Civil Nuclear Police Authority

Annual Report and Accounts 2025/26

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Civil Nuclear Police Authority

Annual Report and Accounts 2025/26

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Section 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 effectively delivered its core mission and made progress on a number of projects despite continued financial pressures and a challenging operating environment.

The Civil Nuclear Police Authority (CNPA) is a public, arm's length body and is accountable to the Secretary of State for the Department of Energy Security and Net Zero (DESNZ) and responsible 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 CNPA remains the protection of civil nuclear material, and this is at the heart of all we do. In 2025/26 our mission expanded to the armed protection of the non-nuclear energy sites at St Fergus, Garlogie, Easington and Bacton.

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.

Changes in the Energy Act 2004 (amended in 2023) allowed the CNC to take on the responsibility for the four non-nuclear sites, with over 100 Ministry of Defence Police officers transferring 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 to support an effective transition. We are pleased to welcome our new colleagues to the CNC.

This expansion in the CNC's service was executed smoothly and efficiently, whilst retaining our primary focus on the core mission and driving improved performance across all corporate and operational functions. 95% of the objectives in the 2025/26 Annual Business Plan (ABP) have been fully delivered and I am pleased to report excellent performance over the last financial year in several key areas, including:

- Maintaining the core mission at the sites we protect, with 100% success delivering our part of the annual Regulatory Evaluation Demonstration Exercises (REDE), evaluated by the Office of Nuclear Regulation (ONR)
- Procurement of the new Taser 10
- Alignment to key organisational and national project timelines including the replacement of Airwave and other digital programmes, headquarters relocation and site cessation requirements
- Progression to Full Operating Capability at the four non-nuclear sites
- Net zero measures implemented at Griffin Park to reduce further our carbon footprint
- Implementation of the apprenticeship scheme for Authorised Firearms Officers (AFOs) and an increased Initial Foundation Programme (IFP) pass rate of over 80% this year

There is a continuing and vital 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; increasing trust and confidence in policing is a priority for the Constabulary and the CNPA. Good progress has been made in strengthening professional standards and promoting a positive organisational culture through delivery against our Cultural Action Plan. Our 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. We continue to operate under the 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 this next spending review period. We have established a robust Efficiency and Continuous Improvement Programme led by the Deputy Chief Constable which is making progress in ensuring that the CNC's structure, operational policing, 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 and four non-nuclear sites within the critical national infrastructure. 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 nuclear material in transit on escort operations across the country or internationally.

The passing of the Energy Act 2004 provided the foundation for the CNC to utilise our expertise to provide policing services beyond the civil nuclear sector. On 1 April 2025, we reached a significant milestone and transitioned the provision of armed protective security onto the four non-nuclear sites we now police. Over the past year, we have fully embedded these sites into our operations and built upon our commitment to intelligence-led specialist armed policing in this new area of business. We are also authorised and prepared to provide our protective services on cross-channel ferries, acting as an armed deterrent and effective response.

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 in support of the wider policing family in order to disrupt criminal activity, deter attacks on our national security or provide public reassurance. We are proud to have supported national events including the state visits of President Emmanuel Macron in July and President Donald Trump in September, the official visit of German Chancellor Friedrich Merz, and, in March, officers from Dungeness carried out a joint armed-policing exercise with Kent Police at the Channel Tunnel, successfully testing interoperability, communications and response to complex firearms scenarios in a challenging and unfamiliar environment.

We remain committed to delivering our Cultural Action Plan (CAP), which documents our programme of work relating to organisational culture, standards, behaviours and inclusion across the workforce. We also use the CAP to track recommendations arising from internal and external reviews, including His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) inspections, independent cultural reviews, staff engagement work, and national inquiries such as the Angiolini Inquiry. This ensures delivery in this vital area of work is consolidated into a single, integrated framework for delivery, monitoring and accountability.

In anticipation of continuing increases to routine costs which are beyond our control, we have established a formal Efficiency and Continuous Improvement Programme, to conduct an in-depth review of resources and bring together initiatives from across the organisation to improve productivity, simplify processes and ensure all our resources are deployed effectively, without detriment to operational delivery.

Due to a high volume of recipients, we held two Chief Constable's presentation evenings this year. Both provided the opportunity to commend officers and staff for their outstanding work and achievements, including where they have saved lives. These events highlight the dedication to public service displayed daily throughout the CNC and the bravery of our officers and staff in challenging circumstances.

This year saw the cessation of policing services at the Hunterston B nuclear site in Ayrshire and at Hinkley Point B (HPB) in Somerset. Officers from HPB have transferred to Hinkley Point C. Despite this fluctuating operational landscape, service expansion, both within and beyond nuclear, enables the Constabulary to contribute more widely to national security, strengthening public protection and continuing to deliver increased value for money for the government and our funding partners.

Simon Chesterman OBE, QPM
Chief Constable

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. It shows how we have performed against our targets and deliverables identified in our Annual Business Plan.

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.

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 Site Licencing Companies who operate the nuclear and non-nuclear sites, with some funding from DESNZ.

At the 31 March 2026, the CNC employed over 1,800 officers and staff across 13 sites around England and Scotland as well as firearms training centres in: Bisley, Surrey; Griffin Park, Cumbria; and Dounreay in Caithness County. The headquarters of the CNPA/CNC is Culham Campus, Abingdon, Oxfordshire, OX14 3DB. We intend to move to our new headquarters to the nearby Harwell Science & Innovation Centre during 2026/27.

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 material, both nationally and internationally.

We are 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 more than 60% of the UK's total armed policing surge capability.

Ambition, Mission and Values

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

Nuclear: 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, the 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.

Non-Nuclear: Detect, Deter and Respond – In order to prevent risk to life or serious disruption to essential services, the CNC will provide armed protective security to the designated non-nuclear sites. Effective operational activity will maximise opportunities to disrupt hostile attack planning, detect suspicious or hostile activity and develop intelligence. The CNC will, within existing resources, deter attacks on those sites by way of a high visibility, overtly armed, operational counter terrorism police presence, and respond to suspicious or hostile activity, in support of the response capability of local police forces.

Key Mission components:

- Maintain 24/7-armed response
- Enhance and sustain AFO deployment
- Detect, disrupt and report hostile reconnaissance
- 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

Proud – We are proud to deliver high quality armed policing, and committed to keeping sites, material and the public 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 armed protection of civil nuclear material and the critical national infrastructure of the United Kingdom.

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 to fluctuations in demand

Goal 2

Enhance the effectiveness and efficiency of the CNC.

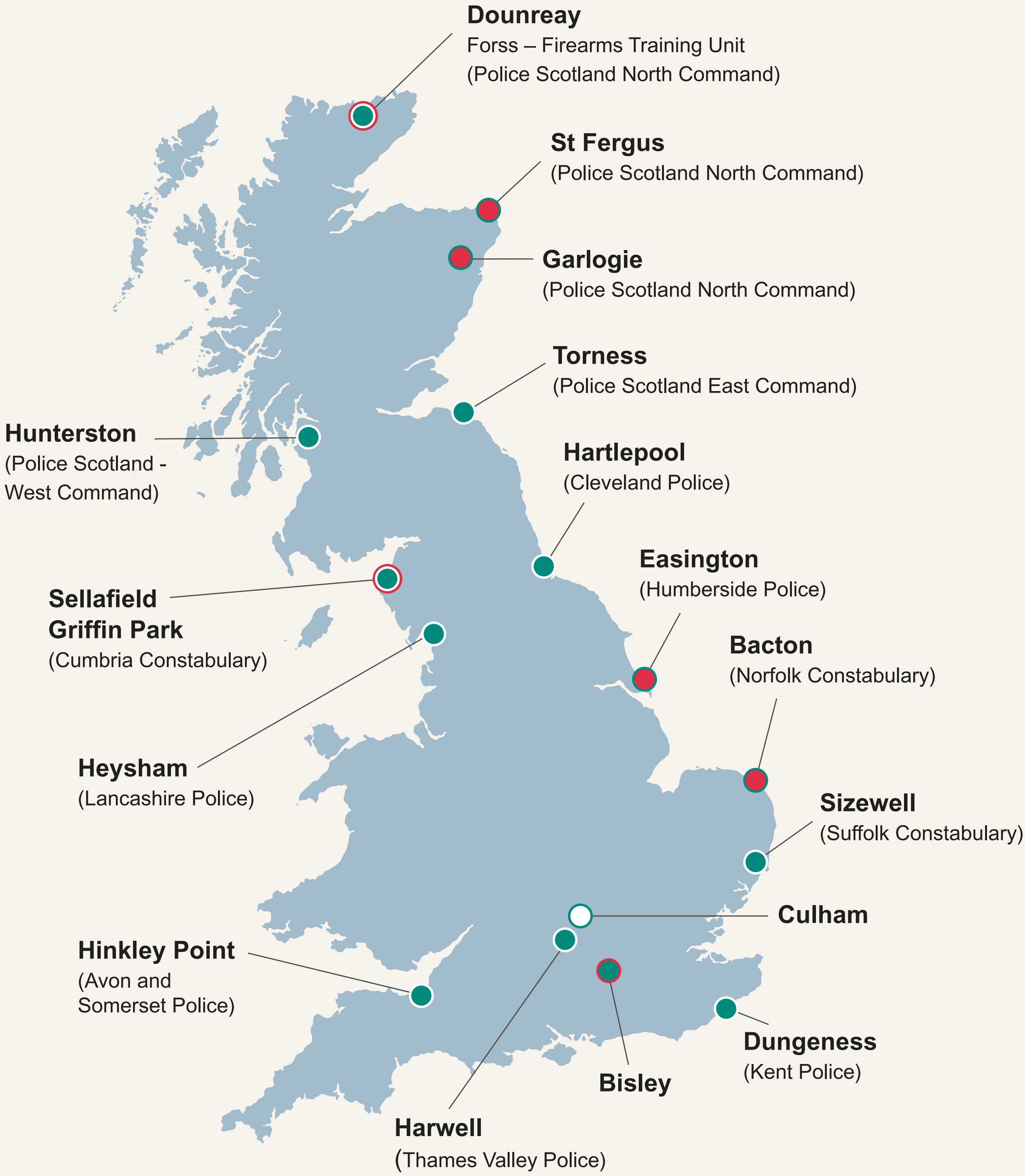
Business Efficiency and Sustainability	Deliver continuous improvement and a more commercial approach, driving savings across business activities and operational services, that supports the delivery of the core mission and supporting collaborations
Technology, Digital and Cyber	Continue to improve technology 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 (EDI)	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 Footprint



- Civil Nuclear Police Authority, Constabulary Headquarters and Centre for Learning & Development
- Operations Policing Units
- Firearms Training Units
- 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 CNPA Three-Year Strategic Plan.

There were 42 activities in the 2025/26 Annual Business Plan, and the CNC delivered 95% of these, with the remaining 5% 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 continues to be a key area of focus for the CNC.

Goal 1

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

- Deployability target of 90% met all year
- REDE exercises all graded Adequate
- Full operating capability at non-nuclear sites achieved
- Taser 10s procured
- CNC compliant with new procurement regulations
- Key Airwave programme milestones (ESMCP and IMS2)
- Over 80% IFP pass rate
- Establishment vs Strength increased for officers and staff
- Over 4,600 Project Servator deployments

Goal 2

Enhance the effectiveness and efficiency of the CNC

- Efficiency Savings target of 2% non-pay met
- Unqualified audit opinion achieved
- WAN/LAN replacement delivered
- AI Statement of Intent published
- Clothing and Equipment Stategy developed
- Headquarters relocation milestones met

Goal 3

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

PDU Capability strengthened

Positive action workstream progressed

Compliance with police vetting regulations

Compliance with new Employment bill

PDR process improved

PC-Insp Fast Track Scheme estabilished

Culture

Cultural Action Plan progressed

Cultural Maturity Framework completed

Staff and Officer engagement forums well embedded

Wellbeing survey findings analysed

Investors in People accreditation achieved

Senior Leaders Forum held

The CNC continues to be a national strategic asset, safeguarding critical national infrastructure, 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 legacy nuclear assets, directly impacts the demand for the CNC's protection and security services. We must remain agile and responsive to these changes, managing its resources effectively and maintaining the trust and confidence of its stakeholders in its mission.

The Energy Act 2004 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 with stakeholders, at home and internationally, and with security services and counter terrorism professionals 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. The rapid development of Artificial Intelligence (AI), the increasing use of drones (Unmanned Aerial Vehicles [UAVs such as drones]) and sophisticated cyber-attacks present new challenges for the CNC in defending material and sites. 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 UAV 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 as current sites move closer to decommissioning and the new generation of nuclear infrastructure is developed. The launch of Great British Energy under the government's 'Plan for Change' reaffirmed commitment to nuclear energy as a source of clean energy and a contribution to UK energy security.

The government has set out its ambitions for the delivery of Hinkley Point C and Sizewell C as well as progressing with the development of the next generation of Small Modular Reactors (SMRs) and Advanced Modular Reactors (AMRs).

The timeline for the next generation of reactors is uncertain, and we recognise and make plans to manage the uncertainties that we face, taking into consideration cessation and dates for the closure of sites, which can also be prone to movement.

The CNC is well positioned to extend its role within the wider policing family as well as within a broader energy security strategy by building upon its unique capabilities in armed policing.

The changes in our demand model and client base support the CNC's workforce plan over the next decade and significantly enhance the skills profile and development opportunities for our officers and staff.

Our Three-Year Strategic Plan sets out how we manage this fluctuating demand in a cost-effective way that delivers better value for money for the government and 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 to disrupt criminal activity, deter attacks on 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 colleagues.

Efficiency and Value for Money

Our Efficiency and Continuous Improvement Programme was launched in 2025 and is in place to drive direct savings and productivity gains through a number of workstreams. 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, given the lead times in the recruiting, vetting and training of new firearms officers. As we move into the 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 CNC to be agile and flexible as it moves into serving other industries and sectors to offset the impact of cessation.

A large proportion of the CNC's cost increase is driven by general 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. A number of heinous crimes committed by serving police officers have undermined public trust and confidence and overshadow the many dedicated professionals that serve and protect the public on a daily basis.

The CNC has a comprehensive Cultural Action Plan to address the recommendations from internal and external reviews and has implemented a robust governance structure to maintain focus and accountability in these areas.

Ethical and professional behaviour is both what the public expects and what we expect from each other. Our stakeholders and funding organisations receive ongoing assurance that we are robustly addressing any breaches in standards. We have embedded the new vetting regulations and are assuring statutory compliance with the Employment Rights Act 2025.

The CNC continues to be a supportive and inclusive employer, challenging inappropriate behaviours and negative cultural issues where they appear and providing all officers and staff with a supportive environment. We continue to build and strengthen our positive action workstream by engaging with staff and officers across the CNC and enabling their participation and contribution. The cultural silver group and the staff and officer led bronze groups help to deliver real change.

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

The CNC celebrated its 20th anniversary in 2025 and, as an organisation, we took the time to reflect on the last 20 years to recognise how far we have come. As part of the anniversary celebrations, we recognised officers and staff for their long service and held a ceremony at the National Police Memorial Arboretum, where we remembered those who we have previously lost in service.

The CNC continued to maintain the 24/7-armed protection across our civil nuclear and our new non-nuclear sites. The CNC has worked over the year to successfully onboard the four non-nuclear sites, effecting a smooth transition of a number of dedicated Ministry of Defence police officers into the organisation.

We completed simulated exercises across the year to test and demonstrate our readiness and response plans for incidents.

Despite the challenges with site cessation, new build timelines and recruitment, deployability across all sites remained at over 90%. This is thanks to initiatives such as Operation Mobilise and targeted recruitment campaigns.

The CNC continued to work with local forces to provide assistance around the sites on which we operate, and we continued our role as part of the national firearms surge capability with over 150 shifts delivered by our AFOs on deployments. We also conducted over 4,500 Project Servator deployments in 2025/26. These additional activities continue to demonstrate our capabilities to other forces and stakeholders, whilst also providing valuable experience and role enrichment for our officers.

We remained committed and ready to support the National Police Coordination Centre (NPoCC) for mutual aid and national mobilisation requests which included high profile state visits from the USA, France and Germany, and protecting the Royal Family by supporting the Royal and Specialist Protection Group for the Royal Family and visiting state dignitaries.

The Strategic Escort Group (SEG) continued to operate onboard nuclear transport vessels supporting the transport of material internationally. The SEG received praise in 2025/26 for completing a major international operational deployment ensuring the secure transit of nuclear material from France to Japan. Officers were met in Japan by the Chief Constable at the unloading of the nuclear material. The successful completion of the shipment once again demonstrated the CNC's critical role in global nuclear security and the strength of long-standing partnerships across the international nuclear sector.

The CNC continued to deliver firearms training to our AFOs under a full College of Policing licence at our Firearms Training Units (FTUs): FTU South in Bisley, FTU Scotland in Dounreay and FTU North in Cumbria. During 2025/26 we upgraded our FTU South site, with changes made to improve the quality of training delivered. The Tactical Engagement Training Capability (TETC) improvements have also brought significant benefits to training AFOs. This supports the Response Model Testing (RMT) that requires AFOs to undergo tactical training.

The Professional Development Units (PDUs) continued to strengthen their status as the go-to for education and support. Support from embedded PDUs across all sites included non-nuclear training rollout, delivery of continuing professional development, and developing standardised lesson packs and training packages to support apprentices. The CNC continues to run the apprenticeship scheme with support from our trained tutor constables and successfully passed our first Ofsted inspection.

We progressed a number of projects in 2025/26 including the FTU South training upgrade, HQ relocation and the replacement of WAN/LAN services (Future Network Delivery [FuNDs]), with further business cases developed for projects planned in 2026/27. There was also the ongoing work to support the cessation at Hunterston, preparation for cessation at Harwell, and the arrangements for transition from Hinkley Point B to Hinkley Point C. Many teams collaborated to deliver these projects.

The Finance team continued to work to ensure delivery of a balanced budget and an unqualified audit opinion was achieved for 2024/25. Hard work across the organisation has led to successfully reaching our target for cashable efficiency savings of 2% of the non-pay budget for the 2025/26 period.

The Commercial team has been working to embed the 'Transforming Public Procurement' framework, ensuring the requirements of the new Procurement Act 2023 are met.

The Occupational Health, Safety and Wellbeing team was shortlisted in two of the Oscar Kilo Award categories, Healthy Living and Occupational Health, recognising the force's outstanding commitment to employee health and wellbeing. The CNC took part in the National Police Wellbeing Survey with results informing planned actions encompassing change management, recognition, fairness and equipment.

The Human Resources team developed an officer Fast Track programme, taking relevant elements from the national scheme and adjusting them in accordance with the CNC's requirements. The Talent Acquisition team's Dounreay campaign was shortlisted for a national award. A new Performance Development Review (PDR) process was launched, and a Talent Development Plan was also produced to take account of future workforce and succession planning.

The Cultural Action Plan improvement activities have been embedded and developed with a People and Culture governance meeting established and a Cultural Silver meeting in place to oversee and monitor progress. Staff and officer engagement forums continue to have a valuable impact on this workstream supporting process reviews, providing feedback for initiatives and worked to create the CNC Cultural Principles as part of a relaunched Proud to Protect campaign. To track and evaluate progress, a Cultural Maturity Assessment was completed and analysed, a cultural data dashboard was created to visualise data and trends with areas including diversity, leadership, pay equity, training and development, and the first-year cultural plan actions were reviewed and refreshed.

Investment in the Professional Standards and Vetting teams has continued, with work to embed the recommendations from the Angiolini Inquiry ongoing and alongside a focus on proactive intelligence and investigative standards.

Management of Risk

Corporate 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 which 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) section of this Annual Report and Accounts (ARA) including how we monitor and review risks. Our risk appetite statement was reviewed and approved by the ARFC in October 2025.

Key Corporate 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 corporate risks and uncertainties facing the CNPA that have been identified via the processes previously described are presented as the corporate risk register. The risks shown in the table below were in place throughout 2025/26. We have developed more detailed sustainability and climate change risks to align with the requirements of the Taskforce for Climate-related Financial Disclosures (TCFD) which will feature in the corporate risk register next year.

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		

The table below shows the current Risk scores as at 31 March 2026 for the corporate risk register, together with the score trend over the past year and details of mitigation through existing controls and actions.

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)

Mitigating Activities	Current Risk Score / Trend
Effective workforce planning, monitoring of deployability, maintaining training to ensure fitness for roles ensures continued and effective delivery of the mission.	10 =
The C3 Governance Group continues to monitor the activities of workstream owners in the two projects that affect this area – HQ move, and implementation of IMS2. The interdependencies are being managed by the project teams. The high scoring should come down once the HQ move is completed in September 2026, and the new system is in place.	18 =
Work is progressing to improve training facilities outdoors; indoor facilities upgrade is complete. The risk score remains elevated until the outdoor work is completed. The training schedules are being managed and short-term lease of alternative training facilities has been approved by the CNPA.	17 =
Service expansion plans are progressing as anticipated. Uncertainty over cessation dates will continue to present challenges but workforce modelling is in place to help manage demands. Good communication with SLCs means that early awareness and planning is possible.	14 =
Measures are in place to ensure appropriate budget setting is in line with the Annual Business Plan, and regular monitoring and reporting ensures budget pressures are promptly identified and managed in year. Score remains elevated due to the general pressures being felt by our core customers in the medium to longer term and the drive to work efficiently. The Efficiency & Continuous Improvement Programme commenced in September 2025, and cashable savings are now being realised and captured for reporting.	17 ↑
A Stakeholder Engagement Strategy has been approved by the CNPA and work to deliver the detail is underway. Relationships with our SLCs and sponsoring departments are strong and opportunities to work together continue to be developed. Systems to gather intelligence that will help meet the needs and expectations of stakeholders are being developed.	9 =
Solar panels now generating at Griffin Park and some electric vehicle charging is available. Planning permission for larger electric vehicle charging points installation has been obtained. TCFD has been updated and metrics / target developed for phase 3 of the reporting requirements. Oracle carbon reporting capability implemented for use in 25/26 financial year (FY).	13 =
The current score reflects the measures we have in place specifically to maximise collaboration and intelligence sharing with government security groups. We have reviewed and enhanced the methodology for ensuring risks are visible and managed at a senior level in response to recommendations from ONR inspectors.	13 ↓
We are running well managed trials of MS CoPilot. To really extract benefit from AI in the wider sense we will publish and enact our Digital, Data and Cyber (DDaC) Strategy which should help identify how to improve productivity using AI.	14 =

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 protect the public and our staff from harm and maintain professional standards
	Failure to properly plan sufficient resources to deliver projects and business as usual
	Unable to provide a policing service to stakeholders that operates with legitimacy, public trust, and confidence

Future plans and expected future performance

The CNC has developed a strategic approach to sustaining its effectiveness and efficiency amid fluctuating demand, growing financial pressures, and an evolving threat landscape. Through opportunities enabled by primary legislation (the Energy Act 2004), the organisation will explore and develop potential new service offerings to help offset the impact of changing policing requirements arising from site decommissioning and cessation activities.

The CNPA Three-Year Strategic Plan and Annual Business Plan 2026/27 outline how the organisation will respond to these challenges and position itself for the future.

Full details are contained within the following documents:

- **Civil Nuclear Police Authority – Three Year Strategic Plan 2024-2027**
- **Civil Nuclear Constabulary Annual Business Plan 2026-2027**

Deliverables outlined in the EDI Delivery Plan and associated performance framework continue to be actively tracked by the EDI team in collaboration with departmental action owners. CNC representatives maintain engagement at national events and conferences, supporting organisational learning and strengthening national partnerships. The Police Race Action Plan and Violence Against Women and Girls (VAWG) initiatives remain fully embedded within the CNC's EDI Delivery Plan.	10 ↓
The Professional Standards team operate to protect the public and our staff from harm by operating a proactive and reactive approach to investigations. Proactive through training and awareness raising, and reactive by having appropriate capacity and capability in the team to undertake robust, fair and timely investigations.	10 ↓
Functional plans for all teams support the delivery of the agreed ABP. The plans have been developed by team leaders to determine what they are confident can be delivered. The projects in progress are resourced through management by the Portfolio team. The functional plan and ABP progress are reported quarterly to the key governance meetings (SPPRG and CMG) and to the CNPA.	10 =
The stakeholder survey results showed that stakeholders had positive views on what the CNC is delivering. The Cultural Maturity Assessment also provided some positive outcomes, and the new Cultural Action Plan has been developed to build on this position. We have enhanced Professional Standards (PSD) and Vetting capability by appointing a Detective Superintendent and Detective Chief Inspector.	10 ↓

Reporting on specific issues significantly impacting the CNPA

During 2025/26, 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

Financial Performance Overview

The Civil Nuclear Police Authority (CNPA) is responsible for policing designated civil nuclear sites and escorting nuclear materials in transit, as required by the Energy Act 2004. Its financial performance is therefore closely linked to the needs and priorities of the organisations it protects—primarily Site Licence Companies (SLCs) and, more recently, designated non-nuclear sites.

During 2025/26, the CNPA continued to expand its policing capability at the four non-nuclear sites to reach full operating capacity. Transitional costs associated with this expansion are reflected in the 2025/26 accounts. Funding for these sites is provided under the Counter-Terrorism Act 2008 (sections 88–89) and the Energy Act 2004 (amended 2023) (section 307).

Aside from this change, the CNPA's customer base has remained stable. Policing requirements are agreed through regular engagement with customers, and any additional services are formally negotiated and funded.

The CNPA must also respond to changes in government policy, which can affect both funding and resourcing. Major capital projects—often multi-year and multi-million-pound—are initially financed through loans from the Department for Energy Security and Net Zero (DESNZ) and repaid by SLCs through depreciation charges.

The 2025/26 financial plan provided the resources needed to deliver the Annual Business Plan, with most expenditure supporting frontline policing—officer numbers, equipment and training.

Key Drivers of the 2025/26 Outturn

The main factors influencing the financial outturn were:

- **Underspends in pay costs**, due to vacancies and fewer new officers entering training than forecast

Offset by:

- **Police officer pay award** 1.40% higher than expected
- **Police staff pay award** 0.45% higher than expected
- **Underspends in non-pay costs**, mainly due to delayed project activity and lower-than-expected property maintenance costs

These changes meant the CNPA spent less than originally approved for 2025/26. Adjustments to income and expenditure were agreed with Customers through the quarterly re-forecasting process.

Financial Outturn

The CNPA aims to achieve a breakeven position each year. While this was achieved for standard operational activities, the CNPA reported **£6.0m more expenditure than income** for the year ended 31 March 2026.

This variance is mainly due to:

- **Technical accounting adjustments**, including depreciation of leased properties under peppercorn arrangements
- **Non-operational costs reimbursed by DESNZ**, such as early exit payments

Full financial statements are provided in Section 3.

Operating Costs

Total expenditure for 2025/26 was **£178.7m** (2024/25: £154.1m).

The increase includes **£19.7m in additional pay costs**, reflecting:

- The full-year effect of the previous year's above-inflation pay awards
- Increased employer pension and national insurance contributions
- The transition of officers from the Ministry of Defence Police (MDP) into the CNC for non-nuclear sites

A six-year expenditure table (not adjusted for inflation) is referenced to show longer-term trends.

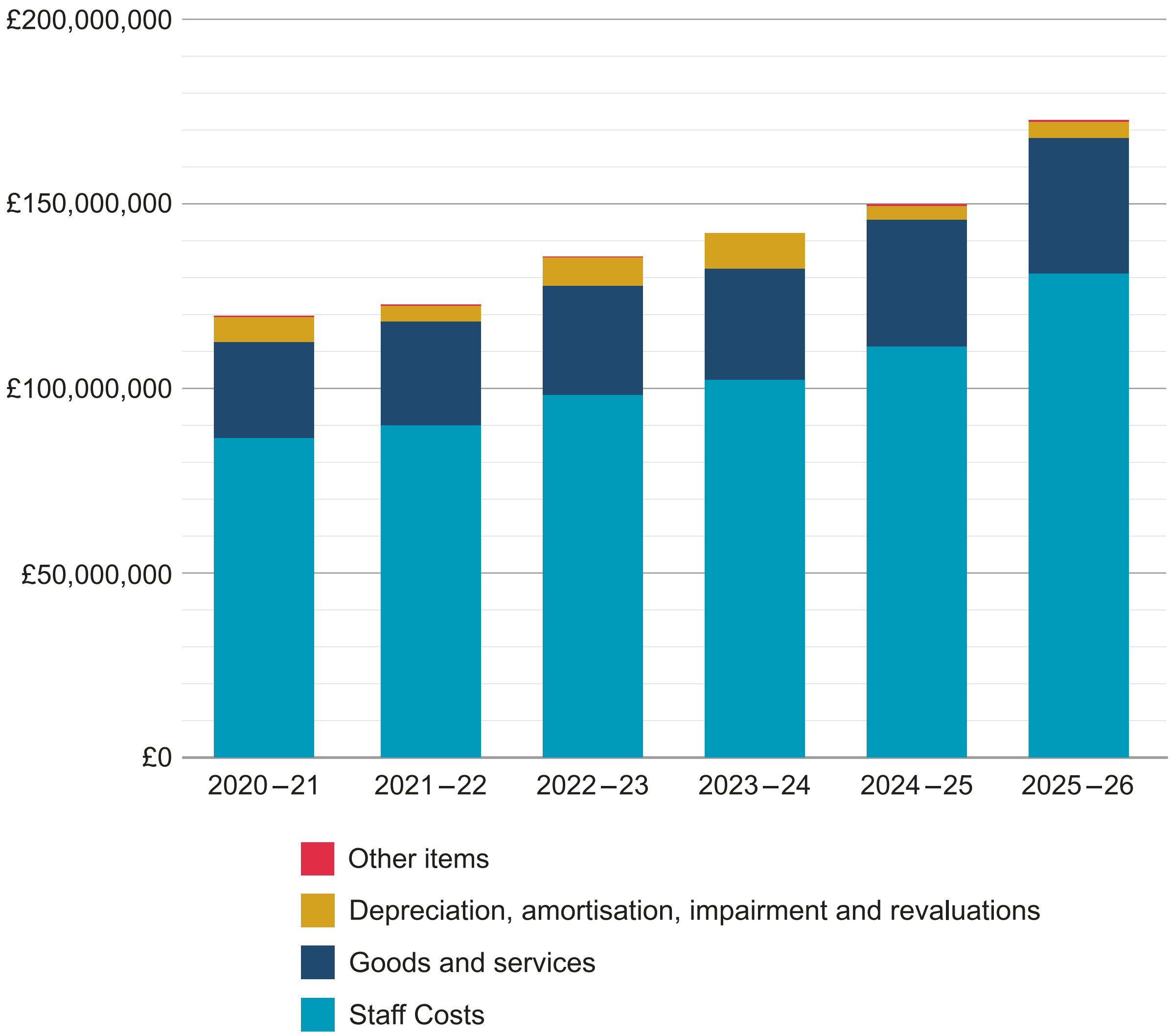
Segment Information

The CNPA reports three operating segments:

- **Operational Policing** (nuclear and non-nuclear): armed response at licensed sites, escorting nuclear movements, and policing designated non-nuclear sites
- **Operational Support**: functions directly supporting policing, such as training
- **Corporate Activities**: governance, finance, HR and other enabling services

The use of these segments allows the leadership of the organisation and the CNPA to ensure adequate control of the organisation's financial resources, together with understanding the financial implications of decisions.

Expenditure



Financial Position

At 31 March 2026, **net assets were £63.2m** (2024/25: £68.8m).

Assets (£108.6m total)

- **Right of use assets** increased by £4.9m to £56.4m mainly due to a correction of the valuation of peppercorn properties and the addition of £11.7m for the new headquarters lease at Harwell Science Campus.
- **Property, plant and equipment** increased by £3.2m to £15.4m, mainly due to £6m of capital additions for replacement vehicles and operational equipment.
- **Intangible assets** decreased by £1.3m to £1.9m due to amortisation and no new additions.
- **Cash balances** decreased by £2.1m to £10.2m, partly due to lower year-end accruals.

Liabilities (£45.4m total)

- **Lease liabilities** increased by £9.9m to £13.1m due to the new headquarters lease.
- **Trade and other payables** decreased by £0.6m to £28.3m, reflecting timing differences in invoicing and a new DESNZ loan for capital investment.
- **Provisions** increased by £0.7m to £4.0m, mainly for building dilapidations and expected legal/restructuring costs.

Future Funding Requirements

Around **74% of CNPA expenditure relates to staff costs**. Future employer pension costs are expected to rise following public sector pension changes, which could now be in 2027/28.

Inflation remains uncertain, and previous high inflation continues to affect pay and contract costs. As customer funding increases are limited, the CNPA is pursuing ongoing efficiency measures.

Capital investment continues to be supported by DESNZ loans, repaid through depreciation charges to customers. During 2025/26 this included investments in new Tasers and the start of the new Headquarters building.

Where policing is delivered under new powers in the Energy Act 2004 funding arrangements are agreed with relevant departments or customers.

Budget Revision Process

Financial resources are reviewed quarterly by the Executive Team and the CNPA. This ensures budgets remain aligned with strategic objectives and the Annual Business Plan.

Going Concern Assessment

The CNPA has reviewed its statutory functions and concluded that services will continue for the foreseeable future. In line with IFRS and the FReM, the financial statements are prepared on a going-concern basis.

For 2026/27, the CNPA approved:

- **Revenue budget:** £194.5m
- **Capital budget:** £14.1m

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 in accordance with the CNPA's 'Counter Fraud, Bribery and Corruption' policy. The CNC's PSD will investigate any alleged cases of fraud or corruption and liaise with local police forces if any criminal activity is identified. Our internal control framework helps to identify issues, and the enhanced capability of the CNC's PSD and Counter Corruption Unit enables investigations to be progressed effectively.

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. As detailed elsewhere in this report the Counter Corruption Unit and PSD will work closely with internal finance colleagues to identify any potential criminality or misconduct.

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. Details of any in-year confidential reporting activity are in the governance statement.

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 electric vehicle (EV) charging infrastructure has been approved and the infrastructure to support the additional chargers has been installed, EV charger installation work will complete in FY 2026/27. Collaborations with Sellafield Limited and other sites will facilitate fleet transition to zero emission.

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

The CNC is in the third year of its Taskforce 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 later in this section.

Greening Government Commitments

The CNPA has previously been granted an exemption from the Greening Government Commitments (GGC) reduction targets for delivering sustainable operations and procurement. This exemption has now expired and the CNPA must provide its GGC data to DEFRA via DESNZ.

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 is 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 our 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 of its direct operations by 2025, and Ark Datacentres 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 and would be included in their data. Due to the absence of separate metering, at our current headquarters 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 2025 and 31 March 2026.

Greenhouse Gas Emissions		2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
202Non-financial indicators (CO_2e in tonnes)	Scope 1 emissions (vehicle fleet and managed boilers)	722.7	963.18	808.78	733.06	806.74	875.23
	Scope 2 emissions (Indirect emissions: electricity and indirect heat)	339.7	376.54	368.46	384.57	342.87	372.98
	Scope 3 emissions (official business travel)	674.3	921	1,020	927.2	1,105.6	1,296.30
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	1,692

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

The CNC's Scope 1 emissions include mileage and consequent CO_2 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. The CNC also took responsibility for four more critical infrastructure sites on 1 April 2025 which have increased the Scope 1 emissions.

There is a subsequent increase in emissions associated from the CNC's vehicle fleet due to the additional four sites and increased training delivery.

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

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

There has been a reduction in energy use at our three training sites which has in part mitigated the organisation increasing its footprint.

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.

Business Travel		2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
TCFD (miles travelled)	Hire Cars	2,051,702	2,022,919	2,482,448	895,000	1,214,000	1,334,500
	Flights (Short-Haul / Domestic)	39,191	225,214	231,877	73,681	109,496	143,586 (1)
	Flights (Long-Haul/ international)	–	347,495	238,553	17,153	31,837	179,626 (2)
	Rail	15,466	81,591	112,531	35,546	50,108	54,815
	Own Car mileage	328,086	200,667	200,477	306,237	446,681	545,345

(1) There has been a significant increase due to recruitment initiatives and the direct correlation with travel, i.e. flights within the UK for IFPs.

(2) The increase in long haul flights is primarily due to operations overseas.

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 increase in officers to support the non-nuclear sites.

Ultra-Low Emissions Vehicles (ULEV)

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

Waste			2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Non-financial indicators (tonnes)	Total waste		25.9	30.5	30.5	37.2	39.3	37.2
	Hazardous waste total		0.1	0.85	0.3	2.8	2.8	2.8
	Non-hazardous waste	Landfill	19.0	23.8	21.5	23.2	23.8	23.8
		Reused/ recycled	6.9	5.9	6.6	11.2	12.7	11.2
		Incinerated/ energy reused	–	–	–	–	–	–
Financial indicators (£000)	Total disposal cost		26.4	30	30.7	31.5	30.8	31.5

Waste figures reduced slightly this year. 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 (previous office space) 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 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	2025/26
Non-financial indicators (m^3)	Water consumption	Supplied	2,038	2,914	3,047	3,179	4,792	9,812
		Abstracted						
Financial indicators (£000)	Water supply costs		18.7	21.6	8.2	7.5	8.2	9.9

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	2025/26
Non-financial indicators (kWh)	Energy consumption	Electricity – standard-tariff	898,573	1,013,910	1,054,981	1,102,315	1,080,672	1,333,412
		Electricity – renewable tariff	-	-	-	-	-	-
		Gas (kWh)	2,248,511	3,334,144	3,199,123	2,903,464	2,716,061	2,395,143
		LPG (ltr)	5,772	5,067	4,785.72	2,381	6,660	660
		Diesel (heating) (ltr)	-	13,251	0	0	0	0
		Heating Oil (ltr)	-	6520	11,177	4,846	6,353	3,086
Financial indicators (£000)	Total energy expenditure		268	297	569	813	538	519

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

Griffin Park is, by far, the largest building in the 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.

Taskforce for Climate-related Financial Disclosures (TCFD)

Introduction

Climate change presents a range of physical and transition risks that may affect our operational capability, infrastructure, workforce and long-term financial planning. As an organisation responsible for protection and security, maintaining operational continuity under changing environmental conditions is critical to our mission.

In line with HM Treasury's TCFD-aligned guidance for public sector organisations, we have continued to strengthen our approach to identifying, assessing and managing climate-related risks.

We are now in the third phase of our TCFD implementation programme. In 2024, Phase 1 identified climate-related physical and transition risks across our value chain and strengthened governance arrangements. In 2025, Phase 2 undertook quantitative analysis of selected physical risks to better understand their potential operational and financial implications. In Phase 3, these insights have been integrated into a Climate Resilience Plan designed to mitigate climate risks and strengthen our long-term organisational resilience.

Taken together, this programme demonstrates our evolving approach to understanding the implications of climate change for our organisation. It enables us to incorporate climate considerations into strategic planning, operational decision-making and risk management processes whilst supporting the UK government's wider sustainability objectives.

Governance

Civil Nuclear Police Authority (CNPA)

- CNPA has ultimate oversight of climate-related matters
- CNPA directed the creation of Decarbonisation Roadmap that includes strategic climate initiatives
- CNPA oversees progress of strategic climate initiatives
- CNPA oversees TCFD regulatory reporting

CNC Executive

Deputy Chief Constable (DCC)	Assistant Chief Officer Governance & Enabling Services (ACO)

- ACO delegated day-to-day climate-related responsibilities by CNPA including TCFD
- ACO accountable for Decarbonisation Roadmap
- DCC explores sustainability as a standing agenda item for CNC Strategy, Planning, Performance & Risk Group (SPPRG). Attended by ACO & Heads of Department.

CNC Senior Management Team

Head Assets & Infrastructure (HAI)	Chief Finance Officer (CFO)	Head Governance & Assurance (HGA)

- HAI responsible for assessing & managing climate risks to physical assets & operational capabilities
- CFO responsible for reporting in accordance with regulatory requirements
- HAI responsible for development of Decarbonisation Roadmap & delivery of activities
- HAI provides regular reporting to CNPA
- HAI provides regular reporting to SPPRG
- HGA provides framework to manage organisational risk

CNPA oversight of climate-related risks and opportunities

The Civil Nuclear Police Authority retains ultimate oversight of climate-related risks and opportunities.

Climate and sustainability issues are reported to the Authority through established governance processes, including quarterly updates from the Head of Assets and Infrastructure. These updates cover strategic climate initiatives, progress against our decarbonisation commitments and climate-related reporting.

The Authority has approved our Decarbonisation Roadmap and continues to monitor progress toward our net zero objective.

Management's role in assessing and managing climate risks

Responsibility for assessing and managing climate-related risks sits within our Senior Executive Team. Overall risk ownership on the risk register rests with the Assistant Chief Officer Governance and Enabling Services, with operational responsibility held by the Head of Assets and Infrastructure.

Climate issues are considered through the Risk Group (SPPRG) during quarterly meetings, attended by Senior Executive Team members and chaired by the Deputy Chief Constable. This forum reviews climate-related developments, assesses potential operational implications and informs strategic decision-making.

These discussions are informed by cross-functional collaboration across operational teams, risk management, finance, sustainability and property functions, which contribute to our climate-related risk assessment and resilience planning and help ensure that climate-related risks are considered from both strategic and operational perspectives.

Strategy

Climate-related risks and opportunities

Through the initial risk identification process undertaken in Phase 1 of our TCFD programme, we identified a range of physical and transition risks that may affect our organisation across the short, medium and long term.

Our physical risks arise from the increasing frequency and severity of extreme weather events and longer-term changes in temperature and weather patterns. These may affect operational deployment, infrastructure resilience, workforce wellbeing and the performance of operational equipment.

Our transition risks arise from the shift to a lower-carbon economy, including evolving government policy, regulatory requirements, changes in building and energy systems and the need to decarbonise operational assets such as vehicles and infrastructure.

For the purpose of our assessment, we have considered our climate-related risks across three time horizons aligned with our planning cycles. The short term reflects the current financial year and annual operational planning processes. The medium term aligns with our three-year strategic planning cycle. The long term extends to approximately three to ten years, enabling consideration of longer-term impacts on infrastructure, operational capability and asset management decisions.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Quantitative assessment of priority physical risks

As part of the second phase of our TCFD programme, we undertook quantitative analysis to better understand how climate change could affect our operating environment.

Building on the risks identified during Phase 1, we analysed the physical risks considered most strategically significant for our operations. These relate to the potential effects of rising temperatures and increasingly severe extreme weather events on workforce performance, operational continuity and the infrastructure and systems that support our activities.

The analysis used climate projections from the Intergovernmental Panel on Climate Change (IPCC) and the International Energy Agency (IEA), applying a high-emissions scenario to explore how risks could evolve under more severe climate conditions.

This assessment examined how hazards such as extreme heat, storms and flooding could affect officer operating conditions, infrastructure resilience and the potential for weather-related disruption to operational deployment. The findings strengthened our understanding of climate-related operational risks and informed the development of our Climate Resilience Plan.

Climate Resilience Plan

Building on the climate-related risk assessment undertaken in Phase 1 and the quantitative physical risk analysis conducted in Phase 2, we developed a Climate Resilience Plan to assess and strengthen the resilience of our strategy and operating model to the physical- and transition-related impacts of climate change.

The plan translates climate-related risk analysis into practical actions aimed at maintaining operational capability under changing climatic conditions. It focuses on strengthening operational readiness during extreme weather, protecting workforce safety, improving the resilience of infrastructure and supporting systems, integrating climate considerations into asset and equipment planning and embedding climate risk within governance and financial decision-making.

Stakeholder engagement highlighted the importance of our operational interfaces with Site Licence Companies. In many cases, operational resilience depends not only on internal processes but also on infrastructure, systems and services managed by these operators. As a result, our plan recognises that strengthening climate resilience will require continued engagement and coordination with SLCs across the short, medium and longer term.

Implementation is sequenced over the short, medium and longer term. In the short term, the focus is on strengthening governance, situational awareness and operational preparedness by embedding climate considerations into existing procedures and risk management processes. Over the medium term, actions focus on improving operational and infrastructure resilience, including integrating climate resilience requirements into asset management, equipment and fleet planning. Over the longer term, we will continue to review and refine our approach as climate risks evolve and are incorporated into long-term planning and investment decisions.

Overall, by linking climate-related risk analysis to practical operational, infrastructure and governance actions, the plan supports informed decision-making and helps ensure that our strategy and operating model remain robust under a range of future climate scenarios.

Risk management

Process for identifying and assessing climate-related risks

We identify and assess risks through our risk management framework (see page 69 for more information). Risks are recorded within the risk management system by teams across the organisation and subsequently reviewed by our risk team.

Each risk is assessed using qualitative criteria considering impact and likelihood, with scores assigned for inherent risk (before controls), current risk (after controls) and target risk levels aligned with risk appetite. Risk appetite plays an important role in this process, helping determine the level of mitigation, monitoring or escalation required for each risk. This is particularly relevant in the context of climate change, where implications for operational capability, infrastructure resilience, safety and regulatory compliance may cut across several of our core risk categories.

Process for managing climate-related risks

Individual risks are linked to overarching corporate risks and are managed through controls assigned within the risk management framework. Each control has a governance owner responsible for monitoring its effectiveness and ensuring associated actions are implemented.

Governance owners regularly review control performance and provide assurance on whether controls are functioning as intended. Where controls are insufficient to reduce risk to acceptable levels, additional actions may be introduced and tracked through the risk management system.

Integration with enterprise risk management (ERM)

Our climate risk management approach is integrated with existing governance and risk management processes.

The Climate Resilience Plan links priority resilience actions to the underlying climate-related risks they address, enabling these actions to be embedded within the ERM framework as operational controls. Responsibility for implementing these controls sits with the relevant operational and enabling functions across the organisation.

This ensures that climate risks are monitored alongside other corporate risks and that progress in strengthening organisational resilience is tracked through established governance structures.

Metrics and targets

We report our greenhouse gas emissions in line with HM Treasury's Sustainability Reporting Guidance, including Scope 1 and Scope 2 emissions and relevant Scope 3 categories.

Our Decarbonisation Roadmap, published in 2022, outlines our commitment to achieving net zero by 2040. The roadmap sets out actions to reduce emissions across our estate, fleet operations and energy consumption whilst maintaining operational effectiveness.

Looking ahead, we recognise the importance of continuing to develop the metrics we use to monitor climate-related risks and opportunities. As our climate-related risk management processes evolve, we will continue to strengthen the indicators and reporting mechanisms used to track progress against our Climate Resilience Plan and assess the effectiveness of our climate resilience measures.

Simon Chesterman OBE QPM
Chief Constable and
Accounting Officer
10 July 2026


POLICE
SEARCH

Section 2

Accountability report

Corporate Governance Reports

Directors' Report

CNPA Members' Interests

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

Susan Johnson, OBE

Appointed 13 October 2022 with a term of three years and a notice period of six months. Re-appointed for a further term until 12 October 2028.

CNPA Responsibilities:

- Police Authority: Chair
- Senior Appointments Committee: Chair

Appointments outside the CNPA:

- 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 the 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 the CNPA:

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

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 three months.

CNPA Responsibilities:

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

Appointments outside the CNPA:

- Sellafield Ltd: SHEQ Director

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: Deputy CNPA Chair & Independent Member
- Audit, Risk and Finance Committee: Member
- Senior Appointments Committee: Member

Appointments outside the 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: Tribunal Committee Chair
- Legal Practitioners Disciplinary Tribunal: Tribunal Member
- Ministry of Defence: Independent Member – Service Complaints Process
- Recruitment and Employment Confederation: Remuneration and Appointments Committee Chair
- Chartered Institute of Environmental Health: Governance Adviser
- British Association for Counselling and Psychotherapy: Governance Advisor

David Tomblin

Appointed 1 September 2022 for a term of three years with a notice period of three months. Left the Authority 31 August 2025.

CNPA Responsibilities:

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

Appointments outside the 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 the CNPA:

- Civil Service Commission: Commissioner
- Office Manpower Economics: Chair
- Cardiff Metropolitan University: Board Governor
- Project Better Energy: Consultancy Work

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
- People Committee: Member (part year)
- ARFC: Member (part year)

Appointments outside the CNPA:

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

Alyson Armett

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 the CNPA:

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

John Campbell

Appointed 23 June 2025 for a term of three years, with a notice period of six months.

CNPA Responsibilities:

- Police Authority: Independent Member
- People Committee: Member

Appointments outside the CNPA:

- United Kingdom Resilience Agency: Senior Associate employed on a zero-hours contract to deliver Crisis Management Training and Exercising on behalf of UK Cabinet Office
- Campbell Sutherland Crisis Leadership: Director of company delivering Crisis Management Training and Exercising to company Executive Boards

Nick Payne

Appointed 7 July 2025 for a term of three years, with a notice period of six months.

CNPA Responsibilities:

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

Appointments outside the CNPA:

- Construction Industry Training Board (CITB): Chief Financial Officer
- Business in the Community: East of England Board Member

Tamya Kerr

Appointed 18 March 2026 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 the CNPA:

- EDFG Trustee Limited: Pension Trustee
- EDF Nuclear Generation Limited Director
- Electricity Generation and Power station decommissioning: Director

CNC Executive Team

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

Register of Interests

Members of the CNPA 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 2025/26 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	Injury	RIDDOR	Stress
2025/26	119	15	54
2024/25	97	10	29
2023/24	111	12	33

The total number of injury incidents reported during 2025/26 shows a 22.6% increase on 2024/25. Whilst this is a significant increase on that period, the numbers for 2024/25 were particularly low in comparison to the two preceding years, this shows a 7.2% increase on 2023/24, which is also a decrease of 5.5% on 2022/23 (126 reported injuries).

63% of reported injuries occurred within Training Division and while not all are attributable, a large number of these injuries occur as a result of officers' engagement and investment in the dynamic and realistic training they are undertaking. While every reasonable step is taken to reduce these injuries, it is inevitable there will be injuries in this style of training.

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. The Health and Safety Department are strongly supported by Operational Policing, Firearms Training Unit and Divisional Commanders in the application of health and safety processes and mitigations.

Across the CNC, there are no identified trends or patterns that have arisen from reported cases.

CNC operations and training understandably have an inherent risk to health and safety, which we aim to eliminate or minimise at every opportunity. In 2025/26 there were 14 incidents reported under Reporting of Injuries, Diseases, and Dangerous Occurrences Regulations (RIDDOR)[1] in the over seven days lost time category, and one serious near-miss incident. This represents an overall increase of 50% in RIDDOR reportable incidents, which when reviewing the numbers remains relatively small overall.

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 the CNC increased from 29 in 2024/25 to 54 in 2025/26, an increase of 86%. This is a substantial increase on the previous year, however, there are two other factors to consider in this rise:

- The reporting and recording system is robust. Our time recording system is checked on a daily basis, and where an individual is recorded as absent with Stress (Work), their line manager is contacted and asked to submit a Health and Safety incident report. Organisational learning continues to grow and this is reflected in the increased number of reports received.
- 12 of the reported stress cases are directly linked to cessation activities (Hunterston and Hinkley Point B) or the relocation of Corporate Learning and Development (CLD) to FTU South Bisley. In the cases of Hinkley Point and CLD, Departmental Stress Risk Assessments were proactively completed in the anticipation of the stress that may be caused and full support measures were put in place ahead of the stress cases being reported.

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

Stress accounted for 21% of reported Health and Safety incidents in 2025/26. Nationally, stress, anxiety and depression accounted for 52% of all reported new and long-standing cases in 2024/25 according to the Health and Safety Executive (HSE) statistics[2].

Work related stress is well monitored, and the CNC has a robust health and wellbeing support system in place.

All operational CNC Authorised Firearms Officers are provided thermoluminescent dosimeters (TLDs) that record potential radiation exposure. In 2025/26, no significant issues were found. The average radiation dose remains at 0.01mSv, significantly below the prescribed maximum exposure level of 1mSv.

Information and Cyber Security

During 2025/26, we continued to strengthen our information and cyber security arrangements, recognising the need to protect our information, systems and services against an increasingly complex and evolving threat landscape.

A significant area of focus during the year was the Office for Nuclear Regulation (ONR) Thematic Inspection into Cyber Security and Information Assurance (CS&IA) Leadership, Risk Management and Governance. The inspection resulted in a Regulatory Enforcement Letter comprising one Regulatory Issue (RI) supported by six Regulatory Observations (ROs). The findings primarily related to governance, oversight, reporting and risk management arrangements rather than deficiencies in the operation of our technical cyber security controls.

In response, we developed a timetabled high-level improvement plan which was submitted to ONR by the required deadline of 31 January 2026. While ONR did not reject the plan, it requested additional detail and supporting risk analysis. The regulatory timescales have subsequently been paused to allow the organisation to work collaboratively with ONR under its enabling provisions. Since the start of 2026/27, ONR (paid for by the CNPA) has been providing advice and challenge to support our approach to maturity assessment, performance metrics and the delivery of improvements addressing the Regulatory Issue and associated observations. The outcome of this work will inform a revised delivery plan and implementation timetable during 2026/27.

The inspection has also provided an opportunity to review our wider Digital, Data and Cyber (DDaC) arrangements. During the year, we completed our inaugural Cyber Security Strategy and commenced a broader review of related digital, data and cyber strategies to ensure alignment and a clear roadmap for future development. This work will incorporate lessons learned from the ONR inspection and reinforce our commitment to continuous improvement, effective governance and the development of a strong security culture across the organisation.

Throughout the year, we continued to deliver a range of cyber security improvement activities. These included phishing simulation and awareness campaigns to educate staff and strengthen our “human firewall”, exercising our Cyber Incident Response Plan across business functions and with the Authority, utilisation of the National Cyber Security Centre’s Exercise in a Box capability, and further development of our approach to third-party and supply chain security. Following the completion of a supply chain mapping exercise, we procured a risk management platform to strengthen our oversight of cyber risks within the supply chain.

2 Work-related ill health and occupational disease in Great Britain – HSE

We also continued to collaborate extensively with government, law enforcement and industry partners, participating in a range of national and sector forums including the National Technology Board, Police Information Assurance Board, Police Digital Service, National Cyber Security Centre, civil nuclear sector cyber security groups, Chief Information Security Officer networks and wider government security communities.

The Regulatory Enforcement Letter has not resulted in any financial penalties or material financial liabilities. However, additional investment has been made to strengthen cyber security governance and capability, including additional funding of £300,000 for three specialist cyber security roles in 2026/27. As with all organisations operating in an increasingly digital environment, cyber security remains a key area of organisational focus and investment, with ongoing improvements funded through both targeted initiatives and business-as-usual activity.

We remain committed to building on the progress made to date and to enhancing our cyber security, information assurance and data management capabilities through the delivery of our Cyber Security Strategy and associated improvement programmes, ensuring that our systems, information and services remain resilient in the face of evolving threats.

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	2024/25	2025/26
Loss of assets; electronic equipment; and devices or paper documents from secured CNC premises	–	–	–	–	3
Loss or theft of CLASSIFIED electronic equipment, devices or paper documents from outside secured CNC premises	3	–	–	3	2
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	17
Other ‘low level’ breaches/incidents	22	18	16	17	4
Total	**37**	**40**	**38**	**35**	**26**

There has been an overall decrease in incidents across the CNC. There were two personal data breaches reported to the Information Commissioner’s Office during this reporting period. The first concerned the sharing of employee payslips which was closed with no further action. The second is still under investigation and remains open with the ICO. We continue to record all levels of incident, including near misses and learning opportunities for organisational learning purposes. All breaches and incidents are appropriately managed.

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 2025/26, with a target of 100%, the CNPA paid 97% of its invoices on time.

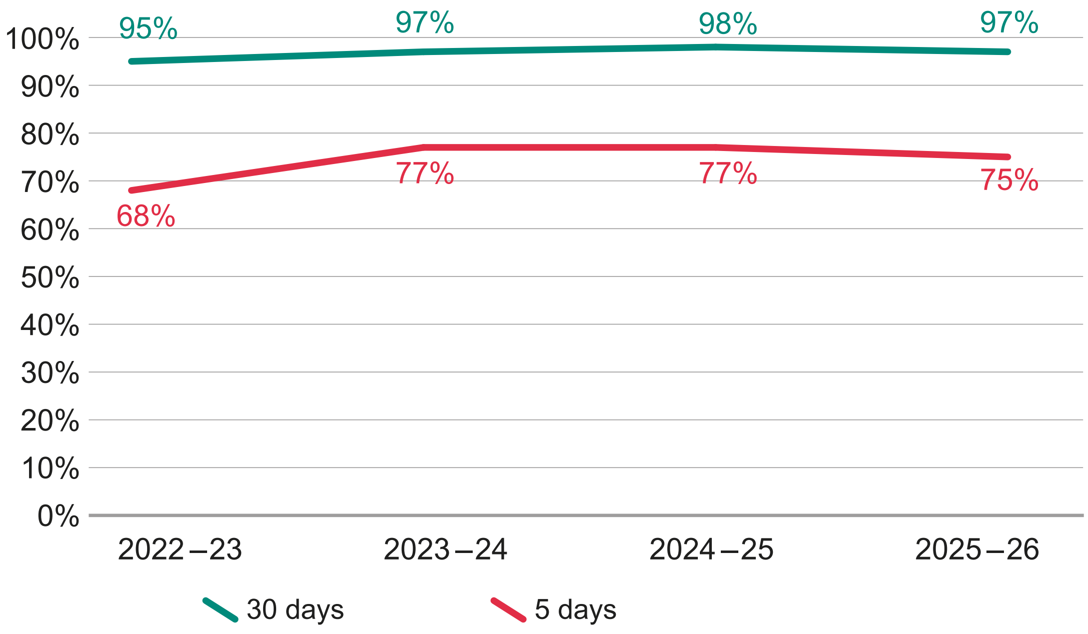
The CNPA seeks to comply with the government commitment to pay suppliers within five working days from receipt of a valid invoice wherever possible. For 2025/26, the CNPA paid 75% of its invoices within five working days, against a target of 90%. Whilst this is still below our target, we continuing to strive to make further improvements.

Pension Arrangements

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

Auditor

The financial statements have been audited by the Comptroller and Auditor General. The cost of the statutory audit was £130,000 (2024/25: £119,000[3]). The external auditors received no remuneration during the year for the provision of non-audit services.



3 The comparison value has been increased from £119K the value stated in the 2024/25 ARA to account for the additional £11k charged by NAO for non-nuclear and cessation reviews.

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

Under the Energy Act 2004 (amended 2023), 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

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 Strategic Plan and the CNC's 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 (last published January 2023). The CNPA operates under the Energy Act 2004.

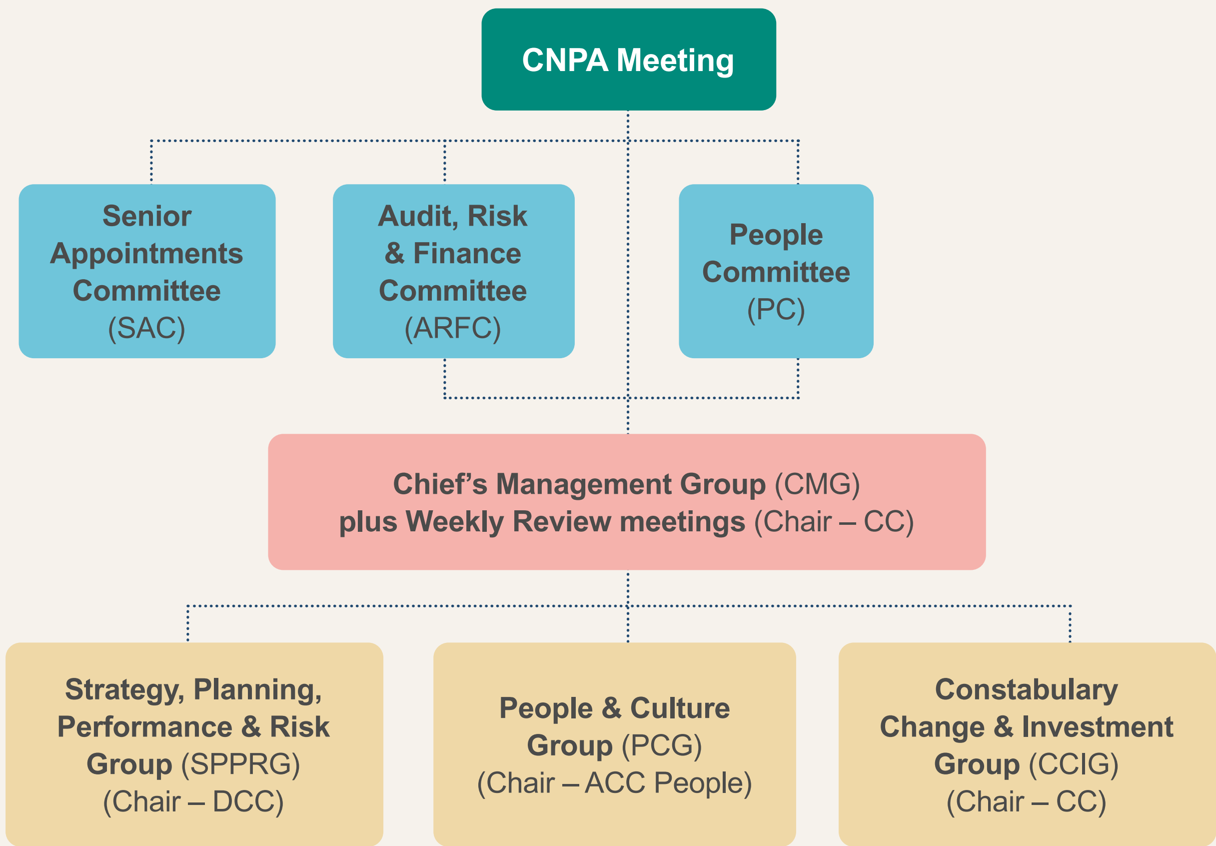
Governance Framework

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
- 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.

Governance Structure



The diagram above shows the key decision making meetings and governance and accountability structure. Our core governance groups (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. For example, the Security Group monitors and reports into SPPRG, the Firearms Standing Committee (FSC) 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 Governance and Committees Manager. They are detailed within the Annual Report and Accounts' members profile section on pages 46–50. The business interests are not conflicted with CNPA activities, and for many members their other business interests provide them with a wealth of experience to bring to their role.

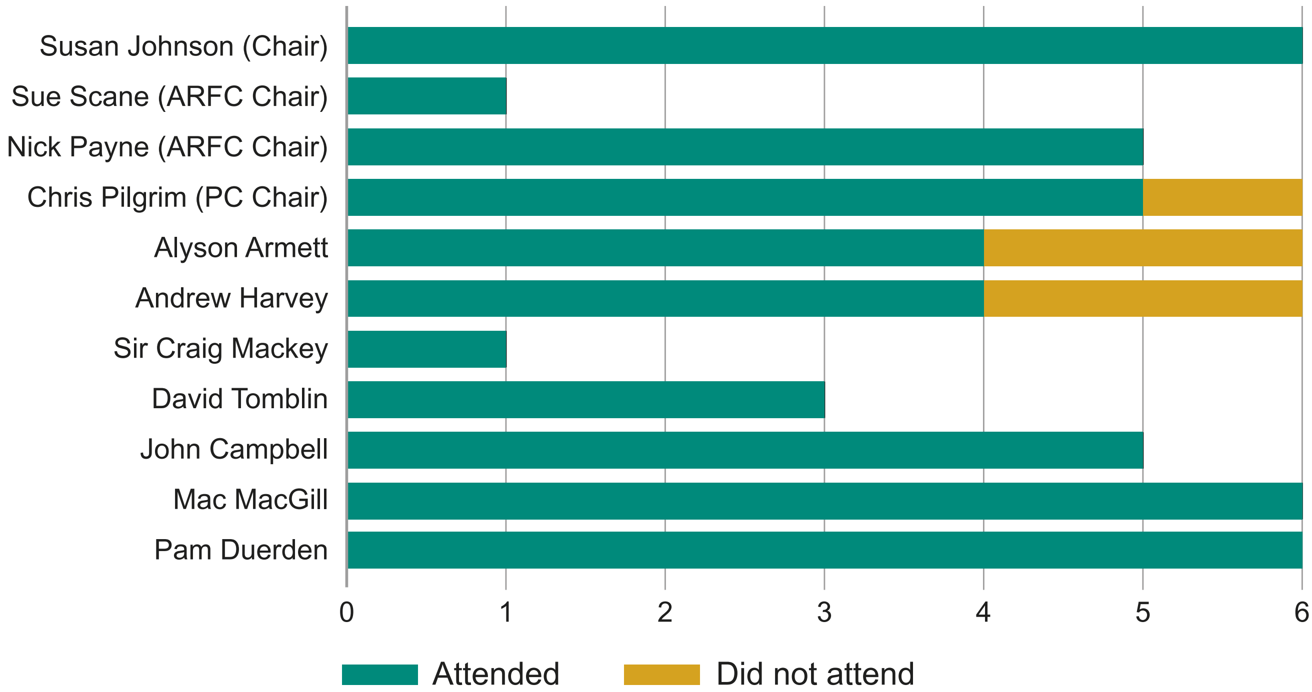
Declaring interests is a standing item on the agendas of each of the committee meetings and the core governance meetings. Any interests declared are recorded in the minutes.

Authority Meetings

The following table and graph set out the roles and responsibilities of the CNPA Meeting as well as the key activities undertaken during the 2025/26 year and attendance log.

Civil Nuclear Police Authority Meeting	
Roles and Responsibilities	**Key Activities in 2025/26**
Role: Maintain an efficient and effective CNC, accounting for performance, finance and employment responsibilities. **Key Responsibilities:** • Setting objectives for the Three-Year Strategic Plan that inform the Annual Business Plan • Maintaining stakeholder relationships • Monitoring performance against agreed plans • Review of corporate 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)	• Endorsement of updated Terms of Reference to CNPA, ARFC, PC and SAC • Approved financial plans and budgets, and the Annual Business Plan • Reviewed and scrutinised performance information regarding delivery of the ABP • Approved recommendations from SAC for senior appointments and Executive pay • Approved business cases for capital projects, such as HQ relocation and replacement of software such as Incident Management System (IMS) and Oracle licences • Approved extension to lease for temporary Firearms Training Unit South training facilities • Reviewed and approved action on the transition from Hinkley Point B to C • Reviewed and scrutinised reports on service delivery, Health & Safety, Operations • Approved Cyber Security Action Plan Authority members are appointed by the Secretary of State and are independent of the CNC's Executive Team. There were six full Authority meetings during 2025/26.

CNPA attendance (6 meetings)



Nick Payne and John Campbell joined the CNPA part way through the year. They did not miss any meetings that they were eligible to attend. Sue Scane and Sir Craig Mackey both came to the end of their second three-year term of office during the year and did not miss any meetings.

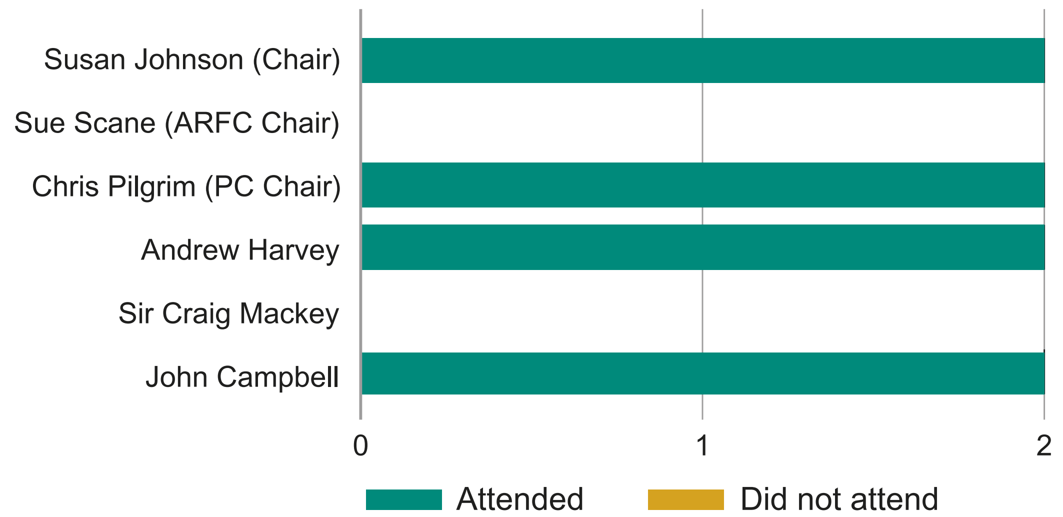
David Tomblin stood down as an industry representative in September 2025. He attended all meetings up to his departure.

Tamya Kerr joined the Authority on 18 March 2026 as the industry representative for EDF in place of David Tomblin. She was not available to join any Authority meetings until after 31 March 2026.

The roles and responsibilities, 2025/26 key activities and attendance for the sub committees and governance meetings are detailed below

Senior Appointments Committee (SAC)	
Roles and Responsibilities	**Key Activities in 2025/26**
Role: To undertake the selection, appointment and dismissal processes for senior officers and executives. **Key Responsibilities:** • Recruitment of Chief Constable (CC), Deputy Chief Constable (DCC), Assistant Chief Constables (ACCs), Assistant Chief Officers (ACOs) and any other Executive members • Remuneration decisions for Executive pay • Career development plans • Monitoring of retention and succession planning • Policies on transfers, dismissal and grievances	• Oversaw senior leadership, development, and succession planning arrangements • Reviewed Executive pay awards and made recommendations to the CNPA • Received monitoring reports on grievances • Approved changes to contracts This meeting is chaired by the CNPA Chair. This meeting only convenes when agenda items arise during the year.

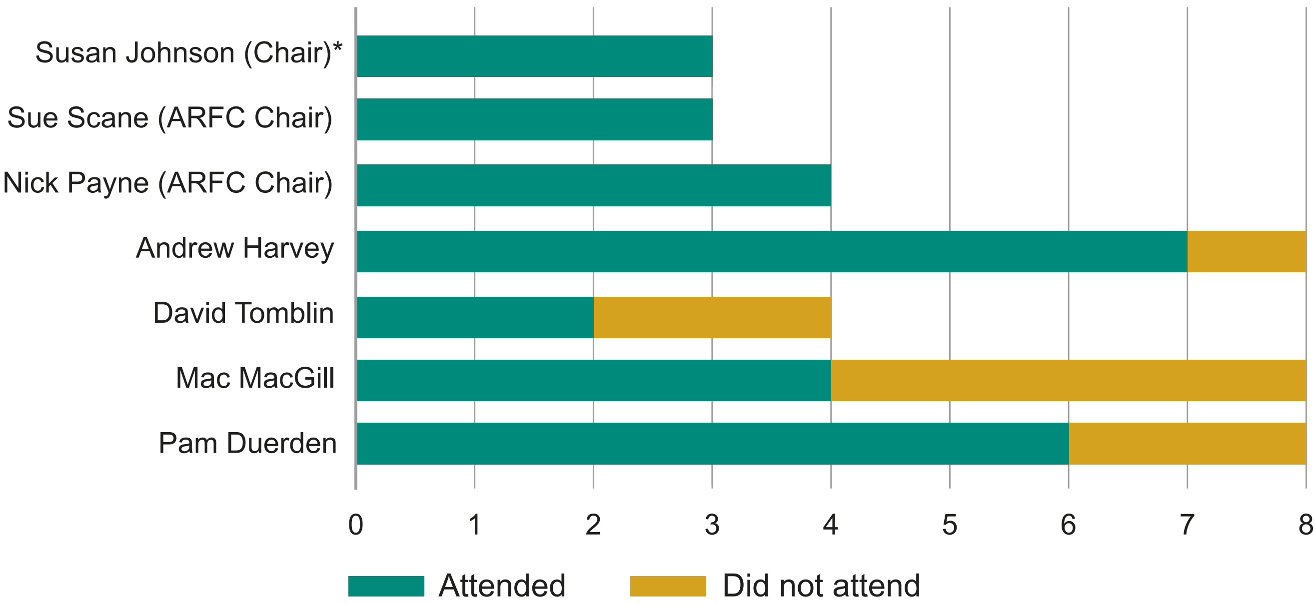
SAC meeting attendance (2 meetings)



Sue Scane and Sir Craig Mackey were members of SAC. There were no meetings called whilst they were still in office, so they did not miss any meetings they were eligible for.

Audit, Risk & Finance Committee (ARFC)	
Roles and Responsibilities	**Key Activities in 2025/26**
Role: Scrutiny of matters associated with internal control, governance and risk management, including assurance, audit and all financial matters in accordance with Managing Public Money. **Key Responsibilities:** • 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 corporate risks • Scrutinise the Annual Governance Statement and the Annual Report and Accounts • Consider the Medium-Term Financial Plan (MTFP), annual 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	• Received assurance reports in areas including internal inspections, governance, internal control, and risk management • Approved internal audit and internal inspections plans • Reviewed and noted the external audit plan • Considered internal and external audit reports • 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 • Approved the Gifts & Hospitality Policy • Approved the Whistleblowing policy • Approved the Finance Manual The ARFC is chaired by an independent non-executive Authority member and is the primary reporting forum for internal and external audit activity.

ARFC meeting attendance (8 meetings)

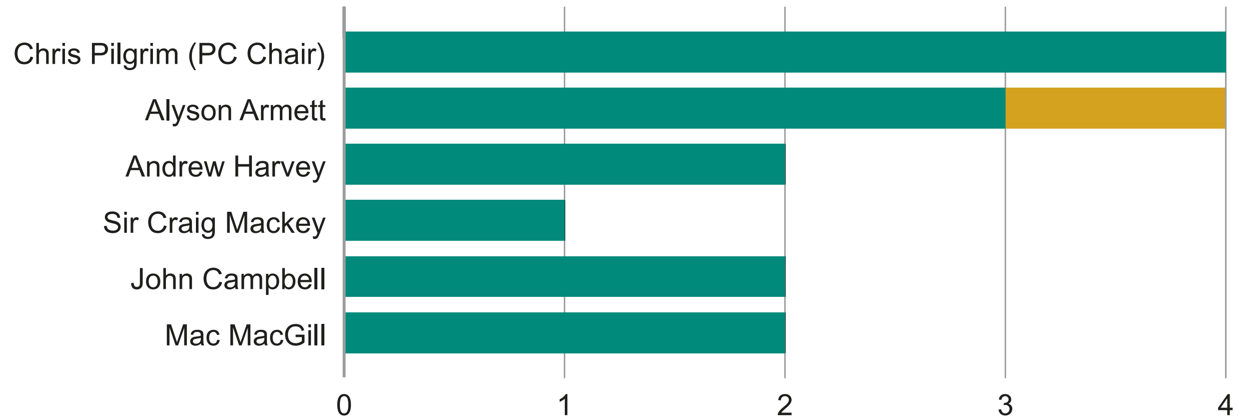


* Members attended to enable quoracy or to observe but are not regular members of this committee.

Nick Payne joined the CNPA in June 2025 to replace Sue Scane as Chair of the ARFC. They both attended all meetings for which they were eligible.

People Committee (PC)	
Roles and Responsibilities	**Key Activities in 2025/26**
Role: Oversight and scrutiny of the delivery of people related goals and priorities, and associated policies. **Key Responsibilities:** • 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	• Approval of remuneration policies • Approval to align to police regulations and national agreements • Oversight of the performance measures for performance related pay • Monitoring of any team restructures, adding and removing posts • Oversight of Professional Standards and vetting activities • Monitoring the outcomes for the Apprenticeship Scheme and training developments • Monitoring the people related impacts of the efficiency programme The People Committee is chaired by an independent non-executive Authority member.

People Committee meeting attendance (4 meetings)



John Cambell joined the CNPA in June 2025, replacing Sir Craig Mackey. They both attended all meetings for which they were 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 & Committees 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 continues to ensure papers are succinct and minutes and actions are recorded as summaries of key points.

The Governance 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.

Internal Governance Meetings

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 and its meetings.

The Executive Team comprises the Chief Constable, the Deputy Chief Constable, the Assistant Chief Constable (People), the Assistant Chief Constable (Operations), and the Assistant Chief Officer – Governance and Enabling Services. The Chief Finance Officer, the Chief People Officer, and the Head of Governance and Assurance 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 CNC's ABP, and the Strategic Plan on behalf of the CNPA. This meeting is chaired by the Chief Constable and met nine times during 2025/26, around every eight weeks plus as required by the Chief.

Key Responsibilities:

- Agreement of Three-Year Strategic Plan, ABP and annual budget for CNPA submission
- Approval of new policies
- Make recommendations to the 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 activity on people and culture through reporting into CMG
- Consider potential investment decisions (exceptional items) outside of existing approved plans and budget that would require additional approvals
- Agree reports for decisions that require approval by the CNPA
- Review and approve annual workforce planning assumptions, ensuring onward submission to the CNPA, where required by the Scheme of Delegation
- Review police officer and staff establishment annually, ensuring appropriate management and challenge of overall headcount
- Approve any proposals from the People & Culture Group for establishment growth, both officer and staff


POLICE

Strategy, Planning, Performance and 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 including the Annual Business Plan and the functional plans • 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. The Security Group reports into SPPRG on management of all types of security risks • Financial management and efficiencies – current year budget monitoring and medium-term financial planning, oversight of the Efficiency & Continuous Improvement Programme • Assurance – monitor delivery of the internal inspections and internal audit work including follow up on the implementation of recommendations and actions

People & Culture Group (PCG)	
Roles and Responsibilities	
Role: Providing strategic oversight, assurance, and accountability for all cultural, EDI, and resourcing initiatives within the CNC, ensuring that the CNC is equipped with the right people, capabilities and culture to deliver its mission, projects and business as usual activities.	**Key Responsibilities:** • Approve workforce planning for budgeting and forecasting purposes • Make recommendations to Senior Management Appointment Panel (SMAP) in relation to senior manager recruitment, promotions and appointments • Review and challenge workforce data, trends and insights • Resolve resourcing conflicts and escalate unresolved issues to CMG and seek CMG approval for novel, contentious and innovative activity/initiatives • Commission relevant activity in relation to EDI, leadership, workplace culture and recruitment • Consider standards and training as they relate to people and culture • Advise leadership on cultural, ethical, and resourcing matters • Monitor and report on learning from Professional Standards and HR activities • Lead on Code of Ethics related activity across the organisation

The governance structure of meetings changed during 2025/26. Previously there was an Equality, Diversity and Inclusion Group as part of the core governance meetings, and an associated Cultural Gold Group dealing with people issues and the work on the cultural action plan. The role of the EDI Group was to provide assurance and accountability for the CNC's EDI ambitions, promoting appropriate behaviours and values and creating and maintaining an inclusive culture. There was some overlap and duplication across these two groups. Furthermore, the CMG had expanded to include all people related matters but meetings agendas were becoming difficult to manage. The People and Culture Group brings together all the elements of People, EDI and Culture into one group and is chaired by the ACC (People). Silver level groups for EDI and Culture still exist, and report into PCG along with the Strategic Resourcing Group.

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 the 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, as well as their 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 Strategic Plan with goals and priorities effectively communicated. The delivery of the Strategic Plan is underpinned by the CNC's ABP. The Authority reviews the 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 Authority's responsibilities. All Authority members complete an annual performance review with the Chair. The Chair's review is undertaken by a senior civil servant at DESNZ.

The management of risks takes place at the Executive level on a detailed day-to-day 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. The independent review is normally commissioned every three years. In July 2023, an independent assessment of the Authority's effectiveness was commissioned and undertaken. This covered the following lines of inquiry:

- CNPA meeting observation
- CNPA meeting 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 that 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 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 and Assurance. 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. All actions were implemented.

In August 2025 a self-assessment was undertaken using the same methodology as the independent review. The outcomes confirmed strength in the same areas and identified some improvements in other areas. An action plan was developed and all but two actions have been completed relating to report writer training and report quality. There are plans under development to commission another independent review in the financial year 2026/27.

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 that they have been completed. The closed action log is retained for reference along with a log of all decisions.

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 1/4/25 – 31/3/26 and was replaced via a nominations process by another person from that organisation. There was a six-month gap due to vetting requirements that were subsequently met, with a new member commencing at the end of March 2026. The new member did not attend any meetings in 2025/26.

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 Strategic Plan. 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, who is the Accounting Officer, and the CNPA 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 could be delivered more efficiently and effectively 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 Taskforce for Climate Related Disclosures 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 38.

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 June 2025 Authority meeting at Dungeness, taking a tour of the facility and hearing from the site director. A strategy day was attended by all Authority members at CNC HQ in Culham in November 2025 where the Director for Nuclear Security from DESNZ also attended for part of the day. The Chair of the CNPA visited the non-nuclear sites that are now protected by the CNC. Some Members have also visited Hinkley Point B (HPB) as part of the negotiations over the transition from HPB to HPC site.

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 Document 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.

Following self-assessment, the CNC can demonstrate compliance 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 compliance with the Government Functional Standard GovS013 in relation to counter fraud arrangements. The Authority has also made submissions on Security, Finance and Procurement functional standards to demonstrate conformance using the continuous improvement assessment frameworks available on the .gov website.

The CNC does not undertake data modelling and analysis and therefore the AQuA book compliance is not applicable, including the MacPherson review findings of Quality Assurance of Government analytical models.

No Accounting Officer directions were received in 2025/26.


POLICE

Risk Management

The CNPA risk management process can be summarised as follows:

- **Organisational:** 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.
- **Monitor 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 October 2025.

  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 risk register was reviewed again in November 2025 by the Authority, and the 13 corporate risks have remained in place for the year.

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 to 27, 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 & Assurance 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 most recently concluded that we have sound arrangements in place and remain at the level of 'risk managed' (fourth highest level out of five) in terms of our risk maturity. This is based on the risk maturity model devised by the Institute of Internal Auditors.

The 2025/26 internal audit report on governance and risk management focused on the governance arrangements of the CNC and CNPA and was rated as 'substantial 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 corporate 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 and the People & Culture 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 cyber security, 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 fully aligning to the NIST CSF 2.0 framework and developing a management plan covering Cyber Essentials certification, Supply chain risk management and also improving the digital cyber literacy within the organisation. The Authority will not only align to this framework but will also map to the NCSC CAF (Cyber Assurance Framework) which DESNZ recommends CNI organisations and their partners adhere to.

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 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, the Data Protection Officer, and a network of Information Asset Owners with responsibility for our information assets. Details of how these functions are provided is detailed in the following section.

The Information Risk Group and the Information Governance Committee

The purpose of the CNC's Information Risk Group is to identify emerging risks, collate information risks raised by any member of the CNC, 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 Chief Digital Officer (CDO), Security Lead, Information Assurance Manager, Head of Cyber Security, Head of Governance 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 the 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, personnel and information security issues.

Personal Data-Related Incidents

There were two personal data-related incidents reported to the Information Commissioner’s Office (ICO) in 2025/26. There were none 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 2021, 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 CNC 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 this is now being reviewed alongside the Digital, Data and Technology Strategy and the unpublished Data Strategy by the CDO to ensure alignment and as part of the Efficiency and Continuous Improvement Programme. We have a new Cyber Assurance Manager who is reviewing our mission and business critical information systems and refreshing the business impact analysis reviews for each. We have a cyber incident response plan which is exercised and reviewed following tabletop exercises (TTX). Any actions arising are monitored through IRG and the next TTX in September 2026 will be followed by a structured debrief led by Organisational Learning.

The CNC is also tasked by DESNZ with implementing the Civil Nuclear Sector Cyber Strategy and is working closely with civil nuclear industry partners and 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 CNC and an increased understanding that cyber is not an IT issue but is the responsibility of all. To this end the training department have been asked and have agreed to carry out a Training Needs Analysis to establish cyber security training requirements across all functions and higher risk roles.

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 and is available to all employees in the Corporate Document Library on the intranet. The policy was most recently approved by the ARFC on 23 October 2025. Whistleblowing can be reported confidentially, usually through line management, HR, or Legal, and can also be reported via Crimestoppers (previously SafeCall). During the year under review, there were no reports that met the criteria of protected disclosures from whistleblowing. There were nine intelligence reports received in the year, two reported via SafeCall and seven reported via CrimeStoppers (which replaced SafeCall in September 2025). All reports were reviewed by the Counter Corruption Unit. None of the intelligence reports met the threshold for further investigation. Templates for investigations have been established to ensure a consistent approach in accordance with the policy.

The People Committee receives the results of independent investigations into all cases.

- **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. Eight reports were issued by 31 March 2026, three were rated at the highest level of substantial assurance, three were rated as reasonable assurance and one was rated as partial assurance. The final report was advisory and did not attract an assurance rating. Overall, a positive level of assurance was provided.
- **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 2025/26 for the Internal Inspection team, the Internal Audit team and the Counter Fraud specialist was reported quarterly to the SPPRG and 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. This is done in accordance with the HMT guidance in the Green Book. 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.

  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 with greater numbers of trained investigators under an experienced Detective Superintendent and a Detective Chief Inspector. Code of Ethics training is a mandatory package for all employees.

  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 Cultural Gold Group, led by the ACC People, reviewed and consolidated all the actions from various streams of cultural work and prioritised an action plan. This action plan was largely delivered during 2025/26. A cultural maturity self-assessment was carried out to establish a benchmark and identify any areas for improvement. A new action plan has been developed, and a cultural dashboard has been established to report to the People & Culture Group and the Authority.
- **Ofsted**
  Our Apprenticeship scheme was initially inspected by Ofsted in January 2025 as a new provider and we received positive feedback. We engaged an independent reviewer to undertake a mock inspection during the year to help us prepare for a full inspection from Ofsted. We are expecting a full inspection during 2026/27.
- **ONR**
  The Office for Nuclear Regulation conducts regular inspections to ensure our compliance under Section 90 of the Energy Act 2004. The most recent report gave the CNC a positive assurance rating.

  The ONR also inspects us for specific topics. In 2025/26 the ONR inspected the CNC in relation to its arrangements for cyber security and risk management. The ONR made a number of recommendations which are being addressed through an agreed action plan. All recommendations from the previous ONR review into vetting were confirmed as completed during the year.

- **HMICFRS**
  His Majesty's Inspectorate of Constabulary and Fire & Rescue Services did not undertake any inspections of the CNC in the year 2025/26. The CNC is not subject to the same level or regularity of inspection from HMICFRS as other forces. We expect our next inspection to be during 2026/27. The scope of the inspection is not yet known.

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 the 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 2025/26 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.

All agreed actions from internal audit reports are tracked for implementation and progress is reported to the ARFC. None of the actions are deemed significant enough to require specific reference in this report.

This Governance statement represents the end product of the review of the effectiveness of the governance framework, risk management and internal control. The Risk Management Framework established for the CNPA is aligned to the principles of the Treasury's Orange Book: Management of Risk and the CNPA operates in compliance with those principles.

There were no significant weaknesses in the Authority's internal control framework to 31 March 2026 that affected the achievement of its key policies, aims and objectives.

Simon Chesterman OBE, QPM
Chief Constable and Accounting Officer
10 July 2026

For the period from 1 April 2025 to 31 March 2026 and up to the date of sign off for the ARA.

People section

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 until June 2025
- Chris Pilgrim
- Sue Scane until July 2025
- John Campbell
- Andrew Harvey

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. Our pension arrangements are not applicable to industry members.

Terms of Appointment and Service Contracts

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

Name	Date of continuous service	Unexpired term at 31 March 2026	Notice period
Alyson Armett Industry Member (Sellafield)	15 May 2024	1 years 1 month	3 months
John Campbell Independent	23 June 2025	2 years 3 months	6 months
Richard Cawdron Assistant Chief Officer-Governance and Enabling Services	1 December 2019	Not stated	6 months
Simon Chesterman Chief Constable	1 April 2019	1 year	6 months
Pam Duerden (1) Industry Member (NDA)	9 April 2021	1 year	3 months
Andrew Harvey (2) CNPA Deputy Chair and Independent	3 January 2022	1 year 9 months	6 months
Susan Johnson (3) CNPA Chair	13 October 2022	2 years 6 months	6 months
Mac MacGill Industry Member (Dounreay)	15 November 2024	1 years 7 months	3 months
Craig Mackey (4) Independent	24 June 2019	–	6 months
Stephen Martin Deputy Chief Constable	9 May 2022	1 year 1 month	6 months
Nick Payne Independent	7 July 2025	2 years 4 months	6 months
Chris Pilgrim (5) Independent	3 January 2022	1 years 9 months	6 months
Sue Scane (6) Independent Member	8 July 2019	–	6 months
Kerry Smith Assistant Chief Constable	8 April 2024	3 years	6 months
David Tomblin (7) Industry Member (EDF)	1 September 2022	–	3 months
Tanya Kerr Industry Member (EDF)	18 March 2026	3 years	3 months
Michael Vance Assistant Chief Constable	21 October 2024	3 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 12-10-28

(4) Contract expired 23-06-2025

(5) Contract renewed for second term. Contract expires 02-01-28

(6) Contract expired 07-07-2025

(7) Contract expired 01-09-2025

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 representatives and Independent CNPA Members and approving their terms and conditions of appointment in line with provisions of the Energy Act 2004, Schedule 10.

Remuneration

Executive Team Remuneration (This is subject to audit)

Name	Salary and allowances £000		Benefits in kind[1] (to nearest £100)		Pension benefits[2] (£000)		Total Remuneration £000	
	2025/26	2024/25	2025/26	2024/25	2025/26	2024/25	2025/26	2024/25
Richard Cawdron Assistant Chief Officer Governance and Enabling Services	135–140	125–130	7,400	7,400	73	67	215–220	200–205
Simon Chesterman Chief Executive and Chief Constable	185–190	175–180	7,400	7,400	–	–	190–195	180–185
Stephen Martin Deputy Chief Constable	150–155	145–150	–	–	–	–	150–155	145–150
Karen Sanders[3] Director of People	–	115–120	–	–	–	–	–	115–120
Kerry Smith Assistant Chief Constable	135–140	120–125	7,400	7,400	29	26	170–175	150–155
Michael Vance Assistant Chief Constable	135–140	120–125	7,400	7,400	70	159	210–215	290–295

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. Karen Sanders left on 30 September 2024, the full year annualised costs would have been £300,000-£305,000.

Pension Entitlements (This is subject to audit)

The pension entitlements shown in the table below are those that would be paid annually on retirement based on service to 31 March 2026 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 2026 and related lump sum £000	Real increase in pension and related lump sum at age 60 £000	Cash equivalent transfer value at 31 March 2026 £000	Cash equivalent transfer value at 31 March 2025 £000	Real increase in cash equivalent transfer value £000
Executive Team					
Richard Cawdron	50–55 plus 160–165 lump sum	2.5–5 plus 10–12.5 lump sum	1,415	1,251	86
Kerry Smith	0–5 plus 10–15 lump sum	0–2.5 plus 5–7.5 lump sum	82	37	32
Michael Vance	35–40 plus 110–115 lump sum	2.5–5 plus 10–12.5 lump sum	901	774	75

Note Simon Chesterman and Stephen Martin are not members of the CPS and do not make any other pension contributions through their employment with the Authority.

Cash Equivalent Transfer Value (This is subject to audit)

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 UKAEA Combined Pension Scheme (CPS) and for which the CPS 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.

*Similar would apply for transfers into the alpha scheme

Real Increase in CETV (This is subject to audit)

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.

Remuneration payable to the CNPA Authority members in 2025/26 was as follows:

Independent Members (This is subject to audit)

Name	Fees £000 2025/26	Fees £000 2024/25
John Campbell Independent Member	10–15	–
Andrew Harvey Independent Member	15–20	15–20
Susan Johnson CNPA Chair	65–70	65–70
Sir Craig Mackey (1) Independent Member	5–10	15–20
Nick Payne Independent Member	10–15	–
Chris Pilgrim Independent member	15–20	15–20
Sue Scane (2) Independent member	5–10	15–20

(1) Contract expired 23-06-2025, full year equivalent fees for 2025/26 is £15,000-£20,000. An overpayment was made to Sir Craig Mackey during the financial year due to an administrative error when processing his final pay. This has been included in the salary columns above. The net amount paid in error was recovered in full during 2025-26. Without the overpayment the fees for 2025-26 would have been £0-£5,000

(2) Contract expired 07-07-2025, full year equivalent fees for 2025/26 is £15,000-£20,000. An overpayment was made to Sue Scane during the financial year due to an administrative error when processing her final pay. This has been included in the salary columns above. The net amount paid in error was recovered in full during 2025-26. Without the overpayment the fees for 2025-26 would have been £0-£5,000

Staff Report

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

	2025/26	2024/25
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 2025/26 £000	Temporary and agency staff 2025/26 £000	Total 2025/26 £000
Wages and salaries	98,162	993	**99,155**
Social security costs	13,871	130	**14,001**
Other pension costs	17,200	97	**17,297**
Non-directly employed staff	–	602	**602**
Sub-total	**129,233**	**1,822**	**131,055**
Less costs recovered in respect of outward secondments	(91)	–	**(91)**
Total staff costs	**129,142**	**1,822**	**130,964**

	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**

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 2025/26	**Temporary and agency staff 2025/26**	**Total 2025/26**
Total average staff numbers	1,765	17	1,782

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

Exit Packages (This is subject to audit)

	2025/26 Number of compulsory packages	**2025/26** Number of other departures agreed	**2025/26 Total number of exit packages by cost band**
Less than £10,000	–	14	14
£10,001 – £25,000	1	11	12
£25,001 – £50,000	1	–	1
£50,001 – £100,000	2	–	2
Total number of exit packages	**4**	**25**	**29**
	£000	£000	**£000**
Total value of exit packages	**214**	**195**	**409**

	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**

Redundancy and other departure costs have been paid in accordance with the provisions of the CNPA's terms and conditions. Capability exit payments are contractual in nature and therefore should be treated as compulsory exit payments once the relevant conditions are met.

Payments in lieu of notice (PILON), including those relating to exits during probation, are discretionary decisions taken by the employer where notice is waived and there is no meaningful work to be undertaken. On this basis, PILON can appropriately be classed as a noncompulsory exit payment.

Exit costs are accounted for in full in the year of departure. Where the CNPA has agreed early retirements, the additional costs are met by it and not by the Combined Pension Scheme (CPS) of the UKAEA. Ill-health retirement costs are met by the pension scheme and are not included in the above table.

Fair Pay Disclosure

The annualised banded remuneration of the CNPA's highest-paid director, who was the Chief Constable / Accounting Officer, in the financial year 2025/26 was £197 500 (2024/25: £182,500; 8% movement). Actual banded remuneration in the year was £192,500. 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 2024/25 and 2025/26 was 7% (1% for bonus pay). The 6% 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
2025/26	5.24 : 1	3.93 : 1	3.71 : 1
2024/25	5.09 : 1	3.78 : 1	3.56 : 1

Why the ratios have changed

The total pay and benefits for the 25th percentile has changed by 5.11%. The 75th percentile has changed by 4.20%. The median percentile pay has changed by 3.84%. The FTE for 2025/26 has increased by (circa) 10.4%, from 2024/2025, whilst the average salary increased by £4k. The increase in FTE is mainly due to recruitment of police officers for the non-nuclear sites.

Total pay

For the median percentile (£50,256), 25th percentile (£37,688) and 75th percentile (£53,256) 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 Salary	Median pay Salary	75th Percentile pay salary
2025/26	37,688	50,256	53,256
2024/25	35,854	48,231	51,286

In 2025/26, no employee received FTE remuneration in excess of the highest-paid director (2025/26: Nil). Remuneration, including that of the highest-paid director, ranged from £23,493 to £197,500 (2024/25: £23,433 to £182,500).

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 Year	Police Staff	Police Officers
Mar 2024	10%	10%
Mar 2025	11%	9%
Mar 2026	7%	7%

Police Officer attrition has reduced during 2025/26 from 9% to 7%. Several factors have influenced the reduction. These include successful retention strategies coupled with a lack of opportunities outside of the CNC within the policing industry.

We have reached establishment at several OPUs which has resulted in less recruitment. This in turn has reduced the number of officers lost to attrition during the training process, impacting on the overall percentage lost.

Police Staff attrition has reduced significantly. The headcount has gone from 357 (2024/25) to 382 (2025/26). 39 leavers left in 2024/25 which was reduced to 28 in 2025/26.

There is no correlation between the reduction in attrition and the reasons, although two areas have a higher proportion which may be because of management intervention. Opportunities outside of the CNC within the police family are also limited.

Expenditure on Consultancy
(This is subject to audit)

	2025/26 £000	2024/25 £000
Consultants	483	10

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 2025/26 increased due to a requirement for development of operational and back office IT solutions.

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 the CNPA complies with current regulations.

The table below provides data on off-payroll engagements:

	2025/26	2024/25
Number of engagements as at 31 March 2026	5	7
Number of which existed:		
For less than one year at time of reporting	2	6
For between one and two years at time of reporting	2	0
For between two and three years at time of reporting	0	0
For between three and four years at time of reporting	0	0
For four or more years at time of reporting	1	1

Of the above figures recorded for 2025/26, two engagements were outside of IR35; three engagements were inside of IR35; and no engagements saw a change to IR35 status following a consistency review.

There are also contractors that are provided by business service companies as part of contracts for specific areas of work, rather than the services of the individual contractors 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.

Off-payroll engagements of board members, and/or senior officials with significant financial responsibility, between 1 April 2025 and 31 March 2026:

	2025/26	2024/25
Number of off-payroll engagements of board members, and/or senior officials with significant financial responsibility during the financial year	–	1
Number of industry representative members who are paid by their own organisations	5	4
Total number of individuals that have been deemed board members, and/ or senior officials with significant financial responsibility. During the financial year. This figure includes both on payroll and off-payroll engagements.	17	15

People Review

Our people remain central to the CNC's effectiveness and long term sustainability. During 2025/26, we made significant progress in strengthening workforce stability, leadership capability, and organisational culture.

A key milestone was the establishment of an Assistant Chief Constable for People and the appointment of a Chief People Officer, reinforcing the organisation's commitment to placing people, culture, and workforce priorities at the heart of delivery.

Workforce stability has improved notably, with police officer attrition at its lowest level in four years. This reflects a strengthened approach to attraction, recruitment, and retention, alongside clearer career pathways and an enhanced focus on workforce experience.

We also delivered strong progress in workforce representation and inclusion, supported by improvements to recruitment and promotion processes that have widened talent pools, increased transparency, and strengthened confidence in progression.

Workforce, Attraction and Retention

The CNC has maintained police officer establishment and strengthened workforce stability through a more targeted and strategic approach to attraction and recruitment.

Innovative attraction strategies, alongside clearer development pathways and a strong employee value proposition, have supported improved retention and reduced turnover. This has contributed to greater workforce stability and continuity across operational roles.

Internal progression processes have also been enhanced, improving transparency, consistency, and accessibility. This has supported broader representation across grades and roles, contributing to a more inclusive and balanced workforce profile.

Performance and Development

The introduction of an interim Performance Development Review (PDR) process marked a significant step forward in strengthening performance and development across the organisation.

With over 90% participation, this reflects a strong organisational commitment to meaningful performance conversations, reflective practice, and continuous development. This work supports a wider cultural shift towards clearer expectations, improved feedback, and stronger alignment between individual contribution and organisational priorities.

Culture and Inclusion

During the year, the CNC continued to strengthen its approach to culture and inclusion, building on its Equality, Diversity and Inclusion foundations and evolving towards a more integrated Culture and Inclusion framework.

This includes the development of a new Culture and Inclusion Strategy, aligning existing EDI activity into a more cohesive and outcome-focused approach. Progress is reflected in external recognition, with the CNC ranking 36th in the Inclusive Employers Index, improving by 15 places over two years. This demonstrates sustained progress in embedding inclusive practice.

The CNC continues to progress delivery of national priorities including the Police Race Action Plan, Violence Against Women and Girls, and the Angiolini recommendations. Overall maturity reflects developing to established levels, consistent with national policing trends.

Our cultural action plan allows us to track our progress against the recommendations following Angiolini and the National Wellbeing Survey and it also sets out the practical steps we are taking to strengthen our values, behaviours and ways of working to create a more inclusive, collaborative and positive workplace culture.

Efforts to improve workforce data have also continued, enabling deeper insight into representation and supporting more targeted action to improve inclusion and organisational culture.

Workforce Engagement

Effective workforce engagement remains a key enabler of organisational performance and culture. Throughout 2025/26, the CNC strengthened its approach to engagement, with a focus on moving from transactional communication to more continuous and meaningful dialogue with officers and staff.

Engagement is supported through a range of formal and informal mechanisms, including leadership visibility through site visits and forums, direct communication from the Chief Constable, and structured opportunities for workforce voice.

Employee feedback continues to directly inform organisational improvement. During the year, this has led to tangible changes including enhancements to performance development processes, improvements in recruitment and talent management, and changes to operational support and equipment.

The CNC also demonstrated strong participation in the National Police Wellbeing Survey, ranking in the top six forces for response rate, reflecting a high level of workforce engagement and willingness to influence change.

Occupational Health and Wellbeing

The CNC remains committed to supporting the health, safety, and wellbeing of its workforce as a critical component of operational effectiveness and organisational resilience.

During the year, occupational health and wellbeing provision was further strengthened, with a focus on preventative health, early intervention, and timely access to support. This aligns with the National Police Wellbeing Strategy and recognises best practice.

The organisation continues to embed wellbeing principles across leadership, development, and induction, reinforcing shared accountability for creating healthy and supportive working environments.

This approach has been recognised nationally, with the CNC achieving runner-up positions in two categories at the National Police Wellbeing Awards. The CNC has also contributed to national occupational health reform and clinical governance work.

Workforce health indicators remain strong, with fitness test pass rates exceeding 98% and medical pass rates exceeding 99%, significantly above organisational targets and comparing favourably across policing.

Pay and Workforce Equality

The CNC has made significant progress in addressing workforce equality, including a substantial reduction in the gender pay gap.

- Mean pay gap reduced from 5.56% (March 2024) to 2.95% (March 2025)
- Median pay gap reduced from 6.92% to 1.06%

These improvements reflect sustained focus on improving representation, strengthening progression opportunities, and addressing workforce imbalances across roles and grades.

This work is supported by ongoing efforts to improve workforce data, including encouraging greater disclosure of protected characteristics, enabling more accurate analysis and targeted action.

The organisation continues to develop its understanding of pay disparity across all protected characteristics and is committed to addressing structural factors that influence workforce representation and remove barriers to progression.

Sickness Absence

The CNC remains committed to supporting the health and wellbeing of its workforce through a comprehensive occupational health and wellbeing provision. During 2025/26, police officer sickness absence averaged 7.9 days, above the target of 7.0 days, while police staff sickness averaged 9.9 days, remaining below the target of 10.5 days.

Analysis of absence reasons highlights some clear differences between officers and staff.

For police officers, the primary causes of absence were; stress (12.9%), cold and flu (10.7%), musculoskeletal conditions relating to back, head, and spine (10.4%), hospital investigations, treatment, or operations (8.7%) and other minor illness (7.6%).

For police staff, the primary causes of absence were; cancer (20.1%), hospital investigations, treatment, or operations (18.2%), cold and flu (7.1%), stress (6.3%) and anxiety, depression, and other psychiatric conditions (6.2%).

These patterns highlight differing underlying drivers of absence across the workforce. For officers, stress and musculoskeletal issues remain key contributors, reflecting the physical and operational demands of policing roles. For staff, higher levels of absence related to serious and long-term health conditions, including cancer and medical treatment, are more prominent.

Stress continues to be a significant factor across both groups, reinforcing the importance of sustained focus on wellbeing, early intervention, and supportive management practices.

Occupational health provision, including access to clinical support, physiotherapy, and employee assistance programmes, continues to play a critical role in supporting individuals to maintain health, remain in work, and return effectively following absence.

Looking Ahead

Looking forward, the CNC will continue to strengthen leadership capability, workforce development, and organisational culture.

Key priorities include continuing to deliver and strengthen our culture and inclusion work, enhancing workforce data and insight, and ongoing development of a skilled, inclusive, and resilient workforce.

With strengthened leadership structures and a more integrated People Directorate, the CNC is well positioned to build on progress and meet the evolving demands of the organisation.

Professional Standards

The CNC now has a PSD and Counter Corruption capability that is broadly equivalent to Home Office and peer forces. The two senior leaders recruited from Home Office forces last year have now embedded within the department and have implemented positive changes to make it more effective and efficient. These have included developing a counter corruption capability with access to monitor all force systems, joined up working with the Force Vetting Unit and working with ONR to deliver improvements in vetting processes.

Investigations are conducted in line with the Police Conduct Regulations, and several previously stagnating cases have tracked through disciplinary processes to positive outcomes – removing corrupt or unsuitable officers from the CNC. Internal feedback from across the force is that there is increased visibility and confidence in the CNC's PSD and this has improved reporting and engagement. Both senior leaders have visited almost all sites in the force and have met with leaders and operational teams, delivering inputs to first line leaders to enhance their understanding of PSD processes and expectations.

The Counter Corruption Unit (CCU) is now networked at a national level with other force CCUs, and this provides access to a repository of reciprocal support, identification of new and emerging threats and best practice. PSD leaders are similarly networked with a national Appropriate Authority forum and a regional Heads of PSD network. The Detective Chief Inspector for PSD and CCU sits on a national working group with the Home Office for substance misuse.

PSD and CCU staff are suitably trained and accredited, and they are led by similarly trained and accredited supervisors. We have analytical and administrative support and have consolidated positive relationships and collaborative working with other key departments within the CNC, including vetting, legal, recruitment and wider HR functions.

We have expanded and developed our education and prevention programme, providing direct briefings and inputs during a variety of training courses and at sites. PSD now publish a quarterly bulletin across the force to provide advice, share learning and to share the outcomes of recent misconduct cases to deter and divert others from potential misconduct.

Operational demand remains largely consistent and manageable with several cases in the last 12 months that will feature elements of fraud – including overclaiming, misuse of Government Procurement Cards and Duty Management System misuse.

Training, Leadership and Development

Our apprenticeship scheme has trained over 100 apprentices in 2025/26. All students to date have successfully passed their end-point assessments to become police constables. 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 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, starting with aspiring leaders, covering first and mid-line 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.

The PDUs have delivered a full curriculum of study for all officers and staff, which has included domestic abuse training, stop and search training, first aid for staff and inputs on new legislation. This training is all delivered on shift and at every CNC location, providing excellent value for money and quality training products.

We continue to deliver high quality firearms training at all our operational units and the three training centres. Our training products are licensed by the College of Policing, along with our dog training, driver training and leadership and management training.

Parliamentary Accountability and Audit Report

Regularity of Expenditure
(This is Subject to Audit)

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

Losses and Special Payments
(This is Subject to Audit)

There are no losses or special payments above the threshold in the current financial year, (2024/25: None).

Fees and Charges
(This is Subject to Audit)

The CNPA recovers much of its operating expenditure through charges to its major customers for policing services provided. These services are delivered under the following arrangements:

- **Core civil nuclear services** – costs are recovered from Site Licence Companies (SLCs) under section 60 of the Energy Act 2004.
- **Major non-nuclear services** – transition and service delivery costs relating to the non-nuclear sites are recovered under an agreed Service Level Agreement. This arrangement is supported by a direction issued by the Secretary of State under sections 85 to 90 of the Counter-Terrorism Act.
- **Other services** – where other services are provided, such as support to Home Office police forces, charges are recovered through agreed contractual or other appropriate charging mechanisms.

For 2025/26, income from these other services was not material. Further details are provided in the 2025/26 income note.

Remote Contingent Liabilities
(This is Subject to Audit)

The Civil Nuclear Police Authority has **not identified any remote contingent liabilities** as at 31 March 2026.

Gifts (This is Subject to Audit)

The 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 2026 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
10 July 2026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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 2026 under the Energy Act 2004.

The financial statements comprise the Civil Nuclear Police Authority's

- Statement of Financial Position as at 31 March 2026;
- 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 2026 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 certificate.

Those standards require me and my staff to comply with the Financial Reporting Council's *Revised Ethical Standard 2024*. I am independent of the Civil Nuclear Police Authority in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

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

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

My responsibilities and the responsibilities of the Accounting Officer with respect to going concern are described in the relevant sections of this 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 the Accountability Report but does not include the financial statements and my auditor's certificate report thereon. The Accounting Officer is responsible for the other information.

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

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

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

I have nothing to report in this regard.

Opinion on other matters

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

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

- adequate accounting records have not been kept by the 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 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.
- inquired of management, Civil Nuclear Police Authority's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Civil Nuclear Police Authority's policies and procedures on:
  - identifying, evaluating and complying with laws and regulations;
  - detecting and responding to the risks of fraud; and
  - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the Civil Nuclear Police Authority's controls relating to the Civil Nuclear Police Authority's compliance with the Energy Act 2004 and Managing Public Money;
- inquired of management, Civil Nuclear Police Authority's head of internal audit and those charged with governance whether:
  - they were aware of any instances of non-compliance with laws and regulations;
  - they had knowledge of any actual, suspected, or alleged fraud;
- discussed with the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, I considered the opportunities and incentives that may exist within the Civil Nuclear Police Authority for fraud and identified the greatest potential for fraud in the following areas: 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 the Energy Act 2004, Managing Public Money and relevant employment law, pensions and tax legislation.

Audit response to identified risk

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

I reviewed the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;

I enquired of management, the Audit, Risk and Finance Committee and in-house legal counsel concerning actual and potential litigation and claims;

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

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

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

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: **www.frc.org.uk/auditorsresponsibilities**. This description forms part of my 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 10 July 2026

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


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Section 3

Financial Statements 2025/26

Statement of Comprehensive Net Expenditure

For the year ended 31 March 2026

	Notes	2025/26 £000	2024/25 £000
Income	2	**174,137**	**150,837**
Expenditure			
Staff costs	4	(131,055)	(111,334)
Purchase of goods and services	4	(36,850)	(34,381)
Depreciation, amortisation, revaluation and impairment charges	4/5/6	(10,221)	(7,815)
Provision expense	4/12	(376)	(507)
Unwinding of discount	4	(195)	(34)
Total operating expenditure		**(178,697)**	**(154,071)**
Net operating expenditure		**(4,560)**	**(3,234)**
Financial expense – interest payable		(99)	–
Financial expense – interest expense on lease liabilities		(268)	(300)
Net expenditure for the year		**(4,927)**	**(3,534)**
Other comprehensive net expenditure			
Items which will not be classified to net operating costs:			
– Net gain (loss) on revaluation of right-of-use assets	5	(1,075)	3,115
Items which may be reclassified to net operating costs:		**(1,075)**	**3,115**
Comprehensive net expenditure for the year		**(6,002)**	**(419)**

All operations are continuing.

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

Statement of Financial Position

As at 31 March 2026

	Notes	2025/26 £000	2024/25 £000
Non-current assets			
Right-of-use assets	5	56,405	51,477
Property, plant and equipment	5	15,422	12,233
Intangible assets	6	1,879	3,164
Trade and other receivables	9	70	70
Total non-current assets		**73,776**	**66,944**
Current assets			
Inventories	8	2,958	2,485
Trade and other receivables	9	21,652	22,350
Cash and cash equivalents	10	10,206	12,316
Total current assets		**34,816**	**37,151**
Total assets		**108,592**	**104,095**
Current liabilities			
Trade and other payables	11	(16,414)	(19,080)
Lease liability	15	(1,326)	(1,154)
Provisions	12	(1,418)	(437)
Total current liabilities		**(19,158)**	**(20,671)**
Total assets less current liabilities		**89,434**	**83,424**
Non-current liabilities			
Other payables	11	(11,843)	(9,799)
Lease liability	15	(11,819)	(2,049)
Provisions	12	(2,565)	(2,810)
Total non-current liabilities		**(26,227)**	**(14,658)**
Total assets less total liabilities		**63,207**	**68,766**
Taxpayers' equity and other reserves			
Income and Expenditure reserve	13	22,460	27,293
Financing reserve	13	30,628	30,185
Revaluation reserve	13	10,119	11,288
Total equity		**63,207**	**68,766**

The financial statements on pages 100–133 were approved by the CNPA on and signed on its behalf by:

Simon Chesterman OBE QPM
Chief Constable and Accounting Officer **10 July 2026**

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

Statement of Cash Flows

For the year ended 31 March 2026

	2025/26 £000	2024/25 £000
Cash flows from operating activities		
Net operating expenditure	(4,560)	(2,325)
Adjustments for non-cash transactions	12,185	7,490
Decrease / (Increase) in trade and other receivables	174	(4,558)
(Increase) / Decrease in inventories	(473)	529
Adjustments for non-cash transactions on inventories	(2,840)	(1,428)
(Decrease) / Increase in trade and other payables	(622)	8,923
Less movement in payables related to items not passing though the Statement of Comprehensive Net Expenditure	315	(157)
Use of provisions	(375)	(160)
Net cash inflow from operating activities	**3,804**	**8,314**
Cash flows from investing activities		
Purchase of property, plant and equipment	(7,011)	(7,155)
Purchase of intangible assets	–	(883)
Proceeds on disposal of non current assets	87	87
Net cash outflow from investing activities	**(6,924)**	**(7,951)**
Cash flows from financing activities		
Capital grant received	1,841	2,284
Financing from parent department	344	606
Payment of lease liabilities	(1,175)	(1,884)
Net financing	**1,010**	**1,006**
Net (Decrease) / Increase in cash and cash equivalents in the period	**(2,110)**	**1,369**
Cash and cash equivalents at the beginning of the period	**12,316**	**10,947**
Cash and cash equivalents at the end of the period	**10,206**	**12,316**

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

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

Statement of Changes in Taxpayers' Equity

For the year ended 31 March 2026

	Notes	Income and expenditure reserve £000	Financing reserve £000	Revaluation reserve £000	Total £000
Balance at 31 March 2024		**30,619**	**29,579**	**8,381**	**68,579**
Changes in taxpayers' equity 2024/25	13				
Grant-in-aid received		–	606	–	606
Comprehensive expenditure for the year		(3,534)	–	–	(3,534)
Transfers between reserves		208	–	(208)	–
Revaluation gain		–	–	3,115	3,115
Balance at 31 March 2025		**27,293**	**30,185**	**11,288**	**68,766**
Changes in taxpayers' equity 2025/26	13				
Grant-in-aid received		–	443	–	443
Comprehensive net expenditure for the year		(4,927)	–	–	(4,927)
Revaluation loss	5	–	–	(1,075)	(1,075)
Transfers between reserves		94	–	(94)	–
Balance at 31 March 2026		**22,460**	**30,628**	**10,119**	**63,207**

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

Notes to the Accounts

1 Statement of Accounting Policies

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

Statement of Compliance

These financial statements have been prepared in accordance with the 2025/26 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 circumstances 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 an accruals basis under 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 Sources of Accounting Estimates

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 5 and 6). 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

The following 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.

IFRS 17 – Insurance Contracts

In 2025-26 IFRS 17 Insurance Contracts was adopted by HM Treasury. This Standard relates to Insurance Contracts and 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 cashflows. This standard does not have an impact on the accounts of the CNPA, however any future contracts which contain, or could contain, an element of insurance as covered by the standard will need to be reviewed.

Non-investment asset valuations

The 2025-26 FReM included the following changes to the valuation and accounting for non-investment assets (e.g. PPE, intangible assets).

References to assets being held for their 'service potential' and the terms 'specialised/non specialised' assets have been removed. 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 withdraws the requirement to revalue an asset where its fair value materially differs from its carrying value. Assets are now valued using one of the following processes:

- A quinquennial revaluation supplemented by annual indexation
- A rolling programme of valuations over a five-year cycle, with annual indexation applied to assets during the four intervening years
- For non-property assets only, appropriate indices
- In rare circumstances where an index is not available, a quinquennial revaluation supplemented by a desktop revaluation in year three

The option to measure intangible assets using the revaluation model has been withdrawn. The carrying values of intangible assets at 31 March 2026 is considered the historical cost at 1 April 2025.

Social Benefits

The 2025-26 FReM includes new guidance on accounting for social benefits. These are defined 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.

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 2026 and have not been applied in preparing these financial statements. These include:

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 FReM prior to the implementation date, which has not yet been set for the public sector.

IFRS 19 – Subsidiaries without public accountability. This standard allows eligible subsidiaries to apply IFRS Accounting Standards with reduced disclosure requirements and is effective for annual reporting periods beginning on or after the 1 January 2027 in the private sector. The impact of IFRS 19 on the Public Sector is still being assessed, and a decision has not yet been taken on an implementation date.

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.

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:

Buildings	Life of lease or up to 25 years
Transport equipment	Up to 15 years
Plant and machinery	Up to 15 years
Furniture and fittings	Up to 20 years
Information technology	Up to 10 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.

There have been no cloud based capital additions in 2025/26 (2024/25: £Nil).

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.

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 premises, 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 Vatable 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. We also protect other critical national infrastructure as approved by the Secretary of State.

The CNPA also engages in other activities 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 loans for major capital projects, loans are repaid through charges to the customers. DESNZ also provides some grant-in-aid to fund activities not covered by customers or other cost-recovery mechanisms.

Grant-in-aid received is treated as financing and 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 Leases 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 asset is measured at its fair value on initial measurement.

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. Where the lease requires nominal consideration, the asset is measured at its current value in existing use.

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 12 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 builds 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 2026.

Financial income and financial expense

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

2 Revenue from agreements with Customers

2.1 Overview

Revenue recognised in accordance with IFRS 15 (as adapted by the FReM) for the year ended 31 March 2026 totalled £174m (2024/25: £151m). Revenue arises from the provision of policing and related services to customers under statutory charging arrangements and some contractual agreements. All revenue is recognised over time as performance obligations are satisfied through the delivery of services.

The table below summarises revenue by major income stream:

Income Stream	2025/26 (£m)	2024/25 (£m)
Core policing services the Energy Act 2004	168.9	146.2
Release of deferred capital income	2.2	2.1
Miscellaneous income	3.0	2.5
Total revenue	**174.1**	**150.8**

2.2 Nuclear policing services (£145.2m)

Revenue from core policing services relates to the provision of armed policing, escort duties, and site-specific security services to Site Licence Companies (SLCs) under the Energy Act 2004. Although no separate legal contracts exist, the statutory charging framework establishes enforceable rights and obligations and is treated as a contract under IFRS 15 (FReM adaptation).

Revenue is recognised over time as services are delivered in accordance with approved site policing plans. Charges are set to recover the full cost of service delivery.

2.3 Designated Non-Nuclear Sites (DNN) (£23.7m)

Under the Energy Act 2004 and Counter Terrorism Act, the Authority provides policing services at designated non-nuclear sites as directed by the Secretary of State for DESNZ. Direction letters specify the recoverable costs for each site.

Revenue is recognised over time, as policing services are delivered. Funding supports both ongoing operations and transitional activities.

2.4 Additional policing services (£0.1m)

Additional services provided outside the statutory framework—primarily mutual aid to other police forces—are charged at nationally agreed rates or full cost recovery. Revenue is recognised as services are delivered.

2.5 Training services (£1.58m)

Metropolitan Police Service firearms training

Revenue relates to a specific contract to provide firearms training at full cost recovery. Revenue is recognised over time as training is delivered.

2.6 Apprenticeship Levy funding (£0.87m)

As an approved apprenticeship provider, the Authority receives funding for the training of new recruits. Revenue is recognised as training services are delivered, in line with the Apprenticeship Levy funding rules.

2.7 Other income (£0.4m)

Other income relates to smaller agreements with government departments and external bodies, including DESNZ and the Home Office. These agreements typically fund specific projects, capital initiatives, or time-limited programmes. Revenue is recognised in line with the delivery of the funded activities.

2.8 Deferred income (£2.2m)

Deferred income relates to amounts received in advance of the delivery of services. These balances are released to revenue as performance obligations are satisfied.

Deferred capital income is recognised over the useful life of the associated asset, consistent with the FReM.

2.9 Geographical information

All revenue from external customers arose wholly within the United Kingdom.

3 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 2026. The CPS is a contributory unfunded statutory defined benefit public service pension scheme.

The scheme is managed by UKAEA with EQ (Equity) as the appointed administers, 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 2026/27 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 on 1 October 2026 as required by law. From 1 April 2025 CNC officers who transferred into the CNPA from the non-nuclear sites remained in the alpha scheme with the CNPA becoming an employer body for that part of its workforce. This is a Career Average Revalued Earning (CARE) Scheme with the employer contribution rate 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 the CNPA onboards to alpha on 1 October 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 shortalls or historic deficits in the UKAEA Pension Scheme.

4 Expenditure

	Notes	2025/26 £000	2024/25 £000
Staff costs			
Wages and salaries		99,155	85,956
Social security costs		14,001	10,164
Other pension costs		17,297	14,452
Non-directly employed staff		602	762
Total staff costs		**131,055**	**111,334**
Goods and services			
Information technology and communications		10,174	9,056
Hotels, subsistence and catering costs		5,594	4,207
Specialist equipment and maintenance		4,526	4,482
Accommodation costs		5,036	5,325
Transport related		3,467	3,057
Professional services and legal fees		3,007	4,045
People Services		2,652	2,246
Insurance		1,564	1,300
Office Supplies and Services		173	122
Medical and hygiene		166	154
Auditor remuneration		131	119
Other supplies and services		360	268
Total goods and services purchased		**36,850**	**34,381**
Non-cash items			
Depreciation of right-of-use assets	5	6,005	4,220
Depreciation of plant and equipment	5	3,054	2,456
Amortisation of intangible assets	6	1,284	1,143
Remeasurement (gains) and losses on right-of-use assets	5/15	–	(4)
(Gain) / losses on disposal of property, plant and equipment	5	(122)	–
Movement in provisions	12	376	507
Unwinding of discount	12	195	34
Total non-cash items		**10,792**	**8,356**
Total operating expenditure		**178,697**	**154,071**

More information on staff costs can be found in the Staff Report on pages 80–89.

5 Property Plant and Equipment and right-of-use assets

	Right-of-use Buildings £000	Transport equipment £000	Plant and machinery £000	Furniture and fittings £000	Information Technology £000	Assets under construction £000	Total £000
Cost or valuation							
At 1 April 2025	53,666	8,418	10,921	1,184	7,078	2,305	83,572
Additions	11,693	1,383	2,389	614	171	1,738	17,988
Disposals	(489)	(458)	(298)	–	(109)	–	(1,354)
Revaluations	7,136	–	–	–	–	–	7,136
Modifications	274	–	–	–	–	–	274
Reclassifications and Transfers	–	136	(510)	2,563	1	(2,190)	–
As at 31 March 2026	**72,280**	**9,479**	**12,502**	**4,361**	**7,141**	**1,853**	**107,616**
Depreciation and impairments							
At 1 April 2025	2,253	4,751	6,397	842	5,619	–	19,862
Charged in year	5,980	1,218	929	383	549	–	9,059
Disposals	(489)	(437)	(275)	–	(101)	–	(1,302)
Revaluations	8,170	–	–	–	–	–	8,170
As at 31 March 2026	**15,914**	**5,532**	**7,051**	**1,225**	**6,067**	**–**	**35,789**
Net book value at 31 March 2026	**56,366**	**3,947**	**5,451**	**3,136**	**1,074**	**1,853**	**71,827**
Asset financing							
Owned	–	3,947	5,451	3,136	1,035	1,853	15,422
Leased	56,366	–	–	–	39	–	56,405
Net book value at 31 March 2026	**56,366**	**3,947**	**5,451**	**3,136**	**1,074**	**1,853**	**71,827**

	Right-of-use Buildings £000	Transport equipment £000	Plant and machinery £000	Furniture and fittings £000	Information Technology £000	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							
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**

An adjustment to the value of the right-of-use peppercorn assets for training facilities has been included in 2025/26. Under the Government Financial Reporting manual (FReM) peppercorn leases are treated as concessionary leases and must be recognised at fair value on initial measurement, notwithstanding the nominal lease payments. Once recognised, the right-of-use (ROU) assets are subsequently accounted for in accordance with IFRS 16, meaning that they are not subject to the five-year cycle that applies to property, plant and equipment under IAS 16. Instead, subsequent measurement follows the IFRS 16 cost model, unless the underlying asset would otherwise be revalued under IAS 16. This ensures transparent recognition of the economic substance of concessionary arrangements while avoiding unnecessary revaluation requirements for ROU assets.

In line with this guidance, the CNPA obtains an annual external desktop valuation for its peppercorn properties. During the 2025-26 reporting period, an error was identified in the valuation of these ROU assets. The error arose from two separate issues:

- **Incorrect interpretation of the Depreciated Replacement Cost (DRC) methodology** – The valuer's DRC methodology was incorrectly applied leading to the ROU errors in the carrying value of the assets.
- **Incorrect VAT assumptions** – The valuations assumed VAT on the estimated build cost would be recoverable. As the CNPA is not VAT-registered, VAT would not be recoverable and should have been included in the gross valuation.

The net impact of these errors resulted in a net £3.2m overstatement of the ROU assets at 31 March 2025. This error is not considered material and so has been adjusted for during 2025-26.

Assets under construction represent assets that are incomplete or not yet in productive use by the CNPA. On 31 March 2026 this included £1.7m for leasehold property improvements (2024/25: £2.2m), £0.04m for vehicles (2024/25: £0.1m), and £.02m for plant and machinery (2024/25: £Nil).

Depreciation Charge

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

6 Intangible Assets

	Software licences £000	Information Technology £000	Payments on account and assets under construction £000	Total £000
Cost or valuation				
At 1 April 2025	2,479	5,271	26	7,776
Disposals	–	(13)	–	(13)
As at 31 March 2026	**2,479**	**5,258**	**26**	**7,763**
Amortisation and impairments				
At 1 April 2025	1,503	3,109	–	4,612
Charged in year	209	1,075	–	1,284
Disposals	–	(12)	–	(12)
As at 31 March 2026	**1,712**	**4,172**	**–**	**5,884**
Net book value at 31 March 2026	**767**	**1,086**	**26**	**1,879**
Asset financing				
Owned	767	1,086	26	**1,879**
Net book value at 31 March 2026	**767**	**1,086**	**26**	**1,879**

	Software licences £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**
Depreciation				
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**

Amortisation Charge

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

7 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:

	2025/26 £000	2024/25 £000
Loans and other receivables		
Total receivables (excluding prepayments)	19,978	20,062
Cash and cash equivalents	10,206	12,316
	30,184	**32,378**

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:

	2025/26 £000	2024/25 £000
Not past due	19,032	19,260
Past due less than 1 month	790	777
Between 1 and 2 months	–	8
Over 2 months overdue	156	17
	19,978	**20,062**

No receivables balances were considered impaired at the end of the reporting period (2024/25: £nil). There are no receivables that would otherwise be past due or impaired whose terms have been renegotiated (2024/25: £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 2026	Within 1 month £000	Between 1 and 3 months £000	Between 3 and 12 months £000	Total contractual maturity £000
Trade payables	819	–	–	819
Accrued expenses	–	7,929	–	7,929
Other payables	87	–	–	87
	906	**7,929**	**–**	**8,835**

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**

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 2026 is £7,281,000 (2024/25: £4,949,000).

	2025/26	2024/25
	£000	£000
Loans payable within one year	643	–
Between 2 and 5 years	6,228	4,613
	6,871	**4,613**
Undiscounted value	**7,281**	**4,949**

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.

8 Inventories

	2025/26 £000	2024/25 £000
Balance at 1 April	2,485	3,014
Purchases	3,313	899
Used and recognised as an expense	(2,840)	(1,428)
Balance at 31 March	**2,958**	**2,485**

9 Trade and Other Receivables

	2025/26 £000	2024/25 £000
Amounts falling due within one year:		
Accrued income	17,109	16,551
Prepayments	1,744	2,716
Other receivables	1,853	2,231
Early departure receivables due from pension scheme	–	51
Trade receivables	946	801
	21,652	**22,350**
Amounts falling due after more than one year:		
Early departure receivables due from pension scheme	70	70
	70	**70**

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

10 Cash and Cash Equivalents

	2025/26 £000	2024/25 £000
Balance at 1 April	12,316	10,947
Net change in cash and cash equivalent balances	(2,110)	1,369
Balance at 31 March	**10,206**	**12,316**

The following balances at 31 March were held at:

	2025/26 £000	2024/25 £000
Government Banking Service	10,206	12,316
	10,206	**12,316**

11 Trade and Other Payables

	2025/26 £000	2024/25 £000
Amounts falling due within one year:		
Trade payables	819	1,823
Other taxation and social security	3,058	2,479
Pension payables	2,037	1,729
Accrued expenses	7,929	10,673
Deferred income	1,841	2,284
Loan from Sponsoring Department	643	–
Other payables	87	92
	16,414	**19,080**
Amounts falling due after more than one year:		
Deferred income	5,615	5,186
Loan from Sponsoring Department	6,228	4,613
	11,843	**9,799**

12 Provisions for Liabilities and Charges

	Legal £000	Dilapidations £000	Early departure costs £000	Restructure £000	Total £000
At 1 April 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**
Provided in the year	12	540	5	378	935
Provisions utilised in the year	(29)	–	(76)	(270)	(375)
Change in discount rate	–	–	(19)	–	(19)
Unwinding of discount	–	163	32	–	195
As at 31 March 2026	**73**	**2,947**	**585**	**378**	**3,983**
Expected timings of cash flows					
Within one year	73	903	64	378	1,418
Between two and five years	–	–	215	–	215
After five years	–	2,044	306	–	2,350
	73	**2,947**	**585**	**378**	**3,983**

Legal

Of the three claims open at 1 April 2025, the provision is unchanged for two. One provision has been utilised in year and further provision has been made for one claim. Three claims remain open on 31 March 2026.

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

As the Organisation reviews options for its wider Efficiency and Continuous Improvement Programme, any future costs or implications will be considered as part of the 2026/27 annual report.

13 Taxpayers' Equity

13.1 Reconciliation of movement in taxpayers' equity

	Income and expenditure reserve £000	Financing reserve £000	Revaluation reserve £000	Total £000
At 1 April 2024	30,619	29,579	8,381	68,579
Grant-in-aid received	–	606	–	606
Comprehensive expenditure for the year	(3,534)	–	–	(3,534)
Transfers between reserves	208	–	(208)	–
Revaluation gain			3,115	3,115
As at 31 March 2025	**27,293**	**30,185**	**11,288**	**68,766**
Grant-in-aid received	–	443	–	443
Comprehensive net expenditure for the year	(4,927)	–	–	(4,927)
Revaluation loss	–	–	(1,075)	(1,075)
Transfers between reserves	94	–	(94)	–
As at 31 March 2026	**22,460**	**30,628**	**10,119**	**63,207**

13.2 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.

13.3 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 the sponsoring department.

13.4 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.

14 Financial Commitments

Contracted commitments not otherwise included in these financial statements comprised:

At 31 March 2026	Within 1 year	Total commitment
Property, plant and equipment	104	104
Inventories	516	2,062
	620	**2,166**

At 31 March 2025	Within 1 year	Total commitment
Property, plant and equipment	2,595	2,595
Inventories	937	2,999
	3,532	**5,594**

15 Leases

The CNPA has entered into lease arrangements for the provision of headquarters accommodation and for training facilities. The lease portfolio at 31 March 2026 included leases which have a nil or negligible consideration. The key buildings where leases are held are:

- Culham (Headquarters)
- Harwell (new Headquarters)
- Lord Roberts Centre (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.

15.1 Right of Use Assets

	Buildings £000	Information Technology £000	Total £000
Cost or valuation			
At 1 April 2025	53,666	127	53,793
Additions	11,693	–	11,693
Disposals	(489)	–	(489)
Revaluations	7,095	–	7,095
Remeasurement	41	–	41
Modifications	274	–	274
At 31 March 2026	**72,280**	**127**	**72,407**
Depreciation			
At 1 April 2025	2,253	63	2,316
Charged in year	5,980	25	6,005
Disposals	(489)	–	(489)
Revaluations	8,170	–	8,170
At 31 March 2026	**15,914**	**88**	**16,002**
Net book value at 31 March 2026	**56,366**	**39**	**56,405**

	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
As 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)
As at 31 March 2025	**2,253**	**63**	**2,316**
Net book value at 31 March 2025	**51,413**	**64**	**51,477**

15.2 Lease Liabilities

	2025/26 £000	2024/25 £000
Undiscounted maturity analysis for lease liabilites:		
Leasehold properties		
Less than one year	1,300	1,128
Between one and five years	6,541	2,010
After five years	5,265	–
Present value of obligation	**13,106**	**3,138**
Leasehold equipment		
Less than one year	26	26
Between one and five years	13	39
Present value of obligation	**39**	**65**
Total present value of obligation	**13,145**	**3,203**
Current	1,326	1,154
Non Current	11,819	2,049
Additional analysis:		
Interest recognised on lease liabilities	268	300
Total cash outflow for leases	1,176	1,739
Depreciation recognised in right of use assets	6,005	4,220
Revaluation gains on right of use assets	(1,075)	3,115
Additions to right of use assets	11,693	2,998

16 Contingent Liabilities

The following contingent liabilities have been identified and are disclosed in accordance with IAS 37.

Decommissioning Programme

The CNPA continuously monitors future service delivery requirements as part of its Medium-Term Financial Planning process. As nuclear sites progress through the decommissioning lifecycle, there may come a point at which the CNPA is no longer required to provide policing services, and at this point obligations may arise as a result of cessation.

The CNPA works closely with nuclear industry partners on site cessation planning. However, cessation activities are not formally commenced until a site operator issues the contractual 18-month cessation notice. In addition, policing services can only be withdrawn once the Office for Nuclear Regulation (ONR) has approved the site's security status and any associated amendments to the Site Security Plan.

Hunterston

During 2025/26, ONR confirmed that CNPA policing services at the Hunterston site would no longer be required from July 2025.

As a consequence of the cessation of policing services, there remains uncertainty regarding potential costs arising from Public Interest Transfer (PIT) arrangements during the two-year period following cessation. Any liability is dependent upon individual officers' circumstances, eligibility under the PIT arrangements and future employment outcomes.

No provision has been recognised in the accounts because significant uncertainty remained at the reporting date regarding the number of officers who may qualify, the timing of any transfers and the extent of any resulting liability.

However, based on information available at the reporting date, CNPA identified a potential maximum exposure of approximately **£1.2 million** in relation to PIT costs. Due to the uncertainty surrounding the final number of eligible officers and the individual circumstances of those officers, the eventual liability may be significantly different from this estimate.

Accordingly, Hunterston is disclosed as a **quantifiable contingent liability**.

Harwell and Other Decommissioning Sites

On 10 July 2025, CNPA received formal notification from Nuclear Restoration Services (NRS) Limited commencing the cessation notice period for the Harwell site. The anticipated cessation date is 31 March 2027, but this is subject to ONR approval of the site's security status and the associated amendments to the Site Security Plan.

A formal cessation project has been established; however, it is not currently possible to reliably estimate the costs that may arise as a result of the cessation activities.

For the remaining decommissioning sites, no formal cessation dates have been agreed and no cessation notices have been issued. Consequently, no present obligation exists and there is insufficient information available to determine the potential financial impact.

These matters are therefore disclosed as **unquantifiable contingent liabilities**.

Legal Claims

The CNPA undertakes regular reviews of actual and potential legal claims. Where a present obligation exists and a reliable estimate can be made, a provision is recognised within the financial statements

There remain a small number of actual or potential claims where the likelihood of a future outflow of economic benefits is considered remote or cannot presently be assessed with sufficient certainty. Accordingly, no provision has been recognised in respect of these matters, as management considers it unlikely that they will result in a material financial liability to the CNPA.

17 Related-Party Transactions

The Civil Nuclear Police Authority (CNPA) is an executive non-departmental public body sponsored by the Department for Energy Security and Net Zero (DESNZ), which is regarded as a related party.

During the year, the CNPA 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. Information on transactions undertaken with the scheme is provided in note 4 to the accounts and in the Remuneration and Staff Costs section of this Annual Report and Accounts

The CNPA had material transactions with the following organisations that are subsidiaries of the Nuclear Decommissioning Authority, which is within the DESNZ departmental group boundary and therefore regarded as related parties:

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

The CNPA also had a small number of material transactions with other government departments and public sector bodies, including:

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

During the year, the position of Industry Board Member was held by David Tomblin until August 2025. Tamya Kerr was appointed to the Board in March 2026. Both individuals held Executive Director positions within EDF Energy Nuclear Generation Limited during their respective periods of appointment. EDF Energy Nuclear Generation Limited is a site operating company with which the CNPA undertakes transactions in the ordinary course of business through the provision of civil nuclear policing services.

Income recognised by the CNPA in respect of policing services provided to EDF Energy Nuclear Generation Limited and its site operations during the year amounted over £30m

All transactions were conducted in the normal course of business and on terms consistent with those applying to other licence-funded policing arrangements.

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

18 Events After the Reporting Period

There were no events after the reporting date.

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

19 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

Abbreviation	Description
ABP	Annual Business Plan
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
CC	Chief Constable
CCC	Command and Control Centre
CCIG	Constabulary Change and Investment Group
CCTV	Closed-Circuit Television
CETV	Cash Equivalent Transfer Value
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
CPS	Combined Pension Scheme
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
Employee	Includes Police Officers and Police Staff employed by the CNPA
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

Abbreviation	Description
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
MTFP	Medium Term Financial Plan
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 and Risk Group
UAV	Unmanned Aerial Vehicle (Drone)

Other Terms	Description
Operation Mobilise	Established to alleviate pressures on officers to ensure better work-life balance and provide officers with opportunities to experience operations within different Operational Policing Units.
Project Servator	The CNC uses Project Servator to disrupt criminal activity, including terrorism, while providing a reassuring presence for the public and our stakeholders.

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