

Annual Report and Accounts 2024/25

(for the year to 31st March 2025)

Annual Report and Accounts for the year to 31st March 2025

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to the Environment Act 2021

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Any enquiries regarding this publication should be sent to us at

The Office for Environmental Protection

Wildwood

Wildwood Drive

Worcester

WR5 2QT

www.theoep.org.uk

03300 416 581

enquiries@oep.org.uk

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Foreword

Foreword



Parliament and the Northern Ireland Assembly created the OEP to underpin a system of national stewardship for the environment in England and Northern Ireland. Our role is to hold government to account for commitments in environmental law, and the progress made towards the long-term outcomes it has set for the environment.



This annual report covers a year where much changed. The power sharing Executive and political institutions in Northern Ireland were newly restored as it began, and a new Programme for Government has been agreed with protecting Lough Neagh and the environment a core priority. During the year, a first statutory Environmental Improvement Plan for Northern Ireland (EIP) was finally put in place, taking a further critical step to implement the national environmental governance envisaged by the Environment Act.

In the UK, a new Parliament and government has been elected with economic growth and clean energy among its core missions. The government recommitted to the long-term targets set out in the Environment Act and made cleaning up waters, rivers and seas, ensuring nature's recovery and the move to a zero-waste economy early priorities. A review of the EIP in England – the statutory delivery plan for a significant environmental improvement – concluded in December 2025, with a revised plan.

Yet amongst this change, much also remains the same. Our assessment of progress in England for 2023/24 found that the previous government remained largely off track to achieve commitments made. We reported the window of opportunity to redress environmental harms to be closing, with the effort needed and cost of action increasing. In our broader work, we find the prospect of our inland waters achieving good ecological status by the target date of 2027 to be vanishingly small, and have begun an investigation into whether government has taken the necessary steps to achieve a headline target in the marine environment.

In Northern Ireland, we'll formally report for the first time on progress in 2026. Our assessment of the drivers and pressures impacting biodiversity and nature, published during the year, concludes that too much is being asked of the environment and the pressures on nature from the agri-food industry and other sources are not sustainable. Urgent action is needed to protect and improve the environment for this and future generations.

This sombre and sobering picture, where actions taken fall far short of the ambitions government itself has set, provides the context for our work. Every opportunity matters and must be seized. This report sets out how we contribute to good environmental law set up to deliver the intended outcomes, to identifying gaps in policy and delivery which put at risk government's ability to achieve its goals and targets, by making plain where implementation is and isn't working and recommending how that can be improved, and through taking action in serious cases of failures to comply with the law.

Ours is a critical role, if ambitions to significantly improve the environment – so laudably set out in law in both England and Northern Ireland in the Environment Act 2021 – are to be achieved.

Dame Glenys Stacey
Chair until 31 January 2026

Julie Hill MBE
Interim Chair from 1 February 2026

Performance report

Performance report

These accounts cover the year from 1 April 2024 to 31 March 2025.

In this section, we describe our organisation, mission, objectives and functions, and how we have delivered against these during the year.

Chief Executive's Statement



This annual report provides information about our third full year. It has been a year of significant delivery in which, overall, we delivered 89% of the commitments we made in our corporate plan in whole, or large part.

We report that the volume of our advisory activities, environmental reports and interventions in court proceedings each broadly doubled compared to last year, as our work in some of our first longer-term, in-depth projects came to conclusion, and following an increase in funding, notably in Northern Ireland.

Alongside increased activity, we have also seen increasingly firm evidence of the influence of our scrutiny. Our environmental law reports provide in-depth, substantive assessments of how environmental law is working in particular areas, and recommend opportunities for improvement. We have been pleased with the interest in our findings in Parliament, the Assembly, broader society and government – citations of our work in the media, Parliament and the Assembly are positive. Our survey of stakeholder perceptions finds that they are widely judged as reliable, evidence-led and are respected. We see our recommendations taken forward in a number of cases, and clear evidence from the courts that they value the interventions we have made.

In our investigation and enforcement functions, we see the same picture of increased activity and increasing evidence of impact. We report on a period in which we closed our first two investigations, after public authorities took steps to remedy the failures in environmental law we had identified with the environment better protected as a result. We also see progress in our broader range of compliance activities, including those we resolve before and outside our investigations process which we set out on our website. Together this shows how we can use our enforcement powers to support important environmental outcomes, and demonstrates our strategic approach to resolve serious issues with public authorities as early as possible, and where possible without recourse to the courts. I expect to be able to report similar progress in the coming year.

The challenge is however significant with identifiable themes across our findings. Well intentioned, and broadly well designed environmental law is not matched with sufficiently determined, consistent application to delivery, and this lack of effective implementation inhibits the outcomes intended being achieved.

The last three years have been a period of development and growth for our young organisation. During the year we took stock, and towards the end of it refreshed our strategy. In our consultation, stakeholders endorsed our judgment that our strategy had stood the test of time, and the adjustments we proposed to refine our focus on how we make the most difference, and support environmental outcomes governments, Parliament and the Assembly have decided be achieved. We work in an issue-based way, careful to identify the right issues to seek to address, and purposefully using the right parts of

our functions to seek progress on the matter at hand. We have further developed our organisation to deliver in this way better, including in the extent of evidence we gather and publish to inform our work, how we manage information and make it available to support decisions, and in how we engage with others as we prepare, and explain our findings.

We collectively have high ambitions for what the OEP will achieve for environmental protection and improvement. I am pleased with the progress we are able to report on this year, which is made possible through the close engagement of our talented staff with the wide range of stakeholders who contribute to environmental protection and improvement. I am grateful for their continued support to the growing contribution we make to our mission.



Natalie Prosser
Chief Executive

About the Office for Environmental Protection

Who we are

The Office for Environmental Protection (OEP) was established by the Environment Act 2021. We are a public body with powers to advise ministers and government departments and to hold them and other public authorities to account against their environmental responsibilities and the law. Our independence is protected in law.

Our principal objective is to contribute to environmental protection and the improvement of the natural environment. Our work covers England and Northern Ireland, as well as UK-wide environmental matters where reserved to Parliament.

Our strategy and approach

Our mission

Our mission is to protect and improve the environment by holding government and other public authorities to account.

Our strategic objectives explain the contribution we make to environmental protection and improvement.

We aim to be excellent and have influence, so we can play our full part: to hold government to account for its long-term goals and targets for the environment, contribute to better environmental law, which is better implemented, and improve compliance with environmental law by public authorities. In doing so, we contribute to environmental protection and to improvement in the natural environment which can be sustained.



Our mission is to protect and improve the environment by holding government and other public authorities to account.



To deliver our strategic objectives and mission, we take an issue-based approach to our work. This means we:

1. gather information and evidence relevant to our work to identify issues which might be addressed or improved through our activities.
2. take active decisions about whether and how we respond to the issues we identify.
3. take action in the way we consider will achieve the most for environmental protection and improvement.

In this way, we seek to ensure that our work is purposeful, proportionate, and effective and enables us to make the most difference we can.

We have a number of specific functions which contribute to our mission and objectives, within this issue-based approach.

We gather information and evidence relevant to our role



Receive complaints

We receive complaints about potential failures to comply with environmental law by public authorities.



Monitor environmental states and trends

We monitor progress in improving the environment towards EIP goals and targets.



Monitor environmental law

We monitor the implementation of environmental law.

We take action in the way we consider will achieve the most to our mission



Report on environmental progress

We report on progress towards delivering environmental improvement plans, goals, and targets.



Report on environmental law

We report on the implementation of environmental law.



Advice

We advise government on proposed changes to environmental law, and matters related to the natural environment.



Enforcement

We investigate suspected serious failures to comply with environmental law by public authorities and enforce compliance where needed.

[Our strategy](#) explains more about how we work. It explains how we prioritise to make the most difference we can, the approach we take within each of our main functions, how we work with our equivalent and other public bodies in all the nations of the United Kingdom, and how we engage with a wide range of stakeholders to fulfil our role. It also sets out our enforcement policy.

We reviewed our strategy in the period of this report, after consultation. We simplified it to make our approach and ambition easier to understand. We also made improvements to our approach, including how we describe and measure success, the importance we place on our analysis of the prospects of meeting environmental goals and targets, and how we use information from any source to identify potential non-compliance with environmental law. Further information on this review is set out in the Performance Analysis below.

Our independent role in context

The OEP was established as part of a new approach to national environmental governance in England and Northern Ireland, after the UK's exit from the European Union.

The cornerstones of this system are: Environmental Improvement Plans (EIPs) in which governments must set the steps they will take to significantly improve the natural environment; in England, long-term statutory targets to be achieved; a requirement for ministers to take the environment into account in making policy through an Environmental Principles Policy Statement, and; the OEP.

We are funded by the Department for Environment, Food and Rural Affairs (Defra) in England and the Department of Agriculture, Environment and Rural Affairs (DAERA) in Northern Ireland, who oversee our use of public money. Defra and DAERA ministers are accountable in Parliament and the Northern Ireland Assembly for this, along with our work.

Our independence is protected in law. We pursue our objectives and implement our functions objectively and impartially, separately from government. Our judgements are our own.

Our role in relation to EIPs and statutory targets

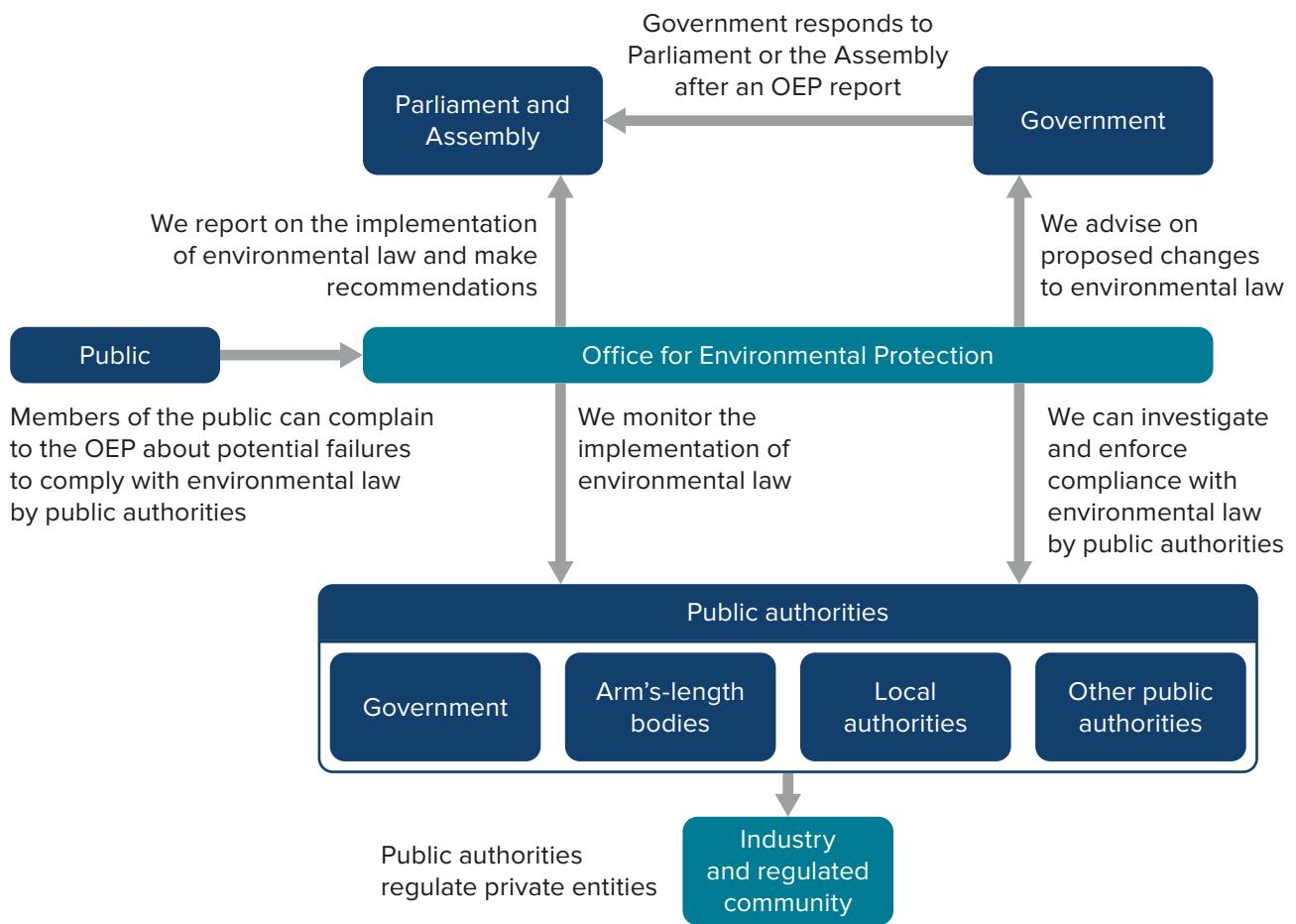
The Environment Act 2021 creates a series of statutory relationships between us, Parliament and the Assembly, Government, public authorities and the public.

The Act requires government to prepare a long-term plan to significantly improve the natural environment, and in England to set related statutory targets. We monitor and report annually to Parliament in this regard – to hold government to account for environmental improvement in the long-term, and across political cycles. Government must respond to Parliament on our report, and any recommendations we make.



Our role in relation to environmental law

We have a range of functions in respect of environmental law. We can advise government when it proposes to change the law. We can report to Parliament or the Assembly on the implementation of environmental law, and how it might be improved. We monitor the implementation of environmental law, and can investigate and enforce compliance with environmental law by public authorities. The public can complain to the OEP about potential failures to comply with environmental law by public authorities.



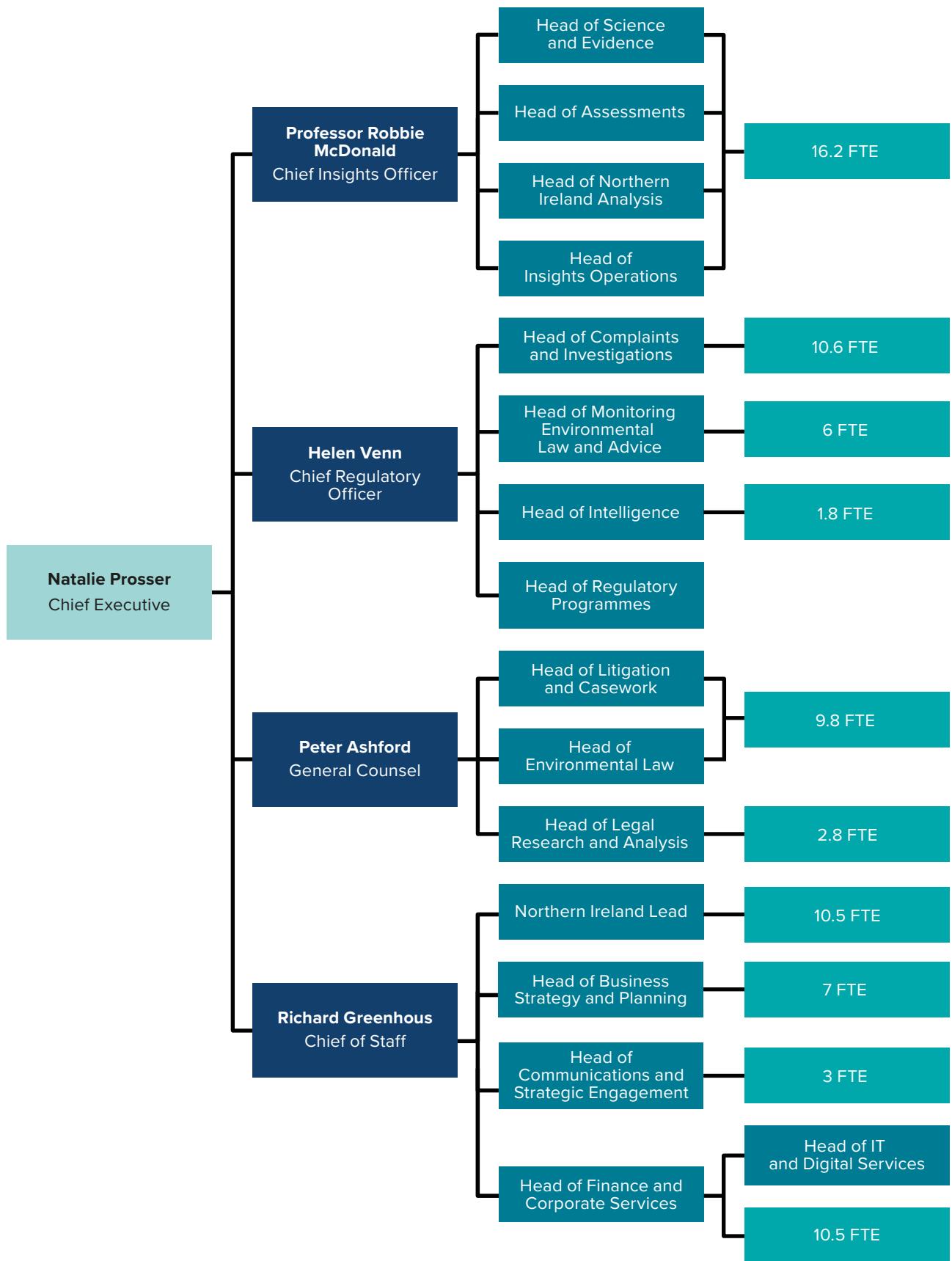
Our organisation

Our board is the legal authority of the OEP. Information about the role and members of our board is set out in the Accountability Report below.

Our Chief Executive is our senior executive and Accounting Officer. We have four directorates, each led by an Executive Director

- Our Chief Insights Officer is our most senior scientist. They lead teams responsible for technical and scientific analysis, research and evidence, and the preparation of our reports monitoring progress in delivering the EIPs and targets.
- Our Chief Regulatory Officer leads teams responsible for the management of complaints we receive and investigations we pursue, our monitoring of the implementation of environmental law and our management of intelligence.
- Our General Counsel leads teams responsible for legal advice, analysis, research and evidence, and our enforcement activities in court.
- Our Chief of Staff leads teams responsible for our corporate and enabling services, including our relations with stakeholders. They are also the senior executive responsible for our work in Northern Ireland.

OEP organisational structure at 31 March 2025



You can find more information about our staff and those we employ in the remuneration and staff report section.

Beyond our employed staff, we work with a wide range of experts outside the OEP to support our work in specific areas of the environment, or to consider specific issues in environmental law. This includes engagement with those with a role to play in the protection and improvement of the environment in public authorities, businesses, the scientific community, academia and the voluntary sector.

We also work with researchers, scientists, professional bodies, consultancies and others with specific expertise to generate the evidence we need to underpin our analysis. We explain more about how we have expanded our approaches to gathering the evidence needed to support our work, in the Performance Report.

Going concern

The OEP was established by Parliament under the Environment Act 2021 to undertake statutory functions. In line with HM Treasury's Financial Reporting Guidance, the information presented in these financial statements is based on the assumption that the OEP will continue to provide existing services in the future, with no changes to our role or through legislation currently expected.

In common with other non-departmental public bodies across government, the OEP's future funding is to be met by Grant-in-Aid. A proportion of this Grant-in-Aid is recharged by Defra to DAERA to fund our Northern Ireland functions. Approval of Grant-in-Aid for 2025/26 has already been given.

We expect our resourcing to be decided by each of Defra and DAERA within their respective processes for the allocation of their resources following the UK Government's spending review in June 2025.

Based on the above information it has therefore been considered appropriate to adopt a going concern basis for the preparation of these financial statements. We make this judgement in the context of our assessment of sufficiency of funding, set out below.

Assessment of sufficiency of funding

The Environment Act 2021 requires the OEP to make an assessment of whether the Secretary of State and DAERA have provided sufficient sums for us to carry out our functions in the period covered by the financial statements. This provision is intended to ensure that it is transparent whether or not the resources made available to the OEP allow us to undertake our role.

Financial year 2024/25

Compared to 2023/24, DAERA increased our Grant-in-Aid in relation to our Northern Ireland functions by 52% from £1.250m to £1.900m and the Secretary of State increased our Grant-in-Aid towards revenue expenditure (RDEL) in relation to our England functions by 5%, from £8.384m to £8.809m. Our total RDEL funding increased by 11% from £9.634m to £10.709m.

Our total funding (CDEL & RDEL) for 2024/25 was 1.3% lower than 2023/24 as we received one-off capital (CDEL) funding of £1.232m in 2023/23 relating to the occupation of our offices in Worcester. We sought and received no CDEL funding in 2024/25.

We received confirmation of our resources in relation to England in March, and in relation to Northern Ireland in June 2024. Defra required us to operate within a cap on our headcount of 65 FTE, in respect of our funding in England.

We made full use of the resources available to us, prioritising carefully within these. The increase in RDEL resources allowed us to deliver more for environmental protection and improvement, notably in Northern Ireland, in the ways set out in this report. As a young organisation, the increased resources also enabled us to further establish and mature our organisation and functions.

Overall we were provided with sufficient resources in each of England and Northern Ireland to exercise our functions in 2024/25 in a way which furthered our mission and statutory purpose in each of England and Northern Ireland, and to contribute meaningfully to environmental protection and improvement in the natural environment in each jurisdiction.

However, we were provided with less Grant-in-Aid in both England and Northern Ireland than we assessed as necessary for this stage of our maturity to exercise our functions to the scale and scope Parliament and the Assembly intended in establishing the OEP. In England we received 82% of the resources we assessed were required, in Northern Ireland 87%. This was also true in previous financial years. As a result, we are not yet fully established.

The later confirmation of our funding in Northern Ireland, and the restrictions on our headcount in England each also hindered our ability to deploy our resources in the optimal way to maximise value for money and what we could achieve.

We set out the implications of this reduced funding in our Corporate Plan, which we published in July 2024. These included that our scrutiny would be restricted principally to two of the ten goal areas of the EIP for England, and in Northern Ireland to two of the six strategic outcomes of the then draft EIP for Northern Ireland. We also explained that we could not add additional capacity to support investigations and other actions to respond to potential non-compliance with environmental law across our jurisdictions.

Financial year 2025/26

DAERA and the Secretary of State has each confirmed one-year funding for 2025/26 at the same level in cash terms as 2024/25, in what we recognise as a challenging fiscal context. Defra has removed the previous limitation on our headcount, allowing us to deploy resources in the ways we expect to make the most difference for environmental protection and improvement. We report to Defra on the headcount we have.

Our assessment of the resources we need has remained broadly stable, in real terms. The allocation therefore continues to fall short of what we assess as necessary to fulfil our functions in the way intended. The gap is increased this year, given growing demand and the persistent impact of pay and other inflation. In England we received 82% of the resources we assessed were required, in Northern Ireland 87%.

As a result, we have again prioritised rigorously, in line with our strategy. We explained in our Corporate Plan, published in July 2025, that this again limits the scrutiny we can apply to a small number of the goals, targets and strategic outcomes each government has for environmental improvement. Our planned work is, as a consequence, narrower in scale and scope than envisaged at the establishment of the OEP.

The Northern Ireland Executive agreed an EIP in September 2024. We have a statutory duty to report on progress against this EIP annually, with the first report due in 2026. We have committed resources in readiness for this in 2025/26. We have received no additional funding in relation to this new and required activity.

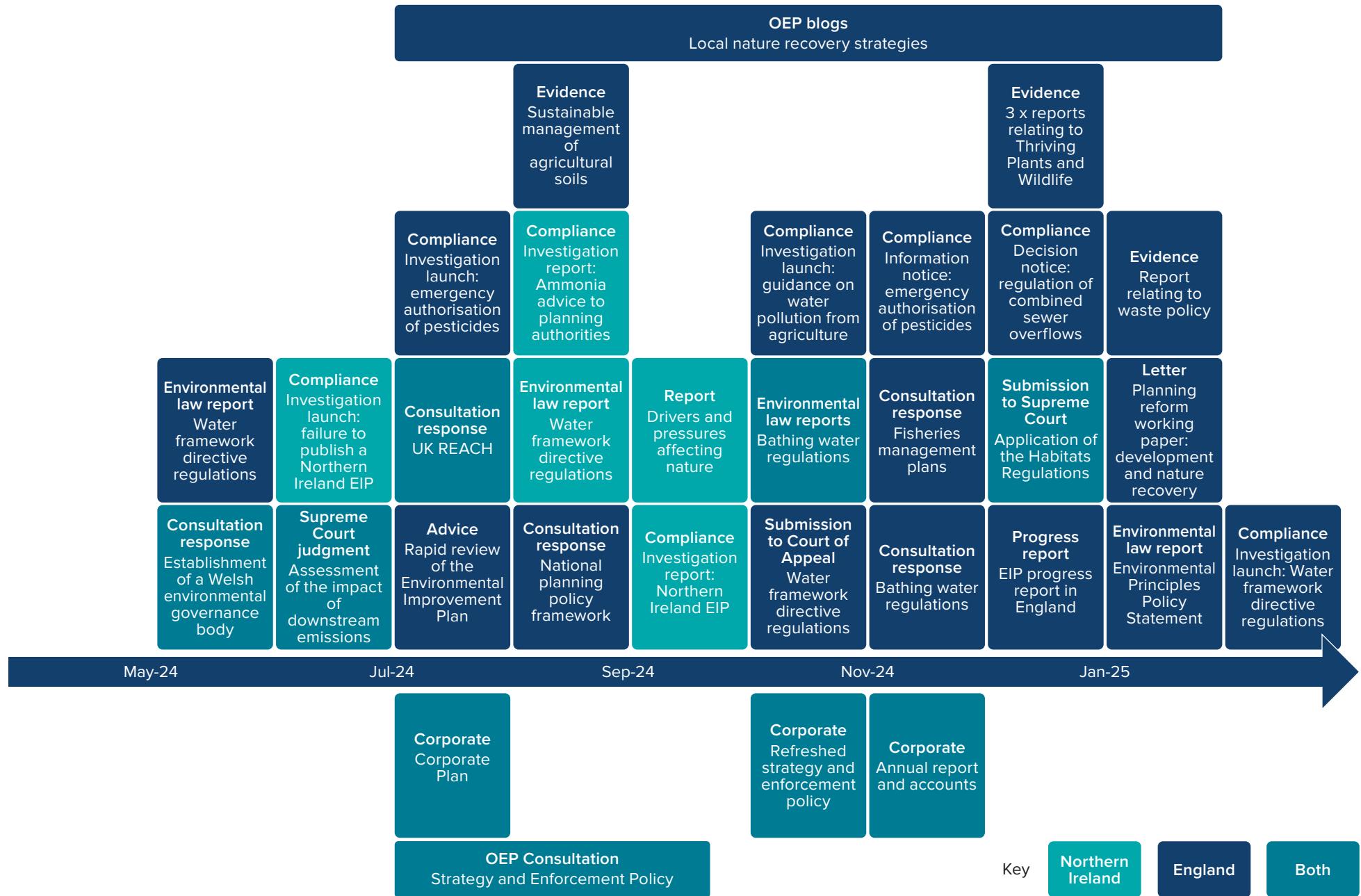
Given the greater gap between our assessment of the resources needed and those provided, the cumulative effect of funding received in prior years, growth in enquiries, and the impact of inflation, there is risk that we may not be sufficiently resourced to exercise our functions in each of England and Northern Ireland. This risk is greater in relation to our Northern Ireland functions, given the additional activity required with the EIP now in place.

Our plans this year include targeted investments aiming to generate efficiency through our functions, including by the application of artificial intelligence tools, deployment of other technology and process improvement. Nonetheless, unless our resources increase, the risk that we may not be sufficiently resourced is likely to grow each year given demand, inflation and pressures.

There is, therefore, a significant risk of a growing gap between the resources provided, and the resources needed for a fully established OEP. We will continue to make the case to Defra and DAERA for the resources we assess we need to exercise our functions fully as Parliament and the Assembly intended in establishing the OEP.

Performance summary

This report covers the period to March 2025. This is the 3rd full year since we were legally established.



Our year in numbers in England and Northern Ireland:



The general election saw the new UK Government recommit to existing long-term legally binding targets, and begin a rapid review of the Environmental Improvement Plan (EIP). In our objective to hold government to account for the **sustained environmental improvement** required in law, we provided advice in relation to this review, and the priority areas for action. We also published our third annual progress report to Parliament in England. Our report covers the period to March 2024, and we found progress to remain largely off track, and the window of opportunity to be closing to change trajectories for government's stated ambitions to be achieved. We signal the opportunity of the rapid review to set a different course.

Through our scrutiny and compliance activity, we contributed to Northern Ireland's first EIP being adopted in September. In the absence of a Northern Ireland EIP, we reported to DAERA and the Assembly on the drivers and pressures relating to biodiversity decline, to provide a comprehensive assessment of how things are, and as a basis for future scrutiny.

We are evidence-led. We increased the amount of resources we spend generating evidence to underpin all our work, expanded the range of ways in which we secure that evidence, and made more of this available publicly, in line with our aim to be as transparent as we reasonably can. The evidence we generate underpins the issue-based approach we take, as we set out in our strategy.

Good environmental law, which is well implemented, is a key way in which the environment can be effectively protected, and improvement can be sustained. Our activities to support our objective for **better environmental law, which is better implemented** increased in year, as a number of long-term projects came to conclusion and after the restoration of the political institutions in Northern Ireland in February 2024. We provided advice and evidence to government, departments of the Northern Ireland Executive and Parliament on ten occasions. Our advice focused on priority areas in the environment and environmental law we set out in our corporate plan.

We published and laid before Parliament or the Assembly four environmental law reports covering issues relating to the implementation of key laws protecting our lakes, rivers and coastal waters, and providing for their improvement. Across these, and our broader work, we found ineffective implementation of laws which are broadly well designed to be a key barrier for progress and the outcomes the laws intend to achieve.

Given this, we also reported on the implementation of new duties for how ministers must take the environment into account when making policy at an early stage after their introduction. In this, and our work relating to the implementation of Local Nature Recovery Strategies, which we completed in year, and published in 2025/26 we aim to support effective implementation from an early stage by identifying good practice, and opportunities for improvement.

We intervened in three judicial review claims brought by others, and judgment was made in the matter of our first intervention they year before. Our interventions aim to provide evidence which supports the court provide clarity in the law, so that it can be effectively implemented. The court stated it found our first submission particularly helpful in reaching its judgments.

Environmental laws can only deliver the outcomes for the environment intended if they are complied with. To support our objective to **improve compliance with environmental law** by public authorities, we operate a complaints process so members of the public can raise suspected failures to comply with environmental law by the public authorities we oversee. The number of enquiries we received increased by 23% this year, after a 47% increase the year prior. We received 50 complaints, compared to 32 the year before.

Our investigation and enforcement activities reached their next stage of maturity in year. We closed our first two investigations, with public authorities having acted to resolve the compliance issues we raise. We initiated five new investigations. We have seen progress in the matters subject to a number of these complex and serious compliance issues. We judge that this endorses our strategic approach to resolve opportunities as early as possible, and without recourse to court processes where possible.

We aim for the **organisational excellence and influence** that will support us to achieve these objectives. We refreshed our strategy in year, after the welcome contribution of stakeholders through our consultation. We made good progress in implementing our approach, including in how we manage intelligence and information in support of all our work, and expanding our approaches to engagement in generating, and sharing our findings. Our staff engagement remained very high. At the end of the year, we completed research into stakeholder perceptions of our effectiveness and impact, which supported the contribution we have made.

Through this report, and each of our objectives we provide information on our work in Northern Ireland. We provide information about risks to our objectives in the governance statement below.

Financial performance and funding

In this section we compare our financial performance in 2024/25 to 2023/24.

The financial year 2024/25 marked a significant milestone as the first year in which our funding and expenditure were primarily directed to delivery of our functions and strategic objectives. This shift followed the foundational work undertaken in earlier years to establish our organisation, governance, and core capabilities. The outcomes of this transition are reflected in the increased impact and influence we have achieved, as detailed in the remainder of this Performance Report, and in the amount and nature of the funding we received, and in how we spent it.

Our RDEL funding increased by 11%, from £9.634m in 2023/24 to £10.709m including depreciation. Our resources in Northern Ireland increased significantly in this year, and we grew our work in Northern Ireland as a result. We did not seek capital funding in the year.

We remain committed to strengthening value for money and efficiency in our use of resources, including through extending our annual budgeting and planning cycle horizon to the medium term, and by investing in targeted improvements to our use of technology, and ways of working. By doing so we aim to maximise our impact and mitigate risks to our long-term financial sustainability.

Expenditure

Our total expenditure (revenue and capital) decreased slightly from £10.667m to £10.661m in the year, owing to materially lower capital expenditure (capital) than previous years, as the amount of capital investment relating to the establishment of our organisation and functions reduced.

We made notable progress in reducing budget underspend to just under 0.5% or £0.048m. This improvement reflects our strong financial controls and growing maturity in financial forecasting and allocation of resources towards delivering our mission.

Our total comprehensive net RDEL expenditure increased to £10,490m for the full year of 2024/25. This is 11% higher than the £9.433m incurred in the previous financial year (2023/24).

Of this total, 59% or £6.261m related to staff costs including secondees, this is the same proportion, but £0.747m more than the £5.514m spent in the prior year, with the growth in permanent staff costs in line with the growth of our total resources. The higher expenditure reflects 9 months of the 5% pay award made during the period (or 3.75% annualised pay uplift). 2% or £0.180m of our RDEL expenditure related to agency staff and Non-Executive Director fees, lower than the 5% (£0.443m) spent in 2023/24. Together this totals £6.441m (£5.957m 2023/24) relating to staff expenditure. Further details of our expenditure on staff costs are provided in the remuneration and staff report and in Note 2.1.

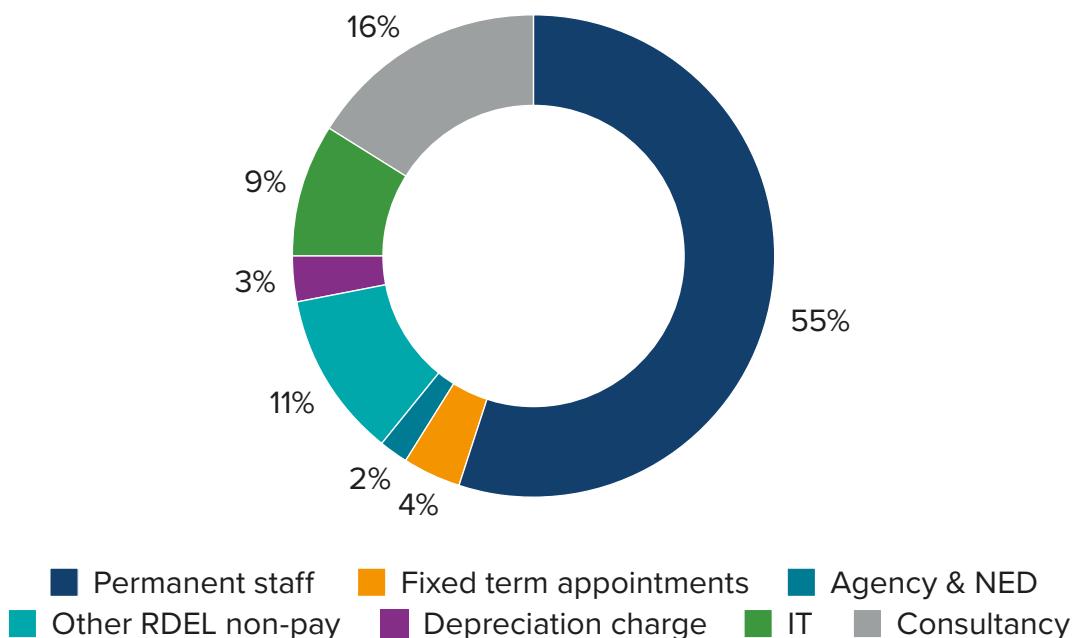
The balance of £4.049m which is 39% of total RDEL expenditure (37% and £3.476m 2023/24) is related to services provided by third party providers, consultancy, research and professional costs to support the delivery of our objectives, and (in the prior year) charges

associated with the establishment of our operations, such as those relating to our new long-term accommodation in Worcester.

The largest category of third-party expenditure relates to expenditure on research and evidence relating to our functions, currently disclosed within Consultancy Costs. This increased by 50% from £1.084m in 2023/24 to £1.625m in 2024/25. The remaining balance is Consultancy spend, £0.051m in 2024/25 and £0.022m in 2023/24. In line with Defra guidance, Consultancy costs and Research and Evidence will be disclosed separately from 2025/26.

Our RDEL expenditure was not evenly spread during the year, owing to the confirmation of our funding in Northern Ireland in June 2024 at the end of the first quarter, and the impact of the general election. We spent 19% of our resources in the first quarter, and 35% in the fourth. Whilst primarily driven by external factors, we have made improvements to our financial planning approach, with the aim of smoothing our expenditure through the year in future years.

2024/25 Total Comprehensive Net Expenditure by spend category (RDEL)



Non-current assets

We incurred capital expenditure of £0.172m (£1.235m in 2023/24) relating to non-current assets. The expenditure in 2024/25 relates to our furniture, fixtures and fittings £0.013m and IT equipment £0.159m.

Our capital expenditure in both 2022/23 and 2023/24 mostly related to non-current items connected to the establishment of our operations, primarily the acquisition and fit out of our long-term office accommodation in Worcester. This expenditure was reduced significantly following the initial set-up phase.

Funding

We receive our resources from Defra in England, and DAERA in Northern Ireland who in turn receive their funding within the budgetary planning processes operated across government

in each jurisdiction. In England, the Spending Review process in 2021 set resource and capital budgets for three financial years from 2022/23.

We sought and received increases to the grant-in-aid funding set each year as part of the Defra group planning process. This was particularly necessary as estimates of our resourcing needs made in the 2021 Spending Review were completed before we were established, and with no benefit of operational experience.

In Northern Ireland, our funding needs are considered by DAERA on an annual basis.

In the financial year ended 31 March 2025, Defra and DAERA together made Grant-in Aid of £10.709m available towards resource expenditure (RDEL) for the period including depreciation, of which £1.900m is to be recharged to DAERA. We did not seek capital funding in 2024/25.

As illustrated in the Table below, we reported an underspend of 0.45% or £0.048m at the end of the financial year. This compares to 1.6% or £0.178m in 2023/24.

The improved outturn in 2024/25 reflects our growing maturity and confidence in financial management as well as greater stability in our staff resourcing and experience.

	2023/24 Outturn (£)	Approved 2024/25 Budget (£)	2024/25 Actuals (£)	2024/25 (Over)/Under spend (£)	Total (Over)/ Under Variance (%)
RDEL Pay	5,615,732	6,262,985	6,441,026	(178,041)	(2.8%)
RDEL Non-Pay	3,631,898	4,177,630	3,775,534	402,096	10.0%
Total	9,247,630	10,440,615	10,216,560	224,055	2.2%
Depreciation	185,236	268,385	273,094	(4,709)	(1.8%)
CDEL Capital	1,234,410	—	171,567	(171,567)	(220.6%)
Total	10,667,276	10,709,000	10,661,221	47,779	0.45%

Our funding for 2024/25 and future financial years is considered in the 'Assessment of sufficiency of funding' section of this report.

Performance analysis

This report outlines our performance against our strategic objectives for the year 2024/25, our second full year of operation.

It is structured in accordance with these objectives, and includes performance information and measures relevant to our work, to provide context to our performance, where these are available. We remain a young organisation. Year-on-year comparisons should be treated with caution given the growth in our capabilities in each of our functions in England and Northern Ireland in prior years. We comment on performance trends in a small number of instances where meaningful comparison can be made.

During the year, we consulted on and adopted a refreshed performance framework as part of a review of our strategy. This includes additional performance information and metrics, along with a broader range of evaluation activities to support assessment of our performance. We have included this performance information where it is available. We will

report in accordance with this revised performance framework in future years, once all indicators have been fully developed.

Sustained environmental improvement

Government is held to account for delivery of environmental goals and targets, and its plans for environmental improvement.

What success looks like:

- Environmental trends related to EIP goals and targets will improve
- The prospects of achieving EIP goals and targets will increase
- Our annual reports will be recognised as definitive assessments of progress by Parliament, the Assembly and others

The Environment Act 2021 set out a system of national environmental governance to deliver a significant improvement in the natural environment in England and Northern Ireland.

Within this, one of our key roles is to monitor and report annually on progress being made in accordance with the EIPs for England and Northern Ireland, and towards long-term targets in England.

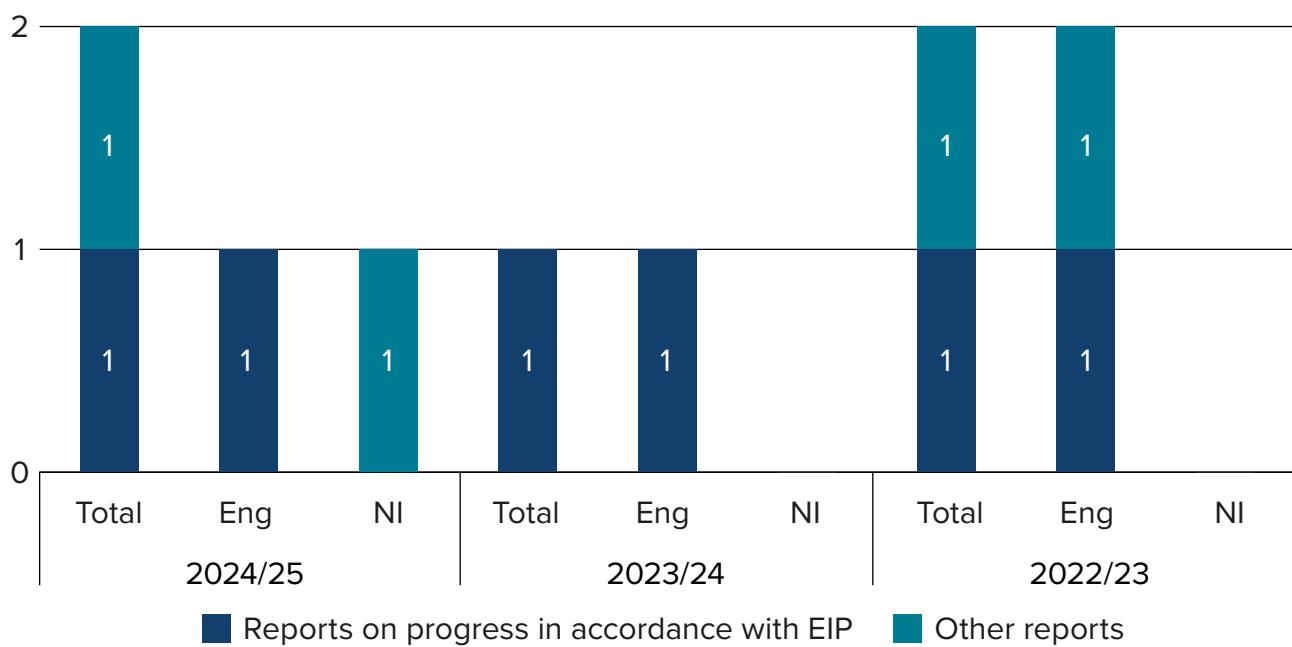
This national environmental governance is being implemented by government in England and Northern Ireland to different timetables, which affects how we have pursued our role and this objective. In 2024/25, our focus in England was on continual improvement to our established assessment approach where there is increasing evidence of the value stakeholders place on our work. In Northern Ireland, our focus was on supporting the Northern Ireland Executive to establish the framework required by the Environment Act 2021, and on laying the foundations for our future scrutiny.

Highlights:

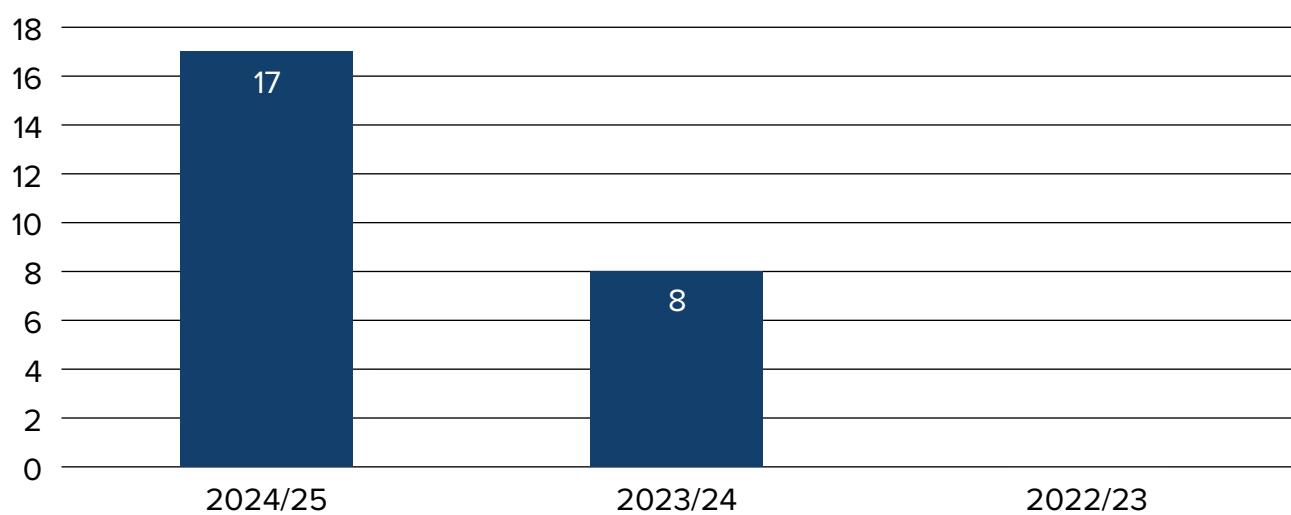
- Our third statutory report assessing progress in improving the natural environment in England providing a comprehensive and independent assessment of the prospects of future commitments being met, and stimulating scrutiny by the new UK Parliament
- Our report setting out the drivers and pressures affecting biodiversity in Northern Ireland, providing a foundational assessment of how things are in Northern Ireland, and meeting a gap in the evidence available to the Assembly, DAERA and Ministers
- Our activities contributing to the adoption of an Environmental Improvement Plan for Northern Ireland in September 2024
- Advice to the UK Government on its rapid review of the Environmental Improvement Plan for England
- An increase in the evidence we gather and publish in support of our work, allowing others to draw on it, and hold us to account for our judgments

Information and measures:

Reports assessing progress towards EIPs and targets	2024/25	2023/24	2022/23
England	1	1	1
Northern Ireland	n/a	n/a	n/a
Other reports in relation to the natural environment			
England	0	0	1
Northern Ireland	1	0	0



	2024/25	2023/24	2022/23
Evidence reports published	17	8	0



In January 2025, in England, we published our [third annual report](#) of progress in improving the natural environment on time which assesses progress made towards achieving environmental goals and targets up to March 2024. Our report concluded that progress had slowed, and that government remained largely off track to meet its environmental ambitions and legal targets. We reported the window of opportunity to be closing for the decisive action needed to redress environmental harms and change the prospects of government's ambitions being achieved. Our assessment this year included analysis of the role of nature friendly farming, and its contribution to government's goals and targets.

Box 1 – Summary of our findings of progress in improving the natural environment in England

Our integrated assessment assesses environmental trends and progress in the reporting period (the year to March 2024) towards meeting individual targets and EIP goals. We also look forward, to assess the overall prospects of achieving long-term goals and targets and consider how progress could be improved.

Environmental Improvement Plan 2023 areas	Environmental Improvement Plan 2023 goals		Past trends	Progress	Overall prospects of meeting ambitions, targets and commitments
The apex goal	Goal 1: Thriving plants and wildlife				
Improving environmental quality	Goal 2: Clean air		Green	Red	Yellow
	Goal 3: Clean and plentiful water		Yellow	Yellow	Red
	Goal 4: Managing exposure to chemicals and pesticides		Yellow	Red	Red
Improving our use of resources	Goal 5: Maximise our resources, minimise our waste		Yellow	Red	Red
	Goal 6: Using resources from nature sustainably		Yellow	Red	Red
Improving our mitigation of climate change	Goal 7: Mitigating and adapting to climate change	Mitigation	Green	Red	Red
		Adaptation	Yellow	Red	Red
	Goal 8: Reduced risk of harm from environmental hazards		Yellow	Yellow	Yellow
Improving our biosecurity	Goal 9: Enhancing biosecurity		Red	Yellow	Red
Improving the beauty of nature	Goal 10: Enhancing beauty, heritage and engagement with the natural environment		Yellow	Yellow	Yellow

Assessment rating	Past trends	Progress	Overall prospects
Green	Improving trends dominate	Good progress	Largely on track
Yellow	Trends show a mixed picture	Mixed progress	Partially on track
Red	Deteriorating trends dominate	Limited progress	Largely off track
Grey	Not assessed		

We made eight key recommendations, which aligned with the content of our advice to government on its review of the EIP. These include to get nature friendly farming right, maximise the contribution from protected sites, set out mechanisms to resolve competing demands for use of land and sea, regulate more effectively and to mobilise investment at the scale needed.

We lay our reports in Parliament, supporting Parliament in its role scrutinising government and ministers. Parliamentarians raised written questions of ministers, and select committees used our findings in their scrutiny of ministers, and as a source of evidence in support of their own inquiries. There was widespread coverage of our work in the broader stakeholder community.

Box 2 – Statement of Toby Perkins MP, Chair of the House of Commons Environmental Audit Committee, in relation to our annual progress report:

The OEP's latest progress report paints a sober picture but its forensic analysis and its clear and comprehensive recommendations offer a bad ap to improve ent to the current Government

The Committee expects the Environment Secretary to show its respect for the severity of the OEP's findings by a in a statement in the House of Commons on the measures it will implement at the earliest possible opportunity

In a survey of our stakeholders, 89%¹ of stakeholders in England consider our report to be a reliable assessment of progress. We also publish a methodological statement alongside our report and a statement of compliance with the UK Code of Practice for Statistics, which together set out transparently and in detail how we undertake our analysis and reach our judgments. Whilst our report presents a reliable and comprehensive assessment, our scrutiny of progress was hampered by a lack of detailed government plans to deliver ambitions and targets, either in the public domain or made available to us in response to the requests for information and co-operation. This co-operation in providing information was a key strategic risk for us throughout the year, as we set out in the risk section below.

To prepare our assessment, we further developed our assessment approach during the year. This included continued strengthening of our approach to assessing the prospects of goals and targets being achieved, in line with our strategy. Stakeholders continue to tell us this remains one of the most important parts of the assessment process.

¹ Stakeholders reporting that the annual progress report in England is a very or fairly reliable assessment of progress.

This year, we also reported on the extent of progress made against the recommendations in our 2024 report. Of the 52 recommendations, we found five had seen good progress, that there had been mixed progress in relation to 16 and limited progress in relation to 31. We will continue to monitor this, and aim to make similar information available across all our reports and findings, after a pilot of the suitability of this indicator, in 2025/26.

An EIP sets out government's goals for, and the steps it will take to achieve, a significant improvement in the natural environment. Shortly after being elected in July 2024, the new UK Government announced a rapid review of the EIP for England. [We gave advice to inform this review at the request of the Secretary of State](#). Our advice highlighted the need for the government to align its wider priorities to nature, rather than work against it.

We also underscored the need for transparent delivery planning information so that ambitions are underpinned by effective implementation, and identified five priority actions that will deliver benefits across EIP goal areas and the new government's stated environmental priority areas as well as contributing to meeting a number of targets. We were pleased that many aspects of our advice were taken on board in the revised EIP government published in December 2025.

Northern Ireland adopted its EIP in September 2024, 15 months after it was required by law. We therefore did not report on progress being made towards it in this period, as there was no plan to report against.

Given the delay and the plan's foundational importance to good environmental governance, we took a [keen interest in](#) the development of the plan during the period in which it was overdue. Following the restoration of the political institutions in Northern Ireland in February 2024, we [began a formal investigation in June 2024](#), and our board resolved to issue a decision notice – the final stage of our enforcement process before court proceedings – in September 2024, just before the plan was adopted.

The adoption of the EIP in Northern Ireland marks the start of the OEP's role in scrutinising and monitoring progress toward achieving its aims. We will report for the first time on progress in 2026.

The delay to adopting an EIP in Northern Ireland risked undermining the significant improvement in the natural environment the plan is required to enable. In the absence of the EIP, we undertook and [published a systematic assessment of the drivers and pressures affecting biodiversity loss in Northern Ireland](#), to provide a foundation for our future scrutiny.

Spotlight on the Drivers and Pressures Affecting Biodiversity in Northern Ireland

To know how best to act, government must first know sufficiently how things are, and why they are as they are. We conducted this assessment to provide government with the comprehensive and timely assessment it needs to plan for the future.

Our report finds that more pressure has been applied to the environment than the land and water can bear. We identify the two principal pressures causing biodiversity loss to be land use change and pollution, closely linked to agricultural intensification. In particular, this arises from excess nutrients in the form of fertilisers and animal wastes from farming and from sewage. The report concludes that agri-food industry in its current form is making unsustainable demands on the environment, alongside impacts from waste management, resource extraction, urban development and chemical pollution.

Our report identifies three areas where action should be prioritised:

- reduce pollution by nutrients from farming and sewage to take action on an unsustainable nutrient surplus in Northern Ireland
- change land use to restore habitats
- reduce material and ecological footprints. The extraction, consumption and disposal of raw materials are causing widespread damage to biodiversity within Northern Ireland and beyond.

We published eight separate studies, providing detailed evidence supporting our work, alongside our report.

The report has also provided the foundation for targeting the scrutiny we aim to apply in the years ahead, through identifying the most significant drivers and pressures of decline, and the opportunities for action to remedy. Activity to scrutinise the management of nutrients in Northern Ireland, using a range of our functions, forms the most significant aspect of our work programme in Northern Ireland in 2025/26.

Our scrutiny of environmental progress is enabled by a range of evaluation, evidence gathering and research activities undertaken by our own staff and through working with a wide range of experts in environmental science, law and practice. This year, we successfully scaled up our programme of research and evidence gathering to support our monitoring of environmental progress, and wider work programme. We published 17 reports on our website, compared with eight in the prior year. We are committed to publishing these so that the evidence we consider is available to government, and other stakeholders to inform their work, and to enable others to hold us to account for our judgments. This increase was reflected in a 52% increase in our expenditure on consultancy, research and evidence activities, compared to the prior year.

Spotlight on evidence gathered in relation to the marine environment

Our strategy sets out the issue-based approach we take so that our work is purposeful, proportionate, and makes the most difference. Under this approach, we gather evidence relevant to our work to identify issues which might be addressed or improved through our activities, take active decisions about whether and how we respond to the issues we identify and then take action in the way we consider will achieve the most for environmental protection and improvement.

Our programme of work relating to the marine environment began in 2022/23. We issued a call for evidence on the drivers and pressures affecting the achievement of Good Environmental Status (GES) in the UK marine environment, undertook a review of the UK Marine Strategy to provide an updated assessment of progress towards GES, and an appraisal of the frontrunner Fisheries Management Plans. This evidence across a range of sources supported us to identify issues where targeted scrutiny by the OEP could contribute to improvement, and improved outcomes.

This evidence has supported our annual progress report. From it, we have provided contributions to a number of consultations and reviews in relation to environmental law in the marine environment, and to aspects of government's plans for its improvement – for example in relation to Fisheries Management Plans, proposals for Marine Net Gain, and the designation of Highly Protected Marine Areas. We have begun an investigation into whether Government failed to take the necessary measures to achieve a legal target to achieve Good Environmental Status by 2020 and have also gathered further evidence in specific areas, such as by-catch, and marine noise, to determine whether the policy and regulatory levers will deliver the commitments made.

This demonstrates our strategy, and how we deliver our values to be evidence-led and purposeful in our approach.

The evidence we gather underpins our scrutiny of key plans and strategies underpinning delivery of delivery of EIP goals and targets. We did not complete all the activity we planned in the year, as government did not progress all of these as quickly as we expected. In particular, we did not scrutinise the Nutrient Action Plan for Northern Ireland, as this was not published by DAERA. This now forms part of our work programme for 2025/26.

Better environmental law, better implemented

The environment is protected and improved, and people are protected from the effects of human activity on that natural environment, through better design and implementation of environmental laws

What success looks like:

- There will be improvements to the design of environmental law as a result of our scrutiny and advice
- Public authorities will act to improve the implementation of environmental law, where we identify weaknesses or opportunities to do so.
- Significant risks to environmental protection and improvement identified in our work will be recognised by Parliament and the Assembly when making law.

We work towards better environmental law which is better implemented by providing advice and evidence to government, Parliament and the Assembly as they consider changes to the law, by monitoring and reporting to Parliament and the Assembly on how well environmental law is implemented in practice, and by seeking clarity in the law where lack of clarity may have an impact on the effective implementation of the law.

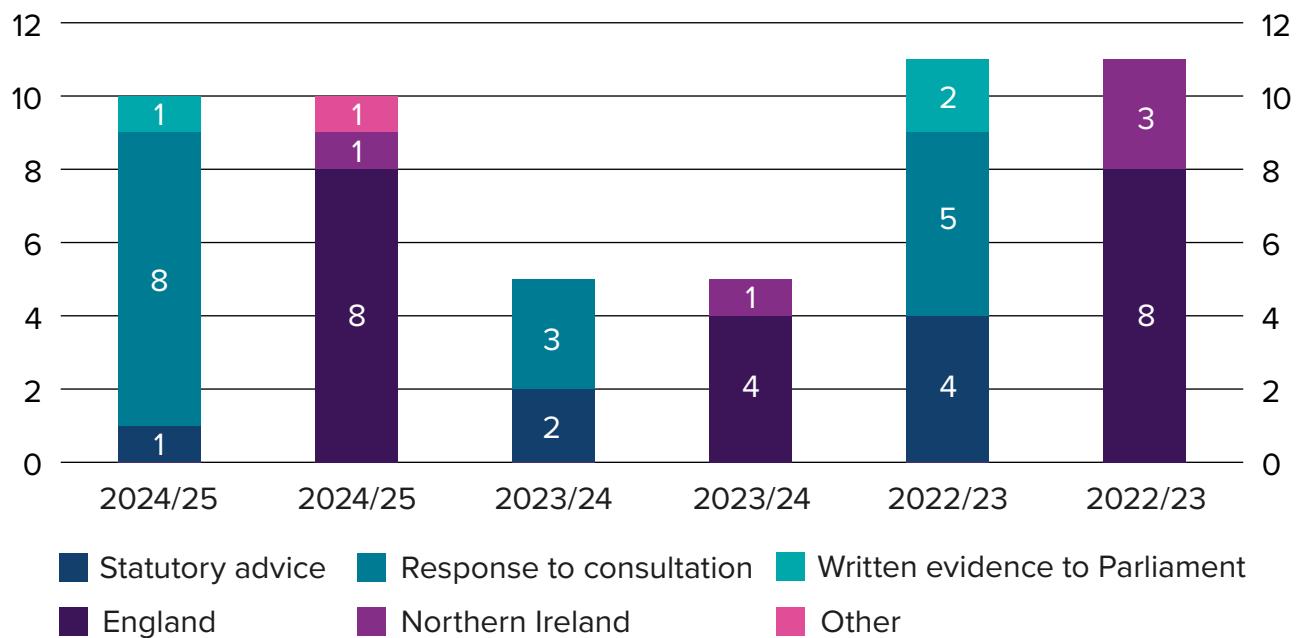
Our corporate plan sets out priority areas for our work, which for this reporting year were particularly in relation to improving nature, clean water and effective environmental governance.

Highlights:

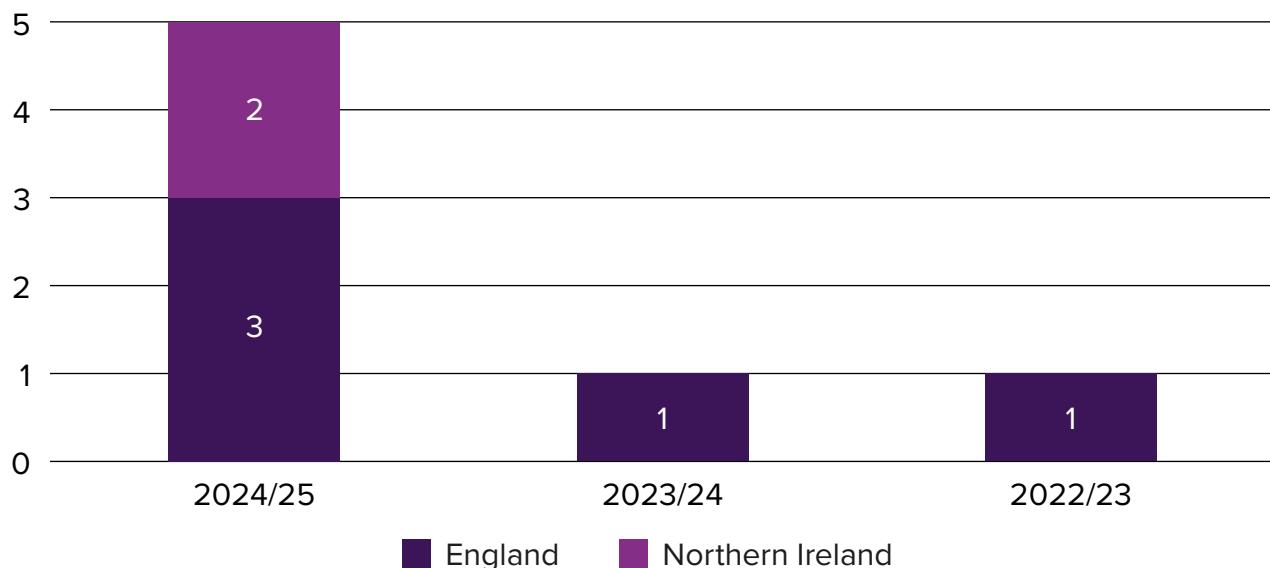
- Our first environmental law reports in Northern Ireland, covering laws relating to clean water, and protecting our most important sites for nature, shining a light on these important issues and making recommendations for improvement
- Environmental law reports relating to clean water in England providing a comprehensive assessment of the implementation of current environmental laws, and evidence for any future consideration of reform
- Targeted recommendations in relation to law and policy relevant to achieving environmental goals and targets, with double the number of advisory activities completed compared to the prior year
- The outcome of our first intervention in a judicial review case brought by others, helping bring clarity to how downstream emissions should be taken into account in development for fossil fuel extraction

Information and measures:

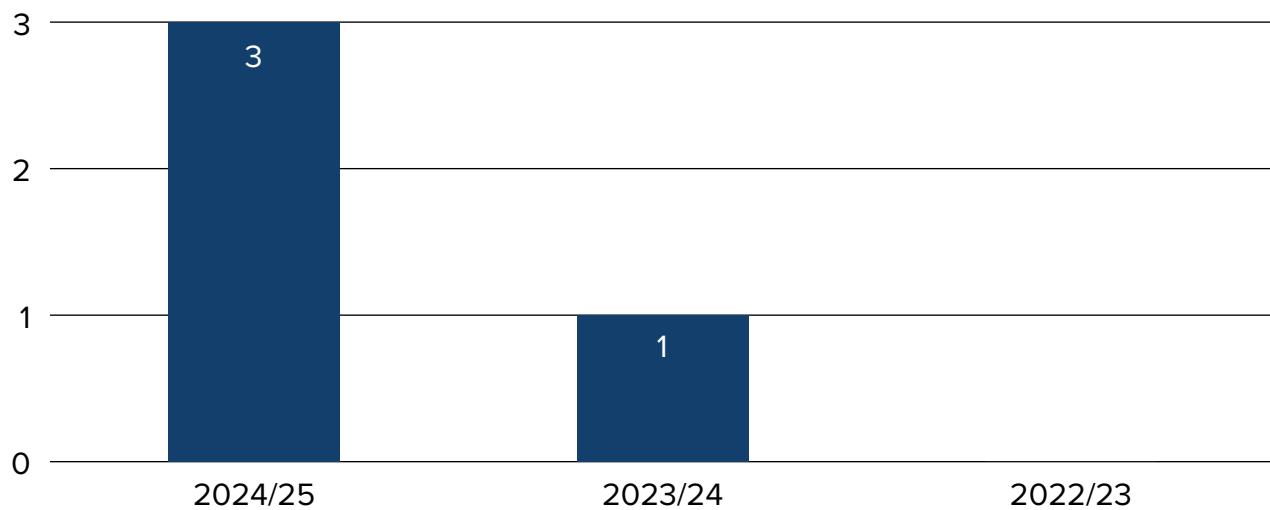
Advisory activities	2024/25	2023/24	2022/23
Number of advisory activities	10	5	11
Type of activity			
Statutory advice	1	2	4
Response to consultation	8	3	5
Written evidence to Parliament	1	0	2
Jurisdiction of activity			
England	8	4	8
Northern Ireland	1	1	3
Other	1	0	0



Environmental law reports	2024/25	2023/24	2022/23
Environmental law reports – England	3	1	1
Environmental law reports – Northern Ireland	2	0	0



	2024/25	2023/24	2022/23
Interventions in proceedings brought by others	3	1	0



The measures set out above indicate an expansion of our work in relation to this objective. The volume of our advisory activities, reports and interventions to support clarity in the law each at least doubled, compared to the prior year.

In part this reflected the external context. During 2023/24, the political institutions in Northern Ireland were largely not in place, and we were therefore not able to lay reports before the Assembly in respect of Northern Ireland environmental law. We laid two reports in the Assembly this year, and one in the first week of 2025/26, as we brought a number of longer-term activities to conclusion. We are unlikely to replicate three environmental law reports in a similar period in Northern Ireland in future.

In part, and notably in relation to advisory activities, this increase in activity reflected the greater body of evidence on which we can draw after two fully operational years, and the culmination of a number of long-term projects which had commenced in our first years.

We completed a range of activities relating to clean water this year. We published separate environmental law reports relating to implementation of the Water Framework Directive (WFD) Regulations and the Bathing Water Regulations in each of [England](#) and [Northern Ireland](#), and responded to consultations, intervened in a judicial review and provided information to the UK Government's independent water commission drawing on the findings of our earlier work.

Spotlight on our work in relation to the WFD Regulations

The WFD Regulations are key laws to protect and improve the water environment in England and Northern Ireland. They reflect an integrated, outcome-based approach for assessing and managing all major river basin districts. We began a review of the effectiveness of the implementation of these regulations in late 2022.

In [May 2024 in England](#), and [September 2024 in Northern Ireland](#), we published our reports setting out our analyses of the state of the water environment, and the effectiveness of the WFD Regulations and their implementation. Though our conclusions and recommendations differ in each jurisdiction, we found that ambitious targets to improve the water environment have not been backed up by sufficient, tangible measures or investments to achieve them. As a result, outcomes are not being achieved, and targets are likely to be missed, probably by a significant margin. We also highlighted areas where the authorities may not have complied with the law.

Our reports conclude that the approach of the WFD Regulations is broadly sound, but is not being applied as it should and therefore not delivering as intended. Plans developed under the regulations are too generic, with specific environmental objectives for individual water bodies missing in Northern Ireland, and a lack of sufficiently tangible and detailed programmes of measures to meet objectives in practice in both jurisdictions.

Our reports also note that the framework of water law and policy in which the WFD Regulations operate is complex and fragmented. We therefore recommended that governments review the coherence of the WFD Regulations with other water law and policy and broader environmental and sectoral law.

In Northern Ireland DAERA accepted 15 of our 16 recommendations in principle. The other became redundant when DAERA decided on a change in its approach.

In England, our report made recommendations in relation to the objectives set for 2027, and to strengthen the legislative framework and its governance and application. The Secretary of State's response welcomed our report and accepted our key conclusion that not enough progress had been made in improving the water environment. It said that this was due to a lack of investment and action over the 15 years since the first River Basin Management Plans (RBMPs) were produced, and that our recommendations would be considered further as part of a wider review of the water sector regulatory system.

That review is now being taken forward through an independent Water Commission. We have provided information to that review, including [submission of evidence in April](#), on the basis of our report on the WFD Regulations and our wider work.

Implementation can be more effective if the requirements of the law are unambiguous. We therefore also drew on our report to intervene in judicial review proceedings brought by the Pickering Fisheries Association. Our intervention did not make arguments on the specific facts of the case, but sought to support the Court to provide clarity in the law. The Court of Appeals' judgment, delivered in April 2025, included a detailed summary of our submissions and report, and found our legal analysis "essentially correct". It confirmed that Defra and the Environment Agency had failed to comply with the WFD Regulations in certain respects.

In March 2025 we launched an investigation into the potential failures by Defra and the Environment Agency to comply with environmental law identified in our report. This investigation is intended to confirm the legal requirements not clarified by the court in the Pickering case, hold the relevant authorities to account, and ensure any future reform can benefit from full understanding of the issues in implementing the laws as they are.

Collectively, these actions show how our functions can work together coherently to seek improvement in environmental protection and outcomes.

In this and our wider scrutiny of environmental law, some repeated themes have emerged. We have generally found the design of environmental to be broadly sound and capable of being implemented, albeit with opportunities for improvement. We have found the intended outcomes more frequently hindered by poor implementation, and a need for greater focus on the conditions for good implementation such as good governance, sufficient delivery planning, the availability of skills and resources, and monitoring and evaluation.

In our report on the laws for terrestrial and freshwater protected sites in Northern Ireland, for example, we found not enough sites being designated, and the condition of those that are designated getting worse rather than better. That report was completed during the reporting period and was published and laid before the Assembly at the start of April 2025. We made recommendations for improvements in the areas of governance, resourcing, monitoring, evaluation and reporting, as well as designation, regulatory tools and enforcement.

Box 3 – Statement of Minister Muir in relation to our report on the designation and management of protected sites in Northern Ireland.

While I am pleased that the Report has found that the legal framework is largely fit for purpose it is clear that ownership of the natural environment has not been as robust as it ought to be and the OPI's constructive proposals to turn this around are welcome

Through each of our latest protected site has been the wake-up call for what is needed across if not all of our protected sites I will now work at pace with officials to review the evidence and consider the recommendations

In England, we published our review of the effectiveness of the implementation of the Environmental Principles Policy Statement (EPPS) in February 2025. This cornerstone of environmental governance, introduced in the Environment Act 2021, aims to put the environment at the heart of government policy making. Recognising our broader findings on challenges in implementation, we decided to conduct this review at an early stage to

help identify any areas where practices could be improved before they become ingrained, so that these important principles can deliver fully and as intended, for the environment. We reported positive early signs, while also highlighting a need for stronger leadership and for more to be done to strengthen the EPPS to better reflect legally binding targets and government's strategies and plans to help increase the prospects of meeting them.

Similar to this report, in 2024/25 we also undertook an early assessment of the development of Local Nature Recovery Strategies required in England and their contribution to national nature recovery commitments. [We published our report in June 2025.](#)

Though challenges in implementation featured in a number of areas of scrutiny, our reports on the Bathing Water Regulations [in England](#) and [Northern Ireland](#) identified most aspects of these regimes being followed in practice. At the same time, we highlighted that the regulatory requirements have not kept pace with the changing ways in which society uses rivers, lakes and coastal waters for recreation. We therefore made recommendations in these reports, and [a response to a government consultation in England](#), as to how the regulations could evolve. These included extending the regime beyond its current focus on bathing and a fixed, summer bathing season to cover other activities and periods of recreational water use.

In England, the government has subsequently announced its intention to proceed with many of the changes that we recommend and upon which it consulted. In Northern Ireland, DAERA has formally identified a number of new bathing water sites, after our report had noted that this process had been on hold for several years. DAERA also agreed that it was timely to consider the wider need to update the regulations and committed to a future review of the regime.

Whilst our activity increased, we did not complete all activities as quickly as we expected. We did not publish our intended reports in relation to the designation and management of protected sites in England, nor on the implementation of inspection regimes. These will now be published within our work programme for 2025/26. The delay reflects some operational challenges in completing these activities to the timetable expected, and some adjustment to the scope or timing of the reports in light of the evidence gathered, or changes to the external context, which delayed publication plans.

Beyond our reports, we provided targeted advice to ministers and government departments when changes to environmental laws were proposed, and responded to selected consultations. We did so ten times during the year, mainly in England, and mainly in relation to issues connected to the priorities set out in our corporate plan. These contributions draw on the evidence and insight gathered across our scrutiny of environmental law and improvement. Where we prioritise to and have a particular contribution to make, we contribute across environmental domains, for example in responding to the then [UK Government's consultation in respect of changes to the UK REACH regime for the regulation of chemicals.](#)

We have a statutory role to advise government where changes to environmental law are proposed. The UK Government has proposed changes to environmental law within its reform of planning law. We [responded to the working paper on Planning reform](#) in February 2025, and have since continued to take a keen interest in the changes proposed to the framework for environmental protection within planning legislation. As a result, we have provided statutory [advice to the Secretary of State](#) in May 2025, following the government's introduction of the Planning and Infrastructure Bill in March 2025.

Alongside our scrutiny and advice activities, our interventions in court proceedings brought by others can play an important role to clarify the expectations of environmental law, so that its implementation can better protect and improve the environment. We intervened in three cases during the year, where we judged our contribution may assist the court. This drew on the evidence and analysis gathered through our broader scrutiny work, in relation to clean water, the EPPS and application of the Habitats Regulations. The court made its judgment in relation to our first intervention, undertaken in the prior year. This related to the correct interpretation of Environmental Impact Assessment Regulations.

Spotlight on our intervention in the case of R (Finch) vs Surrey County Council & others

We were given permission to intervene in our first case by the Supreme Court in April 2023, and provided written submissions to the Court in May. The hearing took place in June 2023.

The case concerned the question of whether the greenhouse gas emissions which will occur when oil is burnt as fuel must be included in the environmental impact assessment (EIA) required before consent is given for the extraction of the oil.

Our submissions did not take either side in the case. Instead, we saw opportunity for the Court to clarify the law, in order to ensure proper decision-making that enhances environmental protection. It was our view that the decisions of lower courts could have an adverse effect on sound decision-making and therefore reduce environmental protections.

The Supreme Court published its judgment in June 2024. It found that the downstream greenhouse gas emissions should be taken into account.

A number of the points we made in our submissions were adopted or endorsed by the Court and there is now clarity in the law relating to the correct approach in the EIA regime to the assessment of downstream greenhouse gas emissions for new fossil fuel projects. Much of the reasoning in the majority judgment can be extrapolated to take a principled approach to the assessment of indirect effects in a wider range of projects. There were four interveners in the case. The OEP was the only intervener specifically mentioned by the Court, with Lord Leggatt, on behalf of the Court, stating in his judgment, “I have found particularly helpful submissions made by the Office for Environmental Protection.”

Our submissions influenced the reasoning of the Supreme Court in reaching its conclusion which brings clarity to the law in this area, enhancing environmental protection.

The judgment has since been applied in a number of cases relating to proposed new fossil fuel extraction projects, where it has been made clear that the downstream emissions must be properly assessed as part of the relevant EIA.

In June 2025, government produced specific guidance for assessing the effects of downstream emissions on climate from offshore oil and gas projects in response to the judgment.

Improved compliance with environmental law

Government and other public authorities abide by environmental law so it can protect people and protect and improve the environment as intended

What success looks like:

- Public authorities' compliance with environmental law overall will improve as we undertake our role
- Where we identify failures to comply with environmental law, public authorities will take the necessary steps to remedy them
- Stakeholders will have confidence in our enforcement functions as an effective route to secure compliance with environmental law

Public authorities should comply with environmental law, so that they can protect and improve the environment as intended. We hold public authorities to account for their compliance with environmental law, and challenge and seek to remedy serious failings through our targeted activities.

Highlights:

- Resolution of the issues raised in two investigations, leading to us conclude them and set out our findings in investigation reports. These are our first completed investigations.
- Agreed and early resolution to five further matters with public authorities, without use of our formal investigation powers. These resolutions are published on our website
- An increase in the volume of our activities to improve compliance with environmental law, with five new investigations begun in the period.
- Progress being made towards resolution in all investigations open in the period

Box 4 – Complaints and Enquiries

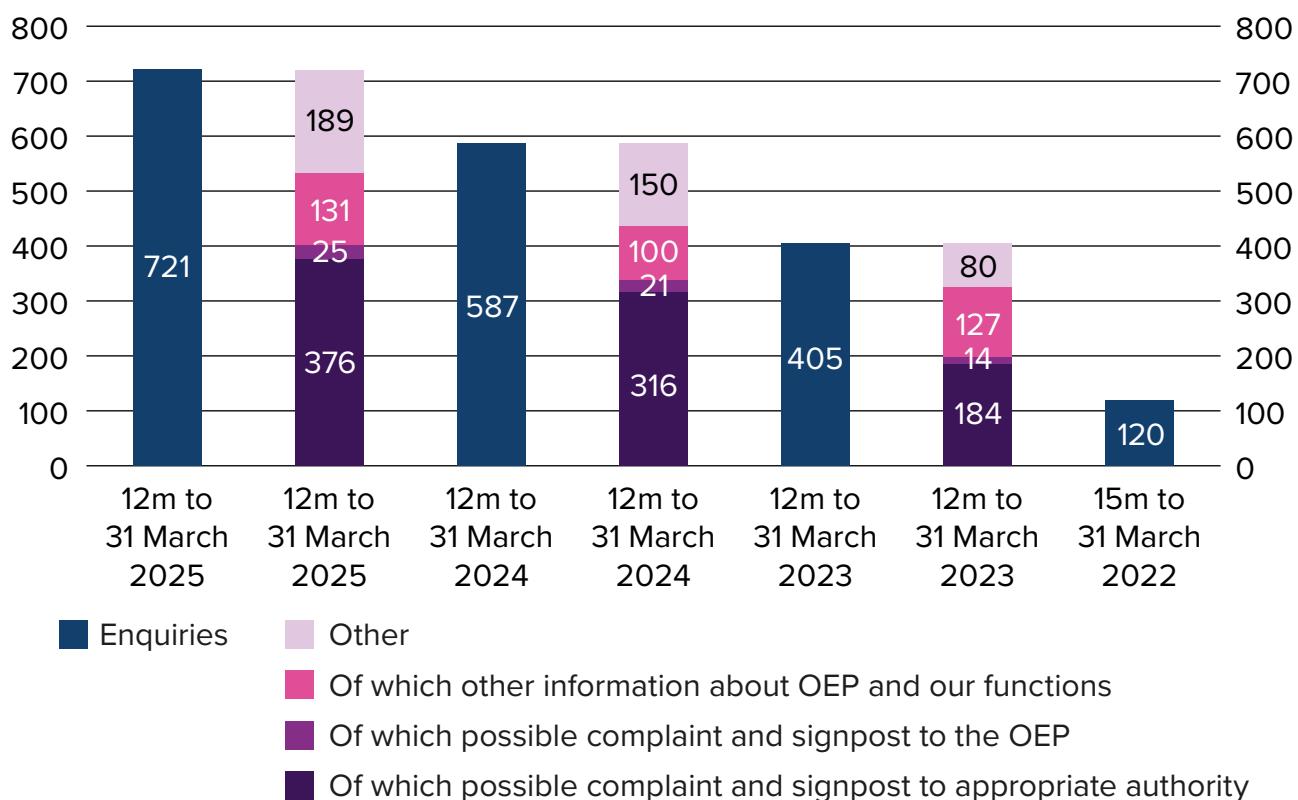
Receiving and assessing complaints about potential breaches of environmental law by public authorities provides us with important information that can inform all our work. We consider and respond to every complaint we receive. However, our role is not to act in every case, nor to seek individual redress for those who complain to us, nor to provide compensation.

Rather, we assess the issues and analyse the evidence to identify breaches which may be serious from one, or a number of, complaints. We can investigate serious cases which we prioritise. Where we investigate, this is to determine if a public authority has complied with the law, and if it has not, to establish what it should do to correct the failure.

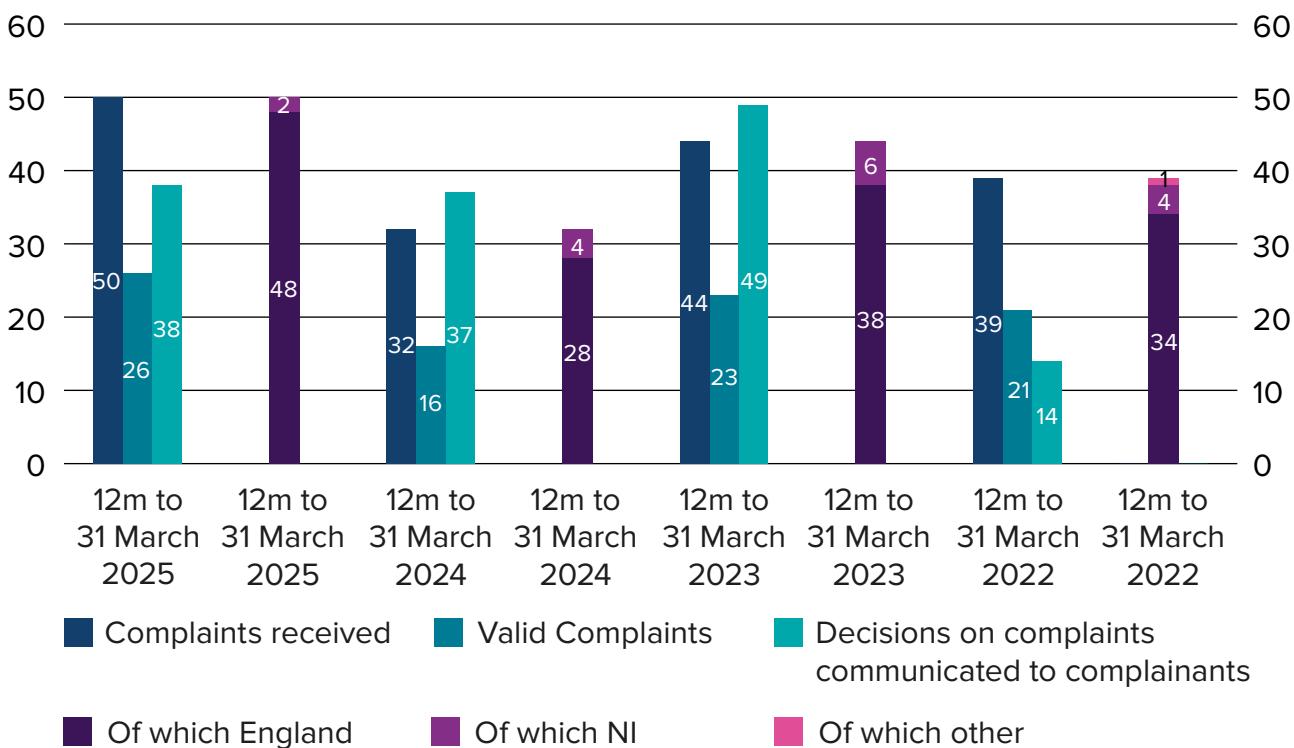
We receive enquiries from the public about a wide range of environmental matters, including potential failures to comply with environmental law by public authorities. We aim to help all those who contact us by either answering their questions directly or signposting to the best organisation to provide support or information.

Information and measures:

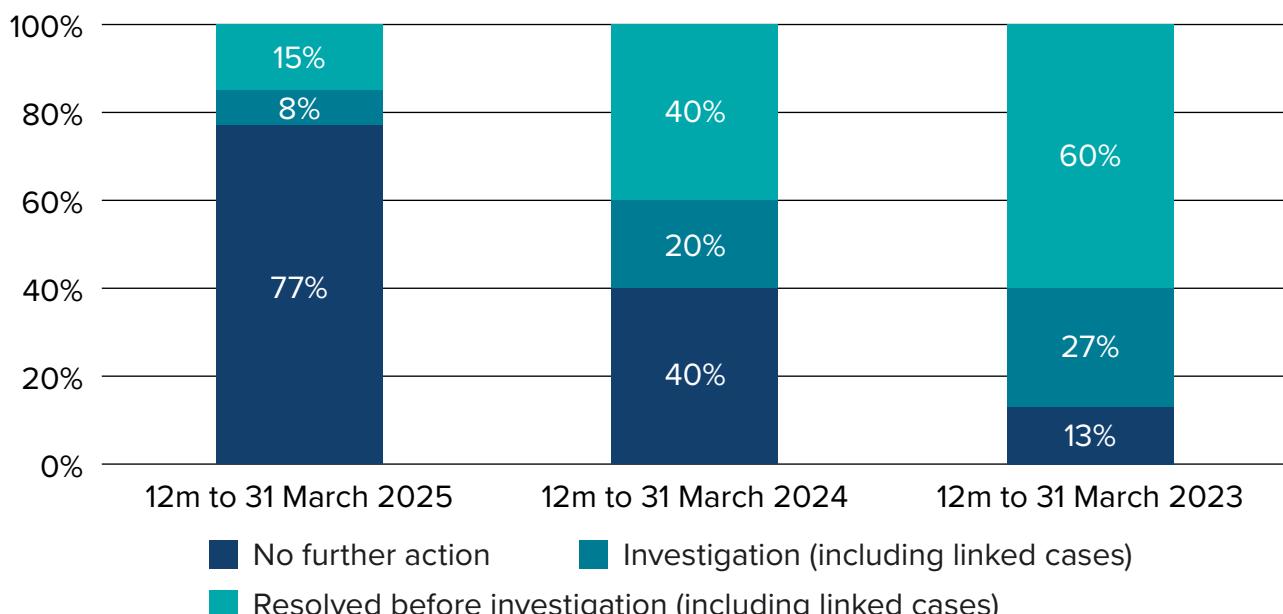
Number of complaints and enquiries received	12 months to 31 March 2025	12 months to 31 March 2024	12 months to 31 March 2023	15 months to 31 March 2022
Enquiries handled	721	587	405	120
Of which				
Possible complaint and signposted to appropriate authority	376 (52%)	316 (54%)	184 (45%)	Not available
Possible complaint and supported to complain to OEP	25 (3%)	21 (4%)	14 (3%)	Not available
Request for other information about the OEP or our functions	131 (18%)	100 (17%)	127 (31%)	Not available
Other	189 (26%)	150 (26%)	80 (20%)	Not available



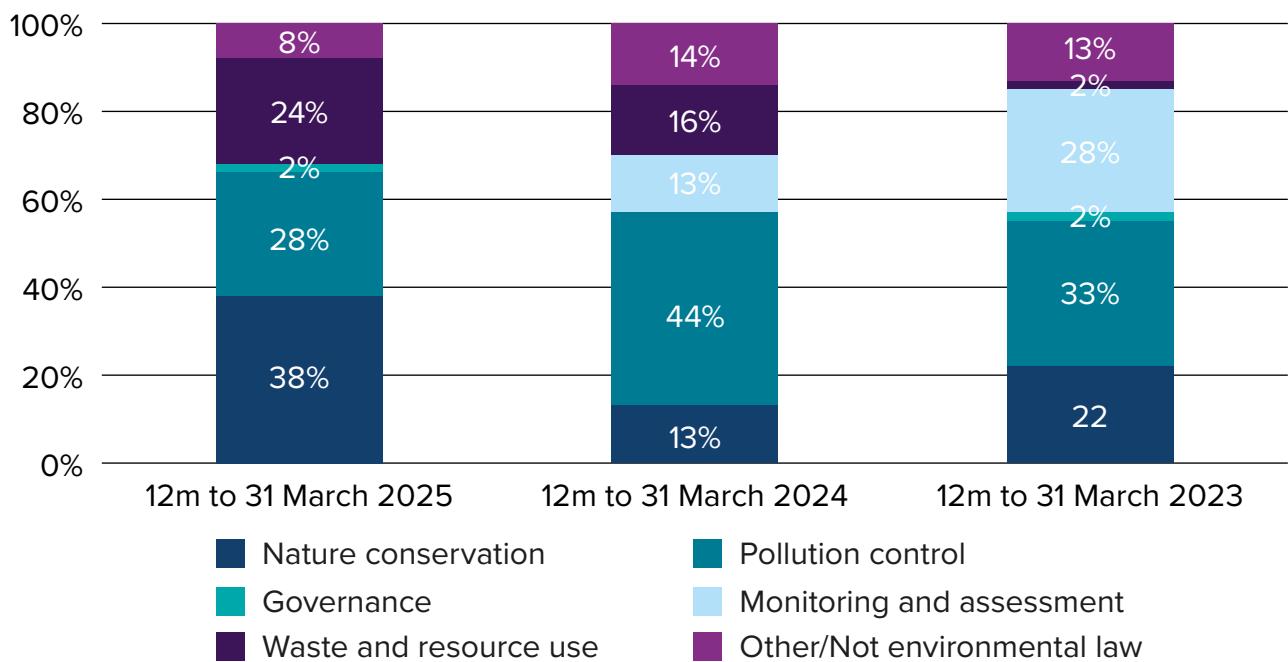
	12 months to 31 March 2025	12 months to 31 March 2024	12 months to 31 March 2023	15 months to 31 March 2022	Total
Complaints received	50	32	44	39	165
Eligible complaints	26 (52%)	16 (50%)	23 (52%)	21 (54%)	86 (52%)
Decisions on complaints communicated to complainants	38	37	49	14	138
Of complaints received					
England	48	28	38	34	148
Northern Ireland	2	4	6	4	16
Other	0	0	0	1	1



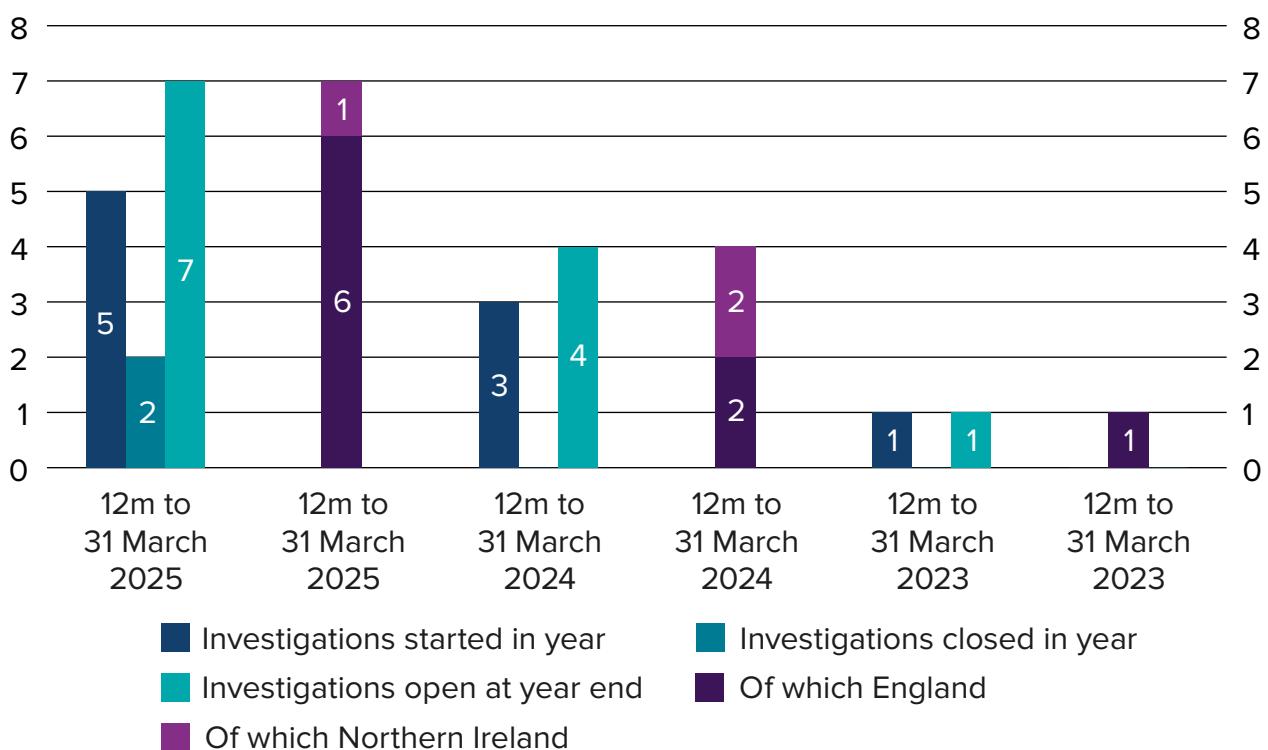
Decision outcome communicated to complainants for valid complaints	12 months to 31 March 2025	12 months to 31 March 2024	12 months to 31 March 2023
No further action	77%	40%	13%
Investigation (including linked cases)	8%	20%	27%
Resolved before investigation (including linked cases)	15%	40%	60%



Category of complaint received	12 months to 31 March 2025	12 months to 31 March 2024	12 months to 31 March 2023
Nature conservation	38%	13%	22%
Pollution control	28%	44%	33%
Governance	2%		2%
Monitoring and assessment		13%	28%
Waste and resource use	24%	16%	2%
Other/non environmental law	8%	14%	13%



Investigations	12 months to 31 March 2025	12 months to 31 March 2024	12 months to 31 March 2023
Investigations started in year	5	3	1
Investigations closed in year	2	0	0
Investigations open at year end	7	4	1
Of which			
England	6	2	1
Northern Ireland	1	2	0



The complaints we receive from members of the public provide important information on potential failures to comply with environmental law which may be serious, and broader information which supports our work across our functions. We make active use of the intelligence we receive from complaints in the majority of cases, including where we don't investigate.

We provide information, including a decision support tool, on our website to support potential complainants understand if our complaints procedure is the right vehicle for their concern. We continually improve this information. This year we have added animations and videos on how to complain, what can be complained about, and what we may typically investigate. We've also further developed frequently asked questions to explain our position on common enquiry and complaint topics, with clear signposting to more appropriate organisations.

In 2024/25, we responded to 721 contacts from members of the public, a 23% increase on the prior year, which itself was 45% higher than 2022/23. This ongoing increase in public contacts has been sustained each year since we were established. We began a transformation project this year, to support us to manage a continuing increase in contacts, by investing in our systems and technology, including investigating opportunities for targeted, controlled use of artificial intelligence.

The majority of enquiries we receive relate to environmental concerns, and a potential failure to comply with environmental law. We signpost those who contact us to the most appropriate route for their concern, which in most cases is not our complaints process, rather another public authority. By doing so we support overall efficiency for us and the public authorities we oversee, and make it more likely that the concerns of the public receive an appropriate response or resolution. This reduces the number of complaints we receive, by screening out those where we are not the appropriate step for the complainant.

We received more complaints this year than last (50 against 32 in 2023/24). A stable proportion of complaints we received were eligible complaints for us to receive, as they met the criteria set out in the Environment Act. A greater proportion of complaints this year resulted in no further action, continuing a trend of the prior year. This means that we did not take the matter forward through our investigation and enforcement function. In 95% of cases where we took no further action, this was because we judged that the complaint did not evidence a failure to comply with environmental law, and so no further investigation or enforcement action could be taken.

We retain all the information we receive through complaints and enquiries, review themes of complaints and enquiries to identify evidence of underlying issues, and frequently consider how complaints may be relevant to our other work. For example, we use complaint-derived information in our monitoring and reporting on the implementation of environmental law, or in supporting our assessment of progress towards EIP targets and goals.

We explain in [our enforcement policy](#) that we normally aim to resolve potential non-compliance we identify in agreement with public authorities. This means that we raise issues identified, and work with public authorities to understand where a failure may have occurred, whether that is serious and how it can be remedied. This may involve discussions and correspondence with the public authority, the agreement of an action plan, or other similar steps that give confidence that the compliance issue (whether or not it has occurred) has or will be remedied. [We published information about five issues we resolved in this way during the year on our website.](#)

Spotlight on complaints

We set out our approach to prioritisation in our strategy and enforcement policy. We aim to prioritise investigation and enforcement activity which can make the most difference for environmental protection and improvement, and best contribute to the outcomes environmental law is designed to achieve. As such, in some cases even where we identify evidence of a failure, we may choose not to investigate. Our strategy and enforcement policy also sets out that our approach to enforcement is focused on resolution. Where we do not prioritise matters for investigation, this may therefore be because we have received appropriate assurances on the actions being taken by public authorities.

We received a complaint in relation to reported exceedances of legally binding nitrogen dioxide air pollution standards in England and related alleged failures to comply with environmental law. In considering the complaint, we reviewed allegations submitted to the European Commission, and the outcome of legal action taken by others in closely related matters.

We found evidence to suggest that there may be ongoing failures to comply with environmental law. However, we also found that national compliance trends are improving, and remaining reported exceedances are relatively isolated. We sought and received assurances on processes in place to address and monitor remaining exceedances. We did not identify evidence to suggest a continued disregard for the legal duties under relevant regulations, following the outcome of a series of cases brought before domestic and European courts.

Overall, we assessed that the alleged failure would be serious if it occurred, but decided this should not be a priority for further action under our enforcement functions. We concluded such steps would be unlikely to drive more rapid progress, given the arrangements already in place.

We agreed with relevant government departments to closely monitor progress in this area, including through regular engagement with the relevant government officials. This will both inform our position when reporting on compliance against these standards in our annual progress assessment and report, and allow us to consider further, should progress not be made.

This year marked key stages of maturity of our investigation functions. We completed our first two investigations, and began five new investigations, meaning we had seven open investigations at year end. Our organisation is designed to be particularly flexible, so that – as an organisation of around 85 FTE – we can respond using any of our functions to target our action where it can make the most difference. Our seven current investigations are, however, a full portfolio of active compliance matters for our current capacity. Our ability to increase this, without additional resources, is constrained.

We made significant progress towards resolution in a number of investigations during the year. Our annual report of 2023/24 set out the steps we undertook last year in our investigation into DAERA's guidance in relation to ammonia emitting developments, and how this led to the withdrawal of unlawful guidance by DAERA under which planning authorities were not appropriately guided in how to take the environmental impacts of certain ammonia emitting developments properly into account in decision making. We completed our evaluation of the revised guidance DAERA published this year, concluded that this was no longer unlawful and so concluded this investigation, [publishing a report on our investigation and its findings](#).

Box 5 – Statement of Minister Muir to the Assembly referencing our investigation into DAERA’s guidance in relation to ammonia emitting developments.

When the Office for Environmental Protection does a follow-up action needs to be taken and that is what officials did

Our investigation into DAERA’s failure to comply with environmental law by not publishing and laying an Environmental Improvement Plan before the Northern Ireland Assembly began and concluded this year.

Spotlight on our investigation into DAERA’s failure to publish an Environmental Improvement Plan for Northern Ireland on time

The EIP for Northern Ireland is intended to drive how Northern Ireland’s environment is significantly improved. It is a cornerstone of the environmental governance established after the UK’s exit from the European Union. An EIP was required to be laid before the Northern Ireland Assembly and published by DAERA by 25 July 2023. This did not happen.

At the time, no Ministers were appointed in Northern Ireland. We engaged and corresponded with DAERA officials prior to and after the due date, urging action in relation to this important statutory deadline.

We received two complaints in relation to this matter in January 2024. The devolved institutions in Northern Ireland were reestablished in February 2024. We engaged and corresponded with the new Minister, and the First and Deputy First Minister as a draft EIP was brought before the Northern Ireland Executive, a number of times.

With no EIP published, we initiated an investigation on 3 June 2024 and gave DAERA an Information Notice on the same date. An information notice describes the alleged failure to comply, why we think it is serious and requests information in response. It is a necessary step before any enforcement action we can take.

Following DAERA’s response, we determined our view that DAERA had failed to comply with environmental law and that the failure was serious. On 25 September 2024, the OEP’s Board resolved to give DAERA a decision notice to this effect. In a decision notice, we set out our findings and the steps that we consider should be taken to put matters right.

However, an EIP was agreed and published shortly thereafter. We concluded our investigation, and published our report on our findings.

The investigation provided accountability for the failure to meet this important statutory deadline, and supported the conditions in which agreement to an EIP could be reached. We recognise in our report the constructive engagement and cooperation of DAERA officials and Minister Muir throughout the investigation. The Minister commended our professional, pragmatic and transparent approach to this investigation.

The adoption of the EIP marks the start of the OEP’s role in scrutinising and monitoring progress toward achieving the commitments it sets out and its effectiveness for significantly improving the natural environment of Northern Ireland.

More generally, our strategy and enforcement policy sets out how we aim to resolve matters at the earliest opportunity. We engage actively with public authorities to support steps to remedy issues brought to light through our investigations, whilst they are continuing. Government and other public authorities decided a number of steps this year, relevant to the matters subject to our investigation.

Our investigation into guidance provided to the Environment Agency, by Defra, on the Farming Rules for Water began in the autumn, following complaints on related issues. Whilst the investigation has been open, Defra has reviewed, consulted on and provided new guidance which substantively addresses our concerns.

Spotlight on Defra's guidance in relation to the Farming Rules for Water

Defra issued Statutory Guidance in 2022 which publicly sets out criteria the Environment Agency should consider when considering enforcement action under the Farming Rules for Water. We received a complaint in November 2022 which included an allegation that the guidance encourages unlawful activity by farmers.

Our analysis indicated that the guidance may have been unlawful as some of the wording was not consistent with the regulations. We considered this guidance likely to be relied upon by farmers and may therefore lead to breaches of the regulations when applying manure or fertiliser to the land, contributing to excess nutrients polluting waterways.

After obtaining and analysing information from the relevant public authorities, we set out our conclusions and sought clarification of government's position in early 2024. We were aware of cases already brought before the courts by others on some of the issues relating to the matter. We therefore decided to wait for these judgments before determining our next steps. The relevant judgment, handed down in May 2024, clarified the correct interpretation of the law.

Over the following five months we sought to agree an action plan for the guidance to be amended as soon as practicable, so that it was consistent with the Farming Rules for Water and does not induce a land manager to act unlawfully, particularly in respect of the applications of fertiliser and manure to land.

With that agreement not reached, we began an investigation into the guidance in November 2024. We issued an Information Notice setting out the details of the possible failures, and information we required in response. Defra completed a rapid review of the guidance, inviting feedback from stakeholders on whether the guidance should be amended or withdrawn and what the impacts of doing so would be. We received regular updates on progress with this review, and government's intended next steps.

In June 2025, the Government published updated guidance with revisions to the specific areas of concern under investigation by the OEP.

The complainant noted that "Thanks to the OEP's intervention on this issue, we're pleased to see updated guidance from DEFRA, which constitutes an important legal boost for the protection of our rivers."

Following a complaint, we also began an investigation this year into decisions taken by Defra to authorise the use of pesticides containing neonicotinoids in 2023 and 2024. Our investigation, which is continuing, is focussed on ensuring desired environmental outcomes are achieved through following the correct decision-making approach for emergency authorisations, specifically in relation to Defra's interpretation and application of the precautionary principle and compliance with its nature conservation obligations. In December, Ministers announced authorisation would not be given in 2025.

We focus on potential non-compliances with the law which are serious. We have begun to investigate whether Defra failed to take the necessary steps to achieve or maintain Good Environmental Status in marine waters by the date required in law. Parliament has created environmental laws which set legally binding targets of outcome in a number of areas – including those targets set within the Environment Act 2021. In England, Parliament decided such targets should form a key part of the system of national environmental governance established after the UK's exit from the European Union. This investigation considers a legal target to achieve an apex outcome in a critical environmental domain which may not have been met. Our investigation both seeks to ensure accountability for the suspected failure to achieve the target, and (if it occurred) for it to be addressed as soon as possible through the introduction and implementation of an evidenced, resourced and timebound delivery plan.

Organisational excellence and influence

We are effective and efficient, with the authority, relationships, expertise and voice to play our full part in national environmental governance.

What success looks like:

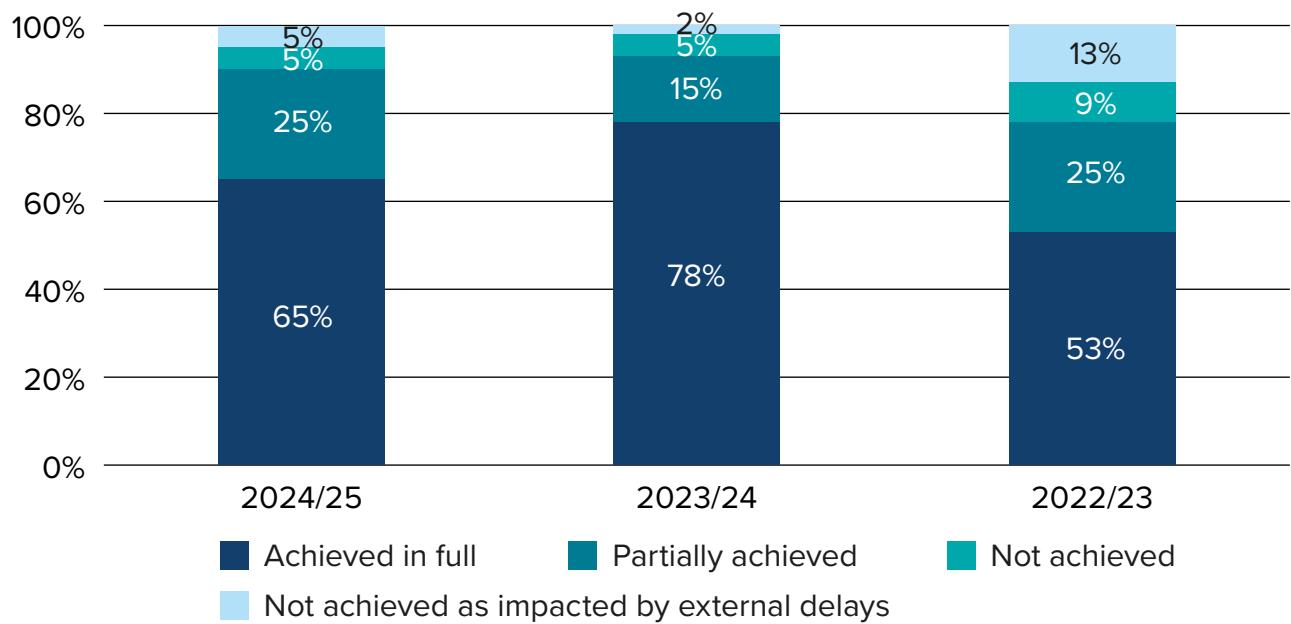
- Those who work for environmental protection and improvement will respect our work and value the role we play in each of England and Northern Ireland
- When we speak, those we are speaking to will hear, understand and act on what we say
- Our staff will be engaged and motivated to deliver our mission

Highlights:

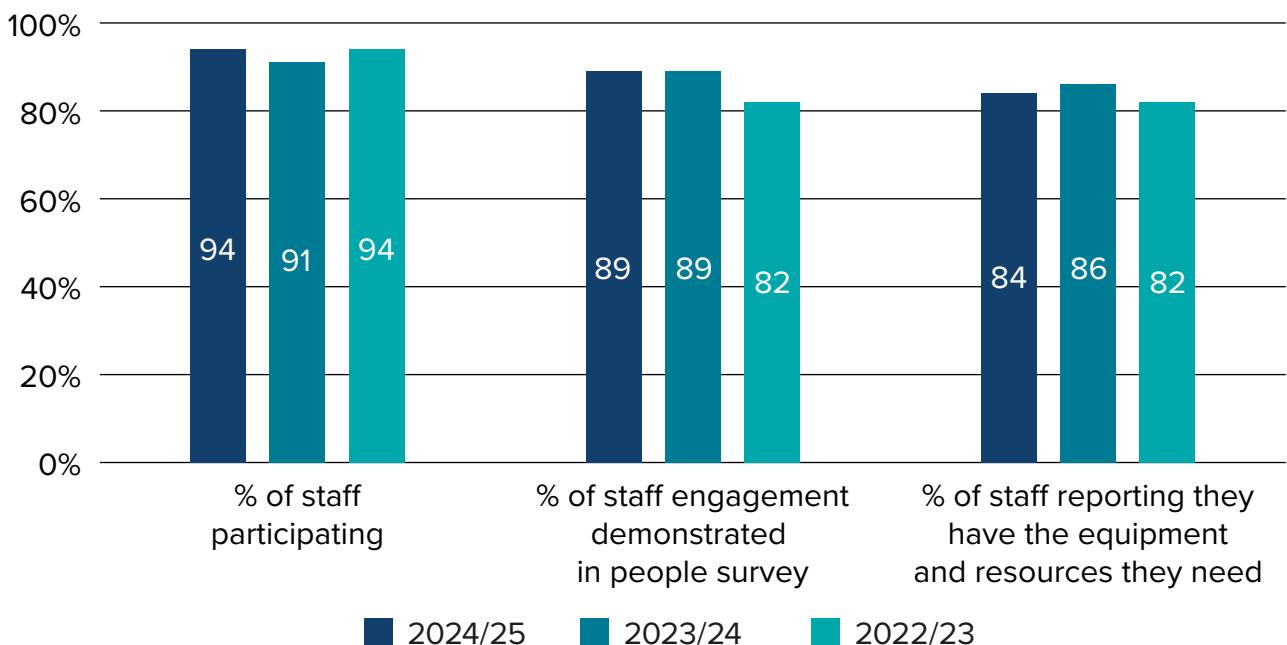
- Stakeholders endorsing the approach we take to our work through our refreshed strategy published after consultation, and through the encouraging results from our survey of stakeholder perceptions
- Our intelligence management system and function, supporting us to make good and evidence-led decisions about where and how to prioritise our action
- Improvements in our digital and IT estate to support our efficiency, including piloting targeted and controlled use of artificial intelligence
- Outstanding results from our people survey, for a third successive year
- Reduction in our underspend to 0.5% or £0.048m

Information and measures:

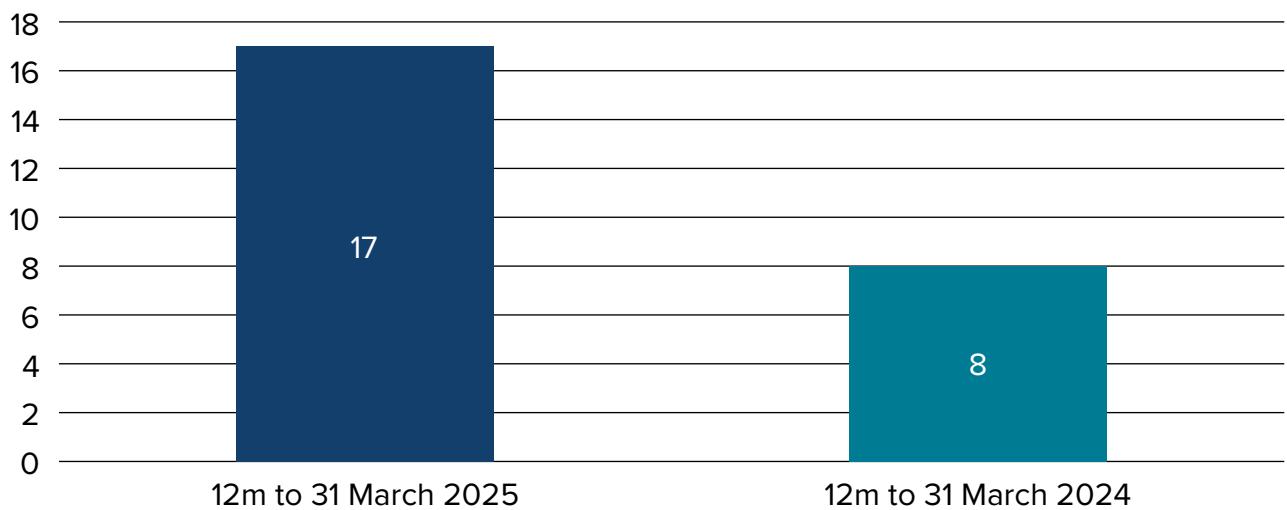
% of commitments made in our corporate plan achieved	2024/25	2023/24	2022/23
Achieved in full	65%	78%	53%
Partially achieved	25%	15%	25%
Not achieved	5%	5%	9%
Not achieved as impacted by external delays	5%	2%	13%



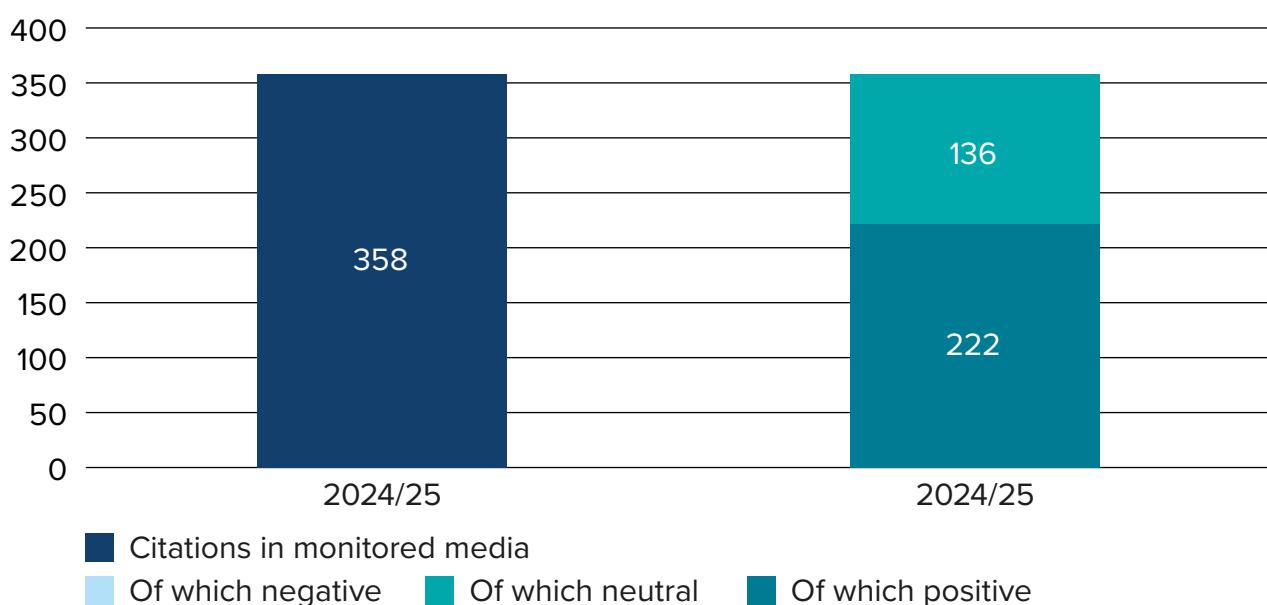
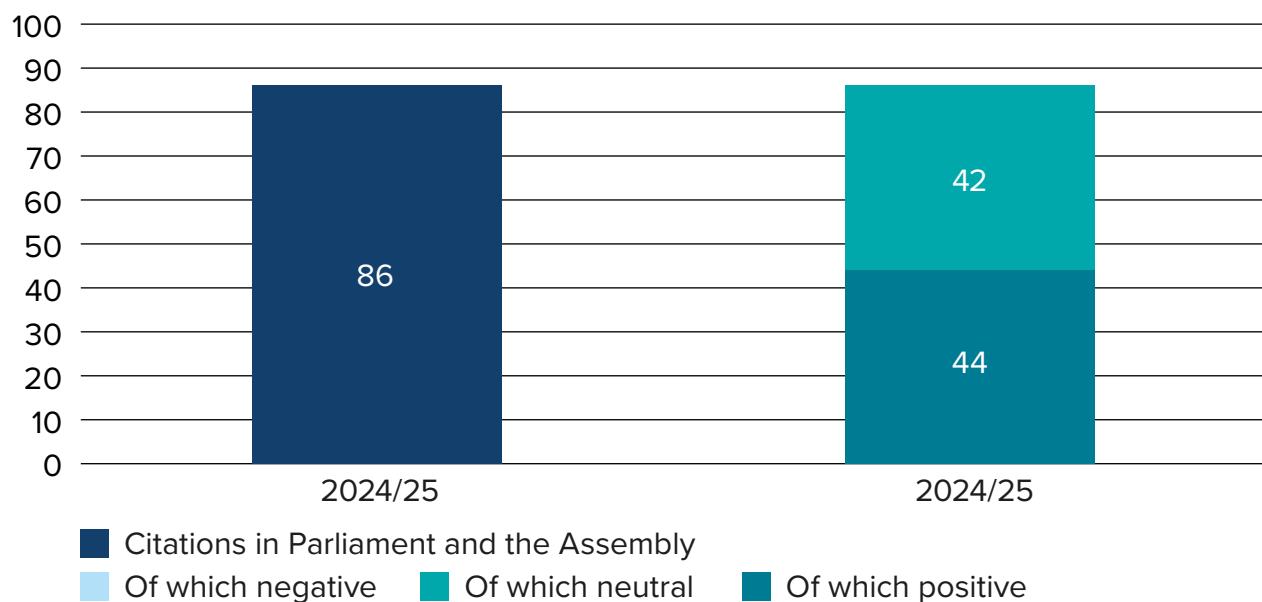
People survey	2024/25	2023/24	2022/23
% of staff participating in the people survey	94	91	94
% of staff engagement demonstrated in people survey	89	89	82
% of staff reporting they have the equipment and resources they need to do their work properly	84	86	82



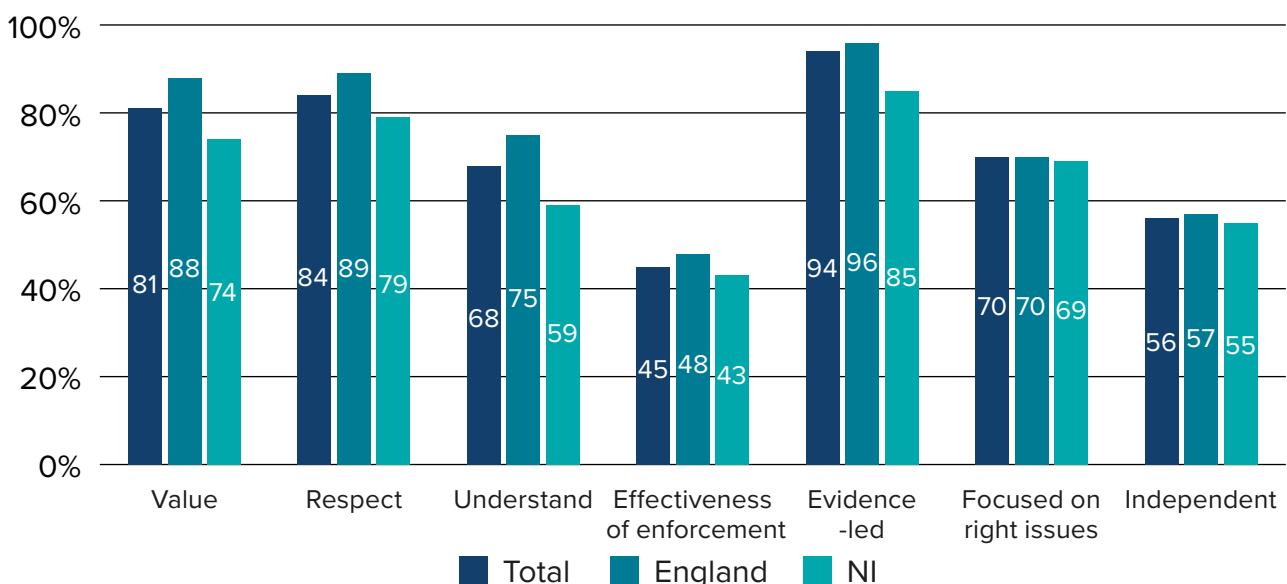
College of experts	2024/25	2023/24
Number of engagements with college of experts	17	8



Citations		2024/25
Number of OEP mentions in Parliament and the assembly		86
Of which		
Positive		44
Neutral		42
Negative		0
Number of OEP mentions in monitored media		358
Of which		
Positive		222
Neutral		136
Negative		0



Results of stakeholder perception survey	England	Northern Ireland	Total
% of stakeholders agreeing or strongly agreeing that the OEP plays a valuable role in protecting and improving the environment	88	74	81
% of stakeholders who respect our work	89	79	84
% of stakeholders who understand our work	75	59	68
% of stakeholders who are fairly or very confident the OEP is using its enforcement powers effectively	48	43	45
% of stakeholders very confident or fairly confident that the OEP's outputs are evidence led	96	85	94
% of stakeholders agreeing that the OEP has focused on all the right issues or mostly focused on the right issues	70	69	70
% of stakeholders reporting a score of 8 out of 10 or above when judging the extent to which the OEP is independent of NGOs and pressure groups, the private sector and government	57	55	56



We can only play our full part to deliver outcomes which protect and improve the environment, if we are the effective and efficient organisation we intend. We set out above our assessment of the sufficiency of our funding. While we are not resourced to the levels needed to fulfil our functions in the way intended, our approaches and enabling functions are increasingly established and tested, and delivering for environmental protection and improvement.

We refreshed our strategy, and overall approach this year. We did this after our first two years of operation, so as to allow us to benefit from this operational experience. In November, we [published a refreshed strategy after consultation](#). Our strategy explains what we aim to achieve, and how we approach our work – including the values we uphold. The consultation on our strategy, and our perceptions survey indicate that others judge we are living these in practice.

Box 6 – Our values

We are independent

We are purposeful

Our mission is to protect and improve the environment holding government and other public authorities to account

We are evidence-led

We act with integrity

In our review, we found our strategy to have stood the test of time. We simplified our strategy to make our approach and ambition easier to understand, to help us be ever more focussed on achieving the most for environmental protection and improvement, and made improvements in areas, including how we measure success, and explain our issue-based approach. Fifty-seven people representing 44 organisations attended one of seven consultation events we ran, in deciding our strategy.

Spotlight on our approach to managing intelligence and information

Our refreshed strategy emphasises how we work in an issue-based way, to support us to focus on the issues where our activities can make the most difference and contribute in the greatest way to environmental outcomes. Integral to the success of this approach is our ability to manage, organise and present information across our functions and make it available to our staff to guide decision-making.

We developed our own Intelligence Management System (IMS) to support this. Our IMS is a bespoke, easy-to-use application that enables all OEP staff to save, store and search for intelligence on stakeholders, environmental topics, laws and emerging issues. Critically it draws information relevant to an issue across our functions so that we can consider and analyse information together on environmental states and trends, the implementation of environmental law and compliance issues and consider that in a current, external context.

All OEP colleagues contribute to and use the evidence base in the IMS. Information is curated by a small enabling team who also create outputs which are used to create weekly and ad hoc briefings for staff.

The IMS was developed in house, in under a year, with support from external specialist contractors. It is built in core Microsoft applications, to mitigate cost and promote integration across other applications. Data visualisations will in future support identification of trends. AI tools are embedded in the IMS to support colleagues to summarise intelligence with scope to underpin the growing database with further AI uses in the future.

The intelligence team draws on the IMS and other sources to conduct horizon scanning, and maintain logs of emerging issues. Outputs are used to inform operational and strategic planning and prioritisation.

The intelligence function and the IMS have been established from scratch. They were presented to the Government Futures Network in December 2024 as an example of good practice and have since been showcased to fourteen organisations. For example, the Health and Safety Executive used the Intelligence function development as a case study for the new Building Safety Regulator.

Alongside the IMS, we made targeted improvements in our technology, to support us to operate more effectively and efficiently. This includes in relation to our systems for handling complaints and enquiries. Through 2024/25, we conducted a trial of the potential for generative artificial intelligence to contribute to how we can undertake our work more efficiently. Following this trial, we adopted an AI policy, training and roll out plan in 2025/26.

As part of our refreshed strategy, we consulted on and adopted changes to how we measure our success. These include a clearer articulation of what success looks like in each of our strategic objectives, and revised indicators and broader qualitative evidence on our performance. Some of these indicators remain in development, following agreement to the strategy in November 2024. Where available, indicators are included in this annual report and accounts.

We aim to ensure that our key findings and messages are shared effectively where they can have influence and impact. Our refreshed strategy commits us to further develop our approaches to media and stakeholder engagement, so that our activities and outputs can have influence as we intend. We continually improved such approaches and our plans to support key OEP activities and publications this year. We also ensure our leadership team is visible, speaking at relevant events and conferences, with speeches published online.

We conducted and published a survey of stakeholder perceptions of the OEP, and were encouraged by the findings. The vast majority of stakeholders surveyed used our outputs (83%), felt they are evidence-led (91%) and credible (89%) and that they respect (84%), value (75%) and understand (68%) them. 70% of stakeholders felt we had focused on the right issues so far. On average 56% of stakeholders rated us above 8 out of 10 for our independence from different stakeholder groups, and 81% value the role we play. The findings were discussed by our board, executive team and in individual teams and provided insight which will inform how we work.

The results were slightly lower in Northern Ireland than England in almost all dimensions, with typically a greater proportion of stakeholders reporting 'don't know'. We will monitor this closely in coming years. As we describe above, not all our functions are yet established in Northern Ireland given the approval of an EIP only in September 2024. We were also not able to exercise all our functions in Northern Ireland, whilst the devolved institutions were not in place. Stakeholders may reflect lower familiarity with our work, in the survey.

We significantly expanded our work in Northern Ireland this year, commensurate with the increases in funding we received in relation to our Northern Ireland functions. This includes expansion of our stakeholder engagement activities to a broader range of Northern Ireland departments, more engagement with local government, and continued development of our cross-border connections. In England, we similarly expanded how we engage with

stakeholders in relation to our work, including with parliamentarians, new Ministers, officials and civic society. We began monitoring the volume and net sentiment of citations of our work in Parliament, the Assembly and the media. All citations in year were neutral or positive.

The co-operation we receive from the UK government has been our most significant strategic risk in each of the last two years. This risk reduced in year, following the general election in the UK, though remains strategically important as set out in the governance statement below. We did not agree a framework document with the UK government as we intended in year, as DAERA and Defra chose not to prioritise discussions in relation to the document agreed by our Board in 2023. Nor did we conclude discussions with public authorities on ways of working between us. This work continues into 2025/26.

Our people survey reported a positive outcome overall for a third successive year, with participation of 94%, and overall engagement score of 89%, 13% above the public sector benchmark. We received an Outstanding Workplace Award for the second successive year from the provider of our people survey.

Our operating model relies on drawing the right expertise from across our organisation of scientists, lawyers, and specialist functions, and working with those outside the OEP to gather the evidence and complete the analysis which inform our judgments. This year we piloted new ways to secure this evidence across the breadth of EIP goals and environmental law which is subject to our scrutiny. We hosted two fellows from the British Ecological Society, seconded in PhD students and others from industry and other government bodies with relevant expertise for specific work areas. We also made more use of the College of Experts, we established in the prior year. The [college members](#) are drawn from academia and practitioners in industry across relevant domains of the environment, environmental regulation and law and volunteer their expertise in support of the scoping, peer review and other aspects of our work.

Sustainability Report

It is our mission to protect and improve the environment by holding government and public authorities to account. Environmental improvement is at the core of what we do. This includes managing our own impact on the environment and climate.

Our policy and action plan

Our board adopted our [sustainability policy and action plan](#) in December 2023. This sets out the board's commitment to hold ourselves to account for the impact we have on the environment through our operations, and to aim to be an example to others for the good management of our environmental impacts and our wider sustainability. Our action plan aims to take advantage of government's wider sustainability actions wherever possible, and define our own priorities, targets and actions to achieve them so we can go beyond that ambition where we can. It includes steps to be taken in areas of good governance, sustainable offices, sustainable procurement, and measurement, reporting and review.

We did not make as much progress in implementing our action plan as we had intended meaning some actions we intended have been carried forward to future years. In particular, we have not yet set interim targets in relation our carbon emissions, and other areas of our environmental impact. We therefore continue to target the contribution we make towards Defra group's targets – notably in relation to emission reductions.

Understanding our impact

Our activities and environmental impacts have varied year on year, as we have established the OEP and implemented our sustainability action plan so as to gather improved information about our environmental impacts.

We started 2022/23 with no staff in Northern Ireland, and began to exercise our functions in June that year. This means there was less business travel in that period than in the ordinary course of our business.

In 2023/24, we moved into our long-term offices in Worcester in September, and undertook related one-off refurbishment works. Energy, waste and other premises related impacts therefore relate to around six months of occupation in this year and the period of refurbishment. We also then implemented our hybrid working policy for the majority of our staff, changing the commuting and travel patterns for most employees

In 2024/25, our funding in relation to our Northern Ireland functions grew by 52%, increasing the extent of our activities in Northern Ireland by a corresponding amount, and leading to an associated increase in travel between our Northern Ireland and Worcester locations.

We have progressively improved the measurement and reporting we undertake in relation to our environmental impacts, in line with our policy and action plan. Over the last three years, we have been able to gather measures and information on different impacts at different times as set out in each relevant section below.

For all of these reasons, year on year comparisons should be treated with caution. We expect to gain greater understanding of our impacts in time, including because our funding for next year (2025/26) is stable in each of England and Northern Ireland.

	Measurement	2024/25	2023/24	2022/23
Business travel	Total kilometres (per FTE)	278,439 (3,433)	209,715 (2,842)	103,630 (1,857)
	Of which air travel within the UK (per FTE)	113,654 (1,401)	80,791 (1,095)	48,063 (861)
	Of which international air travel (per FTE)	1,336 (16)	Nil	Nil
	Total Tonnes CO ₂ e (per FTE)	29.0 (0.36)	19.5 (0.26)	8.8 (0.16)
	Of which air travel within the UK (per FTE)	18.3 (0.23)	13.0 (0.18)	6.7 (0.12)
	Of which international air travel (per FTE)	0.1 (0.00)	Nil	Nil
	Total Expenditure (per FTE)	£92,462 (£1,146)	£55,849 (£757)	£53,259 (£954)
	Of which air travel within the UK (per FTE)	£21,456 (£266)	£18,550 (£257)	£14,080 (£252)
	Of which international air travel (per FTE)	£238 (£3)	Nil	Nil
	Number of flights (per FTE)	278 (3.43)	103 (1.40)	85 (1.52)
Electricity, gas and other heating fuels	Kwh electricity consumption (per FTE) [per sqm]	55,327 (700) [65]	32,496 (451) [38]	Not available
	Kwh gas consumption (per FTE) [per sqm]	38,494 (487) [45]	50,760 (704) [60]	Not available
	Tonnes CO ₂ e (per FTE) [per sqm]	19.32 (0.24) [0.02]	16.6 (0.23) [0.02]	Not available
	Expenditure (per FTE) [per sqm]	£29,375 (£362) (£35)	£23,096 (£313) (£27)	Not available

	Measurement	2024/25	2023/24	2022/23
Waste	Total tonnes (per FTE)	1.01 (0.01)	0.05 (0.00)	Not available
	Waste to landfill (per FTE)	Nil	Nil	Not available
	Tonnes waste reused or recycled (per FTE)	0.38 (0.00)	0.01 (0.00)	Not available
	Tonnes waste incinerated with energy recovery (per FTE)	0.63 (0.01)	0.05 (0.00)	Not available
	Waste incinerated without energy recovery (per FTE)	Nil	Nil	Not available
	Waste composted (per FTE)	Nil	Nil	Not available
	Expenditure (per FTE)	£6,879 (£85)	£449 (£6)	Not available
Hazardous Waste	Tonnes	Nil	0.35 (0.00)	Not available
Paper use	A4 reams (500 sheets per ream) (per FTE)	35 (0.4)	15 (0.2)	26 (0.5)
Water	Consumption (m ³) (per FTE)	57 (0.7)	Not available	Not available

Mitigating climate change: working towards net zero by 2050

Business Travel

Data in relation to business travel includes the business travel of our board, and any external party to whom we have paid travel expenses in the period. In the period, this related to our College of Experts and invited contributors to in person discussions of our staff, or board.

We changed to a new travel supplier on 26 March 2024, just before the period start. Data reported in 2024/25 relates to all travel booked via our new supplier or by other means, in the year. A small amount of travel booked via our previous supplier, but undertaken in the period, is not included in the table above. This means that business travel, and air travel, is likely to be understated in 2024/25.

We have adopted a travel policy which requires the most sustainable travel is considered first when making travel choices. We have evaluated our most frequently travelled routes and provided guidance on the most sustainable choices available to staff, to inform these choices, including the use of sleeper trains and ferries for long distance travel within the UK. We amended our procedures to made it easier for our colleagues to make these choices during the period.

The total kilometres travelled increased by 33% year on year, and by 21% per FTE. This included a 42% increase in air travel, which is 25% per FTE. This increase in distance travel caused an increase in our carbon emissions from business travel of 49% in total and by 38% per FTE.

We operate in both England and Northern Ireland. All our air travel (including international travel) relates to travel of our England based staff to Northern Ireland, and our Northern Ireland based staff to England. In 2024/25, our funding in relation to our Northern Ireland functions grew by 52%, increasing the extent of our activities in Northern Ireland by a corresponding amount. The total increase in travel is slightly below this increase in activity.

Other business travel relates to travel to meet stakeholders, attend conferences and other activities necessary for the exercise of our functions. The total increase in our travel (excluding air travel) was 27%, or 18% per FTE.

The growth in business travel in year follows growth in our travel, air travel and carbon emissions between 2022/23 and 2023/24 as we recruited to our organisational design in Northern Ireland after our remit in respect of Northern Ireland was confirmed just before the start of 2022/23, and fully exercised our functions. The rate of growth in our business travel has reduced year on year.

Energy use

All our energy consumption relates to our occupation of offices.

During 2022/23 and six months of 2023/24 we occupied a temporary office space within Defra's occupation of Worcestershire County Hall, and the energy use is reported in Defra's annual report and accounts. We occupied a touchdown space for our staff in Northern Ireland from October 2022, within a multi-occupied private estate. Our occupation is 1% of the building and is not separately metered. Data for this occupation is therefore not available in any year.

From 2023/24, all our reported energy consumption therefore arises from occupation of our long-term offices in England. We took occupation of the office from 31 March 2023 and occupied it from September 2023 after completing refurbishment work. In 2023/24 data relates to a six-month period of fit out, and six-months of occupation. In 2024/25, we report on full year of occupation.

Our long-term office in England has a 'B' energy rating, is supplied with 100% renewable energy and has its own solar generation. We designed our office layout with the aim of the most efficient energy use. For example: the location of working spaces makes good use of natural light; our meeting rooms are placed in a central spine and benefit from transparent walls to enhance light flow, and motion-sensitive low-energy LED lighting is implemented throughout.

Minimising waste and promoting resource efficiency

Waste

All of our waste is generated within our office estate.

During 2022/23 and six months of 2023/24 we occupied a temporary office space within Defra's occupation of Worcestershire County Hall, and the waste generated is reported in Defra's annual report and accounts. We occupied a touchdown space for our staff in

Northern Ireland from October 2022, within a multi-occupied private estate. Our occupation is 1% of the building and there is no separate waste collection within our demise. Meaningful data for this occupation is therefore not available in any year.

Data in 2023/24 and 2024/25 relates to our long-term office accommodation in Worcester. Most of our waste collection services are provided by our landlords. Data has been available from 1 January 2024, and therefore information for 2023/24 reflects three months of waste collection, and in 2024/25 twelve months. The data available is an apportionment of the total waste collected from the property of which we occupy part. The data does not therefore directly reflect our own waste generation.

In 2023/24 we refurbished offices in Worcester, ahead of our occupation. In doing so, 0.35 tonnes of hazardous waste was removed. We are unable to report on non-hazardous waste relating to the refurbishment. This is not therefore included in the data reported meaning waste generated in 2023/24 is understated.

New rules requiring workplaces, including offices, to separate types of recyclable waste came into effect on 31 March 2025. We are working with our landlord to ensure that we comply with these new rules.

Consumer single-use plastic

We have minimised use of consumer single-use plastic. We provide reusable glass and tableware for staff in all our offices, and have made no use of single-use cups, cutlery and tableware.

We procure external suppliers on the small number of occasions where catered meetings are held on or off site. These suppliers have provided catering using single-use recyclable packaging. We also provide tea and coffee making facilities for our staff, with milk, tea and coffee supplied in single-use recyclable plastic packaging. Our landlord provides an onsite catering kiosk accessible to our staff, which makes some use of single-use plastic packaging.

We provide stationery to staff as required. Our stationery supplier promotes sustainable choices to staff when searching for products to meet requirements. Single-use plastic pens and highlighters have been purchased in year.

As opportunity arises, we will review procurement arrangements to seek to further reduce single-use plastics where this is feasible.

Paper usage

Our purchases of paper have remained low, but increased in absolute terms, and per FTE. This may reflect the timing of purchases, rather than a sustained increase in use, given the low volumes. We will monitor in future years.

Reducing our water use

Our water use relates to our office estate.

Our water supply is not separately billed or metered, with communal facilities with other tenants in both our Worcester and Belfast sites. No water consumption data is available in

respect of our Northern Ireland touchdown space, where we occupy less than 1% of the total property.

We have worked with our landlords in Worcester to obtain information in support of our sustainability action plan and this report. This became available during the third quarter of 2024/25. The data available is an apportionment of the total water used in the property of which we occupy part. The data does not therefore directly reflect our own water use.

We have provided guidance to staff with practical steps for how to minimise water usage when making use of the office facilities, for example in using dishwashers and washing up facilities.

Reducing environmental impacts from ICT and Digital

We align with the Greening Government sustainable information technology strategy.

Our technology estate is provided by outsourced providers. All our suppliers were procured with sustainability in mind, and have publicly stated Net Zero plans. In 2024/25 we began the re-procurement of our principal ICT contract, and have embedded sustainability considerations in the procurement design.

We make use of Microsoft Azure hosting and its virtual infrastructure to ensure we use resources efficiently. We use Office 365 and its cloud-based video and telephony services which supports our hybrid working workforce strategy and reduces the need for unnecessary travel for face-to-face meetings. Our suppliers provide data to track and report on scope 1,2 & 3 emissions from our IT infrastructure.

We recycle and dispose of devices following our supplier's sustainability framework to minimise impact to the environment. All hardware is first assessed for recovery through reuse, repurposing, or donation to charitable or other good causes. Only where recovery is unviable does disposal and recycling proceed. Our disposal partners remove re-usable components and metals from devices for recycling with waste to landfill minimised and treated as a last resort.

During the year, we started a transition to bought devices. We purchased devices with a number of sustainability features, including the use of recycled cobalt in batteries, the use of a variety of sustainable materials including post-consumer recycled plastic, ocean-bound plastic, bio-based plastic and reclaimed carbon fibre and 100% recycled, renewable and recyclable packaging. Where economically viable, we will seek to repair devices and if that is not possible, our supplier has access to second use markets, where devices can be reused or components recycled.

Procuring sustainable products and services

We award many of our major contracts through government and public sector frameworks where sustainability has been built into the contracts, and the social, economic, and environmental impact in the purchase of goods, services and works has been considered.

We recognise that purchasing has potential to support people, communities, and the environment. As set out in our sustainability action plan we reviewed our sustainable procurement approach during the year. Our refreshed policy sets out, for example, how we give weight to sustainability considerations in our procurement, wherever this is relevant.

During the year, we established processes to gather information to assess the carbon footprint of our purchased goods and services, as part of our assessment of our scope 3 carbon emissions.

Spotlight on sustainable procurement

During 2024/25 we procured a new cleaning service for our Wildwood office in Worcester. To support our local community the opportunity to tender was restricted to SME companies based in the Worcester area. We were pleased to appoint a local family-run cleaning company that demonstrated a strong approach to social value in the way it delivers its services, including:

- a focus on the welfare of its employees, supported by a comprehensive benefits package for all staff aimed at improving their health, wellbeing, and personal development;
- use of cleaning products designed to be as eco-friendly as possible;
- no use of avoidable single-use plastics with all cloths, mops, and bottles being washable, refillable and reusable, and most made from recycled materials;
- being part of the Disability Confident Scheme, and delivering it in practice by employing some staff with lifelong conditions.

Sustainable construction

We undertook construction works at our long-term office in England in 2023/24.

Throughout the tender and award process, opportunities were identified to make the construction as sustainable as possible. For example, we recycled and reused existing carpets, and procured additional where necessary through a supplier with a carbon negative supply chain. Where recycled and reused equipment was not possible, we identified opportunities to ensure a sustainable office estate. For example, we specified improved energy efficiency in lighting, and furniture supplied by providers with a net zero pledge by 2030, and zero waste-to-landfill policy. We provide information above about the hazardous waste disposed of during the refurbishment. We are unable to provide similar information about non-hazardous waste.

Nature recovery and biodiversity action planning

We have no landholdings, and no independent estate. All of our office occupation in the period was within multi-occupied estates, as a small proportion of the total office occupation. We do not have a biodiversity action plan given this context. Our sustainability action plan commits us to actively engage with our landlords to encourage them to make space for nature in the wider estate of which we lease part.

We considered the action we could take to further the conservation and enhancement of biodiversity in England. We [published a statement](#) setting out how we considered this duty, so that others could scrutinise and learn from our approach.

We adopted a policy to take biodiversity conservation and enhancement into account as part of all relevant strategic and operational decision-making, and set an objective relating

to this policy and our work. We make our greatest contribution to nature recovery and biodiversity through the exercise of our functions. An area of focus for our work in the period was to advise, monitor and report on the laws which protect biodiversity and nature in England and Northern Ireland.

Adapting to climate change

We have not developed a climate change adaptation strategy.

Our estate consists of our long-term office accommodation in Worcester, and a touchdown space in Belfast available for our home-working staff in Northern Ireland to use. We completed a flood risk assessment, including a climate change risk assessment as part of the processes of occupying our Worcester.

Our information technology is all cloud based and provided by third party providers. The resilience of these suppliers is an important factor in our procurement decisions.

Beyond physical assets, our operating model relies on our staff, and access to expertise through consultancy, research and other activities.



Natalie Prosser

Chief Executive and Accounting Officer

28 January 2026

Accountability report

Accountability report

This accountability report contains three sections: a corporate governance report; a remuneration and staff report and a governance statement. Together they show how the OEP has been governed, controlled and managed to contribute to environmental protection, and the improvement of the natural environment.

Corporate governance report

The directors' report

Board and senior leadership

Our board has the legal authority to exercise the OEP's functions. The composition of our board is described within the governance statement of this report.

The board derives its authority from the Environment Act 2021. The board provides strategic leadership, takes certain decisions and decides who is authorised to take other decisions. It operates in accordance with a [governance framework](#), which is published on our website.

The board has agreed a [delegation policy](#) which confirms the approach we take in exercising our functions and the arrangements in place to provide assurances that we are exercising them effectively and consistently. The board has delegated authority to the Chief Executive and certain other members of our staff for day-to-day leadership and management, and the exercise of specific decisions in support of our functions. The board varied our scheme of November 2024, delegating further decisions to specific members of staff and amending some existing delegations, generally to reduce the seniority of decision-making given our experience in exercising our functions and the organisational structures now in place.

Executive leadership

Natalie Prosser was appointed as Interim Chief Executive on 17 November 2021 by the Secretary of State for the Environment, Food and Rural Affairs, at the request of the Chair. This was for a fixed term for the period to 30 June 2022 pending appointment of a permanent Chief Executive. On 1 May 2022, Natalie Prosser was appointed as the OEP's first Chief Executive by the Chair, as provided for in the Environment Act.

The OEP's executive leadership team is formed by the Chief Executive and four Executive Directors. Each Executive Director and the Chief Executive was appointed on merit on the basis of fair and open competition, in line with Civil Service Recruitment Principles.

The executive leadership team in the period has been:

Position	Position holder	Date of Appointment
Chief Executive	Natalie Prosser	17 November 2021 to 30 April 2022 as Interim Chief Executive 1 May 2022
General Counsel	Peter Ashford	1 January 2022
Chief of Staff	Richard Greenhous	17 January 2022
Chief Insights Officer	Professor Robbie McDonald	20 September 2022*
Chief Regulatory Officer	Helen Venn	1 March 2022

* On 20 September 2022, Professor Robbie McDonald was appointed to this post on secondment from the University of Exeter on an interim basis. He was subsequently appointed on a long-term secondment on 13 March 2023. Both of these arrangements were on an 0.8 FTE basis. Following a fair, open and competitive process Professor McDonald was appointed Chief Insights Officer on a permanent full-time basis from 1 November 2024.

The notice period for executive directors and permanently employed senior officials is three months. The notice period for most other staff, including inward secondees, is one month.

The composition of the management committees of the OEP is described in the governance statement of this report.

Statement of Accounting Officer's responsibilities

The Environment Act 2021 requires the OEP to prepare a statement of accounts in the form specified by the Secretary of State.

The Secretary of State for Defra has directed the OEP 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 OEP 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 Defra, 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 FReM have been followed, and disclose and explain any material departures in the accounts
- prepare the accounts on the going concern basis

- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable

The Principal Accounting Officer for Defra designated the Interim Chief Executive and then the Chief Executive as Accounting Officer of the OEP. The responsibilities of an Accounting Officer are set out in *Managing Public Money* published by HM Treasury. These 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 OEP's assets.

Preparation and audit of the accounts

The accounts have been prepared under a direction issued by Defra and are audited by the Comptroller and Auditor General.

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

Governance statement

The Accounting Officer is responsible for maintaining a system of internal control that supports the achievement of the OEP's policies, aims and objectives, while safeguarding public funds and departmental assets. This is in accordance with the responsibilities assigned in the HM Treasury publication [Managing Public Money](#).

The Accounting Officer ensured that proportionate controls were in place, and that these were applied in a system of effective governance. She received assurances during the period to ensure that these controls and the system of governance were effective.

This governance statement describes how these duties have been carried out by the Accounting Officer, the supporting structure and assurances in place in the period and those disclosures relevant to make in relation to the system of governance and control.

Overall system of governance

A framework document to set out the governance, accountability and funding arrangements between the OEP, Defra and DAERA was not in place during the period. In the absence of a framework document, we followed relevant guidance and standards including *Managing Public Money* and Cabinet Office Spend Controls.

The board agreed in principle to a draft framework document prepared in conjunction with HM Treasury, Defra and DAERA officials in July 2023. Whilst this has not been agreed by Defra and DAERA, we have worked to the intended requirements of this document where appropriate. Many of the likely expectations of the framework document once agreed have therefore been in place throughout the period.

Our internal governance framework has been designed to comply with HM Treasury's Code of Good Practice for Corporate Governance, as is appropriate for an independent non-departmental public body, and consistent with the provisions for our governance in

the Environment Act 2021. Our operations are designed to comply with the mandatory requirements of the relevant government functional standards.

Our arrangements differ in limited circumstances set out here. The board has decided not to constitute a nominations committee, and instead consider such matters itself.

The Head of Finance and Corporate Services is the senior officer responsible for finance and holds the role of Finance Director envisaged by Managing Public Money. The board decided on these arrangements to be proportionate for the size and nature of the OEP and the complexity of our operations. The Head of Finance and Corporate Services attends the executive committee, has a right of attendance at all meetings of the board, and to give advice to the Accounting Officer and the board at their discretion at any time.

In 2022/23, the arrangements for our governance were reviewed by Defra under the Cabinet Office's Arm's-length Body Review programme. It found the OEP to be in good health, with plans in place to meet the minimum requirements of an Arm's-length Body. [The 12 recommendations of this review are published.](#)

The board

The board is the legal authority of the OEP. The Environment Act 2021 sets out how its members are to be appointed.

The Chair and two to five non-executive board members are appointed by the Secretary of State for Environment, Food and Rural Affairs in England. One non-executive member is appointed by the Department of Agriculture, Environment and Rural Affairs in Northern Ireland.

Natalie Prosser, the first permanent Chief Executive was appointed by the Chair on 1 May 2022. Future Chief Executives are to be appointed by the board.

The board must also appoint one to three employees as executive members. The board has decided to appoint one executive director in rotation as a member of the board, with the exception of the General Counsel. Until his appointment as a permanent employee of the OEP on 1 November 2024, Professor Robbie McDonald was not eligible to be appointed as an executive member of the board.

In the period, the Secretary of State for Environment, Food and Rural Affairs reappointed Julie Hill MBE to the board for a second term and extended the first term of Professor Richard Macrory CBE twice. Following the period end, the Secretary of State for Environment, Food and Rural Affairs reappointed Dr Paul Leinster CBE and Professor Dan Laffoley to the board for a second term.

In the period, the board was formed by:

Appointee	Role	Term
Malcolm Beatty OBE	Non-executive member appointed by DAERA	1 April 2022 to 31 March 2027
Richard Greenhous	Executive member appointed by the OEP	1 February 2024 to 31 July 2024
		1 August 2025 to 31 January 2026
Julie Hill MBE	Non-executive member appointed by Defra	1 July 2021* to 30 June 2024
		1 July 2024 to 30 June 2028
Professor Dan Laffoley	Non-executive member appointed by Defra	1 July 2021* to 30 June 2025
		1 July 2025 to 31 December 2026
Dr Paul Leinster CBE	Non-executive member appointed by Defra	1 July 2021* to 30 June 2025
		1 July 2025 to 31 December 2026
Professor Richard Macrory CBE	Non-executive member appointed by Defra	1 July 2021* to 30 June 2024
		1 July 2024 to 31 March 2025+
		31 March 2025 to 30 June 2025+
Professor Robbie McDonald	Executive member appointed by the OEP	1 February 2025 to 31 July 2025
Natalie Prosser	Chief Executive	17 November 2021 to 30 April 2022~ From 1 May 2022
Dame Glenys Stacey DBE	Chair	1 February 2021* to 31 January 2026
Helen Venn	Executive member appointed by the OEP	1 August 2024 to 31 January 2025

* These appointments were made on a designate basis before the OEP was legally created, and became appointments to the board of the OEP on 17 November 2021, when the OEP was legally created.

~ Natalie Prosser was a member of the board in the role of Interim Chief Executive until her appointment as Chief Executive on 1 May 2022. The OEP Chief Executive is an ex-officio member of the board and so this appointment has no determined end date.

+ Professor Richard Macrory's term was extended for the period from 1 July 2024 to 31 March 2025, and from 1 April 2025 to 30 June 2025. In each case the extension was to the earlier of the end date or such time as additional appointments to the board were made by the Secretary of State for Environment, Food and Rural Affairs. Professor Macrory's appointment to the board ended on 30 June 2025.

Following the period end, the Secretary of State for Defra and DAERA jointly appointed Julie Hill MBE as Interim Chair, until the earlier of 31 May 2026 or the appointment of a permanent Chair. This appointment took effect from 1 February 2026. Following the period end, the Secretary of State appointed Professor Liz Fisher and Caroline May to the board for a first term. These appointments took effect from 1 July 2025

Professor Liz Fisher	Non-executive member appointed by Defra	1 July 2025 to 30 June 2029
Caroline May	Non-executive member appointed by Defra	1 July 2025 to 30 June 2029

The board held nine ordinary and seven extraordinary meetings and two strategy days from 1 April 2024 to 31 March 2025. Minutes and papers of board meetings are published on [our website](#), ordinarily within two months of being approved by the board.

Owing to vacancies in our Board secretariat and related functions, we experienced challenges maintaining this schedule in early 2024 resulting in a delay in the publication of minutes for the period from 1 January 2024 until 30 November 2024. Publication of minutes is now up to date.

The regular business of the board included: agreeing minutes from previous meetings and the matters arising; considering a report of the Chief Executive setting out progress in delivering our strategic objectives; considering reports about finance and risk and other matters escalated by the Chief Executive.

In addition, the board regularly considered decisions reserved to it in law, under our delegation policy or escalated to it by the Chief Executive. This included approval of: our annual report to Parliament on progress in improving the natural environment in England; advice to Ministers, or departments of the Northern Ireland Executive; decisions to begin new investigations into potential failures to comply with environmental law by a public authority, and to give an information notice or decision notice in relation to these investigations; reports into the implementation of environmental law; applications to intervene in judicial review proceedings and; our strategy and enforcement policy; our annual report and accounts; our corporate plan and budget, and; significant policies, contracts and other corporate matters.

Data and information were provided to the board within the formal reports it received. This included information on complaints received, risks, progress in delivering our corporate plan and certain other performance information as set out elsewhere in this report. All information provided to the board was scrutinised and assured by the executive leadership in advance. The board judged the information it received proportionate and of appropriate quality.

The board's ordinary meetings alternate between meetings in person and on-line with in person meetings conducted in different locations in England and Northern Ireland, to facilitate the board meeting with a range of stakeholders in different localities. In the period,

the board held in person meetings in Derry/Londonderry, London, Wolverhampton and our office in Worcester.

Committees of the board

In the period there was one committee of the board, the audit and risk assurance committee (ARAC).

The ARAC is a permanent sub-committee of the board to support it and the Chief Executive as Accounting Officer in their responsibilities for risk, control and governance. It also oversees internal and external audit arrangements covering both financial and non-financial systems.

The ARAC met five times in the period. It is chaired by Dr Paul Leinster CBE and Professor Dan Laffoley is a second non-executive board member. An independent member is also appointed to the ARAC to bring expertise relevant to the ARAC's remit. In the period, the independent member was appointed for a second term. The Head of Internal Audit and external auditor also routinely attended and reported to the ARAC.

Appointee	Role	Term
Kieran Rix, FCPFA	Independent member appointed by the OEP	1 January 2022 to 31 December 2024 1 January 2025 to 31 December 2026

The regular business of the ARAC included: agreeing minutes from previous meetings; considering an action tracker; considering the financial report; considering the risk report; considering deep dives into areas of strategic risk in accordance with a programme decided by the ARAC; considering reports from our internal and external auditors; considering reports on health and safety, mandatory training completion, fraud, security and whistleblowing.

In addition, the ARAC considered other business. This included recommending the annual report and accounts to the board for approval; considering the audit planning report; considering the internal audit opinion; considering significant policies relevant to its work, including the risk framework.

Board effectiveness

The board appointed an independent consultant to review its effectiveness in accordance with Cabinet Office and other relevant guidance and good practice. The review reported to the Board in the 2023/24. It reported that the board is working well and showing the attributes of an effective board. The board endorsed the findings of the review and agreed a plan to improve its effectiveness, in response to its recommendations. Areas of focus include ensuring sufficient time for the board to focus on its most strategic discussions, and to develop a medium-term plan to consider strategic questions as to how the OEP can best secure the impact we intend.

The Chair conducted a review of the effectiveness of the board towards the end of 2024/25, which concluded in 2025/26. This found the board to remain effective and that the structure, ways of working, business and administration of the board and its committees support effective decision making and enable the OEP to succeed. Areas of improvement

in relation to the timely administration of board business, establishing a medium-term development programme for board members, and clarifying the role of the board in stakeholder engagement and in acting as a critical friend for projects will be taken forward in future years.

Board and committee attendance

The board has adopted a [governance framework](#) to govern its business. This includes a code of conduct for the board consistent with the [seven principles of public life](#) and the [code of conduct for board members of public bodies](#).

Members' attendance at the board and committees on which they served is shown below:

Appointee	Board Meetings	Strategy Day	ARAC
Malcolm Beatty OBE	16 of 16 (100%)	2 of 2 (100%)	n/a
Richard Greenhous	5 of 5 (100%)	n/a	n/a
Julie Hill MBE	16 of 16 (100%)	2 of 2 (100%)	n/a
Prof. Dan Laffoley	16 of 16 (100%)	2 of 2 (100%)	5 of 5 (100%)
Dr. Paul Leinster CBE	15 of 16 (94%)	2 of 2 (100%)	5 of 5 (100%)*
Prof. Richard Macrory CBE	16 of 16 (100%)	2 of 2 (100%)	n/a
Prof. Robbie McDonald	1 of 1 (100%)	n/a	n/a
Natalie Prosser	14 of 16 (88%)	2 of 2 (100%)	n/a
Kieran Rix	n/a	n/a	4 of 5 (80%)
Dame Glenys Stacey DBE	15 of 16 (94%)*	2 of 2 (100%)*	n/a
Helen Venn	8 of 10 (80%)	1 of 2 (50%)	n/a

* denotes the chair.

Executive Directors not appointed to the Board, the Head of Finance and Corporate Services, Head of Communications and Strategic Engagement and the Head of Business Strategy and Planning routinely attend meetings of the Board, workshops and relevant committee meetings. The Northern Ireland Lead routinely attends the Board for items related to our work in Northern Ireland. Other staff members attend to support the consideration of business before the board.

The board also invited external parties to some of its meetings and strategy discussions to provide additional context to its deliberations. In this period, these included academics, employees of non-governmental organisations and charities working for environmental protection and improvement, employees of local authorities, mayoral combined authorities, government agencies and government departments, and representatives of professional bodies. None of these were present when the board considered decisions, or participated in decision-making of the board.

Significant interests

Every 12 months, board members and executive directors are required to complete a declaration of interests in which they must disclose any financial and non-financial interests

of their own, their partner or any immediate family members. In addition, any new interests are required to be declared as they arise. Where a member's interest may represent a conflict, arrangements are put in place by the Chair to manage the risk.

As a further safeguard, at the start of each board meeting, members are asked to declare if they have any interests which they believe conflict with any item on the meeting agenda. This is recorded in the minutes.

The directorships and other significant interests of members of the board and its committees within the last three years are shown below.

During the year, Julie Hill MBE and Dr Paul Leinster CBE were recused from discussions and decisions relating to certain items of the board's business in light of their previous roles as a board member and Chief Executive of the Environment Agency respectively.

Name	Type of interest	Organisation	Start date	End date
Malcolm Beatty OBE	Director	Field Studies Council	n/a	n/a
	Director	Centre Ministries	n/a	n/a
	Governor	St Colman's High School & Sixth Form College	n/a	n/a
	Fellow	Chartered Institute of Public Finance and Accountancy	n/a	n/a
	Fellow	Institute of Chartered Foresters	n/a	n/a
	Fellow	Royal Society of Biology	n/a	n/a
Richard Greenhous	None to declare			

Name	Type of interest	Organisation	Start date	End date
Julie Hill MBE	Chair and board member	Waste and Resources Action Programme (WRAP)	n/a	2022
	Board member	Accelerating Growth Fund (subsidiary of WRAP)	n/a	2022
	Chair, advisory committee on social science	Food Standards Agency	2018	2022
	Chair	Institution of Environmental Sciences	n/a	April 2026
	Associate	Green Alliance	n/a	n/a
	Fellow	Royal Society of Arts	n/a	n/a
	Advisory Board member	Etsaw Ventures	2023	2025
	Chair	Expert Advisory Group to the Enhanced Rock Weathering Greenhouse Gas Removal Demonstrator	n/a	2025
	Honorary Professor in Practice	Institute for Sustainable Resources, University College London	2024	
	Visiting Professor	University of Surrey	2019	2025
Prof. Dan Laffoley	Chief Strategist and Chair	Horizons – Mission Blue Hope Spot Council	2023	n/a
	Director	Sargasso Sea Commission	n/a	n/a
	Emeritus Marine Chair's Advisory Group	IUCN World Commission on Protected Areas	2022	n/a
	Fellow	Marine Biology Association	n/a	n/a
	Fellow	Royal Geographical Society	n/a	n/a
	Fellow	Linnean Society	n/a	n/a
	Fellow	Royal Society of Biology	n/a	n/a
	Overseas Fellow	The Explorers' Club	n/a	n/a

Name	Type of interest	Organisation	Start date	End date
Dr Paul Leinster CBE	Chair	bpha Housing Association	2018	2024
	Non-executive director	Flood Re Ltd	2015	2023
	Non-executive director	Delphic HSE Ltd	2015	n/a
	Chair	Water Resources East Ltd	2021	2026
	Chair	Bedfordshire Local Nature Partnership	2016	n/a
	Chair	Upper Bedford Ouse Catchment Partnership	2023	n/a
	Chair	Oxford Cambridge Pan Regional Partnership	2023	2025
	Fellow	Royal Society of Chemistry	n/a	n/a
	Trustee	Bromham Baptist Church	n/a	2023
	Visiting Professor	Cranfield University	n/a	n/a
	Chair	Great Ouse Rivers Trust	2024	n/a
	Chair	East West Rail Advisory Forums for BNG and Water	2025	n/a
	Chair	Cambridge Water Scarcity Group	2024	n/a
Prof. Richard Macrory CBE	Master of the Bench	Grays Inn	n/a	n/a
	Honorary Patron	UK Environmental Law Association	n/a	n/a
	Honorary Fellow	Chartered Institute of Waste Management	n/a	n/a
Prof. Robbie McDonald	Professor, Honorary Visiting Professor and Chair in Natural Environment	University of Exeter	2011	2024
	Fellow	Royal Society of Biology	2022	n/a
	Trustee and vice-chair	Vincent Wildlife Trust	2017	2024
	Chair	Vincent Wildlife Trust	2024	n/a
Natalie Prosser	Lay advisor	Warwickshire multi-agency public protection arrangements (MAPPA)	2019	2025
	Association of Chief Executives	Board Member	2025	n/a

Name	Type of interest	Organisation	Start date	End date
Kieran Rix	Director	Electoral Commission	2018	2023
	Chief Operating Officer	Independent Commission for Reconciliation and Information Recovery	2024	n/a
	Director	London & Partners Ltd.	2024	2024
	Fellow	Chartered Institute of Public Finance & Accountancy	n/a	n/a
Dame Glenys Stacey	Non-Executive Director	HM Prison and Probation Service	2025	n/a
	Chair	Tetbury Hospital Trust	2023	n/a
Helen Venn	Non-executive director	Environmental Trust Scheme Regulatory Body	2024	2026

The directorships and other significant interests of executive directors who are not members of the board are as follows:

Name	Type of interest	Organisation	Start Date	End Date
Peter Ashford	None to declare			

All staff are required to complete declarations of interests in accordance with our conflicts of interest policy at least annually. New declarations are required on change of job role, and as they arise. Where a staff member's interest may represent a conflict, arrangements are put in place to manage the risk. For staff employed as Heads of Function, these arrangements are subject to additional assurance, with the outcome reported to the Audit and Risk Committee.

Records of specific declarations of interest and associated controls are maintained within each investigation and enforcement activity and each procurement exercise, as an additional and supplementary control.

Executive governance

The Chief Executive established an executive committee to advise her in the discharge of her delegated authority from the board, to provide a forum for assurance, scrutiny and challenge of recommendations and information provided to the board and to provide leadership for the business of the OEP.

The executive committee is constituted by the Chief Executive, the executive directors, the Head of Business Strategy and Planning, the Head of Finance and Corporate Services, the Head of Communications and Strategic Relations and the Northern Ireland Lead. The Data Protection Officer has the right to attend the executive committee.

The business of the executive committee included the assurance of information provided to the board and the analysis supporting recommendations for the decisions of the board. It also regularly considered finance, people issues and organisational performance and risk.

Risk management

Our risk framework defines the approach to identify, manage and report on risk decided by the board, and scrutinised by the ARAC. It is based on HM Treasury's [Orange Book: Management of Risk – Principles and Concepts](#). An updated risk framework was considered by the ARAC in May 2024 before being adopted.

All OEP staff have responsibility for identifying and escalating risks. All decisions of the OEP's executive committee, board and any board committee are supported by an analysis of risk.

Risks to the OEP's objectives and strategic goals are escalated to the strategic risk register, which is reviewed by the executive committee no less than quarterly. The strategic risk register is scrutinised by the ARAC in each of its meetings and considered by the board quarterly.

The management of operational risk is delegated to executive directors, supported by operational risk champions in each directorate and by project leads for each significant project.

In accordance with the draft framework document, we report relevant risks to Defra and DAERA on a quarterly basis which could have an impact beyond the OEP, and which require a wider approach to mitigate and control. These can be escalated within Defra or DAERA to the appropriate governance forums in which they can be managed.

Our approach to managing risk was provided an assessment of substantial assurance in the internal audit in 2022/23. ARAC has played an active role in further developing the approach, supporting improvements in risk recording and reporting and the setting and monitoring of risk tolerances for each of our strategic risks, to guide mitigative actions and controls.

The strategic risk register has remained generally stable through the year, though the risk scores and mitigative actions have varied. Strategic risks or issues that have been reported in the 2024/5 period include:

- **Risks that we do not have the influence we intend in each of England and Northern Ireland.** Our work supports environmental protection and improvement when it influences the behaviour of government, public authorities and others through the evidence and recommendations we present. We mitigate this risk through engagement with those who must understand, engage with and act on our work, and the objective, evidence-led and impartial basis to our findings. We have developed the approach we take to measure our impact, over time.
- **A risk that the lack of timely and effective co-operation with Defra fetters our ability to discharge our statutory duties.** Much of our work requires cooperation from public authorities, including through the provision of information. All public authorities have a duty to cooperate with us, set out in the Environment Act. The impact and likelihood of this risk reduced in the year, as we more often secured co-operation from Defra in the way we expected. We continue to work with Defra, DAERA and other public authorities to develop processes and principles to improve effective and efficient co-operation between us, and to escalate issues as appropriate.
- **A risk that the OEP's funding is insufficient for future years.** We set out above our assessment that we were sufficiently funded to fulfil our functions in the period, but we are not yet funded to the extent required to deliver as Parliament and the Assembly intended. In the medium term, we aim to mitigate this risk through Defra and DAERA's review of our long-term resourcing needs including within government spending review processes, as well as by continually improving our own efficiency, and prioritising in accordance with our strategy.
- **A risk that the OEPs has a material under or overspend.** We aim to maximise the value we create from the resources made available to us. Over the course of the year, our improvements to financial reporting and control allowed us to be increasingly effective and confident in managing this risk, as demonstrated by the reduced underspend reported.
- **A risk that a cyber security or business continuity event causes disruption to the OEP.** We have controls in place through the contractual arrangements for our information management technology and estate, which we independently assure through internal audit and health checks. Our business continuity policy also mitigates.

During the reporting period, the following risks were reported as strategic risks, but deescalated to be managed by Executive Directors.

- **A risk that the OEP has insufficient access to expertise to fulfil its strategy and workplan.** This risk was reduced following recruitment and improvements to our approaches to access external experts, researchers and other suppliers, and the establishment of our College of Experts
- **A risk that the board of the OEP is not quorate.** This risk reduced following progress with recruitment campaigns to the board by Defra, and the Secretary of State's decision to appoint some board members for extended or additional terms.

Financial governance and control

We continued to develop our system of financial governance and control during the reporting period improving the content, presentation and timeliness of our financial reporting, increasing the reliance on system generated assurance, and reducing the reliance on manual intervention. The ARAC played a significant role in guiding the development of our financial reporting to meet the needs of all users, and in line with good practice.

Financial delegations are agreed by the board within a wider system of oversight and control to provide assurance on how delegated decisions are being taken. In 2023/24 and part of 2024/25, authority to spend budget relevant to the Insights directorate was delegated to the Chief Insights Officer in accordance with our Financial Scheme of Delegation during a time when the Chief Insights Officer was seconded to the OEP. In May 2024 the Chief Executive received advice that the specific provisions of the Environment Act require functions to be delegated to employees of the OEP. This delegation was therefore withdrawn until the appointment of the Chief Insights Officer as a permanent employee of the OEP on 1 November 2024.

Internal Audit

The Government Internal Audit Agency (the GIAA) is appointed to provide the OEP's internal audit service in March 2022. The ARAC agreed an internal audit plan for 2024/25 in February 2024 within an indicative three-year audit programme.

Four audit activities were delivered in 2024/25. There were no variations to the plan in year.

The GIAA uses four classifications to summarise its opinion of its assurance on the matters subject to audit: substantial, moderate, limited or unsatisfactory.

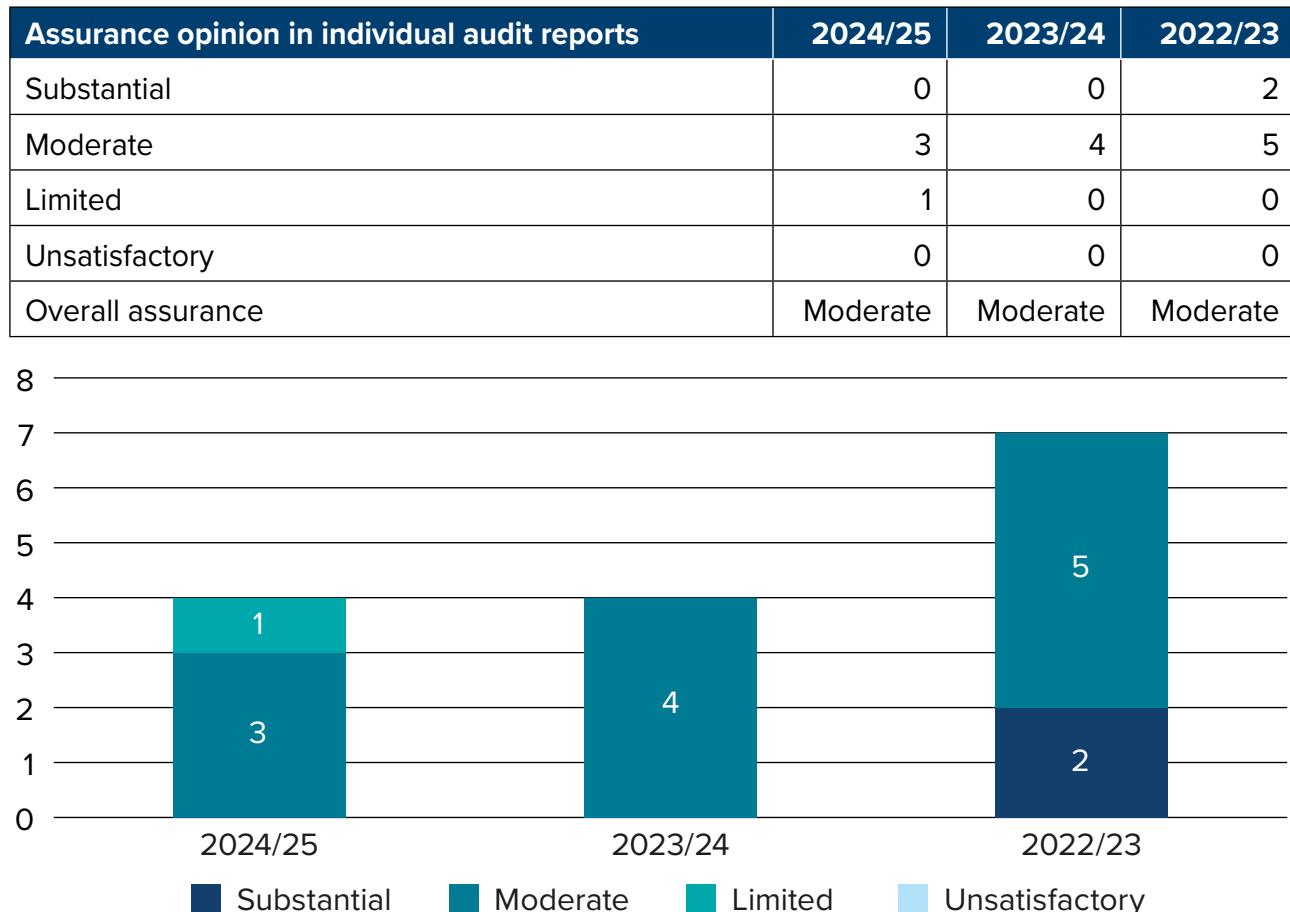
The Head of Internal Audit annual opinion and report to the ARAC for 2024/25 assessed their assurance of our framework of governance, risk management and control as moderate in its overall adequacy and effectiveness. This is the same as the prior year and means that some improvements are required to enhance the adequacy and effectiveness of the frameworks.

Individual audits completed in year and the GIAA's opinion for each are set out below.

Audit title	Opinion
Environment Improvement Plan reporting	Moderate
Efficiencies programme	Moderate
Stakeholder engagement	Moderate
People strategy	Limited

This people strategy audit was the first instance of less than moderate assurance since the OEP's establishment. Weaknesses identified related largely to the specificity of targets, action plans and the governance of them with limited human resources team capacity the identified root cause. Steps have been taken to address these concerns, including through specialist externally sourced support.

A summary of individual audits received across the last three years is as follows.



We agreed a response to each of the 9 recommendations made during the course of the GIAA's work during the year. Progress in implementing these was reported to the ARAC. None of the recommendations were rated as a high priority by the auditors.

At the end of the year, the status of recommendations made in individual audits in each of the last three years was as follows.

Status of recommendations made in financial year	2024/25	2023/24	2022/23
Cleared	1	7	19
Overdue	1	2	0
Not yet due	7	0	0

Whistleblowing

We are committed to high standards of integrity, honesty, objectivity and impartiality in all that we do, including through our arrangements for whistleblowing from our staff. We received no internal whistleblowing reports. Internal whistleblowing is reported to ARAC.

The OEP became prescribed person in law in Northern Ireland in November 2022 and in England in December 2022. As a prescribed person, the OEP can receive whistleblowing reports from employees of public authorities in England or Northern Ireland who wish to raise concerns about wrongdoing, risk, or malpractice, relating to environmental law at their workplace.

We review every whistleblowing report we receive. Two qualifying whistleblowing disclosures were received from individuals external to the OEP in the period. The assessment of one is ongoing. We decided to take no further action in response to the other disclosure. These are managed within our procedures for complaints and investigations.

We received three further whistleblowing reports which did not qualify as whistleblowing disclosures, as they did not relate to a public authority's compliance with environmental law. These were handled in line with our general procedures for enquiries.

Information management and data security

We have policy and procedures to ensure information assets are handled appropriately. All OEP staff were asked to complete information data handling courses within induction processes, and annually. Compliance with such mandatory training is reported to the ARAC.

There were no data security lapses that were deemed to be significant or critical during the period. There were no personal data incidents to report to the Information Commissioners' Office.

There have been two non-reportable incidents during this period. The ARAC received reports in the year to provide assurance on the management of these. All incidents were resolved, and appropriate controls were put in place where necessary.

The Information Commissioner investigated a decision we made in relation to a request for information under the Environmental Information Regulations 2004. The Commissioner upheld our decision.

Business continuity plans

We developed a business continuity policy and plan, which was agreed in April 2023 after scrutiny by the ARAC. We experienced no business continuity events. We will develop test plans in respect of our policy and plan.

Business-critical analytical models

The OEP had no business-critical analytical models in the reporting period. We [published a methodological statement](#) alongside our annual report on progress in improving the natural environment in England setting out our assessment approach, including the data sources we used, our analytical methods and the stakeholder engagement we undertook.

Fraud

We maintain a robust approach to fraud prevention and detection, underpinned by our [Counter Fraud Policy, including Fraud Response Plan](#). This document set out our commitment to integrity, transparency, and accountability in all financial and operational matters.

Key measures in place during the reporting period included:

- Mandatory training on fraud, bribery, and corruption for all staff, ensuring awareness and understanding of risks and responsibilities.

- Active participation in Defra's counter fraud networks, fostering collaboration and shared learning across government departments.
- Regular reporting to the Audit and Risk Assurance Committee (ARAC), with fraud updates provided at each of its meetings throughout the year.

There were no reported instances of fraud during the reporting period.

Remuneration and staff report

The OEP has its own independent employment contracts, recruitment and remuneration policies, which are separate from Defra and DAERA. We are a Non-Departmental Public Body (NDPB) accredited with the Civil Service Commission which means that while OEP staff are not civil servants, the OEP adheres to Civil Service Recruitment Principles and its recruitment policies and procedures. Having been reviewed by the Commission, we are adjudged to be compliant .

The OEP applies Senior Civil Service (SCS) terms for the remuneration of the CEO and Executive Directors. Remuneration policy for grades below Executive Director is decided by the OEP. The board has decided to abide by the public sector pay controls and public sector pay terms and guidance.

Service contracts

The Constitutional Reform and Governance Act 2010 requires Civil Service appointments to be made on merit, on the basis of fair and open competition. The recruitment principles published by the Civil Service Commission specify the circumstances when appointments may be made otherwise. While OEP staff are not civil servants but public servants we have chosen to adopt a recruitment approach which is consistent with these principles.

Unless otherwise stated below, the officials covered by this report hold appointments which are open ended. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Further information about the work of the Civil Service Commission can be found on the [Civil Service Commission website](#).

Remuneration policy

The remuneration of the Senior Civil Service (SCS) (and therefore the OEP's Executive Directors, as opted into this policy) is set by the Prime Minister following independent advice from the Senior Salaries Review Body (SSRB). The Cabinet Office advises departments in March or April each year of the government's response to the SSRB recommendations and produces guidance for departments and network bodies to follow.

The OEP develops the CEO Executive Directors Reward Strategy within the Cabinet Office Framework, ensuring that the overall pay awards for the Executive Directors are within the cost ceiling allowed.

The CEO and Executive Directors are eligible to be considered for individual levels of bonus as non-pensionable, non-consolidated variable pay (NCVP), based on their performance. NCVP is paid in the financial year after that in which it was earned. NCVP values, informed by each individual's appraisal grade, are paid within Cabinet Office guidelines.

Remuneration-salary, benefits-in-kind and pensions (audited)

The following sections provide details of the remuneration and pension interests of the OEP's Directors and Chief Executive. Single total figure of remuneration.

Officials	Salary (£'000)	Salary (£'000)	Bonus payments (£'000)	Bonus payments (£'000)	Pension benefits ² (£'000)	Pension benefits ² (£'000)	Benefits- in-kind (£'000)	Benefits- in-kind (£'000)	Total (£'000)	Total (£'000)
	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25	2023/24
Natalie Prosser Chief Executive	120–125	115–120	0–5	0–5	70	57	–	–	160–165	155–160
Peter Ashford General Counsel*	95–100	90–95	–	–	38	36	–	–	125–130	120–125
Richard Greenhous Chief of Staff	95–100	90–95	0–5	0–5	52	28	–	–	130–135	120–125
Helen Venn Chief Regulatory Officer	100–105	95–100	0–5	0–5	41	(29)	–	–	135–140	130–135
Robbie McDonald Chief Insights Officer**	45–50	–	0–5	–	15	–	–	–	60–65	–
Dr. Simon Brockington Chief Insights Officer	–	–	–	0–5	–	–	–	–	–	0–5

² In 23-24 pension benefits had been presented as a salary band, but it has been updated to nearest £1,000 in line with current year. The amount of benefit has not changed.

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

* P Ashford was not paid a bonus in 2023/24. This differs from that published in the 2023/24 annual report and accounts, which included an estimate for bonuses which had not been finalised at the date of publishing.

** Prof. Robbie McDonald was in a permanent post from 4 November 2024. Figures quoted are for the period 1 April 2024 to 31 March 2025. The full year equivalent annual salary banding for 2024/25 is £130,000 to £135,000.

Third party payments 2024/25 (audited)

Officials	Total costs (£'000)	Total costs (£'000)
	2024/25	2023/24
Prof. Robbie McDonald Chief Insights Officer	75–80 (full year equivalent 130–135)	130–135

Prof. Robbie McDonald joined the OEP on secondment from the University of Exeter on 20 September 2022 and continued a secondment for part of the period 1 April 2024 to 31 March 2025 on an 0.8 FTE basis. His secondment ended on 31 October 2024 when he became permanently employed on a full-time basis. The costs shown in this table are based on accrued costs made by the OEP in each financial year and comprise the total costs of the secondment including Basic Salary, Bonus, Pension, National Insurance, Apprenticeship Levy and VAT that will be charged to the OEP by the University of Exeter.

Salary

‘Salary’ includes gross salary; overtime; reserved rights to London weighting or London allowances; recruitment and retention allowances, and any other allowance to the extent that it is subject to UK taxation. This report is based on accrued payments made by the OEP and thus recorded in these accounts. None of our permanent employees are paid a London, recruitment or retention allowance.

Benefits-in-kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument.

Bonuses – (audited)

Bonuses are based on performance and are made as part of the appraisal process. Bonuses relate to the performance in the year in which they become payable to the individual. The bonuses reported in 2024-25 relate to performance in 2024-25.

Fair Pay Disclosures (audited)

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the lower quartile, median and upper quartile remuneration of the organisation's workforce.

	2024/25	2023/24	2022/23
	Including bonus	Including bonus	Excluding bonus
Band of highest paid employee total remuneration excluding pension benefits	115–120	130–135	120–125
50th percentile (median) total pay and benefits (£)	55,571	53,173	51,873
Ratio	2.3	2.5	2.3
25th percentile (lower) total pay and benefits (£)	42,220	39,910	39,160
Ratio	3.1	3.3	3.0
75th percentile (higher) total pay and benefits (£)	60,352	60,456	60,456
Ratio	2.1	2.2	2.2

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

The median remuneration, 25th percentile pay remuneration and the 75th percentile pay remuneration is based on annualised, full-time equivalent remuneration as at the end of the financial year. Employee remuneration includes temporary employees and secondees covering staff vacancies but excludes consultancy services.

The banded remuneration of the highest-paid employee in OEP in the financial period 2024/25 was £115,000–£120,000 (2023/24: £130,000 to £135,000). The salary decrease in 2024/25 is 12%. The highest-paid director remuneration was 2.3 (2023/24: 2.5) times the median remuneration of the workforce, which was £55,571 (2023/24: £53,173).

The average percentage change from 2023/24 in the salary and allowances of OEP employees as a whole was an increase of 3.2%.

The median pay ratio for 2024/25 is lower than the pay ratio for 2023/24 and in line with the pay, reward and progression policies for the OEP's employees taken as a whole.

In 2024/25, no employees received remuneration in excess of the highest-paid director (2023/24: nil employees). Employee remuneration ranged from £25,000 to £30,000 to £125,000 to £130,000 (2023/24: £20,000 to £25,000 to £130,000 to £135,000).

Compensation for loss of office (audited)

There have been no ex-gratia payments or amounts paid during the year in respect of compensation to former senior managers or to third parties for services of a senior manager (2023/24: £nil).

Civil service pensions

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

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

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

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

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

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

For members who are in scope of the public service pension remedy, the calculation of their benefits for the purpose of calculating their Cash Equivalent Transfer Value and their single total figure of remuneration, as of 31 March 2023 and 31 March 2024, reflects the fact that membership between 1 April 2015 and 31 March 2022 has been rolled back into the PCSPS. Although members will in due course get an option to decide whether that period should

count towards PCSPS or alpha benefits, the figures show the rolled back position i.e., PCSPS benefits for that period.

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

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

Another 'partnership' is available as an alternative, NEST pension. The employer makes an age-related basic contribution of 3% of qualifying earnings into a stakeholder pension product chosen by the employer from a panel of providers. The employee contributions are 5% before tax relief.

The pension figures quoted for officials in this report show combined pension earned in all schemes as appropriate.

Cash equivalent transfer values

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

The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. These figures also include the value of any pension benefit in another scheme or arrangement which has been transferred to the Civil Service pension arrangements and any additional pension benefit accrued as a result of buying additional pension benefits at their own cost. CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

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

Senior Management pension in £'000 (audited)

Officials	Accrued pension at pension age as at 31/3/2025 and related lump sum	Real increase in pension and related sum at pension age	CETV at 31/3/2025	CETV at 31/3/2024	Real increase in CETV
Natalie Prosser Chief Executive	40–45	2.5–5	713	628	52
Peter Ashford General Counsel	5–10	0–2.5	102	69	21
Richard Greenhous Chief of Staff	25–30 plus a lump sum of 55–60	2.5–5 plus a lump sum of 0–2.5	497	437	36
Helen Venn Chief Regulatory Officer	55–60	0–2.5	923	524	30
Robbie McDonald Chief Insights Officer*	0–5	0–2.5	13	–	10
Taking account of inflation, the CETV funded by the employer has decreased in real terms					

* Professor Robbie McDonald's pension costs are paid for as incurred by the University of Exeter unit 3 November 2024 and charged to the OEP.

- No employer contributions were made to partnership pension accounts during 2024/25 (2023/24 : £nil) in respect of the OEP's executive.

Civil Service and other compensation scheme exits (audited)

There were no payments in 2024/25 relating to early retirement, redundancies or loss of office (2023/24-£nil).

External board and ARAC members (audited)

Membership details of the board and the ARAC are detailed in the Governance Statement. The following salaries and benefits-in-kind were paid to the external members:

Official	2024/25		2023/24	
	Salary (as defined above) £'000	Benefits-in- kind to nearest £100	Salary (as defined above) £'000	Benefits-in- kind to nearest £100
Dame Glenys Stacey DBE	55–60	–	55–60	–
Julie Hill MBE	20–25	–	20–25	–
Prof. Dan Laffoley	20–25	–	20–25	–
Dr. Paul Leinster CBE	20–25	–	20–25	–
Prof. Richard Macrory CBE	20–25	–	20–25	–
Malcolm Beatty, OBE	20–25	–	20–25	–
Kieran Rix FRPFA	–	–	–	–

- All members of the board were in post at 1 April 2024.
- Benefits in kind relate to reimbursement of home to office travel and reimbursement.
- Julie Hill, Malcolm Beatty and Dan Laffoley received employer contributions to their partnership pensions in 2024/25.
- During the period, we identified an error regarding our non-executive directors' pension (Nest scheme) arrangement where we had offered partnership pensions to our non-executive directors which is contrary to their appointment terms. There were 3 individuals who participated in the scheme with total contributions amounting to £3,540 to October 2025 (£1,274.40 for 2024/25). To rectify this, we have sought and received agreement from Defra Permanent Secretary and three affected non-executive directors to stop future contributions and write off the £3,540 total cost of this error to OEP. As of October 2025, OEP contributions were discontinued. OEP has withdrawn from Nest pension scheme, as have the 3 individuals affected. This took effect on 11th November 2025.

Staff Report

Staff numbers (audited)

At 31 March 2025 we employed 94 staff (88.7 FTE – audited), compared with 86 staff (81.8 FTE – audited) a year prior.

	2024/25		2023/24	
	Number of staff (audited)	FTE (audited)	Number of staff (audited)	FTE (audited)
Permanent staff	80	75.8	68	65.1
Fixed-term appointed staff	5	4.8	6	5
Seconded staff	8	7.1	10	9.7
Temporary staff	1	1.0	2	2
Total staff	94	88.7	86	81.8

Secondees are supplied by other government bodies (7 staff, 6.3 FTE), or other organisations outside of government (1 staff, 0.8 FTE) under a range of terms. Temporary staff are supplied by employment agencies.

The number of full-time equivalent permanent and temporary staff during the period and an analysis of staff-in-post (headcount) by gender are shown on page 91 and 92.

We comply with the equal opportunities legislation and OEP policies on Equality, Diversity and Inclusion (including disability) and Health and Safety.

Staff recruitment

The average number of full-time equivalent employees during the year to 31 March 2025 was as follows:

Staff	Permanent staff (FTE)	Fixed-term appointed staff (FTE)	Seconded staff (FTE)	Temporary staff (FTE)	2024/25 Total	2023/24 Total
Chief of Staff	22.6	0.6	1.3	1.1	25.6	24.0
General Counsel	12.9	1.6	0.3	0.0	14.8	13.0
Insights	15.4	0.3	0.5	0.0	16.2	13.6
Regulatory	20.6	0.5	1.7	0.0	22.8	21.8
Total staff	71.5	3.0	3.8	1.1	79.4	72.4

The number of staff-in-post (headcount) by gender as at 31 March 2025 was as follows:

Staff	2024/25			2023/24		
	Male	Female	Total	Male	Female	Total
Executive members on the board (all SCS)"	2	2	4	1	2	3
Directors (excluding executive members of the board) (all SCS)	1	–	1	2	–	2
Other	35	54	89	38	49	87
Total staff	38	56	94	41	51	92
Non-executive members of the board	4	2	6	4	2	6

Early departure costs (audited)

The OEP pension benefits are provided through the Civil Service Pension Scheme. Redundancy and other departure costs are therefore paid in accordance with the provisions of the Civil Service Compensation Scheme, a statutory scheme under the Superannuation Act 1972. Exit costs are accounted for in full in the year of departure or earlier where a demonstrable commitment exists.

There were no payments in 2024/25 relating to early retirement, redundancies or loss of office (2023/24 – £nil).

Staff Turnover

Staff turnover in the year was 21.4% (2023/24 24.9%), this includes planned ends to secondments and contingent labour contracts. Excluding secondees, short term contracts and contingent labour, staff turnover was 7.6%. Only 6 permanent employees left the OEP in the year.

Staff costs (audited) in £

Staff costs consist of the following:

	Year to 31 March 2025			Year to 31 March 2024		
	Permanently employed staff	Temporary staff	2024/25 Total	Permanently employed staff	Temporary staff	2023/24 Total
Wages and salaries	4,163,973	339,439	4,503,412	3,332,575	701,653	4,034,228
Social security costs	499,280	41,172	540,452	393,442	76,982	470,424
Other pension costs	1,143,513	73,971	1,217,484	868,332	140,749	1,009,081
Total	5,806,766	454,582	6,261,348	4,594,349	919,384	5,513,733
Agency staff			77,678			341,024
Non-executive Director fees			102,000			102,000
Total staff costs			6,441,026			5,956,757

The 2024-25 Cabinet Office pay remit guidance allows for an average pay award of up to 5% for staff at Delegated grades (AO to G6). However, the OEP offered 5.44%, with the additional 0.44% equivalent to £14.5k. This was approved by OEP Board in accordance with provisions in the Environment Act 2021. The decision was made to ensure the OEP remained in parity with Defra's pay remit in order to support recruitment and retention. We are engaging with DEFRA and the Cabinet Office to confirm if the guidance is applicable to the OEP.

Pensions

Pension benefits provided through the Civil Service pension arrangements are paid from an unfunded multi-employer defined benefit scheme and we are unable to identify our share of the underlying assets and liabilities. The Scheme Actuary valued the scheme as at 31 March 2020. Details are provided in the resource accounts of the Cabinet Office: Civil Superannuation, www.civilservicepensionscheme.org.uk.

For 2024/25, employers' contributions of £1,144,791 were payable to the Principal Civil Service Pension Scheme (PCSPS) at 28.97% of pensionable earnings. This is in line with equivalent 2023/24 employers' contribution taking into account staffing levels (2023/24: £856,838). The Scheme Actuary reviews employer contributions usually every four years following a full scheme evaluation. The contribution rates are set to meet the cost of the benefits accruing during 2024/25 to be paid when the member retires and not the benefits paid during this period to existing pensioners.

Employers' contributions were also paid in relation to secondees and establishment support from Defra.

No individuals retired early on ill-health grounds during the year and therefore no additional pension liabilities have been accrued for this purpose.

Sickness absence data

The total full-time equivalent days lost through staff sickness absence in the year was 211.3 days (2023/24 228.5 days). The average working days lost per employee during the year was 2.7 days per FTE (2023/24 3.2 days per FTE). Short term sickness absences of 35 days or less was an average of 2.7 days per FTE (2023/24 2.7).

We offer 3 days paid leave per year to support staff undertake unpaid volunteering activities as described in our policy ([OEP SpecialLeavePolicy&Processes](#)).

Tax arrangements of public sector appointees

As part of HM Treasury's review of tax arrangements of public sector appointees, departments and their arms-length bodies are required to publish information in relation to the number of off payroll engagements costing over £245 per day that were in place as at 31 March 2025.

All of our existing off-payroll engagements have at some point been subject to a risk-based assessment to determine whether the contract is within the scope of IR35.

Number of existing engagements as at 31 March 2025	–
Of which, number that have existed:	
Less than 1 year	–
For between 1 and 2 years	–

Some of our contractors were engaged in the year to temporarily fulfil roles that will be on payroll once recruitment has been completed. For all off-payroll appointments engaged at any point during the year ended 31 March 2025 and earning at least £245 per day.

Number of appointments in force between 1 April 2024 and 31 March 2025	2
Of which:	
Number determined as in-scope of IR35	2
Number determined as out-of-scope of IR35	–
Number of engagements reassessed for compliance or assurance purposes during the period	–

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

	2024/25
Number of off-payroll engagements of Board members, and/or senior officials with significant financial responsibility	–
Total number of individuals on-payroll and off-payroll that have been deemed “board members, and/or senior officials with significant financial responsibility”	Board members x 3
	(1 x CEO, 3 x Directors)
	Non-Executive Directors x 6

Consultancy and temporary staff expenditure

	2024/25	2023/24
Consultancy *	1,675,890	1,105,824
Temporary staff expenditure	77,678	341,025
Total	1,753,568	1,446,849

Additional specialised skills have been required to support the continued establishment of the OEP, and to exercise our functions. The OEP is a small organisation with a wide remit. Specialist expertise is required to supplement in house expertise on specific issues. Consultants are engaged when it is better value for money to do so on specific programme work and when specialised skills are required. Expenditure on temporary staff has provided additional resources to meet short term needs and cover for the backlog in filling vacancies.

*In 2024/25 £1.625m relates to research and evidence activities. (£1.08m in 2023/24)

Health and safety

Our policies and procedures are based on Defra group practice and our Health & Safety lead engages with the cross-Defra Health & Safety group to utilise best practice. No work-related incidents were reported by employees during 2024/25. There have been two near misses reported. ARAC receive reports on Health and safety incidents (along with instances of fraud, security incidents, whistleblowing and mandatory trainings completion updates) at each of its meetings. There were no material incidents reported in the year.

People Survey

Our third staff survey was undertaken in March 2025. Our staff engagement score was 89% (89% in March 2024) which is 13% higher than the relevant public sector benchmark.

Trade union facility time

Our Partnership Agreement with the Prospect Union has been in place since 1 June 2023. The Agreement forms the basis of our ongoing engagement with the Union in terms of consultation, negotiation, the election of representatives and disputes.

In accordance with the requirements of the TU (Facility Time Publication requirements) Regulations 2017, the following is a summary of facility time during 2024-25.

Number of employees who were relevant union officials during the relevant period.

Total number	FTE
3	0.10

Number of employees who were union officials during the relevant period and the percentage of their working hours spent on facility time.

Percentage	Number of employees
0%	0
1-50%	3
51-99%	0
100%	0

Percentage of the total pay bill spend on facility time.

Total cost of facility time	£ 7,092
Total pay bill	£6,441,026
Percentage of the total pay bill spend on facility time	0.11%

Paid TU activities

Time spent by trade union officials during the financial year on paid trade union activities as a percentage of total paid facility time hours	84%
--	-----

There is no statutory entitlement to paid time off to undertake TU activities.

Parliamentary accountability and audit report

Regularity of expenditure

We have considered all our activities during the year and confirm that they are in accordance with the legislation authorising them.

Losses and special payments (audited)

Managing Public Money requires a statement showing losses and special payments by value and type to be shown where they exceed £300,000 in total, and those individually that exceed £300,000.

Losses may relate to cash and stores losses; book-keeping losses; losses arising from failure to make adequate charge for the use of public property or services, fruitless payments, and claims abandoned as well as frauds. Special payments may relate to extra contractual, extra statutory, and ex gratia payments and compensation.

There were no losses or special payments that need to be reported in accordance with Managing Public Money.

Contingent liabilities (audited)

There were no contingent liabilities as at 31 March 2025.

Remote contingent liabilities (audited)

In addition to contingent liabilities reported within the meaning of IAS 37, Provisions, Contingent Liabilities and Contingent Assets, the OEP discloses, for parliamentary reporting and accountability purposes, liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of a contingent liability. As at 31 March 2025 there are nil to report.



Natalie Prosser

Chief Executive and Accounting Officer

28 January 2026

The Certificate and Report of the Comptroller and Auditor General to the Houses of Parliament and the Northern Ireland Assembly

Opinion on financial statements

I certify that I have audited the financial statements of the Office for Environmental Protection for the year ended 31 March 2025 under the Environment Act 2021. The financial statements comprise the Office for Environmental Protection's

- Statement of Financial Position as at 31 March 2025;
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity for the year then ended; and
- the related notes including the significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and UK adopted International Accounting Standards.

In my opinion, the financial statements:

- give a true and fair view of the state of the Office for Environmental Protection's affairs as at 31 March 2025 and its total comprehensive net expenditure for the year then ended; and
- have been properly prepared in accordance with the Environment Act 2021 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 Office for Environmental Protection 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 Office for Environmental Protection'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 Office for Environmental Protection'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 Office for Environmental Protection is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which requires entities to adopt the going concern basis of accounting in the preparation of the financial statements where it is anticipated that the services which they provide will continue into the future.

Other Information

The other information comprises information included in the Annual Report, but does not include the financial statements and my auditor's certificate and report thereon. The Chief Executive as 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 Environment Act 2021.

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 Environmental Act 2021; and

- the information given in the Performance 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 Office for Environmental Protection and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance 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 Office for Environmental Protection 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 Board and Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer's Responsibilities, the board and Chief Executive as the Accounting Officer are 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 Office for Environmental Protection 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 Environment Act 2021;

- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with Secretary of State directions issued under the Environment Act 2021; and
- assessing the Office for Environmental Protection'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 Chief Executive as Accounting Officer anticipates that the services provided by the Office for Environmental Protection will not continue to be provided in the future

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Environment Act 2021.

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

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

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

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

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

- considered the nature of the sector, control environment and operational performance including the design of the Office for Environmental Protection's accounting policies.
- inquired of management, Office for Environmental Protection and those charged with governance, including obtaining and reviewing supporting documentation relating to the Office for Environmental Protection'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 Office for Environmental Protection's controls relating to the Office for Environmental Protection's compliance with the Environment Act 2021 and Managing Public Money;

- inquired of management, the Office for Environmental Protection'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 including IT auditors 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 Office for Environmental Protection for fraud and identified the greatest potential for fraud in the following areas: 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 Office for Environmental Protection's framework of authority and other legal and regulatory frameworks in which the Office for Environmental Protection 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 Office for Environmental Protection. The key laws and regulations I considered in this context included Environment Act 2021, Managing Public Money, employment law, pensions legislation and tax Legislation.

Audit response to identified risk

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

- I reviewed the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;
- I enquired of management, the Audit and Risk Committee and in-house legal counsel concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance and the Board and internal audit reports;
- 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 including internal specialists and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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

Other auditor's responsibilities

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

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

Report

I have no observations to make on these financial statements.

Gareth Davies

Date 03 February 2026

Comptroller and Auditor General

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

Financial statements

Financial statements

Statement of Comprehensive Net Expenditure for the year to 31 March 2025

		Year to 31 March 2025	Year to 31 March 2024
	Note	£	£
Operating costs			
Staff	2	6,441,026	5,956,757
Other operating costs	3	3,739,828	3,256,165
Depreciation	3	273,093	185,235
Finance costs (interest expense on lease liabilities)	3	35,706	34,710
Total comprehensive net expenditure for the year		10,489,653	9,432,867

The Notes on pages 109 to 120 form part of these accounts.

Statement of Financial Position as at 31 March 2025

		Year to 31 March 2025	Year to 31 March 2024
	Note	£	£
Non-current assets			
Property, plant and equipment	4	1,203,263	1,202,703
Right of use Assets	5	808,175	910,261
Total non-current assets		2,011,438	2,112,964
Current assets			
Trade and other receivables	6	162,692	185,625
Cash and cash equivalents	7	470,298	491,226
Total current assets		632,990	676,851
Total assets		2,644,428	2,789,815
Current liabilities			
Trade and other payables	8	(1,643,708)	(1,560,458)
Lease liabilities	9	(95,860)	(94,293)
Total current liabilities		(1,739,568)	(1,654,751)
Total assets less current liabilities		904,860	1,135,064
Non-current liabilities			
Lease liabilities	9	(768,443)	(864,304)
Total non-current liabilities		(768,443)	(864,304)
Total assets less total liabilities		136,417	270,760
Taxpayers' equity			
General fund		136,417	270,760
Total taxpayers' equity		136,417	270,760

The Notes on pages 109 to 120 form part of these accounts.



Natalie Prosser
Chief Executive and Accounting Officer

28 January 2026

Statement of Cash Flows for the year to 31 March 2025

		Year to 31 March 2025	Year to 31 March 2024
	Note	£	£
Cash flows from operating activities			
Total Comprehensive Net Expenditure	SOCNE	(10,489,653)	(9,432,867)
(Increase)/Decrease in trade and other receivables	6	22,933	36,688
Increase/(Decrease) in trade and other payables	8	83,250	(511,327)
Interest on lease liability	9	35,706	34,710
Disposal of IFRS16 RoU asset	5	—	178
Depreciation on IFRS16 RoU asset	5	102,086	102,086
Depreciation on non IFRS16 RoU asset	4	171,007	83,149
Net cash inflow/(outflow) from operating activities		(10,074,671)	(9,687,383)
Cashflows from investing activities			
Purchase of property, plant and equipment	4	(171,567)	(1,234,586)
Net cash outflow from investing activities		(171,567)	(1,234,586)
Cash flows from financing activities			
Grants from sponsoring department	SOCTE	10,355,310	10,663,576
Direct costs associated with IFRS16 RoU asset	9	(130,000)	(65,000)
Net cash inflow from financing activities		10,225,310	10,598,576
Net increase/(decrease) in cash and cash equivalents in the year	7	(20,928)	(323,393)
Cash and cash equivalents at the beginning of the year	7	491,226	814,619
Cash and cash equivalents at the end of the year	7	470,298	491,226

The Notes on pages 109 to 120 form part of these accounts.

Statement of Changes in Taxpayers' Equity for the year to 31 March 2025

	Note	General Fund	Total taxpayers' equity
Balance at 31 March 2023		(959,949)	(959,949)
Total Comprehensive Net Expenditure		(9,432,867)	(9,432,867)
Financing by Defra & Daera		10,663,576	10,663,576
Balance at 31 March 2024		270,760	270,760
Total Comprehensive Net Expenditure		(10,489,653)	(10,489,653)
Financing by Defra & Daera		10,355,310	10,355,310
Balance at 31 March 2025		136,417	136,417

The Notes on pages 109 to 120 form part of these accounts.

Notes to the Accounts

1. Statement of accounting policies

The accounts have been prepared in accordance with International Financial Reporting Standards (IFRS) as adapted and interpreted by the Government Financial Reporting Manual (FReM) issued by HM Treasury. The accounts have been prepared under a direction issued by the Secretary of State for DEFRA under the Environment Act 2021.

Where the FReM allows a choice of accounting policy, the accounting policy which has been judged to be most appropriate to the particular circumstances of the OEP for the purpose of giving a true and fair view has been selected.

The financial statements are prepared on a going concern basis both on a financial basis and consistent with the FReM 2024/25 continued provision of service basis.

1.1 Accounting convention

These accounts have been prepared on an accruals basis under the historic cost convention. The OEP recognises reporting expenditure when it is incurred rather than when it is paid and where there is an obligation to pay suppliers based on agreed amounts, contractually, or by another form of mutual agreement.

1.2 Property, plant and equipment

Any expenditure on individual capital items above £1,000 is capitalised to the statement of financial position. This includes tangible and intangible items which are classified as assets in accordance with IAS 16 “Property, Plant and Equipment” and IAS 38 “Intangible Assets”.

The capitalisation threshold was determined by reviewing the threshold of other ALBs and Defra and considering the OEP’s comparative size.

The measurement basis which we apply to our Property, Plant and Equipment is cost less accumulated depreciation. Cost includes the purchase price, including import duties and non-refundable taxes, and any directly attributable costs necessary to bring the asset to the location and condition for its intended use.

Subsequent expenditure is capitalised only when it increases the future economic benefits embodied in the asset, otherwise, it is expensed in profit or loss as incurred.

Depreciation is charged on a straight-line/diminishing balance basis over the estimated useful lives of the assets, which are reviewed annually.

Assets under construction are carried on the Statement of Financial Position (SoFP) at accumulated cost with depreciation commencing when the asset is completed and available to be brought into service. Balances are regularly reviewed to ensure that they only include costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Property, plant and equipment held by the OEP as assets under construction at 1 April 2023 (see note 4) were transferred to Leasehold improvements in the year end 31 March 2024 when the assets were brought into use. Right of Use assets are detailed in note 5.

1.3 Depreciation

Depreciation is provided on a straight-line basis over the estimated useful life of the asset. The range of useful economic lives for each class of assets include:

Class	Duration
Leasehold improvements	10 years
IT Equipment	5
Furniture, Fixtures and Fittings	7

Depreciation is charged in full in the month of acquisition on the date it was brought into service and is not charged on assets under construction.

1.4 Leased Assets

The OEP applies IFRS 16 as interpreted and set out in the FReM.

At lease commencement date, the OEP recognises the Right of Use asset and lease liability on the Statement of Financial Position. The Right of Use assets comprise the initial measurement of the corresponding lease liability excluding VAT, lease payments made at or before the commencement day and any initial direct costs. As permitted by the FReM, right-of-use assets are subsequently measured using the cost model as a proxy for the measurement of the cost value in use. This is because lease terms require lease payments to be updated for market conditions, for example, rent reviews for leased properties, which will be captured in the IFRS 16 cost measurement provisions. Right-of-use assets also have shorter useful lives and values than their respective underlying assets, and, as such, the cost can be used as a proxy for assets with shorter economic lives or lower values in accordance with the FReM.

Right of Use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. The assets useful life and impairment is reviewed annually, and adjusted if appropriate, at the end of the reporting period.

Where the interest rate cannot be readily determined within a lease, the OEP has calculated the lease liability using the discount rates set out in the latest HM Treasury's Public Expenditure System paper as the incremental borrowing rate which for the 2022 calendar year is 0.95% and 3.51% for 2023 and 4.72% for 2024. For 2025 the rate was 4.81% but the rate used is the rate applicable when calculating the initial lease liability or when reassessing the lease.

A low value exemption threshold can be applied to the cost of an underlying asset when new; this has been applied in some instances (less than £5,000). For these leases, payments are recognised as an operating expense on a straight-line basis over the term of the lease.

As mandated by the FReM, the practical expedient that an entity should not reassess whether a contract is, or contains, a lease at the date of initial application has been applied.

1.5 OEP Grant-in-aid

Grant-in-aid is provided by Defra to finance activities and expenditure which supports the statutory and other objectives of the OEP. A portion of the amount (£1,900,000) that is paid by Defra to the OEP relates to funding received from DAERA, that is subsequently passed onto the OEP. Activity for Defra and DAERA is not invoiced or reported as income, but an authority to spend is delegated to the OEP along with deliverable objectives. The Net Parliamentary Funding is recorded as a movement in Taxpayers' Equity.

1.6 Value Added Tax (VAT)

The OEP does not provide taxable supplies and is therefore not able to register for VAT. Input tax cannot therefore be recovered and amounts are stated inclusive of VAT.

1.7 Currency

The functional and presentational currency of the OEP is sterling.

1.8 Pensions

Employees of the OEP are covered by the provisions of a career average basis scheme called alpha, which is described in the Remuneration and staff report on page 81.

The OEP recognises the expected cost of these pension schemes on a systematic and rational basis over the period during which it benefits from employees' services by payment to the schemes of amounts calculated on an accruing basis. Liability for future benefits is a charge on the pension scheme on an accruing basis. The OEP also contributes to one defined contribution pension scheme.

1.9 Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and current balances with banks and other financial institutions, which are readily convertible to known amounts of cash and which are subject to insignificant risk of changes in value and have an original maturity of three months or less.

The carrying amount of these assets approximates their fair value. Bank overdraft amounts are included within trade and other payables in the Statement of Financial Position.

1.10 General Fund

The General Fund represents the total assets less liabilities of the OEP, to the extent that the total is not represented by other reserves. Financing by Defra and DAERA is credited to the General Fund through monthly cash forecast returns submitted to Defra.

1.11 Critical accounting judgements and key sources of estimation uncertainty

The Chief Executive Officer, in her capacity as Accounting Officer, uses judgement in making estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the accounting period in which the estimate is revised, and if the revision also affects future periods in these periods as well. In reviewing

these estimates, we consider the extent to which these could possibly vary and whether such a variation could indicate the need for a material adjustment to the accounts.

There is nothing in the current review to indicate that a variation of a material amount could arise.

There were no critical judgements, that the Chief Executive Officer, in her capacity as Accounting Officer, that were made in the process of applying the OEP's accounting policies and that have the most significant effect on the amounts recognised in the financial statements.

1.12 Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of 1 entity and a financial liability or equity instrument of another entity. Financial assets and financial liabilities would be recognised in the balance sheet if the OEP became a party to the contractual provisions of an instrument.

The OEP has no borrowings and relies primarily on Grant-in-Aid from Defra and Daera for its cash requirements and is therefore not exposed to liquidity risks. All material assets and liabilities are denominated in sterling, so it is not exposed to significant currency risk.

1.13 Applicable accounting standards issued but not yet adopted

IFRS 17 'Insurance Contracts' IFRS 17 'Insurance Contracts' replaces IFRS 4 'Insurance Contracts', which requires reporters to identify insurance contracts, and for those contracts recognise an insurance contract liability. The insurance contract liability is calculated as the present value of future insurance cash flows (the fulfilment cash flows) plus a subsequent risk adjustment. IFRS 17 is to be applied by entities for accounting periods beginning on or after 1 January 2023. The earliest implementation date in central government is 1 April 2025. IFRS 17 will have no impact on future accounts of the OEP.

Non-investment asset valuations

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

References to assets being held for their 'service potential' and the terms 'specialised/non-specialised' assets are being removed from the FReM. Noninvestment assets are instead described as assets held for their 'operational capacity'. This change has no impact on the valuation basis of non-investment assets, which remains as cost less accumulated depreciation.

Social benefits

The 2025-26 FReM will include new guidance on accounting for social benefits. The 2025-26 FReM will define social benefits as 'current transfers received by households (including individuals) intended to provide for the needs that arise from certain events or circumstances, for example, sickness, unemployment, retirement, housing, education, or family circumstances.' This will have no impact on The OEP accounts in future.

2. Staff numbers and related costs

2.1 Staff costs comprise:

	Year to 31 March 2025			Year to 31 March 2024			2023/24 Total
	Permanently employed staff	Temporary staff	2024/25 Total	Permanently employed staff	Temporary staff		
	£	£	£	£	£	£	£
Wages and salaries	4,163,973	339,439	4,503,412	3,332,575	701,653	4,034,228	
Social security costs	499,280	41,172	540,452	393,442	76,982	470,424	
Other pension costs	1,143,513	73,971	1,217,484	868,332	140,749	1,009,081	
Total	5,806,766	454,582	6,261,348	4,594,349	919,384	5,513,733	
Agency staff			77,678			341,024	
Non-executive Director fees			102,000			102,000	
Total staff costs			6,441,026			5,956,757	

No staff costs have been capitalised

Individual contractors engaged to fill temporary or permanent vacancies, or provide additional resource are included within staff costs in note 2.1.

Where firms have been engaged to provide services, they are not considered to be employees and are excluded from staff costs in note 2.1 and are reflected within consultancy costs and professional fees in note 3.

3. Other operating costs

	Year to 31 March 2025	Year to 31 March 2024
	£	£
IT costs	899,252	908,076
Recruitment costs	39,994	93,786
Corporate service recharge*	11,392	65,867
Consultancy costs**	1,675,890	1,105,824
Professional fees	354,126	232,061
Other operating costs	539,360	660,849
External Auditors' remuneration	53,410	45,000
Internal Audit fees	62,465	59,626
Other accountancy costs	—	10,200
Training costs	103,939	74,876
IFRS16 Leasehold Property Depreciation	102,086	102,086
Non IFRS16 Depreciation	171,007	83,149
Finance costs (interest expense on lease liabilities)	35,706	34,710
Total	4,048,627	3,476,110

* Services and facilities provided by Defra.

** includes Research and evidence costs £1.625m in 2024/25 and 1.084m in 2023/24

The Corporate service recharge comprises:

	Year to 31 March 2025	Year to 31 March 2024
	£	£
Estate Management costs	—	55,200
Human Resources services	11,392	9,467
Shared services including payroll and financial	—	1,200
Total	11,392	65,867

During the year to 31 March 2025, the OEP received no non-audit services from the NAO. The cessation of Estate Management costs is due to the OEP vacating its temporary office space in October 2023.

4. Property, Plant and equipment

Period ending 31 March 2025	Leasehold Improvements	Furniture, Fixtures & Fittings	IT Equipment	Total
	£	£	£	£
Cost				
01 April 2024	826,700	219,657	239,495	1,285,852
Additions	–	13,063	158,504	171,567
Transfers	–	–	–	–
Disposals	–	–	–	–
At 31 March 25	826,700	232,720	397,999	1,457,419
Depreciation				
01 April 2024	43,511	15,690	23,948	83,149
On disposals	–	–	–	–
Charge for the year	87,020	31,535	52,452	171,007
At 31 March 25	130,531	47,225	76,400	254,156
Net book value				
Carrying Value at 31 March 2024	783,189	203,967	215,547	1,202,703
Carrying Value at 31 March 2025	696,169	185,495	321,599	1,203,263
Asset financing:				
Owned	696,169	185,495	321,599	1,203,263
Leased	–	–	–	–
Carrying Value at 31 March 2025	696,169	185,495	321,599	1,203,263

Period ending 31 March 2024	Leasehold Improvements	Assets under Construction	Furniture, Fixtures & Fittings	IT Equipment	Total
	£	£	£	£	£
Cost					
01 April 2023	–	51,266	–	–	51,266
Additions	775,434	–	219,657	239,495	1,234,586
Transfers	51,266	(51,266)	–	–	–
Disposals	–	–	–	–	–
At 31 March 24	826,700	–	219,657	239,495	1,285,852
Depreciation					
01 April 2023	–	–	–	–	–
On disposals	–	–	–	–	–
Charge for the year	43,511	–	15,690	23,948	83,149
At 31 March 24	43,511	–	15,690	23,948	83,149
Net book value					
Carrying Value at 31 March 2023	–	51,266	–	–	51,266
Carrying Value at 31 March 2024	783,189	–	203,967	215,547	1,202,703
Asset financing:					
Owned	783,189	–	203,967	215,547	1,202,703
Leased	–	–	–	–	–
Carrying Value at 31 March 2024	783,189	–	203,967	215,547	1,202,703

5. Leases

5.1 Right of Use assets

Year ending 31 March 2025	Buildings £
At 1 April 2024	910,261
Additions	—
Disposal	—
Depreciation expense	(102,086)
At 31 March 2025	808,175

Year ending 31 March 2024	Buildings £
At 1 April 2023	1,012,525
Additions	—
Disposal	(178)
Depreciation expense	(102,086)
At 31 March 2024	910,261

On 31 March 2023 the OEP entered into a new lease for a permanent office space in Worcester which was available for immediate use. The office space was utilised by the OEP from October 2023.

6. Trade receivables and other current assets

Amounts falling due within one year

	Year to 31 March 2025	Year to 31 March 2024
	£	£
Other debtors	8,192	—
Prepayments	154,500	185,625
Total receivables	162,692	185,625

7. Cash and cash equivalents

	Year to 31 March 2025	Year to 31 March 2024
	£	£
Balances held start of year	491,226	814,619
Net cash inflow	(20,928)	(323,393)
Total balance	470,298	491,226
The following balances were held at 31 March:		
Government Banking Services	470,298	491,226
Total balance	470,298	491,226

8. Trade payables and other current liabilities

Amounts falling due within one year

	Year to 31 March 2025	Year to 31 March 2024
	£	£
Due to Defra and its agencies	133,534	217,592
Other taxation and social security	126,801	109,033
Trade payables*	744,820	446,653
Pension liability	130,342	97,665
Accruals	508,211	689,515
Total trade payables and other liabilities	1,643,708	1,560,458

*Trade payables principally comprise amounts outstanding to suppliers.

The OEP considers that the carrying amount of trade and other payables approximates to their fair value.

9. Lease liabilities

9.1 Lease liabilities

	Year to 31 March 2025	Year to 31 March 2024
	£	£
Not later than one year	130,000	130,000
Later than one year and not later than five years	520,000	520,000
Later than five years	390,000	520,000
Less interest element	(175,697)	(211,403)
Present value of obligations	864,303	958,597
Current portion	95,860	94,293
Non-current portion	768,443	864,304
Present value of obligations	864,303	958,597

9.2 Elements in the Statement of Comprehensive Net Expenditure

	Year to 31 March 2025	Year to 31 March 2024
	£	£
Expense related to low-value asset leases (office equipment)	44,530	45,883

9.3 Prior year leases

Each individual asset is an individual lease and each falls below the £5,000 low value threshold under IFRS16.

9.4 Cash outflow for leases

	Year to 31 March 2025	Year to 31 March 2024
	£	£
Total cash outflow for leases	130,000	65,000

10. Capital commitments

As at 31 March 2025, there are no capital commitments in excess of one year which require disclosure. Contracts held by Defra, which benefit the OEP, are included in the annual notional recharge of costs, but do not represent long term OEP commitments. (2023/24: £nil).

11. Contingent assets and contingent liabilities disclosed under IAS 37

Contingent assets

The OEP has no contingent assets.

Contingent liabilities

The OEP has no contingent liabilities.

12. Other financial commitments

There are no financial commitments in excess of one year which require disclosure. Contracts held by Defra, which benefit OEP, are included in the annual notional recharge of costs, but do not represent long term OEP commitments. (2023/24: Nil).

13. Related party transactions

The OEP is an Arm's Length Non-Departmental Public Body within the Defra group. Defra is therefore regarded as a related party. During the year the OEP has carried out a number of material transactions with Defra in the normal course of business. The OEP had non-material transactions with the following entities within the Defra group for which Defra is regarded as the parent department:

- Environment Agency, Natural England, and Forestry Commission.

No board member, chief officer or senior manager has undertaken any material transactions with the OEP. Further information on Board members and chief officers can be found in the remuneration report on page 83.

The OEP has had non-material transactions with other government departments, HM Revenue & Customs, Department for Work and Pensions, Office for National Statistics, HM Courts and Tribunals Service, Cabinet Office, Ministry of Defence and OFQUAL.

14. Events after the reporting period

These accounts have been authorised for issue by the Accounting Officer on the date the audit certificate and report were signed.



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