Joint Nature Conservation Committee

Turning science into action for nature, people and the planet

JNCC BD 26 03
November 2026

JNCC Support Co.

Annual Report and Accounts for 2025/26

Cover Note by Claire Callaghan

Executive Summary

1. Action required

1.1. The Company Board are asked to:

i. **Review** the paper including the draft 2025/26 Annual Report and Accounts (ARA), and Letter of Representation, noting the progress of the National Audit Office (NAO) audit and advice from ARAC at their November intersessional meeting.

ii. **Approve** the ARA and Letter of Representation so that they can be formally submitted to the NAO. The ARA can then be presented for laying in the House of Commons and subsequent publication.

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Paper by Claire Callaghan

1. Introduction

1.1. The 2025/26 Annual Report and Accounts (ARA) are presented to the JNCC company board for sign off.

1.2. At the ARAC meeting on 4 November 2026, NAO presented their audit completion report which anticipated recommending to the Comptroller and Auditor General (C&AG) that he should certify the 2025-26 financial statements with an unqualified audit opinion, without modification in respect of both regularity and the true and fair view on the financial statements. They also submitted a letter of representation for the Chief Executive to submit to the C&AG with the ARA.

1.3. The ARA also received clearance from the Defra minister on 4 November 2026.

2. Next steps

2.1. Once we have received the C&AG's final audit certificate, we will lay the accounts before Parliament. The expectation is that we will do that on 18 November 2026.

2.2. Once the accounts have been laid, they will be ready for publication and for submission to Companies House. This needs to be done prior to 31 December 2026.

Joint Nature Conservation Committee and JNCC Support Co

Annual Report and Accounts for year ending 31 March 2026

Report presented to Parliament and Scottish Parliament pursuant to paragraph 18 of Schedule 4 of the Natural Environment and Rural Communities Act 2006.ss

Accounts presented to Parliament pursuant to Article 6 of the Government Resources and Accounts Act 2000 (Audit of Non-profit-making Companies) Order 2009.

Ordered by the House of Commons to be printed on DAY MONTH 2026.

HC NUMBER

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All pages within this document also serve as the NERC Act submission.

Chair's Foreword

I am pleased to introduce the Annual Report and Accounts of the Joint Nature Conservation Committee for the year ending 31 March 2026. This is my first Annual Report as Chair, and I feel privileged to serve an organisation whose work is central to the UK's response to one of the defining challenges of our time: restoring nature while supporting the needs, security, and prosperity of people.

JNCC occupies a distinctive place in the UK's system of environmental governance. It generates and interprets evidence, convenes the statutory nature conservation bodies of the four countries of the UK, provides independent advice to UK and devolved governments on domestic and international nature policy, and supports the UK Overseas Territories and Crown Dependencies.

The importance of that role has become still clearer over the past year. Nature is central to the public interest: it underpins the food we eat, the water we drink, the air we breathe, the resilience of our communities, and the stability of our economy. Its role in national security is also increasingly recognised. The UK Government's assessment of global biodiversity loss, ecosystem collapse, and national security, to which JNCC contributed, concluded that the degradation of critical ecosystems poses risks to the UK's resilience, security, and prosperity.

The evidence shows the scale of the task ahead. The UK Biodiversity Indicators 2025 and the UK's Seventh National Report to the Convention on Biological Diversity, both prepared with JNCC playing a leading role, show areas of progress but also continuing pressure on nature: with more indicators showing decline than improvement, and only three of the UK's 23 targets assessed as on track. These findings underline the challenge of putting nature on a path to recovery by 2030, in line with the Kunming-Montreal Global Biodiversity Framework.

That challenge must be met alongside other pressing priorities: homes, infrastructure, food production, jobs, energy security, and economic growth. These objectives are sometimes presented as being in tension with nature recovery. JNCC's role, in partnership with the country nature conservation bodies, is to help governments make better, evidence-led choices so that nature recovery and wider public needs can be addressed together. This includes supporting the UK and devolved governments in exploring more strategic approaches to nature conservation and recovery, including through advice on land and sea use, protected areas, synergies with climate action, monitoring, and environmental assessment.

During the 2025/26 financial year, JNCC continued to demonstrate the practical value of this work. In the marine environment, it provided advice to support decisions that balance sustainable development with biodiversity protection, including in relation to offshore wind and Marine Protected Areas. It supported international action through engagement in major biodiversity and environmental processes and co-developed the UK Overseas Territories Biodiversity Strategy with the Department for Environment, Food & Rural Affairs (Defra) and the Territory governments.

The Joint Committee itself is central to JNCC's effectiveness. It brings together representatives of the four country nature conservation bodies with independent expert members, providing strategic direction and oversight. Meetings are held across all four countries of the UK, reflecting JNCC's UK-wide role and the importance of understanding different national contexts as well as supporting mutual learning. Youth representatives and other stakeholders have engaged with the work of the Committee. I have been struck by the depth of expertise around the Committee table and by members' shared commitment to robust, constructive, and transparent advice.

Good governance is essential to maintaining trust. During the year, the Committee and executive team have continued work to improve transparency, including by making both Committee papers and the organisation's technical outputs more accessible. We have also focused on strengthening risk management so that risk aversion does not prevent JNCC from achieving its aims, while maintaining appropriate safeguards, clear accountability, and sound stewardship of public resources. This is particularly important at a time when expectations of JNCC are growing, and the operating environment is complex.

I would like to recognise the exceptional work of JNCC's staff. Their expertise, professionalism and dedication underpin everything the organisation achieves. I am especially grateful to Dr Gemma Harper for her inspiring leadership as Chief Executive, and for her focus on impact, collaboration, and organisational renewal.

I also pay tribute to my predecessor, Professor Tom Meagher, whose leadership helped guide JNCC through an important period of transition. I extend my thanks to Professor Steve Ormerod and Dr Mel Austin, who retired from the Committee at the end of the 2025/26 financial year, for their significant contributions to JNCC's work.

Looking ahead, 2026/27 will be demanding, but also full of opportunity. The 17th meeting of the Conference of the Parties (COP17) to the Convention on Biological Diversity in Armenia will be an important moment for countries to demonstrate progress since agreeing the Kunming-Montreal Global Biodiversity Framework in 2022. JNCC will continue to support the UK's contribution to that process, while helping governments and partners make better decisions for nature and for people. The challenges are substantial, but JNCC has the expertise, independence, and convening power to continue to make a real difference.



Dr H. David Cooper

Chair, JNCC

9 November 2026

Ro-ràdh a’ Chathraiche [Scottish Gaelic translation]

Facal-toisich a’ Chathraiche

Tha e na chùis toileachais a bhith a’ cur fur comhair Aithisg is Cunntasan Bliadhna Joint Nature Conservation Committee airson na bliadhna a chrìochnaich 31 Màrt 2026. ’S i seo a’ chiad Aithisg Bhliadhnail agam mar Chathraiche is tha e na urraim dhomh a bhith a’ frithealadh buidheann a tha riatanach an lùib freagairt na RA air aon de dhùbhlanan mòra an linne seo: ag ath-stèidheachadh nàdar agus a’ cumail taic ri feuman, dìon is soirbheachas an t-sluaigh.

Tha dleastanasan sònraichte aig JNCC an lùib siostam riaghlaidh àrainneachd na RA. Tha e a’ cruthachadh is a’ mìneachadh fianais, a’ tarraing còmhla buidhnean glèidhteachais reachdail nan ceithir dùthchannan san RA, a’ toirt seachad comhairle neo-eisimeileach don RA is na riaghaltasan tiomnaichte air poileasaidh nàdair nàiseanta is eadar-nàiseanta, agus a’ cumail taic ri Ranntairean Thall Thairis is Eisimeileachdan Crùin na Rìoghachd Aonaichte.

Tha cudromachd nan dleastanasan sin air fàs na bu shoilleire sa bhliadhna a chaidh seachad. Tha nàdar aig teis-meadhan math a’ phobaill; tha e sa bhiadh a dh’itheas sinn, san deoch a dh’òlas sinn, a’ daingneachadh ar coimhearsnachdan agus a’ dìon na h-eaconamaidh againn. Tha cudromachd nàdair an cois ar tèarainteachd nàiseanta ga h-aithneachadh barrachd is barrachd. A rèir sgrùdadh an Riaghaltais air call bith-iomadachd na cruinne, lèir-sgrios eag-shiostaman is tèarainteachd nàiseanta, ris an do chuir JNCC beachdan, tha cunnart an cois milleadh eag-shiostaman riatanach do sheasmhachd, tèarainteachd is soirbheachas na RA.

Tha meud na saothrach a tha romhainn soilleir, a rèir na fianais. Tha Comharran Bith-iomadachd na RA 2025 agus Seachdamh Aithisg Nàiseanta na RA don Chòmhdhail air Bith-iomadachd, a bh’ air an ullachadh le JNCC, fìor chudromach is iad a’ sealltainn far a bheil adhartas ach cuideachd far a bheil cunnart leantainneach do nàdar: tha barrachd de na comharran a’ sealltainn crìonadh seach leasachadh agus trì a-mhàin de 23 targaidean san RA air am meas mar gu bheil iad air an t-slighe cheart. Tha na co-dhùnaidhean seo a’ cur cuideam air an dùbhlan gum bi nàdar air a chur air slighe ath-stèidheachaidh ro 2030, a rèir Frèam Bith-iomadachd Cruinneil Kunming-Montreal.

Feumar dèiligeadh ris an dùbhlan sin cuide ri prìomhachasan èiginneach eile: taigheadas, bun-structar, solarachadh bìdh, obraichean, tèarainteachd connaidh agus fàs eaconamach. Thathar a’ cur nan amasan seo air adhart uaireannan mar gu bheil iad a’ strì le ath-bheothachadh nàdair. Tha e mar dhleastanas JNCC, an com-pàirteachas le buidhnean glèidhteachais nàdair, cuideachadh a thoirt do riaghaltasan gus an dèan iad taghaidhean nas fheàrr, stèidhichte air fianais, gus an tèid dèiligeadh ri ath-bheothachadh nàdair is feumalachdan an t-sluaigh san fharsaingeachd còmhla ri chèile. Tha seo a’ toirt a-steach taic ri riaghaltasan na RA is riaghaltasan nan dùthchannan tiomnaichte is sinn a’ sgrùdadh dhòighean-obrach nas ro-innleachdail a thaobh glèidhteachas is ath-bheothachadh nàdair, agus tro chomhairle air cleachdadh an fhearainn is na mara, raointean glèidhte, co-obrachadh air a’ ghnàth-shìde, obair sgrùdaidh agus measadh àrainneachdail.

Lean JNCC air tron bhliadhna ionmhais 2025/26, a' taisbeanadh luach prataigeach an lùib na h-obrach seo. A thaobh na h-àrainneachd mara, thug e comhairle seachad airson taic a chumail ri co-dhùnaidhean a bhios a' cothromachadh leasachadh seasmhach ann an dìon bith-iomadachd, a' toirt a-steach gaoth far a' chosta agus Raointean Mara Glèidhte. Chùm e taic ri com-pàirteachadh eadar-nàiseanta is sinn an sàs ann am pròiseasan mòra bith-iomadachd is àrainneachd agus leasaich sinn an com-pàirteachas Ro-innleachd Bith-iomadachd Raointean Thall Thairis na RA cuide ri Defra agus riaghaltasan nan Raointean.

Tha a' Cho-chomataidh fhèin aig teis-meadhan èifeachdas obair JNCC. Tha i a' toirt riochdairean còmhla às na ceithir buidhnean nàiseanta glèidhteachais le buill a tha nan eòlaichean neo-eisimeileach, is a' toirt seachad stiùireadh ro-innleachdail. Tha coinneamhan gan cumail air feadh ceithir dùthchannan na RA agus dleastanasan thar na RA aig JNCC rim faicinn annta agus cho cudromach is a tha e gun cuirear eòlas air cho-theacsan nàiseanta eadar-dhealaichte agus a' cumail taic ri aiseag-eòlas am measg a chèile. Tha riochdairean òigridh is luchd-ùidh eile air a bhith an sàs ann an obair na Comataidh. Tha e air drùidheadh orm cho farsaing is a tha an t-eòlas aig buill na Comataidh agus gu bheil iad le chèile an geall air comhairle a tha daingeann, cruthachail agus follaiseach.

Tha deagh riaghladh riatanach airson earbsa a ghleidheadh. Chùm a' Chomataidh is an sgioba stiùiridh orra tron bhliadhna is iad ag obair gus follaiseachd a leasachadh is a' fàgail an dà chuid, pàipearan na Comataidh agus toraidhean teicnigeach na buidhne na bu ruigsinnich. Tha sinn cuideachd air cuideam a chur air neartachadh stiùireadh chunnartan gus nach cuir seachnadh chunnartan bacadh air JNCC is e a' coileanadh a chuid amasan, agus aig an aon àm a' gleidheadh phròiseasan dìon iomchaidh, cunntalachd shoilleir is co-òrdanachadh iomchaidh de ghoireasan poblach. Tha seo cudromach aig àm nuair a tha JNCC a' sùileachadh ri bhith a' fàs agus an àrainneachd obrachaidh toinnte.

Bu thoil leam sàr obair luchd-obrach JNCC a chur an cèill. Tha na th' aca de dh'eòlas, proifeiseantachd is dìcheall aig teis-meadhan gach rud a tha a' bhuidheann a' coileanadh. Tha mi an comain gu h-àraid Dr Gemma Harper airson a cuid ceannardas brosnachail mar Phrìomh Oifigear agus airson cuideam a chur air buaidh, co-obrachadh is ùrachadh na buidhne.

Bu mhath leam cuideachd taing a thoirt don neach a bha san dreuchd romham, an t-Ollamh Tom Meagher, a thug stiùir do JNCC tro atharrachaidhean cudromach. Tha mi a' cur taing an cèill don Ollamh Steve Ormerod agus Dr Mel Austin (a dh'fhàgas a' Chomataidh aig deireadh na bliadhna ionmhais 2025/26) airson na chuir iad ri obair JNCC.

Bidh 2026/27 dùbhlanach, is sinn a' coimhead romhainn, ach bidh cothroman gu leòr ann cuideachd. Bidh an 17mh coinneamh de Cho-labhairt nam Pàrtaidhean (COP17) don Chòmhdhail air Bith-iomadachd ann an Armenia cudromach airson adhartas a thaisbeanadh bhon a chaidh Frèam Bith-iomadachd Cruinneil Kunming-Montreal aontachadh ann an 2022. Cumaidh JNCC orra a' cumail taic ris na tha an RA a' cur don phròiseas sin, agus aig an aon àm a' cuideachadh riaghaltasan is chom-pàirtichean gus an dèanar co-dhùnaidhean nas fheàrr airson nàdair agus airson mac-an-duine. Tha na dùbhlanan mòr, ach tha an t-eòlas, an saorsa is cumhachdan co-

chruinneachaidh aig JNCC airson leantainn air adhart agus airson cùisean a leasachadh gu mòr.

Dr H. David Cooper



Cathraiche, JNCC

9 November 2026

Rhagair y Cadeirydd [Welsh translation]

Rhagair y Cadeirydd

Mae'n bleser gen i gyflwyno'r Adroddiad Blynyddol a'r Cyfrifon ar gyfer y Cyd-bwyllgor Cadwraeth Natur am y flwyddyn a ddaeth i ben ar Fawrth yr 31ain 2026. Dyma fy Adroddiad Blynyddol cyntaf fel Cadeirydd, ac rwy'n teimlo'n freintiedig i wasanaethu sefydliad y mae ei waith yn ganolog i ymateb y DU i un o heriau diffiniol ein hoes: adfer natur wrth gefnogi anghenion, diogelwch a ffyniant pobl.

Yn wir mae JNCC yn meddiannu lle unigryw yn system llywodraethu amgylcheddol y DU. Mae'n cynhyrchu ac yn dehongli tystiolaeth, yn cynnull cyrff cadwraeth natur statudol pedair gwlad y DU, yn darparu cyngor annibynnol i'r DU a llywodraethau datganoledig ar bolisi natur domestig a rhyngwladol, ac yn cefnogi Tiriogaethau Tramor y DU a Dibyniaethau'r Goron.

Yn ystod y flwyddyn ddiwethaf, fe ddaeth pwysigrwydd y rôl yn fwy amlwg. Mae natur yn ganolog i fudd y cyhoedd: mae'n sail i'r bwyd rydym yn ei fwyta, y dŵr rydym yn ei yfed, yr aer rydym yn ei anadlu, gwytnwch ein cymunedau, a sefydlogrwydd ein heconomi. Bellach mae ei rôl o ran diogelwch cenedlaethol yn cael ei gydnabod fwyfwy. Daeth asesiad y Llywodraeth o golli bioamrywiaeth fyd-eang, cwymp ecosystemau a diogelwch cenedlaethol, y cyfrannodd JNCC ato, i'r casgliad bod diraddio ecosystemau critigol yn peri risgiau i wydnwch, diogelwch a ffyniant y DU.

Wrth gwrs mae'r dystiolaeth yn dangos graddfa'r dasg rydym yn ei hwynebu. Mae Dangosyddion Bioamrywiaeth 2025 y DU a Seithfed Adroddiad Cenedlaethol y DU i'r Confensiwn ar Amrywiaeth y Fiolegol, y ddau wedi'u paratoi gyda JNCC yn chwarae rôl flaenllaw, yn dangos meysydd o gynnydd ond hefyd pwysau parhaus ar natur: gyda mwy o ddangosyddion yn dangos dirywiad na gwelliant, a dim ond tri o 23 targed y DU wedi'u hasesu fel rhai ar y trywydd iawn. Mae'r canfyddiadau hyn yn tanlinellu'r her o sicrhau bod natur ar lwybr adfer erbyn 2030, yn unol â Fframwaith Bioamrywiaeth Byd-eang Kunming-Montreal.

Heb os, mae'n rhaid mynd i'r afael â'r her honno ar y cyd â blaenoriaethau dybryd eraill: tai, seilwaith, cynhyrchu bwyd, swyddi, diogelwch ynni a thwf economaidd. Ar

brydiau, caiff yr amcanion hyn eu cyflwyno fel rhai lle mae tyndra rhyngddyn nhw ac adfer natur. Rôl JNCC, ar y cyd â chyrff cadwraeth natur y wlad, yw helpu llywodraethau wneud dewisiadau gwell, yn seiliedig ar dystiolaeth, er mwyn gallu mynd i'r afael gydag adfer natur ac anghenion cyhoeddus ehangach gyda'i gilydd. Fel rhan o'r gwaith, byddwn yn cefnogi'r DU a llywodraethau datganoledig i ymchwilio dulliau mwy strategol o ran cadwraeth ac adfer natur, gan gynnwys drwy gyngor ar ddefnydd tir a môr, ardaloedd gwarchodedig, ymwneud gyda gweithredu ar yr hinsawdd, monitro ac asesu amgylcheddol.

Yn ystod y flwyddyn ariannol 2025/26, parhaodd JNCC i ddangos gwerth ymarferol y gwaith hwn. Yn yr amgylchedd morol, fe wnaeth ddarparu cyngor i ategu penderfyniadau sy'n cydbwyso datblygu cynaliadwy gydag amddiffyn bioamrywiaeth, gan gynnwys mewn perthynas â gwynt ar y môr ac Ardaloedd Morol Gwarchodedig. Fe wnaeth gefnogi gweithredu rhyngwladol drwy ymgymryd â phrosesau bioamrywiaeth ac amgylcheddol sylweddol ynghyd â datblygu Strategaeth Bioamrywiaeth Tiriogaethau Tramor y DU ar y cyd â Defra a llywodraethau'r Tiriogaethau.

Yn amlwg mae'r Cyd-bwyllgor ei hun yn ganolog i effeithiolrwydd JNCC. Mae'n dwyn ynghyd gynrychiolwyr o gyrff cadwraeth natur y pedair gwlad ac aelodau arbenigol annibynnol, gan ddarparu arweiniad a goruchwyliaeth strategol. Cynhelir y cyfarfodydd ledled bob un o bedair gwlad y DU, gan adlewyrchu rôl JNCC ar draws y DU a phwysigrwydd deall gwahanol gyd-destunau cenedlaethol ynghyd â chefnogi cyd-ddysgu. Mae cynrychiolwyr ieuenctid a rhanddeiliaid eraill wedi ymwneud â gwaith y Pwyllgor. Yn wir rydw i wedi fy syfrdanu gan arbenigedd aelodau'r Pwyllgor a'u hymrwymiad ar y cyd i gynnig cyngor cadarn, adeiladol a thryloyw.

Gwyddom fod llywodraethu da yn hanfodol i gynnal ymddiriedaeth. Yn ystod y flwyddyn, mae'r Pwyllgor a'r tîm gweithredol wedi parhau i weithio i wella tryloywder, gan gynnwys drwy sicrhau bod papurau'r Pwyllgor ac allbynnau technegol y sefydliad yn fwy hygyrch. At hyn, rydym wedi canolbwyntio ar gryfhau ymdrechion rheoli risgiau fel nad yw amharodrwydd i fentro yn atal JNCC rhag cyflawni ei nodau, wrth gynnal mesurau diogelu priodol, atebolrwydd eglur a stiwardiaeth gadarn o ran adnoddau cyhoeddus. Wrth gwrs mae hyn yn arbennig o bwysig ar adeg lle mae disgwyliadau JNCC yn tyfu, ac mae'r amgylchedd gweithredu'n gymhleth.

Hoffwn gydnabod gwaith gwerth chweil staff JNCC. Mae eu harbenigedd, proffesiynoldeb a'u hymrwymiad yn ategu popeth y mae'r sefydliad yn ei gyflawni. Rydw i'n arbennig o ddiolchgar i Dr Gemma Harper am ei harweinyddiaeth ysbrydoledig fel Prif Weithredwr, ac am ganolbwyntio ar effaith, cydweithio ac adnewyddu sefydliadol.

Yn ogystal, fe hoffwn dalu teyrnged i fy rhagflaenydd, yr Athro Tom Meagher, y bu i'w arweinyddiaeth helpu i lywio JNCC drwy gyfnod pontio pwysig. Estynnaf ddiolch hefyd i'r Athro Steve Ormerod aDr Mel Austin , a fydd yn ymddeol o'r Pwyllgor ar ddiwedd y flwyddyn ariannol 2026/27, am eu cyfraniadau sylweddol tuag at waith JNCC.

Gan edrych tua'r dyfodol, bydd 2026/27 yn heriol, ond yn llawn cyfleoedd. Bydd 17eg cyfarfod Cynhadledd y Partïon (COP17) i'r Confensiwn ar Amrywiaeth Fiolegol yn Armenia yn ddigwyddiad pwysig i arddangos cynnydd ers cytuno ar y Fframwaith

Bioamrywiaeth Byd-eang Kunming-Montreal yn 2022. Bydd JNCC yn parhau i gefnogi cyfraniad y DU i'r broses honno, wrth helpu llywodraethau a phartneriaid i wneud penderfyniadau gwell er lles natur a phobl. Yn sicr, mae'r heriau'n sylweddol, ond mae JNCC yn meddu ar yr arbenigedd, yr annibyniaeth a'r grym ymgynnull i barhau i wneud gwahaniaeth gwirioneddol.

Dr H. David Cooper



Cadeirydd, JNCC

9 November 2026

Chief Executive's Summary of JNCC's Performance

Chief Executive's Summary of JNCC's Performance

Over the past year, JNCC has delivered with confidence, clarity, and impact as we continue to implement our strategy, *Together for Nature*. Against a backdrop of intensifying environmental pressures and rising expectations, we have strengthened our role as the UK's statutory nature adviser – turning science into meaningful action for nature, people, and the planet.

Our unique position – combining scientific expertise with statutory authority at the UK scale – enables us to operate from local to global levels. This year we produced several high-profile outputs on behalf of the UK, including the Seventh National Report to the Convention on Biological Diversity and updated UK Biodiversity Indicators. These products underpin national decision-making and reinforce the UK's credibility on the international stage, demonstrating the value of robust, independent evidence.

Nature as a foundation for resilience and growth

Nature is increasingly recognised as fundamental to national security, climate resilience, transition, economic prosperity, and societal wellbeing. JNCC's work at this interface has deepened significantly. We have collaborated closely with the Climate Change Committee and contributed to major global fora such as IPBES-12, the 15th meeting of the Conference of the Parties (COP15) to the Ramsar Convention on Wetlands, the 15th meeting of the Conference of the Parties (COP15) to the Convention on Migratory Species and the IUCN World Conservation Congress – strengthening the UK's influence and shaping global environmental action.

Our evidence and advice continue to support sustainable economic growth by reducing uncertainty and enabling timely, informed decisions. We have expanded our work on nature markets, strategic environmental assessment and optimal land and sea use. Our engagement with business and finance, including through the UK

Business and Biodiversity Forum, is helping to extend environmental considerations across the wider economy.

In the marine environment, we have advanced the evidence base needed to support sustainable development, including updated guidance on underwater noise and enhanced tools to support decision making for balancing offshore development and protection of marine biodiversity.

Convening, influencing, and shaping the environmental system

Our impact extends beyond evidence production. JNCC's convening power allows us to bring together governments, scientists, business, and civil society, including youth groups, to address complex environmental challenges. This year we have played a leading role in discussions on integrated climate-nature solutions and expanded our engagement with the business and finance sector.

We have also continued to champion a more inclusive environmental sector. Through the Citizen Science for Advancing Racial Equity in Environmental Research Super-consortium (CAREERS) project, we are working with partners to improve pathways for racialised people into environmental science and careers – reflecting our commitment to a sector that is more diverse, resilient, and effective.

Strengthening governance, finance, and risk management

The financial year 2025/26 has seen a transformation in our financial management. Despite recording an underspend, the quality, transparency, and reliability of our financial outputs have improved markedly, earning renewed confidence from Joint Committee and stakeholders, including Defra. Establishing a new Governance, Risk and Assurance team has further strengthened our focus on internal controls and assurance processes. Our internal audit programme has provided independent assurance on the robustness of our key controls and risk management processes, helping us to identify areas for improvement and drive targeted action.

Over the year, we met two of our strategic risk targets: Funding Flexibility – largely due to strengthening our financial controls and making progress with rebalancing our funding baseline; and Engagement and Strategic Relationships – through building new relationships with the Climate Change Committee and the UK Business and Biodiversity Forum, and our work on national security. We reduced the Capabilities and Skills risk through creating the Science Impact Strategy, strengthening the Evidence Quality Assurance process, developing the Digital Strategy, and setting up a new Official Statistics Network. We maintained our risk profile for the Culture and Behaviours risk through focused leadership development and structured culture change activity, ensuring the risk did not worsen in the context of significant contextual and organisational change.

Investing in our people and culture

Our achievements are driven by our values of inclusion, collaboration, and innovation. We were proud to receive the Silver Talent Inclusion and Diversity Evaluation award, recognising our progress in embedding inclusive practices across the organisation.

We have strengthened our organisational foundations through the Evidence Quality Assurance Framework and Science Impact Strategy, and we continue to invest in leadership development, wellbeing, and Respect at Work initiatives.

In October 2025, we launched our Programme of Change to support delivery of *Together for Nature*. This programme is reshaping how we operate, collaborate, and organise for long-term effectiveness. Its early achievements include a Target Operating Model and a clear set of design principles that will guide our evolution in 2026/27 and beyond.

Looking ahead

The challenges facing nature are intensifying and expectations of JNCC continue to grow. With our statutory authority, scientific expertise and convening power, we are well placed to meet these demands and continue turning science into action for nature, people, and the planet.

I am immensely proud of what we have achieved this year and grateful to colleagues, partners and stakeholders for their professionalism, dedication, and collaboration.



Dr Gemma Harper OBE

Chief Executive

9 November 2026

Datganiad y Prif Weithredwr [Welsh translation]

Crynodeb y Prif Weithredwr o Berfformiad JNCC

Dros y flwyddyn ddiwethaf, mae JNCC wedi cyflawni gyda hyder, eglurder ac effaith wrth inni barhau i roi ein strategaeth ar waith, *Gyda'n Gilydd er Lles Natur*. Gyda phwysau amgylcheddol a disgwyliadau cynyddol, rydym wedi bwrw iddi i gryfhau ein rôl fel cynghorydd natur statudol y DU – gan roi gwyddoniaeth ar waith er budd natur, pobl a'r blaned.

Mae ein sefyllfa unigryw – gan gyfuno arbenigedd gwyddonol gydag awdurdod statudol ar raddfa y DU – yn fodd inni weithredu ar lefel lleol i lefel byd-eang. Eleni bu inni gynhyrchu sawl allbwn amlwg ar ran y DU, gan gynnwys y Seithfed Adroddiad Cenedlaethol i'r Confensiwn ar Amrywiaeth Fiolegol a Dangosyddion Bioamrywiaeth y DU sydd wedi'u diweddaru. Mae'r cynhyrchion hyn yn sail i benderfyniadau cenedlaethol ac yn atgyfnerthu hygrededd y DU ar y llwyfan rhyngwladol, gan ddangos gwerth tystiolaeth gadarn, annibynnol.

Natur fel sylfaen ar gyfer gwytnwch a thwf

Bellach caiff natur ei gydnabod fwyfwy fel agwedd sylfaenol o ran diogelwch cenedlaethol, gwytnwch hinsawdd, pontio, ffyniant economaidd a lles cymdeithasol. Mae gwaith JNCC yn y rhyngwyneb hwn wedi dyfnhau'n sylweddol. Rydym wedi cydweithio'n agos gyda'r Pwyllgor Newid Hinsawdd ac wedi cyfrannu tuag at fforymau byd-eang megis IPBES-12, 15fed cyfarfod Cynhadledd y Partïon (COP15) i'r Confensiwn Ramsar ar Wlypdiroedd, 15fed cyfarfod Cynhadledd y Partïon (COP15) i'r Confensiwn ar Rywogaethau Mudol a Chyngres Cadwraeth y Byd IUCN – cryfhau dylanwad y DU a llywio gweithredu amgylcheddol byd-eang.

Yn ychwanegol i hyn, mae ein tystiolaeth a'n cyngor yn parhau i ategu twf economaidd cynaliadwy drwy leihau ansicrwydd a galluogi penderfyniadau prydlon, gwybodus. Rydym wedi ehangu ein gwaith ar farchnadoedd natur, asesiad amgylcheddol strategol a'r defnydd gorau posibl o dir a môr. Gwelwn fod ein hymgysylltiad gyda'r sector busnes a chyllid, gan gynnwys drwy Fforwm Busnes a Bioamrywiaeth y DU, yn helpu i ymestyn ystyriaethau amgylcheddol ledled yr economi ehangach.

O ran yr amgylchedd morol, rydym wedi hybu'r sylfaen dystiolaeth sydd ei hangen i ategu datblygu cynaliadwy, gan gynnwys canllawiau wedi'u diweddaru ar sŵn tanddŵr a chyfarpar gwell i ategu gwneud penderfyniadau ar gyfer cydbwyso datblygu ar y môr a diogelu bioamrywiaeth forol.

Cynnull, dylanwadu ar a llywio'r system amgylcheddol

A dweud y gwir, mae ein heffaith yn ymestyn y tu hwnt i gynhyrchu tystiolaeth. Gyda grym ymgynnull JNCC gallwn ddwyn llywodraethau, gwyddonwyr, busnes a'r gymdeithas sifil ynghyd, gan gynnwys grwpiau ieuenctid, i fynd i'r afael â heriau amgylcheddol cymhleth. Eleni rydym wedi chwarae rhan flaenllaw mewn trafodaethau ynghylch atebion hinsawdd-natur integredig ac wedi ehangu ein gwaith ymgysylltu gyda'r sector busnes a chyllid.

Yn ogystal, rydym wedi parhau i hyrwyddo sector amgylcheddol mwy hollgynhwysol. Drwy'r prosiect Gwyddoniaeth Dinasyddion ar gyfer Hyrwyddo Tegwch Hiliol mewn Uwch-gonsortiwm Ymchwil Amgylcheddol (CAREERS), rydym yn cydweithio gyda phartneriaid i wella llwybrau ar gyfer pobl hil-ddiffiniedig tuag at wyddoniaeth a gyrfaoedd amgylcheddol – gan adlewyrchu ein hymrwymiad tuag at sector sy'n fwy amrywiol, gwydn ac effeithiol.

Cryfhau llywodraethu, cyllid a rheoli risg

Yn ystod blwyddyn ariannol 2025/26 aethom ati i drawsnewid ein systemau rheoli cyllid. Er gwaethaf tanwariant rhagolygol, mae ansawdd, tryloywder a dibynadwyedd ein hallbynnau ariannol wedi gwella'n sylweddol, gan ennill hyder o'r newydd gan y Cyd-bwyllgor a rhanddeiliaid, gan gynnwys Defra. Gan fynd ati i sefydlu tîm Llywodraethu, Risg a Sicrwydd newydd, mae wedi cryfhau ein ffocws ymhellach ar reolaethau mewnol a phrosesau sicrwydd. Bu i'n rhaglen archwilio mewnol ddarparu sicrwydd annibynnol o ran cadernid ein rheolaethau allweddol a'n prosesau rheoli risg,

gan ein helpu i nodi meysydd ar gyfer gwella ac ysgogi camau gweithredu wedi'u targedu.

Dros y flwyddyn, fe wnaethom lwyddo i fodloni dau o'n targedau risg strategol: Ariannu Hyblygrwydd – yn bennaf yn sgil cryfhau ein rheolaethau ariannol a gwneud cynnydd o ran ail-gydbwyso ein sylfaen ariannu; a Pherthnasoedd Ymgysylltu a Strategol – drwy feithrin perthnasoedd newydd gyda'r Pwyllgor Newid Hinsawdd a Fforwm Busnes a Bioamrywiaeth y DU, ac ein gwaith ar ddiogelwch cenedlaethol. Fe wnaethom leihau'r risg ynghylch ein targed risg Galluoedd a Sgiliau drwy greu'r Strategaeth Effaith Gwyddoniaeth, cryfhau'r broses Sicrhau Ansawdd Tystiolaeth, datblygu'r Strategaeth Ddigidol a sefydlu Rhwydwaith Ystadegau Swyddogol newydd. Fe wnaethom gynnal ein proffil risg ar gyfer y targed risg Diwylliant ac Ymddygiadau trwy ddatblygu arweinyddiaeth â ffocws a gweithgarwch newid diwylliant strwythuredig, gan sicrhau nad oedd y risg yn gwaethygu yng nghyd-destun newid cyd-destunol a sefydliadol sylweddol.

Buddsoddi yn ein pobl a'n diwylliant

Caiff ein llwyddiannau eu hysgogi gan ein gwerthoedd sef cynhwysiant, cydweithio ac arloesedd. Roeddem yn falch o dderbyn y wobr Cynhwysiant Talent a Gwerthuso Amrywiaeth Arian, yn cydnabod ein cynnydd o ran rhoi ymarferion cynhwysol ar waith ledled y mudiad. Rydym wedi cryfhau ein sylfeini sefydliadol trwy'r Fframwaith Sicrhau Ansawdd Tystiolaeth a'r Strategaeth Effaith Gwyddoniaeth, ac rydym yn parhau i fuddsoddi mewn mentrau datblygu arweinyddiaeth, lles a Pharch yn y gwaith.

Ym mis Hydref 2025, aethom rhagddi i lansio ein Rhaglen Newid i ategu cyflawni *Gyda'n Gilydd er Lles Natur.* Mae'r rhaglen hon yn ail-lywio sut rydym yn gweithredu, cydweithio a threfnu ar gyfer effeithiolrwydd hirdymor. Ymhlith ei gyflawniadau cynnar mae Model Gweithredu Targed a chyfres bendant o egwyddorion dylunio a fydd yn llywio ein hesblygiad yn 2026/27 a thu hwnt.

Bwrw golwg tua'r dyfodol

Mae'r heriau sy'n wynebu natur yn dwysáu ac mae disgwyliadau JNCC yn parhau i dyfu. Gyda'n hawdurdod statudol, ein harbenigedd gwyddonol a'n grym ymgynnull, rydym mewn sefyllfa dda i fodloni'r gofynion hyn a pharhau i droi gwyddoniaeth yn weithred er lles natur, pobl a'r blaned.

Rydw i'n falch dros ben o'r hyn rydym wedi'i gyflawni eleni ac yn ddiolchgar i gydweithwyr, partneriaid a rhanddeiliaid am eu proffesiynoldeb, eu hymrwymiad ac am eu cydweithrediad.

Dr Gemma Harper OBE



Prif Weithredwr

9 November 2026

Aithris an Àrd-oifigeir [Scottish Gaelic translation]

Geàrr-chunntas an Àrd-oifigeir air Dèanadas JNCC

Anns a' bhliadhna a chaidh seachad, tha JNCC air a chuid obrach a lìbhrigeadh le misneachd, le soilleireachd is le buaidh is sinn a' cur an sàs an ro-innleachd againn, *Together for Nature*. Tha an dà chuid brùthadh àrainneachail agus dùilean a' sìor-dhol am meud agus tha sinn da rèir air ar cuid dhleastanasan mar chomhairliche nàdair reachdail na RA a neartachadh – tha sinn a' cur saidheans ann an gnìomh follaiseach do nàdar, don t-sluagh agus don phlanaid.

Tha an suidheachadh àraid againn – far a bheil sinn a' ceangal eòlas saidheansail le ùghdarras reachdail aig ìre na RA – a' leigeil leinn obrachadh aig ìre ionadail is eadar-nàiseanta. Thug sinn iomadh toradh cudromach gu buil am-bliadhna às leth na RA, nam measg, an Seachdamh Aithisg Nàiseanta don Chòmhdhail air Bith-iomadachd agus Comharraidhean Bith-iomadachd na RA air an ùrachadh. Tha na builean seo a' neartachadh cho-dhùnaidhean nàiseanta is seasamh na RA aig ìre eadar-nàiseanta agus a' taisbeanadh an luach an lùib fianais làidir is neo-eisimeileach.

Nàdar mar bhun-stèidh airson seasmhachd agus fàs

Thathar ag aithneachadh gu bheil nàdar bunaiteach do thèarainteachd nàiseanta, seasmhachd na gnàth-shìde, iomairtean gluasaid, soirbheachas eaconamach agus sunnd sòisealta. Tha obair JNCC san roinn seo air a dhol am meud gu mòr. Tha sinn air co-obrachadh gu dlùth le Comataidh Atharrachadh na Gnàth-shìde agus air cur ri fòraman mòra eadar-nàiseanta a leithid IPBES-12, an 15mh coinneamh de Cho-labhairt nam Pàrtaidhean (COP15), do Chòmhdhail Ramsar air Talamh Bog, an 15mh coinneamh de Cho-labhairt nam Pàrtaidhean (COP15) don Chòmhdhail air Gnèithean Imrich agus Co-labhairt Glèidhteachais na Cruinne IUCN - a' neartachadh buaidh na RA agus a' dealbhadh ghnìomhan àrainneachdail na cruinne.

Tha an fhianais is a' chomhairle againn a' leantainn is sinn a' cumail taic ri fàs eaconamach seasmhach is sinn a' lùghdachadh mì-chinnt is ag adhbharachadh cho-dhùnaidhean coileanta is iomchaidh. Tha sinn air ar cuid obrach a leudachadh air margaidean nàdair, measadh àrainneachail ro-innleachdail is sàr chleachdadh na talmhainn is na mara. Tha sinn a' com-pàirteachadh le gnìomhachasan is ionmhas, mar eisimpleir tro Fhòram Gnìomhachais is Bith-iomadachd na RA, is a' cumail taic ri leudachadh aire àrainneachail air feadh na h-eaconamaidh ann an seagh nas fharsainge.

Tha sinn air bunait fianaise a tha riatanach airson taic a chumail ri leasachadh seasmhach ann an àrainneachdan mara a thoirt gu buil, a' toirt a-steach stiùireadh às ùr air fuaim fon uisge is uidheam nas fheàrr airson taic a chumail ri co-dhùnaidhean airson cothromachadh a dhèanamh eadar leasachadh far a' chosta agus dìon bith-iomadachd na mara.

A’ gairm, a’ toirt buaidh air agus a’ dealbhadh an t-siostaim àrainneachail

Tha a’ bhuaidh againn a’ dol seachad air fianais a-mhàin. Tha cumhachd gairm JNCC a’ leigeil leinn riaghaltasan, luchd-saidheans, gnìomhachasan is comainn shòisealta, a leithid bhuidhnean òigridh, a thoirt cruinn còmhla airson dèiligeadh ris na dùbhlanan àrainneachail toinnte. Am-bliadhna, tha sinn air a bhith air thoiseach ann an còmhraidhean mu fhuasglaidhean nàdair is gnàth-shìde aonaichte agus tha sinn air com-pàirteachas leis an roinn ghnìomhachais is ionmhais a leudachadh.

Tha sinn cuideachd air leantainn oirnn a’ cumail taic ri roinn àrainneachail a tha nas in-ghabhalta. Tha sinn ag obair le com-pàirtichean airson slighean a leasachadh do dhaoine a th’ air an iomall air sgàth cinneadh a-steach dha saidheans is dreuchdan àrainneachdail tron phròiseact CAREERS (CAREERS), Citizen Science for Advancing Racial Equity in Environmental Research Super-consortium – is sinn a’ taisbeanadh an dealais againn airson roinn nas eadar-mheasgte, nas seasmhaich is nas èifeachdaich.

A’ neartachadh riaghladh, ionmhas is làimhseachadh chunnartan

Tha sinn air cruth-atharrachadh fhaicinn sa bhliadhna ionmhais 2025/26 nar riaghladh ionmhais. A dh’aindeoin fo-chosgais san ro-aithris, tha càileachd, follaiseachd is earbsachd nam builean ionmhais air a dhol am feabhas gu mòr is tha sin air a’ Cho-chomataidh is luchd-ùidh, a leithid Defra, a mhisneachadh. Tha stèidheachadh sgioba ùr Riaghlaidh, Cunnart is Dearbhaidh air an cuideam againn air riaghladh a-staigh is pròiseasan dearbhaidh a neartachadh. Tha am pròram sgrùdaidh a-staigh againn air dearbhadh neo-eisimeileach a chur an cèill air neart nam prìomh riaghailtean is pròiseasan riaghlaidh chunnartan, agus tha sin gar cuideachadh gus cothroman airson leasachadh a chomharrachadh is gnìomhan a stiùireadh far a bheil feum.

Choilean sinn a dhà de na targaidean ro-innleachdail cunnairt againn: b’ iad sin Sùbailteachd Maoineachaidh – air sgàth, gu ìre mhòr, neartachadh ar riaghailtean ionmhais is adhartas a dhèanamh le ath-chothromachadh a’ bhun-mhaoineachaidh againn; Ceangal is Dàimhean Ro-innleachdail – tro bhith a’ togail dhàimhean ùra le Comataidh Atharrachadh na Gnàth-shìde agus Fòram Gnìomhachais is Bith-iomadachd na RA, agus ar saothair air tèarainteachd nàiseanta. Lùghdaich sinn an cunnart an lùib na targaid cunnairt Chomasan is Sgilean againn tro bhith a’ cruthachadh Ro-innleachd Buaidh Saidheans, a’ neartachadh a’ phròiseis Dearbhaidh Càileachd Fianais, a’ leasachadh na Ro-innleachd Didseatach agus a’ stèidheachadh Lìonra Stadastaig Oifigeil ùr. Ghlèidh sinn an ìre cunnairt airson targaid cunnairt Cultar is Giùlain tro leasachadh ceannardais is gnìomh an lùib atharrachadh cultar rianail is a’ dearbhadh nach do dh’fhàs an cunnart na bu mhiosa ri linn atharrachadh cudromach co-theacsail is eagrachaidh.

A’ cur creideas nar daoine agus nar cultar

Tha na tha sinn air coileanadh air a stiùireadh le luachan in-ghabhaltach, com-pàirteach is ùr-ghnàthach. Bha sinn moiteil gun do choisinn sinn an duais *Silver Talent Inclusion and Diversity Evaluation*, a dh’aithnich an t-adhartas againn is sinn a’ cur chleachdaidhean in-ghabhaltach an sàs air feadh na buidhne. Tha sinn air bunaitean na buidhne againn a neartachadh tro Fhrèam Dearbhaidh Càileachd Fianais is Ro-

innleachd Buaidh Saidheans agus tha sinn a’ leantainn oirnn a’ cur ri iomairtean leasachadh ceannardais, sunnd is Spèis san Àite-obrach.

Dh’fhoillsich sinn Pròram Atharrachaidh san Dàmhair 2025 airson taic a chumail ri lìbhrigeadh *Together for Nature*. Tha am pròram seo a’ toirt cruth-atharrachadh air an dòigh sam bi sinn ag obair, a’ co-obrachadh is ag eagrachadh airson èifeachdas san fhad-ùine. Bha Modail Obrachaidh Targaideach agus sreath soilleir de phrionnsabalan dealbhaidh a stiùireas mar a dh’fhàsas sinn ann an 2026/27 agus às dèidh sin am measg na choisinn e tràth.

An t-àm ri teachd

Tha na dùbhlanan mu choinneamh nàdair a’ sìor-fhàs mar a tha dùilean JNCC. Tha JNCC, leis an ùghdarras reachdail, an eòlas shaidheansail is a’ chumhachd ghairm againn, ann an deagh shuidheachadh airson freagairt ris an uallach sin agus cumail oirnn a’ cur saidheans an gnìomh do nàdar, do dhaoine agus don phlanaid.

Tha mi fìor mhoiteil às na choilean sinn am-bliadhna agus tha sinn an comain ar co-obraichean, com-pàirtichean is luchd-ùidh airson an cuid proifeiseantachd, dealais is com-pàirteachais.



Dr Gemma Harper OBE

Àrd-oifigear

9 November 2026

List of acronyms

Table 1. Details of the acronyms contained in this document.

Acronym	Definition
ALB	Arm’s Length Body
ARAC	Audit and Risk Assurance Committee
BPO	Business Plan Objective
CBD	Convention on Biological Diversity
CEO	Chief Executive Officer
CETV	Cash Equivalent Transfer Values

Acronym	Definition
CITES	Convention on International Trade in Endangered Species of Wild Fauna and Flora
COP	Conference of the Parties
COP15	Fifteenth meeting of the Conference of the Parties of the Convention on Biological Diversity (CBD)
CSG	Chief Scientists' Group
DAB	Delivery & Assurance Board
Defra	Department for Environment, Food & Rural Affairs
ExCo	Executive Committee
FReM	The government financial reporting manual
FRS	Financial Reporting Standard
FTE	Full-Time Equivalent
HMRC	His Majesty's Revenue & Customs
ICT	Information and Communication Technology
IPBES	Inter-governmental Science-Policy Platform on Biodiversity and Ecosystem Services platform
ISO	International Organization for Standardization
IT	Information Technology
MPA	Marine Protected Area
NAO	National Audit Office
NDPB	Non-Departmental Public Body
NERC Act 2006	Natural Environment and Rural Communities Act 2006
PCSPS	Principal Civil Service Pension Scheme
PCC	People & Culture Committee
SCS	Senior Civil Service

Acronym	Definition
SLT	Senior Leadership Team

Directors' Report for the year ended 31 March 2026

JNCC Support Co Company number: 05380206 (England and Wales)

Peterborough office and registered office
Joint Nature Conservation Committee
Quay House, 2 East Station Road, Peterborough, PE2 8YY
Tel: +44 (0) 1733 562626

Aberdeen office
Joint Nature Conservation Committee
Inverdee House, Baxter Street, Aberdeen, AB11 9QA
Tel: +44 (0) 1224 266564

Email: feedback@jncc.gov.uk
JNCC website: jncc.gov.uk/

Senior staff in 2025 to 2026

- Chief Executive: Dr G Harper
- Chief Operating Officer: Mr D Collins
- Chief Scientist: Mr D Stone
- Chief Officer Strategy and Impact: Dr C Tuckett

Company directors in 2025 to 2026

- Professor MCV Austen (Resigned 31 March 2026)
- Ms CS Denholm (Resigned 3 April 2025)
- Mr DP Collins
- Dr HD Cooper (Appointed 1 June 2025)
- Mr DE Ebanks
- Professor CA Galbraith
- Professor RD Garrett
- Dr GC Harper
- Professor P Higgins
- Professor RA Jones
- Professor JPG Jones (Appointed 1 June 2025)
- Mrs S McCracken (Appointed 31 March 2025)
- Professor TR Meagher
- Professor SJ Ormerod (Resigned 31 March 2026)
- Ms MO Ramroop
- Mr DA Stone
- Dr CJ Tuckett

- Mr PF Unwin CB (Appointed 1 April 2025)

Company secretary

- Mr David Collins

Donations

There were no political or charitable donations made in the financial year ending 31 March 2026 (year ended 31 March 2025 - £nil).

Data security

In the year to 31 March 2026, there were no data breaches reportable to the Information Commissioner's Office and hence there were no resultant penalties or financial impacts. Further information regarding information management has been included in Section 12 of the Governance report.

There was one incidence of fraud or attempted fraud identified or reported in the year. This related to an attempted mandate fraud involving third-party Business Email Compromise (BEC) targeting payment diversion. This was a near miss prevented by effective controls and processes.

Results and dividends

The Company has no share capital and consequently the question of the payment of a dividend does not arise. Any surplus at the year-end is transferred to the forthcoming year and applied to meet the objectives of the company.

Directors' interests

As the company has no share capital, directors have no rights to subscribe for additional shares or debentures.

The Articles of Association do not require any of the directors to retire by rotation. However, directors must retire if they are no longer members of the company. A member will cease to be a member of the company if they cease to be a member of the Joint Committee or an employee of the Company.

A register of the interests of all Company Board members is held by the Company Secretary and may be viewed by request to cosec@jncc.gov.uk.

Pension liabilities

Full details of pension liabilities and their accounting treatment are given in the accounting policies note.

Auditors

Following the passing of the Government Resources and Accounts Act 2000 (Audit of Non-profit-making Companies) Order 2009 the Comptroller and Auditor General (C&AG) shall audit JNCC Support Co's financial statements. The C&AG's certificate and report (Auditors' Report) commence on page 98. The audit fee charged in the Profit and Loss Account was £95k (2025: £95k) which reflects the National Audit Office (NAO) fee for the external audit for the financial year. The auditor received no fees for non-audit services.

The Directors confirm that:

- There is no relevant audit information of which the auditor is unaware; and
- They have taken all the steps they ought to have taken to make themselves aware of any relevant audit information and to establish that JNCC's auditor is aware of that information.



Dr G. Harper OBE
Chief Executive
On behalf of the board of directors
9 November 2026

Strategic Report for the year ended 31 March 2026

The Directors present their report and the financial statements for the year ending 31 March 2026. This report should be read in conjunction with the Governance Statement commencing on page 39 and the Directors' report commencing on page 11.

JNCC Support Co

The Joint Nature Conservation Committee (JNCC) is the statutory adviser to the UK Government and devolved governments on UK and international nature.

JNCC, originally established under the Environmental Protection Act 1990, was reconstituted by the Natural Environment and Rural Communities Act 2006.

The Joint Committee comprises 14 members: a Chair and five independent members appointed by the Secretary of State for Environment, Food and Rural Affairs; the Chair of the Council for Nature Conservation and the Countryside (Northern Ireland); the Chair or Deputy Chair of Natural Resources Wales, Natural England and NatureScot; and one other member from each of these bodies. The term of appointments for the Chair and independent members is initially for three years. Members from the UK country nature conservation bodies may continue as members of the Committee as long as they retain their membership of the Councils or Boards of their respective bodies.

Support is provided to the Joint Committee by the JNCC Support Co, a Company limited by guarantee, established in 2005. The Company Board consists of the Joint Committee members, the Chief Executive, the Chief Operating Officer, Chief Scientist and Chief Officer, Strategy and Impact. The Committee has adopted the Guidance on Codes of Practice for Board Members of Public Bodies issued by the Cabinet Office, for the purposes of corporate governance.

JNCC Support Co is funded primarily by grant in aid, with additional monies received for other work related to non-core activities.

The total budget for JNCC's core activities is set each year by Ministers of Defra after consultation and in agreement with their Scottish, Welsh and Northern Irish counterparts. Additionally, the Committee agrees each year a business plan, including expected income related to both its core and additional non-core activities and monitors the balance between these sources of funds over the medium to longer-term.

As an impartial scientific authority JNCC will continue to work with the UK's country nature conservation bodies (the Council for Nature Conservation and the Countryside (Northern Ireland), Natural England, Natural Resources Wales and NatureScot) to advise governments across the UK on nature conservation and recovery. On the international stage, the UK needs to be able to assess the state and change of nature at a UK level in a consistent and scientifically robust way for effective international negotiations and credible global leadership. JNCC will continue to have a leading role in this.

JNCC delivers the UK and international responsibilities of the UK's country nature conservation bodies.

JNCC launched its strategy for nature recovery, *Together for Nature 2023 – 2030*, in May 2023 with the following strategic priorities remaining the basis for setting our workplan for each year:

- Use our scientific expertise to facilitate a collective response to the global biodiversity crisis.
- Use our trusted expertise and judgement to evaluate effectiveness of existing policies and advise on the design of new policies and action to progress nature recovery.
- Lead the discussion to align action for nature and climate change to deliver outcomes that tackle climate breakdown and accelerate nature recovery.
- Continue to innovate and advance our learning on nature recovery so that science, technology and new digital knowledge are applied to drive positive environmental outcomes.
- Work collaboratively to support the transition to sustainable blue/green economies, linking nature recovery to economic prosperity and societal wellbeing.
- Seek opportunities to integrate the value of nature into decision-making by mainstreaming nature recovery into social and economic policy areas.
- Invest in our people and culture to ensure an inclusive, collaborative and innovative learning organisation, where staff wellbeing is prioritised and our partners are engaged and respected.

Budget

The budget for 2025 to 2026 comprised two parts:

Core activities

Grant in aid for JNCC's core activities is from four sources:

- UK co-ordination work funded through Natural England, NatureScot and Natural Resources Wales (the GB conservation bodies) and the Department of Agriculture, Environment and Rural Affairs in Northern Ireland, for work which applies across the UK including UK marine waters, for example development of common guidelines, standards and tools and UK-level co-ordination;

- Funding provided by Defra for work relating to territories outside of the UK and work in support of, or on behalf of, UK Government in contributing to international, European or regional bodies;

- Funding provided by Defra for operational work in offshore waters (beyond 12 nautical miles); and

- Governance and corporate services, funded by all funding bodies, in proportion to their contributions to the other three funding streams.

Under the provisions of the Government's alignment process, all JNCC's grant in aid, including that funded by devolved governments through the UK conservation bodies, is channelled through Defra and therefore counts towards Defra's Departmental Expenditure Limit. Internal organisation structures and governance arrangements reflect these four sources of funding while retaining flexibility to deploy resources to respond effectively to priority outcomes.

Non-core activities

Non-core activities are funded from a range of sources, including additional funding from central government to provide specific evidence and advice. Financial plans and risks related to such activities are reported on a quarterly basis.

Funding, which is usually linked to specific projects, is detailed in the accounts.

Risks

Overall responsibility for risk lies with the Joint Committee with the support and advice of its sub-committees. The ***Audit and Risk Assurance Committee*** (ARAC) monitors JNCC's corporate governance and control systems and advises the Joint Committee on internal and external audit matters, risk, and governance in JNCC, as well as providing oversight and assurance on JNCC's financial management and resilience. The ***People and Culture Committee*** leads on the monitoring of people related risks and opportunities with a focus over the last year on supporting the Executive to begin the implementation of its People Strategy to build and develop the capability, skills and structures necessary to deliver our *Together for Nature* strategy.

Responsibility for the effective management of risk within JNCC rests with the Executive Committee, with leadership of the risk management process provided by the Chief Executive and Accounting Officer. Effective risk management and governance is critical to the ability of JNCC to achieve its objectives and manage the risks it faces. Any significant risks identified by management considered likely to affect the performance of the business have been reported as part of the Governance Statement commencing on page 39 of this report.

Review of business

During the financial year ending 31 March 2026, the company made a significant contribution to nature conservation on both the national and international stages through an extensive and varied programme of work. The monitoring of JNCC's performance in delivering its priorities is primarily a task for the Delivery & Assurance Board (DAB) which then prepares reports for consideration through the Joint Committee and for submission to JNCC's sponsors. In this year the DAB has been tracking a total of 21 critical delivery milestones, using a RAG (red-amber-green) rating approach. By the end of the year 17 of these milestones had been either fully delivered or rated as green as part of ongoing projects that were on track for delivery. 4 milestones were rated as amber reflecting that progress had been made but that activities had not kept to schedule and would be completed early in 2026/27. No milestones were rated red. Further details of our performance against our planned outputs are given on pages 18 to 27 .

JNCC manages both its core and non-core activities closely, evaluating the extent to which value for money has been achieved and costing, where practicable, its activities according to its strategic outcomes.

JNCC aims to operate on a break-even basis, recovering all costs in line with Managing Public Money, for activities related to its statutory responsibilities and core functions in supporting UK Governments. Cash-flow forecasting largely mirrors its budgeted funding profile. Activities supported by income from wider markets including commercial entities are planned on the basis of a fair commercial rate providing opportunities to pump-prime future activity and to enhance JNCC's financial resilience and ability to withstand, to an extent, decreases in grant-in-aid funding.

Over the first half of the year, analysis from projects and programmes across JNCC indicated that a balanced position would be maintained through to year end as intended in our business planning and budget preparation. Over the second half of the year budget holders and project managers reported increasing likelihood of underspends emerging. At the end of the third quarter JNCC returned to Defra £800k of funds that could not be utilised but by March 2026 further underspends emerged resulting in the company making a surplus on ordinary activities of £1,572k (compared to a surplus on ordinary activities of £757k in 2025). This has increased the reserves balance to £3,316k as of 31 March 2026 (£1,744k as of 31 March 2025).

The further movement in underspend in the final quarter resulted in a larger surplus than expected Whilst this has put us in an improved financial position, which supports our confidence in the sustainability of our ongoing operations, ARAC and management will agree a robust plan to avoid further surpluses in 2026/27 and, to that end, will continue to focus on plans to sharpen up JNCC's financial management capability, in particular through improvements in forecasting accuracy, as part of an ongoing Financial Improvement Programme.

In the longer term, our ambition is to achieve a more sustainable balance of core activities and in-year priorities in order to contribute towards improved financial planning, whilst retaining the flexibility to deliver emerging government priorities.

Performance Report – Summary

Table 2. Critical delivery milestones 2025 to 2026.

Milestones	Description	Number of performance measures reporting in this category at end of year	Percentage of performance measures reporting in this category at end of year
Completed or Green	Achieved or exceeded	**17**	**81%**
Amber	Substantial progress made with full achievement anticipated early in 2026/2027	**4**	**19%**
Red	Limited progress	**0**	**0%**

Performance Report – Detail

This section gives further details of our performance against our planned outputs on a programme-by-programme basis.

Programme: UK Co-ordination

Table 3. Business Plan Objectives and Milestones (UK Co-ordination Programme)

No.	Objective	Milestone	Year End Rating
I	Provide co-ordination across the four countries to facilitate a shared UK response to international commitments including by beginning to evolve the indicators to assess implementation.	Publish an initial model for assessing impacts of adjusting domestic production on the UK's environmental footprint impact abroad	Green
II	Maintain the existing picture of biodiversity state and change across the UK	Publish annual updates to each of the national surveillance schemes that JNCC manage including birds, bats,	Green

	provided through the species surveillance schemes.	vascular plants, butterflies and pollinators.	
		Develop customer demand for an enhanced local / landscape signal of biodiversity change to inform policy implementation and design a pilot to test implementation.	Green
III	Work across the four countries to share experiences on how decisions on land use change can better integrate biodiversity.	Publish recommendations to optimise land use which amplifies the benefits nature provides and mechanisms through which this can be driven forward and integrate within main investments within the countries	Green
IV	Continue to build an understanding of the impact of policies and interventions on UK nature recovery.	Review how the environmental legislative framework could evolve across the UK and develop a strategy for how JNCC could best support this evolution.	Amber
		Develop customer support for an enhanced suite of UK biodiversity indicators and pilot the initial development of two of these.	Amber
V	Work across the four countries to improve the evidence and processes to address the impacts of pollution on biodiversity.	Release the Air Pollution Assessment System (APAS) for use within Northern Ireland and conduct a local pilot within England to test and assess the business case.	Green

Programme: Marine

Table 4. Business Plan Objectives and Milestones (Marine Programme)

No	Objectives	Milestone	Year End Rating
VI	There is a sustainable balance between the achievement of net zero and nature recovery in the marine environment.	Advise on spatial prioritisation to balance environmental priorities with offshore wind expansion, including working with Natural England to support Defra and deliver advice on strategic benthic compensation.	Green

VII	We fully understand the effectiveness of measures in supporting the recovery of marine biodiversity and use this knowledge to inform truly adaptive approaches to marine environmental management.	*No Milestone*	--
VIII	JNCC's advice enables the impacts of human activities on the marine environment to be managed effectively.	Provide advice on optimisation of the English MPA network for biodiversity conservation, climate change mitigation & adaptation and food security.	Green
		Advice to competent authorities is delivered within statutory timeframes and advice to offshore industries is delivered via agreed discretionary mechanisms to facilitate sustainable development.	Green
IX	JNCC's marine data products are accessible, highly valued and widely utilised across a range of sectors to support marine environmental decision-making.	*No Milestone*	--
X	Our evidence base on the impacts of human activities on marine biodiversity remains current.	Deliver updates to key evidence tools such as advice on operations database and pressures-activities database, to provide more streamlined, up-to-date evidence on the impacts of human activities.	Amber
XI	Our marine monitoring is targeted at advancing our understanding of the way marine environments respond to change over time.	Deliver annual MPA monitoring cycle to incorporate two offshore surveys, sample processing, 10 monitoring reports and ensure data is made available to support advice and reporting functions.	Amber
XII	Reporting, and the assessments underpinning them, are undertaken with efficiency and using the best available scientific evidence. Emphasis is placed on communicating the key	Support Defra and the devolved governments during the public consultation on the UK Marine Strategy Part One (Assessment of Good Environmental Status), including responding to queries related to benthic habitats, marine	Green

	messages emerging from reporting to inform adaptive marine environmental decision-making.	mammals, and seabirds, particularly regarding progress toward achieving Good Ecological Status and its links to management measures	

Programme: International

Table 5. Business Plan Objectives and Milestones (International Programme)

No	Objectives	Milestone	Year End Rating
XIII	Support the UK Government to negotiate and implement ambitious and progressive global and regional multilateral environmental agreements that use consensus to promote transformative action to achieve nature recovery.	Provide expert evidence, advice and leadership on 15 multilateral environmental agreements and multilateral environmental bodies, including at key global meetings of the Convention on Migratory Species (March 2026), AEWA (November 2025), Ramsar (July 2025) and IUCN (October 2025).	Green
		Submit the UK's 7th National Report to the Convention on Biological Diversity by end February 2026.	Green
		Provide technical review and written comments on drafts of the IPBES Business & Biodiversity Assessment and other IPBES-12 Plenary documents (Q1 and Q4) and support the delivery of the IPBES-12 parallel programme in the UK by end Feb 2026.	Green
XIV	Provide policy and operational advice on international trade in endangered species and illegal wildlife trade to the UK Government ensuring ongoing compliance and reductions in pressures on biodiversity from illegal and unsustainable trade.	Manage CITES licensing Advisory Service to APHA advising on up to 25,000 CITES licence applications by end March 2026, with at least 90% returned within 5 working days.	Green
XV	Create innovative, transboundary evidence	*No Milestone*	--

	products for governments and administrations that provide interdisciplinary solutions that can be applied at different scales and across multiple policy areas, tackling the triple threat of biodiversity loss, pollution, and climate change.		
XVI	Support the governments and administrations of the UK Overseas Territories to respond to biodiversity, climate, and pollution crises, by amplifying their voices within the UK Government and the global community; and by better integrating nature's value into decisions and investments taken in the Territories.	Following the launch of the UK Overseas Territories Biodiversity Strategy, confirm the associated implementation plan with Defra.	Green
XVII	Influence and make best use of Official Development Assistance funding to support eligible countries to integrate nature's value into decisions and investments to improve the protection and recovery of biodiversity and to enhance livelihoods of local communities equitably, inclusively and sustainably.	Contribute to the development of 8 transition strategies for our country partnerships as we move towards closure of the Ocean Country Partnership Programme in March 2026	Green

Programme: Chief Scientist's Directorate

Table 6. Business Plan Objectives and Milestones (Chief Scientist's Directorate)

No	Objectives	Milestone	Year End Rating
XVIII	Improve our evidence-led culture and practice by investing in better data		Green

	management, digital systems, and innovation in data science.	Publish JNCC's Science and Digital Strategies, and Areas of Research Interest	
XIX	Enhance and build scientific and analytical skills and governance across the organisation to increase efficiency, maintain quality, and ensure our credentials in applied environmental science and analysis are maintained and enhanced.		
XX	Build effective forward-looking, innovative R&D capability to support future advice and evidence needs.		
XXI	Apply economic, social and evaluation discipline to increase the impact of JNCC's work.	*No Milestone*	--
XXII	Embed a culture of evaluation across all that we do so that we learn and share what works for nature recovery with devolved governments, UK government and international partners.	*No Milestone*	--

Programme: Cross cutting and Corporate

Table 7. Business Plan Objectives (Cross cutting and Corporate Programme)

No	Objectives
XXIII	Review our communications and stakeholder engagement activities, approaches and resources to further develop our external profile and impact including through supporting our emerging science strategy and publications scheme and delivering a strategic communications plan that aligns with key Government/s themes and priorities.
XXIV	Implement measures to improve staff engagement and inclusion including through launching a new intranet site with refreshed content and providing internal comms events that respond to staff feedback

XXV	Launch our People Strategy and implement a delivery plan that links to work under our emerging Programme of Change, focusing in the first year on reviewing and simplifying policies and procedures, revising our end-to-end recruitment processes and induction support, and providing a workforce planning framework that enables flexible resourcing across the organization.
XXVII	Develop and launch an overarching Health and Safety policy and strategy that promotes a strong culture where all staff are aware and accountable for Health and Safety. This culture extends to strong support for personal wellbeing with staff supported and directed to wellbeing resources and training.
XXVIII	Maintain a robust and responsive service around IT (information technology) support provision, data management and cyber security including heightened vigilance, review and response functions to serious incidents
XXIX	Working with our data teams to assess and realise opportunities (and manage risks) around emerging technologies that may improve delivery and productivity across all teams
XXX	Provide efficient and effective governance processes and systems of internal control to support delivery of "Together for Nature." Work programme focussed on risk management, transparency, accountability and good governance practices, with an emphasis on promoting a strong internal control environment through assurance reporting, internal audit processes and comprehensive risk training for staff.
XXXI	Maintain our robust financial control framework while developing more responsive management accounting information and advice to support budget holders to manage within their delegated limits, and flex and prioritise resources while securing good value for our funders.

Table 8. Critical Milestones (Cross-cutting and corporate programme).

BPO number	**Key deliverables**	**Year-end rating**
XXX, XXXI	Publish JNCC's Annual Report and Accounts	Green

Going concern

As of 31 March 2026, JNCC's reserves stood at £3,316k (2025: £1,744k). Grant-in-aid funding for the financial year ending 31 March 2027 has been confirmed and included in the Main Estimate of Defra and the devolved governments. This funding is sufficient to meet JNCC's liabilities falling due in that period and to support core operations.

JNCC's funding is underpinned by statutory provision. Schedule 4, paragraph 14(1) of the Natural Environment and Rural Communities Act 2006 requires the appropriate authorities to provide the Joint Committee with such financial resources as are necessary for the proper discharge of its functions.

Following the conclusion of the Comprehensive Spending Review in June 2025 and updated budget allocations for 2026/27, Defra has confirmed indicative funding levels for 2027/28 and 2028/29 covering JNCC's core funding commitments. Over the course of 2026/27 JNCC will work with Defra and other sponsors to confirm plans for the funding of other projects that will sustain JNCC full operations into 2027/28.

In accordance with Financial Reporting Standard (FRS) 102 (paragraphs 3.8–3.9), the directors have assessed all available information about the future, covering a period of at least 12 months from the date of approval of the financial statements. They have concluded that there are no material uncertainties that cast significant doubt on the company's ability to continue as a going concern.

Management has completed a going concern assessment, which includes reviewing the business forecast for the period following the reporting date and assuming the continued delivery of JNCC's services. The assessment takes into account JNCC's reliance on ongoing support and funding from Defra, as well as realistic worst-case situations relating to income risks within our business activities. There have been no changes to the nature or responsibilities of JNCC. Based on management's assessment, the directors consider it appropriate to prepare the financial statements on a going concern basis. They are not aware of any significant risks that would impact the company's ability to continue operating at its current level of activity.

This assessment also complies with the Companies Act 2006, which presumes the entity is a going concern unless there is evidence to the contrary, and with the government financial reporting manual FReM, which requires disclosure of material uncertainties where relevant.

Sustainability Report for JNCC Operations

Overall commentary

Sustainability is embedded within JNCC's corporate governance and day-to-day operations. Through our Environmental Management System (EMS), certified to ISO 14001, we continue to identify, monitor and reduce the environmental impacts associated with our activities while supporting the wider environmental objectives of the UK Government.

During 2025-26, JNCC maintained ISO 14001 accreditation and continued to improve the quality and scope of environmental data collected across the organisation. Operational changes during the year included a relocation to a smaller office footprint within Quay House, Peterborough, and the establishment of a new office in Cathays Park, Cardiff. These changes, together with ongoing hybrid working arrangements and evolving methods of data collection, have influenced some reported environmental indicators.

This report presents JNCC's operational environmental performance in line with HM Treasury Sustainability Reporting Guidance and the Greening Government Commitments (GGCs). Where possible, performance is compared with both the 2017-18 GGC baseline year and the previous financial year.

Governance and Environmental Management

JNCC maintains an Environmental Management System (EMS) certified to ISO 14001, providing a framework for managing environmental risks, monitoring performance and driving continual improvement. The EMS supports compliance with environmental legislation, delivery of organisational sustainability objectives and monitoring of performance against Greening Government Commitments.

Environmental performance is reviewed through regular monitoring and reporting processes, with annual objectives established to improve environmental management across operational activities. During 2025-26, the organisation successfully retained ISO 14001 certification, demonstrating the continued effectiveness of its environmental management arrangements.

Data Quality and Reporting

JNCC continues to improve the quality, consistency and completeness of environmental reporting data. Greenhouse gas emissions are calculated using the UK Government Greenhouse Gas Conversion Factors for Company Reporting and aligned with Greening Government Commitments reporting requirements.

For a third consecutive year, emissions estimates include spend-based proxy calculations for reimbursed travel using available Government conversion factors. In addition, a second year of staff survey data has enabled the continued inclusion of homeworking and commuting emissions within voluntary reporting categories.

Changes to office locations, office occupancy levels and reporting methodologies mean that some year-on-year comparisons should be interpreted with caution. However, these improvements provide a more complete representation of the environmental impacts associated with JNCC's operations.

Greenhouse Gas Emissions

Overall Performance

JNCC recorded total organisational emissions of **492 tonnes CO_2e** during 2025-26, a significant proportion of which related to employee commuting. This represents a reduction of **177 tonnes CO_2e (27%)** compared with the previous financial year.

While no single driver can be identified, the overall decrease in travel-related emissions compared with the previous financial year is likely to reflect a combination of factors, including changes in travel patterns, project activity and staff commuting behaviours throughout the year. Despite this overall reduction, reportable Scope 3 emissions under the Greening Government Commitments increased by 6% compared with the previous year, reflecting increased organisational activity and workforce growth relative to the baseline year.

Scope 1 and Scope 2 emissions remain comparatively low due to JNCC's operating model and continued use of shared Government office facilities. Compared with the 2017-18 baseline year, Scope 1 emissions have decreased by 60% and Scope 2 emissions by 56%.

Table 13. Total JNCC emissions by scope (definitions of the scopes can be found here) between the reporting years 2017-18 and 2025-26. For some years, data are unavailable, indicated by a '-' symbol.

Emissions by scope (tonnes, CO2e)		2017-18	2021-22	2022-23	2023-24	2024-25	2025-26	% change since 2017-18	% change since last FY
GGC target data [note 1]	Total	124	21	44	68	78	86	-31	10%
	Total per FTE	0.7	0.09	0.2	0.2	0.3	0.3	-57%	0%
	Scope 1	15	-	-	6	6	6	-60%	0%
	Scope 2	52	15	13	18	18	23	-56%	26%
	Scope 3	57	6	31	43	54	57	0%	6%
GGC target and voluntarily reported data	Total	183	35	173	260	669	492	169%	-27%
	Total per FTE	1.1	0.1	0.7	0.8	2.3	1.8	65.2%	-24%
	Scope 1	15	-	-	6	6	6	-60%	0%
	Scope 2	52	15	13	18	18	23	-56%	26%
	Scope 3	115	20	160	236	646	463	301%	-27%

Note 1: From 2024-25 onwards GGC target data excludes GGC target data excludes emissions from international travel.

Energy Use

Energy Consumption and Buildings

JNCC operates primarily through hybrid working arrangements, with most staff working from home for part of the week. During 2025-26, the organisation occupied office space in Quay House in Peterborough (288m^2), Inverdee house in Aberdeen (294m^2), and established an office Cathays Park in Cardiff (88m^2) in August 2025, all located within shared Government buildings where building management functions are controlled by landlords and facilities management providers.

During 2025-26, reported energy consumption increased relative to the previous financial year, with electricity consumption increasing by 56% for electricity and gas consumption increasing by 24%. This is likely to reflect changes in the apportionment of utility consumption within Quay House rather than a substantial increase in actual energy use. During 2025-26, Defra's allocated share of Quay House increased from 15% in 2024-25 to 39.78% at the start of the reporting year before reducing to 20.79% from the beginning of October (Quarter 3). As JNCC's reported energy consumption is derived from a proportion of Defra's allocation, these changes have directly influenced the electricity figures reported during the year. The pattern observed in electricity consumption broadly reflects these changes in apportionment, with higher reported consumption during periods when Defra's allocated share increased.

JNCC is continuing to work with Defra and property managers to improve understanding of these variations and strengthen confidence in future reporting. As JNCC operates from shared Government office buildings, it has limited control over building energy management, and utility consumption data remains dependent on landlord-provided apportionment methodologies.

For the second year, JNCC also estimated emissions associated with homeworking through a staff survey. Homeworking emissions accounted for approximately **217 tonnes CO_2e**, JNCC's hybrid working model continues to shift a proportion of energy use from office buildings to employees' homes, making it important to consider both homeworking and commuting emissions when assessing the organisation's overall environmental impact.

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Table 14. JNCC's energy consumption between the years 2017-18 and 2025-26. For some years, data are unavailable, indicated by a '-' symbol.

Energy	2017-18	2021-22	2022-23	2023-24	2024-25	2025-26	% change since 2017-18	% change since last FY
Electricity (kWh, 000s)	149 [note 1 and 2]	68 [note 1]	68 [note 1]	88 [note 1 and 2]	88 [note 1 and 2]	137	-8%	56%
Gas (kWh, 000s)	79 [note 1 and 2]	-	-	33 [note 2]	30 [note 2]	38 [note 2 and 4]	-100%	24%
Biomass (tonnes)	5 [note 1 and 2]	-	-	0	0	-	n/a	n/a
Energy costs (£ 000s)	-	-	38 [note 1 and 2]	- [note 3]	- [note 3]	-	n/a	n/a

Note 1: data for Quay House only.
Note 2: data for Inverdee House only. Gas is not used at Quay House.
Note 3: energy bills are included in the annual charge for Quay House and Inverdee House; we are not directly billed from the energy company and therefore cannot provide the expenditure figures for this.
Note 4: data for Cardiff office only

Official Business Travel

Travel Emissions

Business travel continues to represent one of JNCC's most significant operational environmental impacts. During 2025-26, overall travel-related emissions decreased substantially, reflecting lower international activity following completion of major programme delivery.

Domestic air travel emissions fell by 35% compared with the previous year, while emissions from international flights decreased by 45%. International accommodation-related emissions also reduced significantly by 78%, whereas domestic accommodation-related emissions only decreased by 2% compared to the previous financial year.

Although international travel remains necessary to support some aspects of JNCC's work, the organisation continues to promote virtual participation where practical and encourages lower-carbon travel options through its travel policies.

Table 15. Tracked business travel emissions between the years 2017-18 and 2025-26. For some years, data are unavailable, indicated by a '-' symbol.

Business travel emissions (tonnes CO2e)	2017 -18	2021 -22	2022 -23	2023 -24	2024 -25	2025 -26	% change since 2017-18	% change since last FY
GGC target								
Domestic air	20	1	9	13	7	5	-75%	-35%
Domestic rail / tube / tram	32 [note 1]	4	19	26	30	21	-37%	-32%
Domestic bus / coach [note 2]	0.01	0.02	-	0.06	0.4	0.03	355%	-91%
Domestic hire car / taxi [note 2]	-	-	0.5	2.9	7.3	2.6	n/a	-64%
Domestic private vehicle [note 2]	-	-	-	-	7.8	-	n/a	n/a
Domestic ferry [note 2]	-	-	-	0.002	0.2	0	n/a	-100%
International ferry [note 2]	-	-	-	-	0.2	0	n/a	-100%
GGC other travel								
International rail	0.3	0.01	0.01	0.02	0.2	0	-100%	-100%
International air, total [note 3]	58 [note 1]	14	130	173	238	130	123%	-45%
International air, short haul	18	2	11	11	13	7	-59%	-44%
International air, long haul	41	12	105	133	141	62	51%	-56%
International air, non-UK	-	-	14	28	71	61	n/a	-14%
Non-GGC								

Domestic accommodation [note 2]	-	-	-	19	13	13	n/a	-2%
International accommodation [note 2]	-	-	-		57	13	n/a	-78%
Staff commutes	-	-	-	-	67	53	n/a	-21%

2024-25 data onwards include estimated (proxy) emissions from reimbursed travel using spend data, whereas earlier years only include travel where mileage data is reported. Flight carbon conversion factors without radiative forcing are used to align with GGC methodology.
Note 1: this data has been restated to improve historic data accuracy based on new information or methodology improvements.
Note 2: international and domestic data not measured separately before 2024-25. International sources contributed minimally to overall emissions so are included within the GGC target data.
Note 3: this includes the 2024-25 onwards spend-based emissions estimate (proxy) for reimbursed travel; subcategories exclude this.

Travel Activity

Patterns in travel distance broadly mirrored emissions trends, with reductions across most domestic and international travel modes. An exception was ferry travel associated with Volunteer Seabirds at Sea (SAS) surveys, where increased monitoring activity resulted in higher travel distances compared with previous years.

Table 16. Business travel distance (measured in 000's kilometres) between the years 2017-18 and 2025-26. For some years, data are unavailable, indicated by a '-' symbol.

Business travel distance (000's km)	2017-18	2021-22	2022-23	2023-24	2024-25	2025-26	% change since 2017-18	% change since last FY
Domestic air	138	5	72	81	44	34	-75%	-22%
Domestic rail / tube / tram	693	127	548	730	804	578	-7%	-28%
Domestic bus / coach [note 1]	0.3	0.2	-	1	0.2	0	-100%	-100%
Domestic hire car / taxi [note 1]	-	-	4	18	19	0	n/a	-100%
Domestic private vehicle [note 1]	-	-	-	-	18	0	n/a	-100%
Domestic ferry [note 1]	-	-	-	0.1	0.4	3	n/a	650%

International ferry [note 1]	-	-	-		0.3	0.04	n/a	-85%
International rail	25	2	3	3	5	3	-86%	-30%
International air (total)	697	162	1,420	1,338	2,026	1,836	164%	-9%
International air, short haul	210	20	141	100	118	96	-54%	-19%
International air, long haul	487	143	1,158	924	1,105	825	69%	-25%
International air, non-UK	-	-	121	315	803	908	n/a	13%

Only includes travel with reported mileage; spend-only reimbursed travel not included.
Note 1: international and domestic data not measured separately before 2024-25.

Travel Expenditure

Official business travel expenditure decreased by 24% compared with the previous financial year. Reductions occurred across most travel categories, reflecting lower overall travel demand and the continued influence of measures introduced to encourage more sustainable travel choices.

Table 17. Business travel spend between the years 2017-18 and 2025-26. For some years, data are unavailable, indicated by a '-' symbol.

Business travel spend (£ 000s)	**2017-18**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2025-26**	**% change since 2017-18**	**% change since last FY**
Total [note 1]	299	65	339	421	333	252	-9%	-24%
Rail	-	21	105	150	124	124	n/a	0%
Road	-	15	45	58	47	23	n/a	-51%
Domestic air	-	3	13	23	10	6	n/a	-40%
International air, short haul	-	2	24	27	34	14	n/a	-59%

International air, long haul and non-UK	-	22	150	161	118	108	n/a	-8%

Note 1: excludes accommodation spend.

Waste and Resource Management

Waste Generation

JNCC remains committed to minimising waste generation and maximising opportunities for reuse and recycling.

Waste data includes both office waste generated within shared office facilities and waste electrical and electronic equipment (WEEE), principally arising from ICT equipment replacement. Office waste figures are based on available apportioned data from managed office locations.

Overall reported waste increased during 2025-26, largely reflecting increases in recycled waste streams. No waste was sent to landfill, continuing a positive trend established in previous years.

ICT waste remained stable compared with the previous year following a significant equipment-clearance exercise undertaken during 2023-24.

Table 18. Tonnes of waste generated by JNCC between the years 2017-18 and 2025-26. For some years, data are unavailable, indicated by a '-' symbol.

Waste (tonnes)	2017-18	2021-22	2022-23	2023-24	2024-25	2025-26	% change since 2017-18	% change since last FY
Total	25 [note 1]	18	83	13	13	27	8%	107%
Recycled	0.8 [note 1]	-	69 [note 1]	11 [note 1]	12	25	3,025%	105%
ICT [note 2]	0.9	-	2.2	1	0.2	0.2	-78%	0%
Composted food [note 3]	0	-	-	0.3	0.2	0.4	100%	107%
Incinerated with energy recovery	0	-	0.9	1.1	0.8	1.4	100%	75%
Incinerated, no energy recovery	0	-	0	0	0	0	n/a	n/a
Landfill	24	18	12	0	0	0	-100%	0%

Note 1: this data has been restated to improve historic data accuracy based on new information or methodology improvements.
Note 2: recycled, reused and recovered (externally). None has been sent to landfill.
Note 3: these figures reflect office food waste from Quay House. Inverdee House does not currently have a separate food waste collection service.

Waste Expenditure

Direct expenditure data on general waste management remains limited because waste services are generally incorporated within broader facilities management contracts. Expenditure data is therefore currently available only for ICT-related waste disposal activities.

Table 19. JNCC waste spend between the years 2017-18 and 2025-26. For some years, data is unavailable, indicated by a '-' symbol.

Spend (000's £)	2017-18	2021-22	2022-23	2023-24	2024-25	2025-26	% change since 2017-18	% change since last FY
Total	-	3	6	2 [note 1]	0 [note 1]	0 [note 1]	n/a	0%
Waste ICT	-	-	3	2	0	0	n/a	0%

Note 1: data available for ICT waste only.

Water Consumption

Water use was recorded across all three office locations for the first time in 2025-26, whereas previous reporting covered Quay House only.

Reported water consumption at Quay House increased by 215% compared with the previous year. This is likely to reflect changes in the apportionment of utility consumption within Quay House rather than a substantial increase in actual water use. During 2025-26, Defra's allocated share of Quay House increased from 15% in 2024-25 to 39.8% at the start of the reporting year before reducing to 20.8% from the beginning of Q3. As JNCC's reported utility consumption is derived from a proportion of Defra's allocation, these changes have directly influenced the figures reported for both electricity and water. While the electricity data broadly follows the expected apportionment pattern, water consumption remained higher than anticipated following the reduction in allocation during Quarter 3, indicating that further validation of the underlying data is required.

JNCC is continuing to work with Defra and property managers to improve understanding of these variations and strengthen confidence in future reporting. Both Quay House and Inverdee House benefit from measures that reduce potable water consumption, including grey-water recycling and rainwater harvesting systems, supporting the efficient use of water across our rented office estate.

With regards to expenditure, water bills are included in the annual charge for Quay House; we are not directly billed from the water company and therefore cannot provide specific expenditure figures.

Table 20. JNCC water usage between the years 2017-18 and 2025-26. For some years, data are unavailable, indicated by a '-' symbol.

Water (m^3)	2017-18	2021-22	2022-23	2023-24	2024-25	2025 - 26	% change since 2017-18	% change since last FY
Water	576 [Note 1]	-	-	117 [Note 1]	89 [Note 1]	339	-41%	281%

Note 1: data for Quay House only.

Sustainable Procurement

Procurement decisions represent an important opportunity to reduce environmental impacts across JNCC's value chain.

JNCC continues to assess the environmental credentials of suppliers and encourages contractors to demonstrate environmental management systems, sustainability policies or recognised environmental certifications such as ISO 14001.

During 2025-26, further work was undertaken to review procurement scoring approaches, ensuring sustainability considerations are applied consistently and proportionately across procurement activities.

Table 21. Sustainability of JNCC agreements made between the years 2017-18 and 2025-26. For some years, data are unavailable, indicated by a '-' symbol.

Agreements	2017-18	2021-22	2022-23	2023-24	2024-25	2025-26	% change since 2017-18	% change since last FY
Meet JNCC greening credentials (%)	-	65	55	60	50	70	n/a	-16%
ISO 14001 accredited (%)	-	8	15	13	8	38	n/a	-37%

ICT, Digital and Resource Consumption

Reducing the environmental impact of digital technologies remains an emerging area of focus for JNCC.

During 2025-26, work continued to improve data management practices and raise awareness of the environmental impacts associated with digital storage and electronic equipment. JNCC also implemented a revised Waste Electrical and Electronic

Equipment (WEEE) procedure to ensure equipment reaching the end of its useful life is reused or recycled wherever possible.

Resource Consumption

We recorded the procurement of 29 consumer single-use plastic items for our office spaces in 2025-26, a decrease of 69.5% from the 95 items recorded in 2024-25. item. As 2024-25 was our first full year of tracking consumer single-use plastics, no previous year comparisons are available.

Paper reams are only purchased for our Inverdee House office and are shown in table 22. At our other shared office spaces, printing facilities are managed centrally and cannot be quantified.

Paper consumption remains low, reflecting continued adoption of digital-first ways of working.

Table 22. Number of A4 paper reams equivalent purchased between the years 2017-18 and 2025-26.

Paper	2017-18	2021-22	2022-23	2023-24	2024-25	2025-26	% change since 2017-18	% change since last FY
No. A4 reams equivalent	521	42	14	12 [note 1]	5 [note 1]	11 [note 1]	-98%	120%

Note 1: data for Inverdee House only.

Future Priorities

During 2026-27, JNCC will:

- Maintain ISO 14001 certification and strengthen environmental governance, including extending audit to Cathays Park in Cardiff.
- Improve the quality and completeness of environmental data.
- Reduce emissions associated with business travel where operationally appropriate.
- Further embed sustainable procurement principles.
- Improve understanding of digital and ICT-related environmental impacts.
- Work with property managers to improve confidence in energy and water reporting.
- Support delivery of future Greening Government Commitments and wider Defra Group and Devolved Government sustainability objectives.
- Develop and publish a sustainable food guidance document to improve the organisation’s food consumption at corporate meetings and events to support JNCC staff in making more sustainable food and catering choices.
- Evaluate the use of AI to improve efficiency and support more sustainable ways of working.



Dr G. Harper OBE
Chief Executive
On behalf of the board of directors
9 November 2026

Governance Statement for the Joint Nature Conservation Committee for the year ending 31 March 2026

1. Introduction

This Governance Statement sets out how we have managed and controlled our resources during the year. It provides assurance on how we have conducted our corporate governance, how we have managed significant organisational risks and how we have addressed control issues. The governance arrangements set out in this statement have supported JNCC's strategic priorities throughout the reporting year as evidenced by elevated levels of partner satisfaction, highly regarded scientific excellence, engaged people and sound assurances.

Financial management and resilience have rightly been a sustained focus for 2025/2026 with improvements made in financial discipline, forecasting and budgetary control, and the strengthening of budget holder capability. These improvements are essential in a context of constrained public funding and reliance on short term income streams.

As Chief Executive and Accounting Officer, I am responsible for all executive matters carried out by the JNCC Support Co. In delivering this role, I am supported and challenged by the Joint Committee who provide strategic leadership for JNCC within a framework of prudent and effective controls, which enables risk to be assessed and managed. In my Accounting Officer role, I am responsible for the use and stewardship of public assets, and I have responsibilities (and associated powers) to advise the Joint Committee and to act if the Committee makes any decisions that would infringe their governance or statutory responsibilities.

This Annual Governance Statement provides the opportunity for me to provide a candid reflection on whether our governance arrangements are fit for purpose. The embedding of our new finance system alongside improvements in financial management have assisted in improving JNCC's financial prowess in comparison to previous years, helping us to navigate what continues to be a demanding operating environment. This year has seen an increased focus on capability and capacity across the science and corporate areas. Aided by a laser focus on the risks in this area, we are concentrating our efforts to ensure resources are allocated effectively and our workforce plan is future proof.

A culture of accountability and responsibility exists throughout the organisation, and this, supported by a cohesive and accountable executive team, has ensured that JNCC continues to have good governance and risk processes in place which have been maintained throughout the year.

The Audit, Risk & Assurance Committee (ARAC) have considered and reviewed the content of this statement including the control weaknesses identified and are content that this statement reflects the effectiveness of the governance arrangements over the past 12 months and that improvement actions have been identified and are being addressed through a series of planned interventions.

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control and this is informed by the work of the internal auditors and the senior executives responsible for the development and maintenance of the internal control framework. I am pleased to confirm that risk management processes and systems of internal control have been in place in JNCC for the year ended 31 March 2026, up to the approval of the Annual Report and Accounts and accord with HM Treasury guidance. These processes and systems have been effective, subject to any specific issues identified further in this statement.

2. Governance arrangements

The governance framework

JNCC is an executive Non-Departmental Public Body (NDPB) sponsored jointly by Defra and the devolved governments. It carries out its UK and international functions with technical expertise, impartiality, and transparency, and at arm's length from its sponsors.

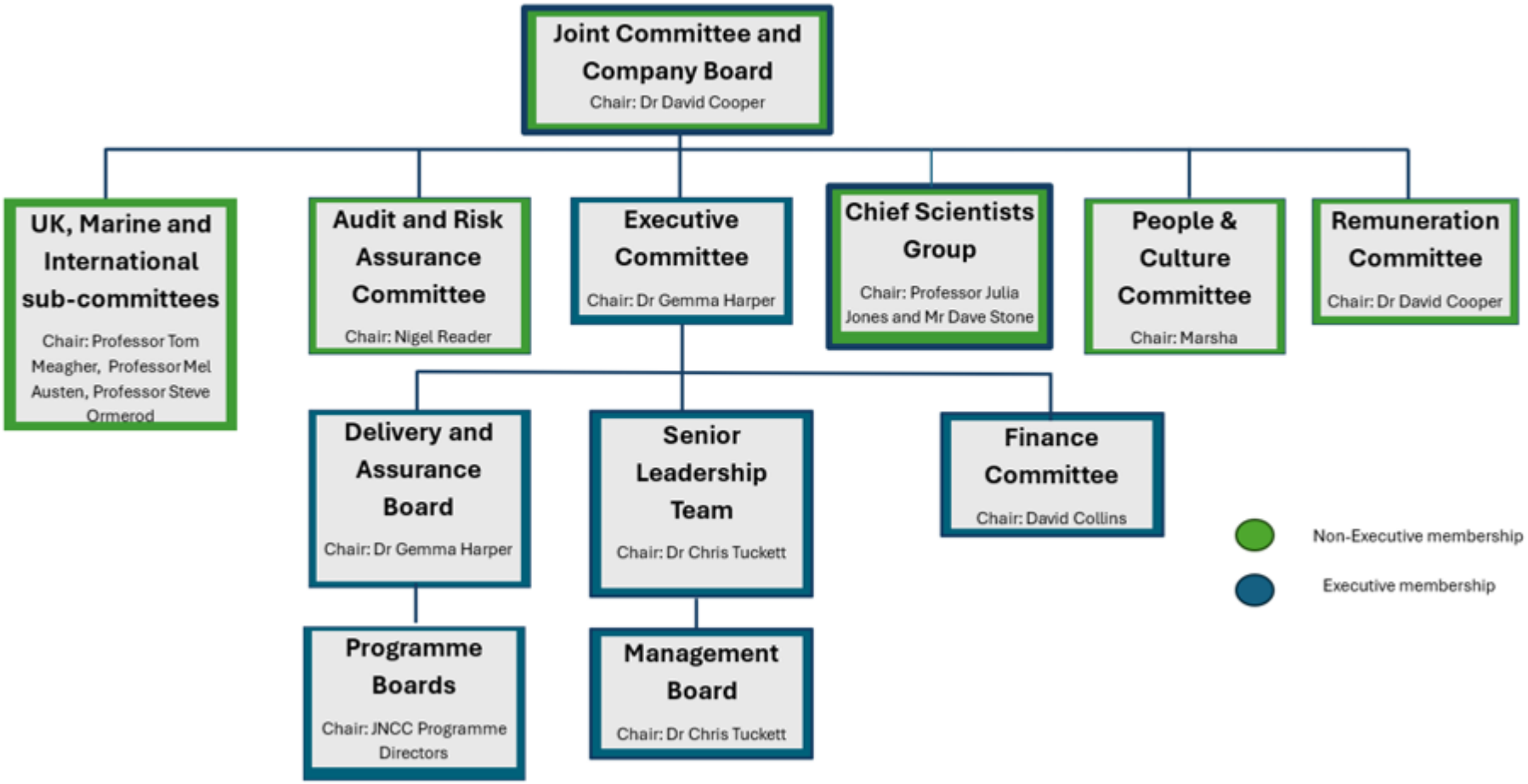
JNCC is led by the Joint Committee, which brings together members from the nature conservation bodies for England, Scotland, Wales and Northern Ireland and independent members appointed by the Secretary of State for the Environment, Food and Rural Affairs under an independent Chair.

Governance arrangements for JNCC, and the relationship between JNCC, UK government departments, devolved governments, and the country nature conservation bodies, are described in a Governance Framework document. This is available at https://data.jncc.gov.uk/data/d2c546d0-5eda-466a-b598-e609a5e51dd5/jncc-framework-document-2022.pdf.

A diagram of the governance structure as of 31 March 2026 is presented below.

JNCC Governance Structure for 2025-26

Chairs as at April 2026



JNCC operates to a Corporate Governance Framework that is based on the seven core principles ('the Nolan Principles') of good governance for public services. Through this Framework, JNCC complies with the Principles of Good Governance in Executive NDPBs as they apply to JNCC.

3. Effectiveness of the Joint Committee and Company Board

Joint Committee

The Joint Committee operates within a strategic context, and its remit includes setting the vision, mission, strategic objectives and risk appetite; ensuring that necessary leadership and resources are in place to deliver the JNCC strategy; challenging and supporting management performance; providing assurance on effective controls and risk management.

Joint Committee membership is defined in Schedule 4 of the Natural Environment and Rural Communities Act 2006, and in total comprises 14 non-executive members and in 2025/2026 was chaired by an interim chair, Tom Meagher (1 April to 18 June 2025) and the new permanent chair, David Cooper (from 1 June). One new independent member (Julia Jones) joined on 1 June 2025. We also welcomed two new country conservation body members, Peter Unwin (Natural England) and Sara McCracken (Northern Ireland).

We welcomed our new chair, David Cooper in June. David has over 30 years of experience in international science and policy, including at the Convention on Biological Diversity (CBD) and the UN Food and Agriculture Organisation. The appointment was made in conjunction with the devolved governments and is for a three-year term, from 1 June 2025 to 31 May 2028.

Joint Committee members are all non-executives and have the majority of skills, experience, independence and knowledge to enable the Joint Committee to discharge its duties and responsibilities. The Joint Committee undertakes assessments of its performance every two years in line with biennial performance assessments undertaken by the Audit and Risk Assurance Committee. The last assessment took place in in May 2026, with findings discussed at the June 2026 meeting. The next assessment is due in 2028.

Annually, the Joint Committee agrees a small number of working objectives that are aligned with JNCC's strategy. Objectives define how the Committee will add value to the organisation each year and how it will enhance its own effectiveness. Annual objectives are also used to facilitate an annual assessment of Committee and member performance. In 2025/2026 specific tasks within key objectives included overseeing the implementation of:

- Together for Nature and delivery of the 2025/2026 business plan.
- The Programme of Change.
- The People Strategy action plan.
- The Strategic Communications and Engagement strategy.

Conflicts of interest declared by Joint Committee members are managed by the Chair to ensure any necessary separation of the topic and the individual. During the year, no

conflicts of interest at meetings were reported. JNCC maintains a register of interests for all Joint Committee members and publishes the register on the JNCC website https://jncc.gov.uk/about-jncc/who-we-are/joint-committee/register-of-interests/.

The Joint Committee reviews quarterly organisational performance data provided by the executive. The Committee considered this data to be of an adequate quality for decision making and is content that all relevant matters are correctly reported for their assessment. This judgement is further assured through formal reports from Committee sub-committees such as ARAC and the People and Culture Committee (PCC).

As well as challenge and assurance of JNCC's operational performance, other significant items the Joint Committee addressed in the year included oversight of the launch of the UK Overseas Territories Biodiversity Strategy, discussions on the UK biodiversity indicators and CBD 7th National report and review and discussion of the Intergovernmental Platform on Biodiversity and Ecosystem Services (IPBES) assessment reports. The committee also undertook several strategic learning discussions in meetings to share and discuss issues affecting the Statutory Nature Conservation Bodies.

Company Board

Support is provided to the Joint Committee by a company limited by guarantee, JNCC Support Co, which was incorporated on 2 March 2005. The Joint Committee has delegated the operational delivery of JNCC's functions and duties to the company through me as Chief Executive. The Company Board comprises Joint Committee members, me as Chief Executive, David Collins as Chief Operating Officer, Dave Stone as Chief Scientist and Chris Tuckett as Chief Officer, Strategy & Impact. The Company Board met in November 2025 to approve the Annual Report and Accounts for 2024/2025.

Attendance by members at meetings of the Joint Committee, Company Board and its standing sub-committees, are detailed in Table 23 below

Table 23 Attendance at meetings in 2025/2026.

.	Joint Committee		JNCC Support Co Board		ARAC		Remuneration Committee		People & Culture Committee	
Members	**Meetings**	**Att**	**Meetings**	**Att**	**Meetings**	**Att**	**Meetings**	**Att**	**Meetings**	**Att**
Professor Melanie Austen[1]	4	4	1	1	N/A		N/A		N/A	
Professor David Cooper[2]	4	4	1	1	N/A		N/A		N/A	
Ms Cath Denholm[3]	0	0	0	0	N/A		0	0	0	0
Mr Daniel Ebanks	4	3	1	1	4	4	N/A		N/A	
Professor Colin Galbraith	4	3.5[4]	1	1	N/A		N/A		N/A	

Professor Rachael Garrett	4	3.5	1	0	N/A		N/A		N/A	
Professor Pete Higgins	4	4	1	1	4	4	1	0	4	4
Professor Julia Jones	4	4	1	1	N/A		N/A		N/A	
Professor Rhys Jones[5]	4	3	1	1	N/A		N/A		N/A	
Ms Sara McCracken[6]	4	3.5	1	1	N/A		N/A		N/A	
Professor Thomas Meagher	4	4	1	1	N/A		1	1	N/A	
Professor Steve Ormerod[7]	4	4	1	1	N/A		N/A		N/A	
Ms Marsha Ramroop	4	4	1	1	N/A		1	1	4	4
Professor Peter Unwin[8]	4	4	1	1	N/A		N/A		N/A	
ARAC Independent members (not members of the Joint Committee)										
Ms Karen Balmer	N/A		N/A		4	3	N/A		4	3
Mr Nigel Reader	N/A		N/A		4	4	1	1	4	4
Executive members of the Company Board (not members of the Joint Committee, ARAC, Remuneration Committee & People & Culture Committee)										
Dr Gemma Harper	N/A		1	1	N/A		N/A		N/A	
Mr David Collins	N/A		1	1	N/A		N/A		N/A	
Mr Dave Stone[9]	N/A		1	1	N/A		N/A		N/A	
Dr Chris Tuckett[10]	N/A		1	1	N/A		N/A		N/A	

[1] Professor Mel Austen left Joint Committee on 31/03/2026.
[2] Professor David Cooper joined Joint Committee on 01/06/2025.
[3] Ms Cath Denholm left Joint Committee on 03/04/2025.
[4] Meetings held over 2 consecutive days, attendance on only 1 day recorded as 0.
[5] Professor Julia Jones joined Joint Committee on 01/06/2025.
[6] Ms Sara McCracken joined Joint Committee on 31/03/2025.
[7] Professor Steve Ormerod left Joint Committee on 31/03/2026.
[8] Professor Peter Unwin joined Joint Committee on 01/04/2025.
[9] Mr Dave Stone joined the JNCC Support Co Board on 21/07/2025.
[10] Dr Chris Tuckett joined the JNCC Support Co. Board on 21/07/2025

4. Joint Committee and its sub-committees

The Joint Committee leads JNCC and has overall responsibility for fulfilling the statutory functions and in maintaining an effective framework of corporate governance, promoting the efficient and effective use of resources.

The Joint Committee is supported in its work by four standing sub-committees: ARAC, PCC, Chief Scientists Group and Remuneration Committee, and three thematic sub-groups: Marine (including marine protected areas), International & UK Overseas Territories and UK Coordination. During the year, all three thematic sub-groups were disbanded as their work on setting delivery plans for the JNCC Strategy was completed. A Marine Experts Group will replace the Marine sub-group in 2026 to 2027 to oversee JNCC's MPA work.

A schedule of delegations for financial and non-financial delegations is in place which is revised biennially to reflect the responsibilities of the Joint Committee, Company Board, and sub-committees, alongside executive and staff delegations.

ARAC

During 2025/2026, ARAC was chaired by an interim Chair, Mr Nigel Reader an independent external member. ARAC's membership consisted of two Joint Committee members and two independent external members (including the Chair). Key topics during the year included approving the internal audit plan and strategy, reviewing the draft Annual Report & Accounts and recommending them to the Company Board, reviewing the Counter Fraud and Anti-Corruption policy, reviewing in detail key aspects of the JNCC's internal control arrangements and noting the annual report on cyber security produced by the Head of Information Technology.

ARAC operates in accordance with the Audit and Risk Assurance Committee Handbook, published by HM Treasury and monitors JNCC's governance and control systems, advising on internal and external audit matters, risk, and governance. ARAC meets four times a year and meets intersessionally as required. Its meetings are attended by JNCC's internal audit providers (BDO) and the National Audit Office.

ARAC has the appropriate knowledge, experience and credibility and is well led and chaired. The ARAC Chair meets regularly with the CEO, Chief Operating Officer, Director of Finance & Governance, Risk and Counter-Fraud Manager, Senior Auditor in BDO and six monthly with the JNCC Chair. The ARAC Chair refers to the Joint Committee all issues that pose a major risk to the business integrity of JNCC and those that in their judgement require disclosure to the full Committee or need immediate action. This is actioned through a report to each Joint Committee meeting, which advises and assures Joint Committee members and alerts them to key issues. ARAC reviews its performance every two years, the last review was in July 2026, with results reported to be reported to the December 2026 meeting. The next review will be in the Autumn of 2028.

ARAC and the executive's relationship with auditors is positive and constructive. Audit programme coverage is appropriate, risk-based, and responsive and reports are noted as being fair and helpful. An annual risk-based audit plan, operating to professional internal audit standards, has been delivered in 2025/2026 and the annual opinion from the Head of Internal Audit is that JNCC's risk management, control and governance processes are generally satisfactory with improvements required in some areas. Overall, the controls in the areas examined by internal audit were found to be suitably designed, however were not always operating effectively to achieve specific risk management, control, governance objectives, and value for money.

The executive has implemented agreed recommendations arising from the audits undertaken in 2025/2026 and are committed to implementing improvements to enhance the adequacy and effectiveness of the framework of governance, risk management, and control.

People and Culture Committee (PCC)

The People and Culture Committee provide strategic advice, support and challenge to management and assurance to the Joint Committee on all people and people-related matters (including internal communications and workspace) affecting the employee lifecycle. The Committee takes a high-level strategic view of people related issues, with the overall purpose of ensuring a clear line of sight between the JNCC strategic plan, the People Strategy, people-related strategic risks, performance against people-related metrics and the organisation's people policies and initiatives. The Committee is chaired by Ms Marsha Ramroop, an independent member of the Joint Committee. The Committee meets four times a year and maintained an annual schedule covering the full range of people issues, including JNCC's pay strategy, workforce policies and planning, Diversity, Equity & Inclusion (DEI), learning and development approach and provision, people performance and talent management and health, safety and wellbeing support for staff.

PCC benefits from having amongst its membership, ARAC members Mr Nigel Reader, Ms Karen Balmer and Professor Pete Higgins. This creates a valuable governance link between PCC and the work of ARAC.

Remuneration Committee

The Remuneration Committee meets twice a year and is chaired by the JNCC Chair. This sub-committee sets the overall pay remit for staff employed by the company on the Joint Committee's behalf (with the approval of Defra and Treasury as required) and sets and reviews the terms and conditions and performance objectives for the Chief Executive. Membership comprises of between three and five non-executive members, including both an independent and a CNCB member of the Joint Committee and any independent external members appointed to the Committee

Chief Scientists Group

The Chief Scientists' Group (CSG) was reconstituted with a new set of terms of reference in 2025/2026, following agreement that this group would report directly to the Joint Committee. CSG is now a sub-committee of the Joint Committee and is jointly chaired by Dave Stone (JNCC Chief Scientist) and Professor Julia Jones (independent member of the Joint Committee). Members are director-level from within the four-country Statutory Nature Conservation Bodies and JNCC. Each member of CSG is accountable to their own Chief Executive Officer with delegated authority to take decisions and commit resources on behalf of their organisation. It exchanges information among the five bodies, thereby avoiding duplication of effort and identifying opportunities for further collaborative working.

JNCC UK Sponsor Group

The JNCC UK Sponsor Group brings together senior officials from JNCC, the Department for Environment, Food and Rural Affairs (Defra) and the Devolved Governments (DGs) to provide strategic policy direction and promote increasing collaboration between JNCC and its sponsors.

The Group meets annually with the meeting affording an opportunity for members to impart information and allows Defra and the DGs to agree shared priorities for JNCC, sign off contributions to JNCC's Grant-in-Aid (GiA) settlement and approve the business plan for a given financial year.

The Group is chaired by me as JNCC's CEO.

Last year, this group also played a pivotal role in supporting revisions to JNCC's Framework Document, ensuring it retained a UK focus.

5. Executive governance framework

Executive Leadership

Executive Committee (ExCo)

The Executive Committee (ExCo) comprises the four Chief Officers and Head of Organisational Development (role changed to Head of Executive Office from 01/01/2026). ExCo is a high-level decision-making group and is the senior Executive authority for decisions or serious matters which need to be escalated within the organisation.

ExCo is a generative forum which shapes and develops the organisation's strategic direction and priorities. It oversees budget and financial management; corporate performance; assessment and control of risk; and implementation of major change programmes. ExCo has a laser focus on culture, people, and resource management to ensure JNCC's people support the delivery of JNCC's strategy.

During 2025/2026 its membership consisted of:

- Dr Gemma Harper, Chief Executive.
- Mr David Collins, Chief Operating Officer.
- Mr Dave Stone, Chief Scientist.
- Dr Chris Tuckett, Chief Officer, Strategy & Impact.
- Ms Lynn Heeley, Head of Organisational Development (Head of Executive Office from 01/01/2026)

ExCo is chaired by me as CEO and meets fortnightly in person.

Delivery & Assurance Board (DAB)

The Delivery & Assurance Board meets quarterly and is chaired by me as the JNCC CEO. The role of the Board is to identify and respond to issues, challenges and risks raised by the Director-led Programme Boards, by providing clear advice and decision

making. Programme Boards meet monthly and consist of Science Directors and Team Leaders. These boards manage priorities, resources, risks and opportunities.

The Delivery and Assurance Board ensures a consistent and accountable approach to governance and management of work priorities in line with the organisational strategy across JNCC's directorates. The Board also undertakes deep dives into significant risks, assessing the impact of the mitigation being implemented. Findings from risk drill downs are reported and discussed at ARAC.

Finance / Investment Committee (FinCo)

The Finance / Investment Committee (FinCo) is the senior executive decision-making board for financial, investment and resource management matters within JNCC. It ensures that people and financial resources are allocated and managed effectively in line with organisational priorities.

Financial or resource matters that exceed FinCo's delegated authority, or present significant strategic or corporate risk, are escalated to ExCo. Where financial assurance issues arise, FinCo escalates relevant risks and issues to DAB.

Senior Leadership Team (SLT)

SLT supported ExCo to deliver JNCC's strategy and in their decision-making by reviewing and advising on cross-cutting topics, strategy implementation, and business planning. In December it was agreed that SLT would be paused, subject to a review of its terms of reference and executive responsibilities, by the Finance and Investment Committee.

Management Board

Management Board provides a senior leader forum for discussion and collective problem solving of topics that are of concern to staff. Its role is to optimise the efficient delivery of JNCC's work by enabling cross organisational topics to be addressed collectively and efficiently in a single forum and provide advice and information to ExCo, SLT and the Joint Committee.

6. Financial management and control

JNCC's financial management and budgetary control processes support the provision of quality, consistent and reliable information and advice required of governance groups. In 2025/2026, we embarked on phase 1 of a financial improvement plan with planned improvements in budget planning, financial reporting and review, assurance, and controls, along with developing capability across budget holders, and in the Finance Team increased confidence in our overall financial management systems. Phase 1 has been successfully implemented, and we now move to phase 2 in 2026/27 which will focus on financial control policies, debt management and control and balance sheet reconciliations. Improving our financial management is an ongoing commitment to strengthening our control processes and delivering our commitments to managing public money.

Our plans to continue the development of the Portfolio Management Office (PMO) were realised with the appointment of a new member of the team. Two experienced

members of staff now oversee this function and work on the development of a new suite of performance reporting capabilities has been prioritised, offering further development of our capacity and capability in business planning and resource allocation. We will continue to realise the benefits of the PMO function in the coming months, as they work closely alongside the Finance Team and other cross cutting support functions, to ensure that our reporting systems operate effectively together.

Government Functional Standards

Government functional standards are essential to creating a coherent, effective, and mutually understood way of working across all government organisations. It is therefore important that JNCC aligns to ensure conformity with the standards.

In January 2026, this work moved to the newly formed Governance, Risk and Assurance (GRA) Team who engaged with the Defra ALB Functional Standards Working Group to access support and advice on managing functions and compliance.

Comprehensive self-assessment reviews have been conducted across multiple areas, including Finance, Analysis, Communications, and IT. Key highlights include HR compliance moving from 85% in 2024 to 98% in 2025 and Digital and Data from 48% to 57% met. Full compliance with all internal audit standards has also been achieved, requiring no further action. Compliance against the Counter-Fraud standards is 65% compliant. The counter fraud function now sits with the GRA Team who are completing work to ensure full compliance in the year ahead.

Defra Group Property provides JNCC's estates management function. As part of the services delivery model, Defra and its Heads of Profession conduct regular benchmarking and assessments against cross government standards. These are used to determine future development areas and investment bids and requirements.

Over the year, we continued to work towards compliance with standards, with four assessed as best, one assessed as good, two assessed as better and four assessed as developing. Action plans are in place to address weaknesses and obtain full compliance. Please see Table 40 for more detail on our compliance with these key standards.

External audit of JNCC

The National Audit Office (NAO) undertakes the external audit of the financial statements. The NAO's audit certificate has been included in this document.

7. ARAC assurance statement

Presentation of an annual assurance statement reflects the principles of good corporate governance and contributes to the effective delivery of the JNCC's strategy "Together for Nature." During 2025/2026, ARAC met quarterly and considered a comprehensive programme of work covering internal and external audit, financial management, risk management, governance, counter fraud, legislative compliance and organisational assurance. In the audit areas, ARAC noted the annual internal audit opinion for 2025/2026, that JNCC's risk management, control and governance processes are generally satisfactory with improvements required in some areas.

Overall, the controls in the areas examined by internal audit were found to be suitably designed, however were not always operating effectively to achieve specific risk management, control, governance objectives, and value for money. This included two moderate assurance reviews and two limited assurance review relating to Evidence Quality Assurance and Fraud Management audits. The Staff Wellbeing audit received a moderate rating against design and a limited rating against effectiveness. ARAC was content that the executive had acknowledged the findings and committed to appropriate remedial action. ARAC maintained close oversight of the external audit relationship, audit costs and value for money, and has worked with NAO to support improvements in future audit cycles. JNCC's ambition is to return to pre-recess laying where possible.

ARAC took assurance from management on improvements in financial management, forecasting and budgetary control during the year, noting a strengthening of financial leadership and capability with the implementation of phase 1 of the financial improvement plan. The Committee welcomed the improved funding position at the start of the financial year, which has supported operational planning and reduced some key risks, but recognises that further work is required through implementation of phase 2 of the improvement plan to address forecasting fragility and funding flexibility.

ARAC was assured that risk management arrangements have continued to mature, with stronger engagement from Team Leaders and staff, improved risk discussions and training, and clearer escalation processes. ARAC acknowledged ongoing work to improve the clarity, consistency and narrative around risk trajectories and mitigation, and will continue to provide challenge to ensure risk information supports effective decision-making.

Governance arrangements, including ARAC terms of reference, policy management, legislative compliance and sustainability reporting, were reviewed during the year.

ARAC recognises that areas such as workforce planning, staff development, fraud awareness and science capability represent important organisational risks. Advisory work and discussions during the year have helped to shape management action plans, and ARAC will continue to monitor progress closely.

Following its annual strategy session, ARAC has committed to strengthening its role as a critical friend to the Executive, sharpening its challenge, improving the timeliness and clarity of assurance reporting, and maintaining an appropriate balance between independence and constructive engagement.

In conclusion, ARAC is satisfied that JNCC has a robust and improving assurance framework, with appropriate arrangements in place to identify and manage its principal risks. While a number of areas require continued focus and improvement, ARAC believes that management has demonstrated commitment to addressing identified weaknesses and strengthening controls.

8. Risk management

Overall responsibility for risk lies with the Joint Committee with advice from ARAC. Responsibility for the effective management of risk within JNCC rests with ExCo, with leadership of the risk management process provided by me as Chief Executive and Accounting Officer. Effective risk management and governance is critical to the ability of JNCC to achieve its objectives and manage the risks it faces.

The risk management system in JNCC, is based on a hierarchical structure, with risk escalation processes detailed in our risk management strategy. This structure promotes the escalation of risks that cannot be controlled at lower levels, or which may have an impact on teams or the organisation. JNCC's risk management process comprises:

- Annual significant risks register capturing a small number of high risks which are 'live' and require active management during the year.
- A corporate risk register, which includes the principal long-term risks affecting JNCC.
- A risk appetite statement.
- Quarterly reporting on significant risks to DAB, ARAC and Joint Committee.
- Risk drill downs undertaken by DAB and reported to ARAC.

The annual significant risks register also forms an integral part of the internal audit process in informing the internal audit operational plan and helps to focus audit effort on key risk areas. Last year, the format of this register underwent a substantial format with one risk identified linking to four separate themes and the addition of an opportunities register. We will continue to evolve the format over the coming months with the addition of a risk velocity score to assess the speed at which a risk might materialise and risk triggers to identify specific identifiable events to indicate that a risk is about to occur or has already materialised.

Risk appetite

JNCC cannot be culturally risk averse and be successful. Effective and meaningful risk management is important in taking a balanced view of risk and opportunity in delivering JNCC's ambition on nature recovery. We use our risk appetite to support our decision-making, improve our performance, inform government spending reviews, and to support resource prioritisation processes.
Regularly, the Joint Committee is asked to review the risk appetite and agree that it reflects the current risk picture, considering previous risk discussions and any new and emerging risk. The Joint Committee sets the organisational risk appetite, with an appreciation that it includes a degree of risk-taking to achieve the organisation's ambition for nature recovery, as set out in the JNCC strategy.

During the year, additional guidance on how to use the risk appetite statement was developed by the GRA Team to provide greater clarity for staff and to make the document a useful management tool for decision making.

JNCC risk appetite

Risk appetite scales: -
Averse - Avoidance of risk and uncertainty in achievement of key deliverables or initiatives is key objective. Activities undertaken will only be those considered to carry virtually no inherent risk.
Minimal – Preference for very safe business delivery options that have a low degree of inherent risk with the potential for benefit/return not a key driver. Activities will only be undertaken where they have a low degree of inherent risk.
Cautious - Preference for safe options that have a low degree of inherent risk and only limited potential for benefit. Willing to tolerate a degree of risk in selecting which activities to undertake to achieve key deliverables or initiatives, where we have identified scope to achieve significant benefit and/or realise an opportunity. Activities undertaken may carry a high degree of inherent risk that is deemed controllable to a large extent.
Open - Willing to consider all options and choose one most likely to result in successful delivery while providing an acceptable level of benefit. Seek to achieve a balance between a high likelihood of successful delivery and a high degree of benefit and value for money. Activities themselves may potentially carry, or contribute to, a high degree of residual risk.
Eager - Eager to be innovative and to choose options based on maximising opportunities and potential higher benefit even if those activities carry a very high residual risk.

Risk Appetite by Category

Risk Category	Risk Appetite
People/Culture/Values	Open
Cyber Security and Data Management	Cautious
Governance/Compliance/Legal	Cautious
Reputation/Relationships	Open
Together for Nature Implementation & Impact	Eager
Financial Management	Cautious
Funding	Eager

Significant risks managed during 2025/2026

JNCC's significant risks in 2025/2026 can be found in Table 24 below. Implementation of key mitigation is monitored and reported throughout the year to ARAC and the Joint Committee.

Table 24. JNCC significant risks in 2025/2026.

Overarching Theme	**Organisational Impact**
Narrative	
Nature is in crisis around the world, with species and habitats declining, ecosystem processes failing rapidly and people becoming disconnected from the natural world on which they depend. At the same time, social and economic pressures mean that our demands on the environment are increasing. These combined hazards are increasing being recognised by governments, industry and society with economic, social and environmental tipping points being seen on the risk radars for intelligence committees and company boards, but the dominant political and economic landscapes prevent solutions being prioritised in fiscal and political decisions. Through the NERC Act, JNCC has a unique role as the UK's scientific authority on nature. In enacting our role, JNCC must support the priorities of the UK, devolved governments, Crown Dependencies and Overseas Territories, and provide our evidence and data in a clear and compelling way to decision-makers. And we must also look ahead, building and communicating the knowledge base, modelling the future for nature and informing policy agendas to reverse biodiversity decline and restore natural systems. At present, JNCC is recognised and respected by those who know us, but our reach and influence are limited. Our existing relationships are strong, but maintaining these and building new relationships with key decision-makers is vital to maximise the impact of JNCC and deliver against 'Together for Nature.' Alongside better strategic engagement, we also need a stable and sustainable funding base and the right capabilities, skills, and culture to be an effective and efficient organisation.	
Theme No.	**Risk description**
Theme 1 Funding Flexibility	JNCC's relevance, expertise and skills are not sufficiently understood or recognised and/or supported to ensure we receive the correct and sufficient level of funding to ensure impact, to achieve our strategy and to ensure delivery of statutory functions. Specifically, our currently funding model is dominated by uncertain short term/annual funding agreements for project work tightly defined and resourced by customers with baseline/core Grant-in-aid funding oversubscribed. The result of which is that JNCC has little or no scope to address emerging strategically important work or to develop and maintain the knowledge and skills needed to address future evidence and policy questions. The funding mechanics places a higher burden on JNCC to recover sufficient costs from non-core funding each year (Grant-in-

	aid and other income) to support our current and projected workforce and provide for key operational functions including corporate and cross cutting functions. The impact of this risk is that JNCC is necessarily less efficient and impactful than it might be if we had either a greater proportion of total revenue from core funding or greater incentives and resources to secure income from other sources.
Theme 2 Engagement and relationships	JNCC cannot maximise our impact as an organisation without effective engagement and strong relationships with those who make the strategic decisions that affect nature across the UK, UK Overseas Territories and Crown Dependencies. We have good relationships with some key stakeholders, but we need to develop our networks in order to maximise impact. JNCC has limited recognition and visibility, but also competition in the complex areas in which we operate. We must be clear in our role and what we can offer, identify our key stakeholders, and build new relationships. We must also manage our relationships consistently and coherently and present evidence in the right way for the audience and the strategic impact we aim to achieve.
Theme 3 Culture and behaviours	JNCC culture includes many strengths of which we are proud, such as a strong sense of community and mutual support, a sense of purpose and mission, individual accountability, and collective efforts to solve problems. There is, however, a gap between the aspirations of the strategy and what the current culture enables. The evidence suggests that the current culture primarily supports safety and old ways of working whereas JNCC needs to be outward looking, innovative, proactive, agile, and future-focused in order to be bolder in our advice, stay relevant and achieve our strategic vision and mission.
Theme 4 Capabilities and skills	JNCC fails to be current, robust, interdisciplinary, and timely in providing advice to UK and devolved governments on matters related to nature recovery and resilience domestically and internationally. The risk is that JNCC is no longer seen as a trusted adviser providing critical scientific and corporate expertise, surrendering our ‘inside track’ and diminishing our reputation, which ultimately could lead the questioning the purpose and existence of JNCC. There is a moderate risk of this happening. To remain relevant and effective in driving outcomes for nature recovery, JNCC must evaluate its current capabilities and skills against future needs and embed a programme to successfully address those needs. Example could be capability building in climate, pollution, social and economic disciplines, AI and associated technologies supporting innovation in data science and skills in evaluation, science

	communication, cross organisational strategic thinking, and softer skills including change management

Significant risks in 2026 to 2027

Our overarching risk in the coming 12 months is the ability to fulfil our public duty, responsibilities, and legislative requirements to deliver our strategy ‘Together for Nature’. Healthy natural systems are the foundation of national security, climate resilience, just transition, societal wellbeing, and economic prosperity. The risks below are interdependent and the opportunities they present are articulated in that context.

Our risk themes for the next 12 months are:

Funding Model.

Scientific Evidence and advice.

Stakeholder influence and impact.

Culture and capabilities.

Data Security and legacy.

Management of fraud risk

JNCC takes any instances of fraud, bribery and corruption, or any other illegal activity, seriously, and all staff are required to undertake mandatory ‘Responsible for Information’ training which includes content relating to fraud, bribery, and corruption. JNCC continued to contribute to Government counter-fraud initiatives and activities through collaboration with the Defra sharing best practice. Regular training and internal communications provide an effective way of maintaining awareness of obligations and reporting arrangements for dealing with potential fraud, bribery, information security, and whistleblowing matters.

In 2025/2026 an audit in the counter fraud area found some weaknesses to address. This work was moved to the GRA Team in January 2026 who undertook a programme of work to revise the Counter-Fraud and Anti-Corruption policy, produce a fraud response template to aid reporting, revised the organisational wide fraud assessment, and began developing a Counter-Fraud strategy for the next four years. This work will continue into 2026/27 to align with the Government Functional Standard and to ensure that JNCC has an effective counter-fraud function.

In February 2026, an attempted mandate fraud of $11,480 using third-party Business Email Compromise (BEC) was reported by the Finance and Planning Team. This was a live test of our revised Counter-Fraud function and provided assurance that the processes in place are appropriate and JNCC has sufficient capability in this area.

9. Assurance reporting

Through the year, quarterly assurance reporting data was provided to DAB and ARAC. Quarterly assurance reporting assists in identifying gaps in assurance and strengthens accountability and ownership of control and risk issues within JNCC's directorates. Returns from directorates are collated for each of the eight assurance areas. Action plans are developed to address any weaknesses with support offered by the GRA team where required. Outputs from reporting are shared with myself as Accounting Officer, ARAC, DAB and Team Leaders. Data from assurance reporting is used to escalate risks and identify emerging issues that might be of concern. Assurance reporting data also provides evidence to support annual Director Assurance Statements which are considered by the National Audit Office (NAO) when undertaking the external audit of JNCC.

10. Information management and cyber security

The prevalence and sophistication of cyber-attacks, including ransomware, continues to increase, including the use of AI to perpetrate automated cyber-attacks.

Government guidance highlights the need for continuous monitoring, training, and investment in detection and response capabilities. (Government Security Standard 007).

JNCC maintains an initiative-taking stance, building on improvements delivered through previous cyber security change programmes and now through the business-as-usual work conducted by the IT Operations Team.

While we have made satisfactory progress in building our resistance to and resilience from attacks, we will continue to maintain a high level of vigilance and responsiveness to emerging threats and assess how our changing ways of working impact on our overall risk management.

Our plans during 2026 and 2027 include:

- Launch of the JNCC Digital Strategy.
- Continued investment: in cyber security tooling, infrastructure, and training.
- Expansion of cyber security testing: including regular phishing simulations and incident response exercises.
- Integration: cyber risk considerations to be further integrated into daily operational practice.
- Certification: progress towards achieving Cyber Essentials Plus certification.
- Enhance Automation and AI Assistive Capabilities: Assess how emerging technologies, including advanced analytics and AI-driven threat detection within the Security Information and Event Management ecosystem, may support further improvements to monitoring and response.

11. Compliance with the Corporate Governance Code

In 2025/2026 JNCC complied with all appropriate revisions to sections of Corporate Governance in Central Government Departments: Code of Good Practice

https://www.gov.uk/government/publications/corporate-governance-code-for-central-government-departments, with the following exceptions.

i. JNCC does not currently undertake an annual evaluation of Joint Committee performance. The Joint Committee evaluates its performance every two years; this is commensurate with the size of the Committee and number of meetings each year.

ii. JNCC monitors performance in handling Freedom of Information and Environmental Information Regulations requests and reports this information quarterly on the JNCC website: https://jncc.gov.uk/about-jncc/corporate-information/access-to-information/. Significant resources would be required to develop and implement systems to monitor and report on other correspondence, and there are currently no plans to do this. JNCC has a complaints procedure documented on its website which explains who is responsible for investigating and adjudicating on any complaints: https://jncc.gov.uk/about-jncc/corporate-information/complaints/. All correspondence is handled on a need-to-know basis and held in a confidential file with restricted access.

12. Evidence quality

JNCC's Evidence Quality Assurance (EQA) Policy provides a standard for JNCC staff to follow to help ensure that the quality of JNCC's scientific advice and evidence is fit for purpose.

In 2025/2026, the EQA process and policy was reviewed as part of the 3-yearly review cycle and was independently audited by JNCC's internal auditors BDO. This review, and the subsequent internal audit, has resulted in updates to the policy and procedure, and the updated policy and processes will be implemented in early June 2026.

The revision of the EQA was an inclusive and consultative process led by the Chief Scientist Directorate, involving:

- All staff survey – July 2025
- In-depth EQA user interviews with 34 staff from across the organisation – July – August 2025
- Thorough review of drafts by 26 staff from across the organisation – January – February 2026
- Review by internal auditors as part of a wider review of JNCC's approach to EQA Dec 2025 – Jan 2026

The review by internal auditors found several areas of good practice and a number of opportunities for improvement. The auditors made a number of recommendations which are now taking forward.

Business critical models

JNCC does not own any business-critical models.

13. Ministerial directions

In 2025/2026 JNCC received no ministerial directions.

14. Whistleblowing

JNCC has a Public Interest Disclosure Policy (Whistleblower's Charter) in place. The policy promotes openness in dealing responsibly with wrongdoing in the workplace and if staff have concerns, they can raise them as a 'qualifying disclosure.' Compliance with the policy is monitored by our HR function and reported to ARAC each quarter. In 2025/2026, no instances of whistleblowing were reported.

15. Governance on The Taskforce on Climate-related Financial Disclosures (TCFDs).

JNCC in not within scope of TCFD reporting and does not have climate change as a principal risk on its significant risk register. However, as an arms-length body, JNCC falls under the remit of the 2023 Defra Group Sustainability Strategy, and we report quarterly to Defra on our performance against the Greening Government Commitments. I am pleased to report that the annual ISO 14001 surveillance audit was completed with no concerns in quarter 2.

JNCC's Environmental Management System (EMS), which is under continual improvement, is structured around four key objectives. These are derived from our significant environmental impacts, environmental compliance obligations, and other organisational factors within our control:

- Achieving net zero by 2050 or earlier
- Reducing emissions from business travel
- Minimising the environmental impact of our electronic equipment across its lifecycle (including use)
- Increasing the proportion of goods and services procured with minimal environmental impact across their lifecycle.

Each objective includes short-term and long-term targets to support its achievement. The short-term targets focus on improving our understanding of emissions within each objective and establishing reliable measurement methods. We are now well-positioned to set reduction targets for certain emissions categories, such as corporate travel. These targets will align with Defra and broader government goals, while remaining proportionate to JNCC's operations. The long-term targets involve actively reducing emissions in line with the targets we set. This will require changes to operations and culture, alongside ongoing measurement and tracking to monitor progress.

Organisational emissions are divided into 3 scopes. Scope 1 emissions are direct emissions from owned or controlled sources, Scope 2 are indirect emissions from purchased energy, and Scope 3 are all other indirect emissions across the value chain, such as those from suppliers, transport, and product use. JNCC recorded total emissions of 492 tonnes CO_2e in 2025–2026, a decrease of 177 tonnes (-27%) from the previous year. Of the total, 463 tonnes were Scope 3 emissions with 193 coming from business travel and accommodation, 217 tonnes from homeworking and 53 tonnes from commuting. The decrease in emissions is largely due to a major

programme being completed within the Ocean Country Partnership Programme. Notably, this figure does not include supply chain emissions (e.g. purchased goods and services).

Operationally, we have introduced a climate-conscious travel approach in the Travel & Subsistence policy, including a ban on mainland UK flights (with specific exemptions) and restrictions on non-economy flights. Given that flights are currently JNCC's largest tracked emissions source, this area has been prioritised for action. Procurement processes are starting to include sustainability scoring for bidders and are aligned with the Procurement Act 2023 for above-threshold contracts. Guidance on the sustainable use of generative AI has been developed and shared during Microsoft Copilot knowledge sessions. A waste electronic equipment procedure has been implemented for IT equipment (classified as hazardous waste) and is now in active use by the IT team.

JNCC maintains its Bronze Carbon Literate Organisation status (achieved in early 2024) and will continue offering carbon literacy training to all JNCC employees. All JNCC employees are now required to complete mandatory EMS training every three years.

16. Plans and challenges for future years

JNCC's current funding model is constraining our ability to respond to HMG priorities on national security, climate and net zero, and public health, while also limiting our scope to innovate in the delivery of our statutory functions to HMG and devolved governments. Through our business planning we are aiming to rebalance funding risks over the course of the spending review period, to provide greater certainty in funding and flexibility in deployment, whilst delivering on efficiencies and impact.

JNCCs Programme of Change (PoC) will continue into 2026 to 2027 to ensure the organisation remains effective and impactful in a rapidly changing environmental, political and funding landscape. Against a challenging Spending Review settlement and wider public sector reform, the PoC provides a clear framework to move from JNCC's current operating model to a future target operating model, strengthening how we organise our people, processes, data, technology, and governance. It enables greater integration across programmes of work and places a stronger focus on stakeholders and end-users to maximise impact. Through the PoC, we are reconsidering how we design and deliver evidence and advice, operating within our financial constraints while building a higher performing organisation whose insights are trusted by customers and influential with decision-makers, in support of the *Together for Nature* vision.

17. Conclusion

During 2025/2026, JNCC continued to fulfil its role as the UK's scientific authority on nature conservation and recovery by delivering a wide-ranging programme of work on behalf of governments and other stakeholders across the UK and internationally. Governance arrangements were in place and all governance groups helped to support JNCC's aims as evidenced through our scientific capability, engaged staff and stakeholder satisfaction.

The continued successful delivery of our strategy is reliant on strong and effective governance, which remains at the heart of our purpose, and the collaborative culture and depth of experience provided by the Joint Committee which contributes to this aim.

The Joint Committee and I remain committed to ensuring that a strong governance framework operates throughout the organisation, recognising that good corporate governance is a vital component to support the Executive in their delivery of our strategic objectives and to operate a sustainable business for the benefit of all stakeholders. The process of identifying, developing, and maintaining ambitious standards of corporate governance is ongoing and dynamic.

Dr Gemma Harper OBE

Chief Executive

9 November 2026

JNCC Support Co Remuneration and Staff Report

Remuneration policy

The remuneration for the JNCC Chair and independent Committee members is set by Defra.

JNCC is advised of the salaries of the Chair and independent Committee members by the Department for Environment, Food and Rural Affairs. Members appointed by the country nature conservation bodies are remunerated directly by those bodies. This information is subject to audit.

The remuneration of the Chief Executive and other Senior Civil Service (SCS) level staff is reviewed annually against the advice issued by the Review Body on Senior Salaries. Any proposed changes are then subject to the approval of the Remuneration Committee.

All pay awards for staff other than the Chief Executive and SCS members have to conform to the annual Civil Service Pay Guidance document issued by Cabinet Office. This guidance document forms part of the pay remit process and is intended to ensure that pay awards are affordable, offer value for money, and meet the needs of individual businesses. As part of this process JNCC has to submit its recommended pay award to Defra, who have delegated authority to approve pay remits that conform to Cabinet Office guidance.

JNCC applies a number of reward principles which aim to ensure pay-related decisions:

- support the Together for Nature strategy by ensuring that appropriately skilled and experienced staff can be recruited and retained.
- align with our values of Inclusion, Collaboration and Innovation.
- are fair and transparent and support equal pay.
- encourage and reward excellent individual performance, outstanding effort and achievement.
- provide a total reward package that supports the wellbeing and diversity of our employees.
- are affordable for the organisation in the short and long-term.

Contracts of employment

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. Further information is available about the work of the Civil Service Commissioners.

Unless otherwise stated below, the directors and other staff 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. Independent members of the Committee, who are appointed by Defra under an instrument of appointment, would not be eligible for compensation under the Civil Service Compensation Scheme.

The periods of appointment for independent Committee members are detailed below.

Remuneration (including salary) and pension entitlements (subject to audit)

The following sections provide details of the remuneration and pension interests of the most senior JNCC staff, and those of the Chair and independent members of the Committee.

Salary

'Salary' includes gross salary and any allowances, such as recruitment and retention allowances, to the extent that it is subject to UK taxation. This report is based on payments made by JNCC Support Co and thus recorded in these accounts.

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HMRC as a taxable emolument. At the present time, no senior member of staff of JNCC Support Co is in receipt of taxable benefits.

Bonuses

Bonuses are based on a combination of individual and organisational achievement of performance objectives. The Remuneration Committee is responsible for approval of performance bonuses for the Chief Executive and other Senior Civil Service (SCS) posts. For all other staff, performance-based eligibility to the bonus is established through the line management chain, with overall oversight of eligibility and approval for bonus payments at ExCo.

The final bonus payment relating to performance in 2025/26 will be paid during 2026/27, has been accrued and is included in the relevant remuneration table on an accruals basis.

Single total figure of remuneration (subject to audit)

Table 25. Joint Committee member remuneration and periods of appointment.

Members	Period of appointment	Days service 2025/26	Salary (£'000) 2025/26	Salary (£'000) 2024/25
Dr HD Cooper[1]	1 June 2025 to 31 May 2028	86	30 to 35	-
Ms CS Denholm[2]	4 April 2022 to 3 April 2025	0.25	0 to 5	35 to 40
Mr D Ebanks	1 February 2025 to 31 January 2028	30	5 to 10	0 to 5
Prof R Garrett	1 February 2025 to 31 January 2028	30	5 to 10	0 to 5
Prof J Jones	1 June 2025 to 31 May 2028	25	5 to 10	-
Prof TR Meagher[3]	4 April 2022 to 3 April 2029	47	15 to 20	15 to 20
Ms M Ramroop	1 February 2025 to 31 January 2028	30	15-20	0 to 5

[1] The full year equivalent remuneration for Dr H Cooper was in the £40k to £45k band based on a commitment of 2 days per week. The full year equivalent remuneration for Prof J Jones was in the £5k to £10k band, based on a 30 days per year requirement.

[2]Ms CS Denholm held the role of JNCC Chair until 31 December 2024 and left the Joint Committee on 3 April 2025. The full year equivalent remuneration for Ms CS Denholm was in the £35-40k band, based on a 30 days per year requirement.

[3] Prof T Meagher held the role of Interim Chair until 20/06/2025 and then reverted back to the role of Member from 21 June 2025. The remuneration figures above combine both roles.

The periods of appointment for independent Committee members are detailed above. Independent members of the Joint Committee are those appointed by the Defra Secretary of State.

No Joint Committee members received bonus payments or pension benefits in either the current or prior year.

Statutory Nature Conservation Bodies members of the Joint Committee do not receive remuneration from JNCC Support Co.

Table 26. ARAC and People and Culture Committee remuneration.

ARAC/People and Culture Committee members who are not members of the Joint Committee	Period of Appointment	Days Service 2026	Salary (£'000) 2026	Salary (£'000) 2025
Mr NF Reader	1 September 2016 to 31 December 2026	34	10 to 15	10 to 15
Ms K Balmer	2 September 2019 to 31 December 2029	16	5 to 10	5 to 10

Table 27. Senior Staff Remuneration.

Senior staff	Salary (£'000) 2026	Salary (£'000) 2025	Bonus payments (£'000) 2026	Bonus payments (£'000) 2025	Pension benefits[1] (£'000) 2026	Pension benefits[1] (£'000) 2025	Total (£'000) 2026	Total (£'000) 2025
Dr G Harper (Chief Executive)	110 to 115	110 to 115	5 to 10	5 to 10	25	43	145 to 150	160 to 165
Mr DP Collins (Executive Director)	80 to 85	75 to 80	0 to 5	0 to 5	18	22	100 to 105	100 to 105
Dr CJ Tuckett (Executive Director)	80 to 85	75 to 80	0 to 5	0 to 5	30	30	110 to 115	105 to 110
Mr D Stone (Executive Director)	80 to 85	75 to 80	0 to 5	0 to 5	12	52	95 to 100	130 to 135

Notes for Table 27

1. Pension Benefit: The value of 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 increase due to inflation or any increase or decreases due to a transfer of pension rights.

In 2024/25, all senior leaders at Civil Service Grade 6 and above (Chief Officers and Directors) in JNCC were included in the Senior Staff Remuneration table as they were treated as Executive Directors, i.e. members of the Executive Leadership Team (ELT). In 2024, ELT was reformed as the smaller Executive Committee (of which the staff in the above table are members) and Senior Leadership Team.

Fair Pay Disclosures (subject to audit)

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the 25th percentile, median and the 75th percentile of remuneration of the organisation's workforce.

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.

Fair pay disclosures do not include non-executive staff, but do include inward secondees, agency and other temporary employees.

The banded remuneration of the highest-paid director in JNCC Support Co for the financial year was £120,000 to £125,000 (2025: £120,000 to £125,000). The relationship of this to the remuneration of our workforce is disclosed in Table 28 below. The ratios are calculated on the basis of the mid-point of the highest paid director band.

Table 28. Fair pay disclosure percentile comparisons.

Benefits	25th percentile pay 2026 (£)	25th percentile pay 2025 (£)	Median pay 2026 (£)	Median pay 2025 (£)	75th percentile pay 2026 (£)	75th percentile pay 2025 (£)
Total Pay and Benefits	33,890	32,687	42,219	40,625	44,412	42,814
Salary component of total pay and benefits	33,295	32,102	41,624	40,236	43,817	40,869
Ratio on Total Pay and Benefits	3.61	3.82	2.90	3.04	2.76	3.00

Tables 28 and 29 contain disclosures of the percentage changes in the highest paid director's salaries and bonuses and of the average salary and average bonus of the organisation (excluding the highest paid director) which are also required as part of the fair pay disclosure.

Table 29. Percentage changes in pay and bonuses.

Highest Paid Chief Officer Total Salary and Allowances 2026	Highest Paid Chief Officer Total Salary and Allowances 2025	% Change	Highest Paid Chief Officer Bonus 2026	Highest Paid Chief Officer Bonus 2025	% Change
£110,000 to £115,000	£110,000 to £115,000	0.00%	£5,000 to £10,000	£5,000 to £10,000	0.00%

Table 30. Percentage changes in average pay and bonuses of the organisation (excluding the highest paid director).

Average Salary and Allowances 2026	Average Salary and Allowances 2025	% Change	Average Bonus 2026	Average Bonus 2025	% Change
£40,805	£41,822	-2.4%	£513	£488	5%

The average percentage change in salary and allowances from the previous financial year for all JNCC staff excluding the highest paid director is calculated based on the average salary of all staff in post at the year-end compared with the average salary of those in post at the prior year-end. Each average is the total of all actual salaries and allowances divided by FTE total number of staff. The Average Salary and Allowances 2025 was stated in 2025 as £41,822 but should have been £39,350 based on current

guidance. Included in this average are fixed term employees, inward and outward secondees and temporary employees.

No employees received remuneration in excess of the highest paid director in either 2026 or 2025. Remuneration in the organisation, excluding pension benefits and including the highest paid director, grouped in bands of £5,000, ranged from £20,000 to £125,000 (2025: £20,000 to £125,000).

The median pay ratio is consistent with the application of JNCC's pay remit which is developed annually in line with the Cabinet Office pay guidelines in effect at the time.

Pension benefits (subject to audit)

Table 31. Pension Benefits.

Senior Staff	Total accrued pension at pension age at 31 March 2026 and related lump sum £'000	Real increase in pension and related lump sum at pension age £'000	CETV at 31 March 2026 £'000	CETV at 31 March 2025 £'000	Real increase in CETV £'000
Dr G Harper (Chief Executive)	45-50	0-2.5	964	907	12
Mr D Collins	30-35 plus a lump sum of 65 - 70	0-2.5 plus a lump sum of 0	630	599	8
Mr D Stone	35-40 plus a lump sum of 95-100	0-2.5 plus a lump sum of 0-2.5	926	972	5
Dr C Tuckett	5 -10	5 –7.5	133	35	24

Notes for Table 31

Dr G Harper, Dr C Tuckett, are members of pension schemes that do not include a lump sum payment.

Dr C Tuckett's increase in CETV between 31 March 2025 and 31 March 2026 is due to an in-year transfer.

The comparative number for 2025 in Table 31 remains as published last year. However, Civil Service Pensions have notified us that the PCSPS values were overstated in 2025 for 3 of the Chief Officers (correct figures were Dr G Harper: £894k; Mr D Collins: £584k; Mr D Stone: £900k).

Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the Alpha scheme for the period from 1 April 2015 to 31 March 2022

Civil Service Pensions

Pension benefits are provided through the Civil Service pension arrangements. Before 1 April 2015, the only scheme was the Principal Civil Service Pension Scheme (PCSPS), which is divided into a few different sections – classic, premium, and classic plus provide benefits on a final salary basis, whilst nuvos provides benefits on a career average basis. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme (CSOPS) 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 (the "McCloud judgment").

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.

The accrued pension benefits, Cash Equivalent Transfer Value and single total figure of remuneration reported for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the PCSPS for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the PCSPS for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the alpha scheme for the period from 1 April 2015 to 31 March 2022.

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

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

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.

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost.

CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

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

Staff Report

During the year ending 31 March 2026 JNCC Support Co employed, on average, 284 full-time equivalent staff including directors, based primarily in offices in Peterborough and Aberdeen. Our staff bring together scientific and technical expertise, extensive knowledge of policy at global, European and national levels, and skills in working with other organisations.

JNCC is a Non-Departmental Public Body, and our employees are public rather than civil servants, however our pay grades are aligned to the Civil Service pay grade structure, and appointments are made in line with the Civil Service Commissioners' Recruitment Code. This requires appointment to be on merit on the basis of fair and open competition. We promote equality of opportunity for all staff, irrespective of their gender, sexual orientation, marital status, age, pregnancy and maternity, disability, race, religion or belief. A performance management system was in operation throughout the year ending 31 March 2026.

JNCC is a Disability Confident Leader, the highest level possible in the Government's Disability Confident scheme. The scheme aims to help employers make the most of the opportunities provided by employing disabled people. It is voluntary and has been developed by employers and disabled people's representatives. Being a Disability Confident Leader, we demonstrate our commitment to ensure disabled people are treated fairly and have access to the same opportunities as non-disabled people. In 2025 we also achieved the Silver Talent Inclusion and Diversity Evaluation award from the Employers Network for Equality and Inclusion (ENEI), recognising our commitment to Diversity, Equity and Inclusion.

Staff engagement is measured through the annual JNCC Staff Survey. The 2025 survey achieved a response rate of 82% (243 responses from 297 staff), demonstrating strong participation and engagement with the survey process. JNCC's overall engagement score was 64%, a decrease of 4 percentage points from 2024, however remains in line with wider public sector benchmarks, notably the Civil Service People Survey 2025 Employee Engagement Index score of 65%.

Survey results highlighted continued strengths in team culture, inclusion and line management support. Positive scores were reported for "My Team" (90%), "Inclusion and Fair Treatment" (86%), "Health and Safety" (87%) and "Support for Managers" (83%). Staff feedback also reflected pride in JNCC's technical expertise, supportive team culture, flexible working arrangements and collaborative ways of working.

The survey also identified areas requiring further focus, particularly leadership and managing change, learning and development, career progression, workload

sustainability and confidence in organisational change. Scores relating to pay and benefits, learning and development, leadership and managing change, and career progression were lower than the previous year. Staff feedback sessions undertaken following the survey reinforced the importance of clear communication, opportunities for meaningful two-way engagement with senior leaders, sustainable workload planning, and improved access to development opportunities.

In response, JNCC developed a People Survey Action Plan for 2025/26 focused on three priority themes: leadership, change and communication; capability, development and resource; and culture, wellbeing and ways of working. Planned actions include redesigning staff engagement forums to support greater dialogue with senior leaders, improving communication around organisational change, simplifying access to learning and development opportunities, strengthening workforce planning, and increasing opportunities for collaboration and reflective learning across teams. Progress will be monitored through regular pulse feedback and ongoing staff engagement activity.

JNCC employees are covered by the provisions of the Principal Civil Service Pension Scheme (PCSPS). Details of the scheme and the company's liabilities in this regard can be found in the remuneration report and accounting policies note.

JNCC has a collective agreement with the recognised trade unions, Public Commercial Services Union (PCS) and Prospect, that provides for collective bargaining of pay and pay related conditions, such as performance related pay, allowances, hours of work, and leave. This agreement covers all employees, irrespective of union membership.

The breakdown of staffing by gender at the year-end was as follows:

Table 32. Breakdown of employees and non-executive directors by gender as at 31 March 2026.

Staff by gender	Number of Staff Male	Number of Staff Female	Number of Staff Total
Non-Executive Directors	8	5	13
Executive Directors (SCS or equivalent)	2	2	4
All other employees	72	210	282
Total	**82**	**217**	**299**

Table 33. The average FTE number of permanent employees and other staff engaged on the objectives of JNCC during the year was as follows (subject to audit).

Average FTE staff	2025/26	2024/25
Permanent contracts	258	276
Fixed term contracts	25	21
Inward secondments	2	0 (1)
Temporary staff	0 (2)	0
Non-executive	1 (3)	0 (4)
Total	**286**	**297**

Notes for Table 33

1. Inward secondments were not included in totals for 2024/25 (1 FTE in 2024/25)
2. The average FTE number of temporary staff is 0.48, but this has been rounded down to zero.
3. The average FTE for non-executive staff is the aggregate time spent by all non-executive over the course of the financial year.
4. Non-executive staff were not included in totals for 2024/25 (1 FTE in 2024/25)

Table 34. Number of Senior Civil Service Staff by band.

Band	2026 Annualised Headcount	2025 Annualised Headcount
SCS 2	1	1
SCS 1	3	3
Total	4	4

Table 35. Staff Costs in (£'000) (subject to audit)

Staff costs consist of the following	Executive Directors	JNCC Employees	Other Staff*	2025/26 Total	2024/25 Total
Wages and salaries	472	11,364	172	**12,008**	**11,905**
Social security costs		1,388		**1,388**	**1,212**
Apprenticeship Levy		43		**43**	**41**
Other pension costs	117	3,111		**3,228**	**3,245**
Total staff expenditure	**589**	**15,906**	**172**	**16,667**	**16,403**
Less recoveries in respect of outward secondments		(115)		**(115)**	**(477)**
Net total staff costs	**589**	**15,791**	**172**	**16,552**	**15,926**

*Other staff includes agency/temporary staff and inward secondments

Movements in the holiday pay accrual (reduction of £17k) are included under wages and salaries.

Consultancy and Temporary Staff Expenditure (subject to audit)

Spend on temporary staff was £34k in the year, down from £49k in the previous year. Temporary staff were individuals used on a short-term temporary basis to provide cover for business-as-usual tasks to ensure there was no break in service provision whilst recruitment took place. During the year, consultancy expenditure decreased from previous years to £97k (£203k in 2024 to 2025).

Staff turnover

Turnover is calculated as the number of leavers within the year divided by the average of staff in post over the period. The average staff in post is calculated as the average headcount over the period. Leavers include retirements, death in service, end of appointments, as well as dismissals, resignations and leavers under compulsory and voluntary redundancy.

The staff turnover during the year was 11.2% (2024/25: 12.7%).

Sickness absence

In 2025 to 2026 the average sickness absence per full-time employee was 4.4 days (4.7 days in 2024 to 2025).

Health and safety

JNCC is committed to complying with all legal obligations for health and safety and is proactive in anticipating and assessing problems to remove or reduce any risks to staff. The table below details the number of health and safety incidents recorded at JNCC for the past two years.

Table 36. Recorded health and safety incidents for the past two years.

Health and safety incidents	2026	2025
Minor Accidents/Ill health	2	2
Near Miss Incidents	6	6
Lost Time	6 days	0 days

Reporting of Civil Service and Other Compensation Schemes – Exit Packages (subject to audit)

There were no redundancy or other departure costs paid in 2025 to 2026 in accordance with the provisions of the Civil Service Compensation Scheme.

Off-Payroll Appointments

Information on off-payroll engagements is set out in the following tables. Off payroll means anyone who is working for JNCC but is not paying PAYE (Pay As You Earn) or National Insurance via the payroll.

Table 37. Number of highly paid off-payroll worker engagements as at 31 March 2026, earning £245 per day or greater.

Total Number of existing engagements as at 31 March 2026	4
Number of existing engagements that have existed for **less than one year** at time of reporting	4
Number of existing engagements that have existed for between **one year and two years** at time of reporting	0
Number of existing engagements that have existed for between **two and three years** at time of reporting	0
Number of existing engagements that have existed for between **three and four years** at time of reporting	0
Number of existing engagements that have existed for **four or more years** at time of reporting	0

Table 38. Number of all highly paid off-payroll workers engaged at any point during the year ended 31 March 2026, earning £245 per day or greater.

Total number of off-payroll workers engaged during the year ended 31 March 2026	**5**
Number of off-payroll workers during the year ended 31 March 2026 not subject to off-payroll legislation	0
Number of off-payroll workers during the year ended 31 March 2026 subject to off-payroll legislation and determined as in-scope of IR35	0
Number of off-payroll workers during the year ended 31 March 2026 subject to off-payroll legislation and determined as out-of-scope of IR35	5
Number of engagements reassessed for compliance or assurance purposes during the year	0
Number of engagements that saw a change to IR35 status following review	0

Notes for Table 38:

- The £245 threshold is set to approximate the minimum point of the pay scale for a Senior Civil Servant.
- A worker that provides their services through their own limited company or another type of intermediary to the client will be subject to off-payroll legislation and the Department must undertake an assessment to determine whether that worker is in-scope of Intermediaries legislation (IR35) or out-of-scope for tax purposes.

Table 39. Off-payroll engagements of board members, and/or senior officials with significant financial responsibility, between 1 April 2025 and 31 March 2026.

Number of off-payroll engagements of board members, and/or senior officials with significant financial responsibility, during the financial year (Senior Officials with significant financial responsibility are defined as all board level executives, non-executive directors and finance directors) [see note 1]	0
Total number of individuals **on payroll and off payroll** that have been deemed 'board members, and/or senior officials with significant financial responsibility', during the financial year (this figure includes both on-payroll and off-payroll engagements) [see note 2]	22

Parliamentary Accountability and Audit Report

The Parliamentary Accountability and Audit Report details required disclosures regarding the regularity of expenditure, so that Parliament can be assured that funds have been expended in the manner intended. This meets the key accountability requirements to Parliament.

Losses, Special payments and Gifts (audited)

JNCC reported two losses with a total value of £1k and no special payment during the year to 31 March 2026 (2025: no losses and no special payments). Twenty fruitless payments were recorded in the year to 31 March 2026 with a total value of £10k (2025: fruitless payments totalling £5k). The increase year on year has been driven by civil unrest in Madagascar and FCDO advice against all but essential travel.

There were no losses, special payments or gifts incurred which exceeded the limits proscribed in Managing Public Money.

Regularity of Expenditure (audited)

There have been no instances of irregularities of expenditure during the year.

Remote contingent liabilities (audited)

As at 31 March 2026, JNCC is subject to a potential civil penalty, the outcome of which remains uncertain. The maximum potential liability is estimated to be £60,000.

In accordance with FRS 102 Section 21, this has not been recognised in the Statement of Financial Position as it is not considered probable that an outflow of economic benefits will be required.

Compliance to Government Functional Standards

JNCC is committed to complying with the UK government's functional standards. These standards set out expectations for the management of functional work and the functional model across government. JNCC has several measures in place to ensure compliance with the functional standards, including setting clear roles, responsibilities, policies and procedures, and ensuring an annual programme of assurance for compliance to the functional standards. JNCC receives Property services from the Core department, and the Digital service provision is jointly provided between JNCC and the Core department. Internal Audit services are provided by BDO. JNCC is confident that the measures in place are effective in ensuring compliance with the functional standards, and where compliance is not fully met, action plans are in place to progress compliance. These measures help to ensure that JNCC can deliver its services effectively and efficiently, and that it is accountable for its performance. All relevant standards have been reviewed, and the degree to which meets the standard is recorded and shared externally with Defra.

JNCC receives Property services from the core department. As part of the services delivery model, the Core department and its Heads of Profession conduct regular benchmarking and assessments against cross government Standards. These are used to determine future development areas and investment bids and requirements. Assessments have shown that the ratings for the Property Functional Standard is "Good". The Digital service provision is jointly provided between JNCC and the Core department and its rating for the Digital Functional Standard is "Developing".

The table below shows progress against meeting the Government Functional standards in 2025/26. More detail can be found in the Government Functional Standards section of the Governance Statement (page 49).

Table 40. Compliance with Government Functional Standards as at 31 March 2026.

Functional Standards Compliance		
Standard	**Owner**	**Compliance Level**
GovS002 - Project delivery	Project Management Office Lead	Developing
GovS003 - Human resources	Head of HR	Developing
GovS004 - Property	Defra Group Property	Good
GovS005 - Digital, data and technology	Head of Digital & Data	Developing
GovS006 - General Finance	Head of Finance & Planning	Best
GovS007 - Security	Head of IT Operations	Good
GovS008 - Commercial	Head of Finance & Planning	Best
GovS009 - Internal Audit	Head of Internal Audit, BDO UK	Best
GovS010 - Analysis	Chief Scientist	Better
GovS011 - Communication	Head of Communications	Best
GovS013 - Counter Fraud	Head of Governance, Risk & Assurance	Developing
GovS014 - Debt	Head of Finance & Planning	Better

Functional Standards Compliance		
Standard	**Owner**	**Compliance Level**
GovS015 - Grants	N/A	N/A

Continuous improvement assessment frameworks set out different levels of maturity - from the minimum expected (good), to better and best. Functions assessed as Developing are working on improvement actions to resolve and enhance the identified weaknesses.

Statement of Directors' and Accounting Officer's Responsibilities

The Directors and Accounting Officer are responsible for ensuring that the Annual Report and Accounts are prepared in accordance with appliable law and regulations, including that accounts are prepared which give a true and fair view of the company's assets, liabilities, financial position and profit or loss.

In preparing the accounts, the Directors and Accounting Officer are required to comply with the requirements of the Companies Act and – as required in the company's Framework Document – HM Treasury's Financial Reporting Manual, where this does not conflict with the Act. In particular, the Directors and Accounting Officer are required to:

- observe 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 have been followed, and disclose and explain any material departures in the financial statements;
- prepare the accounts on a going concern basis; and
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

The Directors and Accounting Officer are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Accounting Officer of Defra has designated the Chief Executive as Accounting Officer for the company. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the

company’s assets, are set out in Managing Public Money published by the HM Treasury.

As required by the Companies Act, information on disclosure of information to auditors is given in the Directors’ Report.

Fair, balanced and understandable confirmation

The Accounting Officer confirms that the Annual Report and Accounts as a whole is fair, balanced and understandable and that she takes personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.



Dr G. Harper

Chief Executive

9 November 2026

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE MEMBERS OF JNCC SUPPORT CO, THE HOUSES OF PARLIAMENT AND THE SCOTTISH PARLIAMENT

Opinion on financial statements

I have audited the financial statements of JNCC Support Co for the year ended 31 March 2026 under the Government Resources and Accounts Act 2000.

The financial statements comprise JNCC Support Co's:

- Statement of Financial position as at 31 March 2026;
- Statement of Comprehensive Income, Statement of Cash Flows and Statement of Changes in 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 the United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In my opinion the financial statements:

- give a true and fair view of the state of JNCC Support Co's affairs as at 31 March 2026 and its profit for the year then ended; and
- have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 JNCC Support Co 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 JNCC Support Co'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 JNCC Support Co'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 directors with respect to going concern are described in the relevant sections of this certificate.

Other information

The other information comprises information included in the Annual Report but does not include the financial statements and my auditor's certificate thereon. The directors are 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 HM Treasury's Financial Reporting Manual.

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

- the information given in the Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Annual Report has been prepared in accordance with applicable legal requirements.

Matters on which I report by exception

In the light of the knowledge and understanding of JNCC Support Co and its environment obtained in the course of the audit, I have not identified material misstatements in the Annual 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 or returns adequate for my audit have not been received from branches not visited by my staff; or
- the financial statements and the parts of the Remuneration and Staff Report to be audited are not in agreement with the accounting records and returns; or
- certain disclosures of director's remuneration specified by law are not made; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Responsibilities of the directors and accounting officer for the financial statements

As explained more fully in the Statement of Directors' and Accounting Officer's Responsibilities Statement, the directors and 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 JNCC Support Co 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 statement 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 the Companies Act 2006 and HM Treasury's Financial Reporting Manual where this does not conflict with the Companies Act;
- preparing the Annual Report, which includes the Remuneration and Staff Report, in accordance with the Companies Act 2006 and HM Treasurys Financial Reporting Manual where this does not conflict with the Companies Act; and
- assessing JNCC Support Co'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 directors either intend to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit and report on the financial statements in accordance with the Government Resources and Accounts Act 2000.

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 JNCC Support Co's accounting policies, key performance indicators and performance incentives.
- inquired of management, the JNCC Support Co's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to JNCC Support Co'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 JNCC Support Co's controls relating to JNCC Support Co's compliance with the Natural Environment and Rural Communities Act 2006, Companies Act 2006, Government Resources and Accounts Act 2000 and Managing Public Money;
- inquired of management, the JNCC Support Co's head of internal audit and those charged with governance whether:
    - they were aware of any instances of non-compliance with laws and regulations;
    - they had knowledge of any actual, suspected, or alleged fraud;
- discussed with the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, I considered the opportunities and incentives that may exist within JNCC Support Co for fraud and identified the greatest potential for fraud in the following areas: revenue recognition, posting of unusual journals, complex transactions and bias in management estimates. In common with all audits under ISAs (UK), I am required to perform specific procedures to respond to the risk of management override.

I obtained an understanding of JNCC Support Co's framework of authority and other legal and regulatory frameworks in which JNCC Support co-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 JNCC Support Co. The key laws and regulations I considered in this context included the Natural Environment and Rural Communities Act 2006, Companies Act 2006, Government Resources and Accounts Act 2000, 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 and the Audit and Risk Assurance Committee concerning actual and potential litigation and claims;

- I reviewed minutes of meetings of those charged with governance and the Board and internal audit reports; and
- I addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements on estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

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

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

Other auditor's responsibilities

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

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

Report

I have no observations to make on these financial statements.

Gareth Davies **[Date]**

Comptroller and Auditor General

National Audit Office

157-197 Buckingham Palace Road

Victoria

London

SW1W 9SP

Statement of Comprehensive Income (including the profit and loss account)

for the year ended 31 March 2026	Note	2026	2025
		£'000	£'000
Turnover	2	28,170	30,089
Cost of activities	2	(23,541)	(25,253)
Gross profit		**4,629**	**4,836**
Administrative expenditure	3	(3,057)	(4,079)
Operating (loss)/profit	2	**1,572**	**757**
Other interest receivable and similar income		-	-
(Loss)/Profit for the financial year		**1,572**	**757**
Other comprehensive income		-	-
Total comprehensive income		**1,572**	**757**

The notes commencing on page ?? form part of these accounts.

Statement of Financial Position

as at 31 March 2026

	Note	As at 31 March 2026	As at 31 March 2025
		£'000	£'000
Fixed assets			
Intangible assets	8	-	-
Tangible assets	9	165	84
		165	**84**
Current assets			
Cash at bank and in hand	10	3,937	430
Debtors	11	2,488	5,525
		6,425	**5,955**
Current Liabilities			
Creditors: Amounts falling due within one year	12	(3,231)	(4,242)
Net current assets		3,194	1,713
Total assets less current liabilities		**3,359**	**1,797**
Provisions for liabilities	13	(43)	(53)
Net assets		**3,316**	**1,744**
Capital and reserves			
Profit and loss account		**3,316**	**1,744**

These accounts have been audited under the Government Resources and Accounts Act 2000 and are therefore exempt from the requirements of section 475 of the Companies Act 2006. The Financial Statements on pages 100 to 102 were approved by the board of directors on 9 November 2026 and signed on its behalf.



Dr G. Harper, Chief Executive OBE

Company Number 05380206 (England and Wales)

The notes commencing on page ?? form part of these accounts.

Statement of Cash Flows

for the year ended 31 March 2026

	Note	2026 £'000	2025 £'000
Gain/(loss) on ordinary activities before interest	2	1,572	757
Adjustments for:			
Amortisation of intangible assets	8	-	1
Depreciation of property, plant and equipment	9	39	45
	3	-	-
Reclassification/write off of assets	8	-	504
(Increase)/decrease in debtors	11	3,037	(3,631)
Increase/(decrease) in provisions	13	(10)	(658)
Increase/(decrease) in Trade Liabilities	12	(1,011)	787
Net cash (used in)/generated from operational activities		**3,627**	**(2,195)**
Cash flows from investing activities			
Purchase of Property, plant and equipment	9	(120)	(17)
Purchase of intangible assets	8	-	-
	2	-	-
Net cash outflow from investing activities		**(120)**	**(17)**
Net increase/(decrease) in cash and cash equivalents	10	**3,507**	**(2,212)**
Cash and cash equivalents at beginning of year	10	430	2,642
Cash and cash equivalents at end of year	10	**3,937**	**430**

The notes commencing on page 103 form part of these accounts.

Statement of Changes in Equity

for the year ended 31 March 2026

	Profit and loss account	Total Equity
	£'000	£'000
As at 1 April 2024	**987**	**987**
Profit/(Loss) for the year	757	757
Other comprehensive income	-	-
As at 31 March 2025	**1,744**	**1,744**
Profit/(Loss) for the year	1,572	1,572
Other comprehensive income	-	-
As at 31 March 2026	**3,316**	**3,316**

The notes commencing on page 103 form part of these accounts.

JNCC Support Co Notes to the Financial Statements for the year ended 31 March 2026

1. Accounting policies

Statement of accounting policies

The financial statements are intended, without limiting the information given, to conform to the requirements of the Companies Act 2006 and have been prepared in accordance with the Financial Reporting Standard (FRS) 102. Where the requirements of the HM Treasury's Financial reporting manual do not conflict with the Companies Act, they have been adhered to.

Where the requirements of the Companies Act or the FReM permits a choice of accounting policy, the accounting policy which is judged to be more appropriate to the particular circumstances of the JNCC Support Co, for the purpose of giving a true and fair view, has been selected. The accounting policies set out below have been applied consistently in dealing with items which are considered material in relation to the accounts.

Accounting convention

These accounts have been prepared on an accruals basis under the historical cost convention.

Turnover

The principal form of income is grant in aid received from the Department for Environment, Food and Rural Affairs. This is treated as income in the accounts in line with FRS 102 performance model, as it is provided to enable JNCC Support Co to provide the services necessary to support the Joint Nature Conservation Committee in the delivery of its objectives.

The bulk of the remaining turnover is in the form of contributions to project work, plus further income comprising grants from European Union sources, income for the provision of advice, and royalties.

Income is received by JNCC for undertaking specific projects, these projects in some instances may span financial years and as such JNCC accrues or defers income as appropriate based on the stage or percentage completion of the contract. The stage of completion of a project is estimated using the most reliable of the following two methods:

- the proportion that costs incurred for work performed to date bear to the estimated total costs
- completion of a physical proportion of the contract work or the completion of a proportion of the service contract.

All income is stated net of VAT and trade discounts.

Amendments to FRS 102: Section 23 Revenue

JNCC has assessed the impact of the forthcoming amendments to FRS 102 relating to revenue recognition, including income currently recognised under the existing performance model. Following a review of its funding arrangements and contractual income streams, management has concluded that adoption of the revised requirements is not expected to result in a material change to the timing or measurement of income recognised in the financial statements.

Grants received

JNCC receives funding through grants, the majority of which comprises grant-in-aid from its sponsor department, the Department for Environment, Food and Rural Affairs (Defra). Grant-in-aid is recognised as income in accordance with the performance model under FRS 102 when it is drawn down to fund expenditure incurred in delivering JNCC's statutory functions and agreed activities. Where eligible expenditure has been incurred by the reporting date, but the related grant-in-aid has not yet been drawn down, income is accrued where the relevant performance conditions have been met and the funding body is content that the associated activities have been delivered.

Grants received from sources other than Government grants, including grants from European Union and other funding bodies, is recognised in income in accordance with the performance model under FRS 102 as the related activities are delivered and any associated performance conditions are satisfied.

Going concern

Grant in aid for the next financial year, taking into account the amounts required to meet JNCC Support Co's budgeted liabilities for 2025 to 2026, has already been included in Defra’s and the devolved governments’ estimates for the coming year. Due to parliamentary control processes, Defra do not have authority to commit to providing grant in aid to JNCC beyond March 2026, however JNCC’s funding is guaranteed by legislation. The Natural Environment and Communities Act 2006, schedule 4, paragraph 14.1 states that the funding bodies must provide the Joint Committee with such financial resources as the appropriate authorities consider are needed for the proper discharge of the functions conferred by Part 2.

The directors have considered and discussed funding for the following financial year and the twelve months from the date of the approval of the accounts and as such are content that the anticipated funding is sufficient. It is therefore considered appropriate that these financial statements have been prepared on a going concern basis.

Expenditure

Expenditure is recognised on an accruals basis. Accrued expenditure is recognised when it is assessed that there is an unconditional obligation to pay suppliers and is based on agreed amounts, contractually, or by another form of mutual agreement.

As a non-trading public sector organisation JNCC is only able to reclaim a fraction of the VAT paid on expenditure incurred as part of its normal business. The value of VAT reclaimed in the year is detailed as a separate line within Other Administration Costs (note 3). All other expenditure is therefore stated gross of VAT.

Future accounting standards

IFRS 18 Presentation and disclosure in financial statements:

The new standard is expected to become effective for annual reporting periods beginning on or after the 1 January 2027 in the private sector. However, the impact on the public sector is still being assessed and a decision has not yet been taken on an implementation date. We will assess any expected impact once further details are known however the change is not expected to have a material effect on JNCC.

Fixed assets

The 2025 to 2026 FReM requires assets to be valued at current value in existing use, or fair value. JNCC has elected to value fixed assets at depreciated historic cost as a proxy for fair value on the basis that the assets are low value and/or have short useful economic lives. This approach is permitted under paragraph 10.1.17 of the 2025 to 2026 FReM and section 17 of FRS 102.

Individual assets costing £5k or more including VAT are capitalised as tangible or intangible assets, assuming they are intended to be used on a continuing basis. These assets are valued at depreciated historical cost. Assets costing less than £5k are charged to the profit and loss account in the year of purchase.

Depreciation

Depreciation is provided on all tangible and intangible fixed assets at rates calculated to write off the cost evenly over its expected useful life. JNCC don't depreciate/amortise assets under construction until it has been brought into use. Standard write-off periods, shown below, are normally used, although alternative lives may be used where relevant information is available to ascribe a more accurate expected useful life:

Company assets	Life span
Leasehold premises and fixtures	over the period of individual leases
Computer equipment	5 years
Other equipment	5 to 10 years
Software licences	5 years

Research and development

In accordance with FRS 102 Section 18 – Intangible Assets other than Goodwill, JNCC assesses whether expenditure on research and development (R&D) meets the criteria for recognition as to an intangible asset. During the reporting period, no development projects met the recognition criteria under FRS 102. As such, all R&D expenditure has been treated as revenue expenditure in the Statement of Comprehensive Income.

This treatment is consistent with the organisation's accounting policy, which distinguishes between general R&D activity and the capitalisation of intangible assets.

Cash and cash equivalents

All cash and cash equivalents held throughout the year were held in a commercial bank or cash in hand.

Foreign exchange

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the statement of financial position date. Receipts received in foreign currencies are normally converted to sterling on the day of receipt unless JNCC will be making payments to third parties in the currency received.

Transactions in foreign currencies are translated into sterling at the rate ruling at the date of the transaction. Exchange differences are recognised in the profit and loss account.

Leases

Rental costs arising in respect of operating leases are charged to the profit and loss account over the life of each lease. JNCC Support Co has no finance leases.

Amendments to FRS 102: Section 20 Leases

JNCC has undertaken an assessment of the potential impact of these amendments on its financial statements. Following a review of all existing property and contractual arrangements, management has concluded that the organisation's current arrangements are outside the scope of the revised lease accounting requirements. As a result, JNCC does not expect the adoption of the amended standard to have a material impact on its financial position, financial performance or cash flows.

JNCC will continue to assess any new arrangements entered into prior to implementation to ensure ongoing compliance with the revised standard.

Accrued holiday pay

In accordance with paragraph 28.6 of FRS 102, JNCC accrues for all short-term compensated absences as holiday entitlement earned but not taken at the date of

the statement of financial position. The holiday year runs from March to February, and the accrual is calculated using the number of outstanding days at the end of February plus March entitlement less days taken in March multiplied by an actual daily rate for each grade band.

Pension costs

Pension benefits are provided through the Civil Service pension arrangements, full details of which are described within the remuneration report.

Although the Civil Service pension arrangements include defined benefit schemes (the Principal Civil Service Pension Scheme (PCSPS) and Alpha), entities such as JNCC Support Co covered by these multi-employer schemes are unable to reliably identify their share of the underlying assets and liabilities, and so recognise the costs on a systematic basis over the period during which it benefits from employees' services, by payment to the PCSPS and Alpha, of amounts calculated on an accruing basis. Liability for payment of future benefits is a charge on the PCSPS and Alpha.

Note 6 provides details of JNCC Support Co's pension costs.

Previous JNCC Chairs were entitled to accrue pension benefits but were not eligible to join the Principal Civil Service Pension Scheme (PCSPS). Individual 'by analogy to the PCSPS' schemes were therefore established to provide pensions for the Chairs, with any ongoing liability arising from these arrangements being borne by JNCC Support Co. The future cumulative cost of these pensions was calculated and based on this valuation, a provision was taken for the liability, in line with the requirements of Section 21 of FRS 102 (Provisions and Contingencies). The estimated liability is reviewed each year, and the current value of this provision is disclosed in Note 13 to these accounts.

Remuneration for the post of JNCC Chair no longer includes entitlement to membership of a pension scheme.

Financial instruments

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

JNCC has no borrowings and relies primarily on grant in aid from Defra and the devolved governments 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.

Taxation

Corporation Tax

JNCC Support Co's Corporation Tax liability is limited to that arising from Case III investment income and capital gains. In 2025 to 2026 there is Nil charge for the year (2024 to 2025 £nil).

Value Added Tax

Most of the activities of JNCC Support Co are outside the scope of VAT so in general output tax does not apply and input tax on purchases is not recoverable.

Expenditure is therefore charged gross to the relevant expense category, where output tax is charged, the amounts are stated net of VAT. JNCC uses an agreed formula to enable the quarterly calculation of the amount of reclaimable input tax, which is credited to the profit and loss account.

JNCC Support Co receives grant in aid from the Department for Environment, Food and Rural Affairs and the devolved governments, and this is treated as non-business income for the purposes of VAT.

Estimation

In the preparation of the financial statements the JNCC Support Co is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amount of income and expenditure, such as in the calculation of the dilapidations provision (Note 13). Where applicable, income recognised by reference to the stage of completion of the contract activity at the statement of financial position date. In accordance with paragraph 2.9 of FRS 102, the Senior Leadership Team is satisfied that an appropriate degree of prudence has been applied in the exercise of any judgments needed where estimation of the value of assets or liabilities has been required in the production of these accounts.

Provisions

In accordance with section 21 of FRS 102, JNCC provides for obligations arising from past events where it is probable that it will be required to settle the obligation and a reliable estimate of it can be made. Future costs are not discounted unless this would significantly affect the valuation of an obligation.

2. Detailed trading profit and loss account for the year ended 31 March 2026

	2026	2025
	£'000	£'000
Turnover		
JNCC grant in aid	24,337	26,204
Secondment income	115	477
European Union funding	156	108
Royalties	11	9
Scientific advice and information	3,551	3,291
	28,170	**30,089**
Cost of activities		
Conservation support	7,375	9,045
Publicity and information	261	367
Direct staff costs	15,905	15,841
	23,541	**25,253**
Gross profit	**4,629**	**4,836**
Administrative expenditure		
Company Directors' remuneration	585	513
Other administrative costs	2,472	3,566
Operating (loss)/profit	**1,572**	**757**

3. Schedule of overhead expenses for the year ended 31 March 2026

	2026	2025
	£'000	£'000
Company Directors' remuneration		
Company Directors' remuneration	468	413
Contributions to directors' pensions	117	100
	585	**513**
Administration costs		
Cash items		
Rental costs under operating leases	294	652
Accommodation costs	110	150
Information technology	830	522
Human resources	207	188
Travel and subsistence	636	829
Printing, postage, stationery and subscriptions	117	56
Other expenses	164	227
Reclaimed VAT	(188)	(59)
Legal and professional fees	156	178
Consultancy	90	203
Bank charges	8	9
Provision expense – dilapidations	10	700
Exchange rate losses	9	20
	2,443	**3,675**
Non-cash items		
Depreciation and amortisation for the year	39	46
Loss on Disposal	-	-
Utilisation of provision – pension	(10)	(8)
Creation of dilapidations provision		
Release of provision – dilapidations	-	(650)
Reclassification/write off of asset		503
	29	**(109)**
Administrative expenses	**3,057**	**4,079**

The fees payable to the National Audit Office for the audit of the annual accounts for the year were £95k (2025: £81k).

4. Company Directors' remuneration

The number of directors for whom retirement benefits are accruing under defined benefit schemes amounted to 4 (2025:4).

The remuneration of the highest paid director is disclosed in the Remuneration report.

5. Staff costs

Aggregate payroll costs, including directors and temporary staff, are reported in Note 2 between directors' remuneration, and other direct staff costs. Recoveries in respect of outward secondments are treated as turnover in the same note.

Further detail including an aggregation of these and specific heads of staff costs are included in the Remuneration and Staff Report (Table 38). Net staff costs for 2025-26 were £16,546k (2024-25: £15,926k).

Total holiday pay accrued at 31 March 2026 was £589k (£605k at 31 March 2025).

6. Pension costs

The pension schemes in operation at JNCC, are the Principal Civil Service Pension Scheme (PCSPS) and the Civil Servants and Others Pension Scheme (CSOPS), also known as Alpha. Both are unfunded, defined benefit, contributory, public service occupational pension schemes, for which JNCC is unable to identify its share of the underlying assets and liabilities. Details of the latest actuarial report can be found in the resource accounts of the Cabinet Office: Civil Service Pensions.

The scheme's actuary reviews employer contributions, usually every four years following a full scheme valuation. Revised rates were implemented on 1st April 2024, with employer contribution rates set at 28.97% for all pay bands. For 2025 to 2026, employers' contributions of £3,208k were payable to the PCSPS and CSOPS schemes (£3,227k in 2024-25). The same rates are to apply until 31 March 2027 and JNCC's total employers' contributions for 2026-27 are expected to increase in line with pay increases. Employees can instead opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employers' contributions of £13k (£17k in 2024-25) were paid to Legal and General, the appointed stakeholder pension provider. Employer contributions are age-related and range between 8% and 14.75%, with no requirement for the employee to make contributions. If an employee does choose to make contributions, the employer will match these up to 3% of pensionable earnings.

In addition, for employees in the partnership pension scheme, employers must pay a 'mini ASLC' (Accruing Superannuation Liability Charge) of 0.5% of pensionable earnings to cover the cost of risk benefits as a result of death-in-service or ill health retirement. Contributions of £0.5k were made in 2025-26 (£0.7k in 2024-25.)

Employers' contributions due to the partnership pension providers at the statement of financial position date were £1,000 at 31 March 2026 (£1,000 at 31 March 2025). There were no prepaid contributions at this date.

7. Staff numbers

The average number of full-time equivalent (FTE) persons employed by the company, including directors, during the year is provided below.

Staff	**2025-2026 (FTEs)**	**2024-2025 (FTEs)**
Chief Executive and Chief Officers	4	4
Chair and Non-Executive Directors	1	1
Team Leaders and Operational Directors	42	40
Other staff	237	252
Total	**284**	**297**

Unlike table 33, this total does not include staff engaged on inward secondment or temporarily through an agency. The figures for 2024-25 remain the same overall, but the grouping has been changed to reflect the current governance structure.

8. Intangible fixed assets

Cost	**£'000**	**Assets Under Construction**	**Total**
At 1 April 2025	**160**	**-**	**160**
Additions	-	-	-
Disposals	-	-	-
At 31 March 2026	**160**	**-**	**160**
Amortisation			
At 1 April 2025	**160**	**-**	**160**
Charge for the year	-	-	-
Amortisation on disposals	-	-	
At 31 March 2026	**160**	**-**	**160**
Net Book Value			
At 1 April 2025	**-**	**-**	**-**
At 31 March 2026	**-**	**-**	**-**

		Assets Under Construction	Total
Cost	**£'000**		
At 1 April 2024	**160**	**504**	**664**
Additions	-	-	-
Reclassification/write off	-	(504)	(504)
At 31 March 2025	**160**	**-**	**160**
Amortisation			
At 1 April 2024	**159**	**-**	**159**
Charge for the year	1	-	1
Amortisation on disposals	-	-	-
At 31 March 2025	**160**	**-**	**160**
Net Book Value			
At 1 April 2024	**1**	**504**	**505**
At 31 March 2025	**0**	**0**	**0**

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9. Tangible fixed assets

	Computer equipment £'000	Other equipment £'000	Total £'000
Cost			
At 1 April 2025	349	12	361
Additions during year	120	-	120
Disposals	(58)	-	(58)
At 31 March 2026	**411**	**12**	**423**
Depreciation			
At 1 April 2025	267	10	277
Charge for the year	37	2	39
Depreciation on disposals	(58)	-	(58)
At 31 March 2026	**246**	**12**	**258**
Net Book Value			
At 1 April 2025	**82**	**2**	**84**
At 31 March 2026	**165**	**-**	**165**

	Computer equipment £'000	Other equipment £'000	Total £'000
Cost			

At 1 April 2024 (opening balance)	340	12	352
Additions during year	17	-	17
Disposals	(8)	-	(8)
At 31 March 2025 (closing balance)	**349**	**12**	**361**
Depreciation			
At 1 April 2024 (opening balance)	231	9	240
Charge for the year	44	1	45
Depreciation on disposals	(8)	-	(8)
At 31 March 2025 (closing balance)	**267**	**10**	**277**
Net Book Value			
At 1 April 2024 (opening balance)	**109**	**3**	**112**
At 31 March 2025 (closing balance)	**82**	**2**	**84**

10. Cash at bank and in hand

Analysis of changes in net funds	**1 April 2025 £'000**	**Cash flows £'000**	**31 March 2026 £'000**
Cash at bank	430	3,507	3,937
Cash in hand	-	-	-
Total cash	**430**	**3,507**	**3,937**

The cash at bank balance is held in a commercial bank. No amounts are held with the Government Banking Service.

11. Debtors – amounts falling due within one year

Debtors	**2026 £'000**	**2025 £'000**
Trade debtors	835	806
Other debtors	1	0
Prepayments and accrued income	1,652	4,719
Total	**2,488**	**5,525**

All balances were reviewed, and it was not considered necessary to make provision for any bad debts (2025: no bad debt provision).

12. Creditors – amounts falling due within one year

	2026	2025
Creditors	**£'000**	**£'000**
Trade creditors	58	164
Other creditors	323	401
Taxation and social security	404	507
Accruals	1,754	2,490
Holiday pay accrual	589	606
Deferred income	103	74
Total	**3,231**	**4,242**

13. Provisions for liabilities

	Pensions and similar obligations	Other provisions	Total provisions
2025/26	**£'000**	**£'000**	**£'000**
Balance at 1 April 2025	53	-	53
Provision for year	-	-	-
Utilised	(10)	-	(10)
Balance at 31 March 2025	**43**	**-**	**43**

A provision of £43,000 remains as at 31 March 2026, representing the balance of a liability originally established in 2013–14. This provision reflects the estimated cost of future pension payments to former JNCC Chairs entitled to benefits 'by analogy to the Principal Civil Service Pension Scheme'. The provision is being released as payments are made. It was revalued at 31 March 2024, and management has reviewed the closing balance as at 31 March 2026 and confirmed it remains fairly stated.

	Pensions and similar obligations	Other provisions	Total provisions
2024/25	**£'000**	**£'000**	**£'000**
Balance at 1 April 2024	61	650	711
Provision for year	-	-	-
Utilised	(8)	(650)	(658)
Balance at 31 March 2025	**53**	**-**	**53**

14. Leasing commitments

JNCC has no lease commitments. Rent and associated service charges relating to JNCC's occupancy of Fletton Quays, Peterborough, and Inverdee House, Aberdeen are recharged from Defra, and Cathay's Park, Cardiff is recharged from the Welsh Government. No lease commitment exists for JNCC for these premises. Defra recognise the leasing liability on their statement of financial position under IFRS16 and hard charge JNCC.

15. Legal status

The company is limited by guarantee. In the event of a liquidation, the liability of each member does not exceed £1 if they are a member at the date of the liquidation, or if they cease to be a member within one year of the date of the liquidation. As at 31 March 2026 the members were:

- Professor T Meagher
- Dr HD Cooper
- Professor M Austen – resigned 31 March 2026
- Professor P Higgins
- Professor RA Jones
- Dr GC Harper
- Mr DP Collins
- Professor CA Galbraith
- Professor RD Garrett
- Mr DE Ebanks
- Ms MO Ramroop
- Mr DA Stone
- Dr CJ Tuckett
- Professor JPG Jones
- Mrs S McCracken
- Professor JS Ormerod – resigned 31 March 2026

16. Contingent liability

We have carefully considered possible future liabilities relating to past events and have concluded that there are no contingent liabilities to be disclosed in the Annual Report and Accounts.

17. Ultimate controlling party

Thirteen out of the fourteen directors in post at 31 March 2026 are members of the Joint Nature Conservation Committee. The Committee sets the overall direction and priorities for the work of the support company. For these reasons the directors consider the Joint Nature Conservation Committee to be the ultimate controlling party.

18. Related party transactions

The company discloses information for individual directors which relates to contracts in excess of £25,000. Any contract for a lesser sum is not considered to be material in the context of these financial statements.

The Remuneration and Staff report provides further information on Committee members and directors.

The directors consider a financial interest to be the ability to influence the company in placing a contract with a party with whom they have a position of influence, or the ability to influence the performance of that contract by the contractor.

There were no contracts or financial interests which met these criteria during the current or previous year.

In addition, JNCC has had a number of transactions with other central government bodies (e.g. Foreign, Commonwealth and Development Office, Welsh Government and Department for Energy Security& Net Zero). These are not reported in detail since JNCC takes advantage of the exemption in IAS 24 relating to entities which are only related parties because they are under common control of the same government.

19. Events after the reporting date

No adjusting or non-adjusting events have occurred after the statement of financial position date that materially affect the contents of these financial statements.

20. Date of authorisation for issue

JNCC Support Co's financial statements are laid before the Houses of Parliament by the Secretary of State for Environment, Food and Rural Affairs. Section 32.9 of FRS102 requires disclosure of the date on which the financial statements are authorised for issue. The authorised for issue date is the date of the Comptroller and Auditor General's audit certificate on pages 98 to 104.

[Client letterhead]

The Comptroller and Auditor General
National Audit Office
157-197 Buckingham Palace Road
Victoria
LONDON
SW1W 9SP

LETTER OF REPRESENTATION: JNCC Support Co 2025/26

I acknowledge as Accounting Officer of the JNCC Support Co my responsibility for preparing accounts that give a true and fair view of the state of affairs, loss, changes in taxpayers equity and cash flows of the jncc Support Co for the year ended 31 March 2026.

In preparing the accounts, I was required to:

- observe the relevant accounting and disclosure requirements and apply appropriate accounting policies on a consistent basis in accordance with UK GAAP in force at the reporting date[1];
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards have been followed and disclosed and explain any material departures in the accounts; and
- make an assessment that the JNCC Support Co is a going concern and will continue to be in operation throughout the next year; and ensure that this has been appropriately disclosed in the financial statements.

I confirm that for the financial year ended 31 March 2026:

- neither I nor my staff authorised a course of action, the financial impact of which is that transactions infringe the requirements of regularity as set out in Managing Public Money;
- having considered and enquired as to the JNCC Support Co's compliance with law and regulations, I have disclosed to you any actual or potential non-compliance that could have a material effect on the ability of the JNCC Support Co to conduct its business or whose effects should be considered when preparing financial statements;
- all accounting records have been provided to you for the purpose of your audit. All other records and related information, including minutes of all management meetings which you have requested have been supplied to you;
- all transactions undertaken by the JNCC Support Co have been recorded in the accounting records and are properly reflected in the financial statements; and
- the information provided regarding the identification of related parties is complete; and the related party disclosures in the financial statements are adequate.

All material accounting policies as adopted are detailed in Note 1 to the financial statements.

[1] This statement is required for accounts produced under the Companies Act, rather than an Accounts Direction

INTERNAL CONTROL

I acknowledge as Accounting Officer my responsibility for the design and implementation of internal controls to prevent and detect error and I have disclosed to you the results of my assessment of the risk that the financial statements could be materially misstated.

I confirm that I have reviewed the effectiveness of the system of internal control and that the disclosures I have made are in accordance with HM Treasury guidance on the Governance Statement.

FRAUD

I acknowledge as Accounting Officer my responsibility for the design and implementation of internal controls to prevent and detect fraud and I have disclosed to you the results of my assessment of the risk that the financial statements could be materially misstated as a result of fraud.

I have disclosed to you any knowledge of fraud or suspected fraud affecting the JNCC Support Co involving management, employees who have significant roles in internal control, or others where the fraud could have a material effect on the financial statements.

I have disclosed to you any knowledge of any allegations of fraud or suspected fraud, affecting JNCC Support Co's financial statements communicated by employees, former employees, analysts, regulators or others.

ACCOUNTING ESTIMATES

I acknowledge as Accounting Officer my responsibility to make judgments and estimates on a reasonable basis.

I confirm that the methods, the data, and the significant assumptions used by the JNCC Support Co in making accounting estimates and related disclosures are appropriate to achieve recognition, measurement or disclosure that is reasonable in the context of UK GAAP and represent the best estimate available in the context of information available at the date of signing.

GOING CONCERN[2]

I have assessed whether the going concern basis of accounting is appropriate for JNCC Support Co. The plans for future actions upon which this assessment is based are feasible. The assumptions made in my assessment are reasonable and appropriate in the context of UK GAAP.

ASSETS

General

[2] Include this section only where management's assessment of the entity's ability to remain a going concern is dependent upon their plans for future actions and the feasibility of these plans – see ISA 570.12-2(f).

All assets included in the statement of financial position were in existence at the reporting date and owned by the JNCC Support Co, and free from any lien, encumbrance or charge, except as disclosed in the financial statements. The statement of financial position includes all tangible assets owned by the JNCC Support Co.

Non-Current Assets

All assets over £5,000 are capitalised. They are revalued annually in accordance with UK GAAP. Depreciation is calculated to reduce the net book amount of each asset to its estimated residual value by the end of its estimated useful life in the JNCC Support Co's operations.

Other Current Assets

On realisation in the ordinary course of the JNCC Support Co's operations the other current assets in the statement of financial position are expected to produce at least the amounts at which they are stated. Adequate provision has been made against all amounts owing to the JNCC Support Co which are known, or may be expected, to be irrecoverable.

LIABILITIES

General

All liabilities have been recorded in the statement of financial position in accordance with UK GAAP.

Provisions and Contingent Liabilities

Provision is made in the financial statements for the "by analogy" pension for previous Chairs

I have disclosed to you all actual or possible litigation and claims whose effects should be considered when preparing the financial statements. All such matters have been accounted for and disclosed in accordance with the UK GAAP.

I am not aware of any action which is or may be brought against the JNCC Support Co under the Insolvency Act 1986.

OTHER DISCLOSURES

Results

Except as disclosed in the financial statements, the results for the year were not materially affected by transactions of a sort not usually undertaken by the JNCC Support Co or circumstances of an exceptional or non-recurring nature.

Losses and special payments[3]

All losses and special payments requiring disclosure under the requirements of Managing Public Money have been included in the Annual Report.

[3] Include this section for entities following Managing Public Money

Unadjusted Errors

The following unadjusted errors have been brought to my attention:

Adjusted Misstatements							
Title	**Error Type**	**Description**	**Account line**	**SoCNE (£'k)**		**SoFP (£'k)**	
				Dr	***Cr***	***Dr***	***Cr***
Expenditure cut off error	Extrapolated	The maintenance cost element of the invoice was not time apportioned appropriately resulting in over recognition of expenditure and the exclusion of a prepayment asset. This is an extrapolated error based on a known error of £16.5k.	Expenditure Prepayment		*(22)*	*22*	
		Cumulative misstatements:	**Total**		(22)	22	
			Net impact on financial statements		(22)	22	

I consider the effect of these unadjusted errors to be immaterial, both individually and in aggregate, to the financial statements taken as a whole.

Events after the Reporting Period

All matters regarding events occurring subsequent to the date of the financial statements, and for which UK GAAP requires adjustment or disclosure, have been adjusted or disclosed.

Restatements of comparative information[4]

I consider the impact of the following errors identified in prior period financial statements to be material and have therefore restated the comparative information accordingly.

Other information[5]

I confirm that any documents comprising the annual report which will be available only after the date of the auditor's report will be provided to you when available, and prior to issuance by the JNCC Support Co.

Dr Gemma Harper
Accounting Officer
XX/XX/XXXX

[4] Where applicable – note this is only relevant for restatements due to material errors and not changes in accounting policy. See ISA 710.9 / A1

[5] This representation is only required where some documents comprising the annual report will not be available until after the date of the auditor's report. Refer to ISA 720.13