cause the biggest impacts.

This year we delivered an improvement project at the historic Mid-Wales Nantycreiau Mine in Cwmrheidol, Ceredigion. The mine closed in 1895 and has caused significant contamination of the Afon Mynach River from material scouring out from spoil heaps along the river during rainfall and high river flows. Downstream sampling showed that the site was contributing 1,519kg of zinc, 32kg of lead and 5kg of cadmium to the river each year, which was impacting the river ecosystem and contributing to water quality failures in Welsh rivers.

During September 2024 we worked closely with Natural Resources Wales to design and deliver scour protection along the river. This included using pre-filled rock mattresses to stabilise an eroding bank and prevent more material entering the river. The site was remote and within the Hafod Forest.

We employed a local contractor and used approaches and materials that reduced construction impact, minimised the need for material to leave site, allowed safe working and could be deployed rapidly. This allowed us to minimise environmental disturbance of this area, reduce our carbon footprint and deliver value for money. We work with local contractors and SMEs wherever possible to support the local economy and to deliver social and environmental value alongside value for the taxpayer.

Heavy rainfall events are becoming more common as we see more extreme weather and wider impacts of climate change, which can increase the risk of this type of scour pollution. The work was rigorously tested by extreme weather during Storm Darragh in December 2024 and demonstrated the importance of the robust and resilient solution which will be used to inform future projects across Great Britain.

Projects like this make an important contribution to climate change adaptation in Wales and show the benefits of working in partnership in local communities to deliver real tangible benefits for current and future generations across Wales.

OUR PERFORMANCE

In the final year of our current 3 year business plan we have made clear progress against our mission of making a better future for people and the environment in mining areas. Our plan is set against our 10 year vision, underpinned by our values and focused on delivering for the communities we serve. The following section shows the progress we have made in 2024-25.

Mission

Making a better future for people and the environment in mining areas

Purpose

- We keep people safe and provide peace of mind
- We protect and enhance the environment
- We use our information and expertise to help people make informed decisions
- We create value and minimise cost to the taxpayer

Create a great place to work

Work with others to create value

Deliver for the communities we serve

Ensure sustainability

Make us fit for the future

Values

Trusted

Inclusive

Progressive

We used this scorecard to measure and report our progress on our business plan between 2022-2025.

DELIVERING FOR THE COMMUNITIES WE SERVE

Scorecard outcome: We improve our frontline delivery services for our customers so that we deliver more outcomes and are easier to do business with

Business plan targets by April 2025:	Our achievements by April 2025:
We will treat an additional 13 billion litres per year of mine water to prevent pollution of drinking water, rivers or the sea by 2025. This is an increase of over 10% on current volumes (128 billion litres/year)	We treated an additional 13 billion litres of water (a total of 141 billion litres) in 2024-25, compared to our 2022 baseline of 128 billion litres/year and met our target. Learning through the business plan period showed us that a better target is 'creating the capacity to treat an additional 13 billion litres of mine water by 2025' as this is not impacted by rainfall which affects the volume of water we need to treat each year. We have measured this new target alongside our original target in our reporting, achieving over 15 billion across the last 3 years
We will resolve 90% of subsidence hazards and claims within 12 months	We resolved 91% of subsidence hazards and claims within 12 months, which exceeded our target
We will use our information, services and estate to enable 300,000 hectares of regeneration and safe development for local communities in the former coalfields	Through our planning and permitting services we enabled over 885,000 hectares of regeneration and safe development to enable growth, which exceeded our target
We will achieve ServiceMark accreditation for our service standards from the Institute of Customer Service	We achieved ServiceMark accreditation for our service standards from the Institute of Customer Service and met our target

The Mining Remediation Authority is a practical 24/7/365 operational emergency response organisation which delivers a number of core, statutory duties across Great Britain to help keep people, drinking water and the environment safe from the impacts of our mining legacy. We are committed to doing this in a customer and community focused way. We act with integrity, do what we say we will and listen and learn so that we can continually improve. Working with and through partners we provide a joined up response to maximise the outcomes that can be delivered. This helps us to deliver on our mission to 'make a better future for people and the environment in mining areas'.

ENSURE SUSTAINABILITY

Scorecard outcome: Make further clear progress on our journey to achieve net zero carbon by 2030 and to deliver wider environmental and social aspects of sustainability

Business plan targets by April 2025:	Our achievements by April 2025:
We will reduce greenhouse gas emissions from our estate, operations and travel by 65% from our 2017-18 baseline	We have reduced greenhouse gas emissions from our estate, operations and travel by 27% from our 2017-18 baseline and have not achieved our 2025 target. The target has been impacted by the electric grid becoming more carbon intensive and challenges we have faced with ethical solar panel procurement. We have worked with UK Government to resolve this and will be rolling out the next phase of solar panel installation from summer 2025
We will implement integrated reporting that uses evidence based and measured targets to show our commitment and progress on our sustainability goals	We have increasingly built social and economic value into our business cases, decision making and reporting, alongside value for the taxpayer. We have delivered a number of practical examples of additional social value and benefit in local communities as shown in our operational case studies (example on page 42) and embedded it in our procurement. We have begun clearer measurement through our programmes. Our 2025 target has been partially met
We will understand and recognise the impacts of climate change and extreme weather events on our estate and operations with a clearly defined adaptation plan	We have discussed and agreed initial, high level adaptation considerations for our organisation but have delayed our adaptation plan until 2026 to allow us to undertake more work and engagement with partners. Our 2025 target has been partially met
We will have a nature recovery plan and will demonstrate how our estate and operations are being optimised for nature's recovery	We have developed a nature recovery plan which delivers on the 'being nature positive' priorities of our Sustainability Plan 2023-2026 and have met our 2025 target

1.

Sustainability plan

We're committed to becoming a more sustainable organisation and use our work to help deliver positive change in the communities we support. We have continued to deliver our sustainability plan (scan the QR code to the left) which includes real consideration of environmental and social value and have embedded this further into our thinking and decision making processes across the organisation. We have continued to work towards further decarbonising our activities and to maximise opportunities for carbon sequestration on our sites. We are taking action to support resilient nature and wildlife by managing our sites and estate for nature's recovery.

WORK WITH OTHERS TO CREATE VALUE

Scorecard outcome: We will generate more value and deliver wider environmental and social benefit from our assets, services and work

Business plan targets by April 2025:	Our achievements by April 2025:
We will influence and enable 4 large operational mine water heat schemes across Great Britain	We enabled 3 large mine water heat schemes, partially meeting our 2025 target. Alongside this we've increased understanding and visibility, enabled future opportunities, developed opportunity maps in Wales for Welsh Government and for 10 cities in England for the Department for Energy Security and Net Zero and undertaken work to inform policy and support investors for heat networks
We will reuse or recycle 95% of the iron ochre and iron solids generated from our mine water treatment schemes to prevent disposal in landfill	Less than 5% of the iron ochre and iron solids we have generated have gone to landfill. We have met our 2025 target
We will increase our service delivery to partners by 30% from our 2021-22 baseline of £2.49 million/year	We have increased our service delivery to partners by more than 50% from our 2021-22 baseline. We have exceeded our 2025 target
We will assist the lending industry in making faster decisions for home buyers on the coalfields	We have a programme of active engagement with key lending organisations, mortgage lenders, surveyors and estate agencies to provide knowledge of our work and support confidence in the coalfield housing market. We work with lending institutions and surveyors to help develop the best methods to access our data and provide interpretive services to help them make informed lending decisions. We have met our 2025 target

Value creation (financial, environmental and social) is key to our thinking at the Mining Remediation Authority and we are constantly looking for new innovations and efficiency to deliver better outcomes, new opportunities and savings for the taxpayer. We're passionate about supporting past mining communities and use our information, skills and expertise to give confidence to those who live and work in these areas and to enable opportunity and benefit from mining legacy. Scan the QR codes to read our by-products opportunities framework and mine water heat opportunities framework.

1. By-products opportunities framework

2. Mine water heat opportunities framework

CREATE A GREAT PLACE TO WORK

Scorecard outcome: We will be an employer of choice where our people feel they can belong. We'll have an inclusive culture with a strong focus on wellbeing, learning and development. We take pride in delivering important work for the communities we serve and live our values

Business plan targets by April 2025:	Our achievements by April 2025:
We will make demonstrable progress towards our workforce being more reflective of the diversity of the communities we serve across Great Britain	We made demonstrable progress in delivering the actions in our Diversity and Inclusion Plan (2021-2024) and our Anti-Racism Plan (2022-2025) and have met our 2025 target
We will support levelling up by taking action to improve social mobility and providing apprenticeships for individuals who live on the coalfield and have a family connection to mining	We developed and implemented apprenticeship and work experience programmes and have taken practical action to consider social mobility and provide opportunities for individuals who live on the coalfield and/or have a family connection to mining. We have delivered our 2025 target
We will achieve a 5 star rating in the British Safety Council 5 Star Health, Safety and Wellbeing Audit	We benchmarked our health, safety and wellbeing approach using the British Safety Council Occupational Health and Safety Audit and achieved a 5 star rating. We have met our 2025 target
We will increase our employee survey engagement score by 10% against the 2019 benchmark of 67%	We achieved a 75% colleague engagement score in our 2024 People Survey and have exceeded our 2025 target

Great people are at the heart of what we do and we can only deliver the important work we do to keep people safe, protect drinking water and the environment and maximise opportunity if we can attract, recruit and retain them. To support that, we focus on being a truly 'great place to work' that attracts diverse talent across Great Britain and helps colleagues feel valued and respected in their work. We invest in the skills of our people with many opportunities to learn, grow and develop. We are an employer of choice that is vibrant, dynamic and modern and promotes an inclusive, wellbeing centred culture underpinned by our values.

MAKE US FIT FOR THE FUTURE

Scorecard outcome: We will develop modern, resilient systems and processes that are fit for the future, support our people and make it easier for our customers and partners to do business with us

Business plan targets by April 2025:	Our achievements by April 2025:
We will update 100% of our strategic IT systems and run them in the cloud	We took learning through this work and re-phased the programme where it would be more efficient not to migrate a few back office systems – for example where we are moving to a new supplier or system and it would be inefficient to migrate a system that will shortly be redundant. This means that we have migrated 90% of our systems to the cloud and partially met our 2025 target
We will make our digital services and information more accessible, relevant and with increased self-serve options – 100% of services will be digital by default and 100% of our new transactional systems will follow GOV.UK service and design standards	We took learning through this work and listened to feedback from customers and colleagues which showed us that it is most cost effective and efficient to focus on systems and services that matter most to our digital customers and consider and protect other ways that some customers prefer to engage with us. This means that 83% of our services are now digital by default and that our 24/7/365 phone line will remain the primary method of logging incidents and getting emergency support and response. 100% of our new transactional systems will follow GOV.UK standards. Our 2025 target has been partially met
We will make demonstrable progress on implementing systems that allow simpler, improved collaboration within the organisation and with partners	We have introduced and embedded new productivity tools, including a suite of Microsoft 365 products, to improve collaboration between colleagues and with partners. We have delivered our 2025 target
We will make demonstrable progress in improving our findable, accessible, interoperable and reusable (FAIR) data self-assessment ratings	We published a Data and Information Plan 2024-2027 which describes how we are modernising and developing access to our data and information and continue to improve our FAIR assessment ratings for the benefit of our customers. We have delivered our 2025 target

We set out a high level of ambition through our vision and our business plan which are enabled through effective and customer focused systems and approaches. These support us to provide the core services that protect life, drinking water and the environment and allow us to maximise opportunities to create social and environmental value alongside value for the taxpayer. Our digital programmes and improvements are informed by feedback from our customers, partners, contractors and colleagues to support collaboration and make us easy to do business with. Our data and information underpins every piece of work we do as an organisation and helps others to make informed decisions – including conveyancing with confidence on the coalfield. Scan QR code 1 to read our data and information plan.

1.

Data and information plan

FINANCIAL REVIEW

We have had another year of strong delivery. We've seen a continued increase in our incident response and public safety work to keep people safe and provide peace of mind, and we have increased our ongoing investment in our schemes to treat mine water and protect the environment into the future.

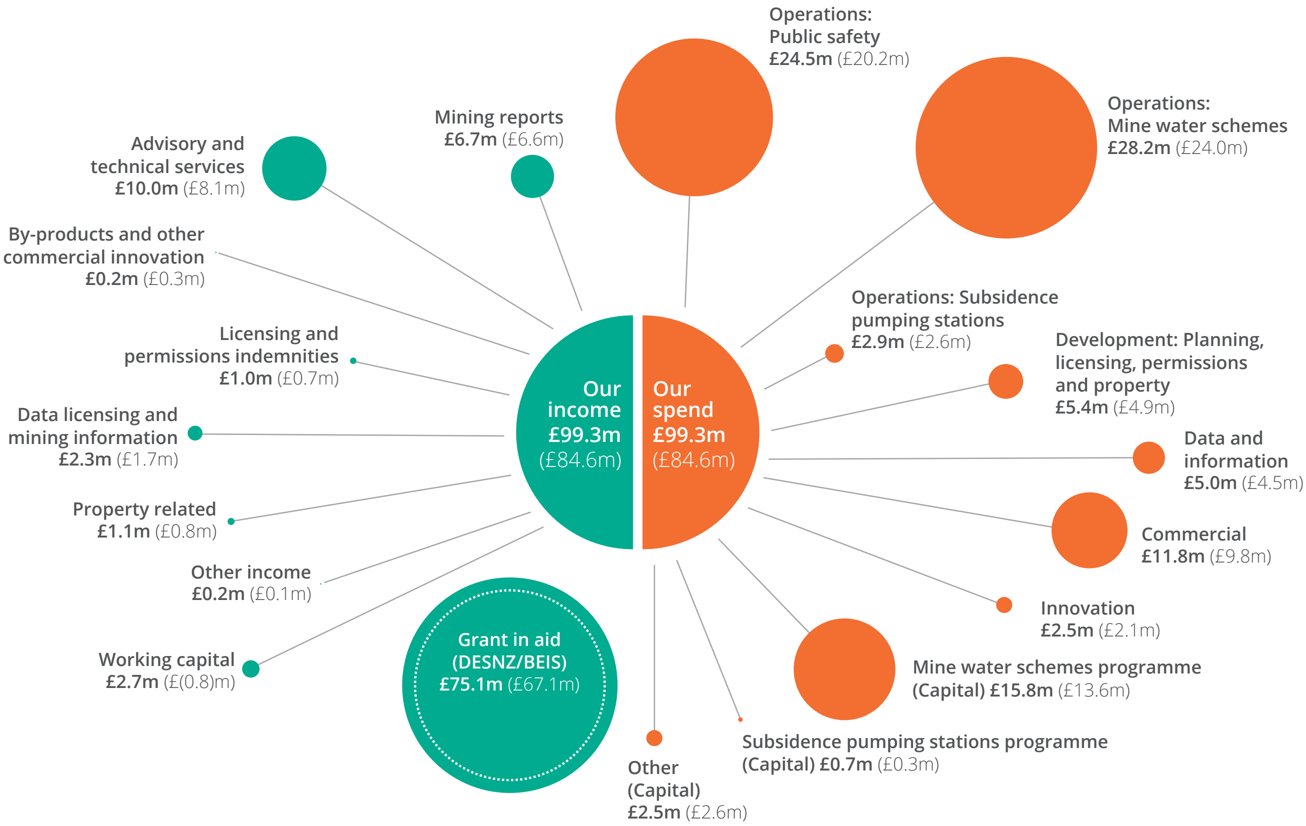
We've continued to grow our advisory services income as we support our partners to understand and manage their risks and provide information and services to help people make informed decisions.

We have worked closely with the Department for Energy Security and Net Zero to communicate the risks and sensitivities behind our funding requirements and have delivered in line with our forecasts. Grant in aid received from the Department for Energy Security and Net Zero in the year was £75.1 million (2023-24: £67.1 million) reflecting an increase in the net cost of our operations as outlined below. This is explained and illustrated by the following graphic (note that a significant proportion of this cost was provided for in previous years as explained at note 13 (page 128) of the financial statements and is not charged directly to the Statement of Comprehensive Net Expenditure in the year).

Working with our partners we delivered a significant annual capital programme to protect watercourses, drinking water aquifers and prevent flooding. Revenue expenditure on our schemes has increased primarily because of our ongoing work to assess options to protect watercourses and aquifers from the issue of inland saline mine water in the most cost effective and cost beneficial way. This is further explained on page 130. Our ongoing efficiency programmes will minimise the future cost of running mine water schemes by employing innovative uses for our by-products. This includes extending the use of our ochre by-product in the anaerobic digestion market and generating other operational efficiencies led by our investment in renewables to reduce power costs and contribute to achieving our carbon reduction commitments. We expect these activities to deliver an incremental £4.9 million over the next 5 year period.

How we used our money in 2024-25

2023-24 figures are shown in brackets



Income of £21.5 million per the Statement of Comprehensive Net Expenditure is the total of the income figures above excluding grant in aid and working capital movements

Our expenditure on public safety is reactive and can vary from year to year. 2024-25 expenditure increased compared to previous years, reflecting the work we have undertaken to resolve a number of significant claims and incidents including projects to remediate mining features affecting rail infrastructure near Barnsley, South Yorkshire and properties in Wishaw, North Lanarkshire.

Our advisory and technical services work generated income of £10.0 million (2023-24: £8.1 million), reflecting our continued success in working with others to deliver positive outcomes across government. This includes mine water scheme delivery for the Department for Environment, Food & Rural Affairs in England and Natural Resources Wales (NRW), and supporting Welsh Government with the safe management of tips.

Mining reports income of £6.7 million remains broadly in line with last year (2023-24: £6.6 million). This reflects growth in the property market and volume of transactions, but is off-set by a small loss in market share as a result of our policy to make our data available and open up the market from a near monopoly position.

FINANCIAL STATEMENTS

Our financial statements are dominated by the provisions balance of £1,709.0 million. The rationale and methodology for calculating this are shown at note 13 to the financial statements (page 128). As in previous years and in line with our accounting policy, this provision for resolving the impacts of past coal mining was reviewed at the end of the 2024-25 financial year. This balance has increased by £98.0 million (2023-24: reduction of £600.0 million):

- In line with accounting practice we adjust our cash flows to reflect the time value of money based on assumptions and rates provided by HM Treasury. This year's change in rates has led to a reduction of £59.0 million (2023-24: reduction of £876.0 million).

- Our underlying cash flows, on which the provisions balance is calculated, have been updated based on latest information and have increased by £327.4 million to £4,060.4 million. This recognises increases as a result of inflation, particularly affecting the construction, operation and maintenance of our mine water schemes, as well as reflecting the trend over recent years of managing an increasing number of complex public safety incidents. This change in underlying cash flows, after adjusting for the time value of money, has the effect of increasing the provisions balance by £157.0 million.

STATEMENT OF COMPREHENSIVE NET EXPENDITURE

Comprehensive net expenditure for the year to 31 March 2025 was £170.7 million (2023-24: net income £534.6 million). The large difference between the 2 years is driven by the provisions movements outlined above. Excluding these provisions movements, comprehensive net expenditure for the year was £35.5 million (2023-24: £33.2 million), an increase of £2.3 million.

The reasons behind this movement are outlined below.

TOTAL OPERATING INCOME

Total operating income, which excludes grant in aid, was £21.5 million (2023-24: £18.3 million) and reflects our ongoing strategy to work collaboratively with public sector organisations to support them in managing their risks, whilst promoting competition in the mining reports market and enabling others to use our data and information to make informed decisions.

- Our advisory and technical services income has risen by £1.9 million, to £10.0 million. This is driven mainly through expanded metal mine programmes that we deliver for the Department for Environment, Food & Rural Affairs (Defra) and NRW.

- A 16% year-on-year increase to the size of the market off-set by a loss of market share during the year has resulted in a £0.1 million increase in mining reports income to £6.7 million, whilst data licensing and mining information income has increased by £0.6 million to £2.3 million.

- Other increases in our income from 2023-24 relate to the profit on disposal of property (£0.4 million increase) and minor changes in licensing and permissions indemnities, by-products, rental and other income (£0.2 million increase).

EXPENDITURE

- Staff costs of £28.2 million showed an increase of £5.1 million compared to the previous year. Pay award, at 5% in line with civil service pay remit guidance, accounts for £1.1 million. The remainder of this increase is driven by headcount needed to deliver paid for advisory services to our customers and deliver increased front line services for the communities we serve. This includes protecting the environment through the delivery of our mine water scheme programme and feasibility work to assess options to manage inland salinity.

- Purchase of goods and services (not including front line costs provided in previous years) increased by £1.1 million to £13.0 million. Key drivers include a £0.5 million increase to information technology investment to ensure that our systems remain resilient and fit for the future and £0.4 million of supply chain costs that support the increase in our advisory and technical services income.

- Depreciation, revaluation and impairment charges decreased by £0.7 million to £15.9 million. Key movements include a reduction in impairments of £1.1 million, driven by a prior year reduction in a right of use asset associated with a lease for a non-operational former colliery site, offset by of £0.2 million increase in asset revaluations driven by the valuation of head office buildings.

More information is available in notes 3 (page 115) and 4 (page 116), as well as notes 6 (page 120) and 7 (page 122) to the financial statements.

STATEMENT OF FINANCIAL POSITION

Net liabilities at £1,696.3 million increased by £95.8 million (2023-24: net liabilities at £1,600.5 million). Key factors were:

- Provisions against future liabilities have increased by £98.0 million as a result of the review in provisions outlined above. Further information is available at note 13 (page 128) to the financial statements.

- A £3.1 million increase in total non-current assets to £28.5 million (2023-24: £25.4 million) is predominantly driven by 2 new mine water schemes that are under construction.

- Trade receivables have increased by £2.0 million to £6.2 million (2023–24: £4.2 million), primarily due to the timing of payment from NRW for advisory and technical services in relation to their metal mine water scheme programme, and VAT repayments due from HM Treasury.

- Cash and cash equivalents stand at £21.2 million (2023-24: £15.6 million): see the section below on cash flow for details on movements.

- Trade and other payables have increased by £8.7 million to £43.7 million (2023-24: £35.0 million), with the main driver being accrued expenditure relating to increased public safety and mine water schemes expenditure.

We are working closely with NRW at the historic Cwmystwyth lead mine near Aberystwyth, West Wales to reduce pollution and improve water quality.

CASH FLOW

At 31 March 2025 we held £21.2 million cash (2024: £15.6 million).

This includes £1.4 million (2024: £1.4 million) of ring fenced funds in respect of security called in from mining operators that have been liquidated.

There was a net increase in cash during the year of £5.6 million. Constituent parts of this movement were:

- The receipt of £75.1 million grant in aid from the Department for Energy Security and Net Zero, an increase of £8.0 million (2023-24: £67.1 million receipt). The cash drawn down from the department covers working capital relating to 3 main areas: the operation of our mine water schemes, managing public safety claims and incidents and the delivery of our capital programmes.

- A net cash outflow from operating activities of £50.8 million (2023-24: £46.9 million). We have spent £3.9 million more this year on our operations driven by our mine water programmes, including commencing our detailed work to generate and evaluate the most cost effective and sustainable options for future treatment of inland saline mine water.

- A net cash outflow from investing activities of £18.0 million, an increase of £0.8 million on prior year (2023-24: £17.2 million). This primarily relates to the purchase of property, plant and equipment as part of our growing programme to develop, build and maintain mine water schemes and subsidence pumping stations, as well as ongoing investment in our information technology and systems.

GOING CONCERN

To the extent that they are not met from our other sources of income, our liabilities may only be met by future grants or grants in aid from our sponsor department, the Department for Energy Security and Net Zero. This is because, under the normal conventions applying to parliamentary control over income and expenditure, such grants may not be issued in advance of need.

Paragraph 14(1) of Schedule 1 to the Coal Industry Act 1994, states: "The Secretary of State shall, in respect of each accounting year, pay to the Coal Authority such amount as he may determine to be the amount required by the Coal Authority for the carrying out during that year of its functions under this Act."

On that basis, the board has a reasonable expectation that we'll continue to receive funding so as to be able to meet our liabilities. We've therefore prepared our financial statements on a going concern basis.

OUR YEAR IN SCOTLAND

We carried out
2,237
mine entry inspections

We delivered
53,809
mining reports

We treated
31 billion
litres of mine water

We investigated and assessed
123
mining hazard, subsidence claims and emergency calls

We provided
1,124
planning consultation responses

We prevented
782
tonnes of iron solids from entering water courses

CASE STUDY: OUR WORK IN SCOTLAND

In December 2024 we completed a £1 million refurbishment at our Pitfirrane mine water treatment scheme in Dunfermline, Fife, to ensure it can continue to effectively protect local people and their environment from mine water pollution.

The scheme was first commissioned in October 2009 and can treat nearly 18 million litres of water each day (20 Olympic sized swimming pools) to protect a tributary of the Firth of Forth from pollution caused by historic coal mines in the local area.

The mine water travels through a colliery drainage tunnel and emerges at a distinctive fountain structure which aerates the water, causing dissolved iron and other metals to solidify and settle out. The water then passes through channels to 2 reed beds for further natural treatment before the cleaner water is safely discharged to the Lyne Burn. This fully passive system uses no power or chemicals and removes 35kg of iron and 26kg of manganese each day.

The scheme is also a sanctuary for wildlife. The 18,000 square metres of reed bed provide habitat for a variety of plant and bird species. In 2024, a community-led bird survey identified 29 species, including water rails and sedge warblers, and noted the site as a roosting haven for swallows and starlings. The site sits within a wider landscape of broadleaved woodland. The site is open for public access and we look for opportunities to work with the adjacent golf course and local community to maximise the benefits of the site for local people and their environment.

Reed beds work mainly by slowing the flow of the mine water and encouraging the solid iron ochre to clump and bind around their root system. Over time the reed beds hold significant iron ochre which makes them less effective and they require maintenance. During 2024 we cut and removed the reeds and excavated the reed beds to their original level. 30% of the original reeds are kept for replanting as this speeds up the recovery process and reduces cost and carbon from the works. We removed 8,360 tonnes of reed and ochre material which was spread as a soil enhancer on local farmland which is a sustainable and beneficial use of the material, supports the circular economy, reduces waste to landfill and delivers financial savings. £1.2 million of savings were delivered by this project by working this way.

We worked closely with the Scottish Environment Protection Agency (SEPA) throughout the project to design, deliver and monitor the benefits of the works. This included enhanced sampling to monitor and mitigate any environmental impacts that have occurred. The works have improved the flow of water through the site which ensures that it has the capacity to treat the necessary volume of mine water for the long term. We continue to manage the reed beds through their aftercare period to ensure that the scheme can continue its vital role in protecting Scotland's people and their environment for years to come.

HEALTH, SAFETY AND WELLBEING

We have delivered the majority of our objectives outlined in our 2022-2025 plan, and our progress has been underpinned by achieving a 5 star rating in the British Safety Council 5 star audit in February 2025. We work with our partners and supply chain to prioritise the health, safety and wellbeing of our colleagues, contractors and the public to seek continuous improvement and best practice in the work we do.

Working in partnership to promote safety has remained core to our approach. We've continued to work with the Health and Safety Executive (HSE) Mines Inspectorate, the British Drilling Association and other partners to raise awareness of safety risks associated with drilling in coal mining areas. This includes collaboratively developing a new audit checklist and undertaking inspections to gather data and share insights into drilling standards to support future industry improvements. We've continued our strategic relationship with the HSE, using our technical experience and expertise to provide advice on gas monitoring. We worked to support the Bedfordshire Local Resilience Forum following the Cleat Hill natural gas explosion to provide advice on gas management and public safety, as a category 2 responder under the Civil Contingencies Act 2004 (as amended 2023). We presented a paper on managing public safety risks from legacy mining to the Midlands Institute of Mining Engineers annual safety seminar.

During 2024-25 we've worked closely with our supply chain to learn and share best practice, improve reporting and ensure that we are easy to do business with. We've trialled new ways of encouraging near miss and incident reporting and listened to feedback to evolve our approach. We've undertaken thorough reviews and trend analysis of key areas including pump lifts and chemical use at mine water treatment schemes and developed new approaches that have reduced risks and improved safety for all involved. We've continued to embed our new water safety procedure alongside our public site and safety processes and delivered updated training on public safety risk assessment for all site and property inspectors.

We substantially completed delivery of our 2022-2025 health, safety and wellbeing (HSW) plan and took learning to inform the 2025-2028 plan. We remain committed to ensuring health and wellbeing are prioritised alongside safety. This is supported by practical actions such as medicals and occupational health and our employee assistance programme, alongside enabling and empowering colleagues through our HSW, staff engagement and wellbeing groups to ensure colleagues play a full role in shaping and informing our approaches. Our health, safety and wellbeing moments at the start of each meeting and focused information campaigns are good examples of how wellbeing is embedded across the organisation. We have made progress in building behavioural safety approaches into our work but have more to do and will continue to build this approach into our delivery as part of our 2025-2028 plan.

Our 2024 people survey showed that 98% of colleagues would report a health, safety or wellbeing concern and 92% felt that the need to deliver work was balanced with the need to work safely. We are not complacent and continue to keep awareness high and keep learning from others. This year we've further refined our online health, safety and wellbeing management system to improve risk management, ensure actions identified are progressed with pace and to draw more trends data and analysis from the information, which helps us to focus our efforts where they will make the most difference.

Our 2024-25 statistics reflect proactive reporting and a strong emphasis on positive observations which ensure preventative action or learning can be taken. Our new HSW management system has allowed us to report HSW actions for the first time and ensure that we are taking action on the reports received. These include findings from site inspections (previously recorded under observations), which means that there is an overall increase in observations/ actions identified in 2024-25 (2,304) compared with observations in 2023-24 (2,123). Inspections are lower this year due to a smaller scheme construction programme rather than any reduction in focus on inspections.

Accidents and incidents increased this year from 10 (2023-24) to 14 (2024-25), although with less lost time overall and during a period where our organisation has grown to deliver more services. We aspire to zero accidents or incidents as we want everyone to stay safe and we take each one extremely seriously, with a full review undertaken and learning identified and embedded. The Reporting of Injuries, Diseases and Dangerous Occurrence Regulations (RIDDOR) reportable accident involved a contractor's employee sustaining an ankle fracture caused by a short fall while descending a vehicle access ladder. The root cause was identified as inadequate emphasis on ladder safety and over-reliance on experience, with measures put in place to reduce the need for vehicle access ladders wherever possible in future.

Our 2025-2028 health, safety and wellbeing plan [QR code 1] builds on our experience and learning, focusing on our most high risk activities and where we can make the biggest difference to support the health, safety and wellbeing of our colleagues, supply chain and the people and communities we serve. We will continue to use our management system alongside new technology and AI, where appropriate, to support and continuously improve our performance.

1.
Health, safety and wellbeing plan

Measure		2024-25	2023-24
Proactive	HSW observations–unsafe acts or conditions (staff and contractors)	1224	1624
	HSW observations–good practice examples (staff and contractors)	486	499
	HSW inspections (staff)	293	483
	HSW actions (staff and contractors)	594	N/A
Reactive	Accidents–no time lost (staff and contractors)	13	7
	Accidents–lost time (staff and contractors)	0	2
	Incidents–Reporting of Injuries, Diseases and Dangerous Occurrence Regulations (RIDDOR) (staff and contractors)	1	1

OUR YEAR IN ENGLAND

We carried out **6,709** mine entry inspections

We delivered **64,174** mining reports

We treated **95 billion** litres of mine water

We investigated and assessed **706** mining hazard, subsidence claims and emergency calls

We provided **6,084** planning consultation responses

We prevented **2,578** tonnes of iron solids from entering water courses

CASE STUDY: OUR WORK IN ENGLAND

Main: Aerial design of Seaham Garden Village in County Durham. Inset: Baroness Taylor, Lord's Minister for Housing and Local Government, at Seaham Garden Village. Images courtesy of Karbon Homes.

We continue to take practical action to support safe growth and development and enable house building across Great Britain. In March 2025 construction began at our Dawdon mine water treatment scheme in Seaham, County Durham, to build a mine water heat network from the site to provide heat and hot water for 750 new homes at the Seaham Garden Village development.

Seaham Garden Village is a sustainable development being built to the south of Seaham. It will feature 1,500 homes, a primary school, a village centre and innovation hubs which will create a vibrant new community on Durham's heritage coast.

Dawdon mine water treatment scheme already plays a vital role by protecting the drinking water of 30,000 residents and the local environment by treating mine water to prevent pollution. It has provided heat to our offices at the site for 14 years and will now also provide heat and hot water to these new homes. Seaham is Great Britain's first large-scale scheme to repurpose an existing mine water treatment scheme for community heating.

The heat network project is supported by a grant from the Department for Energy Security and Net Zero (DESNZ) Heat Networks Investment Project. The homes on the network are built by northern housing association Karbon Homes, in partnership with Esh Group. The Mining Remediation Authority has played a pivotal role in developing this mine water heat initiative, working alongside Durham County Council, Karbon Homes and Vital Energi. Vital Energi has been appointed to design, build and operate the low-carbon system, which will run the district heat network for the next 40 years.

This scheme builds on the success of previous borehole mine water heat projects in Gateshead, Tyne and Wear and at Lanchester Wines, Felling, County Durham, where heat networks are already working effectively to provide secure, home grown heat and hot water to communities and businesses and support the UK Government's ambitions for the UK to be a clean energy superpower. With 82 existing mine water treatment schemes and mine workings beneath 25% of homes and businesses across Great Britain, we are working with public and private sector partners to develop a pipeline of further schemes. Current projects include Derbyshire and an additional site in Gateshead, as well as opportunities in Scotland and Wales. We are supporting a wide range of feasibility studies for projects that could deliver low-carbon heat to hospitals, leisure centres, and both existing and planned heat networks.

During 2024-25 we worked with Deloitte to produce a report on 'Mainstreaming Mine Water Heat', which provides a high level analysis of the economic and physical opportunities and commercial challenges of using mine water heat in heat networks at scale across Great Britain. This shows that there is huge potential and that there are practical, policy and financial levers that would help to further increase industry and investor confidence in the sector. We will work with DESNZ and other public and private sector partners to take these forwards.

We also published a series of mine water heat opportunity maps for 10 English cities – Birmingham, Bristol, Coventry, Leeds, Greater Manchester, Newcastle, Nottingham, Sheffield, Stoke-on-Trent and Sunderland – which were included in the DESNZ Heat Network Zoning Opportunity Reports published in February 2025. These demonstrate geographic opportunities for large heat projects that can repurpose Britain's mining heritage for a cleaner, greener future.

OUR PEOPLE

We've continued to recruit, develop and grow our people to ensure we can deliver our essential frontline services effectively, solve the complex challenges we face in 24/7/365 incident response, embrace new technologies and AI and develop new products and services and deliver great customer service. Our continued focus on being a great place to work for everyone allows us to be an employer of choice and recruit and retain the skilled people we need to deliver our work in communities.

Our latest people survey in June 2024 was completed by 86% of colleagues. Our engagement score increased from 67% in 2022 to 75%, with positive improvements across almost all aspects of the survey. For example, 91% of colleagues understand how their work contributes to our mission, purpose and values (up from 83%), 74% believe they get the information they need to do their job well (up from 67%) and 76% feel valued for the work they do (up from 66%). We are not complacent and continue to focus on listening, supporting and engaging with colleagues and taking action in an effective way.

We work with a wide range of customers, communities, partners and supply chain contractors to deliver our work and to enable the priorities of the UK Government, Welsh Government and Scottish Government, including safe growth and development, economic opportunity and making the UK a clean energy superpower. To do this well we need a diverse workforce with a range of technical skills and a mix of experience and new perspectives to ensure we can keep taking practical action on the ground.

We've made further progress in building a representative workforce to better reflect the communities that we serve. Our job application system supports efficient recruitment and we made further savings in advertising and using third party providers, whilst advertising roles effectively across a range of platforms and using social media even more effectively. We embedded a new tool 'ReciteMe', which increases accessibility for applicants, improved inclusive hiring practices and are expanding our guaranteed interview scheme. We recognise the importance of social mobility and engage with local schools and colleges to promote our work experience placements, paid internships and apprenticeships and encourage applications from those who live in former mining areas and/or have a family connection to mining. We continue to take action to reduce our gender pay gap (mean and median pay gaps 16% in 2024) and to consider ethnicity, disability and sexual orientation pay gaps. You can read more in our pay gap report [QR code 1].

1.

Pay gap report

Our colleagues and supply chain installing the reinforced concrete cap over a mine shaft at Arley Lane, Wigan

We've delivered our diversity, equality and inclusion plan and anti-racism plan and will launch a new inclusion plan for 2025-2028 this summer. We have continued to support our people and their wellbeing and you can read more on page 36. All of this helps to recruit and retain good people, drive sustainable high performance and deliver the best outcomes we can for the customers and communities we serve.

In March 2025 we launched 'Core Learning', a new learning management system, which pulls learning into one place and allows efficient tracking and reporting. We are also using the Government Campus which allows efficient, value for money access to learning and development across the public sector and has allowed us to reduce the bespoke training packages we need to provide. We have developed policies on AI use, rolled out new tools and systems and undertaken pilots to ensure that colleagues can inform our effective adoption of AI and new technologies across the organisation. Over the last year our fit for the future programme has delivered further improvements to IT, systems and governance across the organisation which have been shaped, informed and developed through colleague feedback and which can improve productivity and our service to the customer.

We continue to focus on support and wellbeing and have further developed our approach to ensuring that colleagues are treated with respect, launching a new unacceptable behaviour policy in December 2024. We provide support to colleagues through our mental health first aiders and our employee assistance programme. We encourage engagement through our staff engagement group and networks and fortnightly all colleague calls where current frontline work is shared, key messages communicated and feedback heard and answered. Colleagues shaped and developed the engagement and delivery plans related to our name change last November and their collective input contributed to the smooth transfer for customers and our operations.

Our people are key to our delivery across Great Britain. We will continue to strive to be a great place to work for everyone to ensure that we have people with the skills, confidence and empathy to support communities and solve the complex problems that we face on a 24/7/365 basis.

CASE STUDY: OUR WORK TO E ENVIRONMENTA AND SOCIAL VAL

Following storms and adverse weather, we've been part of an exciting, innovative multi-million pound flood resilience project to reduce surface water flooding in Mansfield, Nottinghamshire. Working with Severn Trent Water, Mansfield District Council and Nottinghamshire County Council, our Mansfield site has been redesigned as part of a wider scheme to include sustainable drainage systems (SuDS) which also improve water quality and climate resilience for the local community.

SuDS are nature-based solutions that work by replicating natural processes to slow the flow of water and improve community resilience to climate change and extreme weather. They help drains to cope by delaying surface water reaching our sewers and drains. The measures installed at our site will store 220,000 litres of water during a storm event and include permeable paving and storage tanks under car parks and site roads, 5 bioswales (planted channels) which capture rain and runoff from the site and 4 downpipe planters to capture water from the office roof.

As we see more unpredictable weather and increased rainfall, these measures will help us and the community to adapt and mitigate against the impacts of climate change. The scheme also helps improve the health of local rivers by preventing or slowing rainwater entering drains and the sewerage system. This minimises pressure on sewerage infrastructure and reduces the risk of raw sewage being discharged into rivers and streams.

The scheme uses nature-based solutions and helps us to support the circular economy

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Our Board visiting the SuDS scheme at Mansfield office

by reducing the amount of waste water we generate, and to boost biodiversity and habitat areas at our headquarters through the installation of the bioswales and planters. These will be planted with species that are tolerant to drought, inundation and water quality, enhance the site and provide valuable habitat for bees and other pollinators. This work supports the ambitions and targets in our 2023-2026 sustainability plan.

The project across Mansfield is the largest of its kind in England. It will be able to store 30 million litres of surface water during storm events. It cost £76 million, created 390 local jobs and was funded by Severn Trent Water through their Green Recovery Programme, with the aim of reducing flood risk, improving biodiversity and creating greener spaces for the community. We're pleased to have been part of this project which delivers significant social and environmental value to the Mansfield area. Over the years ahead we will build on this work to improve the efficiency and sustainability of our Mansfield office in line with the UK Greening Government Commitments.

Fissure collapse remediation work in Nottinghamshire.

STRATEGIC RISKS

Strategic risks	Update and mitigation	Relative rating and in-year trend
Public safety A significant surface hazard caused by past coal mining or an incident at a Mining Remediation Authority legacy site causes serious injury or fatality.	We have established processes to manage our risks which include proactive inspection and communication programmes and a 24/7 emergency response line. We adopt a proportionate response to manage this risk but it cannot be eliminated.	High (stable)
Changing climate and extreme weather events We are unable to adequately understand, adapt to and mitigate the effects of the changing climate and extreme weather events, impacting our assets and ability to deliver our remit.	Our significant capital build and refurbishment programmes are designed to ensure that our schemes mitigate and prevent pollution and flooding. We continue to develop our understanding of the impact of climate change adaptation and extreme weather events on our estate and operations and will use this to inform our future work and programmes.	High (stable)
Saline mine water from inland coalfields There is a risk that without remediation action, untreated saline mine water will have a detrimental impact on the environment.	Analysis of our monitoring of England's inland coalfields demonstrates that the chemistry of the mine water is extremely challenging and in the long term will require additional treatment to that normally undertaken. Our survey and inspection work to understand the scale and extent of this issue is on target, and we are working with partners to develop sustainable options to manage the risk.	High (stable)
Incidents The scale or concurrency of critical/ major incidents impact on the ability of the Mining Remediation Authority to achieve its strategic objectives.	We actively work to maintain our resilience and emergency response readiness and work with local resilience partnerships and regional resilience partnerships across Great Britain to ensure we can respond to emergencies and incidents that happen on the coalfield. We proactively raise awareness of historic mining hazards and train and exercise with customers and partner organisations. This includes our Mine Safe program.	High (stable)

Strategic risks	Update and mitigation	Relative rating and in-year trend
Cyber security failure World political climate, growing digital dependency, increasingly sophisticated and innovative means of attack leads to a cyber security failure resulting in financial or data loss, disruption to service or damage to reputation.	The cyber-threat continues to remain stable but heightened due to the global risk landscape. We continue to focus on promoting a strong cyber aware culture, maintaining strong technical controls, and ensuring we have robust incident response procedures in place.	Medium (stable)
Government policy Policy and legislation changes in areas relevant to our work, including increasing differences in priorities across the 3 nations caused by further devolution, cause inefficiency, legal challenge, uncertainty or reputational impacts.	We continue to work closely with governments and partners in the 3 nations we serve to deliver our work in a way that supports their priorities and plans and to maximise the delivery of UK and national outcomes.	Medium (stable)
Data/information Due to lack of resource or prioritisation or the slow adoption of new technologies such as AI, we are unable to evolve our data and information to meet our own business and stakeholders' needs, leading to an inability to deliver against our strategic objectives and create value.	Our data and information plan, published in 2023-24 [QR code 1] outlines how we will work with partners to maximise the social and environmental value of our data alongside value for the taxpayer. A pipeline of data improvement work is underway which will keep our data fit for purpose. We are running AI pilot projects to investigate how AI may be able to help us manage our data and information more efficiently and effectively.	Medium (stable)

1. Data and information plan

Using technology to improve our use of data and outcome delivery

Strategic risks	Update and mitigation	Relative rating and in-year trend
Health, safety and wellbeing We fail to identify and properly manage health and safety risks resulting in fatality, injury, ill health or poor wellbeing to anyone affected by our activities and/or assets.	We continue to prioritise people's health, safety and wellbeing and have robust and proactive processes and procedures in place. We have successfully completed the British Safety Council 5 star audit programme, demonstrating our commitment to and effective management of health, safety and wellbeing.	Medium (stable)
Innovation Due to limited internal resources or internal and/or client processes, product or service development/ delivery may take longer than planned, leading to delays in value creation and/or cost savings.	We continue to maximise opportunities to leverage our estates and by-products to deliver on the government's priorities. We have made further progress in enabling mine water heat opportunities (page 38) working closely with the Department for Energy Security and Net Zero, British Geological Survey and other public and private sector partners.	Medium (stable)
Governance Failure to adequately evolve our internal governance frameworks at the pace of increasing organisational growth and complexity leads to breaches of control which impact reputation and external confidence.	We have governance frameworks in place and recognise the need for these to continue to evolve with the pace of organisational change. We continue to develop and improve our internal processes, including our programme and contract management assurance capabilities to manage the increasing size and complexity of our programmes. Please see our governance statement on page 67 for further detail.	Medium (decreasing)
Public and partner awareness Ineffective stakeholder engagement and communication strategy leads to stakeholders not having a clear understanding of our remit and activities, leading to lost opportunities to improve outcomes for the environment and for the mining communities we serve.	We continue to improve our stakeholder engagement to local resilience forums and regional resilience partnerships covering the coalfield. We are seizing the opportunity presented by our name change and the development of our next business plan to promote a better understanding of our work and maximise opportunities to work with partners to improve outcomes for the communities we serve.	Low (stable)

CASE STUDY:
OUR WORK TO ENABLE GROWTH

Borehole drilling at the site of the AI data centre development in Cambois, Northumberland.

Much of our work is focused on enabling safe growth and development across the coalfield areas of Great Britain. This includes our work as a statutory consultee, through permitting and licensing, ensuring confidence in conveyancing on the coalfield, using innovation such as mine water heat to enable new housing and more. We offer bespoke services and approaches that allow us to work proactively and appropriately with developers, partners, major infrastructure and local authorities on larger and more complex projects to help ensure that their plans are safe and effective for the long term.

In April 2024 we were asked by the UK Government Office for Investment to advise on the site for a multi-billion pound investment in a new artificial intelligence (AI) data centre in Cambois, North East England, by US-based alternative asset manager, Blackstone. The data centre will be one of the biggest in Europe and contribute significantly to local and national economic growth by creating 1,600 jobs and wider opportunities through supply chains and the UK digital economy.

The site is located above the historic mine workings of Cambois Colliery. There were concerns that mining legacy or future subsidence could pose a risk to the development and the sensitive equipment the data centre will contain. We provided information, guidance and expertise to help the developer understand the risks associated with the site and inform the permits needed to enable construction to proceed safely and efficiently on the former industrial site.

Through our collaborative work with the developer, we were able to provide permits to drill 48 site investigation boreholes across the 253 hectare site. These were at various depths between 50m and 108m. Because of the early engagement we were able to determine the permit applications within 5 working days which helped the project keep to time and ensured that relevant mining risks and considerations were fully reviewed and addressed.

While the ground investigation works were underway we carried out inspections to advise on safety and environmental standards and to hear feedback on our new permit conditions, which were released in May 2024, following sector engagement.

The developer used the information from the ground investigation to inform their planning application and we were able to respond promptly to the local authority as a statutory consultee because we were familiar with the complex site and the work undertaken. The development was granted planning permission by Northumberland County Council in March 2025, with construction due to commence in summer 2025.

We will continue to work closely with Blackstone, Northumberland County Council and UK Government colleagues to inform the safe and effective development of the site and support the UK Government’s Plan for Change.

CASE STUDY:

OUR WORK TO IMPROVE PUBLIC SAFETY THROUGH OUR DATA AND INFORMATION

We hold a unique and extensive collection of data that details Great Britain's mining legacy and its impacts on the environment. We believe that wider, innovative use of this information can transform how we and others succeed in making a better future for people and the environment in mining areas.

Many public sector organisations use our data to support their frontline work, enable growth and development and effectively manage their assets. Last year we launched our 2024-2027 data and information plan [QR code 1] and included a commitment to supply this data free of charge for projects and activities funded by the taxpayer. Since then 51 public sector organisations have signed licences with us and more are in discussion. Once signed up partners can freely access 22 key datasets which are regularly updated and refreshed.

Alongside this we released a new data service for planning authorities. This streams our mining data directly into the systems planning authorities use and integrates our information with data from other sources. This helps them to make better and joined up decisions and helps us all work more efficiently together by clearly identifying when we must be consulted on a high risk planning application and where standing advice can be used instead. This ensures that effort is focused where it can make the most difference and supports safe growth and development across Great Britain.

An example of how sharing our information supports safe planning and development across the coalfield can be seen in North Lanarkshire Council. The council here are using our data to assess potential risks from mine gases through a web-based tool, developed in partnership by the British Geological Survey and WSP. By integrating this information into their planning processes, the council is able to provide more consistent, informed and efficient responses to planning and building standards applications for new or extended homes and buildings, ensuring that the risks associated with coal mine gases are appropriately considered.

In addition to our work to support safe planning, we have worked with our emergency response partners through the local resilience forums in England and Wales and the regional resilience partnerships in Scotland to develop local reports that show the nature and extent of mining legacy and our current management assets such as mine water treatment schemes and monitoring points. This allows emergency partners to make more informed decisions when responding to incidents to keep themselves and the community safe.

We recognise that our information not only underpins our operational activities but also holds significant value for a wide range of users. We are committed to continually exploring new ways in which our data can be shared and applied to support broader understanding, enable more informed decision-making and contribute to meaningful outcomes for the communities we serve.

1.
Data and information plan

SUSTAINABILITY AND THE ENVIRONMENT

We've made further progress against the priorities in our 2023-2026 sustainability plan and against the UK Government's Greening Government Commitments. Where our ambitions are challenging we are developing innovations, taking learning and working with others to share best practice and influence wider change.

During 2024-25 we've worked with colleagues across government to influence new best practice guidance for ethical solar procurement and used this to procure 10,000 solar panels which will enable us to replace damaged and stolen panels and install new solar schemes at operational sites during 2025-26. We've developed our renewable energy plans which will support us in taking continued action towards decarbonising our energy use, reducing energy bill costs and supporting the UK to become a green energy superpower. Our total emissions have remained broadly in line with those we reported last year, and we've continued to make wider progress towards reducing our emissions as you can see in the key successes section and the detailed tables below.

We've continued to look for opportunities to maximise social and environmental value, alongside value for the taxpayer, in delivering our work. You can read more on page 42. Over the last year we have delivered more social value through our supply chain, increased or improved public access at 4 of our sites and worked with partners to create additional social and environmental value at 10 sites. Our wider work to enable safe growth, housing and development across the coalfield has enabled 288,881 hectares to be developed for the benefit of local communities and businesses.

We embedded sustainability and social value more thoroughly in our procurement and project management policies and processes, established a new colleague environment and sustainability group and engaged colleagues in delivering our sustainability plan as part of our empowering sustainable change priority.

Our organisation has continued to grow over the last year as we have delivered additional services and programmes which led to additional water and paper use. Our efficiency measures continue to be effective and we have made significant progress from our original baseline and over the last year on a 'per head' basis. We strive to keep improving and will review and take further action where we can over the year ahead.

We've made further progress with our nature recovery work [QR code 1] by embedding this into operational guidance, completing biodiversity baselining across our mine water treatment scheme estate and carrying out detailed mapping and management plan development at priority sites. Nature recovery is a long-term process and understanding the ecological condition of our natural assets in this way will allow us to work in partnership to manage them most effectively for the long term.

1. Nature recovery plan

We've continued our work on climate adaptation and resilience, producing a one year plan to inform our work this year and enable us to publish our first climate change adaptation plan in 2026. We are embedding learning and improvements into our operational work as we progress the wider plan, for example, ensuring that climate adaptation is considered at the outset of all projects and plans, such as considering the impact of increased rainfall at our mine water treatment schemes, and continuing to work closely with Welsh Government to inform their planning on the management of mine tips in the long term.

DURING 2024-25, KEY SUCCESSES INCLUDE:

- Ethical procurement of solar panels to allow us to roll out renewable energy at scale on our operational sites
- Increasing the proportion of zero or ultra-low emission vehicles in our fleet to 97%
- Completing GIS habitat mapping exercise at all 82 mine water treatment schemes
- Undertaking detailed habitat mapping at 22 mine water treatment schemes and 6 tip sites and developing 2 detailed management plans on a prioritised basis
- Working with our supply chain to improve the reporting and data tracking of raw materials and carbon using a carbon data capture tool for the construction of a new mine water treatment scheme

We are continuing to improve our data collection, analysis and reporting in line with the UK Greening Government Commitments. You can see our reporting on the following pages.

Our Dawson mine water treatment scheme at Seaham, Country Durham was the first of our sites to install solar panels which power the site and feed excess electricity to the grid. Our work in 2024/25 will enable more schemes to be installed in the years ahead.

OUR GREENING GOVERNMENT COMMITMENTS

You can read more about the UK Greening Government Commitments here[1]
*2017-18 is our baseline year.

Power	2024-2025	2023-2024	2017-2018*	
Power generated through our direct use of fossil fuels (kWh)	1,141,616	996,740	4,151,179	This relates to liquefied petroleum gas (LPG) purchased for our Mansfield office for heating and diesel fuel oil used in generators at operational sites. We are replacing generators with grid connections at some of our operational sites and will see the benefits of this in the next financial year.
Total Greenhouse Gases (GHG) emissions from the direct use of fossil fuels (tCO2e)	291.45	245.01	1,141.29	
GHG emissions head office from the direct use of fossil fuels (tCO2e)	8.53	8.46	13.70	
Purchased electricity (kWh)	28,056,826	30,482,157	20,494,016	Energy use has reduced as we have pumped less water at our operational sites due to drier weather than 2023-24.
Total GHG emissions from purchased electricity (tCO2e)	6,322.61	6,858.16	7,878.51	
GHG emissions head office from purchased electricity (tCO2e)	217.91	243.09	364.94	
Renewables generated (kWh)	935,694	984,539	189,966	We've generated less energy from our solar installations due to theft, and wear due to delayed maintenance. Now that we have agreed an ethical procurement route with UK Government we will be able to replace and maintain these sites during 2025.
Renewables used (kWh)	639,940	671,502	165,501	
Renewables exported to the grid (kWh)	295,754	313,037	24,465	
Carbon intensity (kgCO2e/kWh)	0.222	0.221	0.364	
Total head office power related GHG emissions (tCO2e)	**226.44**	**251.55**	**378.64**	Emissions have reduced but remain relatively consistent.
Total power related GHG emissions (tCO2e)	**6,614.06**	**7,112.17**	**9,019.80**	Emissions have reduced as we have needed less pumping due to drier weather.
Total expenditure on energy use	**£8,546,812.21**	**£8,433,478.84**	**£4,348,855.17**	Expenditure is higher due to increased energy costs.

1 https://www.gov.uk/government/collections/greening-government-commitments

1. Greening government commitments

Fugitive emissions	2024-2025	2023-2024	2017-2018*	
Refrigeration and Aircon (tCO2e)	9	6	6	A leak in one of the chillers at our Mansfield office was detected and repaired this year which resulted in slightly higher emissions.

Business related travel	2024-2025	2023-2024	2017-2018*	
km travelled	1,435,054	1,504,063	1,799,174	Carbon intensity has reduced slightly due to further fleet decarbonisation and sustainable travel choices. Two return flights were approved for colleagues to attend and present at the International Mine Water Association Conference in the USA.
Number of flights	4	0	73	
GHG emissions (tCO2e)	184.69	207.66	305.9	
Intensity (tCO2e/100,000km)	12.87	13.81	17.00	
Total expenditure on travel (domestic and international)	£536,652.56	£455,631.29	£354,537.00	
% fleet vehicles that are ultra low emission or zero emission vehicles (hybrid or full electric)	96.9%	75.0%	0%	We have taken further action to decarbonise our fleet.

Colleagues at our site in Lynemouth, Northumberland, where the iron ochre byproduct from mine water treatment is sold as a product to Anaerobic Digestion plants to reduce waste and support the circular economy.

Waste	2024-2025	2023-2024	2017-2018*	
Total waste (tonnes)	30,871[1] (26,375.9[2])	30,895[1] (26,950[2])	1,417[3]	Since 2022-23 we have included waste from the Wheal Jane metal mine we manage for Defra in our annual figures. We show the numbers without Wheal Jane in brackets for closer comparison with the baseline. Site waste volumes vary annually depending on our refurbishment programme and how much mine water needs to be treated each year. We continue to focus on maximising alternative uses for our waste to turn them into useful products and minimise waste to landfill. At our Mansfield office we continue to increase re-use and recycling rates and minimise disposal.
Mansfield office waste recycled (tonnes)	5.54	4.49	12	
Waste recycled (tonnes)	28,651.12	26,015	0	
Waste composted/food waste (tonnes)	0.076	Not recorded	Not recorded	
Wheal Jane Waste (tonnes)	3,483	3,945	Not recorded	
Mansfield office waste to landfill (tonnes)	0.06	0.04	6.9	
Waste to landfill (tonnes)	730.38	926	1,405	
Waste incinerated (energy from waste) (tonnes)	6.44	4.1	0	
Waste incinerated (without energy recovery) (tonnes)	0	0	0	
Mansfield office hazardous waste (tonnes)	0	0	0	
ICT waste (tonnes)	0.43	0	0	We reuse, repurpose or recycle our ICT equipment. In 2024-25 0.41t was provided to a charity who reuse or resell the items and 0.02t went for recycling.
% head office waste to landfill	0.5%	0.9%	37%	We continue to reduce waste to landfill.
% waste to landfill[4]	2.2%	3.0%	99.2%	
Total expenditure on waste disposal	£8,146.68	£8,157.00	£3175.71	This relates to the cost of waste disposal from our Mansfield office (in line with greening government commitment guidance).
No. Items Consumer Single-Use Plastics (CSUPs)	1,641	11,210	Not Recorded	We've continued to focus on reducing single use plastics at our Mansfield office.

1 Includes all mine water treatment scheme wastes including Wheal Jane
2 Mine water treatment scheme wastes excluding Wheal Jane
3 Includes waste from active mine water treatment schemes (Dawdon and Ynysarwed) but excludes other mine water treatment and Wheal Jane wastes
4 Excludes Wheal Jane, which is stored in a mining waste facility and stored ochre for reuse

Resources – water use	2024-2025	2023-2024	2017-2018*	
Water use (m³) – Mansfield office	1069	932	1,910	We've used more water at our Mansfield Office as our headcount has grown to deliver additional services and more people are routinely using the office. Our water efficiency measures continue to be effective.
Mine water sites (m³)	7,046	15,969	3,075[5]	Water is used in the chemical process on some of our mine water treatment sites.
Total expenditure on water	£77,351.06	£54,840.43	£65,259.32	The increased cost, despite reported lower usage, relates to reconciliation of estimated and actual bills at mine water treatment sites between financial years, as well as a 20% increase in water costs. In the coming year we continue to focus on improving the accuracy of usage data which will help us to improve efficiencies and reduce site water use.

Resources - paper use	2024-2025	2023-2024	2017-2018*	
Paper use (reams A4 equivalent)	470	305	718	We've used more paper as headcount has increased and more people are routinely using the office, although this remains well below baseline. We will take steps to monitor and seek to further reduce this during 2025-26.

5 Estimated from average usage

This performance report has been approved by the chief executive and accounting officer.

Lisa Pinney MBE
Chief Executive and Accounting Officer
7 July 2025

ACCOUNTABILITY REPORT

On 28 November 2024, the Coal Authority became known by a new operating name, the Mining Remediation Authority, to reflect its evolving role in managing the legacy of the UK mining industry. The Coal Authority remains the legal name of the organisation, until new legislation is made to confirm the change. References to the Mining Remediation Authority should be interpreted as the Coal Authority.

ACCOUNTABILITY REPORT

The accountability report meets key accountability requirements to Parliament. The requirements are based on the Companies Act 2006, as adapted for the public sector.

It encompasses the matters required to be dealt with in a directors' report and in the remuneration and staff report, as set out in chapter 6 of the Companies Act.

It covers information including directors' salaries and other payments, governance arrangements and the audit certificate and report. It is signed and dated by the accounting officer.

The accountability report consists of 3 main parts. These are the:

1. **Corporate governance report**, dealing with the Mining Remediation Authority's governance structures and how they support the achievement of the Mining Remediation Authority's objectives

2. **Remuneration and staff report**, containing information about senior managers' remuneration and other staff related disclosures required by the Companies Act and other governmental sources

3. **Parliamentary accountability and audit report**, comprising additional disclosures required by Parliament, and a view on such matters as regularity of expenditure, fees and charges and long term expenditure trends. It includes the audit certificate and report

CORPORATE GOVERNANCE REPORT

The corporate governance report consists of 3 main parts. These are the:

1. **Directors' report**, which covers a variety of statutory disclosures not outlined elsewhere in the annual report and accounts

2. **Statement of accounting officer's responsibilities**, which sets out clearly the responsibilities assumed with respect to the annual report and accounts by the nominated accounting officer, and the legislative basis for them

3. **Governance statement**, which explains the composition and organisation of the Mining Remediation Authority's board and governance structures and how they support the achievement of the Mining Remediation Authority's objectives

STATEMENT OF THE ACCOUNTING OFFICER'S RESPONSIBILITIES

Under paragraph 15(1)(b) of Schedule 1 to the Coal Industry Act 1994 the Secretary of State, with the consent of HM Treasury, has directed the Mining Remediation Authority 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 the Mining Remediation Authority and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

In preparing the accounts, the accounting officer is required to comply with the requirements of the government financial reporting manual and in particular to:

- observe the Accounts Direction issued by the Secretary of State, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- make judgements and estimates on a reasonable basis
- state whether applicable accounting standards, as set out in the government financial reporting manual, have been followed, and disclose and explain any material departures in the financial statements
- prepare the financial statements on a going concern basis; and
- confirm that the annual report and accounts as a whole is fair, balanced and understandable and take personal responsibility for the annual report and accounts and the judgements required for determining that it is fair, balanced and understandable

The accounting officer for the Department for Energy Security and Net Zero has designated the chief executive as accounting officer of the Mining Remediation Authority. The responsibilities of an accounting officer, including responsibility for the propriety and regularity of the public finances for which the accounting officer is answerable, for keeping proper records and for safeguarding the Mining Remediation Authority's assets, are set out in Managing Public Money published by the HM Treasury.

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 the Mining Remediation Authority's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the auditors are unaware.

DIRECTORS' REPORT

The Mining Remediation Authority presents its report and audited financial statements for the year ended 31 March 2025. The accounts have been prepared in a form directed by the Secretary of State with the consent of HM Treasury in accordance with paragraph 15(1)(b) of Schedule 1 of the Coal Industry Act 1994 ("the Act"). The accounting officer authorised these financial statements for issue on the date of certification by the Comptroller and Auditor General.

FUNCTIONS, DUTIES AND POWERS OF THE MINING REMEDIATION AUTHORITY

The powers and functions of the Mining Remediation Authority were initially set out in legislation by the Coal Industry Act 1994 and the Subsidence Act 1991 (as amended by the Coal Industry Act 1994). We assumed our functions on 31 October 1994.

These functions are set out online [QR code 1], and relate to the coal industry and the management of interests inherited from the British Coal Corporation, licensing of coal mining operations, dealing with coal mining subsidence and providing information.

1\. About the Mining Remediation Authority

The 1994 Act has been further amended by subsequent legislation, including the Water Act 2003 and the Water Services (Scotland) Act 2005. This has extended the Mining Remediation Authority's powers to prevent or lessen the effect of the discharge of polluted water from a coal mine onto any land or into watercourses.

The Energy Act 2011 extended the Mining Remediation Authority's powers to use its expertise in other non-coal mining related contexts including action to protect water quality from the effects of polluted mine water discharge from abandoned mines, as required by the Water Framework Directives.

REVIEW OF OPERATIONS

The chief executive's report (page 14) gives a summary of our activities during the year and the future outlook.

FINANCE RISK MANAGEMENT

The governance statement sets out the governance structures that we've used to monitor and control risk and the board's approach to risk management. This, with the performance report, also identifies and discusses the significant risks and the mitigation in place. We've a strong system of financial control and active financial risk management. We've no borrowings and rely on grant in aid and other income to fund our cash requirements.

We therefore have minimal exposure to liquidity, credit and cash flow risk. All assets and liabilities are denominated in sterling and so there is no exposure to currency risk. We do not hold any assets that are directly impacted by interest rate movements nor do we engage in any hedge accounting.

We hold some items on the Statement of Financial Position that are discounted using rates specified by HM Treasury, specifically provisions. HM Treasury vary these discount rates from time to time, which will affect both the Statement of Financial Position and the Statement of Comprehensive Net Expenditure. In 2024-25 this was a decrease of £59 million (decrease of £876 million in 2023-24 and a decrease of £4,467 million in 2022-23). Please refer to note 13 (page 128) in the accounts.

FUTURE DEVELOPMENTS

Our future developments and objectives have been discussed in other areas of the annual report, including the chief executive's report and the strategic risks section of the performance report.

RESEARCH AND DEVELOPMENT ACTIVITIES

We undertake a range of research and development activities to improve the efficiency of our operations and in particular reduce the long term net cost of treating mine water. This includes finding uses for our by-products (for instance iron ochre) and promoting the use of mine water flowing through abandoned mine workings as a source of geothermal heat and low carbon energy. Updates on these initiatives are outlined within the performance report.

POST BALANCE SHEET EVENTS

We've no post balance sheet events requiring disclosure.

BRANCHES OUTSIDE THE UK

We've no branches outside the UK.

DONATIONS

We made no political or charitable donations during the year.

EMPLOYEE INVOLVEMENT

We're committed to engaging with colleagues across the business as outlined in our people report (page 40).

EMPLOYMENT

We're committed to equal opportunities and have a strong focus on diversity and inclusion. This commitment means that decisions to appoint, reward, train, develop and promote are taken on the basis of skills and abilities, matched against the requirements of the job.

We continue our work to attract, develop and maintain a more diverse workforce. We are making progress but know there is more to do and we will keep delivering against our equality, diversity and inclusion plan to create a great place to work for everyone.

We seek to attract and retain high calibre employees. Opportunities for training are given high priority to ensure that all staff can contribute to their own career development.

PENSIONS AND OTHER POST RETIREMENT BENEFITS

Former and current employees who have chosen to join are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS) which is an unfunded multi-employer defined benefit scheme. The accounting policy is given in note 1 (page 103) to the accounts and further information about the scheme is provided in the remuneration and staff report.

PERSONAL DATA

There was one Information Commissioner's Office (ICO) reportable data breach during the year. On assessment, the ICO were content with the approach we had taken to manage this breach and confirmed that there was no further action from them. The governance statement on page 67 provides further details of our information risk management activities.

LONG TERM EXPENDITURE TRENDS

Long term expenditure trends are reviewed by the directors as part of the annual review of provisions. Please see note 13 (page 128) to the accounts.

AUDITORS

The Comptroller and Auditor General was appointed under the Coal Industry Act 1994 and reports to Parliament on the audit examination. The audit fee was £108,000. No remuneration was paid to our auditors for non-audit work and no other services were provided.

ACCESS TO INFORMATION AND COMPLAINTS

As a public body, we've a duty to answer requests under the Freedom of Information Act 2000 (FOIA) and the Environmental Information Regulations 2004 (EIR). We received 100 requests (FOIA, EIR and Subject Access Requests) during the year. All requests have been answered within the statutory deadline or agreed extensions.

3 requests have gone to appeal and in each case a Mining Remediation Authority official, independent from the original process, upheld the Mining Remediation Authority's initial decision.

We received 26 letters from Members of Parliament, 0 from Members of the Scottish Parliament and 6 from Welsh Senedd Members and responded fully to each in a timely manner in line with our customer service standards.

We received 42 complaints from members of the public and other customers. One complaint was referred to the ombudsman who in turn referred the complaint to the National Audit Office. The National Audit Office investigation concluded that the Mining Remediation Authority had acted properly and the complaint was not upheld. All other complaints were dealt with under our complaints procedure and resolved within the organisation. Our complaints procedure can be found on our website [QR code 1].

1.
Complaints procedure

BOARD OF DIRECTORS

BOARD AND THEIR INTERESTS

No board member of the Mining Remediation Authority has any financial interest in the Mining Remediation Authority. A register of interests is maintained, which is open to the public to view at our offices in Mansfield or can be accessed online at our publication scheme.

1. Register of board member's interests

https://www.gov.uk/government/publications/mining-remediation-authority-register-of-board-members-interests

There were no related party transactions in respect of board members in 2024 to 2025.

Lisa Pinney MBE
chief executive

- appointed as chief executive from 1 June 2018
- appointed as board director from 1 June 2018 to 31 March 2020
- reappointed every 3 years to 31 March 2026

Paul Frammingham
chief finance and information officer

- appointed as board director from 1 April 2011 to 31 March 2014
- reappointed every 3 years to 31 March 2026

Carl Banton
operations director

- appointed as board director from 22 March 2021 to 31 March 2023
- reappointed to 31 March 2026

Jeff Halliwell
chair

- appointed as chair from 1 April 2021 to 31 March 2024
- reappointed as chair from 1 April 2024 to 31 March 2027

Jayne Scott
non-executive director

- appointed as board director from 1 April 2019 to 31 March 2022
- reappointed to 31 March 2025
- reappointed to 31 March 2028

David Brooks
non-executive director

- appointed as board director from 1 April 2022 to 31 March 2025
- reappointed to 31 March 2028

Bev Smith
non-executive director

- appointed as board director from 1 April 2023 to 31 March 2026
- reappointed to 31 March 2029

Kate Denham
non-executive director

- appointed as board director from 1 April 2024 to 31 March 2027

Gareth, Head of Heat and By-Product Innovation, on a site visit to our mine water heat scheme in Dawdon, County Durham.

GOVERNANCE STATEMENT

Our governance statement explains the governance, risk management and control arrangements we have in place to ensure achievement of the Mining Remediation Authority's objectives. It explains how we ensure that these remain effective as the Mining Remediation Authority evolves so that we can continue to make a better future for people and the environment in mining areas.

THE MINING REMEDIATION AUTHORITY'S GOVERNANCE FRAMEWORK

We're committed to high standards of corporate governance. We work within a framework document that is reviewed and agreed periodically with the Department for Energy Security and Net Zero. The latest version of this can be found by scanning QR code 1. It sets out the purpose of the Mining Remediation Authority, the core elements of our relationship with our sponsoring body and the framework within which we operate.

1.
Framework document

The Mining Remediation Authority has an established governance framework supported by an appropriate organisational culture and this is summarised in the diagram below and further explained through the statement.

1. THE BOARD AND ITS COMMITTEES

1.1 Board of directors

The Mining Remediation Authority has an established governance framework supported by a board of directors. The board sets and communicates strategic intent and direction, makes strategic decisions that cannot be delegated and monitors and challenges corporate business performance.

Non-executive directors are recruited and appointed to the board by the Secretary of State for the Department for Energy Security and Net Zero. Statutory executive directors are recruited to their posts by the board and appointed to the board by the Secretary of State for the Department for Energy Security and Net Zero.

During 2024-25 we held board meetings in England, Wales and Scotland. Alongside these meetings the board made site visits to Forest of Dean, Gloucestershire in England, Careau Tip, Cardiff, and Tylorstown Tip, Rhondda Cynon Taf in Wales and Pitfirrane Mine Water Treatment Scheme, Fife in Scotland.

Membership and attendance of the board and its committees is shown in the table below

			NUMBER OF MEETINGS (HELD) AND ATTENDED		
			Board (8)	**ARAC* (4)**	**People and Remuneration (5)**
Non-Executive Directors	Jeff Halliwell	Chair of Board	**7**	N/A	**4**
	Jayne Scott	Chair of Audit Committee	**8**	**4**	-
	Bev Smith	Chair of HSW and SMWPA Committees	**8**	**4**	**4**
	David Brooks	Chair of People and Remuneration Committee	**7**	-	**5**
	Kate Denham	Chair of Environment and Sustainability Committee	**6**	**4**	-
Executive Directors	Lisa Pinney	Chief Executive	**8**	4	4
	Paul Frammingham	Chief Finance and Information Officer	**7**	3	2
	Carl Banton	Operations Director	**8**	-	1

Bold font indicates membership of this committee in 2024-25. Other directors may attend this committee by invitation.

* Audit and risk assurance committee

** Health, safety and wellbeing committee

*** Saline mine water programme assurance committee

Other board and committee meetings are held in person or by use of videoconferencing to obtain the benefits of a hybrid approach.

The innovation and services director, people and engagement director, environment director, programme and contract assurance director, and programme director – inland saline mine water attend the board by invitation. Other senior managers attend the board or committees to present papers, join strategic discussions and support their learning and development.

	HSW** (3)	Environment and Sustainability (3)	SMWPAC*** (3)
	1	2	-
	-	**2**	-
	3	-	**3**
	3	**2**	-
	3	**3**	-
	2	2	2
	-	-	-
	2	2	1

During 2024-25 the Mining Remediation Authority had 8 statutory directors (5 non-executive and 3 statutory executive).

In 2024-25 the Mining Remediation Authority also supported the Board Apprenticeship Programme, with an apprentice joining the board on a 12 month unique learning, development and placement programme. The programme seeks to enable a wider diversity of individuals to play their part in our boardrooms.

1.2 BOARD PERFORMANCE

Compliance with the corporate governance code

We comply with the corporate governance code in central government departments and government guidance in so far as is relevant and practical for an arm's length body of our size and complexity. In line with our framework document:

- the board monitors the Mining Remediation Authority's performance in an effective manner including playing an active role in managing stakeholder relationships
- the board constructively challenges and helps to develop strategy, supported by the effective leadership of the chair who oversees a high standard of discussion and debate at meetings
- the board receives accurate, timely and clear information to support its decision making which is concise and fit for purpose. This includes frequent updates on the Mining Remediation Authority's financial position, and a corporate scorecard showing achievement against corporate objectives

- the board ensures that a balanced and reasonable assessment of performance is reported to the Department for Energy Security and Net Zero and regularly debates the main risks facing the Mining Remediation Authority. Through its audit and risk assurance committee the board maintains sound risk management and internal control systems
- the board annually reviews the Mining Remediation Authority's corporate governance documentation and the terms of reference for the board's sub-committees
- the board has an appropriate balance of skills and experience to enable it to discharge its responsibilities effectively
- the people and remuneration committee agrees executive remuneration within the guidelines set by HM Treasury and the Department for Energy Security and Net Zero. Non-executive remuneration is set by the Department for Energy Security and Net Zero and reviewed annually

Board performance and effectiveness review

The board undertakes regular evaluation of its own performance and that of its directors. All board members' performance is appraised annually.

Our most recent board effectiveness review was undertaken during August 2024 and was externally facilitated and aligned to the Cabinet Office arm's length body board effectiveness review principles. Overall the review found the board to be high performing and effective, cohesive and aligned and committed to the aims of the organisation. Continuous improvement actions agreed included development of a stakeholder assurance map, key stakeholder analysis and insights based on good practice, the inclusion of an annual item on stakeholder management in the board forward look and provision of a rolling 3 month summary of CEO/director strategic partner meetings and site visits for visibility. These actions will be reviewed and regularly reported back to the board.

The board undertakes regular strategy and development sessions outside of formal board meetings to reflect on key aspects of its work, and board members undertake site visits both individually and collectively.

The board regularly reviewed its collective objectives during 2024-25 and has agreed new objectives for 2025-26. The board agreed that it has substantively achieved its objectives and continued to operate effectively during 2024-25.

1.3 BOARD COMMITTEES

Audit and risk assurance committee (ARAC)

The ARAC comprises 3 non-executive director members. During 2024-25 the committee was chaired by Jayne Scott, non-executive director, who has recent, relevant financial experience, with the chief finance and information officer as the nominated executive lead.

Standing attendees are the chief executive as accounting officer, the chief finance and information officer, the head of finance and the head of business planning, risk and governance. Internal and external auditors are usually invited to attend all meetings of the committee. Other senior managers attended the committee to present papers and join discussions.

The committee ensures that we operate effective and integrated risk management and control systems to ensure the overall level of assurance is adequate. It reviews external audit strategy and outcomes, recommends the approval of the annual report and accounts, and oversees the internal audit function provided by the Government Internal Audit Agency (GIAA).

During the year the committee held an effectiveness review using the National Audit Office online tool which looked across key areas of membership, skills and experience, roles and responsibilities and scope. All regular ARAC attendees were invited to take part and overall response was very positive across all areas. ARAC discussed the detail of the responses at the January 2025 meeting noting that since the committee is meeting or exceeding essential and best practice standards across the board no formal actions were required, and that regular review of effectiveness would continue per the terms of reference.

The committee met 4 times during the year.

During the year the committee has:

- continued to focus on financial reporting risk and reviewed our accounting policies, including review of significant judgements made in preparing the accounts and assumptions underlying our provisions balance
- received regular updates on the risk management and assurance framework, fraud prevention strategy and the Mining Remediation Authority's work to manage cyber risk
- reviewed internal audit reviews undertaken by GIAA of our approach to:
    - public safety
    - sustainability
    - engineering
    - corporate governance
    - contract management
    - corporate programme management
    - our fit for the future programme

The internal audit opinion for 2024-25 offered management a 'moderate' level of assurance over the adequacy and effectiveness of the framework of governance, risk management and internal controls of the organisation. The GIAA report noted that whilst the headline opinion remains the same as last year, their engagement, analysis of findings and recommendations continued to demonstrate a maturing first and second line risk management and control environment and has been achieved despite the increased size and complexity of the work undertaken, and that innovative work on mine water heat continues to demonstrate how the Mining Remediation Authority continues to work with others to create value. The report also noted that the Mining Remediation Authority has continued to evolve its governance and control framework and expand its strategic capacity, capability and resilience to ensure it remains effective in delivering its objectives and customer needs, managing associated risks. It also provided recommendations to enhance controls in specific areas and these have been adopted as appropriate.

The people and remuneration committee

The people and remuneration committee comprises 3 non-executive director members. During 2024-25 the committee was chaired by David Brooks with the people and resources director as the nominated executive lead until June 2024, and the new people and engagement director for the remainder of the year as part of an executive leadership team restructure.

The people and remuneration committee supports the Mining Remediation Authority to improve organisational capability to meet future business requirements. The committee held its annual light touch effectiveness review in December 2024, and agreed that they were satisfied with the current level of performance and effectiveness but remain mindful for ongoing inclusion of external voices and greater consideration of wider attendees for specific items where it adds value.

The committee met 5 times during the year.

During the year the committee has considered:

- PDR distribution for 2023-24 to ensure the equitable distribution of performance related pay
- the pay remit principles prior to submission to government
- pay gap reporting
- regular updates from the staff engagement group
- results from the 2024 people survey
- people related management information and analytics for areas such as absence, employee retention, recruitment and EDI
- the organisation's approach to recruitment and development
- progress with the great place to work theme of our business plan

Health, safety and wellbeing (HSW) committee

The HSW committee comprises 3 non-executive director members. During 2024-25 the committee was chaired by Bev Smith with the environment director as the nominated executive lead.

The committee's main responsibilities are to provide oversight of the Mining Remediation Authority's health, safety and wellbeing plan, ensure a positive health and safety culture is embedded throughout the organisation and advise the board on HSW matters to support the business plan. The HSW committee reviews detailed information on health, safety, and wellbeing performance to gain assurance on how the organisation is performing and to set the priorities.

The committee met 3 times during the year.

During the year the committee has considered:

- the annual management review which provides assurance on the suitability, adequacy and effectiveness of the HSW management system and proposed future objectives to enable continued improvement
- health, safety and wellbeing culture and behaviours
- health, safety and wellbeing risks and associated assurance
- the British Safety Council's 5-Star audit of the organisation

Environment and sustainability (E&S) committee

The E&S committee comprises 3 non-executive director members. During 2024-25 the committee was chaired by Kate Denham with the operations director as the nominated executive lead until January 2025, and the environment director for the remainder of the year as part of an executive leadership team restructure.

The committee's main responsibilities are to provide oversight of the Mining Remediation Authority's sustainability plan, and advise the board on environment and sustainability matters to support the business plan. The E&S committee reviews detailed information on environmental and sustainability performance to gain assurance on how the organisation is performing and to set the priorities.

The committee met 3 times during the year.

During the year the committee has considered:

- progress against the organisation's sustainability plan
- deep dives on decarbonisation and renewable energy, circular economy , nature recovery and empowering sustainable change
- sustainability and environmental compliance
- one external voice on addressing the challenges of climate change

Saline mine water programme assurance committee (SMWPAC)

The SMWPA committee comprises 1 non-executive director, the chief executive, chief finance and information officer, operations director, programme director – inland saline mine water and head of salinity programme. During 2024-25 the committee was chaired by Bev Smith with the programme director – inland saline mine water as the nominated executive lead.

The committee's main responsibilities are to review and provide challenge to the overall delivery strategy for the programme to ensure it meets strategic requirements, manage the authority's risk exposure to an appropriate level and take account of learnings from industry best practice.

The SMWPA committee reviews detailed information on the saline minewater programme to gain assurance on programme delivery.

The committee met 3 times during the year.

During the year the committee has considered:

- progress against key programme milestones
- the programme's governance and approval processes
- the programme's financial position
- mitigation of key programme risk and issues

2. PERFORMANCE MANAGEMENT - EXECUTIVE LEADERSHIP TEAM

The executive leadership team (ELT) comprises the chief executive, the chief finance and information officer, the operations director, the environment director, the people and engagement director, the innovation and services director, the programme and contract assurance director and the programme director – inland saline mine water. Each of these report directly to the chief executive.

Each director is responsible for the leadership and delivery of their directorate and is also collectively responsible for leadership and delivery across the organisation.

During 2024-25 ELT meetings were also attended by the assistant digital and information director and a head of department who attended meetings as a development opportunity on a 6 monthly basis.

Fortnightly business meetings have a formalised rolling agenda which considers all aspects of the organisation's work. The meeting also considers the chief executive's monthly update report which provides a high level oversight of how the business is performing as a whole and normally includes:

- a review of organisational performance
- a financial summary report
- a review of movements against the Mining Remediation Authority's corporate risk
- information on our people and the health, safety and wellbeing of our people, suppliers and the public
- updates from each programme board (quarterly)

ELT also holds monthly strategy meetings which generally consider more strategic and longer term items which require more in depth discussion, steer and shape.

3. FINANCIAL CONTROL

The Mining Remediation Authority has a strong system of financial control based on well-defined levels of delegated authority and a clear budgetary framework. This system has remained effective with no significant control issues noted by internal or external audit during the year.

Matters reserved for the board are clearly set out in the framework of strategic control with further detailed guidance in respect of policies, procedures and delegated authority levels published and available to staff.

The investment and opportunities board is an important part of our financial controls framework and has delegated authority from the chief executive to approve capital expenditure, key programmes, projects and commercial opportunities provided they are:

- in line with the Mining Remediation Authority's strategy as set out in its 3 year business plan agreed by the board
- within the board's risk appetite
- not a matter reserved to a government department
- in line with other government guidance relevant to the Mining Remediation Authority

Once programmes and projects have been approved by the investment and opportunities board they are overseen by a relevant programme board with the investment and opportunities board receiving regular updates and providing further oversight as required.

As part of our financial control framework we undertake an annual detailed review of our provisions for liability arising from past coal mining. Our business teams validate key assumptions and revise estimates that feed into this balance based on latest information.

This is followed by comprehensive review and challenge by our finance team and members of the ELT and analysis of drivers behind our provisions balance and key movements are presented to the audit and risk assurance committee. Outputs from the provisions model feed into our annual financial statements (see note 13 to the accounts on page 128) as well as providing a framework for our detailed budget setting and medium term business planning.

4. RISK MANAGEMENT

4.1 Embedded risk management and culture

We have focused on continual improvement of our risk management and assurance processes to promote real time reporting and good quality conversations across all levels of the organisation. Risk management is live and embedded within a culture that encourages real-time discussion and ownership of risks. This is evidenced by:

- clear alignment of our strategic risks to our business plan
- regular full review of our risk appetite statement by our board, with continued explicit incorporation of risk appetite into our discussions and decision making through the investment and opportunities board framework
- regular and ongoing audit and risk assurance committee (ARAC) support, scrutiny and challenge including a deep dive review of our '3 lines of assurance'
- processes that ensure, in line with our framework of strategic control, any issue or project that falls outside the board's risk appetite is formally considered by the board for decision
- monthly risk reviews at a directorate level including horizon scanning and deep dives across directorate and department level risks
- a revised and improved annual risk review process for strategic and directorate level risks
- a risk register that is live, regularly updated and subject to quarterly management sign off, periodic ARAC, ELT and business team review
- an in-depth review of our risk management and assurance framework (RMAF), building on the UK Government's Orange Book and current best practice
- ongoing communication of the RMAF and high levels of engagement at risk management workshops

4.2 Information assurance and cyber security

The Mining Remediation Authority does not hold top secret or secret information and the inherent information risk posed to government through the Mining Remediation Authority is relatively low. The senior information risk owner (the chief finance and information officer) is a board member and ensures that proportionate controls are implemented to manage information risk in line with the board's risk appetite.

Current global issues continue to lead to a heightened cyber security threat assessment by the National Cyber Security Centre (NCSC). We recognise that a positive cyber security culture is key to maintaining an effective defence. Over the year we've continued to undertake a range of communications to improve information security awareness and improve our staffs' understanding of cyber risks through ongoing cyber awareness training, blogs and phishing campaigns to ensure that staff can recognise threats.

We have an appropriate risk assessment, information risk management and data protection policy and an information asset register. We proactively monitor the threat landscape and promote awareness of threats to our supply chain.

We manage our overall information risk using appropriate technical controls, processes, procedures and training. We continually improve our technical controls and a technical security strategy of strength through depth has been effective in trapping threats. We're not aware of any significant breaches of security or policy or loss of personal protected information during the year.

4.3 Risk assessment

Aligned to our 3 year business plan we have identified the key threats and opportunities which could potentially impact achieving our objectives, and regularly discuss mitigation at an ELT and board level. Further explanation of the risks and control measures is provided in the strategic risks section of the performance report.

We do not attempt to eliminate risk but pursue opportunities to make a better future for people and the environment by ensuring risk is considered and managed. Explicit reference to risk appetite allows us to adopt a common language across the Mining Remediation Authority and provides a framework for managers to confidently make risk based decisions.

5. OTHER CONSIDERATIONS

5.1 Alexander tax review

The Mining Remediation Authority has complied with the Alexander tax review off-payroll procedures as per HM Treasury requirements to ensure any off-payroll staff are paying the appropriate income tax and national insurance.

5.2 MacPherson review (2013) of quality assurance

The Mining Remediation Authority does not currently operate any business critical analytical models as defined in the MacPherson review (2013).

5.3 Counter fraud (including anti-bribery, anti-corruption) and whistleblowing

We're committed to creating a transparent environment and have a robust policy framework including clear policies for counter-fraud (incorporating bribery and corruption) and whistleblowing. Each policy provides guidance to staff and is part of the induction process. These policies are reviewed on an annual basis for relevance and clarity, before being briefed to staff and published on our intranet.

Assessment of activity and feedback confirms that policies are well understood, effective and easy to use. The board is particularly committed to ensuring that staff feel empowered, supported and protected should they need to raise any areas of concern.

5.4 Preventing modern slavery

We have updated our modern slavery statement [QR code 1] and approach in relation to supporting the requirements of the Modern Slavery Act 2015.

1.
Modern slavery statement

6. ARM'S LENGTH BODY REVIEW

During 2023-24 the Mining Remediation Authority (then the Coal Authority) was subject to a stage 1 Cabinet Office arm's length body review. This concluded that:

> The Coal Authority provided comprehensive evidence to support the review and engaged fully in the process. This allowed for a robust assessment and to gain maximum possible value from the review. **The overall recommendation is not to proceed to full-scale review.** Throughout the review, there was consistent evidence which demonstrated that the Coal Authority has **effective leadership and mechanisms in place to enable it to run well.**

The review report was published in November 2024 and made a small number of recommendations for the Mining Remediation Authority to enhance its board governance including ensuring that a chair-led board effectiveness review is carried out annually in line with Cabinet Office guidance and that the Mining Remediation Authority should undertake a portfolio review of capability to provide assurance over its increasingly complex programmes. During 2024-25 we completed all actions against the recommendations from the report which can be found by scanning QR code 2.

2.
Arms length body review report

7. ROBUST AND CONTINUALLY IMPROVING CONTROL ENVIRONMENT

As outlined in the performance report, our organisation is continuing to develop as we manage larger and more complex programmes of work to keep people safe, provide peace of mind and protect and enhance the environment. Our 2025-2028 business plan is ambitious and through our next business plan period we will continue to evolve our organisation, further enhancing our governance and efficiency to make a better future for people and the environment in mining areas as we head towards our 10 year vision.

We are aware that In order to support this we need to continue to further develop our governance and controls. Our governance steering group oversees ongoing improvements of our governance and control environment, bringing together key individuals from across the organisation and fostering our culture of continuous improvement.

During 2024-25 we continued to promote an even stronger risk management culture, further improved our counter fraud awareness and executed our action plan, and continued to strengthen cyber security controls.

We continue to ensure best practice across our functional areas of work in line with government functional standards, with assurance reviews and action plans in place to address any remaining areas for ongoing improvement.

Ongoing work also includes the further professionalisation of programme and project management and a continued strengthening of our contract assurance capability.

We realise that it is important to ensure that we are not complacent and that we continue to review and evolve our control environment to ensure that it stays proportionate and effective as the external environment and our organisation continue to change.

8. EFFECTIVENESS OF CONTROL ENVIRONMENT

The system of governance, risk management and control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives. It can therefore only provide reasonable and not absolute assurance of effectiveness.

The system of internal control has been in place in the Mining Remediation Authority for the year ended 31 March 2025 and, as illustrated, up to the date of approval of the annual report and accounts, in accordance with HM Treasury guidance.

Based on all of the elements of the Mining Remediation Authority governance framework illustrated in the diagram on page 67, I am satisfied that the Mining Remediation Authority's governance, risk management and internal control arrangements are proportionate, fit for purpose and working as intended.

REMUNERATION AND STAFF REPORT

This report has been prepared in accordance with the government's financial reporting manual. The report is made by the accounting officer on behalf of the board on the recommendations of the people and remuneration committee.

As part of the accountability report, the remuneration and staff report details key information relating to salaries and other payments, and any exit payments or other significant awards to current or former senior managers. It also contains certain policies on pay, wider issues and statutory disclosure relating to such issues as fair pay and off-payroll engagements.

The following tables and sections within this report are subject to audit:

- non-executive directors' remuneration
- executive directors' remuneration
- executive directors' pension entitlements
- average numbers of persons employed (totals only)
- staff and related costs
- staff composition (overall total but not gender splits)
- reporting of civil service and other compensation schemes
- pay multiples

THE PEOPLE AND REMUNERATION COMMITTEE

As explained in the governance statement, the Mining Remediation Authority has an established people and remuneration committee. This determines and keeps under review the pay and reward strategy for all staff of the Mining Remediation Authority and reviews the principles of the pay remit for submission to the Secretary of State for the Department for Energy Security and Net Zero. The committee's terms of reference prescribe that the chief executive shall not be present when their remuneration and conditions of employment are being considered.

REMUNERATION POLICY FOR THE EXECUTIVE DIRECTORS

The People and Remuneration Committee reviews and makes recommendations about the remuneration of the executive directors including the chief executive. All executive pay is agreed within the framework of the senior civil servant pay remit guidance set by Cabinet Office.

THE TRADE UNION (FACILITY TIME PUBLICATION REQUIREMENTS)

Under the above regulations the Mining Remediation Authority is required to provide details of trade union time. For 2024-25, there is no activity to report.

STAFF TURNOVER

41 employees left the organisation during the year, a percentage of 9.9% which is broadly in line with a percentage of 10.1% in 2023-24.

STAFF SICKNESS ABSENCE

Overall average working days lost per staff year was 5.4, broadly in line with 2023-24 at 5.6 days. Colleagues who have extended periods of absence are supported in their return to work through occupational health assessments and the use of our employee assistance programme.

PERFORMANCE DEVELOPMENT REVIEWS (PDR)

The executive directors participate in our PDR process. Individual assessments are made by the chief executive and reviewed by the chair and the people and remuneration committee. The chief executive's assessment is made by the chair and reviewed by the people and remuneration committee. Appraisal of individual colleague performance is based on the achievement of defined objectives and behaviours assessed against 4 performance scores.

PERFORMANCE RELATED PAY (PRP)

Performance related pay is non-pensionable and is subject to obtaining annual approval via the pay remit process from the Department for Energy Security and Net Zero. The pay remit for 2024-25 was approved by the Department for Energy Security and Net Zero in October 2024.

Performance related pay is earned based on a corporate award so that it reflects both corporate and individual performance against objectives. Corporate performance for 2024-25 has been assessed by the board at 100% and performance related pay has been awarded accordingly.

The following sections of the Remuneration and Staff Report (page 79) are subject to audit.

EXECUTIVE DIRECTORS' CONTRACTS

It's our policy that executive directors should have employment contracts with an indefinite term, requiring a notice period of six months from the Mining Remediation Authority to a director. The notice period to be given by a director to the Mining Remediation Authority is: by the chief executive, 6 months, and by the remaining executive directors, 3 months.

The details of the executive directors' employment contracts are shown below:

	DATE OF CONTINUOUS SERVICE
Lisa Pinney MBE	1 June 2018
Paul Frammingham	6 May 2008
Carl Banton	5 January 2004

NON-EXECUTIVE DIRECTORS' REMUNERATION (SUBJECT TO AUDIT)

Non-executive directors have been appointed by the Department for Energy Security and Net Zero in line with the code of practice issued by the commissioner for public appointments. Their terms of engagement and remuneration are determined by the Department for Energy Security and Net Zero. They are not eligible to participate in the pension schemes or to receive PRP.

The fees paid to the non-executive directors are shown below:

	CONTRACT END DATE	2024-25 £	2023-24 £
Jeff Halliwell	31 March 2027	27,050	27,050
Jayne Scott	31 March 2028	11,666	11,666
David Brooks	31 March 2028	11,666	11,666
Bev Smith	31 March 2029	11,666	11,666
Kate Denham	31 March 2027	11,666	-
Steve Wilson	31 March 2024	-	11,666

EXECUTIVE DIRECTORS' REMUNERATION (SUBJECT TO AUDIT)

	SALARY £000		ALLOWANCE £000		PRP £000		PENSION BENEFITS £000		TOTAL £000	
	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24
Lisa Pinney MBE	145-150	145-150	-	-	15-20	15-20	59	58	225-230	220-225
Paul Frammingham	110-115	105-110	5-10	5-10	10-15	5-10	43	41	170-175	160-165
Carl Banton	90-95	85-90	5-10	5-10	5-10	5-10	70	56	175-180	160-165

The value of pension benefits accrued during the year is calculated as the real increase in pension multiplied by 20 plus the real increase in any lump sum less the contributions made by the individual. The real increases exclude increases due to inflation or any increase or decrease due to a transfer of pension rights.

Executive directors' remuneration includes salary, non-consolidated performance related pay earned in the year under the performance development review process (non-contractual), certain allowances and the value of pension benefits accrued during the year.

Allowances include a car allowance in both years for Paul Frammingham, and a responsibility allowance in both years for Carl Banton.

Performance related pay is based on performance levels attained and is made as part of the performance review process. Performance related pay relates to the performance in the year in which it becomes payable to the individual.

We also participate in an HMRC approved cycle to work scheme. Carl Banton participated in this scheme during both 2023-24 and 2024-25. Lisa Pinney participated in this scheme during 2023-24 but did not during 2024-25.

No executive directors received any benefits in kind during 2023-24 or 2024-25.

EXECUTIVE DIRECTORS' PENSION ENTITLEMENTS (SUBJECT TO AUDIT)

	ACCRUED PENSION AT PENSION AGE AT 31 MARCH 2025 AND RELATED LUMP SUM £000	REAL INCREASE IN PENSION AND RELATED LUMP SUM AT PENSION AGE £000	CETV AT 31 MARCH 2025 £000	CETV AT 31 MARCH 2024 £000	REAL INCREASE IN CETV £000
Lisa Pinney MBE	25-30	2.5-5	357	286	37
Paul Frammingham	45-50	2.5-5	722	629	29
Carl Banton	40-45	2.5-5	846	759	65

In the 2023-24 accounts, the figure of £753,000 relating to Paul Frammingham's CETV at 31 March 2024 was calculated incorrectly, and should have shown £629,000. Therefore, the above CETV figure at 31 March 2024 for Paul Frammingham has been restated to the correct figure of £629,000.

CIVIL SERVICE PENSIONS

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

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

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

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

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

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

For members who are in scope of the public service pension remedy, the calculation of their benefits for the purpose of calculating their Cash Equivalent Transfer Value and their single total figure of remuneration, as of 31 March 2024 and 31 March 2025, reflects the fact that membership between 1 April 2015 and 31 March 2022 has been rolled back into the PCSPS. Although members will in due course get an option to decide whether that period should count towards PCSPS or **alpha** benefits, the figures show the rolled back position i.e., PCSPS benefits for that period.

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

1\. Civil Service Pension arrangements

Further details about the Civil Service pension arrangements can be found at the website www.civilservicepensionscheme.org.uk [QR Code 1].

For 2024-25, employers' contributions of £5,146,000 were payable to the PCSPS (2023 – 24: £4,083,000) at a rate of 28.97% of pensionable pay (2023-24: based on pay bands the rates were between 26.6% to 30.3%). The Scheme Actuary reviews employer contributions every 4 years following a full scheme valuation. The salary bands and contribution rates were revised for 2024-25 and will remain unchanged until 2028-29. The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the scheme.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employer contributions of £65,657 (2023-24: £48,876) were paid in respect of 18 (2023-24: 10) employees who switched from Alpha to the partnership scheme.

CASH EQUIVALENT TRANSFER VALUE

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. 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.

2 people (2023-24: nil) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £12,000 (2023-24: £nil).

Elin Jones MS and Ben Lake MP join some of our colleagues on a visit to several metal mine sites in Mid Wales.

The following table shows the average number of persons employed by the Mining Remediation Authority throughout 2024-25 and is consistent with the organisational structure for both years. It reflects continued growth in the Mining Remediation Authority's operational programmes and externally funded work.

AVERAGE NUMBER OF PERSONS EMPLOYED (TOTALS SUBJECT TO AUDIT)

DEPARTMENT	2024-25			2023-24		
	STAFF	OTHER	TOTAL	STAFF	OTHER	TOTAL
Development & Information	48	12	60	49	8	57
Operations	150	5	155	122	16	138
Commercial & Innovation	34	3	37	29	2	31
Digital/Information technology	42	5	47	37	5	42
Corporate Management and Services	96	12	108	77	7	84
Staff numbers	**370**	**37**	**407**	**314**	**38**	**352**

9.0 full time equivalent persons were charged to capital projects during 2024-25 (2023-24: 7.8).

STAFF AND RELATED COSTS (SUBJECT TO AUDIT)

STAFF COSTS COMPRISE:	2024-25			2023-24		
	STAFF £000	OTHER £000	TOTAL £000	STAFF £000	OTHER £000	TOTAL £000
Wages and salaries	19,485	-	19,485	16,395	-	16,395
Social security costs	2,220	-	2,220	1,863	-	1,863
Other pension costs	5,200	-	5,200	4,064	-	4,064
Agency staff costs	-	1,286	1,286	-	769	769
Total staff costs	**26,905**	**1,286**	**28,191**	**22,322**	**769**	**23,091**

STAFF COMPOSITION (OVERALL TOTAL SUBJECT TO AUDIT, NOT THE GENDER SPLIT)

The following table shows the composition of the Mining Remediation Authority's workforce as at 31 March 2025.

	NON-EXECUTIVE DIRECTORS	EXECUTIVE LEADERSHIP TEAM	Senior Managers	Staff	Total
Male	2	5	13	233	253
Female	3	4	14	183	204
Total	**5**	**9**	**27**	**416**	**457**

DISABILITY, DIVERSITY AND INCLUSION

We are an inclusive employer and welcome applications from everyone with the right skills to help us create a better future for people and the environment in mining areas.

We offer a guaranteed interview scheme for disabled applicants and under-represented ethnically diverse groups. We continually work to promote inclusion and remove bias from our recruitment practices.

We embrace diversity and proactively implement inclusive measures to support both applicants and colleagues in achieving success within our organisation. We promote flexible working arrangements, including part-time roles and compressed work schedules.

We have delivered against the actions outlined in our equality, diversity and inclusion plan (2021-2024) and our anti-racism plan (2022-2025) improving the diversity of our workforce. Our 2025-2028 inclusion plan, which includes our anti-racism actions will be published this year and will outline practical steps to help us improve, and we continue to listen and learn.

We continue to attract, recruit, and retain a diverse workforce at all levels and to develop them throughout our organisation. We encourage everyone to feel comfortable confidentially self-disclosing diversity data to improve the accuracy of our reporting and enable us to implement clear actions.

Our goal is to be a truly diverse and inclusive organisation – a 'great place to work for everyone'. We know we have more to do and are committed to continuing to improve and drive positive change.

Further information about our diversity and inclusion work can be found in the "Our People" section of this report on page 40.

REPORTING OF CIVIL SERVICE AND OTHER COMPENSATION SCHEMES – EXIT PACKAGES (SUBJECT TO AUDIT)

2024-25 (2023-24 IN BRACKETS	NUMBER OF COMPULSORY REDUNDANCIES	NUMBER OF OTHER DEPARTURES AGREED	TOTAL NUMBER OF EXIT PACKAGES
<£10,000	0 (0)	0 (0)	0 (0)
£10,000 – £25,000	0 (0)	0 (0)	0 (0)
£25,000 – £50,000	0 (0)	0 (0)	0 (0)
£50,000 – £100,000	0 (0)	0 (0)	0 (0)
Total number of exit packages	**0 (0)**	**0 (0)**	**0 (0)**
Total cost – £000	**0 (0)**	**0 (0)**	**0 (0)**

Where the Mining Remediation Authority has agreed early retirements, the additional costs are met by the Mining Remediation Authority and not by the Civil Service pension scheme. Ill-health retirement costs are met by the pension scheme and are not included in the table.

REPORTING OF HIGHLY PAID OFF-PAYROLL APPOINTMENTS

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

	NUMBER
Existing engagements as of 31 March 2025	**7**
Of which, have existed for (at time of reporting):	
less than 1 year	4
between 1 and 2 years	2
between 2 and 3 years	-
between 3 and 4 years	1
4 or more years	-

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

	NUMBER
No. of off-payroll workers engaged during the year ended 31 March 2025	**14**
Of which:	
not subject to off-payroll legislation	-
subject to off-payroll legislation and determined as in-scope of IR35	-
subject to off-payroll legislation and determined as out-of-scope of IR35	14
Number of engagements reassessed for compliance or assurance purposes during the year, of which:	
number of engagements that saw a change to IR35 status following the consistency review	N/A

The Mining Remediation Authority routinely performs checks on proposed roles, including HMRC's Employment Status Service tests, to determine IR35 status prior to any offer. Where these checks suggest that assurance as to income tax and national insurance obligations is required, contracts include the above mentioned clauses and assurance is requested from either the worker or the agent through whom they work.

Off-payroll engagements of board members, and/or senior officials with significant financial responsibility, between 1 April 2024 and 31 March 2025:

	NUMBER
Number of off-payroll engagements of 'board members, and/or senior officials with significant financial responsibility' during the financial year	-
Number of individuals that have been deemed 'board members, and/or, senior officials with significant financial responsibility', during the financial year. This figure includes both off-payroll and on-payroll engagements	14

Consultancy expenditure for the year was £nil (2023-24: £nil).

PAY MULTIPLES (SUBJECT TO AUDIT)

The percentage change from the previous financial year for salary and allowances, and performance related pay, of the highest paid director and the employees of the Mining Remediation Authority are:

	2024-25	2023-24 RESTATED
Salary and Allowances:		
Highest paid director (mid-point of band)	0.0%	3.5%
Employees of the Mining Remediation Authority	3.9%	5.6%
Performance related pay:		
Highest paid director (mid-point of band)	0.0%	0.0%
Employees of the Mining Remediation Authority	6.3%	1.3%

In 2024-25, the average employee salary and allowances increased by 3.9% (2023-24: 5.6%). This included a pay award which averaged 5.0% (2023-24: 5.0%) across all levels in the organisation. In 2024-25, there was no one-off cost of living payments (2023-24: £1,500 for all staff grades below executive level).

Performance related pay is linked to the achievement of organisational performance targets, which were met in full during 2024-25.

The salary and performance related pay for the highest paid director is capped.

The ratio of the highest paid director's remuneration to that of the employee at the 3 quartiles is as below:

Year	25TH PERCENTILE	MEDIAN	75TH PERCENTILE
2024-25	4.3	3.4	2.9
2023-24	4.6	3.5	3.0

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

The figures upon which these calculations are based are:

	25TH PERCENTILE		MEDIAN		75TH PERCENTILE	
YEAR	TOTAL PAY AND BENEFITS	SALARY	TOTAL PAY AND BENEFITS	SALARY	TOTAL PAY AND BENEFITS	SALARY
2024-25	38,596	36,278	48,948	46,563	58,661	54,892
2023-24 Restated	36,219	33,886	47,641	45,099	56,334	53,595

In 2024-25 and 2023-24, no employee received remuneration in excess of the highest paid director. Remuneration ranged from £22,162 to £167,500 (2023-24: £20,058 to £167,500).

PARLIAMENTARY ACCOUNTABILITY AND AUDIT REPORT

As part of the accountability report, the parliamentary accountability and audit report sets out those additional disclosures required by Parliament, if not detailed elsewhere in the annual report and accounts, and contains the external audit report.

GOVERNMENT FUNCTIONAL STANDARDS

The Mining Remediation Authority complies with the adoption of government functional standards, whilst ensuring they meet business needs and priorities.

The following sections are subject to audit.

REGULARITY OF EXPENDITURE: LOSSES, SPECIAL PAYMENTS AND GIFTS

There have been no losses or special payments in excess of £300,000, or any gifts during 2024-25.

FEES AND CHARGES

The Mining Remediation Authority complies with the cost allocation and charging requirements set out in HM Treasury's Managing Public Money.

The Mining Remediation Authority's most significant income streams, as outlined at notes 2 (page 110) and 4 (page 116) of the financial statements, are explained below.

Commercial and innovation operating segment includes the provision of advisory and technical services which generated income of £9,996,000 (2023-24: £8,117,000), costs of £9,636,000 (2023-24: £7,773,000) and a surplus of £360,000 (2023-24: £344,000 surplus).

The financial objective for the provision of advisory and technical services is either full cost recovery (including an allowance for overhead recovery) when providing services across government, or commercial rates, which reflect the increased levels of risk, when providing services into competitive markets. The proportion of income as a result of full cost recovery is in excess of 97% (2023-24: 97%), reflecting the continued provision of services to our customers across government as we support them in the delivery of key programmes.

Commercial and innovation operating segment includes the provision of mining reports which generated income of £6,710,000 (2023-24: £6,623,000), costs of £3,442,000

(2023-24: £2,855,000) and a surplus of £3,268,000 (2023-24: £3,768,000 surplus). Expenditure associated with specific programmes and activities is managed and reported under the operations segment, but relates to the enhancement of data and information. The financial objective for mining reports is to provide services at a commercial rate.

Development and information operating segment includes the provision of data licensing and mining information which generated income of £2,317,000 (2023-24: £1,743,000), internal recharges of £1,537,000 (2023-24: £1,426,000), costs of £3,493,000 (2023-24: £3,075,000) and a surplus of £361,000 (2023-24: £94,000 surplus). The financial objective for the provision of data licensing and mining information is full cost recovery (including an allowance for overhead recovery).

Development and information operating segment includes the provision of licensing and permissions activities which generated income of £1,005,000 (2023-24: £745,000), costs of £1,491,000 (2023-24: £1,059,000) and a deficit of £485,000 (2023-24: £314,000 deficit). The financial objective for the provision of licensing and permissions services is full cost recovery plus an allowance for overhead recovery.

REMOTE CONTINGENT LIABILITIES

Remote contingent liabilities are not required to be disclosed under International Accounting Standard (IAS) 37, but are considered here for parliamentary reporting and accountability purposes. The Mining Remediation Authority believes that sufficient disclosure is available in the financial statements, in note 16 (page 138) Contingent liabilities and note 13 (page 128) Provisions, to give the reader a full understanding of the liabilities it faces and may face.

GOING CONCERN

This report has been created on the basis of the Mining Remediation Authority being a going concern as detailed in note 1.3 (page 103) of the financial statements.

This accountability report has been approved by the chief executive and accounting officer.

Lisa Pinney MBE
Chief Executive and Accounting Officer
7 July 2025

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 Coal Authority (the Authority) for the year ended 31 March 2025 under the Coal Industry Act 1994.

The financial statements comprise the Authority'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 Authority'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 Coal Industry Act 1994 and Secretary of State directions issued thereunder.

OPINION ON REGULARITY

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

BASIS FOR OPINIONS

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs UK), applicable law and Practice Note 10 Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom (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 Authority in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

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

EMPHASIS OF MATTER

I draw attention to the disclosures made in notes 1.20 and 13 to the financial statements concerning the uncertainties inherent in the provisions in respect of mine water schemes of £1,238.0 million (2024: £1,198.0 million) and public safety and subsidence of £324.0 million (2024: £271.0 million) as at 31 March 2025.

As set out in the notes, given the size and long-term nature of the liabilities and the number and nature of the assumptions on which the estimates of these specific provisions are based, the Authority has needed to make significant judgements in estimating the provision and a considerable degree of uncertainty exists over the value of the liabilities. Material changes to the liabilities could occur as a result of subsequent information and events that are different from the current assumptions adopted by the Authority. My opinion is not modified in respect of this matter.

CONCLUSIONS RELATING TO GOING CONCERN

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

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

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

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

OTHER INFORMATION

The other information comprises information included in the 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 Secretary of State directions issued under the Coal Industry Act 1994.

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

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with Secretary of State directions made under the Coal Industry Act 1994; and

- the information given in the Performance Report and Accountability Report 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 Authority and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and the Accountability Report.

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

- adequate accounting records have not been kept by the Authority or returns adequate for my audit have not been received from branches not visited by my staff; or
- I have not received all of the information and explanations I require for my audit; or
- the financial statements and the parts of the Accountability Report subject to audit are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual have not been made or parts of the Remuneration and Staff Report to be audited 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 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 Authority from whom the auditor determines it necessary to obtain audit evidence;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- preparing financial statements which give a true and fair view in accordance with Secretary of State directions issued under the Coal Industry Act 1994;
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with Secretary of State directions directions issued under the Coal Industry Act 1994; and
- assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Authority will not continue to be provided in the future.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

My responsibility is to audit, certify and report on the financial statements in accordance with the Coal Industry Act 1994.

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 Authority's accounting policies.
- inquired of management, the Authority's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Authority's policies and procedures on:
- identifying, evaluating and complying with laws and regulations;
- detecting and responding to the risks of fraud; and
- the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the Authority's controls relating to the Authority's compliance with the Coal Industry Act 1994 and Managing Public Money.
- inquired of management, the Authority's head of internal audit and those charged with governance whether:
- they were aware of any instances of non-compliance with laws and regulations;
- they had knowledge of any actual, suspected, or alleged fraud;
- discussed with the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, I considered the opportunities and incentives that may exist within the Authority 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 Authority's framework of authority and other legal and regulatory frameworks in which the Authority operates. I focused on those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements or that had a fundamental effect on the operations of the Authority. The key laws and regulations I considered in this context included the Coal Industry Act 1994, Managing Public Money, and relevant 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 Assurance Committee concerning actual and potential litigation and claims;

- I reviewed minutes of meetings of those charged with governance and the Board and internal audit reports; and

- I addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements on estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

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

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

Colleagues from the Department of Energy Security and Net Zero visiting Hartington mine water pumping station in Derbyshire.

STATEMENT OF COMPREHENSIVE NET EXPENDITURE YEAR ENDED 31 MARCH 2025

	Note	2024-25 £000	2023-24 £000
Revenue from contracts with customers	4.1	20,305	17,470
Other operating income	4.2	1,185	830
Total operating income		**21,490**	**18,300**
Staff costs	3	(28,191)	(23,091)
Purchase of goods and services	3	(12,971)	(11,836)
Depreciation, revaluation and impairment charges	3	(15,877)	(16,535)
Operating expenditure before provision movement		**(57,039)**	**(51,462)**
Provisions movement	3	(135,207)	567,999
Total operating (expenditure)/income	3	**(192,246)**	**516,537**
Net operating (expenditure)/income		**(170,756)**	**534,837**
Finance expense		(198)	(189)
Net (expenditure)/income for the year		**(170,954)**	**534,648**
Other comprehensive net expenditure			
Net gain on revaluation of property, plant and equipment		214	-
Comprehensive net (expenditure)/income for the year		**(170,740)**	**534,648**

The Statement of Comprehensive Net Expenditure and supporting notes to the accounts have been prepared and presented in accordance with the 2024-25 Government Financial Reporting Manual (FReM) issued by HM Treasury.

Notes on pages 103 to 139 form part of these accounts.

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2025

	Note	As at March 2025 £000	As at March 2025 £000	As at March 2024 £000	As at March 2024 £000
Non-current assets:					
Property, plant and equipment	6	26,109		22,396	
Investment property	7	313		546	
Intangible assets	8	2,109		2,503	
Total non-current assets			**28,531**		**25,445**
Current assets:					
Assets classified as held for sale	9	450		280	
Trade and other receivables	10	6,189		4,146	
Cash and cash equivalents	11	21,219		15,637	
Total current assets			**27,858**		**20,063**
Total assets			**56,389**		**45,508**
Current liabilities:					
Trade and other payables	12.1	(30,534)		(21,051)	
Provisions	13.5	(56,452)		(49,500)	
Total current liabilities			**(86,986)**		**(70,551)**
Total assets less current liabilities			**(30,597)**		**(25,043)**
Non-current liabilities:					
Other payables	12.2	(13,117)		(13,950)	
Provisions	13.5	(1,652,548)		(1,561,500)	
Total non-current liabilities			**(1,665,665)**		**(1,575,450)**
Net liabilities			**(1,696,262)**		**(1,600,493)**
Taxpayers' equity and reserves:					
General fund			(1,696,745)		(1,600,769)
Revaluation reserve			483		276
Total taxpayers' equity and reserves			**(1,696,262)**		**(1,600,493)**

The financial statements were approved and authorised by the board and signed on its behalf by:

Lisa Pinney MBE

Chief Executive and Accounting Officer
7 July 2025

Notes on pages 103 to 139 form part of these accounts.

STATEMENT OF CASH FLOWS YEAR ENDED 31 MARCH 2025

	Note	2024-25 £000	2023-24 £000
Cash flows from operating activities:			
Net (expenditure)/income for the year		(170,954)	534,648
Adjustments for non-cash transactions:			
Depreciation, amortisation, impairment and revaluation of non-current assets	3	15,798	16,533
Profit on disposal of property, plant and equipment and investment properties	4.2	(781)	(415)
Loss on disposal of property, plant and equipment	3	79	2
Increase in trade and other receivables		(2,002)	(156)
Increase in trade and other payables		9,041	2,521
Increase/(decrease) in provisions	13	98,000	(600,000)
Net cash outflow from operating activities		**(50,819)**	**(46,867)**
Cash flows from investing activities:			
Purchase of non-financial assets:			
Purchase of property, plant and equipment		(18,057)	(17,247)
Purchase of intangible assets		(648)	(947)
Proceeds from disposal of non-financial assets:			
Proceeds from sale of property, plant and equipment		739	1,027
Net cash outflow from investing activities		**(17,966)**	**(17,167)**
Net cash outflow from activities		**(68,785)**	**(64,034)**
Cash flows from financing activities:			
Grant in aid from Department for Energy Security and Net Zero		75,100	67,085
Payments of lease liabilities	14.4	(733)	(632)
Net financing		**74,367**	**66,453**
Net increase in cash and cash equivalents		**5,582**	**2,419**
Cash and cash equivalents at the beginning of the period		**15,637**	**13,218**
Cash and cash equivalents at the end of the period		**21,219**	**15,637**

Notes on pages 103 to 139 form part of these accounts.

STATEMENT OF CHANGES IN TAXPAYERS' EQUITY YEAR ENDED 31 MARCH 2025

	General Fund £000	Revaluation Reserve £000	Total reserves £000
Balance At 31 March 2023	**(2,202,219)**	**318**	**(2,201,901)**
Changes in taxpayers' equity for 2023-24			
Grant in aid from Department for Energy Security and Net Zero – capital	14,844	-	14,844
Grant in aid from Department for Energy Security and Net Zero – revenue	52,241	-	52,241
Transfers between reserves	42	(42)	-
Disposal of investment property (amounts payable to Consolidated Fund)	(325)	-	(325)
Comprehensive net income for the year	534,648	-	534,648
Balance at 31 March 2024	**(1,600,769)**	**276**	**(1,600,493)**
Changes in taxpayers' equity for 2024-25			
Grant in aid from Department for Energy Security and Net Zero – capital	18,454	-	18,454
Grant in aid from Department for Energy Security and Net Zero – revenue	56,646	-	56,646
Transfers between reserves	7	(7)	-
Disposal of property, plant and equipment (amounts payable to Consolidated Fund)	(16)	-	(16)
Disposal of investment property (amounts payable to Consolidated Fund)	(113)	-	(113)
Net gain on revaluation of fixed assets	-	214	214
Comprehensive net (expenditure) for the year	(170,954)	-	(170,954)
Balance at 31 March 2025	**(1,696,745)**	**483**	**(1,696,262)**

Notes on pages 103 to 139 form part of these accounts.

NOTES TO THE ACCOUNTS

On 28 November 2024, the Coal Authority became known by a new operating name, the Mining Remediation Authority, to reflect its evolving role in managing the legacy of the UK mining industry. The Coal Authority remains the legal name of the organisation. References to the Mining Remediation Authority should be interpreted as the Coal Authority.

1. STATEMENT OF ACCOUNTING POLICIES

1.1 Basis of preparation

The Coal Authority is an executive non-departmental public body (NDPB) established under the Coal Industry Act 1994 and is sponsored by the Department for Energy Security and Net Zero. Under paragraph 15(1)(b) of Schedule 1 of the Act we are required to prepare accounts for each financial year in the form and on the basis set out in the Accounts Direction (page 140), as determined by the Secretary of State, with the consent of HM Treasury.

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

1.2 Accounting convention

These accounts have been prepared under the historical cost convention modified to account for the revaluation of investments, property, plant and equipment and intangible assets.

1.3 Going concern

The Statement of Financial Position at 31 March 2025 shows net liabilities of £1,696.3 million. This reflects the inclusion of expenditure for liabilities falling due in future years, which cover periods of 50 and 100 years into the future. To the extent that they are not met from other sources of income, they may only be met by future grants or grants in aid from our sponsoring department. This is because, under the normal conventions applying to parliamentary control over income and expenditure, such grants may not be issued in advance of need.

Paragraph 14(1) of Schedule 1 to the Coal Industry Act 1994 states:

'The Secretary of State shall, in respect of each accounting year, pay to the Mining Remediation Authority such amount as he may determine to be the amount required by the Mining Remediation Authority for the carrying out during that year of its functions under this Act.'

On that basis, the board has a reasonable expectation that we will continue to receive funding so as to be able to meet our liabilities. The Mining Remediation Authority has therefore prepared its accounts on a going concern basis.

1.4 Grant in aid

Grant in aid is paid to the Mining Remediation Authority on an annual basis to cover the net cash revenue and capital requirements in the year. Grant in aid utilised in the settlement of its statutory and other obligations is credited to the general reserve in the year in which it is received because it is regarded as a contribution from a controlling party which gives rise to a financial interest in the Mining Remediation Authority.

1.5 Revenue from contracts with customers and other operating income

Revenue from contracts with customers

Income represents the amounts, exclusive of VAT, arising from leases/licences and invoiced sales of goods and services from contracts with customers.

Income is measured at the fair value of the consideration received or receivable and is recognised in the Statement of Comprehensive Net Expenditure, following performance of contractual obligations by the Mining Remediation Authority, where amounts can be reliably measured and it is probable that the economic benefits will flow to the Mining Remediation Authority. Where this applies to services income, the amount recognised will be dependent upon the stage of completion.

Income received in advance of discharging contractual obligations is held on the Statement of Financial Position, and is released to the Statement of Comprehensive Net Expenditure as contractual obligations are fulfilled.

Lease income

Lease income from head office freehold property is accounted for in equal annual amounts and recognised either over the term of the lease, or to a date where a break clause may be applied, whichever is the earliest.

Consolidated fund income

Income collected under statute in relation to licensing activities is surrendered to the government as consolidated fund income when received, other than the element retained to finance licensing activities as a cost of collection.

The Mining Remediation Authority is deemed to be acting in the capacity of an agent and these income streams therefore fall outside of normal operating activities and are not reported through the Statement of Comprehensive Net Expenditure, but disclosed separately within the notes to the accounts.

Royalties and mining income are recognised on an accruals basis, relating to the period in which the income is earned, and following receipt of amounts owed, cash payments are made to the consolidated fund.

1.6 Staff costs

Under IAS 19 Employee Benefits, all staff costs must be recorded as an expense as soon as the organisation is obligated to pay them. This includes the cost of any untaken leave as at the year end. The cost of the untaken leave has been determined using data from electronic leave records.

1.7 Pensions

Past and present employees are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS), which is an unfunded multi-employer defined benefit scheme. We recognise the expected cost of providing pensions on a systematic and rational basis, over the period during which it benefits from employees' services by payment to the PCSPS of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS and is not our responsibility. The costs of all employer pension contributions are charged to the Statement of Comprehensive Net Expenditure when incurred.

1.8 Research and development

Research

Expenditure is recognised as an expense in the period in which it is incurred.

Development

Expenditure is capitalised as an internally generated intangible asset only if the criteria of IAS 38 are met.

Where no internally generated intangible asset can be recognised, development expenditure is recognised as an expense in the period in which it is incurred.

1.9 Taxation

VAT

We are involved in a number of statutory obligations and these are outside the scope of output VAT. We also make exempt supplies relating to property lettings. Output VAT is charged on all other fee paying services. Where output VAT is charged, income is stated net of VAT. A partial exemption calculation is performed on the recovery of input VAT for overhead departmental costs which carry out duties for both statutory and exempt functions. Irrecoverable input VAT is charged to the relevant expenditure category.

Deferred taxation

Deferred tax is the tax expected to be payable or recoverable on differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit, and is accounted for using the balance sheet liability method.

Deferred tax liabilities are generally recognised for all taxable temporary differences and deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against which deductible temporary differences can be utilised. Such assets and liabilities are not recognised if the temporary difference arises from the initial recognition of goodwill, or from the initial recognition (other than in a business combination) of other assets and liabilities in a transaction that affects neither the tax profit nor the accounting profit.

The carrying amount of deferred tax assets is reviewed at each Statement of Financial Position date and reduced to the extent that it is no longer probable that sufficient taxable profits will be available to allow all or part of the asset to be recovered. Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised. Deferred tax is charged or credited in the Statement of Comprehensive Net Expenditure, except when it relates to items charged or credited directly to equity, in which case the deferred tax is also dealt with in equity.

1.10 Assets and liabilities inherited from the British Coal Corporation

Various assets and liabilities were transferred from the British Coal Corporation under a number of restructuring schemes made by the then Secretary of State for Trade and Industry pursuant to Section 12 of the Coal Industry Act 1994. The assets and liabilities included in these restructuring schemes were originally transferred into our financial statements at their net book values, as previously stated in the financial statements of the British Coal Corporation, under our adopted accounting policies.

1.11 Property, plant and equipment

Assets are capitalised as property, plant and equipment if they are intended for use on a continuing basis and their original purchase cost, on an individual or group basis, is £2,000 or more.

Property:

Land and buildings

Freehold land and buildings relate to our head office and operational properties and are carried at fair value based on existing use, with external professional valuations undertaken biennially. In addition, we own a number of shafts that access abandoned mines. These are used in the monitoring of underground movements in water and gases. As there is no open market on which to base a valuation, these are held at nil value.

Right of Use assets

Right of Use assets are created on inception of a lease whose terms and conditions convey the right to use an underlying asset named in the lease. They are carried at fair value, based on existing use over the term of the lease.

Non-property:

Information technology, plant and machinery and furniture and fittings

In accordance with the FReM, the option has been taken to value these assets on a depreciated historical cost basis over the assets' remaining service potential as a proxy to fair value, where assets have short useful economic lives or are of low value, or both.

At each reporting date we review asset carrying amounts, for both residual values and useful economic lives, to determine whether there is any indication that an impairment loss has been suffered. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount, where the recoverable amount is the higher of an asset's fair value less costs to sell and value in use. Assets under construction are initially recorded at cost.

Mine water treatment schemes and subsidence pumping stations
Operational schemes relating to coal are held at nil value on the Statement of Financial Position. The cost of building these schemes has been provided for in previous periods as these assets are commissioned to resolve legacy mining issues, for which the benefits have previously been received.

Costs incurred in the design, build, refurbishment and bringing the assets into working condition for their intended operational use are capitalised following completion of a feasibility study and stage gate review. When the assets are brought into operational use, the carrying values are subject to an impairment review and are impaired to nil value, with the loss being recognised through the Statement of Comprehensive Net Expenditure.

Schemes that relate to metal mining activity are reviewed on an individual basis in accordance with the guidance provided under IAS 16 Property Plant and Equipment and other relevant standards. This review is completed in conjunction with reference to the underlying contractual agreement in place with third parties.

Decommissioning costs are not provided for on the basis that the mine water schemes and subsidence pumping stations will continue to operate in perpetuity.

Assets under construction are initially recorded at cost.

1.12 Depreciation
Property, plant and equipment assets are depreciated at rates calculated to write them down to their estimated residual value on a straight line basis over their estimated useful economic lives.

The rates of depreciation are as follows:

Freehold land	not depreciated
Freehold buildings	50 years
Operational properties	50 years
Right of use assets	over the term of the lease
Information technology	3 to 5 years
Plant and machinery	3 to 5 years
Furniture and fittings	5 to 10 years

Assets under construction are not depreciated until they are brought into operational use.

1.13 Investment properties
We hold a number of properties and are undertaking a rolling disposal programme, the timing of which is dependent on property market conditions. These have been classified as investment properties and are not depreciated in accordance with IAS 40, but may be impaired or revalued to provide a carrying value at their estimated fair value.

Full valuations by external chartered surveyors are undertaken by means of a rolling programme over 5 years. A desk top review is undertaken by in-house chartered surveyors on those properties that have not been subject to a full external valuation during the year.

Gains and losses arising from changes in fair value of investment property are recognised in the Statement of Comprehensive Net Expenditure. Investment properties identified as held for sale are disclosed where conditions established under IFRS 5 have been met.

1.14 Intangible assets
Expenditure on intangible assets consists of bespoke software development and other software licences and is capitalised where the cost is £2,000 or more.

Bespoke software development expenditure is either as a result of an external cost of development or as a result of work undertaken by our internal resources. Internal resource costs are only capitalised for detail design and implementation phases of the software development, using salary and associated payroll costs.

Intangible assets are reviewed annually for impairment and are carried at modified historic cost as a proxy for fair value.

Software licences and bespoke software are amortised on a straight line basis between 2-5 years over their estimated useful economic lives.

The mining records database was revalued upon transfer from the British Coal Corporation and is held at nil value, being fully depreciated replacement cost.

1.15 Financial instruments

We do not hold any complex financial instruments. The only financial instruments included in the accounts are receivables and payables, as disclosed within note 10 (page 124) and note 12 (page 126) to the financial statements.

Trade receivables, financial and other current assets are recognised at fair value, net of any provision for impairment, following customer level risk assessments and consideration of wider economic factors. A provision for impairment is made to recognise expected credit losses when there is evidence that we will be unable to collect an amount due.

1.16 Security fund payables

Trade payables and other current liabilities include security fund payables. Licensees of mining operations are required to provide us with security to cover the potential future costs of settling subsidence damage liabilities within their areas of responsibility. One mechanism for providing security is by means of cash deposit. If the licensees fulfil their obligations, the deposits are returned, together with interest accrued under the terms of the lease/licence.

Deposits received are credited to security fund payables in order to recognise our liability to the licensees. Repayments of deposits or the costs of making mining properties secure on default of the licensee are provided from the grant in aid received.

Interest payable on deposits is charged to the Statement of Comprehensive Net Expenditure as it accrues.

The security fund payable is reduced by relevant security costs incurred each year or when repayments are made to the licensee.

Other forms of security may include guarantee bonds in our favour, escrow accounts, or charges over land. These arrangements do not give rise to any entries in our financial statements.

1.17 Provisions

We are responsible for dealing with liabilities relating to our ownership of abandoned coal mines. These include preventing and remediating mine water pollution, settling subsidence claims, making safe when incidents have occurred and managing other property related liabilities (managing tips, rehabilitating opencast sites and dealing with closed colliery sites and spoil heaps).

Provisions are recognised when we have a present obligation (legal or constructive) as a result of a past event, that can be reliably measured, and it is probable that an outflow of economic benefits will be required to settle that obligation.

Provisions are made for the external costs of managing our obligations.

Internal costs are not provided for.

Where the time value of money is material, we apply Consumer Price Index (CPI) inflation rates to costs and then discount them to their present value, using the nominal discount rates as specified annually by HM Treasury. These rates are disclosed within note 13.2 (page 129) to the accounts.

Each year the Statement of Comprehensive Net Expenditure includes the borrowing costs of provisions, being the adjustments to unwind one year's discount so that liabilities are shown at current day price levels.

Provisions are utilised against the Statement of Comprehensive Net Expenditure or against property, plant and equipment in the Statement of Financial Position as expenditure is incurred.

Significant public safety incidents and subsidence claims are kept under review. Provisions will be released and an accrual recognised when we have a present obligation as a result of a past event, where there is certainty over the measurement of the obligation and that an outflow of economic benefits will be required to settle that obligation.

Future operating costs associated with leases, as determined under IFRS 16 Leases, are disclosed separately. Additional cash flows beyond the term of the lease and up to the specific provisions periods are included within provisions balances.

Specific provision periods have been established as follows:

Mine water treatment schemes	100 years
Subsidence pumping stations	100 years
Public safety and subsidence	50 years
Other property	100 years, or, on a specific basis where timeframes are certain and known

Where provisions remain calculated over a period of 50 or 100 years, as we move to the next financial year it is necessary to add another year onto the provisions to maintain that time frame. At the end of each reporting period, we consider whether the provision period applied to each provision remains appropriate.

Provisions are reviewed annually at the year end to ensure all obligations and work programmes have been provided for.

1.18 Leases

Leases as a lessor

Lease income from head office freehold property is accounted for in equal annual amounts and recognised either over the term of the lease, or to a date where a break clause may be applied, whichever is the earliest.

Leases as a lessee

Lease liabilities are recognised whereby a contract, or part of a contract, that conveys the right to control the use of an identified asset and receive substantially all of the economic benefits for a period of time exists, in exchange for a payment. Exemptions, as provided by the FReM, are taken in relation to short-term leases (less than one year) and low value leases.

All contracts are assessed on inception of a contract or when the terms and conditions of a contract are significantly changed.

The lease period is the non-cancellable term of the lease, together with contractual options to extend or to terminate the lease early, where it is reasonably certain that an extension option will be exercised or a termination option will not be exercised.

On inception of a lease contract, a Right of Use asset and a corresponding lease liability are recognised, where the lease period is greater than one year and the value is greater than £2,000.

The commencement date is when the underlying asset is made available for use.

The lease liability is measured at an amount equal to the present value of the remaining lease payments over the term of the lease, payments being discounted to their present value using discount rates as specified by HM Treasury.

The lease liability is remeasured when the contractual cash flows of variable lease payments change due to a change in an index or rate, or when the lease term changes.

1.19 Contingent assets and liabilities

In addition to contingent liabilities or assets disclosed in accordance with IAS 37, we disclose for parliamentary reporting and accountability purposes certain statutory and non-statutory contingent liabilities where the likelihood of a transfer of economic benefit is remote, but which have been reported to Parliament in accordance with the requirements of HM Treasury's Managing Public Money.

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

1.20 Significant accounting judgements, estimates and assumptions

Provisions

Whilst the provisions recorded reflect management's best estimates at the end of a reporting period of the future costs, based on the best existing knowledge at the time, it is reasonably possible that subsequent information, events and outcomes within a future accounting period could result in material adjustments to the provisions balance of £1,709.0 million as at 31 March 2025. There are a range of possible outcomes in respect of the assumptions underpinning the provision, and the sensitivity to changes in the underlying assumptions are disclosed in note 13.4 (page 133). In future periods new information and events may result in significant changes to the assumptions used, which may have a future material impact on our financial position.

In particular, there is significant estimation uncertainty in the future costs we will incur in relation to mine water schemes, public safety and subsidence and subsidence pumping stations, given the long term nature of these liabilities and the number and nature of the assumptions on which the estimate of the provisions are based (see note 13.4 for further details, page 133).

Provisions balances are calculated over timescales which are supported by reasonable evidence. These liabilities may extend beyond stated periods, but currently there is insufficient evidence to support provisions beyond these timescales.

Leases

Judgement is exercised in determining whether a contract, in substance, is or contains a lease and whether it conveys the right to control the use of an identified asset and receive substantially all of the economic benefits associated with use, in exchange for a payment.

Lease periods are determined by considering the non-cancellable term of the lease, together with any periods covered by an option to extend or terminate the lease, and also reflect on previous practice.

Other than in the review and calculation of provisions and leases, we have made no material accounting judgements, estimates or assumptions in preparing these financial statements.

1.21 New standards, amendments and interpretations not yet effective

The following standards were in issue but not yet effective and have not been adopted in these financial statements:

IFRS 17 "insurance contracts"

The new standard will apply a more standardised approach to accounting for insurance contracts, setting clearer expectations for recognition, classification and measurement of assets and liabilities in relation to insurance contracts (insurance contracts issued and re-insurance contracts issued or held).

HM Treasury have confirmed the standard is to be introduced to the FReM from 2025-26, effective 1 April 2025 (with limited options for early adoption) and have provided application guidance, issued July 2023, setting out the basis of adaptation and interpretation by the FReM.

A review of the standard, in the context of our business activities, has been undertaken and concluded that there will be no impact on our financial statements.

FReM "Valuation of non-investment assets"

HM Treasury have confirmed changes that are to be introduced to the FReM from 2025-26 relating to the valuation of non-investment assets.

Current asset categories of networked, specialised or non-specialised assets and any reference to assets held for their service potential, will be referred to as assets held for their operational capacity. The basis of valuation will remain Existing Use Value (EUV), but with guidance updated to ensure full valuations are not required more frequently than quinquennially, supplemented by annual indexation in the intervening years.

The basis of valuation of intangible assets will be historical cost, replacing Existing Use Value (EUV).

These changes will have no material impact on our financial statements.

2. STATEMENT OF OPERATING EXPENDITURE BY OPERATING SEGMENTS

The following analysis by operating segment of gross expenditure, income, net (income)/ expenditure and total assets is stated below in accordance with IFRS 8.

2024-25	Development & information	Operations - environment	Operations - public safety	Commercial & innovation	Total
	£000	£000	£000	£000	£000
Expenditure incurred during the year before internal recharges	10,297	30,995	24,410	14,223	79,925
Internal recharges for data and services	(1,537)	-	-	1,537	-
Expenditure incurred during the year	**8,760**	**30,995**	**24,410**	**15,760**	**79,925**
Impairments	163	13,970	92	96	14,321
Provision utilised	(50)	(19,193)	(17,964)	-	(37,207)
Provision movements	50	65,193	69,964	-	135,207
Gross expenditure	**8,923**	**90,965**	**76,502**	**15,856**	**192,246**
Income	**(4,361)**	**(93)**	**(56)**	**(16,980)**	**(21,490)**
Net expenditure/(income)	**4,562**	**90,872**	**76,446**	**(1,124)**	**170,756**
Total assets	**6,788**	**32,904**	**8,939**	**7,758**	**56,389**
Memo: net expenditure/(income) excluding provision utilised and movements	4,562	44,872	24,446	(1,124)	72,756

2023-24 (Restated)	Development & information	Operations - environment	Operations - public safety	Commercial & innovation	Total
	£000	£000	£000	£000	£000
Expenditure incurred during the year before internal recharges	9,328	26,594	20,225	11,926	68,073
Internal recharges for data and services	(1,426)	-	-	1,426	-
Expenditure incurred during the year	**7,902**	**26,594**	**20,225**	**13,352**	**68,073**
Impairments	1,116	14,274	-	-	15,390
Provision utilised	(117)	(17,355)	(14,529)	-	(32,001)
Provision movements	(883)	(541,645)	(25,471)	-	(567,999)
Gross expenditure	**8,018**	**(518,132)**	**(19,775)**	**13,352**	**(516,537)**
Income	**(3,195)**	**(74)**	**(51)**	**(14,980)**	**(18,300)**
Net expenditure/(income)	**4,823**	**(518,206)**	**(19,826)**	**(1,628)**	**(534,837)**
Total assets	**6,496**	**26,447**	**6,387**	**6,178**	**45,508**
Memo: net expenditure/(income) excluding provision utilised and movements	5,823	40,794	20,174	(1,628)	65,163

Segmental analysis

For 2024-25, to better reflect our purpose statements (see page 22) and revised organisational structure, the reported segments analysed above separate our core operations to represent the work we do to protect and enhance the environment (Operations – environment) and keeping people safe and providing peace of mind (Operations – public safety). There is no change to our Development and information or Commercial and innovation segments. The segments reported are consistent with our organisational structure, directors' responsibilities and the management information used by our management team for the period reported. 2023-24 figures have been re-presented, splitting the previously reported Operations segment on a consistent basis.

Further information in relation to average number of persons employed, by segment, can be found in the remuneration and staff report (page 139) and fees and charges can be found in the parliamentary accountability and audit report (page 91).

Development and information

Development and information provides data, information and expertise to help people make informed decisions.

Development manages our property and mineral estate. It provides planning advice to local authorities, coal mining licences to operators, and permission, through a permit and indemnity process, to enter or intersect coal. Income from licensing and permissions indemnities provide the funding for these activities, which are charged at cost, plus an allowance for overhead recovery. Income from property and estate management is derived from operating lease rental income and profits on the disposal of property, including clawback arrangements.

Information includes the licensing and provision of mining information, as well as follow on support with its interpretation. Information is provided both internally and to external customers and charged at cost, plus an allowance for overhead recovery.

Operations - environment

Operations – environment includes programmes (mine water schemes and subsidence pumping stations) that protect and enhance the environment.

Operations – public safety

Operations – public safety includes public safety and subsidence work (claims, incidents, mine entry inspections and tip management) that keep people safe and provide peace of mind.

Commercial and innovation

Commercial and innovation activities create value and minimise cost to the taxpayer.

Commercial income is derived from the provision of mining reports, which are charged at commercial rates, and, advisory and technical services which are charged at either cost recovery, plus an allowance for overhead recovery, or at commercial rates. Advisory and technical services include the provision of metal mine water treatment programmes for the Department for Environment, Food & Rural Affairs (Defra) in England and Natural Resources Wales (NRW) in Wales, supporting Welsh Government with the safe management of tips, and supporting national infrastructure projects and local authorities in managing the risks associated with mining, as well as supporting partners in unlocking the opportunities from mine heat.

Innovation activities are focused on efficiency and net cost reduction, as well as providing income streams from ochre sales and providing power to the national grid, both being a by-product from the treatment activities undertaken at our coal mine water schemes.

The Department for Environment, Food & Rural Affairs (Defra) and Natural Resources Wales (NRW), for the provision of advisory and technical services in support of ongoing metal mine water treatment programmes, provided income streams of greater than 10% of the revenue from contracts with customers (2023-24: Defra and NRW, for the provision of advisory and technical services, provided income streams greater than 10%). The directors do not consider reliance on either of these customers to pose a significant risk to our operations.

ANALYSIS OF OPERATING INCOME BY SEGMENT

2024-25	Note	Development & information	Operations - environment	Operations - public safety	Commercial & innovation	Total
		£000	£000	£000	£000	£000
Advisory and technical services		-	-	-	9,996	9,996
Mining reports		-	-	-	6,710	6,710
Data licensing and mining information		2,317	-	-	-	2,317
Licensing and permissions indemnities		1,005	-	-	-	1,005
By-products		-	-	-	215	215
Other income		16	21	12	13	62
Revenue from contracts with customers	4.1	**3,338**	**21**	**12**	**16,934**	**20,305**
Profit on disposal of property, plant and equipment and investment properties		781	-	-	-	781
Rental income		219	43	26	27	315
Other income		23	29	18	19	89
Other operating income	4.2	**1,023**	**72**	**44**	**46**	**1,185**
Total operating income		**4,361**	**93**	**56**	**16,980**	**21,490**

Analysis of operating income by segment

2023-24 (Restated)	Note	Development & information	Operations - environment	Operations - public safety	Commercial & innovation	Total
		£000	£000	£000	£000	£000
Advisory and technical services		-	-	-	8,117	8,117
Mining reports		-	-	-	6,623	6,623
Data licensing and mining information		1,743	-	-	-	1,743
Licensing and permissions indemnities		745	-	-	-	745
By-products		-	-	-	196	196
Other income		36	5	3	2	46
Revenue from contracts with customers	4.1	**2,524**	**5**	**3**	**14,938**	**17,470**
Profit on disposal of property, plant and equipment and investment properties		415	-	-	-	415
Rental income		241	54	38	33	366
Other income		15	15	10	9	49
Other operating income	4.2	**671**	**69**	**48**	**42**	**830**
Total operating income		**3,195**	**74**	**51**	**14,980**	**18,300**

3. EXPENDITURE

	Note	2024-25 £000	2024-25 £000	2023-24 £000	2023-24 £000
Staff costs:					
Wages and salaries		19,485		16,395	
Social security costs		2,220		1,863	
Other pension costs		5,200		4,064	
Agency staff costs		1,286		769	
Sub-total staff costs			**28,191**		**23,091**
Goods and services:					
Expenditure incurred during the year		49,073		42,884	
Less provision utilised	13	(37,207)		(32,001)	
			11,866		**10,883**
Research and development expenditure		486		360	
Auditors' remuneration and expenses		108		100	
Travel and subsistence		511		493	
			1,105		**953**
Sub-total goods and services			**12,971**		**11,836**
Depreciation, revaluation and impairment charges:					
Depreciation and amortisation					
Property, plant and equipment	6	676		715	
Intangibles	8	942		760	
			1,618		**1,475**
Revaluation					
Property, plant and equipment	6	(43)		-	
Investment properties	7	(98)		(332)	
			(141)		**(332)**
Impairments					
Property, plant and equipment	6	14,278		15,367	
Intangibles	8	43		23	
			14,321		**15,390**
Loss on disposal of assets					
Property, plant and equipment	6	31		2	
Investment properties	7	48		-	
			79		2
Sub-total depreciation, revaluation and impairment charges			**15,877**		**16,535**

	Note	2024-25 £000	2024-25 £000	2023-24 £000	2023-24 £000
Provisions movement:					
Other provisions movements	13	122,620		236,511	
Borrowing costs of provisions (unwinding of discount)	13	71,587		71,490	
Discount rate changes	13	(59,000)		(876,000)	
Sub-total provisions movement			**135,207**		**(567,999)**
Total operating expenditure			**192,246**		**(516,537)**

Staff and related costs of £463,000 were charged to capital projects during 2024-25 (2023-24: £502,000). Other staff and related disclosures are included in the staff and remuneration report within the accountability report. There were no exit packages agreed during 2024-25 (2023-24: no exit packages). There have been 2 early retirements due to ill health during 2024-25 (2023-24: no early retirements due to ill health).

No auditors' remuneration and expenses have been incurred for professional fees associated with non-audit work during either 2024-25 or 2023-24.

Detailed information on provisions and provisions movements is provided in note 13 (page 128) to the accounts.

As a result of the adoption of IFRS 16 Leases, only operating lease costs that fall outside the scope of IFRS 16 are incorporated within the goods and services figure above. Lease costs falling within the scope of IFRS 16 are included in note 6 (page 120) and note 14 (page 135).

4. INCOME

4.1 Revenue from contracts with customers

	2024-25 £000	2023-24 £000
Advisory and technical services	9,996	8,117
Mining reports	6,710	6,623
Data licensing and mining information	2,317	1,743
Licensing and permissions indemnities	1,005	745
By-products	215	196
Other income	62	46
Revenue from contracts with customers	**20,305**	**17,470**

Income is recognised in line with IFRS 15 Revenue from contracts with customers. Mining reports, licensing and permissions indemnities, data licensing and mining information, and by-products income is recognised when performance obligations are satisfied at a point in time.

Advisory and technical services income is recognised as performance obligations are satisfied over time.

No assets are recognised from costs to obtain or fulfil a contract with a customer, and no significant judgements have been made in determining the satisfaction of performance obligations or in determining and allocating the transaction price to performance obligations.

Further information is provided on products and services in note 2 to the accounts (page 110) and fees and charges in the parliamentary accountability and audit report (page 91).

4.2 Other operating income

	2024-25 £000	2023-24 £000
Profit on disposal of property, plant and equipment and investment properties (detailed in table below)	781	415
Rental income	315	366
Other income	89	49
Other operating income	**1,185**	**830**

Rental income relates to operating lease income from property.

	2024-25 £000	2023-24 £000
Profit on disposal of property, plant and equipment and investment properties:		
Proceeds from clawback on sale of land	781	424
Proceeds from sale of investment properties	-	150
Total proceeds	**781**	**574**
Fair value of investment properties	-	(159)
Total	**781**	**415**

Where the British Coal Corporation or the Mining Remediation Authority's sale agreements for the disposal of land include provisions for restrictive covenants or clawback, proceeds are received at a future date when these provisions have been satisfied. This may include the removal of a restrictive covenant or following development of the land, recognising the Mining Remediation Authority's share of the increased value.

Further information is provided on products and services in note 2 to the accounts (page 110) and fees and charges in the parliamentary accountability and audit report (page 91).

4.3 Consolidated fund income

The Coal Authority acts as an agent on behalf of the consolidated fund (HM Treasury). Cash collected and payable to the consolidated fund is reduced to cover the Coal Authority's cost of collection. This income adjustment is included within licensing and permissions indemnities income within note 4.1 (page 116) to the accounts.

	2024-25 £000	2024-25 £000	2023-24 £000	2023-24 £000
Production related rent (gross)	12		44	
Cost of collection	(2)		(6)	
Production related rent (net)		**10**		**38**
Options for lease		2		9
Incidental rent		-		4
Property sale proceeds		206		269
Income payable to the consolidated fund		**218**		**320**
Balances held at start of year		**12**		**8**
Income payable to the consolidated fund		218		320
Payments made to the consolidated fund		(226)		(316)
Balances held at end of year		**4**		**12**

Production related rent is earned on each tonne of coal extracted from existing operating coal mining sites.

Options for lease for future coal mining sites are granted in the form of a conditional licence and option for lease for the coal. Income is recognised on the granting of the option. The site cannot become operational until certain conditions (for example, planning consent) have been met and payments are made annually based on the area of the option.

Property sale proceeds are recognised as consolidated fund income where the initial purchase was made from grant in aid in previous periods. Income is recognised following the exchange of contracts and on completion of the sale of property.

Cost of collection relates to the element of income retained to finance licensing activities.

Balances held at end of year represent amounts still to be remitted to the consolidated fund.

5. TAXATION

The Coal Authority is registered for corporation tax however there are no tax liabilities associated with the current reporting period.

No deferred tax asset has been recognised for tax losses on the basis that profits do not exist. If any profits were to arise in the future, the tax losses may be utilised against this.

6. PROPERTY, PLANT AND EQUIPMENT

	Land	Buildings	Information technology	Plant and machinery, fixtures and fittings	Mine water schemes	Subsidence pumping stations	Right of use assets	Assets under construction	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Cost or valuation									
At 1 April 2024	8,694	1,741	5,707	3,969	157,641	19,250	7,554	4,165	**208,721**
Additions	362	-	56	279	12,510	705	295	3,950	**18,157**
Disposals	(16)	-	(287)	(81)	-	-	(88)	-	**(472)**
Remeasurements	-	-	-	-	-	-	300	-	**300**
Reclassifications	-	-	67	10	486	-	-	(563)	**-**
Revaluations	365	(246)	-	-	-	-	-	-	**119**
At 31 March 2025	**9,405**	**1,495**	**5,543**	**4,177**	**170,637**	**19,955**	**8,061**	**7,552**	**226,825**
Depreciation									
At 1 April 2024	-	69	5,020	3,597	157,641	19,250	748	-	**186,325**
Charged in year	-	69	220	101	-	-	286	-	**676**
Disposals	-	-	(275)	(78)	-	-	(72)	-	**(425)**
Impairments	-	-	-	119	12,996	705	-	458	**14,278**
Revaluations	-	(138)	-	-	-	-	-	-	**(138)**
At 31 March 2025	**-**	**-**	**4,965**	**3,739**	**170,637**	**19,955**	**962**	**458**	**200,716**
Net book value at 31 March 2024	**8,694**	**1,672**	**687**	**372**	**-**	**-**	**6,806**	**4,165**	**22,396**
Net book value at 31 March 2025	**9,405**	**1,495**	**578**	**438**	**-**	**-**	**7,099**	**7,094**	**26,109**

Except for Right of Use assets, the Mining Remediation Authority owns all of its assets and has no finance leases or Private Finance Initiative (PFI) contracts. Further detail relating to Right of Use assets is included in note 14.1 (page 135).

Valuations of head office land and buildings and properties that are held for operational purposes are undertaken on a biennial basis (notes 1.11 and 1.12 to the accounts). Changes in valuation are reflected as appropriate in land and buildings.

A valuation was undertaken of the head office land and buildings as at 31 March 2025 by external chartered surveyors (Carter Jonas, a multi-disciplinary chartered surveying practice) in accordance with Royal Institution of Chartered Surveyors' guidelines. The valuation of £3,420,000 (land: £1,925,000 and buildings: £1,495,000) is reflected above, with the next valuation due to be undertaken in March 2027. A gain of £365,000 relating to land was recognised through the Revaluation Reserve. A loss of £566,000 relating to Buildings was recognised through the Revaluation Reserve (£151,000) and through the Statement of Comprehensive Net Expenditure (£415,000) during 2024-25.

Net disposals for the year are £47,000 (2024: £2,000). Losses on disposals of £31,000 (2024: £2,000) have been recognised through the Statement of Comprehensive Net Expenditure. Proceeds, associated with the disposal of land of £16,000 (2024: £nil), are payable to the Consolidated Fund and have been recognised through Reserves.

Costs incurred in the development, construction or refurbishment of mine water schemes and subsidence pumping stations are recognised as assets under construction until such time that they are brought into operational use, whereby the assets are then subject to an impairment review and impaired to nil with a charge being made to the Statement of Comprehensive Net Expenditure.

	Land	Buildings	Information technology	Plant and machinery, fixtures and fittings	Mine water schemes	Subsidence pumping stations	Right of use assets	Assets under construction	Total
	£000	£000	£000	£000	£000	£000	£000	£000	£000
Cost or valuation									
At 1 April 2023	8,698	1,740	5,273	3,052	144,591	18,979	7,047	4,897	194,277
Additions	(4)	1	250	549	11,550	271	255	1,337	14,209
Disposals	-	-	(15)	(2)	-	-	(66)	-	(83)
Impairments	-	-	-	-	-	-	(1,116)	-	(1,116)
Remeasurements	-	-	-	-	-	-	1,434	-	1,434
Reclassifications	-	-	199	370	1,500	-	-	(2,069)	-
At 31 March 2024	**8,694**	**1,741**	**5,707**	**3,969**	**157,641**	**19,250**	**7,554**	**4,165**	**208,721**
Depreciation									
At 1 April 2023	-	-	4,762	2,660	144,591	18,979	448	-	171,440
Charged in year	-	69	186	94	-	-	366	-	715
Disposals	-	-	(15)	-	-	-	(66)	-	(81)
Impairments	-	-	87	843	13,050	271	-	-	14,251
At 31 March 2024	**-**	**69**	**5,020**	**3,597**	**157,641**	**19,250**	**748**	**-**	**186,325**
Net book value at 31 March 2023	**8,698**	**1,740**	**511**	**392**	**-**	**-**	**6,599**	**4,897**	**22,837**
Net book value at 31 March 2024	**8,694**	**1,672**	**687**	**372**	**-**	**-**	**6,806**	**4,165**	**22,396**

A former colliery site was subject to a rent review during 2023-24, however the asset continues to have no economic benefit, therefore it has been fully written-down, resulting in the impairment charge of £1,116,000.

7. INVESTMENT PROPERTIES

	2025 £000	2024 £000
Fair value at 1 April	546	369
Disposals	(61)	(15)
Transfer from assets held for sale	-	140
Transfer to assets held for sale	(270)	(280)
Revaluations	98	332
Fair value at 31 March	**313**	**546**

The Mining Remediation Authority owns all of its investment properties and undertakes a 5 year rolling programme to ensure that all material investment properties are subject to an external valuation. 2024-25 is the third year of the current rolling programme.

Disposals for the year are £61,000 (2024: £15,000). Losses on disposals of £48,000 (2024: £nil) have been recognised through the Statement of Comprehensive Net Expenditure. Proceeds, associated with the disposal of 2 pieces of land at £13,000 (2024: £15,000), are payable to the Consolidated Fund and have been recognised through Reserves.

All investment properties that have not been subject to an external valuation during the year have been subject to an internal valuation, undertaken by a suitably qualified Mining Remediation Authority property manager. Internal valuations have been established using appropriate property indices to reflect the movement in the property market over the previous year.

There are no material rental incomes or operating costs in respect of investment properties.

8. INTANGIBLE ASSETS

	Information technology £000	Software licences £000	Assets under construction £000	Total £000
Cost or valuation				
At 1 April 2024	23,242	1,496	255	24,993
Additions	576	15	-	591
Reclassifications	133	-	(133)	-
At 31 March 2025	**23,951**	**1,511**	**122**	**25,584**
Amortisation				
At 1 April 2024	21,033	1,457	-	22,490
Charged in year	924	18	-	942
Impairments	43	-	-	43
At 31 March 2025	**22,000**	**1,475**	**-**	**23,475**
Net book value at 31 March 2024	**2,209**	**39**	**255**	**2,503**
Net book value at 31 March 2025	**1,951**	**36**	**122**	**2,109**

The Mining Remediation Authority owns all of its intangible assets. Information technology includes information systems developed in-house or by third parties and assets under construction consist predominantly of cost incurred in the further development of these information systems.

	Information technology £000	Software licences £000	Assets under construction £000	Total £000
Cost or valuation				
At 1 April 2023	22,007	1,479	622	24,108
Additions	777	7	107	891
Disposals	-	(6)	-	(6)
Reclassifications	458	16	(474)	-
At 31 March 2024	**23,242**	**1,496**	**255**	**24,993**
Amortisation				
At 1 April 2023	20,281	1,432	-	21,713
Charged in year	743	17	-	760
Disposals	-	(6)	-	(6)
Impairments	9	14	-	23
At 31 March 2024	**21,033**	**1,457**	**-**	**22,490**
Net book value at 31 March 2023	**1,726**	**47**	**622**	**2,395**
Net book value at 31 March 2024	**2,209**	**39**	**255**	**2,503**

9. ASSETS HELD FOR SALE

Non-current assets held for sale

	Land £000	Buildings £000	Total £000
Fair Value at 1 April 2024	5	275	280
Transfers from investment properties	-	270	270
Disposals	-	(100)	(100)
Fair value at 31 March 2025	**5**	**445**	**450**

Land: One package of land is scheduled for disposal during 2025-26.

Buildings: 3 properties are scheduled for disposal during 2025-26 following the completion of repairs. These properties were previously purchased for operational purposes as they were damaged as a result of a public safety incident.

In January 2020 the directors approved a property disposal strategy, including the sale of assets through private treaty or at auction. A programme of disposals is presented and agreed by the executive leadership team on an annual basis as part of the annual budgeting and planning process.

	Land £000	Buildings £000	Total £000
Fair Value at 1 April 2023	610	235	845
Transfers to investment properties	(140)	-	(140)
Transfers from investment properties	5	275	280
Disposals	(470)	(235)	(705)
Fair Value at 31 March 2024	**5**	**275**	**280**

10. TRADE RECEIVABLES, FINANCIAL AND OTHER CURRENT ASSETS

Amounts falling due within one year

	2025 £000	2024 £000
VAT	1,773	948
Trade and other receivables	390	536
Prepayments	1,590	1,268
Accrued income	3,326	2,240
Expected credit losses	(890)	(846)
Balance at 31 March	**6,189**	**4,146**

There are no amounts falling due after more than one year.

Expected credit losses relate to amounts that are assessed at a customer level as potentially unrecoverable. £728,000 relates to a specific debt that has been assessed as potentially unrecoverable. £162,000 has been assessed as potentially unrecoverable as a result of the current economic climate.

11. CASH AND CASH EQUIVALENTS

	2025 £000	2024 £000
Balance at 1 April	15,637	13,218
Net change in cash and cash equivalent balances	5,582	2,419
Balance at 31 March	**21,219**	**15,637**
The following balances were held at:		
Government Banking Services	21,219	15,637
Balance at 31 March	**21,219**	**15,637**

Cash balances incorporate £1,386,000 (2024: £1,386,000) of ring fenced funds held in a separate account. These ring fenced funds represent receipts from bond providers following the termination of operations of ATH Resources PLC, Benhar Developments Ltd and Scottish Coal Company Ltd. The balances will be offset against the settlement of the operators' liabilities. Balances are to remain ring fenced until such time that all future liabilities are settled.

12. TRADE PAYABLES AND OTHER CURRENT LIABILITIES

12.1 Amounts falling due within one year

	Note	2025 £000	2024 £000
Other taxation and social security		1,065	869
Trade and other payables		1,263	517
Security fund payables	12.3	320	104
Liabilities in relation to called-in security	12.4	418	-
Lease liabilities	14.2	967	795
Amounts due to government (consolidated fund income)		4	12
Accruals		25,527	18,391
Deferred income		970	363
Balance at 31 March		**30,534**	**21,051**

Security fund payables (due within one year and after more than one year) relate to cash receipts from licensed coal operators and are held by the Mining Remediation Authority until such time that either, the licensee fulfils their obligations under the terms of a lease/licence, whereby the cash is returned to the operator, or to ensure debts and future liabilities are settled should a licensee fail to meet their obligations under a lease/licence. These cash receipts are not ring fenced, but are recognised as an operating cash inflow, with any payments being recognised as a cash outflow financed by grant in aid.

Liabilities in relation to called-in security are in respect of the expected costs of settling future subsidence claims following the termination of operations and disclaiming of a lease/licence. (Called-in security is in the form of cash receipts or property assets. Cash receipts are ring fenced. Property assets generate further cash receipts on disposal. See notes 6 (page 120), 9 (page 124) and 11 (page 125) to the accounts for further details.) £418,000 falls due within one year and £968,000 is due after one year. Both figures are in respect of ATH Resources PLC, Benhar Developments Ltd and the Scottish Coal Company Ltd.

The amounts due to government represent amounts still to be remitted to the consolidated fund (HM Treasury) once cash has been collected in relation to licensing activities. The balance consists of trade receivables of £3,000 (2024: £7,000) and accrued income of £1,000 (2024: £5,000). See note 4.3 (page 118) to the accounts for further details.

12.2 Amounts falling due after more than one year

	Note	2025 £000	2024 £000
Security fund payables:	12.3		
In more than 1 year, but not more than 2 years		266	521
In more than 2 years, but not more than 5 years		58	55
In more than 5 years		1,115	1,084
		1,439	**1,660**
Liabilities in relation to called-in security:	12.4		
In more than 1 year, but not more than 2 years		290	430
In more than 2 years, but not more than 5 years		471	504
In more than 5 years		207	452
		968	**1,386**
Lease liabilities	14.2	10,710	10,904
Balance at 31 March		**13,117**	**13,950**

Where cash has been received from bond providers, any amounts not utilised, following the settlement of all future liabilities, will remain payable to the respective bond provider.

12.3 Analysis of movements on security fund payables

	2025 £000	2024 £000
Opening balance – falling due within 1 year	104	143
Opening balance – falling due after more than 1 year	1,660	1,574
Opening balance	**1,764**	**1,717**
Invoiced and cash receipts	13	8
Interest payable	71	72
Repayment to licensees	(46)	(33)
Utilisation	(43)	-
Movements during the year	**(5)**	**47**
Closing balance – falling due within 1 year	320	104
Closing balance – falling due after more than 1 year	1,439	1,660
Closing balance	**1,759**	**1,764**

12.4 Analysis of movements on liabilities in relation to called-in security

	2025 £000	2024 £000
Opening balance – falling due within 1 year	-	489
Opening balance – falling due after more than 1 year	1,386	1,132
Opening balance	**1,386**	**1,621**
Repayments	-	(235)
Movements during the year	**-**	**(235)**
Closing balance – falling due within 1 year	418	-
Closing balance – falling due after more than 1 year	968	1,386
Closing balance	**1,386**	**1,386**

13. PROVISIONS FOR LIABILITIES AND CHARGES

13.1 Total provisions

	Mine water schemes	Public safety and subsidence	Subsidence pumping stations	Other property related provisions	Total 2024-25	Total 2023-24
	£000	£000	£000	£000	£000	£000
Opening balance	1,198,000	271,000	87,000	55,000	**1,611,000**	2,211,000
Utilised against operating spend	(17,393)	(15,486)	(1,800)	(2,528)	**(37,207)**	(32,001)
Utilised against capital spend	(15,550)	-	(705)	-	**(16,255)**	(13,663)
Created/(released)	65,909	63,296	8,621	1,049	**138,875**	250,174
Borrowing costs of provisions (unwinding of discount)	53,034	12,190	3,884	2,479	**71,587**	71,490
Discount rate changes	(46,000)	(7,000)	(4,000)	(2,000)	**(59,000)**	(876,000)
Closing balance	**1,238,000**	**324,000**	**93,000**	**54,000**	**1,709,000**	**1,611,000**

Provisions and movements in provisions are provided for in line with accounting policies stated in note 1.17 (page 107) to the accounts.

The provision for liabilities and charges at 31 March 2025 is £1,709.0 million (2024: £1,611.0 million). Forecast cash flows, which reflect our latest assumptions, included within this provision before inflation and discounting are forecast at £4,060.4 million (2024: £3,733.0 million), an increase of £327.4 million. This increase is predominantly driven by mine water scheme costs and is further explained below.

13.2 Inflation and discount rates

In calculating each provision at its present value, CPI (Consumer Price Index) inflation rates have been applied to cash flows that are based on 2025 prices and then nominal discount rates, as specified by HM Treasury, have been applied. Specified rates used are presented below:

HM Treasury rates			2024-25	2023-24
CPI Inflation	Year 1		2.60%	3.6%
	Year 2		2.30%	1.8%
	Years 3-100		2.00%	2.0%
Nominal Discount Rate	Short term	Years 1-5	4.03%	4.26%
	Medium term	Years 6-10	4.07%	4.03%
	Long term	Years 11-40	4.81%	4.72%
	Very long term	Years 41-100	4.55%	4.40%

The change in discount rates has resulted in a decrease to the provisions balance of £59.0 million for 2024-25 (2024: decrease of £876.0 million).

Where provisions remain calculated over a period of 50 or 100 years, it is necessary to add another year onto the provisions to maintain that time frame. Forecast cash flows, before inflation and discounting, associated with the additional year are £43.8 million (2024: £39.8 million).

Other key assumptions and sensitivities in establishing the provisions at 31 March 2025 are explained on the next pages.

13.3 Key assumptions

Mine water schemes
The provision relating to mine water treatment schemes is £1,238.0 million (2024: £1,198.0 million).

In order to comply with legislation, including the Water Environment (Water Framework Directive) (England and Wales) Regulations 2003 and the Water Environment and Water Services (Scotland) Act 2003, a strategy has been developed to design and build a further 9 schemes by 2035 to remediate existing pollution identified by the Environment Agency (EA), Natural Resources Wales (NRW) and Scottish Environment Protection Agency (SEPA). A further 20 preventative schemes are programmed to be built to avoid new pollution based on scientific projections of water quality and levels.

The legislation includes the principle of disproportionate cost and since 2010-11 this principle has been applied in assessing the viability of remedial schemes, through cost benefit analysis. Schemes will be deferred whilst new technologies are sought to build schemes for a cost in line with the benefits generated. Should such technology not become available these schemes may not be built and are therefore not provided for. Currently 57 schemes have been deferred, at average scheme build cost of £6.3 million and operating costs of £0.2 million per annum.

Recent analysis of our extensive monitoring of the Great Britain coalfields demonstrates that the chemistry of the mine water is extremely challenging and will require additional treatment to that normally undertaken. At present, the levels of inland saline water in mine workings do not require extensive intervention, which is allowing time for detailed work, to generate and evaluate the most cost effective and sustainable options for future treatment, as based on the current information available the response to this issue has not been confirmed. As such, a reliable estimate of the longer term cost of this issue is not currently included within the provision for mine water treatment, however, the cost of undertaking initial feasibility work, as outlined above, has been included.

Cash flows over the next 100 years, before inflation and discounting, based on latest forecast and which are within our control, total £3,083.9 million (2024: £2,891.7 million). Cash flows are calculated over 100 years as scientists have concluded that the conditions for causing pollution will continue and there is no foreseeable option to dispense with treatment schemes. These cash flows incorporate:

- the estimated cost of commissioning the build of future schemes at £220.2 million (2024: £193.8 million). The 10 year rolling programme for preventative scheme builds has been refreshed to reflect the latest phasing of projects and includes an increase of one new scheme. The programme for remedial scheme builds, out to 2035, has been updated to reflect the latest phasing of projects. Costs have increased across both programmes as a result of inflationary price increases through our supply chain. The programme, and associated cost, is subject to review with key stakeholders (Defra, NRW and SEPA).

- the estimated cost of a capital maintenance and refurbishment programme, including solar panel installation, maintenance and replacement, at £898.1 million (2024: £870.9 million). These costs relate to both existing and future schemes, and are reassessed each year to reflect changes to the future scheme build programme. Costs have primarily increased as a result of inflationary price increases through our supply chain, but also as a result of an increase of one new preventative scheme build and 2 retro-fit solar installations at existing schemes.

- the estimated cost of operating schemes, which include efficiencies as they are delivered through an ongoing innovation programme, for the next 100 years at £1,944.3 million (2024: £1,827.0 million). These costs relate to both existing and future schemes (per the latest build programme), as they are built and become operational, and are reassessed each year based on experience and actual costs incurred. Operating costs at scheme level vary dependent upon the size and type of treatment scheme, the volume of water flow, as well as the chemistry and quality of the water. Operating costs have increased by £138.6 million as a result of sustained pressure on operating costs after incorporating inflationary price increases through our supply chain, and specifically for power costs, which take account of contracted prices for 2025-26, but also as a result of the addition of one new preventative scheme.

- the estimated cost of feasibility studies, surveys and pump tests to generate and evaluate the most sustainable options for the treatment of inland saline mine water over the next 5 years is £21.3 million.

In assessing the provisions there are inherent uncertainties in respect of future costs and timing of cash flows, which impact on the provision. These include new technologies; environmental standards and regulations; the impacts of adverse weather as a result of climate change (also refer to note 13.6 (page 134) climate change); price inflation of construction and operating costs; positioning of schemes and related land costs; the number of future preventative schemes required and the length of time they will be required to operate. Reasonable assumptions and best information have been used to inform the future costs and scientific evidence and experience has underpinned one of the more sensitive elements of the assumption, namely that underlying water treatment obligations will likely extend for many hundreds of years.

A management judgement has been taken to restrict the number of years to 100 for mine water treatment and subsidence pumping stations, as well as for tip management and the Bridgewater Canal that are included within other property related provisions, reflecting the absence of a precise estimate of the timeline for the liabilities and that an infinite provision would not be relevant to the decisions being made by the user of the financial statements.

Public safety and subsidence
The provision relating to public safety and subsidence activity is £324.0 million (2024: £271.0 million).

Public safety provisions relate to incidents and the costs of treating ground collapses, shaft collapses and other incidents relating to former coal mining activities. We have obligations under the Coal Industry Act 1994 and Subsidence Act 1991 to investigate and treat incidents that have arisen from coal mining and to have regard for public safety.

Subsidence provisions relate to the estimated cost of settlement of subsidence claims. We have obligations under the Coal Industry Act 1994 and Subsidence Act 1991 to investigate and settle claims in respect of coal mining subsidence damage arising outside designated areas of responsibility associated with licences granted to coal mining operators.

Cash flows over the next 50 years, before inflation and discounting, based on latest forecast and which are within the Mining Remediation Authority's control, total £579.5 million (2024: £474.0 million). Cash flows are calculated over 50 years as we expect to settle subsidence claims and treat incidents for a considerable period of time, as the conditions for subsidence and incidents will always be in existence. These cash flows incorporate:

- the estimated costs for investigating and treating claims at £553.0 million (2024: £447.0 million), being £11.1 million per annum (2024: £9.0 million per annum). Costs are reassessed each year based on experience and actual expenditure incurred over periods of up to 10 years. Costs have increased as a result of inflationary price increases through our supply chain, combined with a continuing trend towards a larger number of complex incidents being experienced and reported.

- the estimated annual costs for the ongoing mine entry inspection programme at £26.5 million (2024: £27.0 million). Costs to 2026, reflecting a one year extension, are at £0.4 million per annum (2024: £0.4 million per annum through to 2025). Mine entry inspections and re-inspections are undertaken as part of a risk assessed rolling programme, and alternate every 5 years. The next 5 year cycles commence from 2027 at a cost of £0.7 million per annum and 2032 at a cost of £0.4 million per annum (2024: £0.7 million from 2025 and £0.4 million per annum from 2031).

The obligations arising from public safety and subsidence are considered to have shorter timeframes, as remediation actions taken and ground settlement may mitigate the present scale of risk. Management have made a judgement to assess the potential liability over a timeline of 50 years, in the absence of definitive data to enable precise measurement. Each year the timeline is considered and reviewed, with data not yet showing a reduction in the scale of incidents, and as such the 50 year timeline has been retained. Inherent uncertainties for public safety and subsidence are significantly higher than for mine water schemes, subsidence pumping stations, tip management and the Bridgewater Canal.

Significant uncertainties beyond 50 years include; new technologies or methods of treatment which may be introduced; the impacts of adverse weather as a result of climate change (also refer to note 13.6 (page 134) climate change); price inflation of contractor and material costs; new planning regulations to stabilise land prior to development; regeneration projects; or land stabilisation programmes. In addition to new damage, as time passes, shallow workings and shafts which have been treated in the past may need further remediation and monitoring. It is difficult to predict where surface hazards will next occur, or the profile and approach towards managing public safety and subsidence events, which impacts on the ability to reliably determine costs associated with these issues.

Subsidence pumping stations
The provision relating to subsidence pumping stations is £93.0 million (2024: £87.0 million).

Subsidence pumping station provisions relate to the costs of 83 pumping stations which control water on land affected by subsidence. This includes obligations under the Doncaster Drainage Act 1929.

Cash flows over the next 100 years, before inflation and discounting, based on latest forecast and which are within our control, total £256.0 million (2024: £227.9 million). Cash flows are calculated over 100 years as scientific evidence indicates that due to the effects of subsidence, certain pumping stations will be required for a considerable period of time. These cash flows incorporate:

- the estimated cost of a refurbishment programme at £80.0 million (2024: £61.9 million). Programme costs are reassessed each year based on expenditure incurred over a 5 year period and incorporate inflationary price increases through our supply chain. This ongoing refurbishment programme has been incorporated at £0.8 million per annum (2024: Programme costs were incorporated for a 10 year period at £0.7 million, with subsequent years incorporated at £0.6 million per annum). The programme, and associated cost, is subject to review with key stakeholders (Environment Agency and Internal Drainage Boards).
- the estimated cost of operating these stations for the next 100 years at £176.0 million (2024: £166.0 million), at £1.8 million per annum (2024: £1.7 million per annum). Costs are reassessed each year based on expenditure incurred over a 5 year period and incorporate inflationary price increases through our supply chain, particularly in relation to power costs.

Beyond 100 years the inherent uncertainties of the future costs and timing of cash flows cannot be reliably measured and therefore prevent provisions being made.

Significant uncertainties beyond 100 years include; the expected operational life of the stations and plant and machinery; the impact of adverse weather as a result of climate change (also refer to note 13.6 (page 134) climate change); price inflation of construction and operating costs; and the levels of refurbishment or replacement that may be required.

Other property related provisions
The provision relating to other property is £54.0 million (2024: £55.0 million).

We provide for costs to meet our statutory obligations. These liabilities are managed by our property, public safety and subsidence and tips response teams. When made aware of a site requiring rehabilitation, restoration or requiring future expenditure related to safety and security, provisions are initially recognised following an assessment of the action required and where costs can be reliably estimated, and subsequently kept under review.

These include the following items and associated cash flows, before inflation and discounting, reflecting latest assumptions:

- obligations under the Bridgewater Canal Act 1907 to maintain elements of the canal which have been affected by coal mining subsidence. A 100 year programme of works has been prepared and costs estimated at £93.5 million remain at 31 March 2025 (2024: £92.3 million). Costs have increased as a result of inflationary price increases through our supply chain. Beyond 100 years the inherent uncertainties of the future costs and timing of cash flows prevent provisions being made. Significant uncertainties beyond 100 years include the future costs of major repair projects following adverse weather conditions as a result of climate change (also refer to note 13.6 (page 134) climate change).

- obligations under the Coal Industry Act 1994, the Mines and Quarries (Tips) Act 1969 and the Mines and Quarries (Tips) Regulations 1971 to have regard to public safety. Tips may become insecure when water or ground conditions make them unstable. We have responsibility for 41 tips and keep them secure, monitor water drainage, construct tunnels and ponds to capture the water runoff and undertake a regular programme of maintenance. Costs over the next 100 years have been forecast at £38.5 million (2024: £37.5 million), incorporating annual costs at £0.4 million per annum, but with an additional £0.2 million every 10 years commencing from 2028 for more substantive infrastructure replacement (2024: £0.4 million per annum and an additional £0.3 million every 10 years for more substantive infrastructure replacement). Costs have increased as a result of inflationary price increases through our supply chain. Beyond 100 years the inherent uncertainties of the future costs and timing of cash flows prevent provisions being made. Significant uncertainties beyond 100 years include the future costs of major repair projects following adverse weather conditions as a result of climate change (also refer to note 13.6 (page 134) climate change).

- closed colliery site obligations are assessed to be £9.0 million (2024: £9.1 million) and relate to returning colliery sites to a condition that is safe and secure and consistent with any required planning permission or lease requirement.

13.4 Sensitivity of trends and assumptions

The calculations as explained above necessarily include estimates and assumptions, therefore, due to their nature, provisions balances are reasonably sensitive. For example:

- should estimated future cash flows increase or decrease by £1.0 million per annum:
  - in relation to public safety and subsidence, the total provision over 50 years at current day prices would increase or decrease by 2%, equivalent to £34.0 million.
  - in relation to mine water schemes, subsidence pumping stations and other property, the total provision over 100 years in current day prices would increase or decrease by 2%, equivalent to £34.0 million.
- should inflation or discount rates as specified by HM Treasury change over the life of the provision (50 and 100 years), there would be an impact on the provisions balance:
  - an increase in the CPI inflation rates of 0.5% would increase the total provision held by 14%, equivalent to £239.0 million.
  - a decrease in the CPI inflation rates of 0.5% would decrease the total provision held by 12%, equivalent to £205.0 million.
  - an increase in the discount rates of 0.5% would decrease the total provision held by 11%, equivalent to £188.0 million.
  - a decrease in the discount rates of 0.5% would increase the total provision held by 14%, equivalent to £239.0 million.

As outlined at note 13.2 (page 129), the prescribed HM Treasury CPI inflation rates utilised for calculating the provisions balance is 2.6% for 2025-26, as the criteria for rebutting the use of this rate has not been met.

Should the rate of inflation outturn at 2.6% for the first forecast year (Office for National Statistics rate published on 16 April 2025) which is in line with HM Treasury forecast levels, there would be no impact on the current provisions balance. This assumes no change in the discount rate used to calculate the provision.

Should the rate of inflation outturn at 3.2% for the first forecast year (Office for Budgetary Responsibility forecast average rate for 2025 published 26 March 2025) before returning to previous HM Treasury forecast levels, this would increase the provisions balance by £8.0 million (0.5%) to £1,717.0 million. This increase has been calculated assuming no change in the discount rate used to calculate the provision.

The dominant factor in the assumptions used remains the discount rate, and the rate used is in line with the rates published by HM Treasury.

13.5 Analysis of timing of discounted cashflows

	Mine water schemes	Public safety and subsidence	Subsidence pumping stations	Other property related provisions	Total
	£000	£000	£000	£000	£000
Up to 2026	41,470	11,253	2,525	1,204	56,452
Between 2026 and 2030	174,564	44,341	9,644	5,084	233,633
Between 2031 and 2045	435,953	126,362	28,000	20,000	610,315
Thereafter	586,013	142,044	52,831	27,712	808,600
Total	**1,238,000**	**324,000**	**93,000**	**54,000**	**1,709,000**

13.6 Climate change

We commit in our business plan 2025-2028 to continue to learn about the impacts of climate change on our mine assets and estate, so that we can develop and implement plans for cost effective climate change risk management and adaptation, and be ready to respond to an increased number and/or higher impact incidents. As explained at 13.3, our provisions include the cost of building mine water treatment schemes and these costs reflect current designs that allow operational headroom to treat increased volumes of water in future years should we experience increased rainfall due to climate change. Operating costs reflect our recent experience of operating our schemes during periods that include more frequent extreme weather events. Similarly our public safety and subsidence provisions balance reflects a trend towards a higher number of large or complex incidents.

We have undertaken research and analysis to identify our key risks and begin to understand the impact of climate change and extreme weather on our future operational activities. We are embedding climate impact assessments into our plans and processes, enhancing our environmental monitoring and early warning systems where needed and continuing to assess key assets for climate resilience. This will enable us to develop appropriate asset management and climate change adaptation plans. We expect to publish our first set of climate adaption plans during 2026-27.

As these plans develop we will evolve our methodology to model the impact of climate change on our future cash flows.

14. LEASES

14.1 Right of Use assets

	Land £000	Buildings £000	Vehicles £000	Total £000
Cost or valuation				
At 1 April 2024	7,036	59	459	**7,554**
Additions	3	-	292	**295**
Remeasurements (including modifications)	273	22	5	**300**
Disposal	-	-	(88)	**(88)**
At 31 March 2025	**7,312**	**81**	**668**	**8,061**
Depreciation				
At 1 April 2024	504	55	189	**748**
Charged in year	69	24	193	**286**
Disposal	-	-	(72)	**(72)**
At 31 March 2025	**573**	**79**	**310**	**962**
Net book value at 31 March 2024	6,532	4	270	**6,806**
Net book value at 31 March 2025	**6,739**	**2**	**358**	**7,099**

As detailed in note 1.18, "Right of Use" assets are created on inception of a lease whose terms and conditions convey the right to use an underlying asset named in the lease. On any change to the terms and conditions of the lease which changes the liability attaching thereto, the asset and its liability are remeasured using discount rates prevailing at the time. As with other property, Right of Use assets are depreciated over their useful life, which is the lease term.

	Land £000	Buildings £000	Vehicles £000	Total £000
Cost or valuation				
At 1 April 2023	6,735	51	261	**7,047**
Additions	14	-	241	**255**
Remeasurements (including modifications)	1,403	8	23	**1,434**
Disposal	-	-	(66)	**(66)**
Impairment	(1,116)	-	-	**(1,116)**
At 31 March 2024	**7,036**	**59**	**459**	**7,554**
Depreciation				
At 1 April 2023	286	33	129	**448**
Charged in year	218	22	126	**366**
Disposal	-	-	(66)	**(66)**
At 31 March 2024	**504**	**55**	**189**	**748**
Net book value at 31 March 2023	6,449	18	132	**6,599**
Net book value at 31 March 2024	**6,532**	**4**	**270**	**6,806**

14.2 Lease liabilities

Obligations under finance leases for the following periods comprise:	2024-25 £000	2023-24 £000
Land		
Within 1 year	466	474
Between 1 to 5 years	1,917	2,345
After 5 years	12,080	11,790
Total cash payments	**14,463**	**14,609**
Less: interest element	(3,069)	(3,117)
Present value of obligations	**11,394**	**11,492**
Other		
Within 1 year	167	127
Between 1 to 5 years	127	87
After 5 years	-	-
Total cash payments	**294**	**214**
Less: interest element	(11)	(7)
Present value of obligations	**283**	**207**
Total	**11,677**	**11,699**
Of which, present value of obligations are:		
Current	967	795
Non-current	10,710	10,904

"Other" relates to vehicles and a short lease for a building.

As detailed in note 1.18 (page 108), inception of a lease whose terms and conditions convey the right to use an underlying asset mean that the lease liability is brought "on-SOFP", together with the asset, at the Net Present Value of the future cash flows attaching to the lease.

14.3 Lease elements in the Statement of Comprehensive Net Expenditure

	2025	2024
	£000	£000
Variable lease payments not included in lease liabilities:		
Expense related to short-term leases	59	85
Expense related to low value asset leases (excluding short-term leases)	163	167
Sub-leasing income	182	182

As detailed in note 1.18 (page 108), where the terms and conditions of a lease do not convey the right to use an underlying asset, the lease is treated as an operating lease and taken as an expense to the Statement of Comprehensive Net Expenditure. Where a lease's terms and conditions satisfy the requirements for capitalisation, but the lease liability is immaterial, either according to the length of unexpired term or the value of the underlying asset, these leases are also treated as operating leases and taken as an expense to the Statement of Comprehensive Net Expenditure.

Notional interest is calculated on the outstanding lease liability and charged to the Statement of Comprehensive Net Expenditure.

14.4 Cash outflow for leases

	2025 £000	2024 £000
Right of Use leases (IFRS 16)	733	632
Low value and short-term leases	222	252
Total cash outflow for leases	**955**	**884**

The above amounts have been taken to the Statement of Cash Flows.

14.5 Operating leases (lessor)

Negotiations with a third party for renewing the rental agreement for the use of part of the head office property have not been finalised, consequently there are no future minimum income receipts due to the Mining Remediation Authority at this time. While negotiations have been ongoing since last year, the previous contract has been 'held over', meaning that the lessee continues to pay rental under the terms of the old lease.

The Mining Remediation Authority has no non-IFRS 16 finance leases or Private Finance Initiative (PFI) contracts.

15. CAPITAL COMMITMENTS

Contracted capital commitments at 31 March not otherwise included in these accounts:

	2025 £000	2024 £000
Intangible assets	69	71
Total	**69**	**71**

Commitments balances are represented as follows;

Intangible assets: software development activities.

16. CONTINGENT LIABILITIES

Licensees of mining operations are required to provide us with security to cover the anticipated future costs of settling subsidence damage liabilities within their areas of responsibility. Outside the areas of responsibility of the holders of licences under Part II of the Coal Industry Act 1994, we are responsible for making good subsidence damage. Where an area of responsibility is extinguished this would transfer to us and we would become responsible for the discharge of outstanding subsidence liabilities. We also have an ongoing liability to secure and keep secured the majority of abandoned coal mines. In all cases the liability for operating collieries is the responsibility of the licensees/lessees and security is held to address those liabilities.

The above liabilities have been provided for within the public safety and subsidence provision (note 13 to the financial statements) (page 128) based on analysis of trends and claims experience. However, it is possible that significant, unexpected events outside of this provision may materialise. It is expected that any deficit will be covered by future allocations of grant in aid.

Where liabilities transferred under the various Coal Authority Restructuring Schemes (CARS) have crystallised due to planning conditions, agreements, claims etc, provision has been made in these financial statements. It has not, however, been possible to quantify contingent liabilities that may arise in the future. It is expected that any costs will be covered by future allocations of grant in aid.

We are subject to various claims and legal actions in the ordinary course of our activities. Where appropriate, provisions are made in the accounts on the basis of information available and in accordance with guidance provided under the FReM (Financial Reporting Manual) and IFRS (International Financial Reporting Standards).

We do not expect that the outcome of the above issues will materially affect our financial position.

In addition to the contingent liabilities outlined above the following should be noted:

Mine water flooding incident, Skewen South Wales, January 2021

We are aware of potential legal proceedings in respect of damage caused by the flooding event at Skewen.

If we receive formal notification to commence legal proceedings, we will strongly defend our position.

Treatment of inland saline mine water on the UK coalfields

Recent analysis of our extensive monitoring of the Great Britain coalfields demonstrates that the chemistry of the mine water is extremely challenging and will require additional treatment to that normally undertaken.

At present, the levels of inland saline water in mine workings do not require extensive intervention, which is allowing time for detailed work to generate and evaluate the most cost effective and sustainable options for future treatment. As outlined at note 13, the future cost of undertaking this work has been incorporated into our mine water scheme provisions balances.

Potential future solutions may require significant additional costs to implement over the next decade and beyond at which point mitigating treatments will likely need to be in place. These could cost several 100 millions of pounds, but at the present time it is not possible to provide a sufficiently reliable estimate of the timing and quantum of the obligation for inclusion within our provisions balances.

Work continues to better understand the nature and scale of the issue across the mine water blocks identified to be at risk and better understand when treatment will become necessary. This work will inform an outline business case which is currently expected by 2027.

17. CONTINGENT ASSETS

Restrictive covenants and clawback provisions relating to land and properties sold by the British Coal Corporation passed to the Coal

Authority on its formation, under a number of restructuring schemes (Coal Authority Restructuring Schemes - CARS 7 and 9). In the event that specific conditions are met this will trigger additional payments from the purchasers. The timing and quantum of these payments are uncertain and therefore these assets are not recognised in the financial statements.

18. RELATED PARTY TRANSACTIONS

We are a Non-Departmental Public Body (NDPB) of the Department for Energy Security and Net Zero (DESNZ) and received grant in aid during the year, as well as surrendering income received to the consolidated fund in relation to statutory licensing activities.

The Department for Energy Security and Net Zero continues to provide a consolidated annual report and accounts for the core department and incorporating NDPBs, including the Coal Authority, that are classified within its consolidation boundary.

In addition, we have had a number of transactions with other government departments and bodies. The most significant of these transactions include the purchase of goods and services from the Department for Levelling Up, Housing and Communities (DLUHC) and the provision of advisory and technical services to the Department for Environment, Food & Rural Affairs (Defra).

There have been no material transactions undertaken between board members, or other related parties, and the Mining Remediation Authority during the year, that require disclosure.

19. EVENTS AFTER THE REPORTING PERIOD

There were no significant events after the reporting period that require disclosure.

Date accounts authorised for issue

The chief executive and accounting officer has authorised these accounts to be issued on the date they were certified by the Comptroller and Auditor General.

ACCOUNTS DIRECTION GIVEN BY THE SECRETARY OF STATE FOR ENERGY SECURITY AND NET ZERO IN ACCORDANCE WITH THE COAL INDUSTRY ACT 1994

1. This direction applies to the Coal Authority.

2. The Coal Authority shall prepare accounts for the financial year ended 31 March 2025 and subsequent financial years in compliance with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual issued by HM Treasury ("the FReM") which was in force for the financial year for which the accounts are being prepared, together with any additional disclosure or other requirements as agreed with the Department.

3. The accounts shall be prepared so as to:

   (a) give a true and fair view of the state of affairs at 31 March 2025 and subsequent financial year-ends and of the income and expenditure, total recognised gains and losses and cash flows for the financial year then ended; and

   (b) provide disclosure of any material expenditure or income that has not been applied to the purposes intended by Parliament or material transactions that have not conformed to the authorities which govern them.

4. Compliance with the requirements of the FReM will, in all but exceptional circumstances, be necessary for the accounts to give a true and fair view. If, in these exceptional circumstances, compliance with the requirements of the FReM is inconsistent with the requirement to give a true and fair view, the requirements of the FReM should be departed from only to the extent necessary to give a true and fair view. In such cases, informed and unbiased judgement should be used to devise an appropriate alternative treatment which should be consistent with both the economic characteristics of the circumstances concerned and the spirit of the FReM. Any material departure from the FReM should be discussed in the first instance with the Department for Energy Security and Net Zero who will consult HM Treasury as necessary.

5. This Direction supersedes the Direction dated 11 April 2024.

Christopher Whelan

Assistant Director – Coal Liabilities Unit
(An official of the Department for Energy Security and Net Zero
authorised to act on behalf of the Secretary of State)
16 April 2025

Photo: Bates Mine Water Treatment Scheme,
Bates Colliery, Blyth, Northumberland

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