

Civil Nuclear Police Authority Annual Report & Accounts 2024/25

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Civil Nuclear Police Authority

Annual Report & Accounts 2024/25

For the period 1 April 2024 to 31 March 2025

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1. Performance Report



Chair's Statement

I am pleased to present this Annual Report and Accounts and report on the progress and achievements of the Civil Nuclear Constabulary (CNC) over the last year. The CNC has achieved several major milestones despite continued financial pressures and a challenging operating environment.

The Civil Nuclear Police Authority (CNPA) is a public, arms-length body and is accountable to the Secretary of State for the Department of Energy Security and Net Zero (DESNZ) and to the Site Licence Companies (SLCs) that operate the civil nuclear sites we protect. We aim to operate to the highest

standards of governance, openness and transparency; carry out our fiduciary responsibilities with robust scrutiny and accountability; and support the Chief Constable and his Executive Team in the delivery of a professional, trusted and efficient policing service.

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

The Government has stated its commitment to make Britain a clean energy superpower, establishing Great British Energy and positioning nuclear energy as a vital component of Britain's energy security strategy. This continued support of existing and new nuclear facilities gives the Constabulary long-term reassurance about its primary role in protecting civil nuclear material.

It is our ambition to be recognised, nationally and internationally, as the leading policing organisation for the armed protection of civil nuclear material and the critical national infrastructure of the United Kingdom.

This year has seen the successful delivery of two major service expansion projects made possible by the extended powers granted to the CNPA in the Energy Act 2023. At the request of the Home Office and with support from DFDS Seaways, Kent Police and a number of other key stakeholders, the CNC deployed armed vessel protection officers for three months on cross-channel ferries.

The second project has resulted in the CNC taking on responsibility for the armed policing of four non-nuclear sites at St Fergus, Garlogie, Easington

and Bacton from the Ministry Defence Police (MDP). This transfer has seen extensive coordination between the Authority, the Constabulary, DESNZ, the Ministry of Defence (MOD) and the MDP. Over 100 MDP officers transferred to the CNC on 1 April 2025. This process required a holistic team effort across the organisation to address the legal, operational and financial requirements, supporting an effective transition.

These new services have been developed and executed whilst retaining our primary focus on the core mission and driving improved performance across all corporate and operational functions. 93% of the objectives in the 2024/25 Annual Business Plan have been fully delivered and I am pleased to report excellent performance over the last financial year in several key areas, including:

- Completion of a major refurbishment of the Southern Firearms Training Centre
- Implementation of the apprenticeship scheme for authorised firearms officers (AFOs), with over 100 new recruits taking part this year
- Implementation of a new Tactical Engagement Training Capability (TETC) to support Response Model Testing
- Maintaining the core mission at the 10 civil nuclear sites we protect, with 100% success during the annual Regulatory Evaluation Demonstration Exercises (REDE) evaluated by the Office of Nuclear Regulation
- Net zero measures implemented at Griffin Park to reduce further our carbon footprint.

There is a continuing focus on the standards of behaviour and culture in policing nationally, along with requirements to improve the vetting and conduct processes for officers and staff. We remain determined to drive further improvements and increasing trust and confidence in policing is a priority for the Constabulary and the CNPA. Positive progress has been made in strengthening professional standards and organisational culture through the implementation of a Cultural Action Plan. A new cultural dashboard provides assurance to the Authority that there is progress on key metrics that underpin the standards and behaviours we expect from all our staff. The Constabulary has embraced the new College of Policing Code of Ethics, with mandatory training rolled out across the organisation.

The focus on commercial, programme and project management skills and methodologies has substantially improved the development and delivery of robust business cases to secure much needed investment in the CNC estate, decarbonisation projects and service expansion opportunities. The Government has been clear about the pressures on the funding of public services over the next spending review period. We are now working with DESNZ to progress our efficiency programme which will ensure the CNC's structure, digital capabilities and enabling functions are resilient and effective in supporting our core mission.

Susan Johnson OBE

Chair of the CNPA



Chief Constable's Overview

The Civil Nuclear Constabulary is responsible for protecting the nation's civil nuclear material. The Government and the public can continue to have the utmost confidence in our ability to maintain our core mission, on the sites we protect and with material in transit on escort operations across the country or internationally.

The passing of the Energy Act 2023 provided the foundation for the CNC to be more agile and enable us to utilise our expertise to provide policing services beyond the civil nuclear sector. The protection of other non-nuclear infrastructure enables the CNC to strengthen its position as a unique part of the wider police family, showcasing our expertise and armed policing capability, whilst securing further development and expansion. As part of this expansion, the CNC supported a Home Office pilot in the summer of 2024, providing vessel protection officers on some cross-channel ferries and, on 1 April 2025, we reached a significant milestone and transitioned the provision of armed protective security onto four non-nuclear sites.

We provide security and protect the public in the vicinity of our sites and, as part of the national armed policing capability, we are also called upon to provide mutual aid support to the wider policing family in order to disrupt criminal activity, deter attacks on our national security or provide public reassurance. As well as providing local support, we are proud to have delivered policing services at national events, including the Conservative Party Conference and the 2024 Paris Olympics.

We continue to work in collaboration with the Home Office, the National Police Chiefs' Council (NPCC) and College of Policing (CoP) to implement all recommendations from The Angiolini Inquiry Part 1 report in full. We are supportive of, and participating in, Part 2 of the inquiry, as it is being progressed. The work that we have already completed to strengthen our vetting and professional standards capability has ensured we are able to maintain

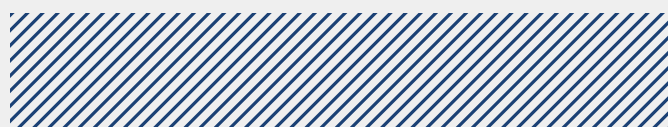


high standards and respond promptly to any reported issues. We continue to be fully committed to increasing public trust and confidence in policing by robustly applying our investigatory and disciplinary procedures.

We held our annual presentation evening in September. This was an opportunity to commend officers and staff for their outstanding work and achievements, including where they have saved lives. As with previous years, this event highlighted the bravery, passion and dedication to public service displayed daily throughout the CNC.

Uniquely in policing, the CNC is expanding, enabling us to deliver enhanced national security and better protection for the public. Our core mission will remain the security of nuclear infrastructure and material across Great Britain and in transit internationally. Through service expansion however, we can continue to enhance national security in times of global insecurity and deliver better value for money for both the Government and the companies that fund us.

Simon Chesterman OBE, QPM
Chief Constable and Accounting Officer



Performance Section Summary

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

About Us - A Strategic Overview

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

The CNPA works in partnership with DESNZ, which holds the CNPA to account for delivering an effective and efficient armed policing service. The CNC is primarily funded by the SLCs who operate the civil nuclear sites, with some resourcing from DESNZ.

Our core mission is to deter and defend against any attack on the civil nuclear sector by delivering best in class protective policing. The CNC, as a counter terrorism (CT) policing organisation, is also proud to deploy as a core component of the UK Strategic Armed Policing Reserve (SAPR), to support other police forces as part of the Protect element of the Government's Contest strategy. The CNC provides between 60% and 64% of the UK's total armed policing surge capability.

Our police officers are sworn officers of the Crown, and our overarching responsibility is to protect the public. We achieve this through maintaining the security at the sites we protect and by delivering our responsibility for the safe transportation of civil nuclear material, both nationally and internationally.

At the 31 March 2025, the CNC employed over 1,600 officers and staff across 10 sites around England and Scotland with firearms training centres in: Bisley, Surrey; Griffin Park, Cumbria; and Dounreay in Caithness County. The headquarters of CNPA/CNC is Culham Campus, Abingdon. Oxfordshire OX14 3DB.

Ambition, Mission and Values for reporting period 2024/25

Our Ambition

The ambition of the CNC is “to be recognised nationally and internationally as the leading policing organisation for the armed protection of civil nuclear material and the critical national infrastructure of the United Kingdom.”

Our Mission

Deter, Defend, Deny, Recover – in partnership with the civil nuclear industry, national security agencies and regulatory bodies, the CNC will deter any attacker whose intent is the theft, sabotage or destruction of nuclear material, whether static or in transit, or the sabotage of high consequence facilities. If an attack occurs, CNC will defend that material and those facilities and deny access to them. If material is seized or high consequence facilities are compromised, the CNC will recover control of those facilities and regain custody of the material.

Key Mission components:

- Maintain 24/7-armed response at civil nuclear sites
- Enhance and sustain AFO deployment

- Provide armed escorts for movements of nuclear material
- Support the Strategic Armed Policing Reserve and spontaneous surge requirements

Our Values

Proud, Inclusive, Agile and Ambitious, are underpinned by the College of Policing’s Code of Ethics.

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

Agile - We are match-fit and ready to respond whilst performing our core role and in supporting the UK’s armed surge capability. Remaining ready and agile is a whole team effort.

Ambitious - Our strengths lie in armed policing and world class firearms training. Our ambition is to be recognised nationally and internationally as the United Kingdom’s leading organisation for the provision of armed policing protective services.

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

Our Goals

Goal 1

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

Maintain 24/7 Core Protection Capability

Continuously improve how we deter and respond to threats by maintaining and strengthening core mission effectiveness

Expand Armed Protection Offering

Broaden our service offering allowing us to flexibly scale fluctuations in demand

Goal 2

Enhance the effectiveness and efficiency of the CNC

Business Efficiency and Sustainability

Deliver continuous improvement and a more commercial approach, driving savings across business activities and operational services, that support the delivery of the core mission and supporting collaborations

Technology, Digital and Cyber

Continue to improve technology and digital components to support mission effectiveness and deliver efficiencies for the organisation. Through collaboration, improve cyber resilience and awareness of the CNC to counter the evolving cyber threat

Goal 3

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

Standards and Behaviour

Set and rigorously apply the standards and behaviour required of a policing service. We will enhance our professional standards and vetting functions and capability with a focus on proactive intervention and the development of a prevent plan

Equality, Diversity and Inclusion

Advance equality of opportunity, foster good relations and engage with our people to ensure every voice is heard

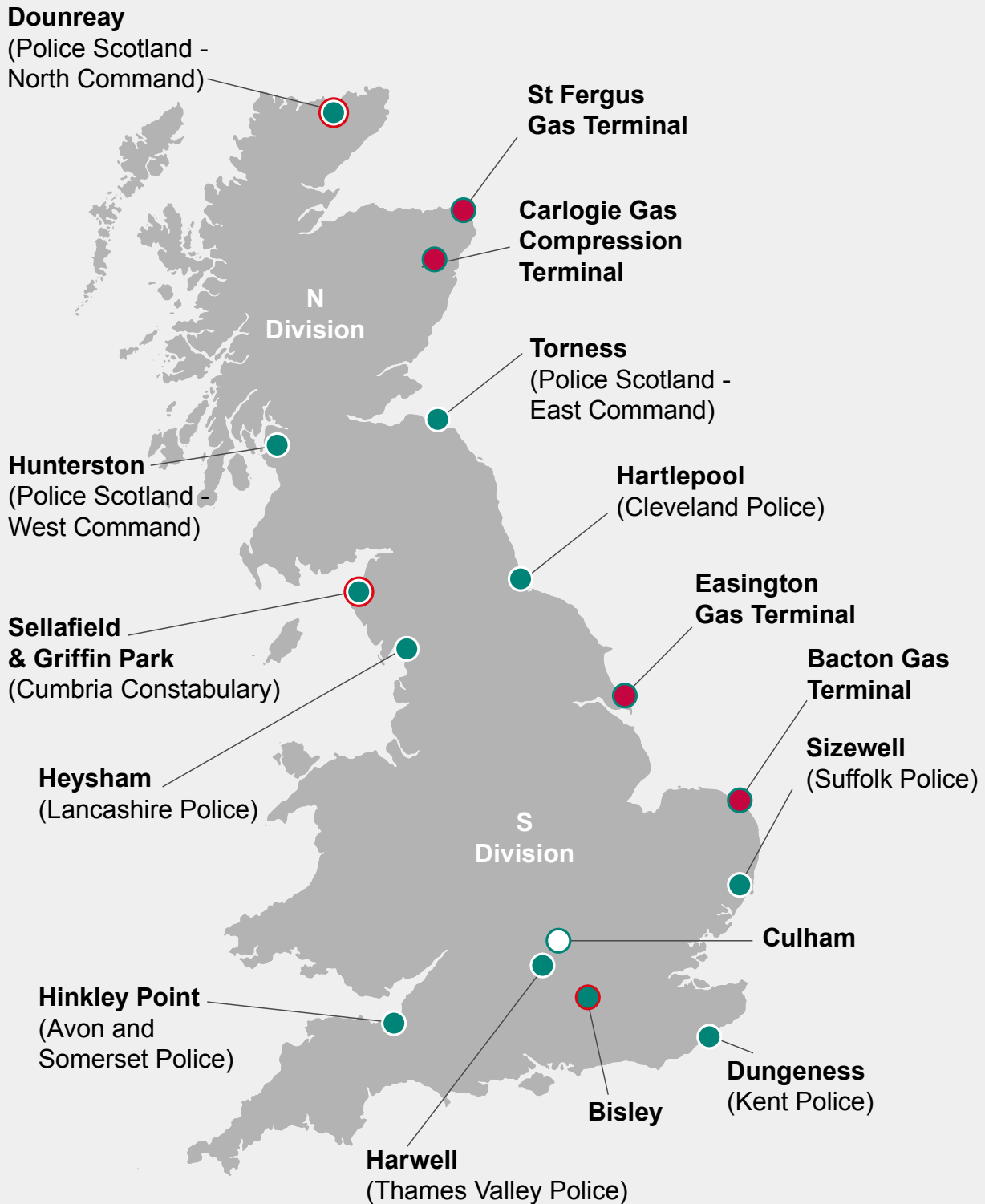
Training and Development

We will promote learning at all levels across the organisation consolidating our training capability into a single cohesive function ensuring equality, diversity and inclusion are embedded in all delivery

Wellbeing

We will continue to place a dedicated focus on optimising the mental health and wellbeing of our workforce

CNC protected sites in the UK



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

● Operations Policing Units

● Firearms Training Units

This map represents the operational sites from 1 April 2025

● Non-nuclear Sites

Key Performance Indicators




Performance against a suite of key deliverables contained within the Annual Business Plan is reported throughout the year, against the three goals set out in the Three-Year Strategy.

There were 42 activities in the 2024/25 plan and the CNC delivered 93% of these, with the remaining 7% showing some progress, just not fully in line with the measures set out at the start of the year.

Below is a breakdown of some of the key deliverables from across the year, split out against the three strategic goals and a fourth area, Culture, which has been a focus for the CNC over the year.







Goal 1

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

		
Delivery of Tactical Engagement Training Capability (TETC)	REDE exercises Green at every site	Deployability target of 90% met all year
		
Readiness for non-nuclear sites completed	Staff Police Clearance vetting times down to 17 days	Successful delivery of Vessel Protection Pilot







Goal 2

Enhance the effectiveness and efficiency of the CNC.

		
Cashable efficiency savings £725K, nearly double our target	Approved Full Business Case for HQ move	Delivered improvements to Tactical Training Facilities in the south
		
Unqualified audit option achieved	Installed energy saving measures – solar panels at Griffin Park	Published Cyber Security Strategy

Goal 3

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

		
Implemented AFO Apprenticeship (116 apprentices)	Tutor Constable Scheme – 68 Tutor Constables	Delivered Code of Ethics Training – 99% staff and 96% officers
		
Encouraged sharing of protected characteristic data	Equality Impact Assessment for all policies	Professional Development Unit at all sites

The CNC continues to be a national strategic asset, safeguarding Great Britain's civil nuclear sites, whilst also contributing to the UK's wider policing and security operation.

The anticipated changes in the energy sector over the next two decades, together with the decommissioning and cessation of Great Britain's nuclear legacy assets, directly impacts the demand for the CNC's protection and security services. The Constabulary must remain agile and responsive to these changes, managing its resources effectively and maintaining the trust and confidence of its stakeholders in its core mission.

Culture

		
Established Cultural Gold and Silver Groups	Four Affinity Networks, employees led with Executive Champions	Uplift to PSD team
		
Developed a people data dashboard	Delivered 13 of 25 priority actions	Review of promotions process

The 2023 Energy Act extended the statutory powers of the CNPA, bringing new opportunities for the CNC to offer our unique capabilities to other infrastructure sites. Whilst we strengthen and adapt our services as the nuclear sector expands and changes, we also provide services to other partners and sites in the interests of national security.

Changing threats

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

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

The CNPA Three-Year Strategic Plan sets out our commitment to enhance cyber security, measures to counter unmanned aerial vehicles or drone technologies and how we will work in partnership with key stakeholders to improve our readiness and operational response.

Demand

Great Britain's civil nuclear landscape is continuing to change, and we are likely to undergo a significant transition

period as the current sites move closer to decommissioning and the new generation of nuclear infrastructure is developed. The launch of Great British Energy under the new Government's 'Plan for Change' has reaffirmed the Government's commitment to nuclear energy as it strives towards a clean energy mission.

The Government has set out its ambitions for the delivery of Hinkley Point C and at least one other large-scale nuclear power plant, as well as stimulating the market for the next generation of Small Modular Reactors and Advanced Modular Reactors.

Changes across the energy sector, and new powers afforded through section 55A of the Energy Act 2004, see the CNC look forward to a future where its position as a unique part of the wider police family, combined with sector expertise and armed policing capability, enable further development and expansion.

The changes in our demand model and client base should help to smooth the CNC's workforce plan over the next decade and significantly enhance the skills profile and development opportunities for our officers and staff. We recognise and make plans to manage the uncertainties that we face regarding dates of cessation and closure of sites, which are not always fully predictable.

The strategic plan sets out how we manage this fluctuating demand in a cost-effective way that delivers better value for money for our SLCs whilst maintaining a highly effective, competent and well-trained armed protection service.

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

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

Efficiency and Value for Money

Our SLC customers are facing considerable financial challenges over the period of the current strategic plan and efficiencies and significant cost savings are being sought. Some of the nuclear sites we protect are currently scheduled for closure over the next decade and our operations at these sites will reduce, then cease when nuclear material is removed.

It is critical that the CNC delivers value for money to its clients and to the public. We are driving out cost inefficiencies through continuous

improvements and collaborative working. Our service expansion strategy presents opportunities to distribute essential overhead costs across a wider range of operations, reducing costs to our customers. We will continue to benchmark our corporate and operational functions against relevant external organisations and seek to adopt best practice where the value-add is costed and evidenced.

Any significant workforce fluctuation presents challenges in sustaining efficient operations across existing civil nuclear commitments and security of non-nuclear sites, given the lead times in recruiting, vetting and training of new firearms officers. As we move into cessation of policing at existing sites, the risk of attrition will inevitably rise.

For the CNC to be able to remain responsive to this risk, positive action has been taken to develop and deliver a retention plan which considers alternative policing models, agile training strategies and proactive recruitment campaigns. This also includes honing the ability of the Constabulary to be flexible as it moves into serving other industries to offset the impact of cessation.

A large proportion of the CNC's cost increase is driven by overall inflation, national pay negotiations and supply chain cost pressures, as national and international economic conditions remain volatile. To remain an attractive employer, we must remain competitive in a tighter labour market and be sensitive to the cost-of-living pressures faced by our staff.

We will continue to be more commercially astute to:

- Optimise our contracts with suppliers
- Make investment decisions that further our sustainability and net zero objectives but also achieve long term cost benefits
- Create strong stakeholder relationships
- Become a trusted supplier to other partners who wish to benefit from our unique capabilities.

Trust, Respect and Conduct

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

The CNC has engaged with all independent inquiries and reviews, including the Angiolini Inquiry. We have a comprehensive Cultural Action Plan to address the recommendations from

those reviews and have implemented a Cultural Gold Group to maintain focus and accountability in these areas.

The new Code of Ethics for policing was published in January 2024 and has been integrated into our ongoing work on standards, culture and behaviour. Ethical and professional behaviour is what the public expect and what we expect from each other. Our stakeholders and funders receive ongoing assurance that we are robustly addressing any breaches in standards.

The CNC continues to be a supportive and inclusive employer, challenging inappropriate behaviours and negative cultural issues where they appear. Delivery of the EDI Strategy, through the approved delivery plan, brings further improvements to the organisation.

It is vital that policing maintains the trust of the public and its stakeholders and is open and transparent about where it must improve. The CNC continues to drive and encourage a positive organisational culture in which everyone feels valued, included and respected.



Year in review

Operations

The CNC has continued to deliver its core mission during 2024/25, maintaining the 24/7-armed protection across civil nuclear sites.

We continue to work with Home Office forces and Police Scotland to provide assistance around the sites on which we operate and conducted over 5,000 Project Servator deployments in 2024/25. We continue our role as part of the national firearms surge capability and have undertaken a number of firearms deployments during the year. These additional activities demonstrate our capabilities to other forces and stakeholders, whilst also providing valuable experience and role enrichment to our officers. The CNC remains committed and ready to support the National Police Operations Coordination Centre (NPoCC) for any mutual aid and national mobilisation requests.

The delivery of a vessel protection pilot was concluded in September 2024. Officers were deployed to cross channel ferries to provide protection and security during embarkation, the crossing and disembarkation. The deployments were a success and received praise from key stakeholders. Officers reported positive engagement with the public and ferry crews during deployments.

We successfully carried out drone trials and worked to determine operational requirements and benefits. Drones offer alternative ways for security threats and risks to be identified and assessed, helping the CNC work to become more

efficient and aligned to technological advances.

The Constabulary has aligned closely with NNB Generation Company (HPC) Limited, the subsidiary created by EDF to build and operate the new power stations, on the requirements of the policing role needed at Hinkley Point C. Work continues in partnership ahead of deployment to the UK's newest nuclear power station. Activity is focused on the assessment of the requirements of upcoming new build projects and managing these alongside the cessation of services at other sites.

At Sellafield, the CNC is now established within the Main Site Control Facility, having taken on responsibility for call handling and dispatch of all emergency service responses on site. We will continue to work closely with Sellafield Ltd through 2025/26 to deliver the final command and control capabilities and achieve full operational status.

The Strategic Escort Group (SEG) undertook sea training and successfully demonstrated its capabilities and competence to the Royal Navy during a series of demanding exercises. The team remains ready to undertake international nuclear material escort activity, when required by stakeholders.

Training

We continue to deliver firearms training to our AFOs under the full College of Policing licence we secured. This is undertaken at our Firearms Training Units (FTU): FTU South at Bisley, FTU Scotland at Dounreay and FTU North at our state-of-the-art centre at Griffin Park in Cumbria. The organisation has

made great progress in 2024/25 with the replacement and upgrade of the facilities at the southern training site.

Our new Tactical Engagement Training Capability (TETC) is now fully embedded. Engagement with key stakeholders has been positive and these improvements will bring significant benefits to training for AFOs. This supports the Response Model Testing which requires all AFOs to undergo tactical training on the site that they police and robustly tests the security regime.

Following the successful launch of our apprenticeship scheme, we now have Professional Development Units (PDUs) across all of the sites in place to support the apprentices through their training.

The Corporate Learning and Development (CLD) team has launched a new scheme of leadership programmes. These have been piloted across the organisation and are now in place to help develop officers and staff at different stages of their leadership journey, equipping them with the skills to confidently and effectively manage their teams.

Enabling Services

Enabling Services are the support system behind the core mission and are essential in enabling our frontline officers to carry out their role. Over the last year, Enabling Services has supported key areas, activities and projects across the organisation.

The Portfolio team has supported the development of the business case for the headquarters relocation and

provided project support for the wide area and local area network (WAN/LAN) replacement, ensuring these projects are managed, progressed and assessed as per requirements.

The Finance team continues to work to ensure delivery of a balanced budget, and an unqualified audit opinion was achieved for 2023/24. Activity to secure further efficiencies and value for money is an ongoing priority.

The Strategic Development team led the way with key service expansion activities as well as supporting with drone trials and other concepts for future projects. People Change has been instrumental in the support of these service expansion activities.

The Procurement team has been working to embed the 'Transforming Public Procurement' Framework, running workshops with subject leads to review the full procurement cycle, as well as training for the whole organisation on the requirements of the new Procurement Act. It also supports sourcing of contracts covering a range of areas across both operations and support services. The CNC continues to work to become more sustainable and has installed solar panels at our northern training site, Griffin Park.

People and Standards

The introduction of Regional Recruitment Officers has brought great benefits to recruitment activity across the sites. It has enabled a more personal and tailored approach to recruitment challenges and opportunities. The HR team produced a Talent Development Plan taking into consideration future

workforce and succession planning.

2024/25 saw the creation of a new Assistant Chief Constable (ACC) post with a focus on professionalism, standards and culture. Over the year, there has been a determined focus on progressing the Cultural Action Plan activity and on the development of a cultural data dashboard. A Cultural Gold Group has been established to oversee these activities, with Silver

groups created for both officers and staff, to help drive the improvements across the organisation. Investment in the Professional Standards and Vetting teams has continued. The teams have been working to embed the recommendations from the Angiolini Inquiry and other relevant inquiries, as well being proactive in gathering and acting on intelligence and conducting investigations in accordance with relevant standards.



Management of Risk

Strategic Risks and Uncertainties

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

Like all organisations, the CNPA faces uncertainties that affect its ability to achieve its goals. These uncertainties can present risks or opportunities. We manage them by identifying, analysing, and evaluating if action is needed to align with our risk tolerance or opportunity appetite. Further explanation of our risk management and control arrangements are included in the Governance Statement (GS) where our risk management framework is explained.

Risk Management Process

Our corporate risks are aligned to the strategic goals within our Three-Year Strategic Plan and our Annual Business Plan. Risks are identified through governance groups and by individuals, and are assessed, scored, and managed as described in the GS on page 60.

Monitoring and Review

The governance processes for risk management are explained in the GS section of this document, including the assurance and reporting processes. Our risk appetite is also described. The Authority, via the Audit, Risk and Finance Committee (ARFC), satisfies itself that the

risk appetite of the CNPA is being actively considered, applied and adhered to through at least an annual review of risk management. The risk appetite statement was last reviewed in November 2024.

Key Strategic Risks for the CNPA

The CNPA has responsibility for the identification, evaluation, management and monitoring of the most significant risks that could threaten the achievement of our goals. These risks are reviewed on a regular basis together with risk controls and actions. The strategic risks and uncertainties facing the CNPA that have been identified via the processes previously described and are presented as the corporate risk register. The risks shown in the table below were in place throughout 2024/25, with the exception of one addition in March 2025. We are also considering more detailed sustainability and climate change risks as part of our disclosures on pages 31 and 32.

The table below shows the current Risk scores on 31 March 2025 for the corporate risk register, together with the score trend over the year and details of mitigation through existing controls and actions. We use a 5x5 matrix to score risks on impact and likelihood. The overall score is not a straight multiplication. It is weighted towards impact as this is usually harder to control.

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



Summary of Corporate Risk Register

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

Mitigating controls	Current risk score (trend)
Effective workforce planning, monitoring of deployability, maintaining training to ensure fitness for roles	= 10
Project team managing and delivering the project and system changes required. Project progress monitored and supported through gold, silver, and bronze groups and reported as part of the wider Portfolio reporting to internal governance meetings and the corporate performance reporting to the CNPA	= 18
Use of professional advisors to secure funding and implement building works for the upgrade and refurbishment at an existing training site	▼ 17
Timeline uncertainty being managed through robust cessation plans and good communication with affected stakeholders, officers, and staff at sites where cessation is planned	= 14
Robust budget monitoring and accurate forecasting to maintain spending within agreed budgets. Recognition of wider economic landscape and tighter financial constraints on the public purse	▲ 13
Regular meetings with main Site Licence Companies and operators, and with DESNZ and other stakeholders	= 9
A decarbonisation road map has been established and work is underway to deliver some of the key activities to move us towards net zero. Solar panel installation and moves towards electric vehicles where possible	▼ 13
Investment in cyber threat management and delivery of the aims and objectives in the Cyber Security Strategy, including collaboration with government security groups	▼ 13
Undertaking a trial of AI internally with a controlled group, developing a statement of intent for the use of AI, identifying the risks and rewards of the use of AI to improve automation and efficiency	14 NEW
Establishment of EDI strategy and delivery plan and a framework for monitoring the performance against the plan. Investment in EDI team to promote and embed equality, diversity, and inclusion across the CNC	= 14
Significant investment in PSD and compliance with national standards for responding to and investigating misconduct allegations	= 14
Robust functional plans and review of workforce for staff and officers to ensure the right skills and resources are in place to match the aims and activities of the CNC. Project management arrangements are embedding, with more detailed resource requirements for project delivery	▼ 10
Controls around stakeholder engagement and positive action, and response to recommendations made in the Angiolini Inquiry report	= 14

Future plans and expected future performance

The CNC set out a path to maintain its effectiveness and efficiency in the face of fluctuating demand, increasing challenges (especially financial) and evolving threats. The CNC will use potential new opportunities brought about by changes to primary legislation, to develop new service offerings which will help offset the impacts of cessation, as the policing requirements at decommissioned nuclear power stations are implemented. The CNPA Three Year Strategic Plan and Annual Business Plan represent a new approach for 2025/26 to meet this changing landscape.

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

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

[Annual Business Plan 2025/2026](#)

Reporting on specific issues significantly impacting the CNPA

During 2024/25, there were no additional significant issues that directly impacted the CNPA's ability to deliver its core mission. Issues such as service change, site cessation, inflation and energy cost increases are dealt with in other sections of the report.

Financial Analysis

Key Drivers of Financial Performance

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

The CNPA was designated by DESNZ to deliver policing services to the four non-nuclear sites in the UK from 1 April 2025. The formal Service Level Agreement between the parties was signed on 27 August 2024. This allowed preparation activities to commence with the Ministry of Defence Police (the current service provider, for this reporting year) with the transition costs accounted for in the 2024/25 accounts.

Other than the change outlined above, the CNPA's customer base has not changed in recent years. With the transfer of the non-nuclear sites, the organisation is proactively responding to our changing customer requirements as necessary. All policing provision results from regular close consultation with both SLCs and agreements formalised with them. Similarly, if additional policing is required by one or more major customers, this is also formally negotiated, and the CNPA's policing provision is increased in line with specified requirements.

Sometimes costs are driven by government initiatives and therefore

outside our control, significant projects, spanning a number of years and costing multiple millions, are capital-funded by DESNZ and are ultimately funded by the SLCs through a depreciation charge.

The financial plan for 2024/25 provided the key financial resources to ensure delivery of the Annual Business Plan.

Much of the expenditure delivers front-line policing services, both in terms of numbers of officers per shift and in ensuring they are appropriately equipped and trained.

Key drivers of the outturn are:

- Police officers' pay award being 0.75% higher than expected
- Police staff pay award being 1% higher than expected
- Non-pay costs (revenue) were underspent due to reduced reliance on professional services provision. Travel and subsistence costs were also lower than forecast as fewer new officers commenced training than forecast, alongside a reduction in ammunition usage.

Financial Outturn

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

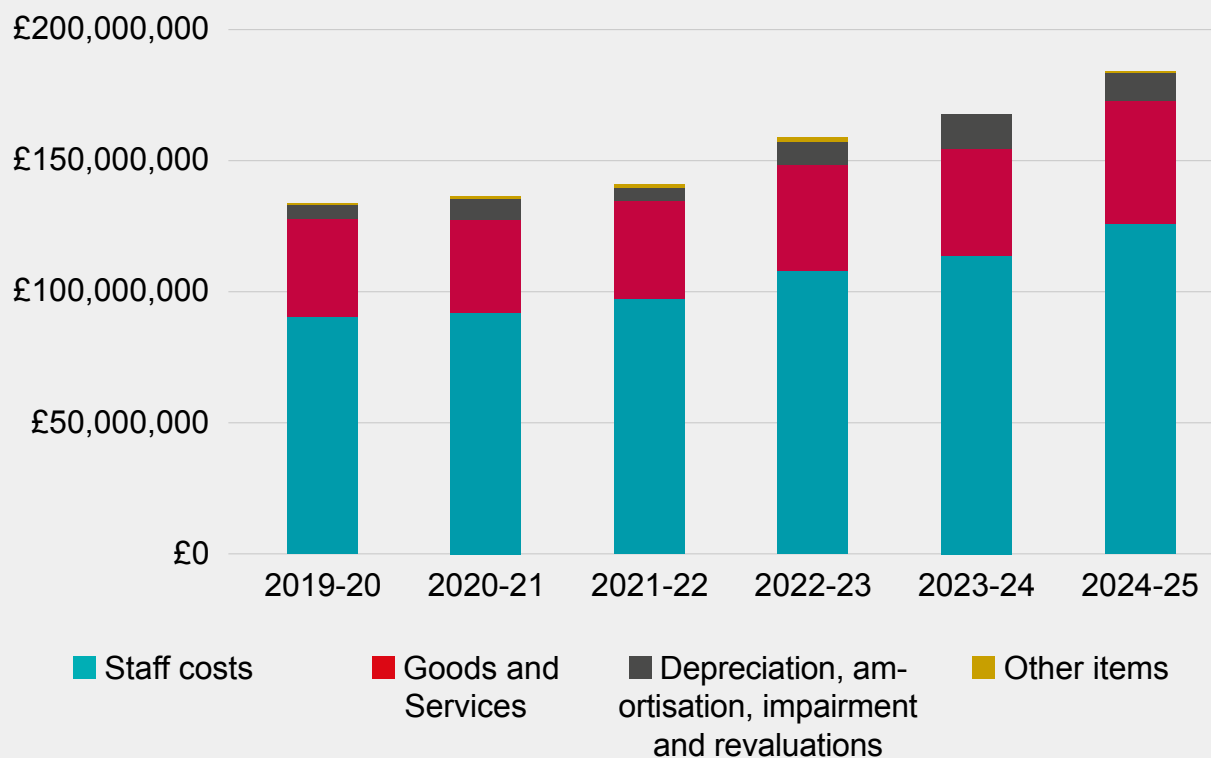
However, the CNPA has reported £0.419m more expenditure than income for the year ended 31 March 2025. This relates to specific technical accounting

requirements which include depreciation, revaluation, and associated adjustments for leased properties under peppercorn agreements.

Also included in the overall balance are non-operational costs reimbursable by DESNZ through grant-in-aid. These costs include exit payments for staff and costs related to preparation for the protection of non-nuclear sites.

Operating Costs

Expenditure for the year ended 31 March 2025 was £154.0m (2023/24: £142m). The increase in expenditure included an increase of £9m in pay costs. This includes the full year effect of the previous year's pay award for police officers and staff.



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

Financial position

Total assets minus total liabilities at 31 March 2025 were £68.8m (2023/24: £68.6m). The key changes were:

Assets

Assets held by CNPA at 31 March 2025 totalled £104m (2023/24: £92.5m). An increase of £12.1m.

- Trade and other receivables increased by £5.2m including an increase in income accruals of £3.7m and prepayments of £0.5m
- Property plant and equipment increased by £5.8m to £63.7m. This

was largely due to capital additions of £9.5m offset by depreciation charges.

- Intangible assets decreased by £.26m to £3.2m. This was largely as a result of amortisation charges offset by asset additions of £0.9m.
- The balance in our bank account increased by £1.4m to £12.3m in part due to the effects of the increase in accruals at the end of March 2025 when compared to the amount owed in March 2024.

Liabilities

Liabilities recognised by CNPA at 31 March 2025 totalled £35.3m (2023/24: £23.9m). An increase of £11.4m.

- Trade and other payables increased by £8.9m to £28.9m. Major capital expenditure from the 1st April 2024 is being supported by DESNZ in the

form of loan funding that is repaid via depreciation charges to the CNPA's customers. Linked to this therefore the main drivers of this were a new loan provided by our sponsoring department and increases due to variables in receipting of goods and services not yet invoiced as well as manual accruals

- Lease liabilities increased by £1.3m to £3.2m. This was due to the signing of a new lease facility for the southern training facilities of £2.32m offset by repayments and other minor adjustments
- Provision increased by £1.2m to £3.25m. This increase was due to new provisions of £1.3m for dilapidation on leasehold buildings as well as expected legal and restructuring costs.

Future Funding Requirements

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

Inflation is easing but the CNC is still feeling the effects of previous years higher embedded inflation levels and related pay increases. Scope for further funding increases from customers is limited and therefore the CNPA has an ongoing efficiency review process to allow for potential cost increases to be minimised via efficiency savings.

The CPNA has an identified major capital program with expenditure continuing to be supported by DESNZ in the form of loan funding that is/will be repaid via depreciation charges to the CNPA's customers.

Where the CNPA is providing policing services in accordance with the new powers within the Energy Act 2023, such as the non-nuclear sites, specific arrangements and funding are agreed with relevant government departments or customers to support the delivery of this work.

Budget Revision Process

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

Adoption of Going Concern Basis

The CNPA delivers most of its service under a statutory function set out by the Energy Act 2004. On this basis and as required by the financial reporting manual (FReM) the CNPA continues to adopt the going concern basis in preparing the financial statements, as there are no indications that there will be a change in policy, and it is anticipated that the provision of statutory services which the CNPA provide will continue. The CNPA approved a revenue expenditure budget of £182.3m and a capital expenditure budget of £14.5m for 2025/26.

Counter Fraud, Bribery and Corruption

The CNPA follows the Cabinet Office 'Counter Fraud Functional Standards' and takes a zero-tolerance approach in the event of fraud, bribery or corruption. Any suspected cases of fraud, bribery or corruption are investigated vigorously in accordance with the CNPA's 'Counter Fraud, Bribery and Corruption' policy. One case of suspected fraud was investigated. The investigation concluded that the allegation and activity was not fraud. No other fraud issues have been detected during 2024/25.

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

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

Sustainability Report

In 2019, the Climate Change Act 2008 (2050 Target Amendment) Order committed the UK to a 100% reduction in emissions by 2050. The CNPA published its Decarbonisation Roadmap in 2022 with recommendations for the CNC's obligations under the Climate Change Act and strategy development.

Solar Panels at Griffin Park Tactical Training Centre, installed in March 2025, are expected to generate 68% of the facility's annual electricity usage, reducing reliance on the National Grid. Additionally, a 22kw electric vehicle charger was installed to support zero-emission vehicle testing and fleet transition. A planning application for more EV charging infrastructure has been submitted. Collaborations with Sellafield Limited and Culham Campus will facilitate fleet transition to zero emission.

A new headquarters building is planned for 2026/27, incorporating sustainability features like non-fossil fuel heating sources. The smart building will enable detailed monitoring of emissions and carbon footprint.

The CNC is in the second year of its Task Force on Climate-Related Financial Disclosures, examining climate risks to the workforce. The CNPA reports an increase in greenhouse gas emissions this year, with causes explored in this section.

Greening Government Commitments

The CNPA has been granted an exemption from the Greening Government Commitments reduction targets for delivering sustainable operations and procurement. This exemption is granted due to our critical infrastructure role and lack of flexibility over core aspects of our work, including patrol strategy and training curriculum.

An application has been submitted to the Department for Environment, Food and Rural Affairs (DEFRA) to be granted exemption again from the next round of targets, a response is awaited.

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

Biodiversity plan and Climate Change Adaption plan

The organisation does not manage any sites requiring a bespoke biodiversity plan. It does not own any property nor manage significant land assets but works with site operators and landlords to adhere to appropriate provisions and local plans.

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

Sustainable Procurement

Sustainable procurement will be a key enabling factor in the CNPA's ability to

account for carbon emissions and meet decarbonisation objectives and, as such, is a significant feature of the roadmap.

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

Reducing environmental impacts from ICT and Digital

The CNC has moved all its services to cloud hosting. Microsoft Azure claims to be 100% carbon neutral, Oracle aims for carbon neutrality by 2025, and Ark Data Centres targets net zero emissions by 2030. When disposing of equipment, companies are chosen for their recycling services to minimise environmental impact.

Limitations

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

Greenhouse Gas Emissions

The following tables and commentaries provide details of the CNC’s carbon emissions, waste disposal, water, electricity and gas consumption between 1 April 2024 and 31 March 2025.

Greenhouse gas emissions		2020/21	2021/22	2022/23	2023/24	2024/25
Non-financial indicators (CO ₂ e in tonnes)	Scope 1 emissions (vehicle fleet and managed boilers)	722.7	963.18	808.78	733.06	806.74
	Scope 2 emissions (indirect emissions: electricity and indirect heat)	339.7	376.54	368.46	384.57	342.87
	Scope 3 emissions (official business travel)	674.3	921	1,020	927.2	1,105.6
Financial indicators (£000)	Carbon Reduction Commitment gross expenditure	-	-	-	-	-
	Expenditure on accredited offsets	-	-	-	-	-
	Total expenditure on official business travel (excluding accommodation costs and subsistence and fleet)	1,100	1,174	1,385	1,348	2,387

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

The CNC’s scope 1 emissions include mileage and consequent CO₂ emissions

from its operational vehicle fleet and managed heating systems. These emissions have increased since the previous year. In part, this can be attributed to increased delivery of training at Griffin Park which now incorporates

more out of hours and weekend sessions.

There is a subsequent increase in emissions associated from CNC's vehicle fleet.

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

Emissions in this category have reduced since the previous reporting period.

There has been a noticeable reduction in energy use at our three training sites which has mitigated the organisation increasing its footprint at the Lord Roberts Centre. It is anticipated that this scope will reduce further next reporting year as the solar panels installed on Griffin Park start to reduce draw from the National Grid.

Scope 3 emissions include all business mileage relating to personal vehicles used for work purposes as well as hire cars, domestic flights and rail use. A further breakdown of these factors is provided below.

Scope 3 emissions have increased.

The principal causes of this are an increase in mileage of business travel by hire car and an increase in own car

mileage. This has been driven by an increase in training events, due to the volume of MDP officers who required weapons conversion training. In addition, due to the organisation taking over responsibility for armed policing at the non-nuclear sites of St Fergus, Garlogie, Bacton and Easington, there has been increased travel for staff to visit these sites.

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

Ultra-Low Emissions Vehicles (ULEV)

The organisation is aware of obligations to include increasing percentage of ULEV vehicles in its fleet. This is challenging due to the lack of availability of vehicles appropriate for policing purposes. Due to this and lack of certainty around options to deliver fleet change, there is no current impact of financial assumptions relating to current fleet. The organisation has been successful in claiming an exemption for its blue light fleet from the Office for Zero Emission Vehicles (OZEV).

		2020/21	2021/22	2022/23	2023/24	2024/25
Business Travel TCFD (miles travelled)	Hire Cars	2,051,702	2,022,919	2,482,448	2,299,043	2,668,500
	Flights (Short-Haul/Domestic)	39,191	225,214	231,877	223,646	305,353
	Flights (Long-Haul/International)	-	347,495	238,553	81,576	70,188
	Rail	15,466	81,591	112,531	120,134	128,491
	Own Car mileage	328,086	200,667	200,477	306,237	446,681

Waste

Waste			2020/21	2021/22	2022/23	2023/24	2024/25
Non-financial indicators (tonnes)	Total waste		25.9	30.5	30.5	37.2	39.3
	Hazardous waste total		0.1	0.85	0.3	2.8	2.8
	Non-hazardous waste	Landfill	19.0	23.8	21.5	23.2	23.8
		Reused/ recycled	6.9	5.9	6.6	11.2	12.7
		Incinerated/ energy reused	-	-	-	-	-
Financial indicators (£000)	Total disposal cost		26.4	30	30.7	31.5	30.8

Waste figures have risen this year; however the bulk of this rise can be attributed to additional recycling. Most of the waste reported in the table above is from the training establishments at Griffin Park and FTU South. Griffin Park has seen an increase in training activity and footfall throughout the building due to Summergrove occupants being relocated.

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

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

Water

Finite resource consumption			2020/21	2021/22	2022/23	2023/24	2024/25
Non-financial indicators (m³)	Water consumption	Supplied	2,038	2,914	3,047	3,179	4,792
		Abstracted	-	-	-	-	-
Financial indicators (£000)	Water supply costs		18.7	21.6	8.2	7,473	8,163

The CNC’s main impacts for water consumption are office and training areas. This relates to toilets, showers and kitchen facilities that are necessary to satisfy legislative and regulatory requirements. As noted previously, the CNC’s water consumption is not metered and scope to reduce its usage is limited

to employee awareness campaigns.

Use of water has increased across the CNC’s estate in the last financial year due to increased training demand and longer training hours at Griffin Park.

Electricity and Gas

Finite resource consumption			2020/21	2021/22	2022/23	2023/24	2024/25
Non-financial indicators (kWh)	Energy consumption	Electricity – standard tariff	898,573	1,013,910	1,054,981	1,102,315	1,080,672
		Electricity – renewable tariff	-	-	-	-	-
		Gas (kwh)	2,248,511	3,334,144	3,199,123	2,903,464	2,716,061
		LPG (litr)	5,772	5067	4785.72	2381	6660
		Diesel (heating) (litr)	-	13,251	0 ⁴	0	0
		Heating Oil (litr)	-	6520	11,177	4846	6353
Financial indicators (£000)	Total energy expenditure		268	297	569	813	538

Energy use has decreased for some resources e.g. electricity and gas, however, has increased for heating oil (HVO) and LPG.

Griffin Park is, by far, the largest building in CNC's estate. After a period of mobilisation, energy use appears to have remained stable with cost savings due to energy prices lowering through the use of Crown Commercial Services (CCS) frameworks. This year, consumption of gas has reduced slightly and, as a Scope 1 emission, limiting consumption will be a determining success factor of the organisation's wider decarbonisation goals.

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

CNC Task Force on Climate-Related Financial Disclosures

The Financial Stability Board established the Task Force on Climate-Related Financial Disclosures (TCFD) in 2015 to address climate risks and opportunities. In 2017, the TCFD released eleven recommendations based on four pillars: Governance, Strategy, Risk Management, and Metrics & Targets.

This is the CNPA's second TCFD disclosure, highlighting its commitment to transparency. The CNPA's approach to sustainability builds on the foundations established in Financial Year (FY) 2023-2024 and enhanced in FY 2024-2025, aiming to mitigate carbon footprint and strengthen resilience.

During phase 2, we prioritised understanding physical climate risks in our mission and operations. We

assessed the impact on employees and operations, modelling a high emissions scenario and considering mitigation actions to reduce vulnerabilities.

the work stemming from phase 1 and provided a clear basis of how to integrate the outputs of the climate deep dive into future targets as part of CNPA's planning for reporting in 2025/26.

Compliance with HM Treasury's TCFD-aligned Guidance

Compliance with HM Treasury's TCFD-aligned Guidance is summarised as:

Phase 1

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

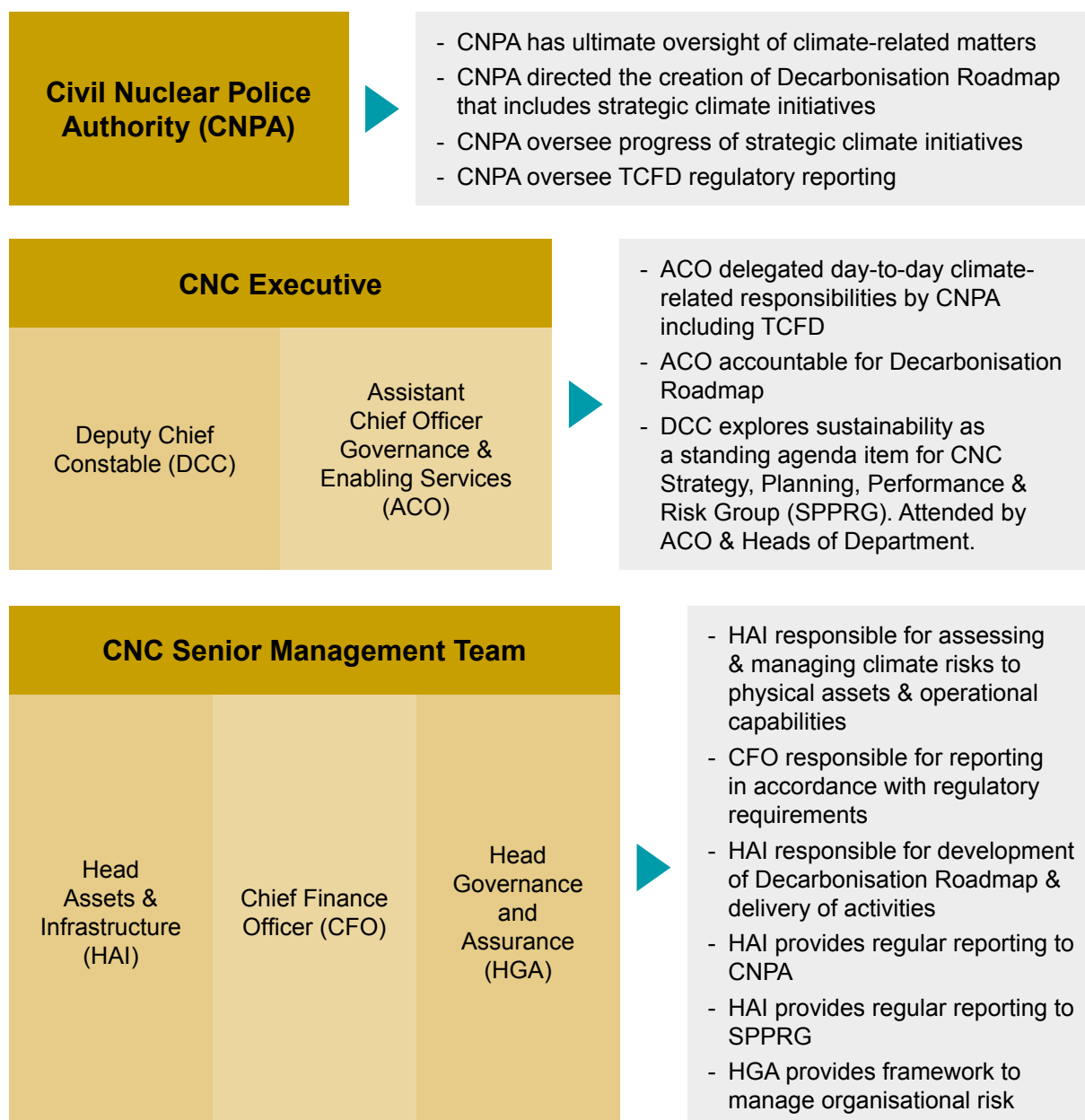
Phase 2

- Risk Management - recommended disclosures - (a) (b) & (c)
- Metrics and targets - recommended disclosures - (a) & (c)

Risk Management: This year's climate analysis improved understanding of significant physical climate risks and outlined actions to mitigate them, integrating these risks into regular business processes.

Metrics & Targets: For disclosure (a) the CNPA has made considerable progress in assessing the financial materiality of its climate-related risks and opportunities. Broad metrics have been developed and these will be further refined as part of phase 3. In respect of the metrics and targets pillar, CNPA has maintained its compliance with disclosure (b) by continuing to report scope 1 and 2 emissions, as well as a subset of scope 3 emissions. For disclosure (c), as part of phase 2, the CNPA have developed

Governance



TCFD Recommendations and Recommended Disclosures

<p>Governance</p> <p><i>Disclose the organisation's governance around climate-related risks and opportunities.</i></p>	<p>a) Oversight of climate-related risks and opportunities</p> <p>The CNPA has detailed oversight of all risks, including climate-related risks and opportunities through its Risk & Opportunity Management Framework and the work of the Audit Risk & Finance Committee (ARFC). The ARFC review the risk updated provided by risk owners to satisfy themselves that the risks are appropriately managed. Reporting to ARFC is at least quarterly.</p> <p>b) Management's role in assessing and managing climate-related risks and opportunities</p> <p>The CNPA has delegated climate-related responsibilities to the CNC's Senior Executive Team. The Assistant Chief Officer (ACO) Governance and Enabling Services is accountable and the Head of Assets & Infrastructure (HAI) responsible. These responsibilities include assessing, monitoring and managing the physical and transition risks to both physical assets and operational capabilities.</p> <p>Using the same Risk and Opportunity Management Framework, all risks are managed and monitored through the Strategy Planning, Performance & Risk Group (SPPRG) chaired by the Deputy Chief Constable. This includes climate related risks. The SPPRG review the risk scoring, the updates to controls and the completion of related actions as part of their monitoring role. Meeting our sustainability goals is a key risk and features on the corporate risk register and is included in the Annual Business Plan.</p>
<p>Strategy</p> <p><i>Disclose the actual and potential impacts of climate-related risks and opportunities on the organisation's businesses, strategy and financial planning where such information is material.</i></p>	<p>a) Climate-related risks and opportunities</p> <p>Risks:</p> <ol style="list-style-type: none"> 1. Dependency on short term budgeting arrangements hinders long term investment 2. Unable to decarbonise in line with government targets 3. Unable to attract or retain employees due to poor sustainability credentials. <p>Opportunities:</p> <ol style="list-style-type: none"> 1. Innovation in technology (such as use of virtual reality training) reducing emissions for travel and energy use 2. Investment in renewable energy sources to enhance financial efficiencies and reduce emissions. <p>b) Impact of climate-related risks and opportunities on strategy and financial planning</p> <ol style="list-style-type: none"> 1. Inclusion of priority to deliver sustainability under goal 2 in the CNPA Strategic Plan 2. Development of the decarbonisation road map during phase 1 3. Identification of physical risks that climate change could bring 4. Decisions taken to support investment in large scale solar panel installation 5. Plans to complete installation of high-speed EV charging infrastructure 6. Transition plans to zero-emission fleet in the medium term. <p>c) Resilience considering different climate related scenarios</p> <ol style="list-style-type: none"> 1. Quantifying physical risks to both assets and operational capabilities & identification of the three most material risks. 2. Assessment of three key physical risks across short, medium, and long-term time horizons 3. Develop an approach to integrating the results into strategic and financial decision-making.

<p>Risk Management</p> <p><i>Disclose how the organisation identifies, assesses and manages climate-related risks.</i></p>	<p>a) Identifying and assessing climate-related risks</p> <p>Climate-related risks are identified and assessed following the Risk & Opportunity Management Framework used for all risks. Identification is through internal operational meetings, governance meetings such as SPPRG and CNPA meetings such as ARFC. Assessment is done using the scoring matrix in the Framework, mitigations are identified and recorded as controls and actions.</p> <p>b) Managing climate-related risks</p> <p>Controls and actions are assigned owners who are responsible for providing assurances on effectiveness of controls. This assurance enables the CNPA to monitor the sufficiency of the CNPA's current mitigations. If mitigations are insufficient in reducing risks to their target scores, risk owners develop and implement further actions and/or controls as far as possible and practical. When identifying our corporate risks, the CNPA includes reference to the DESNZ risk register and national risk registers.</p> <p>c) Integration of climate-related risk management</p> <p>The corporate risk 'unable to meet our targets for sustainability goals' integrates climate-related risks into the overall approach to managing risks. As part of phase 3 we will look to agree and manage more specific climate-related risks that we consider to be the most material physical risks during 2025/26. Initial identification of material climate-related risks are:</p> <ol style="list-style-type: none"> 1. Higher overall temperatures and increased frequency and severity of extreme weather events (heatwaves) impacting officers wearing heavy protective gear leading to increased health and safety costs and reduced productivity and response efficiency. (Physical risk) 2. Increased frequency and severity of extreme weather events (e.g., flooding, storms) impairing nuclear security by compromising site integrity and disrupting critical communication and security systems leading to increased health and safety costs and reduced productivity and response efficiency. (Climate-related risk) 3. Increased frequency and severity of extreme weather events (e.g. heatwaves, storms, flooding) disrupting CNC's ability to deploy officers to meet operational missions at specific sites or on specific tasks leading to increased operational delays and potential mission failure. (Climate-related risk). <p>Any other emerging climate related risks will be considered as they arise.</p>
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<p>Metrics and Targets</p> <p><i>metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.</i></p>	<p>a) Metrics used to assess climate-related risks and opportunities</p> <p>Financial impact - Annual costs associated with heat-induced productivity loss</p> <p>Climate projections impact* - Annual projected storm and flooding likelihood</p> <ul style="list-style-type: none">• Flooding likelihood (%)• Storm likelihood (%)• Total likelihood (%) <p>Operational impact - Annual time lost due to weather-induced transportation disruption</p> <ul style="list-style-type: none">• Heatwaves (hours / days)• Flooding (hours / days)• Storms (hours / days) <p>* Modeled on Met Office Data</p>
	<p>b) Disclosure of Scope 1, Scope 2 and, i, Scope 3 GHG emissions</p> <p>The Sustainability section on pages 24-28 discloses all the emissions information we collect and monitor.</p>
	<p>c) Targets and metrics</p> <p>Below are the nearer term plans for CO₂ abatement. Longer term plans for reductions up to 2040 will be implemented as plant and equipment is replaced over time, examples being heat pumps replacing gas boilers, more solar panels, and carbon offsetting initiatives.</p> <p>CO₂ reduction through operational changes and energy efficiency measures - 10% abatement over 2023-2030</p> <p>Installation of solar panels at Griffin Park Tactical Training Centre CO₂ abatement of 2%</p> <p>Relocation to a highly efficient & low-carbon HQ in 2026. Reduction~650t CO₂ compared to 2022 Roadmap</p> <p>Transition to zero emission fleet - CO₂ abatement 8% once fleet changes are possible due to availability of vehicles</p> <p>Business travel policy changes through reduced travel and substitute all remaining transport to zero carbon modes by 2040. CO₂ abatement 46% 2025-2040.</p>



Simon Chesterman OBE, QPM
Chief Constable and CEO

11 July 2025



Section 2: Accountability Report

Corporate Governance Report - Directors' Report

CNPA Board Members and Board Members' Interests

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

The Police Authority Members and Executive members



Susan Johnson, OBE

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

CNPA Responsibilities:

- Police Authority: Chair
- Senior Appointments Committee: Chair

Appointments outside CNPA:

- Health and Safety Executive: Non-Executive Board Member
- Local Partnership LLP: Non-Executive Board Member
- Power to Change Trust: Protector



Sir Craig Mackey

Appointed 24 June 2019 with a term of three years. Sir Craig acted as interim Chair 1 January 2022 to 12 October 2022. Re-appointed for a further term until 23 June 2025, at which time he left the Authority.

CNPA Responsibilities:

- Police Authority: Independent Member
- People Committee: Member
- Senior Appointments Committee: Member

Appointments outside CNPA:

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



Sue Scane

Appointed 8 July 2019 for a term of three years. Reappointed for a further three years until 7 July 2025 at which time she left the Authority

CNPA Responsibilities:

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

Appointments outside CNPA:

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



Andrew Harvey

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

CNPA Responsibilities:

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

Appointments outside CNPA:

- Costs Lawyer Standards Board: Non-Executive Director
- First Tier Tribunal, Health and Social Entitlement Chamber: Specialist Member and Judicial Appraiser
- General Osteopathic Council: Professional Conduct Committee Chair and Health Committee Chair
- General Pharmaceutical Council: Investigating Committee Deputy Chair
- Institute of Chartered Accountants of England and Wales: Disciplinary Committee Chair

- Judicial Appointments Commission: Judicial Selection Lay Panel Member and Chair
- Legal Practitioners Disciplinary Tribunal: Tribunal Member
- Recruitment and Employment Confederation: Remuneration and Appointments Committee Chair
- Registers of Scotland: Non-Executive Director and Audit and Risk Committee Chair
- Chartered Institute of Environmental Health: Governance Adviser
- Jurit LLP: Business development Adviser



Pam Duerden

Appointed 9 April 2021 for a term of three years with a with a notice period of three months. Reappointed for a further three years until 9 April 2027 with a notice period of six months.

CNPA Responsibilities:

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

Appointments outside CNPA:

- Sellafield Ltd: SHEQ Director



David Tomblin

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

CNPA Responsibilities:

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

Appointments outside CNPA:

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



Chris Pilgrim

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

CNPA Responsibilities:

- Police Authority: Independent Member
- People Committee: Chair

- Senior Appointments Committee: Member

Appointments outside CNPA:

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



Alexander 'Mac' MacGill

Appointed 15 November 2024 for a term of three years, with a notice period of three months.

CNPA Responsibilities:

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

Appointments outside CNPA:

- NRS Dounreay: Environmental, Health & Safety, Security and Quality (EHSSQ) Director
- NRS Board Safety Sub-Committee – 2023/24/25
- Chair of Royal British Legion Scotland Thurso Branch
- Dounreay Joint Council (Trade Union & Executive Team members)
- NRS Senior Information Risk Owner Forum
- Nuclear Security Directors Forum



Alyson Arnett

Appointed 15 May 2024 for a term of three years, with a notice period of three months.

CNPA Responsibilities:

- Police Authority: Industry Member
- People Committee: Member

Appointments outside CNPA:

- Sellafield Ltd: Strategy and Business Planning Director
- Changing Lives Learning Trust: Member
- Nuclear Innovation and Research Advisory Board: Member

CNC Chief Officer Group

- Simon Chesterman Chief Constable/Accounting Officer
- Stephen Martin - Deputy Chief Constable
- Michael Vance – Assistant Chief Constable (Operations)
- Kerry Smith – Assistant Chief Constable (Professionalism)
- Richard Cawdron – Assistant Chief Officer (Governance and Enabling Services)

Register of Interests

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

During 2024/25 none of the Authority members held any interests which might have conflicted with their Authority responsibilities and no Authority member had any other related party interests. A full register of members' interests is available for inspection by the Internal Auditors as part of the internal audit programme for assurance purposes.

Health and Safety

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

Year	Injuries
2024/25	97
2023/24	111
2022/23	126

The total number of injury incidents reported during 2024/25 shows a decrease of 12.6%. This is a significant decrease on previous years and reflects a positive health and safety culture within the CNC, where all employees are complying with mitigations and control measures put in place for their and their colleagues' safety. The CNC strives to maintain a safe environment to work in and most injuries are of the category

expected for the range and scope of the role. Work related stress is well monitored, and the CNC has a robust health and wellbeing support system in place.

In 2024/25, there were 10 incidents reported under Reporting of Injuries, Diseases, and Dangerous Occurrences Regulations (RIDDOR)¹ in the over seven days lost time category, down from 12 in 2023/24. There was one serious near-miss incident. This 16% decrease in injury-related RIDDOR incidents is positive despite the small overall numbers.

All RIDDOR incidents undergo a full investigation, and lessons learned process. No patterns or trends were identified as the incidents occurred at different locations and circumstances. The CNPA does not foresee potential liability risks from these incidents.

Reported stress cases within CNC decreased from 33 in 2023/24 to 29 in 2024/25, a 12.1% reduction. Days absent due to stress also declined, reflecting the support and welfare measures in place. Stress accounted for 18.2% of CNC workplace sickness absence in 2024/25. The national average for workplace sickness absence in 2023/24 was 46%, according to HSE statistics. Previous year figures have slightly dropped due to improved performance reporting and removal of incorrectly counted stress cases that were actually injury cases.

All CNC police officers and some staff are tested for radiation exposure. In 2024/25, no significant issues were found. The average radiation dose remains at 0.01mSv, below the industry significant level of 1mSv. A review of the radiation

¹ <https://www.hse.gov.uk/riddor/key-definitions.htm>

protection services is ongoing to evaluate alternative emergency dose recording methods and adherence to regulatory storage requirements.

An independent audit was conducted into the CNC Health and Safety Department and its Health & Safety management systems in August 2024. Although it identified a number of minor gaps in some processes regarding completion of forms, it found the H&S management systems, policies and procedures were robust and did not require any remedial action. There were seven management actions identified and only one is outstanding. This is in progress with a completion date target of August 2025.

Information and Cyber Security

We have made considerable progress in 2024/25 with enhancing our information and cyber security posture, as well as advancing our data strategy. Identified within the Three-Year Strategic Plan, under goal 2, this progress reflects our ongoing commitment to safeguarding our digital assets and making effective use of our data.

We have concluded our inaugural Cyber Security Strategy, which has provided a solid foundation for our cyber security initiatives, focusing on risk management and threat mitigation. We outline our roadmap for the next five years, emphasising continuous improvement, collaboration with partners and development of our “human firewall” to meet the continuously evolving threat landscape.

Throughout the year, we have engaged

in various initiatives to bolster our cyber security posture. We conducted multiple phishing campaigns to evaluate and educate staff, continued to exploit the National Cyber Security Centre (NCSC) Exercise in a Box, exercised our Cyber Incident Response Plan, and following our supply chain mapping exercise, procured a risk management platform that will enhance the security of our supply chain.

Our maturing data strategy aims to improve data assurance and usage. Key elements include establishing a central data platform, improving data exploitation to align with business goals, and enhancing data quality for effective planning and decision making.

We continue to collaborate and engage actively with industry partners, and participate actively in sector activities, including National Technology Board, Police Information Assurance Board, Police Digital Services, NCSC, Civil Nuclear Sector Cybersecurity Strategy subgroups and Central Government Security functions.

We remain committed to building upon our progress and enhancing our cyber security and data capabilities through the implementation of our Cyber Security Strategy and our Data Strategy.

We were subject to an inspection by the Office for Nuclear Regulation (ONR) in March 2025 on our cyber security risk arrangements. We are responding positively to the report and recommendations received at the end of May 2025.

Security Breaches and Security Incidents

The following table summarises the number of security breaches and security incidents since 2021/22.

Nature of incident	2021/22	2022/23	2023/24	
Loss of assets; electronic equipment; and devices or paper documents from secured CNC premises	-	-	-	-
Loss or theft of Classified electronic equipment, devices or paper documents from outside secured CNC premises	3	-	-	3
Insecure disposal of inadequately protected electronic equipment, devices or paper documents	-	-	-	1
Unauthorised disclosure through insecure transmission of Classified marked documents	-	-	-	-
Compromise of personal data	12	22	22	14
Other 'low level' breaches/incidents	22	18	16	17
Total	37	40	38	35

The security breaches and security incidents recorded were of a minor nature and were carefully managed. There has been an overall decrease in incidents due to reduced breaches of personal data legislation. The personal data breaches recorded carry only a low or minimal risk to data subjects and none met the threshold for onward reporting to the regulator. We continue to record

all levels of incident, including near misses and learning opportunities for organisational learning purposes.

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

Financial Risk Management

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

Events after the Reporting Period

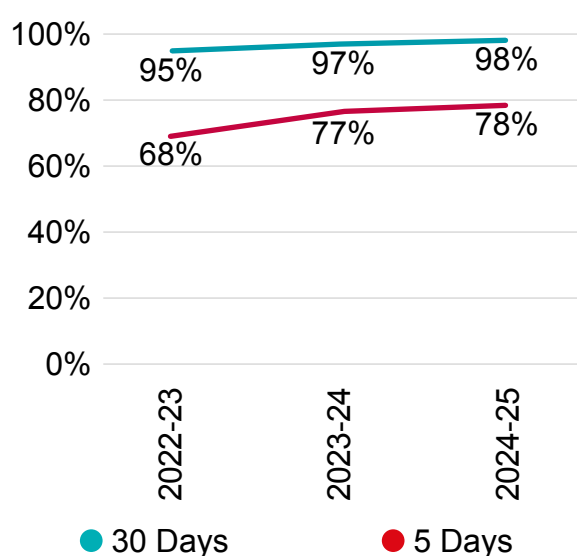
Events after the reporting period are disclosed in note 19 to the financial statements.

Payment of Suppliers

The CNPA's policy is to pay all its suppliers within contracted payment terms or, without specifically agreed terms, within 30 days of receiving an undisputed invoice. In 2024/25, with a target of 100%, the CNPA paid 98% of its invoices on time.

The CNPA has sought to comply with the Government commitment to pay suppliers within five working days from receipt of a valid invoice wherever possible. For 2024/25, the CNPA paid 78% of its invoices within five working days, against a target of 90%. Whilst this is still below our target, we recognise the continuing improvement in performance against the target and will strive to make further improvements.

Payment of Suppliers



Pension Arrangements

Further information on pensions is disclosed in the Remuneration Report and in notes 1.10 and 5 to the financial statements.

Auditor

The financial statements have been audited by the Comptroller and Auditor General. The cost of the statutory audit was £109,000 (2023/24: £98,000). The external auditors received no remuneration during the year for the provision of non-audit services. The increase in costs was due to a change in the statutory auditing standards and audit work required on new business systems.

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

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

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the Government Financial Reporting Manual (FReM) 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 FReM have been followed, and disclose and explain any material departures in the accounts
- Prepare the accounts on a going concern basis

- Confirm that, as far as they are aware, there is no relevant audit information of which the CNPA's auditor is unaware and that they have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the CNPA's auditor is aware of that information
- Confirm that the annual report and accounts is fair, balanced and understandable and take personal responsibility for the annual report and accounts and the judgements required for determining that it is fair, balanced and understandable.

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

Governance Statement 2024/245 of Accounting Officer and Chief Constable Simon Chesterman OBE QPM

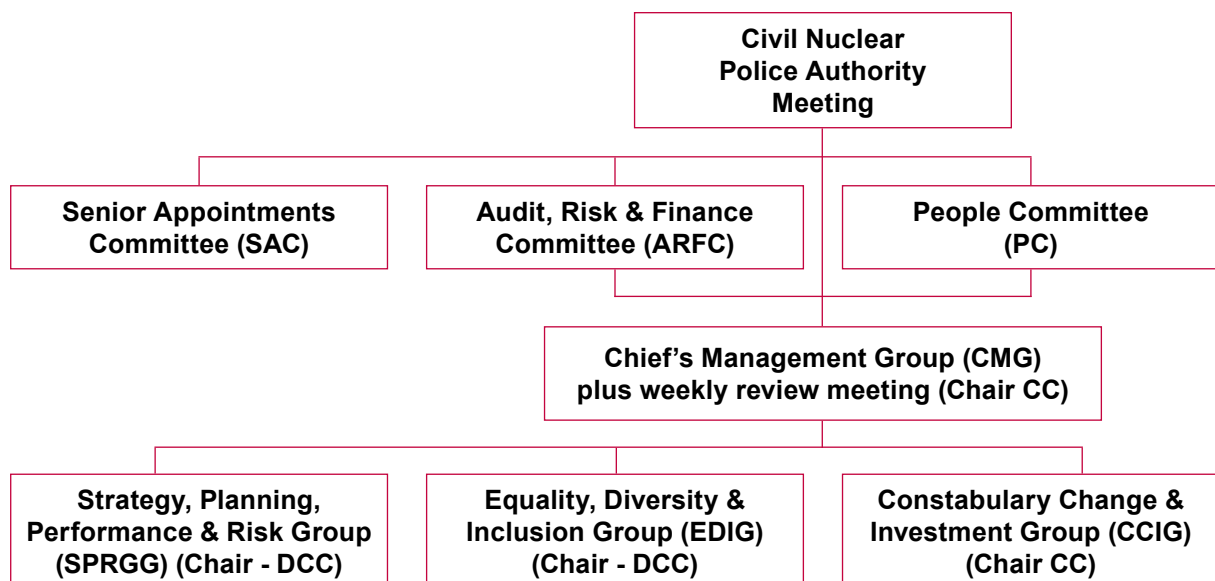
Introduction

The Chief Constable Simon Chesterman is the Accounting Officer of the CNPA and has responsibility for maintaining effective governance arrangements. This includes operating a sound system of internal control that supports the achievement of the CNPA's aims and objectives in its Three-Year Strategy and Annual Business Plan. The Accounting Officer is personally responsible for safeguarding public funds and assets in accordance with the responsibilities assigned by DESNZ. These responsibilities are set out in the Framework Document between DESNZ and the CNPA (published January 2023). The CNPA operates under the Energy Act 2004 (amended 2023).

The Governance Framework

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

The Accounting Officer role is supported by CNPA members, its committees and the CNC's Executive Team.



The diagram on the previous page shows the key decision-making meetings and accountability structure. Our core governance meetings (the lowest level in green) report formally into the Chief’s Management Group (CMG), and then the CNPA and its committees hold the CNC to account. Below the core governance meetings there are sub-groups for specific subjects. The Security Group monitors and reports into SPPRG. The Firearms Standing Committee monitors and reports into CMG on all matters relating to armed policing. Sustainability performance and risk management are reported into SPPRG.

All members of the Authority complete a declaration of their business and other interests when they join the CNPA,

and are asked to update these at least annually, or sooner if their circumstances change. The declarations of interest are recorded by the Board and Committees Manager. They are detailed within the Annual Report and Accounts’ members profile section on pages 42-46.

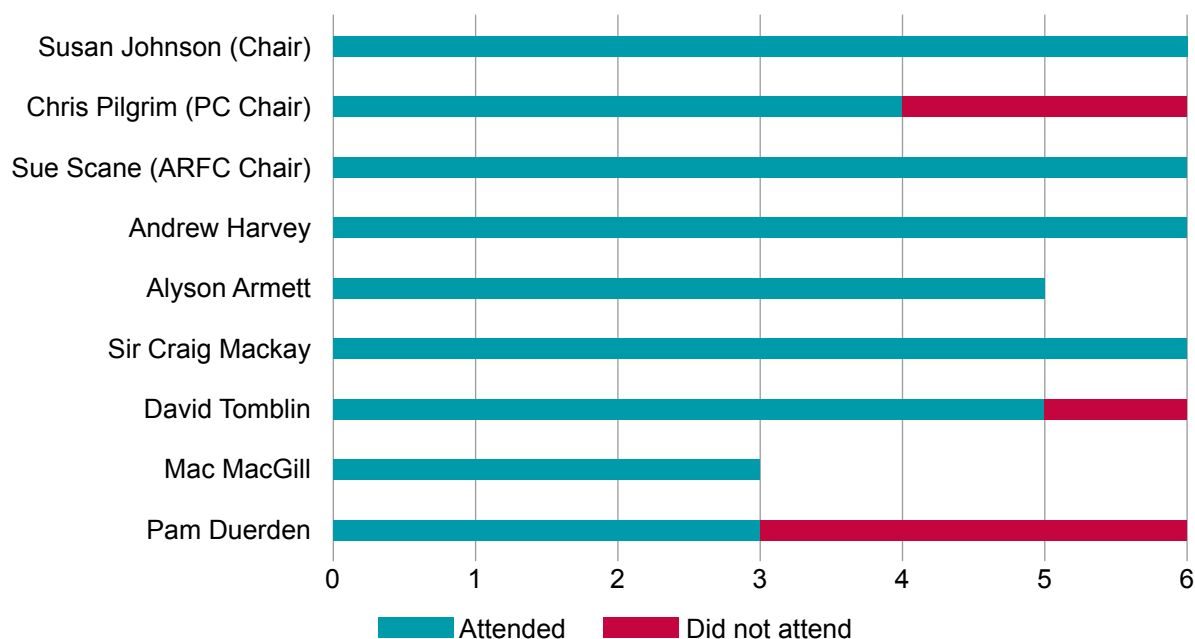
Declaring interests is a standing item on the agendas of each of the committee meetings and the core governance meetings. Any interests declared are recorded in the minutes.

The following table and graph set out the roles and responsibilities of the CNPA Meeting as well as the key activities undertaken during the 2024/25 year and attendance log.

Civil Nuclear Police Authority Meeting

Roles and responsibilities	Key activities in 2024/25
<p>Role: Maintain efficient and effective CNC, accounting for performance, finance and employment responsibilities.</p> <p>Key Responsibilities:</p> <ul style="list-style-type: none">• Setting objectives for the Annual Business Plan and the Three-Year Strategy• Maintaining stakeholder relationships• Monitoring performance against agreed plans• Review of strategic risks• Determining culture and values• Ensuring good governance• Oversight of Health & Safety and welfare• Compliance with legislation• Appointment of Executive team members through Senior Appointments Committee (SAC).	<ul style="list-style-type: none">• Endorsement of updated Terms of Reference to CNPA, ARFC, People Committee and SAC• Approved financial and strategic plan, and Annual Business Plan (ABP)• Reviewed and scrutinised performance information regarding delivery of the ABP• Approved recommendations from SAC for appointment of ACC, other senior appointments and Executive pay• Approved business cases for capital projects such as HQ relocation, sustainability projects and the refurbishment of firearms training facilities• Reviewed and scrutinised reports on service delivery, Health & Safety, Operations• Approved the formal loan agreement documentation between CNPA and DESNZ. <p>Authority members are appointed by the Secretary of State and are independent of the CNC’s Executive Management.</p> <p>There were six full Authority meetings during 2024/25.</p>

CPNA Meeting Attendance – 6 Meetings



Mac MacGill and Alyson Armett joined the CNPA part way through the year. They did not miss any meetings that they were eligible to attend.

The roles and responsibilities, 2024/25 key activities and attendance for the sub committees and governance meetings are detailed below.

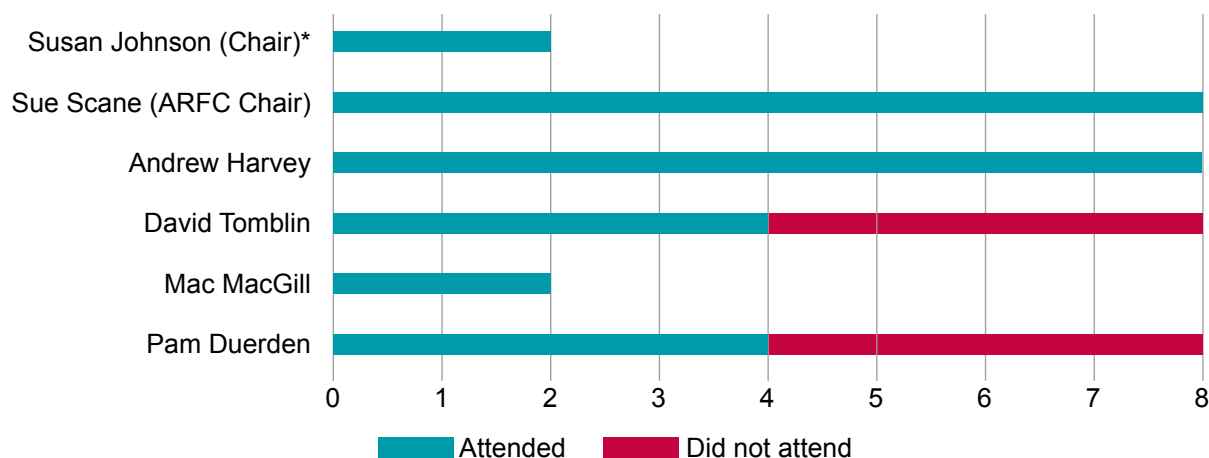
Senior Appointments Committee (SAC)

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

Audit, Risk & Finance Committee (ARFC)

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

ARFC Meeting Attendance – 8 Meetings

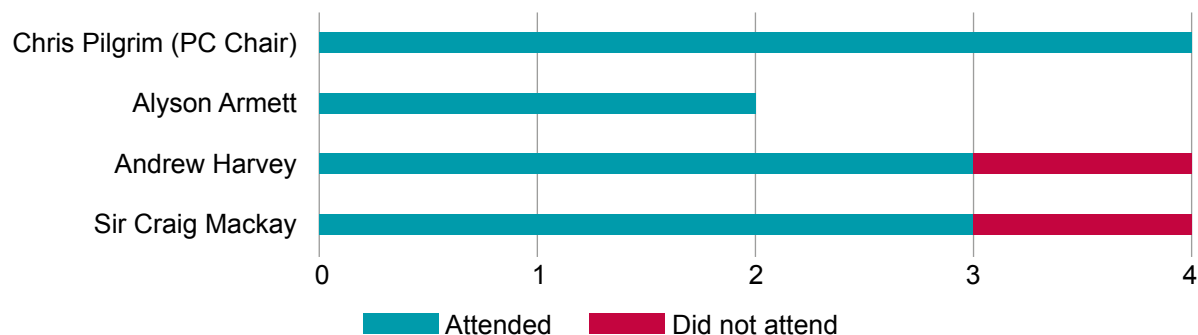


Mac MacGill joined the CNPA in November 2024 and attended all meetings for which he was eligible.

People Committee (PC)

Roles and responsibilities	Key activities in 2023/24
<p>Role: Oversight and scrutiny of the delivery of people related goals and priorities, and associated policies.</p> <p>Key Responsibilities:</p> <ul style="list-style-type: none"> • Scrutiny of plans for resourcing, remuneration, professional development, talent management employee terms and conditions • Scrutiny of people change business case development • Approve remuneration policies in accordance with UK Government Public Sector Pay Policy • Review people related performance measures • Champion a culture where people and their skills are valued. 	<ul style="list-style-type: none"> • Approval of remuneration policies • Approval to align to police regulations and national agreements. • Setting performance measures for performance related pay • Monitoring of any team restructures, adding and removing posts. <p>The People Committee is chaired by an independent non-executive Authority member.</p>

People Committee Meeting Attendance – 4 Meetings



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

Alyson Armett joined during the year and attended all meetings for which she was eligible.

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

The Governance Team supports the administration, agenda setting, minute taking and planning for all the Authority and core governance meetings.

The Authority is satisfied with the flow of information between the Authority and its committees and the quality of data received. The members are regularly asked to comment on the quality of information contained within the papers. Effort has been made during 2024/25 to make papers more succinct and minutes and actions recorded as summaries of key points.

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

The following meetings are part of the governance arrangements at Executive level and below but are not part of the meetings of the CNPA. They are regarded as the core governance meetings of the CNC. Reports from these meetings are used to inform the CNPA.

The Executive Team comprises of the Chief Constable, the Deputy Chief Constable, the Assistant Chief Constable (Professionalism), the Assistant Chief Constable (Operations), and the Assistant Chief Officer - Governance & Enabling Services. The Chief Finance Officer and the Head of Governance also attend all key meetings.

Chief's Management Group (CMG)

Roles and responsibilities

Role: To ensure efficient and effective delivery of goals and objectives set out in the Strategic Plan and the ABP on behalf of the CNPA. This meeting is chaired by the Chief Constable and met seven times during 2024/25, around every eight weeks.

Key Responsibilities:

- Agreement of Three-Year Strategy, ABP and annual budget for submission to CNPA
- Approval of new policies
- Make recommendations to CNPA and SAC
- Approve Directorate-level plans (combined functional plans)
- Monitor delivery of plans through regular receipt of reporting into CMG (from SPPRG)
- Monitor financial performance against profiled budget forecast
- Monitor EDI activity through reporting into CMG
- Consider potential investment decisions (exceptional items) outside of existing approved plans and budget that would require additional approvals
- Agree reports for decisions that require approval by CNPA
- Review and approve annual work force planning assumptions, ensuring onward submission to the CNPA, where required by the Scheme of Delegation
- Review police staff establishment annually, ensuring appropriate management and challenge of overall headcount
- Review and approve any departmental restructures with a financial impact over £50k
- Approve any proposals for establishment growth, both officer and staff
- Consider the most appropriate resourcing strategy to meet the Annual Business Plan e.g. recruitment, consultancy, contingent labour

Strategy, Planning, Performance & Risk Group (SPPRG)**Roles and responsibilities**

Role: Oversees the implementation of good governance including business planning activities, performance measurement, corporate assurance and management of risk. This meeting is chaired by the Deputy Chief Constable and meets quarterly to align with reporting periods during the year. Action follow-up meetings take place between the quarterly meetings.

Key Responsibilities:

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

Equality, Diversity and Inclusion Group (EDIG)**Roles and responsibilities**

Role: Providing assurance and accountability for CNC's EDI ambitions, promoting appropriate behaviours and values, creating and maintaining an inclusive culture. This meeting is chaired by the Deputy Chief Constable and meets four times a year, with action follow up meetings between each quarterly meeting to monitor progress.

Key Responsibilities:

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

Constabulary Change & Investment Group (CCIG)**Roles and responsibilities**

Role: Formal governance body with oversight of current and future strategic projects for the CNC, reporting into the CMG. This meeting is chaired by the Chief Constable. Meetings are held quarterly unless a decision forum is needed before the next scheduled meeting.

Key Responsibilities:

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

CNPA performance and governance improvement

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

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

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

Leadership and the vision of the Authority is demonstrated through the establishment of a clear Three-Year Strategy with goals and priorities effectively communicated. The delivery of the Strategy is underpinned by the ABP. The Authority reviews its performance and delivery of the ABP through the quarterly reports it receives. At the end of each Authority meeting the Chair summarises

the work completed and reflects on how discussions have discharged the members' responsibilities. All Authority members complete an annual performance review with the Chair.

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

The **Effectiveness** of the Authority is reviewed through a regular self-assessment and via periodic, independent reviews. In July 2023, an independent assessment of the Authority effectiveness was commissioned and undertaken. This covered the following lines of inquiry:

- CNPA meeting observation
- CNPA pack review
- 1:1 interviews with Members
- Document diagnostic review
- Skills audit review

The summary report concluded that the CNPA has a strong sense of its mission and its governance arrangements reflect the heavily regulated environment it operates within. The Authority was assessed as well-led, with a broad range of experience and complementary skills. The quality of the reporting to the Authority was considered comprehensive, although in some cases, was judged to be excessively detailed and could be more strategically focused.

The reporting template was reviewed and significantly revised to better enable decision making. The review presented a range of suggested actions that could further improve effectiveness. These were converted into an action plan to be delivered by the Authority and the Head of Governance. The action plan was approved by the CNPA at its meeting on 27 March 2024. The action plan was monitored throughout 2024/25, and progress was reported back to the CNPA in January 2025 where all but two of the actions had been completed. The final two actions related to identifying skills gaps and training needs for members which were covered in the annual appraisal process just after the year-end.

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

The attendance of Members at the Authority meetings is shown in the graphs above under each meeting description. One member of the Authority (an industry representative) resigned during the period covered by this Governance Statement of 1/4/24 – 31/3/25 and was replaced by another person from that organisation after a short gap.

The Chief Constable and the Executive Team are accountable to the CNPA for delivering the ABP. The Accountability of the Authority is demonstrated through the fair and clear reporting of the Annual Report and Accounts, and the delivery of the ABP and subsequently the goals and priorities in the Three-Year Strategy. The

Authority and Executive are transparent with DESNZ through regular sponsorship meetings and routine catch-ups with key contacts at the Department. The Chief Constable and the Chair meet regularly with the Director for Nuclear Protection and his team at DESNZ.

The Authority demonstrates its commitment to the Sustainability of the CNPA and the CNC through its clear strategic planning and horizon scanning. It undertakes a detailed PESTELO (Political, Economic, Social, Technological, Environmental, Legal and Organisational) analysis each year to ensure it is abreast of changes that might affect its future. This includes considering service expansion opportunities to broaden the scope of the CNC's work, and remaining alert to technological development that may affect how or where services will be delivered in future years. The CNPA is committed to meeting the Government's targets on reducing its carbon footprint and has included stretching targets in its ABP that are derived from its Decarbonisation Roadmap.

The Task Force on Climate-Related Disclosures (TCFD) presents a requirement for the CNPA to make our climate related disclosures more consistent and comparable. The Authority is informed of climate and sustainability related risks and activities through quarterly reporting from the Head of Assets and Infrastructure. The TCFD reporting is included in the Annual Report and Accounts at page 35.

CNPA Activities

The CNPA visits at least one operational site a year to enable visibility of the

members for officers and staff at sites, and for the members to have direct sight of operational activities to aid their understanding of the key operations and differences at each site.

The CNPA held its May 2024 Authority meeting at Hartlepool, taking a tour of the facility and engaging in a Q&A session with the Operational Unit Commander. A strategy day was attended by all Authority members in London in November 2024 where the Minister was also in attendance for part of the day. The March 2025 CNPA meeting was held at Bisley to enable a tour of the improvements to the firearms training facilities.

Compliance with the HM Treasury Corporate Governance Code

The CNPA has complied with the Code of Good Practice for corporate governance in central government in so far as it is relevant and practical for an arm's length body of its size and complexity.

The CNPA operates under a Framework Agreements with DESNZ that sets out all the requirements in terms of governance arrangements, roles and responsibilities, reporting and authorisation requirements. It is constructed by DESNZ and reflects the HM Treasury Code.

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

Following self-assessment, the CNC can demonstrate conformance with the mandatory elements of the

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

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

No Accounting Officer directions in 2024/25 were received.

Risk Management

The CNPA risk management process can be summarised as follows:

- Organisation

The CNC has a cross-functional network of risk owners who identify, monitor and manage risks within their respective functional areas. A central risk team consolidates and reports on risk information to the ARFC, the Executive Team and other internal groups such as the Firearms Standing Committee (FSC), the Information Risk Group (IRG) and SPPRG

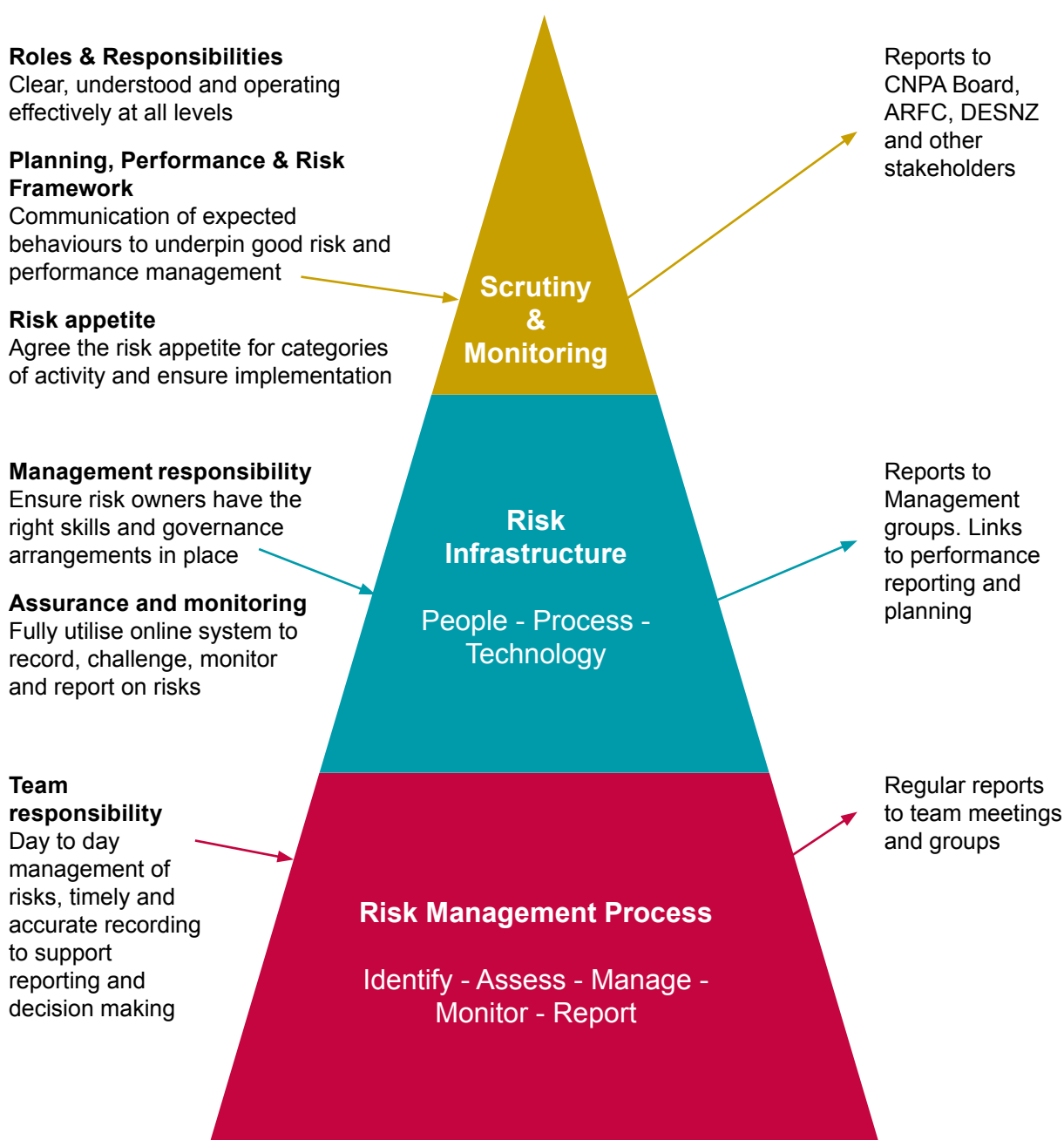
- Process

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

- Monitoring and Review

The Authority, via the ARFC, satisfies itself that the risk appetite of the CNC is being actively considered, applied, and adhered to through, at least, an annual review of risk management. The risk appetite statement was last reviewed and approved by the ARFC in November 2024.

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



Risk Appetite

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

Risk Register

The Authority has a corporate risk register. The current register was established in March 2024 to align with the 2024-27 Strategic Plan for the CNPA. The register was reviewed again in January 2025 and a further risk was added relating to the CNC's use of artificial intelligence.

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

A portfolio project risk register and a cyber security risk register are maintained to enable close monitoring and reporting of these risks. The fraud risk register was evaluated as meeting the requirements of the Government

Functional Standard GovS013 relating to our counter fraud arrangements. The key corporate risks and uncertainties facing the Authority are presented in the performance report section of this Annual Report and Accounts on pages 24 and 25, with details of the current risk score at the year end and a brief summary of the mitigating controls activities.

The risk registers are maintained on a fully auditable software system to ensure monitoring and reporting is consistent across the organisation and that reporting is readily available. Risk owners are supported in all aspects of risk management activities by the Head of Governance and the Risk Manager.

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

The CNPA's risk management arrangements are assessed every year by the internal auditors, and they concluded that we have sound arrangements in place and remain at the level of 'risk managed' (4th highest level out of 5) in terms of our risk maturity. This is based on the risk maturity model devised by the Institute of Internal Auditors.

The 2024/25 internal audit report on governance and risk management was rated as 'reasonable assurance', with elements of good practice, and low-level recommendations for improvements. The action plan to further strengthen

arrangements has been agreed and is being implemented.

Risk Management Assurance

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

The risk register is a standing agenda item at the ARFC and is reported to the CMG meetings as part of the corporate performance reporting. An assessment of the strategic risk register and uncertainties facing the Authority are presented as a standing item to the CNPA as part of that routine corporate reporting. Reports to SPPRG and ARFC include reference to risk appetite, target risk scores, and the direction of travel over time towards the target scores.

The risk registers are managed and monitored in more detail at the Firearms Standing Committee and SPPRG, and at other more specific meetings such as the Information Risk Group for IT and cyber related risks and the Strategic Resourcing Group for people and resource risks.

Statement on Information Risk

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

The Authority is required to comply with the Cabinet Office (CO) and ONR's security policy frameworks for information security. ONR's framework follows broadly that of the CO but sets standards for the protection of sensitive

nuclear information that are necessary to protect licenced nuclear sites and material in transit.

Following an ONR thematic inspection of cybersecurity, information assurance leadership and risk management, the Authority is developing further improvements to increase its ability to protect against, respond to and recover from cyber attacks. Targets set against the National Institute of Standards and Technology (NIST) cybersecurity framework were met, but the work to improve cybersecurity posture continues. This includes the way that cyber risks are captured and recorded, the development of an overarching Cyber Security and Information Assurance (CS&IA) Framework and a Management Information Target Model.

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

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

The Information Risk Group and the Information Governance Committee

The purpose of the CNC's Information Risk Group is to collate information

risks raised by any member of the Constabulary, to analyse these, mitigate where possible and to escalate these to the SIRO where necessary. This includes legislative or regulatory risks which would be of interest to the Information Commissioner's Office (ICO), ONR and DESNZ.

The IRG is chaired by a member of the Information Governance team and meetings are held monthly.

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

The IGC is chaired by the SIRO who receives guidance from the Head of IT, Security Lead, Information Assurance Manager, Head of Cyber Security, Risk Lead and Chief Information and Protective Security Officer (CIPSO) and determines the appropriate course of action.

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

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

The Security Group is chaired by the Deputy Chief Constable and monitors all activities relating to security, including physical security issues and information security.

Personal Data-Related Incidents

There were no personal data-related incidents reported to the Information Commissioner's Office (ICO) in 2022/23, 2023/24 or 2024/25. There were three in 2021/22.

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

General Data Protection Regulation (GDPR)

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

The CNC refreshed its Cyber Security Strategy in 2025 and preparatory work for this included revisiting of the mission

critical information systems with business impact analysis reviews for each.

We have a cyber incident response plan which is exercised and reviewed following tabletop exercises. Any actions arising are monitored through IRG.

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

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

Efforts to deliver education and awareness training continue with a new focus on role-based training across the Constabulary and an increased understanding that cyber is not an IT issue but is the responsibility of all.

Assurance Activities

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

Management of interests and business appointments

The CNPA's business interest policy and associated processes remain in place and members of the Authority, police officers and police staff must declare all existent or prospective business interests which are subject to an approval process. The policy and associated processes for ongoing monitoring and

assurance are the responsibility of the Vetting aftercare function.

Effectiveness of Whistleblowing policy

Our whistleblowing processes continues to be well embedded. The policy was approved by the Authority in May 2022 and is next due to be refreshed in April 2025. During the year under review, there were seven protected disclosures from whistleblowing, six reported via SafeCall and one by letter. Templates for investigations have been established to ensure consistent approach in accordance with the policy.

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

Internal audit

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

Internal inspections

The Internal Inspections and Assurance Team undertook a programme of compliance testing of operational

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

The team continues to provide assurance to SPPRG, ARFC and the Executive. The combined plan of work for 2024/25 for the Internal Inspection Team, the Internal Audit Team and the Counter Fraud specialist was approved by the ARFC.

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

The Inspection Team continues to capture actions and monitor progress on recommendations arising from all assurance providers and inspections. This progress is reviewed and monitored by SPPRG and the ARFC in terms of the implementation of recommendations. Internal audit recommendations are also followed up each year by the Internal Audit Team.

Gateway reviews

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

Cultural Action Plan

The CNPA and CNC are committed to developing the culture of the organisation to align it with its strategic ambition and improve our cultural maturity.

For the year ending 2023/24 there was an intense focus on delivering EDI training for all and the development of better quality EDI data and reporting. Improved capacity and capability for the Professional Standards team has been delivered to detect and investigate any allegations of misconduct, and prevention work and training has been strengthened. During 2024/25 a mandatory comprehensive training programme on the College of Policing's Code of Ethics was established across seven modules, some online training and some face-to-face.

The CNPA continues its work to respond to the Angiolini Inquiry recommendations published in March 2024. Where collaboration with other police forces has been required, the Authority has worked with colleagues across policing to contribute to the national responses. The CNC has established a Cultural Gold Group, led by the ACC Professionalism. This group has reviewed and consolidated all the actions from various streams of cultural work and prioritised an action plan. The progress with actions and the associated measures are being brought into the corporate performance reporting arrangements to give visibility to the Authority via a dashboard.

Effectiveness of governance, risk management and internal control

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

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

For the year 2024/25 the HoIA opinion for the CNPA is:

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

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

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

There were no significant weaknesses in the Authority's internal control framework to 31 March 2025 that affected the achievement of its key policies, aims and objectives.



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

For the period from 1 April 2024 to 31 March 2025 and up to the date of sign off for the ARA on 11 July 2025

People Section: Remuneration and Staff Report

Remuneration Report

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

Procedures for Setting Remuneration

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

Membership of the Senior Appointments Committee:

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

Statement of Remuneration Policy

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

Fees

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

Salaries and Allowances

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

Benefits in Kind

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

Pensions

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



Terms of Appointment and Service Contracts

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

Name	Date of continuous service	Unexpired term at 31 March 2025	Notice period
Alyson Armett Industry Member (Sellafield)	15 May 2024	2 years 1 month	3 months
Richard Cawdron Assistant Chief Officer-Governance and Enabling Services	1 December 2019	Not stated	6 months
Simon Chesterman Chief Constable	1 April 2019	2 years	6 months
Pam Duerden ⁽¹⁾ Industry Member (NDA)	9 April 2021	2 years	3 months
Andrew Harvey ⁽²⁾ Independent	3 January 2022	2 years 9 months	3 months
Susan Johnson CNPA Chair	13 October 2022	6 months	6 months
Mac MacGill Industry Member (Dounreay)	15 November 2024	2 years 7 months	3 months
Sir Craig Mackey Independent	24 June 2019	2 months	3 months
Stephen Martin Deputy Chief Constable	9 May 2022	2 years 1 month	6 months
Chris Pilgrim ⁽³⁾ Independent	3 January 2022	2 years 9 months	3 months
Sue Scane Independent Member	8 July 2019	3 months	3 months
Kerry Smith Assistant Chief Constable	8 April 2024	4 years	6 months
David Tomblin Industry member (EDF)	1 September 2022	5 months	3 months
Mick Vance Assistant Chief Constable	21 October 2024	4 years 6 months	6 months

Notes

1 Contract renewed for second term. Contract expires 09-04-27

2 Contract renewed for second term. Contract expires 02-01-28

3 Contract renewed for second term. Contract expires 02-01-28

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

Remuneration

Executive Team (This is subject to audit)

Name	Salary and allowances £000		Benefits in kind ⁽¹⁾ (to nearest £100)		Pension benefits ⁽²⁾ (to nearest £000)		Total Remuneration £000	
	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24
Richard Cawdron Assistant Chief Officer Governance and Enabling Services	125-130	115-120	7,400	7,400	65-67.5	7.5-10	200-205	130-135
Simon Chesterman Chief Executive and Chief Constable	175-180	160-165	7,400	7,300	-	-	180-185	165-170
Stephen Martin Deputy Chief Constable	145-150	135-140	-	-	-	-	145-150	135-140
Karen Sanders ⁽³⁾ Director of People	115-120	70-75	-	-	-	-	115-120	70-75
Kerry Smith ⁽⁴⁾ Assistant Chief Constable	120-125	-	7,400	-	25-27.5	-	150-155	-
Michael Vance ⁽⁵⁾ Assistant Chief Constable	120-125	80-85	7,400	2,500	157.5-160	20-22.5	290-295	100-105

Notes

1 Benefits in kind comprised fully maintained cars

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

3 Salaries and allowances comprise actual costs incurred from an employment agency.

4 Kerry Smith held this post from 8 April 2024.

5 Michael Vance's. The Pension increase partially relates to the change in salaries paid. This current post was held from 21 October 2024.

Pension Entitlements

The pension entitlements shown in the table below are those that would be paid annually on retirement based on service to 31 March 2025 and include the value of added years paid for by members of the UKAEA Combined Pension Scheme (CPS). The pension figures relate to the benefits that the individual has accrued as a total of their service to the CNPA, not just under their current appointment. Members of the pension scheme have the option to pay additional voluntary contributions; neither the contribution nor the resulting benefits are included in the following table.

Name	Total accrued pension at age 60 at 31 March 2025 and related lump sum £000	Real increase in pension and related lump sum at age 60 £000	Cash equivalent transfer value at 31 March 2025 £000	Cash equivalent transfer value at 31 March 2024 £000	Real increase in cash equivalent transfer value £000
Executive Team					
Richard Cawdron	45-50 plus 140-145 lump sum	2.5-5 plus 10-12.5 lump sum	1,251	1,124	77
Kerry Smith	0-5 plus 0-5 lump sum	0-2.5 plus 2-2.5 lump sum	37	-	27
Michael Vance	30-35 plus 95-100 lump sum	5-7.5 plus 20-22.5 lump sum	774	578	166

Note

Simon Chesterman and Stephen Martin are not members of the CPS and do not make any other pension contributions. Kerry Smith joined the CPS scheme during 2024-25.

Cash Equivalent Transfer Value

A cash equivalent transfer value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. It is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the pension benefits, they have accrued in their former scheme.

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

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

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

Real Increase in CETV

The real increase in CETV reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

Independent and Industry Members

	Fees £000 2024/25	Fees £000 2023/24
Name		
Andrew Harvey Independent Member	15-20	15-20
Susan Johnson CNPA Chair	65-70	65-70
Sir Craig Mackey Independent Member	15-20	15-20
Chris Pilgrim Independent member	15-20	15-20
Sue Scane Independent member	15-20	15-20

Staff Report

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

	2024/25	2023/24
Executive 1 Grade	1	1
Executive 2 Grade	1	1
Executive 3 Grade	3	3
	5	5

Staff Costs (This is subject to audit)

Staff costs comprise:

	Permanently employed staff 2024/25 £000	Temporary and agency staff 2024/25 £000	Total 2024/25 £000
Wages and salaries	84,791	1,165	85,956
Social security costs	10,010	154	10,164
Other pension costs	14,311	141	14,452
Non-directly employed staff	-	762	762
Sub-total	109,112	2,222	111,334
Less costs recovered in respect of outward secondments	(337)	-	(337)
Total staff costs	108,775	2,222	110,997

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

Average Number of Persons Employed

(This is subject to audit)

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

	Permanently employed staff 2024/25	Temporary and agency staff 2024/25	Total 2024/25
Total average staff numbers	1,595	19	1,614

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

Exit Packages (This is subject to audit)

	2024/25 Number of compulsory packages	2024/25 Number of other departures agreed	2024/25 Total number of exit packages by cost band
Less than £10,000	-	17	17
£10,001 - £25,000	-	4	4
£25,001 - £50,000	-	-	-
£50,001 - £100,000	-	1	1
Total number of exit packages	-	22	22
	£000	£000	£000
Total value of exit packages	-	170	170

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

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

Fair Pay Disclosure (This is subject to audit)

The banded remuneration of the CNPA’s highest-paid director, who was the Chief Executive Officer/Chief Constable, in the financial year 2024/25 was £180,000 - £185,000 (2023/24: £165,000-£170,000; 9% movement). The Chief Constable did not receive a bonus in either year.

For all other employees as a whole the average percentage change in salary and allowances between 23/24 and 24/25 was 4% (13% for bonus pay). The 4% increase in salary and allowances includes performance related pay progression as it is not practical to separate this increase from inflationary pay increases.

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

Year	25th Percentile pay ratio	Median pay ratio	75th Percentile pay ratio
2024-25	5.09 : 1	3.78 : 1	3.56 : 1
2023-24	4.9 : 1	3.63 : 1	3.37 : 1

Why the ratios have changed

The total pay and benefits for the 25th percentile has changed by 4.87%. The 75th percentile has changed by 3.21%. The median percentile pay has changed by 4.6%. The FTE for 2024-2025 has increased by (circa) 3%, from 2023-2024, whilst the average salary increased by £4k. During this period there was significant efforts in recruitment to fill vacancies, which explains increase in FTE compared to previous year.

Total pay

For the median percentile (£48,231), 25th percentile (£35,854) and 75th percentile (£51,285) the values are equal to the salary component of the benefits, as these individuals did not receive any bonuses or benefits in kind in the period. If the percentile has fallen between two individuals, a calculated value that aligns with the percentile has been used. This is summarised in the table below:

Year	25th Percentile pay salary	Median pay salary	75th Percentile pay salary
2024-25	35,854	48,231	51,286
2023-24	34,190	46,088	49,690

In 2024/25, no employee received FTE remuneration in excess of the highest-paid director (2024/25:1). Remuneration, including that of the highest-paid director, ranged from £23,433 to £187,495 (2023/24: £20,570 to £192,400).

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

Staff Turnover

Attrition	Police staff	Police officer
Mar 2023	11%	9%
Mar 2024	10%	10%
Mar 2025	11%	9%

Police officers

Police officer attrition at the end of March 2025 stood at 9%, a decrease on the previous year of 1% (10% in March 2024). The attrition appears to be linear, with various reasons for departure and a trend has not been identified. Analysis of data concludes that there is no area or unit that is experiencing attrition of a particular type or frequency.

The CNC anticipated attrition to be far higher in 2024/25, primarily due to the withdrawal of policing at Hunterston (August 2025). However, management intervention with the opportunity of redeployment has greatly reduced the anticipated leavers. This has allowed CNC to maintain its operating requirement at Hunterston with limited internal assistance.

Initiatives at Dounreay and Sellafeld are in place to improve retention. Progress is evident with attrition at both sites being dramatically reduced over the past 12 months. Local intervention with 'stay interviews' and a considered approach to officers' work life balance has been a key contributing factor.

Retention payments at sites CNC such as Harwell and Hunterston have helped improve retention.

Police staff

Police staff attrition at the end of 2025 stood at 11%, an increase on the previous year of 1% (10% in 2024).

Police staff attrition rates have been consistent for the past three years. Analysis of data concludes that there is no area or unit that is experiencing attrition of a particular type or frequency. The attrition appears to be linear, with various reasons for departure and a trend has not been identified.

CNC analysis of leaver data has greatly improved over the past 12 months. Police staff leaver feedback has been captured for the first time, the results are currently being analysed and will be reported back to the Executive.

Expenditure on Consultancy (This is subject to audit)

	2024/25 £000	2023/24 £000
Consultants	10	134

This note is determined under Professional Services External Resources (non-payroll staff). Consultants are individuals that are undertaking work that is outside of business-as-usual activities on behalf of the organisation.

Consultant costs in 2024/25 decreased due to the Oracle EPM Financials project being completed in 2023/24 and therefore the technical expertise was no longer required.

Off-payroll Engagements

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

The table below provides data on off-payroll engagements:

	2023/24	2024/25
Number of engagements as at 31 March	3	7
Number of which existed:		
For less than one year at time of reporting	1	6
For between one and two years at time of reporting	1	0
For between two and three years at time of reporting	0	0
For between three and four years at time of reporting	1	0
For four or more years at time of reporting	0	1

Of the above figures recorded for 2024/2025, one engagement was outside of IR35; four engagements were inside of IR35; and no engagements saw a change to IR35 status following a consistency review. In addition to the above there was one additional Executive level member who was inside IR35. The seventh person is on a secondment from a Home Office Force.

There are also contractors that are provided by business service companies as part of contracts for specific areas of work, rather than the services of the individual contractors therefore they have not been included in the data above, as they have been procured through a different route and managed by the Procurement team.

People Report

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

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

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

The CNC wants to create a culture in which our people can thrive, where everyone feels respected, included, and able to perform at their best. The following section provides an update on the important progress we have made during 2024/25.

Professional Standards

With the active support and oversight of the CNPA, the CNC has continued to develop its Professional Standards Department to ensure it is able to maintain the highest possible standards of professional behaviour amongst both our police staff and our officers, demonstrating our determination to restore public and stakeholder trust and confidence.

We have now fully implemented the recommendations made by the British Transport Police who undertook a peer review of our Professional Standards Department and have additionally recruited a Detective Superintendent and Detective Chief Inspector from Home Office forces, bringing expertise and experience into the team. We have suitably trained and accredited resources in both our investigations and intelligence teams, led by similarly trained and accredited supervisors. We have analytical and administrative support and continue to develop our collaborative working with other key departments within the CNC, including vetting, recruitment and wider HR functions.

We continue to use the National Intelligence Model as a framework for guiding our activity and are continuously enhancing our exploitation of IT to better serve both our investigations and intelligence teams. We have expanded and developed our education

and prevention programme, providing direct briefings and inputs during a variety of training courses and at sites. We have reviewed our confidential reporting processes and will move to a new methodology for such reporting in the Autumn of 2025.

Whilst demand remains largely consistent, we have significantly reduced our backlog of outstanding investigations and continue to improve the timeliness of our disposals.

Equality, Diversity, and Inclusion (EDI)

We published our current EDI strategy in July 2024 alongside a delivery plan. Our four Affinity Networks have been active throughout the 2024/25 period. The strategy and delivery plan, supported by the EDI governance groups, ensures a 'golden thread' of EDI runs throughout all organisational objectives.

Our commitment to EDI was evidenced via the inclusion of a mandatory EDI Performance Development Review objective for all CNC employees, ensuring that EDI is at the forefront of all that we are and all that we aim to be.

We continued to maintain a three-tiered EDI Governance structure recognising the importance of commitment to EDI at all levels within the Constabulary:

- EDI Gold (Strategic) – Chaired by the Deputy Chief Constable
- EDI Silver (Tactical) – Chaired by the Assistant Chief Constable
- EDI Bronze (Operational) Chaired by the EDI Sergeant.

In 2023/24 the CNC ranked 51st on the Inclusive Employers List and made a targeted effort throughout 2024/25 to improve our ranking and place within the top 50. In December 2024, it was announced that the CNC had risen nine places to reach rank 42nd. There were a number of initiatives which led to this achievement including the publication of our Positive Action Statement, the successful launch of our Safe to Say campaign that streamlined and modernised the terminology within our diversity data disclosure fields and the introduction of the first contingent of the CNC's Domestic Abuse Champions.

The EDI Team successfully recruited and onboarded two additional EDI specific roles; an EDI Trainer and Equality Impact Assessment (EIA) Officer. The team now consists of a dedicated EDI Inspector, EDI Sergeant, EDI Trainer, Equality Impact Assessment Officer and EDI Co-ordinator operating at full capacity.

Following review by the EDI Trainer, the Aspiring, First and Midline Leadership courses were updated to include comprehensive coverage of key EDI elements. An extensive review was also conducted on the Corporate Induction content which now aligns with the EDI Training Strategy and EDI Learning Outcomes. The EDI Trainer has delivered a number of bespoke EDI one-to-one training sessions at the request of senior leadership teams.

In January 2025, the Equality Impact Assessment Working Group was established to improve product turnaround and create a more robust procedure. A number of revisions were made to the EIA process including:

- Delivery of the EIA Upskill Training package to all working group attendees
- Introduction of a RAG Status categorisation and standardised EIA feedback form
- Publication of a revised EIA Policy statement
- Creation of an EIA scoring matrix.

2024/25 saw the publication of the Affinity Network ToR which outlines the purpose of the four Affinity Networks, detailing their structure and budget allocation. Additionally, approval was successfully sought securing protected time for the Affinity Network Chairs and Vice Chairs to dedicate to progressing network workstreams.

We launched the Violence Against Women and Girls (VAWG) Strategy 2025-2028 marking our commitment to protecting those most at risk both within the organisation and the communities that we serve. The strategy is built around four key areas: Pursue, Prepare, Protect and Prevent which is built into the EDI Delivery Plan and progress tracked through the EDI Governance Group.

The Affinity Networks have continued to influence positive cultural change across the CNC. Key initiatives include:



Diverse Ability and Wellness Network (DAWN)

- Securing a membership with Carers UK and establishing the Carers Working Group
- Utilising their membership with the Business Disability Forum as an Emergency Services and Law Enforcement Network (ELEN) member to work towards achieving the Disability Confident Employer Level 2 accreditation
- Supporting the review of the CNC Workplace Adjustment Passport Procedure
- Ran a number of targeted campaigns in support of national awareness days and events such as Neurodiversity Celebration Week, Autism Awareness Month, Mental Health Awareness Week etc.



Faith and Minority Ethnic Network (FAME)

- Working in conjunction with Police Chaplaincy UK to expand the CNC Chaplaincy service currently available at Sellafield and Griffin Park to other units
- Collaborated with a number of external stakeholders from Sellafield Ltd to organise an Iftar event in Whitehaven, Cumbria
- Supported the progression of the Police Race Action Plan
- Ran a number of targeted campaigns in support of national awareness days and events such as Lent, Ramadan, Race Equality Week etc.



Gender Affinity Inclusion Network (GAIN)

- Supported the review of the Family Leave and Domestic Abuse Policies
- Became members of a Regional Menopause Action Group Space (MAG) which includes the Met, BTP, City of London Police and the National Crime Agency
- Secured a membership with Andy's Man Club which is a UK based Men's suicide prevention charity
- Partnered with Refuge to improve domestic abuse victim referral pathways and challenge everyday sexism and misogyny within the workplace
- Arranged the training of the CNC's first contingent of domestic abuse contacts
- Ran a number of targeted campaigns in support of national awareness days and events such as International Women's Day, Movember etc.



PRIDE

PRIDE Network

- Ensuring that the CNC is fully informed and aligned with the latest recommendations in relation to Transgender Search Guidance
- Published an updated dedicated intranet page offering a wealth of information and support on various matters
- Ran a number of targeted campaigns in support of national awareness days and events such as PRIDE Month, PRIDE History Month, Transgender Awareness Week etc

Gender Breakdown and Gender Diversity

During the financial year 2024/25 the nine positions on the Police Authority were composed of five men and four women. During this same period, four men and one woman served on the Executive team across the five substantive posts.

The CNC has a total of 19 Heads of Department / Divisional Commanders. The gender split for this total is made up of ten women and nine men. The CNC had a total of 1,680 employees with the split being 1,290 men and 390 women at the end of the financial year 2024/25.

Gender Pay Gap

Under the Equality Act 2010 (Specific Duties and Public Authorities) Regulations 2017, public authorities listed under Schedule 2, with 250 or more employees, were required to publish gender pay gap information on an annual basis. The CNC submitted its 2023/24 statistics by 30 March 2025, in accordance with the Equality Act. Details of the information published is available on the Government website listed at [Gender pay gap for Civil Nuclear Constabulary - GOV.UK](https://www.gov.uk/government/statistics/gender-pay-gap-for-civil-nuclear-constabulary)

The Gender Pay Gap information provides us with valuable insights as to the underlying causes affecting pay disparity between women and men within our workforce and what actions we need to take to address these. These challenges are not unique to us but born out of societal issues.

It provides an understanding into the gender distribution through the organisation and where pay gaps arise as a result, characterised by the workforce demographic. For CNPA, this reflects:

1. A degree of occupational segregation with more women being employed in non-policing roles across the force.
2. The under representation and under-utilisation of the talent of women in our policing roles, particularly as Authorised Firearms Officers which is key to contributing to our gender pay gap; although it is considerably lower than the public sector. CNC, however, has the highest percentage of women Authorised Firearms Officers in UK policing.

Ethnicity Pay Gap reporting

The CNC is working towards having a workforce that reflects the rich diversity of individuals, communities and stakeholders we serve. We believe that in doing so, we will create an environment where a range of experiences, skills and viewpoints are valued and celebrated. Understanding and proactively addressing the factors which contribute towards the Ethnicity Pay Gap is fundamental to our commitment to not only reducing and eliminating inequalities but in building a truly diverse organisation. We continue to actively encourage our workforce to update their personal information through our 'Safe to Say Campaign'.

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

Staff Engagement

Our staff engagement continues through a wide variety of methods including visits to sites, our Senior Leaders Forum, Chief Constable's headlines bi-monthly calls and officer and staff roadshows led by Executive members on a wide range of topics.

The use of surveys is being reviewed and is an ongoing discussion at the People Committee. However, the introduction of the Cultural Operational Silver and the Cultural Staff Silver, has enabled us to take key issues and have very open and honest discussions in those forums. Both groups have representatives from across the organisation and are proving to be very helpful in drawing key issues out. These are standing agenda items at the Cultural Gold meeting.

We remain an Investor in People (IIP) organisation and are working closely with the IIP to ensure that the exploration of insights is expansive across the teams. These insights are also included in the Cultural Gold group and any new recommendations incorporated into the Cultural Action Plan where appropriate.

Last year the need to improve our Performance Development Review (PDR) process was identified as a key issue for our staff. We had implemented an interim procedure, but this year have moved to a fresh approach, which is proving to be very popular with our teams.

Training, Leadership and Development

We launched our apprenticeship scheme for new AFO recruits in February 2024 and this year has seen the training commence for over 100 apprentices as part of the restructured Initial Foundation Programme (IFP). The scheme is offered at all three training centres with an enhanced curriculum and delivery model, and we have embedded Professional Development Units (PDUs) across all of the sites, in place to support the apprentices through their training.

The Corporate Learning and Development (CLD) Team has piloted and launched a new scheme of leadership programmes, covering all ranks starting with aspiring leaders, covering first and mid-line leaders, and up to executive leaders. These programmes aim to equip officers and staff with the skills, tools and confidence to manage their teams effectively, promoting a culture of inclusive leadership and a clear focus on developing new leaders from within the organisation.

Following the publication of the new Code of Ethics in January 2024, the PDUs have been working hard to rollout training across the organisation to all staff and officers. The Equality, Diversity and Inclusion (EDI), CLD and PDU teams have been proactive in delivering upstander training across the CNC, as well as substantive inputs into the Corporate Induction Programme.

Occupational Health and Wellbeing

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

There is a newly developed directory of services, together with focused plans detailing how the CNC will meet its commitments. This brings together the detail of the wellbeing support offering in CNC; its services, governance structures, the people involved in delivering the services and the responsibilities of the people within CNC in terms of delivering the plans.

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

The pass levels for AFO fitness test remained well above the organisational target of 96% in every month of the financial year. Annual medical passes continue to follow the previous year's trend at over 99% pass rate.

A variety of health promotion initiatives have been run throughout the year including developing a directory of services and a number of targeted campaigns; neurodiversity support within CNC has been a specific focus this year.

Sickness Absences

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

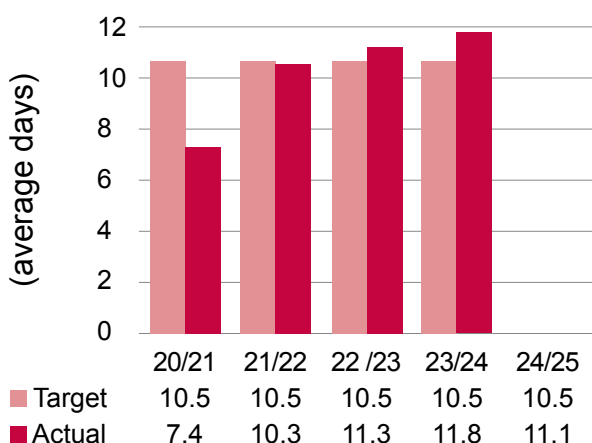
Police officer sickness absence rates have decreased this year from 11.8 days per officer to 11.1 days per officer but remains above the target of 10.5 days.

Police staff sickness rates have increased this year from 7.3 to 9.7 days per police staff member and is also above the target of seven days.

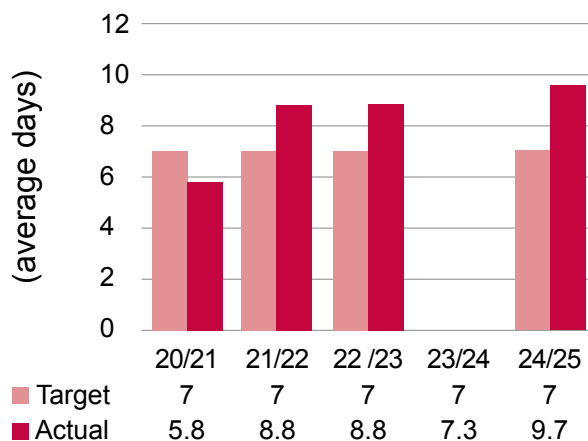
Over the financial year 2024/25 year the top five reasons for sickness across both staff and officers were:

1	Hospital Investigations/Treatment/Ops	12.1%
2	Cold/Flu	10.8%
3	Stress	10.8%
4	Musculoskeletal back/head/spine	9.4%
5	Anxiety/Depression/Other Psychiatric	7.3%

Police officer sickness absence rates (average days)



Police staff sickness absence rates (average days)



Trade Union Facilities Time

The CNPA supports its staff through the provision of trade union facility time. During 2024/25 there were 13 employees who were relevant union officials. During this period, of the total hours worked by these employees, 3.7% was spent on paid trade union activities. The total cost of facility time undertaken by these employees was £62,134.07, which was 0.06% of CNPA's total pay bill of £109,617,334.96



Simon Chesterman OBE, QPM
Accounting Officer and Chief Constable

11 July 2025

Parliamentary Accountability and Audit Report

Regularity of Expenditure

The income and expenditure recorded in the financial statements have been applied to the purposes intended by the Police Authority and where appropriate Parliament. The financial transactions recorded in the financial statements conform to the requirements of Framework Agreement between CNPA and DESNZ, together with Managing Public Money and related guidance.

Losses and Special Payments

There are no losses or special payments above the threshold in the current financial year.

Fees and Charges

The CNPA recharges much of its operating expenditure for policing service to its major customers. These policing services are delivered under:

- Core Civil Nuclear Services - SLCs under costs are recovered under Section 60 of the Energy Act 2004.
- Major non-nuclear service - The transition costs incurred for the National Gas sites are recovered via an agreed SLA and National Grid Gas (NGT) and DESNZ. This is supported by a direction issued by the Secretary of State (DESNZ) using the Counter Terrorism Act Sections 85 to 90.

For 2024/25 where other service is provided, such as support to Home Offices Forces, these are charged using appropriate or contractual charging mechanisms. Overall, these are immaterial but further details are provided in the 2024/25 income note.

Fees and Charges will differ in the next reporting period to reflect the changes in service provision for the non-nuclear activities and will be detailed in the 2025/26 annual report and accounts.

Remote Contingent Liabilities

There are some potential remote contingent liabilities. The key issues are that in May 2025, CNPA were advised that:

- EDF (NNB) informed CNC (CNPA) that due to changes in the schedule dates at Hinkley Point (Station C) HPC, that there may no longer be an immediate requirement for a policing service and therefore officers may not transfer to HPC in 2026 as had been planned.
- However, there is uncertainty if and when a transfer may take place. Therefore, CNPA now are required to consider a plan for the officers post the cessation at the HPB that is also planned for 2026, that would have transferred to the HPC site
- This potentially means that there may be issues with protecting employment, but this would be impacted by ongoing discussions and without a final agreement in place. Therefore, timing and values of any costs associated with this are very uncertain.

Gifts

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

Government Functional Standards

Government Functional Standards set the expectations for the management of functional areas and how the functional model works across government. The CNPA has embedded these standards into all the relevant areas and the appropriate managers confirmed in March 2025 that they were confident that their systems and processes display conformance with the mandatory elements within the standards in a proportionate way. These standards are kept under review by all key functional areas to ensure the CNPA's continued conformance. Some teams have completed the self-assessment tools (where they are included in the GFS documentation) for submission to the Cabinet Office when requested.



Simon Chesterman OBE, QPM
Accounting Officer and Chief Constable

11 July 2025

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

Opinion on financial statements

I have audited the financial statements of the Civil Nuclear Police Authority for the year ended 31 March 2025 under the Energy Act 2004.

The financial statements comprise the Civil Nuclear Police 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 Civil Nuclear Police Authority's affairs as at 31 March 2025 and its net expenditure for the year then ended; and
- have been properly prepared in accordance with the Energy Act 2004 and Secretary of State directions issued thereunder.

Opinion on regularity

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

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs UK), applicable law and Practice Note 10 *Audit of Financial Statements and*

Regularity of Public Sector Bodies in the United Kingdom (2024). My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my report.

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

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

Conclusions relating to going concern

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

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

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

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

Other Information

The other information comprises information included in the Performance Report and Accountability Report, but does not include the financial statements and my auditor's report thereon. The Accounting Officer is responsible for the other information.

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

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

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

I have nothing to report in this regard.

Opinion on other matters

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with Secretary of State directions issued under the Energy Act 2004.

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

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with Secretary of State directions made under the Energy Act 2004; and
- the information given in the Performance 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 Civil Nuclear Police Authority and its environment obtained in the course of the audit, I have not identified material misstatements in the Statutory Other Information.

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

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

As explained more fully in the Statement of the Civil Nuclear Police Authority's and Accounting Officer's Responsibilities, the Accounting Officer is responsible for:

- maintaining proper accounting records;
- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- providing the C&AG with additional information and explanations needed for his audit;
- providing the C&AG with unrestricted access to persons within the Civil Nuclear Police Authority from whom the auditor determines it necessary to obtain audit evidence;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- preparing financial statements which give a true and fair view in accordance with Secretary of State directions issued under the Energy Act 2004;
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with Secretary of State directions issued under the Energy Act 2004; and
- assessing the Civil Nuclear Police Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Civil Nuclear Police Authority will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

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

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a report that includes my opinion. Reasonable assurance is a high

level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

- considered the nature of the sector, control environment and operational performance including the design of the Civil Nuclear Police Authority's accounting policies and key performance indicators.
- inquired of management, the Civil Nuclear Police Authority's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Civil Nuclear Police Authority's policies and procedures on:
 - identifying, evaluating and complying with laws and regulations;
 - detecting and responding to the risks of fraud; and
 - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the Civil Nuclear Police Authority's controls relating to the Civil Nuclear Police Authority's compliance with the Energy Act 2004 and Managing Public Money.
- inquired of management, the Civil Nuclear Police Authority's head of internal audit and those charged with governance whether:
 - they were aware of any instances of non-compliance with laws and regulations;
 - they had knowledge of any actual, suspected, or alleged fraud;

- discussed with the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, I considered the opportunities and incentives that may exist within the Civil Nuclear Police Authority for fraud and identified the greatest potential for fraud in the following areas: expenditure 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 Civil Nuclear Police Authority's framework of authority and other legal and regulatory frameworks in which the Civil Nuclear Police Authority operates. I focused on those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements or that had a fundamental effect on the operations of the Civil Nuclear Police Authority. The key laws and regulations I considered in this context included Energy Act 2004, Managing Public Money, and relevant employment law and pensions legislation.

Audit response to identified risk

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

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

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

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

Other auditor's responsibilities

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

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

Report

I have no observations to make on these financial statements.

Gareth Davies
Comptroller and Auditor General

Date 15 July 2025

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

Section 3:

Financial Statements 2024/25

Statement of Comprehensive Net Expenditure

For the year ended 31 March 2025

	Notes	2024/25 £000	2023/24 £000
Income	3	150,837	136,941
Expenditure			
Staff costs	5	(111,334)	(102,309)
Purchase of goods and services	5	(34,381)	(30,186)
Depreciation, amortisation, revaluation and impairment charges	5/6/7	(7,815)	(9,378)
Provision expense	5/13	(507)	(99)
Other operating income/ (expenditure)	5	(34)	7
Total operating expenditure		(154,071)	(141,965)
Net operating expenditure		(3,234)	(5,024)
Financial expense - interest expense on lease liabilities		(300)	(58)
Net expenditure for the year		(3,534)	(5,082)
Other comprehensive net expenditure			
Items which will not be classified to net operating costs:			
- Net gain on revaluation of property, plant and equipment	6	3,115	2,723
Items which may be reclassified to net operating costs:		3,115	2,723
Comprehensive net expenditure for the year		(419)	(2,359)

All operations are continuing.

The notes on pages 103 to 136 form part of these financial statements.

Statement of Financial Position

As at 31 March 2025

	Notes	2024/25 £000	2023/24 £000
Non-current assets			
Property, plant and equipment	6	63,710	57,868
Intangible assets	7	3,164	3,424
Trade and other receivables	10	70	121
Total non-current assets		66,944	61,413
Current assets			
Inventories	9	2,485	3,014
Trade and other receivables	10	22,350	17,099
Cash and cash equivalents	11	12,316	10,947
Total current assets		37,151	31,060
Total assets		104,095	92,473
Current liabilities			
Trade and other payables	12	(19,080)	(15,406)
Lease liability	16	(1,154)	(812)
Provisions	13	(437)	(326)
Total current liabilities		(20,671)	(16,544)
Total assets less current liabilities		83,424	75,929
Non-current liabilities			
Other payables	12	(9,799)	(4,550)
Lease liability	16	(2,049)	(1,099)
Provisions	13	(2,810)	(1,701)
Total non-current liabilities		(14,658)	(7,350)
Total assets less total liabilities		68,766	68,579
Taxpayers' equity and other reserves			
Income and Expenditure reserve	14	27,293	30,619
Financing reserve	14	30,185	29,579
Revaluation reserve	14	11,288	8,381
Total equity		68,766	68,579

The financial statements on pages 99 to 102 were approved by the CNPA on and signed on its behalf by:

Simon Chesterman OBE, QPM

Accounting Officer and Chief Constable

11 July 2025

The notes on pages 103 to 136 form part of these financial statements.

Statement of Cash Flows

For the year ended 31 March 2025

	2024/25 £000	2023/24 £000
Cash flows from operating activities		
Net operating expenditure	(3,234)	(5,024)
Adjustments for non-cash transactions	8,399	8,402
(Increase) / Decrease in trade and other receivables	(4,558)	3,670
Decrease / (Increase) in inventories	529	(619)
<i>Less movement in inventories related to items not passing through the Statement of Comprehensive Net Expenditure</i>	(1,428)	(1,256)
Increase / (Decrease) in trade and other payables	8,923	(175)
<i>Less movement in payables related to items not passing through the Statement of Comprehensive Net Expenditure</i>	(157)	612
Use of provisions	(160)	(135)
Net cash outflow/ (inflow) from operating activities	8,314	5,475
Cash flows from investing activities		
Purchase of property, plant and equipment	(7,155)	(1,699)
Purchase of intangible assets	(883)	(36)
Proceeds on disposal of non current assets	87	87
Net cash outflow from investing activities	(7,951)	(1,648)
Cash flows from financing activities		
Capital grant received	2,284	2,377
Financing from parent department	606	330
Payment of lease liabilities	(1,884)	(831)
Net financing	1,006	1,876
Net increase in cash and cash equivalents in the period	1,369	5,703
Cash and cash equivalents at the beginning of the period	10,947	5,244
Cash and cash equivalents at the end of the period	12,316	10,947

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

The notes on pages 103 to 136 form part of these financial statements.

Statement of Changes in Taxpayers' Equity

For the year ended 31 March 2025

	Notes	Income and expenditure reserve £000	Financing reserve £000	Revaluation reserve £000	Total £000
Balance at 31 March 2023		35,387	29,249	5,972	70,608
Changes in taxpayers' equity 2023/24	14				
Grant-in-aid received		-	330	-	330
Comprehensive expenditure for the year		(5,082)	-	-	(5,082)
Transfers between reserves		314	-	(314)	-
Revaluation additions		-	-	2,723	2,723
Balance at 31 March 2024		30,619	29,579	8,381	68,579
Changes in taxpayers' equity 2024/25	14				
Grant-in-aid received		-	606	-	606
Comprehensive net expenditure for the year		(3,534)	-	-	(3,534)
Revaluation gains	6	-	-	3,115	3,115
Transfers between reserves		208	-	(208)	-
Balance at 31 March 2025		27,293	30,185	11,288	68,766

The notes on 103 to 136 form part of these financial statements.

Notes to the Accounts

1. Statement of Accounting Policies

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

Statement of Compliance

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

1.1 Basis of Accounting

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

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

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

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

1.2 Change in accounting estimate

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

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

1.3 Changes in Accounting Policy and Disclosures

There are no new standards, amendments to standards and interpretations to IFRSs issued by the International Accounting Standards Board (IASB) with effective dates such that they fall to be applied by the CNPA. No significant changes to the CNPA's accounting policies are identified for 2024/25.

1.4 Accounting standards issued, but not yet effective

Certain new standards, amendments to standards and interpretations that have been issued by the IASB are not yet effective for the year ended 31 March 2025 and have not been applied in preparing these financial statements. These include:

- *IFRS 17 – Insurance Contracts*. This standard establishes the principles for the recognition, measurement, presentation and disclosure of insurance contracts within the scope of the standard, with the objective of ensuring the entity provides relevant information that faithfully represents those contracts. It provides a basis for users of the financial statements to assess the effect that insurance contracts have on the entity's financial position, financial performance and cash flows. The effective date for this standard for the public sector has been delayed and is expected to be 1 April 2025.
- *IFRS 18 – Presentation and Disclosure in Financial Statements*. This standard sets out the requirements for the presentation and disclosure of information in financial statements to help ensure they provide relevant information that faithfully represents an entity's assets, liabilities, equity, income and expenses. Standards for recognising, measuring and disclosing specific transactions are

addressed in other Standards and Interpretations. The CNPA does not anticipate that the adoption of this standard and interpretations in future periods will have a material impact on its results, financial position or disclosures, however some presentational changes may be required. The CNPA will review these requirements in line with guidance in the Government Financial Reporting Manual prior to the implementation date, which has not yet been set for the public sector.

- **Non-investment asset valuations**

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

- References to assets being held for their 'service potential' and the terms 'specialised/non specialised' assets are being removed from the FReM. Non-investment assets are assets held for their 'operational capacity'. This change has no impact on the valuation basis of non-investment assets, which remains Existing Use Value (EUV).
- An adaptation to IAS 16 will be introduced to withdraw the requirement to revalue an asset where its fair value materially differs from its carrying value. Assets are now valued using the one of the following processes:
- A quinquennial revaluation supplemented by annual indexation.
- A rolling programme of valuations over a 5-year cycle, with annual indexation applied to assets during the 4 intervening years.
- For non-property assets only, appropriate indices.
- In rare circumstances where an index is not available, a quinquennial revaluation supplemented by a desktop revaluation in year 3.

The option to measure intangible assets using the revaluation model is withdrawn. The carrying values of intangible assets at 31 March 2025 will be considered the historical cost at 1 April 2025.

- **Social Benefits**

The 2025-26 FReM will include new guidance on accounting for social benefits. The 2025-26 FReM will define social benefits as 'current transfers received by households (including individuals) intended to provide for the needs that arise from certain events or circumstances, for example, sickness, unemployment, retirement, housing, education, or family circumstances

The CNPA does not anticipate that the adoption of these standard and interpretations in future periods will have a material impact on its results, financial position or disclosures

1.5 Property, Plant and Equipment

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

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

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

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

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

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

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

Principal Asset Categories and their Useful Economic Lives

Buildings	Life of lease or up to 25 years
Transport equipment	Up to 12 years
Plant and machinery	Up to 15 years
Furniture and fittings	Up to 20 years
Information technology	Up to 8 years

Assets under construction are stated at cost and not depreciated until commissioned.

1.6 Intangible Assets

1.6.1 General

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

Software licences	Life of licence
Information technology	Up to 8 years

1.6.2 Cloud Based Assets

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

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

1.7 Impairment of Assets

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

Recoverable amount is the higher of the net realisable value and value in use. In assessing value in use for property, plant and equipment and intangible assets, the nature of the asset is first determined as either non-specialised or specialised. Non-specialised assets are measured at their current value in existing use which is market value in existing use. For specialised assets, current value in existing use is the present value of the asset's remaining service potential, which is at least equal to the cost of replacing that service potential. In assessing value in use for other assets the estimated future cash flows are discounted to their present value using a discount rate that reflects current market assessments of the time, value of money, and the risks specific to the asset. For an asset that does not generate largely independent cash flows, the recoverable amount is determined for the cash-generating unit to which the asset belongs.

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

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

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

1.8 Income Recognition

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

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

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

1.9 Taxation

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

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

1.10 Employee Benefits

Staff costs

Staff costs are recognised as an expense as soon as the CNPA is obligated to pay them. This includes the cost of any untaken annual leave that is carried forward to the following financial year. The CNPA recognises as an obligation the value of untaken annual leave carried forward at the end of the reporting period. The CNPA re-charges its costs to its customers and recognises a receivable equal in value to the obligation for unused annual leave.

Pension costs

Past and present employees are covered by the provision of the Combined Pension Scheme (CPS) of the United Kingdom Atomic Energy Authority (UKAEA), which is an unfunded defined benefit pension scheme which prepares its own scheme statements. The CNPA recognises the cost of providing pensions on a systematic

and rational basis over the period during which it benefits from employees' service by payments to the CPS of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the CPS.

1.11 Provisions and Contingent Liabilities

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

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

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

1.12 Funding from DESNZ

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

1.13 Capital Grants

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

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

1.14 Leases

1.14.1 Overview

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

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

1.14.2 Initial recognition

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

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

1.14.3 Subsequent measurement

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

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

1.14.4 Lease expenditure

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

1.14.5 Estimates and judgements

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

Where, for peppercorn leases, existing use value is required, this is calculated using

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

1.15 Foreign Currencies

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

1.16 Inventories

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

1.17 Financial Instruments

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

Cash and cash equivalents

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

Loan liability

The CNPA is in receipt of an interest free loan from our sponsoring department, DESNZ. This loan is used to finance the purchase of large capital items. The loan repayments become due over the life of the associated assets. The loan is initially recognised at its fair value. This is measured at the present value of all future cash flows. The difference between the fair value of the loan liability and the cash received is recognised as a funding contribution from DESNZ. The loan is subsequently measured at amortised cost.

Trade and other receivables

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

Trade and other payables

Trade and other payables are measured at amortised cost, which equates to nominal value. The CNPA has very low credit risk for the reasons set out in note 8, there is no expected credit loss to recognise on 31 March 2025.

Financial income and financial expense

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

1.18 Segment Reporting

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

2. Segment Information

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

The operational policing segment for 2024/25 now covers the income and costs for the delivery of core policing service to the civil nuclear customers but also the transitional costs for services to be delivered at non-nuclear (Gas Transmission sites) sites from 1st April 2025. These later costs are fully funded from income directly from National Grid Gas at a cost of circa £3.6m

2024/25	Operational Policing Activities £000	Operational Support Activities £000	Corporate Activities £000	Total £000
Income	146,408	2,820	1,609	150,837
Expenditure				
Staff Costs	(77,085)	(16,205)	(18,044)	(111,334)
Purchase of goods and services	(6,470)	(13,974)	(13,937)	(34,381)
Depreciation, amortisation and impairment charges	(860)	(2,205)	(4,750)	(7,815)
Movement in provisions	(277)	32	(262)	(507)
Other operating expenditure	-	-	(34)	(34)
Operating surplus/ (deficit)	61,716	(29,532)	(35,418)	(3,234)
Lease Interest Expense	-	(289)	(11)	(300)
Net expenditure for the year	61,716	(29,821)	(35,429)	(3,534)
Revaluation gains and losses	-	-	3,115	3,115
Comprehensive net expenditure for the year	61,716	(29,821)	(32,314)	(419)
Assets and liabilities				
Segment assets	22,926	63,795	17,374	104,095
Segment liabilities	(5,760)	(12,309)	(17,260)	(35,329)
Net assets / (liabilities)	17,166	51,486	114	68,766
Taxpayers' equity				
Income and expenditure reserve	-	-	27,293	27,293
Financing reserve	-	-	30,185	30,185
Revaluation Reserve	-	-	11,288	11,288
Taxpayers' equity	-	-	68,766	68,766

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

Geographical areas

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

Major customers

The CNPA is reliant on income from a small number of SLCs and a non-nuclear operator for a significant proportion of its income. Transactions with three SLCs (2023/24: three SLCs) each amounted to 10% or more of the CNPA's total income. This income is reported within the operational policing activities operating segment. A breakdown of income by major customer is provided below:

	2024/2025 £000	%	2023/2024 £000	%
SLC1	58,261	39%	55,160	40%
SLC2	57,514	38%	55,370	40%
SLC3	15,648	10%	19,000	14%
Others	19,414	13%	7,411	6%
Total	150,837	100%	136,941	100%

3. Income

3.1. Overview

The CNPA is required to recover its full operating costs each year. Income of £151m for the year to 31 March 2025 (2023/24: £137m) represents a recharge of running costs to the SLCs of £146m (2023/24: £132m), release of deferred capital income of £2m (2023/24: £3m) and miscellaneous income of £2.5m (2022/23: £3m). All activities are regarded as continuing. Income is due in the month following the month of provision of service.

3.2 Core Police Service

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

3.2 Other/ Miscellaneous income

3.2.1 Additional Police Service

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

3.2.2 Designated Non-Nuclear Sites (DNNO)

Changes to the Energy Act 2023, allow CNPA to provide police service at sites where the Secretary of State (DESNZ) sets out the specific sites that require additional policing services.

In June 2024, CNPA was appointed by the Secretary of State for DESNZ to provide a policing services at four key gas transmission sites in Scotland and England, as a replacement to the Ministry of Defence Police. The focus of activity for 2024/25 was to ensure a safe and effective transfer of this policing service provision, which include many of the officers that worked at those sites.

As part of the transition plan a budget was agreed between CNPA, DESNZ and National Grid Gas to fully support all the costs associated with preparing for the transition of this service. This included the purchase of small capital items such as vehicles, together with a contribution towards the corporate costs. Budgetary provision for this activity was £4.1m with an actual spend of £3.6m. None of the costs for this transition work were funded by the core nuclear customers.

The formal process of funding the non-nuclear sites is provided under the Counter Terrorism Act Sections 85 to 90. From this a direction letter is issued to DNNO around the costs of these Policing services that CNPA can then recover.

Moving into 2025/26, the CNPA successfully took on the responsibility for the new policing service with funding to both provide the business-as-usual service but to also complete the transitional activities. CNPA will review for 2025/26 how this new service is reported as part of review of its segment information.

3.2.3 Apprentice Levy Funding

The CNC has become an approved Non-Home Office Policing Apprenticeship employee/provider for the training of the organisation's new recruits, this allows the CNC to claim funding through the Apprenticeship Levy, this income is increasing year on year as the number of eligible recruits for funding increases.

3.2.4 Metropolitan Police Service Training Contract

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

3.2.5 Other Income

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

4. Pension Costs

All eligible employees of the CNPA are entitled to be members of the CPS of the UKAEA for the year ended 31 March 2025. The CPS is a contributory unfunded statutory defined benefit public service pension scheme.

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

The employer contribution was established at 20.7% of pensionable earnings from 1 April 2022 at which rate it is expected to continue throughout the 2025/26 scheme year.

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

The CNPA is preparing to move from CPS to the Civil Service Alpha scheme at 1 October 2026 as required by law, for the majority of the organisation. From 1 April 2025 officers transferring into CNPA from the non-nuclear sites will be joining the Alpha scheme. This is a Career Average Revalued Earning (CARE) Scheme and will see the employer contribution rate increase to between 28.97% and circa 33%. This reflects both a standard employer contribution payment and for CNC officers and employer funded Effective Pension Age 65. Employer contributions to the current CPS scheme will not increase before 1 April 2026.

The transitional costs of moving pension scheme are not expected to be material and will be funded through normal BAU fees and charges income. At the point of closure, there will be an unfunded pension liability, however HMT has confirmed to DESNZ that any benefits would continue to be funded via the Resource Annual Managed Expenditure (AME) Parliamentary Vote process. This means there will be no requests to employers to fund any shortfalls or historic deficits in the UKAEA Pension Scheme.

5. Expenditure

	Notes	2023/24 £000	2022/23 £000
Staff costs			
Wages and salaries		85,956	79,165
Social security costs		10,164	9,417
Other pension costs		14,452	13,140
Non-directly employed staff		762	587
Total staff costs		111,334	102,309
Goods and services			
Information technology and communications		9,056	8,520
Accommodation costs		5,325	4,119
Hotels, subsistence and catering costs		4,207	3,076
Specialist equipment and maintenance		4,482	3,350
Professional services and legal fees		4,045	4,450
Transport related		3,057	2,635
People Services		2,246	1,985
Insurance		1,300	1,456
Medical and hygiene		154	135
Office Supplies and Services		122	149
Auditor remuneration		119	98
Joint Operation		-	(36)
Other supplies and services		268	249
Total goods and services purchased		34,381	30,186
Non-cash items			
Depreciation of property, plant and equipment	6	6,676	6,601
Amortisation of intangible assets	7	1,143	1,290
Impairment of property, plant and equipment	6	-	673
Impairment of intangible assets	7	-	983
Remeasurement (gains) and losses on property, plant and equipment	6/16	(4)	1
Gain losses on disposal of property, plant and equipment	6	-	(170)
Movement in provisions	13	507	99
Unwinding of discount	13	34	(7)
Total non-cash items		8,356	9,470
Total other expenditure		154,071	141,965

More information on staff costs can be found in the Staff Report on pages 69-81.

6. Property, Plant and Equipment

	Buildings £000	Transport equipment £000	Plant and machinery £000	Furniture and fittings £000	Information Technology £000	Payments on account and assets under construction £000	Total £000
Cost or valuation							
At 1 April 2024	50,899	6,976	8,648	1,135	6,524	183	74,365
Additions	2,998	1,462	946	49	219	3,799	9,473
Disposals	(285)	-	(35)	-	-	-	(320)
Revaluations	40	-	-	-	-	-	40
Modifications	14	-	-	-	-	-	14
Reclassifications and Transfers	-	(20)	1,362	-	335	(1,677)	-
As at 31 March 2025	53,666	8,418	10,921	1,184	7,078	2,305	83,572
Depreciation and impairments							
At 1 April 2024	1,337	3,601	5,557	744	5,258	-	16,497
Charged in year	4,195	1,150	872	98	361	-	6,676
Disposals	(204)	-	(32)	-	-	-	(236)
Revaluations	(3,075)	-	-	-	-	-	(3,075)
As at 31 March 2025	2,253	4,751	6,397	842	5,619	-	19,862
Net book value at 31 March 2025	51,413	3,667	4,524	342	1,459	2,305	63,710
Asset financing							
Owned	-	3,667	4,524	342	1,395	2,305	12,233
Leased	51,413	-	-	-	64	-	51,477
Net book value at 31 March 2025	51,413	3,667	4,524	342	1,459	2,305	63,710

	Buildings	Transport equipment £000	Plant and machinery £000	Furniture and fittings £000	Information Technology £000	Payments on account and assets under construction £000	Total £000
Cost or valuation							
At 1 April 2023	51,266	7,089	8,371	1,025	6,052	1,361	75,164
Additions	687	241	240	110	-	594	1,872
Disposals	(935)	(714)	(37)	-	(260)	-	(1,946)
Impairments	-	-	-	-	-	(673)	(673)
Revaluations	(81)	-	-	-	-	-	(81)
Remeasurements	72	-	-	-	21	-	93
Modifications	(110)	-	-	-	-	-	(110)
Reclassifications and Transfers	-	360	74	-	711	(1,099)	46
As at 31 March 2024	50,899	6,976	8,648	1,135	6,524	183	74,365
Depreciation							
At 1 April 2023	1,457	3,045	4,711	668	4,697	-	14,578
Charged in year	3,619	1,219	883	76	804	-	6,601
Disposals	(935)	(663)	(37)	-	(245)	-	(1,880)
Impairments	-	-	-	-	-	-	-
Revaluations	(2,804)	-	-	-	-	-	(2,804)
Remeasurements	-	-	-	-	2	-	2
Reclassifications and Transfers	-	-	-	-	-	-	-
As at 31 March 2024	1,337	3,601	5,557	744	5,258	-	16,497
Net book value at 31 March 2024	49,562	3,375	3,091	391	1,266	183	57,868
Asset financing							
Owned	-	3,375	3,091	391	1,177	183	8,217
Leased	49,562	-	-	-	89	-	49,651
Net book value at 31 March 2024	49,562	3,375	3,091	391	1,266	183	57,868

Payments on account and assets under construction represent assets that are incomplete or not yet in productive use by the CNPA. On 31 March 2025 this included £2.2m for leasehold property improvements (2023/24: £Nil), £0.1m for vehicles (2023/24: £0.05m), and £0.03m for information technology (2023/24: £1.3m).

Depreciation charge

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

7. Intangible Assets

	Software licenses £000	Information Technology £000	Payments on account and assets under construction £000	Total £000
Cost or valuation				
At 1 April 2024	1,596	5,271	26	6,893
Additions	-	-	883	883
Reclassifications and Transfers	883	-	(883)	-
As at 31 March 2025	2,479	5,271	26	7,776
Amortisation and impairments				
At 1 April 2024	1,443	2,026	-	3,469
Charged in year	60	1,083	-	1,143
As at 31 March 2025	1,503	3,109	-	4,612
Net book value at 31 March 2025	976	2,162	26	3,164
Asset financing				
Owned	976	2,162	26	3,164
Net book value at 31 March 2025	976	2,162	26	3,164

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

Amortisation Charge

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

8. Financial Instruments

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

- Credit risk
- Liquidity risk
- Market risk

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

Credit risk

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

Exposure to credit risk

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

	2024/25 £000	2023/24 £000
Loans and other receivables		
Total receivables (excluding prepayments)	20,062	15,033
Cash and cash equivalents	12,316	10,947
	32,378	25,980

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

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

	2024/25 £000	2023/24 £000
Not past due	19,260	14,775
Past due less than 1 month	777	215
Between 1 and 2 months	8	-
Over 2 months overdue	17	43
	20,062	15,033

No receivables balances were considered impaired at the end of the reporting period (2023/24: £nil). There are no receivables that would otherwise be past due or impaired whose terms have been renegotiated (2023/24: £nil).

Liquidity risk

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

At 31 March 2025	Within 1 month £000	Between 1 and 3 months £000	Between 3 and 12 months £000	Total contractual maturity £000
Trade payables	1,823	-	-	1,823
Accrued expenses	-	10,673	-	10,673
Other payables	92	-	-	92
	1,915	10,673	-	12,588

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

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

Loans

The CNPA in receipt of a loan from our parent department, DESNZ, to fund the purchase of capital additions. There is no interest charged on this loan. The loan is repayable to DESNZ over the life of these assets. The non-discounted value of the loan balance at 31 March 2025 is £4,949,000 (2024-25: £Nil).

	2024/25 £000	2023/24 £000
Between 2 and 5 years	4,613	-
	4,613	-

Market risk

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

Currency risk

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

Interest rate risk

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

Estimation of Fair Values

Trade receivables, accrued income and other receivables/payables and accrued expenses

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

Early departure receivables

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

Cash at bank and in hand

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

9. Inventories

	2024/25 £000	2023/24 £000
Balance at 1 April	3,014	2,395
Purchases	899	1,875
Used and recognised as an expense	(1,428)	(1,256)
Balance at 31 March	2,485	3,014

10. Trade and Other Receivables

	2024/25 £000	2023/24 £000
Amounts falling due within one year:		
Accrued income	16,551	12,806
Prepayments	2,716	2,186
Other receivables	2,231	1,792
Early departure receivables due from pension scheme	51	57
Trade receivables	801	258
	22,350	17,099
Amounts falling due after more than one year:		
Early departure receivables due from pension scheme	70	121
	70	121

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

11. Cash and Cash Equivalents

	2024/25 £000	2023/24 £000
Balance at 1 April	10,947	5,244
Net change in cash and cash equivalent balances	1,369	5,703
Balance at 31 March	12,316	10,947
The following balances at 31 March were held at:		
	2024/25 £000	2023/24 £000
Government Banking Service	12,316	10,947
	12,316	10,947

12. Trade and Other Payables

	2024/25 £000	2023/24 £000
Amounts falling due within one year:		
Trade payables	1,823	2,221
Other taxation and social security	2,479	2,406
Pension payables	1,729	1,604
Accrued expenses	10,673	6,735
Deferred income	2,284	2,377
Other payables	92	63
	19,080	15,406
Amounts falling due after more than one year:		
Deferred income	5,186	4,550
Loan from Sponsoring Department	4,613	-
	9,799	4,550

13. Provisions for Liabilities and Charges

	Legal £000	Dilapida- tions £000	Early departure costs £000	Restruc- ture £000	Total £000
At 1 April 2023	204	1,150	716	-	2,070
Provided in the year	89	35	99	39	262
Provisions utilised in the year	(10)	(21)	(104)	-	(135)
Provisions not required written back	(94)	(62)	-	-	(156)
Change in discount rate	-	-	(7)	-	(7)
Unwinding of discount	-	23	(30)	-	(7)
As at 31 March 2024	189	1,125	674	39	2,027
Provided in the year	11	974	67	270	1,322
Provisions utilised in the year	(10)	-	(111)	(39)	(160)
Provisions not required written back	(100)	-	-	-	(100)
Change in discount rate	-	-	(21)	-	(21)
Unwinding of discount	-	145	34	-	179
As at 31 March 2025	90	2,244	643	270	3,247
Expected timings of cash flows					
Within one year	90	-	77	270	437
Between two and five years	-	903	225	-	1,128
After five years	-	1,341	341	-	1,682
	90	2,244	643	270	3,247

Legal

Of the five claims open at 1 April 2024, the provision is unchanged for two. Further provision has been made for one claim with three claims being either utilised or written back unused. Three claims remain open on 31 March 2025.

Dilapidations

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

Early departure costs

This provision has been made to cover pension payments to former employees who have retired early. Payments are made to the date on which the employee reaches normal retirement age of 60, after which the employee's pension costs will be borne by the pension scheme. Where applicable payments are made to the pension scheme after age 60, for an average of 22 years to cover the unenhanced elements of these pensions. Pension payments have been discounted to present value using discount rates as provided by HM Treasury. Discounting has been applied to nominal cash flows which include allowance for future inflation using a forecast of consumer price inflation provided by HM Treasury of 2.65% CPI and a real discount rate of 2.4%.

Restructure

A provision has been made to costs relating to organisational change. These costs are expected to be paid in 2025-26.

14. Taxpayers' Equity

14.1. Reconciliation of movement in taxpayers' equity

	Income and expenditure reserve £000	Financing reserve £000	Revaluation reserve £000	Total £000
At 1 April 2023	35,387	29,249	5,972	70,608
Grant-in-aid received	-	330	-	330
Comprehensive expenditure for the year	(5,082)	-	-	(5,082)
Transfers between reserves	314	-	(314)	-
Revaluation gains	-	-	2,723	2,723
As at 31 March 2024	30,619	29,579	8,381	68,579
Grant-in-aid received	-	606	-	606
Comprehensive net expenditure for the year	(3,534)	-	-	(3,534)
Revaluation gains	-	-	3,115	3,115
Transfers between reserves	208	-	(208)	-
As at 31 March 2025	27,293	30,185	11,288	68,766

14.2. Income and expenditure reserve

The income and expenditure reserve shows accumulated surpluses and deficits. The CNPA is required to recover its full operating costs each year through charges to customers to whom it provides a service. This reserve has been decreased due to adjustment to the carrying value of assets and provisions relating to leased properties

including the peppercorn lease for Griffin Park and the provision of early departure costs for non-AFOs and police staff following withdrawal from operational sites and for other costs which are not considered operating costs and cannot be recharged to the CNPA's customers. They are met in full by DESNZ, through grant-in-aid funding, as and when they fall due for payment and are recognised by the CNPA on a cash basis in the year in which the payment is received. These items are partially already met by grant-in-aid funding and partially still in provisions to be funded as the provision is released.

14.3. Financing reserve

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

14.4. Revaluation reserve

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

15. Capital and Other Financial Commitments

Contracted commitments not otherwise included in these financial statements comprised:

Taser weapon system

At 31 March 2025	Within 1 year	Total commitment
Property, plant and equipment	2,227	2,227
Intangible assets	-	-
Inventories	651	2,713
	2,878	4,940

At 31 March 2024	Within 1 year	Total commitment
Property, plant and equipment	1,817	1,817
Intangible assets	-	-
Inventories	1,619	2,648
	3,436	4,465

The CNPA has entered into a contract to purchase Taser weapons and cartridges, subject to specific contractual obligations being met.

Capital and other financial commitments

At 31 March 2025	Within 1 year	Total commitment
Property, plant and equipment	368	368
Intangible assets	-	-
Inventories	286	286
	654	654

At 31 March 2024	Within 1 year	Total commitment
Property, plant and equipment	253	253
Intangible assets	-	-
Inventories	189	189
	442	442

16. Leases

The CNPA has entered into lease arrangements for the provision of headquarters accommodation and for training facilities. The lease portfolio at 31 March 2025 included leases which have a nil or negligible consideration. The key buildings where leases are held are:

- Culham (Headquarters)
- Lord Roberts Centre (Tactical Training Facility)
- Browning Barracks (Tactical Training Facility)
- HAC Complex (Training Facility)
- Griffin Park, Sellafield (peppercorn)
- Firearms Range at Dounreay (peppercorn)

Under IFRS, 16 tenant lease breaks available to the CNPA have only been included in the calculation of the lease liability value where there is a high degree of certainty that the CNPA would exercise them. The CNPA currently does not anticipate exercising any available lease breaks.

16.1. Right of use assets

	Buildings £000	Information Technology £000	Total £000
Cost or valuation			
At 1 April 2024	50,899	127	51,026
Additions	2,998	-	2,998
Disposals	(285)	-	(285)
Revaluations	40	-	40
Modifications	14	-	14
At 31 March 2025	53,666	127	53,793
Depreciation			
At 1 April 2024	1,337	38	1,375
Charged in year	4,195	25	4,220
Disposals	(204)	-	(204)
Revaluations	(3,075)	-	(3,075)
At 31 March 2025	2,253	63	2,316
Net book value at 31 March 2025	51,413	64	51,477
Cost or valuation			
At 1 April 2023	51,266	106	51,372
Additions	687	-	687
Disposals	(935)	-	(935)
Revaluations	(81)	-	(81)
Remeasurement	72	21	93
Modifications	(110)	-	(110)
As at 31 March 2024	50,899	127	51,026
Depreciation			
At 1 April 2023	1,457	11	1,468
Charged in year	3,619	25	3,644
Disposals	(935)	-	(935)
Revaluations	(2,804)	-	(2,804)
Remeasurement	-	2	2
As at 31 March 2024	1,337	38	1,375
Net book value at 31 March 2024	49,562	89	49,651

16.2 Lease liabilities

	2024/25 £000	2023/24 £000
Undiscounted maturity analysis for lease liabilities:		
Leasehold properties		
Less than one year	1,128	790
Between one and five years	2,010	1,031
Present value of obligation	3,138	1,821
Leasehold equipment		
Less than one year	26	22
Between one and five years	39	68
Present value of obligation	65	90
Total present value of obligation	3,203	1,911
Current	1,154	812
Non Current	2,049	1,099
Additional analysis:		
Interest recognised on lease liabilities	300	58
Total cash outflow for leases	1,739	872
Depreciation recognised in right of use assets	4,220	3,644
Revaluation gains on right of use assets	3,115	2,723
Additions to right of use assets	2,998	687

17. Contingent Liabilities

For the 2024/25 financial year there were no contingent liabilities recognised. There are several areas of potential liability:

- CNPA monitors future service delivery as part of our Medium-Term Financial Planning programme. This includes reviewing any significant changes and the impact of those changes as at specific stage of the decommissioning cycle for each site, the CNPA will no longer be required to provide policing services for that site. The CNPA works with the nuclear industry partners on plans for individual site cessations. We do not commence cessation activities until we receive the formal 18 month notice from the nuclear industry partner. This is the point that we would consider any potential liabilities within the accounts.

Policing at each site can only be removed once the regulator, the Office for Nuclear Regulations (ONR) approves the status and approves changes to the site security plan.

CNPA is currently in a period of service change as the existing nuclear power stations cease to generate and are decommissioned over the coming years, however currently it is not possible to identify all potential costs. For this financial year this impacted one site which is:

Hunterston (Southwest Scotland)

For the first of the sites being decommissioned (Hunterston), it has been confirmed by ONR that CNPA policing service will no longer be required from July 2025.

The uncertainty around the redeployment of the existing workforce to other CNC sites is ongoing and there is still significant uncertainty around how many officers will remain with the CNC and the Public Interest Transfer costs that maybe incurred over the two-year period following policing ceasing onsite, the cost to be incurred would be calculated on an individual's circumstances for this two-year period.

In relation to the remaining sites currently being decommissioned, no specific decisions have been taken by the Site Operator or ONR in terms of likely cessation date and therefore 18-month notice has not been issued, therefore this does not give rise to quantifiable obligations (except Harwell see note 19).

- The CNPA undertakes a detailed review of potential legal claims and where appropriate a provision is made. However, there could be potential liabilities in respect of claims from employees that are yet unknown or unlikely to succeed. These liabilities have not been provided for as the CNPA believes that any potential claims are unlikely to be successful and unlikely to lead to a transfer of economic benefits.

18. Related-Party Transactions

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

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

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

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

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

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

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

19. Events After the Reporting Period

The following are material matters that do not require an adjustment to the 2024/25 accounts, but which will impact future years statements:

- The CNPA was appointed by DESNZ to delivery policing services to critical non-nuclear sites in the UK from the 1 April 2025. The formal Service Level Agreement between the Parties was signed on the 27 August 2024. This will allow preparation activities to commence with the Ministry of Defence Police (current service provider) with the transition costs accounted for in the 2024/25 accounts.
- The CNPA is in the process of a significant upgrade of the firearms training facilities in the south of England. This will result in significant capital investment of over £3m together with a new lease commitment (which will be covered by IFRS 16).
- CNPA have identified a potential issue with the cessation of the Policing Service at HPB, however this is identified as a non-adjusting event. Whilst this is non-adjusted and after the reporting period, the potential impact has been noted in the remote contingent liability section for completeness.
- On the 10 July 2025, the CNPA received formal notification from NRS Limited for the commencement of the cessation notice period at the Harwell site. The likely

cessation date is the 31 March 2027, however at this stage there is little detail around exactly how this will impact the organisation. A formal cessation project will now be set up and matters relating to this will be addressed in future annual reports.

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

20. Accounts Direction

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

Glossary

Machinery of Government Changes:

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

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

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



