Office for Environmental Protection

Paper 26.11

Board Paper

Date
06 March 2026

Title
Draft budget and business plan

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Paper for discussion and decision
Open paper

Issue

1. The Board is asked to consider and comment on the draft budget and business plan for 2026/27. They can each only be finalised once our funding settlement is known.

Recommendation

2. The Board is recommended to:
    a. consider and note the financial context, and the risks, opportunities and assumptions, which support our financial planning set out in Annex A
    b. consider and comment on the draft business plan set out in detail in Annex B, and the choices in relation to business as usual costs described in the paper
    c. note that, subject to the Board's comments, the draft budget and business plan will be implemented pending confirmation of funding and final agreement by the Board.

Background

2026/27 budget envelope

3. In November the Board noted our expectation that we will receive £8.809m funding from Defra (since confirmed with a small increase of £0.034m to correct our depreciation funding) and £1.900m from DAERA. We do not expect confirmation of funding from DAERA until into next business year.

Strategic steers and medium-term plans

4. As part of its strategy day in November, the Board reflected on our strategic context, our impact to date, our medium-term financial outlook, and what this may mean for the OEP in 2030. The steers the Board gave from these discussions which influence our budget and business plan include:
    a. To hone our ability to work at pace, for rapid and opportunistic work that may arise.
    b. To 'test and learn' more in relation to our products so that we can be more impactful, quicker to outputs, more fleet of foot and more efficient.
    c. To review our approach to Environmental Improvement Plan (EIP) progress reporting ahead of our next strategy review, given five years' experience and the expected resourcing profile.
    d. That we should not undervalue or under-resource our engagement and communications, in any of our work, through which our influence is realised.
    e. The need to review our organisational design for 2030, including by reviewing our approach to delivering our corporate and enabling functions. The Board encouraged us to assume a harsher outturn than expected and build back, rather than salami slice.
    f. The need to review our plans for our estates.
5. The Board also gave or agreed steers specifically related to our budget and business plan for the year ahead. These include:
    a. To hold the enabling costs of the organisation at 'flat cash', and so make savings to offset inflation and preserve the spending power of our projects and programmes.
    b. To not realise needed savings disproportionately from the evidence budget, rather maintain the broad proportions as in prior years

Priority areas for our business plan

6. In November, the Board considered the progress made in our work to date, the output of our horizon scanning activity, and the Executive's view of our priority areas in future. We always expected our defined priorities to endure in the medium term. The Board endorsed the proposals to be maintained but to evolve in this period
7. In Northern Ireland the Board endorsed that we should continue to focus on issues relating to the management of nutrients broadly up to the next Assembly elections. We will also produce our first Northern Ireland EIP progress report in the coming year.
8. In England, the Board endorsed that in some areas our priorities should be guided by and follow government priorities for reform, particularly in relation to the Water White Paper and future Water Bill, and the implementation of planning reforms. These may be significant changes to the framework of environmental law and protection. Our interest in these is more 'defensive', with objectives likely to include to ensure environmental protection is appropriately

and well considered within law reform, risks mitigated in implementation, and opportunities for improvement taken. It is less directed to environmental improvement. Given this, the Board encouraged that we do not overweight this work in our programme.

9. Beyond this, the Executive proposed, and the Board endorsed, that we draw together more fully our work in England with nature's recovery, and the apex targets relating to species abundance and 30x30 as the focus. This includes our work on Nature, the EIP and Governance. We aim that this might provide a more coherent story for our work internally, and externally.

10. In recent years we have maintained a proportion of our resource towards generating evidence we expect to use in future years, with the work in year focussed around developing our knowledge, and the opportunities for influence through our functions we may have. The Board agreed a focus of this should be in relation to chemicals.

The affordability and deliverability of our plans

11. The Board has frequently considered the three key constraints on our business plan:
    a. Our overall budget: That we can afford to deliver our plan within our overall resources, and that we have a plan that sets us up to achieve the most value we can with the resources voted to us by Parliament and the Assembly.
    b. Our people capacity: That we have the people to deliver the work we plan and therefore have the appropriate pay budgets to fund the people we need.
    c. The split between England and Northern Ireland: That the work we plan properly reflects the resources provided in each of England and Northern Ireland so that we deliver value for money and make the most difference we can in each jurisdiction from the resources each provides.

Analysis

Affordability and deliverability

12. The prioritised plan leaves us slightly under-programmed overall, with an expected funding headroom of £0.117m (including the extra £0.034m of depreciation funding we now expect).

13. We have previously over-programmed, at least in part to offset a lack of confidence in the accuracy of forecasting and our capacity to mobilise sufficiently quickly to deliver, as we were growing. That has not been our experience this year, where our forecasting accuracy has been much improved – reflecting improved practice, a much more even distribution of expenditure over the year, and a greater proportion of committed expenditure going into the year. This year, we have stopped activities through the course of the year in order to mitigate overspend risks.

14. As in previous years, we manage pressure on over or underspend by mobilising or slowing planned activities. Our review processes are proven to be effective to this end. Following the Board's discussion, we propose to consider whether to make any small additions to the plan for the year ahead before the Board agrees the final plan. In doing so, we do not propose that we would over-programme. Our primary means of mitigating the risk of any underspend will instead be to mobilise in year additional activity from those next highest priority projects that fall below the line in our final business plan, should the financial risks set out in Annex A not materialise or be likely to.

<u>Do we have the people we need to deliver our plan?</u>

15. Our plan requires c83.7 FTE, and our forecast is that we will have c81.7 FTE – 2.5% under resourced. For the first time, our forecast capacity comes almost fully from people in post, and not planned recruitment. We can therefore be more confident this year than ever before, that we will have the forecast capacity we expect.
16. Within this forecast capacity we have extended some existing short-term posts for 3 or 6 months into next year to complete in-flight activities, and plan to recruit one specialist for most of the year to support our work on Chemicals. This is in line with the flexible model enabled since the lift of our headcount cap, whereby we can choose the best value for money route to the expertise we need between commissioned activity, and specific short-term recruitment.
17. Within our forecast capacity, there is some adjustment to be made across teams, with the Legal and Chief of Staff teams forecast to have a capacity deficit, Insights broadly equal, and Regulatory directorate with a small surplus. We expect this to be broadly resolvable across our projects as we complete our detailed workforce plan. The most acute pressure is in HR, where demand for specialist skills to support implementation of the Employment Act, our people strategy, work in relation to the future organisation, and some complex casework has created demand beyond our capacity, notwithstanding our decision to retain an existing temporary resource for the full year. We are working through how to mitigate.

<u>Are we using England and NI resources to fund work in that jurisdiction?</u>

18. Our business plan is the key mechanism to ensure our activities in each of England and Northern Ireland matches the resources we receive from each. We allocate 15% of costs (including the cost of allocated FTE) to Northern Ireland for activities which are corporate or for the benefit of both jurisdictions, like our complaints handling, or the college of experts. All costs for projects exclusively for either England or Northern Ireland are allocated to the relevant jurisdiction.
19. The developed plan is marginally over-programmed in Northern Ireland, and marginally under-programmed overall and in England. Given the margins of error within our planning, and particularly the FTE allocated to each activity and projects, we judge this to be an appropriate out-turn. Final adjustments and refinement to the plan, will be done with this in mind, and so prioritise activities that do not make this differential worse.

Jurisdiction	Resources	Modelled Cost	
England	£8.843m	£8.675m	-£0.168m (1.9% under-programmed)
Northern Ireland	£1.900m	£1.951m	£0.051m (2.7% over-programmed)
Overall *As confirmed*	£10.743m *£10.709m*	£10.626m *£10.626m*	-£0.117m (1.1% under-programmed) *-£0.083m (0.8% under-programmed)*

The draft budget

20. The budget allocations are set out further in the analysis at Annex A. The draft budget allocation by Directorate is summarised below:

Account Name	26/27 COS BUD	26/27 REG BUD	26/27 LEG BUD	26/27 INS BUD	**26/27 BUD***
RDEL Pay Total	£2,409,722	£1,762,933	£1,327,514	£1,810,364	**£7,310,533**
Non-pay total	£1,637,936	£45,570	£258,234	£1,069,590	£3,011,330
Depreciation	£304,389				£304,389
OEP RDEL total	£4,352,047	£1,808,503	£1,585,748	£2,879,954	£10,626,252
OEP CDEL total	£0	£0	£0	£0	£0
OEP Total DEL	**£4,352,047**	**£1,808,503**	**£1,585,748**	**£2,879,954**	**£10,626,252**
Contingency / unallocated funding					£116,748
Total funding anticipated, made up of:					£10,743,000
DAERA funding (to be confirmed)				£1,900,000	
Defra RDEL funding (excluding depreciation)			£8,541,000	£8,843,000	
Defra Depreciation funding			£302,000		
CDEL fudning				£0	

21. Please note we will reflect further on the £0.117m unallocated funding which is currently kept as contingent fund for emerging issues. Some adjustments may be proposed as stated above.

The content of the draft plan

22. Annex A sets out the projects the Executive proposes to be our programme of work, outside of our business as usual activity and work to improve the OEP. The key aspects and choices in each programme are set out, with portfolio level analysis included below. The Board is invited to comment on the choices made, and agree the plan proposed as a draft pending confirmation of funding.

<u>Business as usual and 'improving the OEP'</u>

23. Annex A excludes our business as usual and 'improving the OEP' programme, where we have made targeted investments to close the gap between the organisational excellence our strategy sets out and the status now.
24. The Board agreed that the proportion of our resources we apply to our business as usual enabling activities should not grow, in order to preserve the proportion of our resources we can apply to our projects, with an aspiration to have options to see these costs reduce.
25. The boundary between business as usual and the OEP improvement programme is blurred, with a degree of choice. Whilst it has not been possible to achieve a 'flat cash' outturn for the like-for-like enabling costs, our plan proposes an overall reduction in the costs of the combined business as usual and improvement costs together, of around 2%, or £70k.
26. Within that, the cost of the enabling business as usual activities have increased 5% year-on-year. Drivers for this are:
    a. Pay inflation where we have been unable to reduce FTE allocated in year, to offset against inflationary pay costs. In some areas, FTE allocated have increased given pressures.
    b. Overall inflation, where many costs in this area are contracted and cannot be stopped in year. We will review and reconsider as contractual opportunities arise.

c. Pressures from policy change, our adopted people strategy and the investments we made this year in improving our stakeholder engagement capacity – where we have a full year salary cost of the additional staff member recruited in year.

27. Key choices made in seeking to mitigate these pressures include, in relation to Human Resources and People:

    a. to reduce the resources we allocate to enabling learning and development (L&D). This includes stopping our subscriptions to the Whitehall and Industry Group and its L&D offer, our access to the SDI communications preferences platform, and reduce the overall level of expenditure in relation to L&D, and the FTE we allocate to enabling L&D across the organisation.
    b. to hold contingency to run an executive recruitment campaign, should that be needed given most of our executive are 5 years into their tenure.
    c. to maintain the resources needed to update our policy and practice in light of the Employment Rights Act 2025 which will come to effect in July 2026.

28. In relation to finance, procurement and IT:

    a. To reduce the volume of internal audit from four to three, but to undertake planned IT security health checks, to test our cyber resilience, after postponing those from this year.
    b. To modernise our finance systems by accelerating digitalisation and automation, enabling greater operational efficiency, improved transparency, and more timely, insightful financial reporting to strengthen accountability and support better decision-making.
    c. To preserve capacity to make some incremental improvements to our IT estate, including for efficiency grounds, but to deliver these largely in house.
    d. To maintain our ability to travel to engage well and enable L&D, but seek to reduce travel for internal purposes.

29. In relation to our communications and engagement:

    a. To retain resources to maximise the benefits of our expanded capacity to improve our stakeholder engagement, including through some limited IT improvements.
    b. To preserve organisational access to ENDS.

30. In relation to strategy, governance and performance

    a. To reduce our investment in our sustainability approach to the mandatory minimum. We will not review our expired sustainability action plan in year, nor set our own targets.

31. To not conduct the stakeholder perceptions survey we committed in our strategy to do every two years, and stop further investment in activities to support and improve the implementation of our existing strategy.

    a. To not hold capacity for the independent board effectiveness review we should conduct this year, deferring this to next.
    b. To preserve the Board's travel to Northern Ireland but not undertake a comparable trip in England.

32. In making these choices, we have been mindful of the risk from the aggregate impact of choices on our overall risk and control framework. We do not judge this to be materially

affected by these choices, and do not seek the Board's endorsement of any materially changed risk appetite. This has been tested with the ARAC chair with whom we have discussed a separate note in this respect.

33. Given the challenges in securing 'flat cash' in our enabling BAU operations, we have very carefully prioritised work in relation to 'Improving the OEP', in which we propose to focus on these four key areas:

    a. Optimising our future operating model, including reviewing our estates, our enabling functions approach and future organisational design, as the Board agreed in November.

    b. Delivering the people strategy at reduced scale and to focus on the most critical, including by removing our plans to update our wellbeing strategy and offer.

    c. A small amount of work to be ready for the strategy review we must undertake in 2027, including to review our approach to delivering the EIP function as the Board steered.

    d. Maximising our efficiency and productivity, but with a limited focus on technology improvements including implementation of a new finance system, and maximising the benefits of CoPilot. We will not continue our work this year to identify and embed further efficiency gains in the organisation, relying instead on good leadership behaviours.

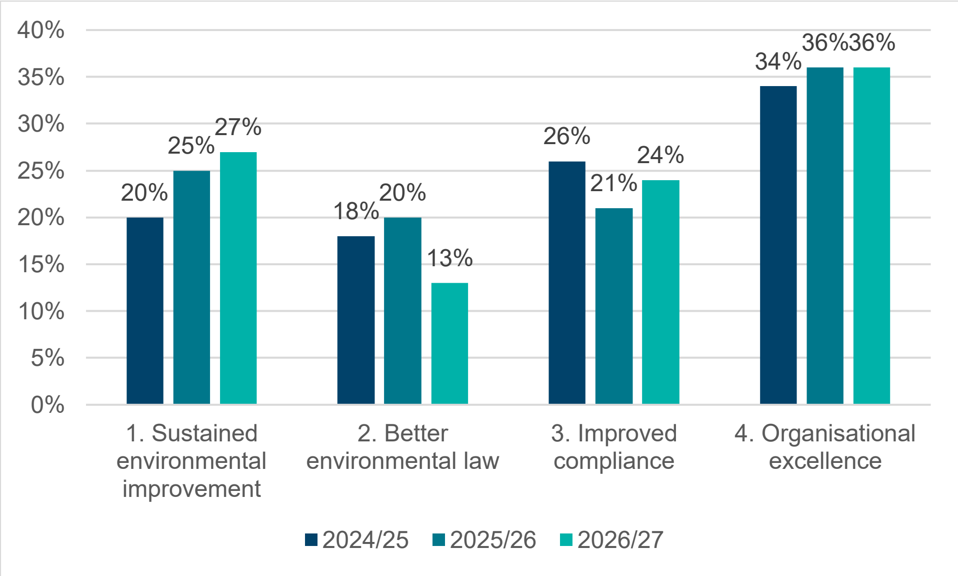
34. Whilst, overall, we have reduced our allocation of resources to these activities marginally, this disguises increasing base costs. The degree of challenge experienced in mitigating this underlines the importance of the work we plan to optimise our future operating model. There are risks in how achievable this can be.

Analysis across the portfolio

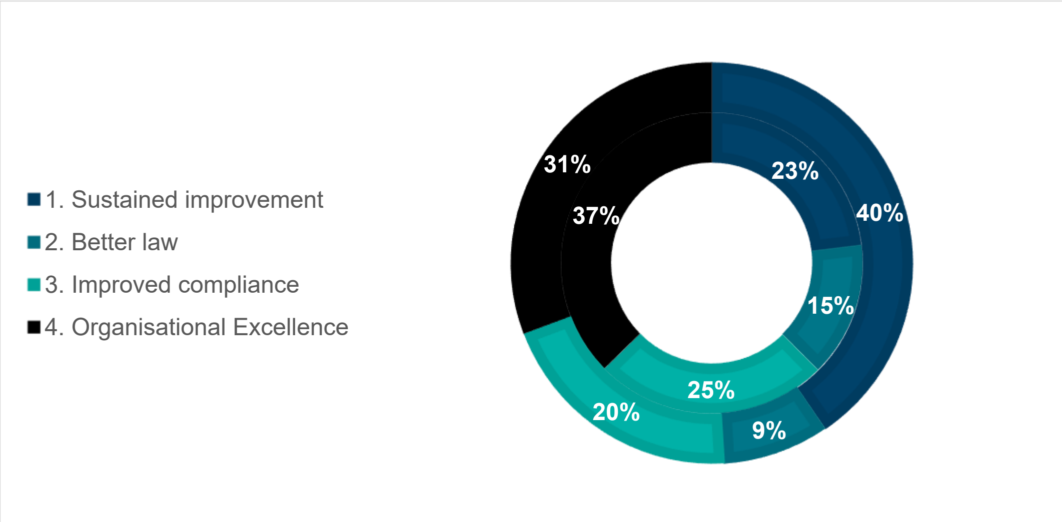
35. <u>Strategic objective:</u> The overall proportion of our work directed at 'objective 4 – organisational excellence' is stable, reflecting our efforts to mitigate inflationary effects in our enabling costs. We have a 3 year trend of directing more of our resources to 'sustained improvement' overall, reflecting growth in our activity towards the Northern Ireland EIP progress report. Outside of these factors, this year our programme is weighted more to compliance activity than 'better environmental law'.

36. We weight differently between England and Northern Ireland. More of our activity is directed to 'sustained improvement' in Northern Ireland. A driver of more of our resource in England being directed to 'organisational excellence' is our estates costs, and our funding allocation method (where NI bear 15% of costs, but provide more than 15% of our resources).

    <u>Year-on-year allocation of resources between objectives</u>



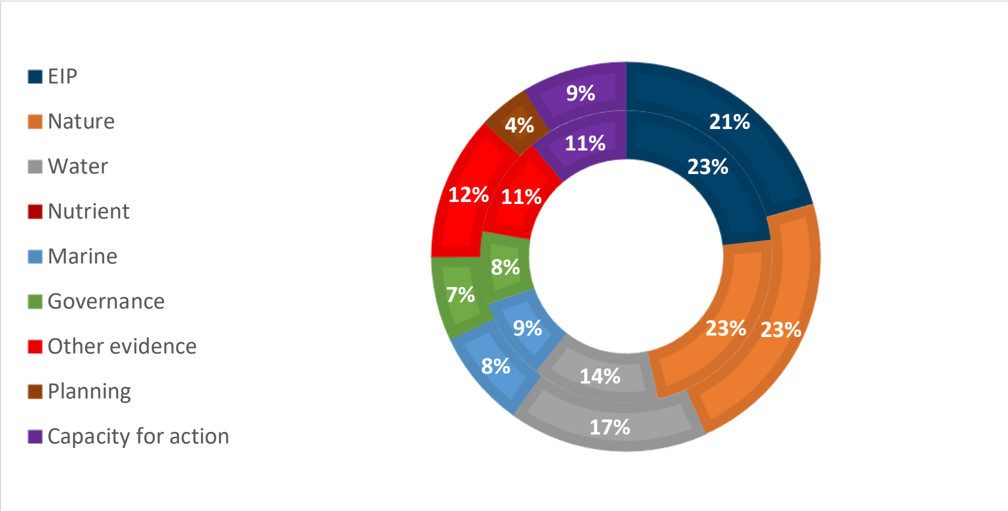
2026/27 allocation of resources between objectives in England (inner) and NI (outer)



37. Issue-based working: The proportion of our work which is knowledge and evidence gathering is stable year on year. 65% of our work is resources are allocated to responding to issues identified; 35% to gathering evidence. (Last year 67/33). This includes evidence within all our programmes. Our non-pay evidence budget is similarly comparable year-on-year.

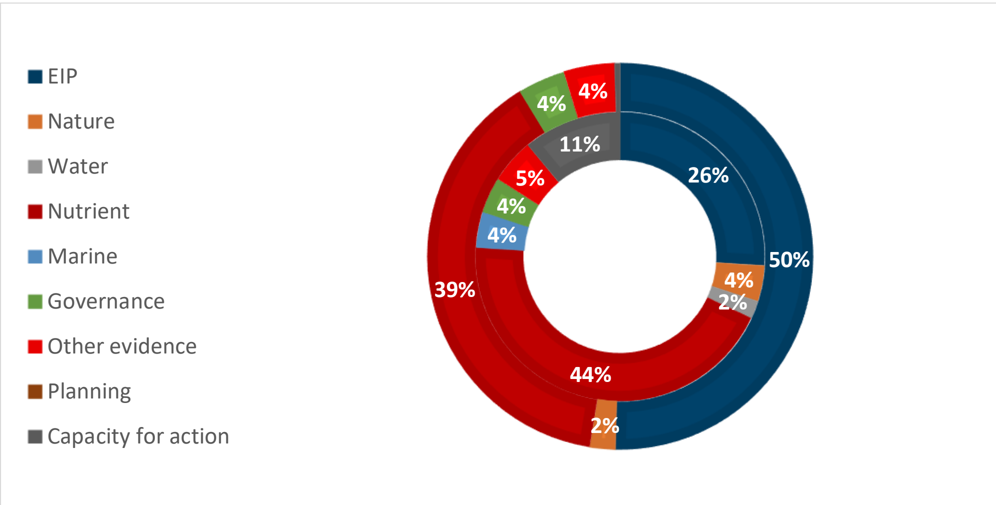
38. Thematic focus – England: Our allocation of resources to our priorities (excluding BAU, and Improve the OEP) is broadly stable year on year, with increases in water, governance and our new programme of activity relating to planning.

Allocation of resources in England 2026/27 (outer) vs 2025/26 (inner)



39. Thematic focus – Northern Ireland: In Northern Ireland (excluding BAU and improve the OEP) our work is more concentrated into EIP monitoring, and our work on nutrients than last year. We are now tightly focussed. We have a firm pipeline of future investigations in Northern Ireland, and so have not retained capacity for action, as we have in England, rather included the known pipeline investigations within the nutrients programmes.

Allocation of resources in Northern Ireland 2026/27 (outer) vs 2025/26 (inner)



40. Flexible capacity: We preserve resources within programmes to react to events, and take opportunities to exert influence in year. These 'targeted and tactical' provisions vary by programme depending largely on the degree of uncertainty in the policy context. For example, we hold around 50% of our planning programme for this activity, but 9% in water and none in the EIP programme. We also hold capacity for action (placeholders) for capacity for future investigations in England, interventions in judicial review, and advice to government. Together we hold 14% of our programme resources in this way, enabling us to be responsive in year. This is almost entirely FTE allocation, with £0.035m of non-pay.

41. Outputs: Our issue-based approach does not always allow early identification of the 'output' attached to each project, deliberately so, as we work to identify the right tool and approach to the issues we are examining. The table indicates our best projection of how our plans compare to historic activity levels, by type of output. We are confident in a strong pipeline of 'targeted

and tactical opportunities', and so anticipate broadly comparable volume of advisory activities year-on-year.

42. As the Board steered, we plan to test and learn in year in relation to our products, and how we use these to leverage influence, and so include 'other products TBC' below. Examples of these are:

   a. In relation to nature friendly farming where we will consider how we bring together our work and recommendations to date in relation to nature friendly farming, into a compelling stand-alone product around which to engage. This may be non-statutory, but could be within our functions related to scrutiny of law and progress.

   b. In relation to the Lough Neagh Action Plan, where we will draw on our contracted analysis to create a product with our own view of progress. This may be non-statutory, but relates to our functions to scrutinise progress.

   c. There are also examples where we are certain we will develop a public facing output, but are yet unclear in what form. Examples include our work in relation to diffuse pollution and the post-legislative scrutiny of the Environment Act. In both cases, we could seek to have impact through a report, advice, or evidence to Parliamentary enquiry.

We also aim to test and learn within our environmental law reporting function. For example, in relation to bycatch regulation, we plan a targeted and punchy report and have consciously planned this work, with the aim to trial different approaches.

Balanced scorecard	To Mar 22	FY 22/23	FY 23/24	FY 24/25	FY 25/26	FY 26/27
Environmental law reports delivered (England)	0	1	1	3	3	3
Environmental law reports delivered (NI)	0	0	0	2	1	0
Environmental progress reports / reports in lieu of progress reports (England)	0	2	1	1	1	1
Environmental progress reports delivered / reports in lieu of progress reports (NI)	0	0	0	1	0	1
Other 'product' TBC (England)						3
Other 'product' TBC (NI)						1
Advisory activities completed (England)	2	8	4	8	13	~
Advisory activities completed (NI)	0	3	1	1	7	~
Investigations started	0	1	3	5	1	2+
Investigations closed	0	0	0	2	2	1?
Investigations open at period end (England)	0	1	2	6	4	4+
Investigations open at period end (NI)	0	0	2	1	2	3
Interventions in JR	0	0	1	3	0	n/k
Evidence reports published	n/k	n/k	8	17	12	10+

Northern Ireland

43. The above analysis includes and is relevant to our work in both England and Northern Ireland. Annex B sets out our planned work in Northern Ireland.

Impact Assessments

Finance and Resource

44. The substance of this paper addresses our resources, and how we use them to contribute to environmental protection and improvement.
45. Our business plan for this year includes 0.65 FTE to facilitate our multi-year budgeting and planning process, including the finance and business strategy and planning team, and the time needed across the organisation to develop business plans.

Risk Assessment

46. The Board has judged that we have made a significant and effective contribution through our work in recent years. We expect the priorities and projects set out in this paper will make a comparable contribution in future, and we will therefore deliver value from the resources provided to us. There is nonetheless an issue that we have received less funding than we sought. We have prioritised accordingly, but this will inhibit our ability to deliver as Parliament and the Assembly intended, and has required us to plan to do less.
47. There is a risk that the funding we receive in Northern Ireland is materially different to our assumptions. This will mean either a need to rapidly curtail planned work in Northern Ireland, or to rapidly mobilise to a funding outturn much improved than we expected. Most of our work in Northern Ireland is in-flight. We will consider this, as we initiate projects in Northern Ireland – notably in relation to any future investigation, or the proposed work in relation to Lough Neagh.
48. There is a risk that those issues we prioritise may be challenged, or unpopular with stakeholders, government or the public owing to their inclusion or omission. There is a similar risk for our staff. Our proposed priorities are broadly stable, which mitigates.
49. There is a risk that we do not hold sufficient of our resources – whether non-pay, or FTE – in reserve, so that we can respond flexibility and quickly to issues that arise. There is a counter risk that we hold too much of our resources in reserve, compromising our ability to deliver other outcomes. This is mitigated by experience, our confidence in making use of the ‘targeted and tactical’ resources we reserve, and these largely being allocated time.
50. There is delivery risk, should we not plan sufficiently well operationally to ensure we can mobilise to deliver, including to mobilise new projects, and in light of any changes to staff. We plan to mitigate through detailed workforce planning, and in further testing and refinement to our delivery plans.
51. There is risk that financial assumptions may vary as circumstances evolve since they are based on the best information available at the time the budget was produced. These are highlighted in Annex A.

Equality Analysis

52. An equalities impact assessment will be completed before the Board agrees the final plan. In Northern Ireland, we will screen the plan in accordance with DAERA’s policy.

53. In England, our assessment for our plan in 2024/25 was that our business plan had a neutral impact on people with protected characteristics. Having reviewed evidence from a range of sources, there was some weak indication that our plan may have a very modest positive influence on those with protected characteristics which tend to be associated with lower socio-economic status – notably race. In Northern Ireland, we noted that farmers are moderately more likely to be from protestant than catholic communities, and there is some evidence that farmers most impacted by issues connected to nutrient and ammonia concentrations tend to be in those geographic areas most traditionally associated with catholic communities. We judged our plan to be unlikely to have a significant or serious impact on any of the protected groups under the legislation.

54. Given the proposed consistency in our areas of focus, we assume comparable conclusions may be reached in those assessments.

Environmental Analysis

55. We must take account of relevant environmental duties we hold under environmental law in forming our plan. In response to the revised biodiversity duty, the Board adopted specific objectives to ensure that biodiversity conservation and enhancement are effectively taken into account in our strategic and operational decision-making and to scrutinise delivery of the steps governments in England and Northern Ireland intend to take to achieve, respectively, the 2030 and 2042 species abundance targets and the nearest Northern Ireland equivalent, and to hold each government to account for delivering those steps and for ensuring that doing so can achieve the relevant target.

56. Scrutiny of the plans to conserve and enhance biodiversity are proposed to remain the largest component of our activities in England. In Northern Ireland, we decided our focus on nutrient management after our assessment of the drivers and pressures of biodiversity loss in Northern Ireland. We judge that our plans remain consistent with the objectives adopted by the Board.

57. We plan to reduce our work on our own sustainability to the mandatory minimum to comply with the reporting requirements of Government's Greening Commitments. Our staff naturally make good choices, and good behaviours are largely embedded across our teams, but this means we will not refresh our action plan to drive down our sustainability impacts, which largely derive from our travelling, commuting, estates and purchasing behaviours.

Implementation Timescale

58. We will adopt the draft business plan, and proceed to initiate the projects within it in line with our established governance for project initiation, including in consultation with the Board as appropriate.

59. Over March we will refine the draft plan, including in light of the Board's discussion, further work on workforce planning and the development of our communications plan.

60. Our latest understanding is that we may receive confirmation of our resources in Northern Ireland in April or May, though uncertainty remains.

When	What
12 March	Board agreement to draft business plan and budget
March	Detailed workforce planning of the prioritised plan
March	Consideration of communications plan
March	Engagement with stakeholders and those we oversee

8 April	Board agreement to draft corporate plan and communications plan Board consideration of any adjustment to business plan proposed
April	Consultation with Defra and DAERA as required by the framework document
TBC	Funding confirmation from DAERA
TBC	Confirmation of business plan and budget, and publication of corporate plan

Communications

61. We aim to take more steps this year to consider the aggregate story of our business plan, the key messages that will flow through the year, and to refine our plan to enable projects to deliver to align with those messages where possible. The Board will consider this, at its next meeting.

62. We expect this may lead to some variation to the presentation of our corporate plan, and will lead to greater coherence in our internal messaging. We aim that this is a foundation for a more compelling story across our work over the year. We will develop plans for publication of our corporate plan in this light.

63. In the meantime will keep staff up to date on progress in our normal ways. We plan a series of programme deep dives at our all staff cascade from 16 March, setting out the key choices and activities planned in each programme.

External Stakeholders

64. We will keep various stakeholder groups up to date on the emerging focus of our plans including eNGOs and other external stakeholders, Defra Group ALBs and Defra and DAERA – in each case through our regular engagement mechanisms.

65. For Defra, DAERA, and those we oversee, we are committed to set out a more detailed forward plan of the information we are likely to request to deliver our business plan. That will provide further opportunity to engage in respect of the contents of this plan.

66. We are obliged to consult with Defra and DAERA on our plan, though not obliged to take account of their views in finalising it. We will aim to provide a period of 2-3 weeks for Defra and DAERA to comment on our draft plan, ahead of it being finalised. We aim to do so, after Board agreement to the draft plan, and ahead of our resources being confirmed.

Paper to be published	YES
Publication date (if relevant)	With meeting minutes
If it is proposed not to publish the paper or to not publish in full please outline the reasons why with reference to the exemptions available under the Freedom of Information Act (FOIA) or Environmental Information Regulations (EIR). Please include	• Aspects of the publication would harm the effective conduct of public affairs, including the Board's ability to receive candid advice and engage in free and frank discussion (s.36) so will be redacted. •

references to specific paragraphs in your paper	

ANNEXES LIST

Annex A – Budget analysis- *This section has been redacted as its publication would be prejudicial to the effective conduct of public affairs.*

Annex B – Prioritised business plan -*This section has been redacted as its publication would be prejudicial to the effective conduct of public affairs.*