

Board Paper

Date

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Title

2025-26 budget setting and business planning

Report Author

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Paper for discussion and decision

Open paper

Issue

1. The Board is asked to agree the draft budget and business plan for 2025/26. The business plan and budget can only be finalised once our funding settlement is known.

Recommendation

2. The Board is recommended to:
 - a. note the financial context, and the risks, opportunities and assumptions, which support our financial planning
 - b. consider the budget scenarios 'a' and 'b' and budget approach outlined at paragraphs 15 to 25, and more detailed budget analysis in Annex B.
 - c. consider the draft business plan set out in detail in Annex A and:
 - i.note the strategic intent of each thematic programme
 - ii.consider the prioritisation choices proposed by the Executive within each programme
 - iii.note the affordability of the business plan set out at paragraphs 33-44
 - iv.note the activity proposed in each of England and Northern Ireland and the indicative publications plan at Annex C
 - v.agree the draft business plan in light of these factors
 - vi.agree the draft budget in light of these factors

- d. note the next steps proposed

Background

2025-26 budget assumptions and planning scenarios

3. In December the Board considered 2025-26 budget assumptions and appropriate planning scenarios, based on known intelligence in relation to the likely outcome of our spending review submissions. It agreed that we should plan based on three scenarios:
 - a. flat cash and headcount in England and Northern Ireland as our base case
 - b. a 2% year on year cash reduction (£200k) as our pessimistic scenario
 - c. an uplift of 50% of our bid (£975k) as our optimistic scenario.
4. The Board noted that these medium-term assumptions in relation to both a flat or declining budget settlement, and inflationary pressures in our core pay and other costs are likely to lead to declining resources in relation to our discretionary and 'front facing' activities, without (and likely even with) concerted action to mitigate.

Organisational capacity and capabilities

5. In December, the Board considered the growth in our FTE in the last four years. It noted, in general, the growth of our 'front-facing' functions as more resources became available and that we held our 'enabling functions' more stable.
6. The Board considered and agreed the priorities for future capability growth identified then by the Executive, specifically to prioritise growing capacity to:
 - a. Report on environmental progress in Northern Ireland without compromising Insights directorate's ability to contribute expertise to other areas of focus or work.
 - b. Engage well and as we must to secure the influence that we aim either by further embedding skills and capacity across the organisation or by adding to the communications team.

It noted that, without additional funding, it was unlikely that we could:

- c. Grow headcount to support our intent to emphasise prospective analyses more, noting the pace and scale of our ability to work efficiently depends on Defra developing and making available detailed delivery planning information. In the early stages this work is most likely to be delivered through non-pay expenditure.
 - d. Grow our enforcement capacity or legal capacity as we are now at the level of enforcement capacity which we should plan for, and there may be opportunities to prioritise our legal capacity more actively on those things that the legal team must do.
7. The Board noted that the Chief Executive had agreed to extend a range of contracts for temporary staff to end June, to mitigate delivery and budget risks that would otherwise arise. The future scale and application of our headcount would be resolved through business planning.

Priority areas for our activities

8. In December, the Board considered the progress made in our work to date, the output of our horizon scanning activity, the application of our resources to priority areas in prior years, and the Executive's view of our priority areas in future. It also considered the draft strategic intent of our work in those priority areas.

9. The Board broadly endorsed the proposals to continue to focus:

- a. In Northern Ireland, on issues relating to the management of nutrients, to build our readiness to report on environmental progress, and recognising the importance of our investigation and enforcement functions to securing environmental protection and improvement in Northern Ireland.
- b. In England, on issues connected to nature, clean water, environmental governance and the marine environment as well as our investigations and progress reporting.

10. The Board encouraged an increased focus on:

- a. Issues connected to the circular economy, including waste management and chemicals given the opportunity for change in this area, the extent of our activity to date, and the likely political opportunity for difference in England.
- b. Smaller, agile interventions, as opposed to larger set-piece interventions.

11. In doing so, the Board recognised the overall constraint, and that additional work could not be additive. The Board noted and endorsed the indicative allocation of resources to each of these priority areas, which would frame planning activities to be undertaken, subject to its steers.

12. The Board noted and endorsed the intention to develop a programme of work to 'improve the OEP' with a particular focus on a range of activities to improve our efficiency and effectiveness, not least in light of medium-term budgetary pressures.

13. We have planned in this context. The Executive has prioritised a long list of potential issues and means to address them. The outcome of this prioritisation is the subject of this paper.

The affordability and deliverability of our plans

14. The Board has frequently considered the three key constraints on our business plan, and resources. These are:

- a. Our overall budget: That we can afford to deliver our plan within our overall resources, and that we have a plan that sets us up to achieve the most value we can with the resources voted to us by Parliament and the Assembly.
- b. Our people capacity: Within our overall budget, that we have the people to deliver the work we plan and therefore have the appropriate balance between pay and non-pay budgets to do so. We expect now greater freedom of choice, in the absence of any headcount cap.
- c. Our resources in England and Northern Ireland: Within our overall budget, that the work we plan properly reflects the resources provided in each of England and Northern Ireland so that we deliver value for money and make the most difference we can in each jurisdiction.

Analysis

Medium-term financial position

15. We are moving further towards multi-year budgeting and planning, so that our budget will cover the full duration of this Spending Review (2025-26 to 2028-29).

16. The Board has been kept abreast of intelligence in relation to the outcome of our spending review submissions for each of 2025/26 and future years. In England, it seems increasingly certain that our future funding will be flat cash, but we expect restrictions on our headcount to

be lifted. In Northern Ireland the funding is less certain, but we have assumed flat cash with no headcount cap.

17. We therefore focus for next business year (2025/26) on scenario a (flat cash), but with the headcount cap removed. For 2026/7 onwards, we have retained scenarios a and b (2% year on year cash reduction) but dropped c (an uplift of 50% of our bid), which is no longer deemed realistic. In all years, we have assumed 3% pay and non-pay inflation to align with Defra's budget assumptions.
18. The table below provides a summary of the 2025-26 budget position, including estimates for 2026-27, 2027-28 and 2028-29 under scenario a (flat cash) and assuming that we maintain our current staffing numbers for the remainder of this spending review cycle (to 2028-29) (permanent: 74.79 FTEs and 5.19 FTEs temporary). 2025-26 pay costs include 5 extra temporary FTEs (£381k) as a one-off arrangement – as considered further below.
19. This shows that as our costs increase due to inflation:
- our variable element of non-pay spend (also known as discretionary spend, highlighted in green), primarily research and evidence, reduces from £1.7m in 2025-26 to £1.5m in 2028-29.
 - the proportion of our budget that is pay increases from 60% in 2024-25 to 65% in 2028-29.

2025-26 Budget summary as at Mar25 - Flat cash in 25-26, with 3% annual inflation & funding cut from 26-27		2024-25 F'cst as at P10	2025-26 Flat cash	0% funding cut every year after 2025-26		
				2026-27	2027-28	2028-29
Total staffing FTEs (excluding Board)		79.41	84.98	79.98	79.98	79.98
2	Funding assumptions (in £)					
	Defra (RDEL) - 25-26 per Adam's email 10/2/25	8,809,000	8,540,996	8,540,996	8,540,996	8,540,996
	DAERA	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000
	Defra CDEL / Depreciation - TBA		302,984	302,984	302,984	302,984
	Sub-total: Funding assumed	10,709,000	10,743,980	10,743,980	10,743,980	10,743,980
3	Staff Costs (in £)					
	Sub-total: staff costs	6,359,894	6,984,112	6,801,133	6,813,258	7,017,655
4	Non-pay costs (in £)					
	BAU non-pay (mostly fixed)	1,865,654	1,764,201	1,817,127	1,871,641	1,927,790
	Variable non-pay (discretionary, balancing figure from 26-27 to 28-29)	1,938,389	1,664,277	1,822,736	1,756,098	1,495,551
	Depreciation charge	268,385	302,984	302,984	302,984	302,984
	CDEL (IT & Pod spend)	173,762				
	Subtotal: non-pay budget	4,246,190	3,731,462	3,942,847	3,930,722	3,726,325
	Total sum (Staff Costs + Non-pay costs)	10,606,084	10,715,574	10,743,980	10,743,980	10,743,980
	Over or under (-) budget	102,916	-28,406	0	0	0
	Pay cost as % of total funding allocation	60%	65%	63%	63%	65%

20. We have also modelled scenario b (2% year on year cash reduction from 2026-27).

2025-26 Budget summary as at Mar25 - Flat cash in 25-26, with 3% annual inflation & funding cut from 26-27		2024-25 F'cst as at P10	2025-26 Flat cash	2% funding cut every year after 2025-26		
				2026-27	2027-28	2028-29
	Total staffing FTEs (excluding Board)	79.41	84.98	79.98	79.98	79.98
2	Funding assumptions (in £)					
	Defra (RDEL) - 25-26 per Adam's email 10/2/25	8,809,000	8,540,996	8,370,176	8,202,773	8,038,717
	DAERA	1,900,000	1,900,000	1,862,000	1,824,760	1,788,265
	Defra CDEL / Depreciation - TBA		302,984	302,984	302,984	302,984
	Sub-total: Funding assumed	10,709,000	10,743,980	10,535,160	10,330,517	10,129,966
3	Staff Costs (in £)					
	Sub-total: staff costs	6,359,894	6,984,112	6,801,133	6,813,258	7,017,655
4	Non-pay costs (in £)					
	BAU non-pay (mostly fixed)	1,865,654	1,764,201	1,817,127	1,871,641	1,927,790
	Variable non-pay (discretionary, balancing figure from 26-27 to 28-29)	1,938,389	1,664,277	1,613,916	1,342,634	881,536
	Depreciation charge	268,385	302,984	302,984	302,984	302,984
	CDEL (IT & Pod spend)	173,762				
	Subtotal: non-pay budget	4,246,190	3,731,462	3,734,027	3,517,259	3,112,311
	Total sum (Staff Costs + Non-pay costs)	10,606,084	10,715,574	10,535,160	10,330,517	10,129,966
	Over or under (-) budget	102,916	-28,406	0	0	0
	Pay cost as % of total funding allocation	60%	65%	65%	66%	69%

21. This shows that:

- our variable element of non-pay spend (also known as discretionary spend, highlighted in green), primarily research and evidence, reduces to £0.9m in 2028-29, which would constrain our ability to deliver our functions.
- the proportion of our budget that is pay increases to 69% in 2028-29.

22. This highlights that to maintain an adequate discretionary non-pay budget, of say £1m, would require us to manage our workforce so as reduce our overall staffing numbers, and / or realise significant efficiencies in non-pay business as usual activities.

23. Both scenarios highlight the significant financial risk in recruiting additional permanent staff and the financial vulnerability we face if funding is reduced, or inflation exceeds the 3% we have assumed. It is therefore recommended as essential to maintain flexibility in workforce planning by retaining a portion of staff on temporary or fixed-term contracts so that our permanent workforce remains stable.

24. Capital – we did not bid for capital expenditure in our SR25 submission but have subsequently requested a small amount (via email) to cover IT development and hardware, which Defra have said they will respond to in-year. We have therefore been prudent in assuming no capital funding but will update our planning if in-year capital funding offer is confirmed.

25. A comprehensive budget analysis and a reminder of our underlying assumptions can be found in Annex B.

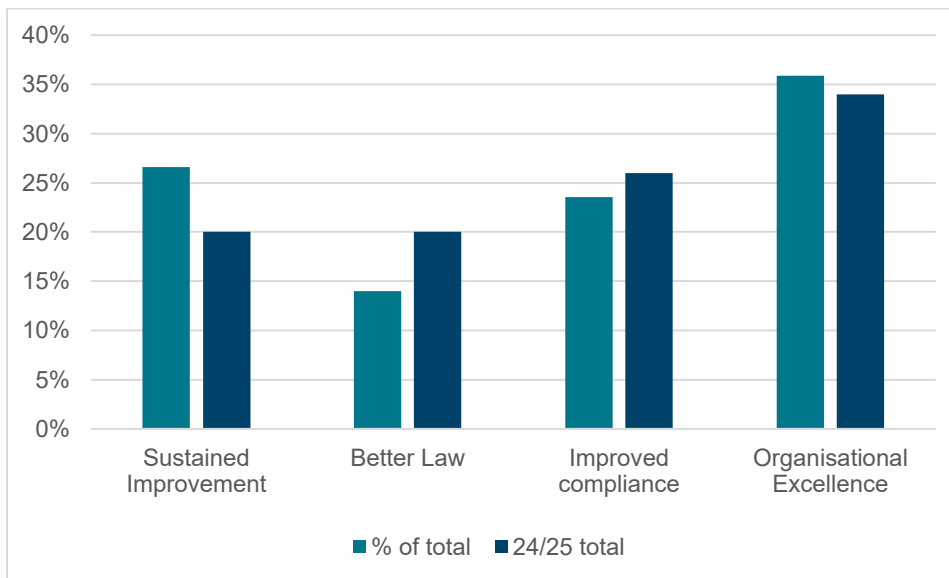
Business plan

26. Annex A sets out the business plan the Executive proposes. It sets out:

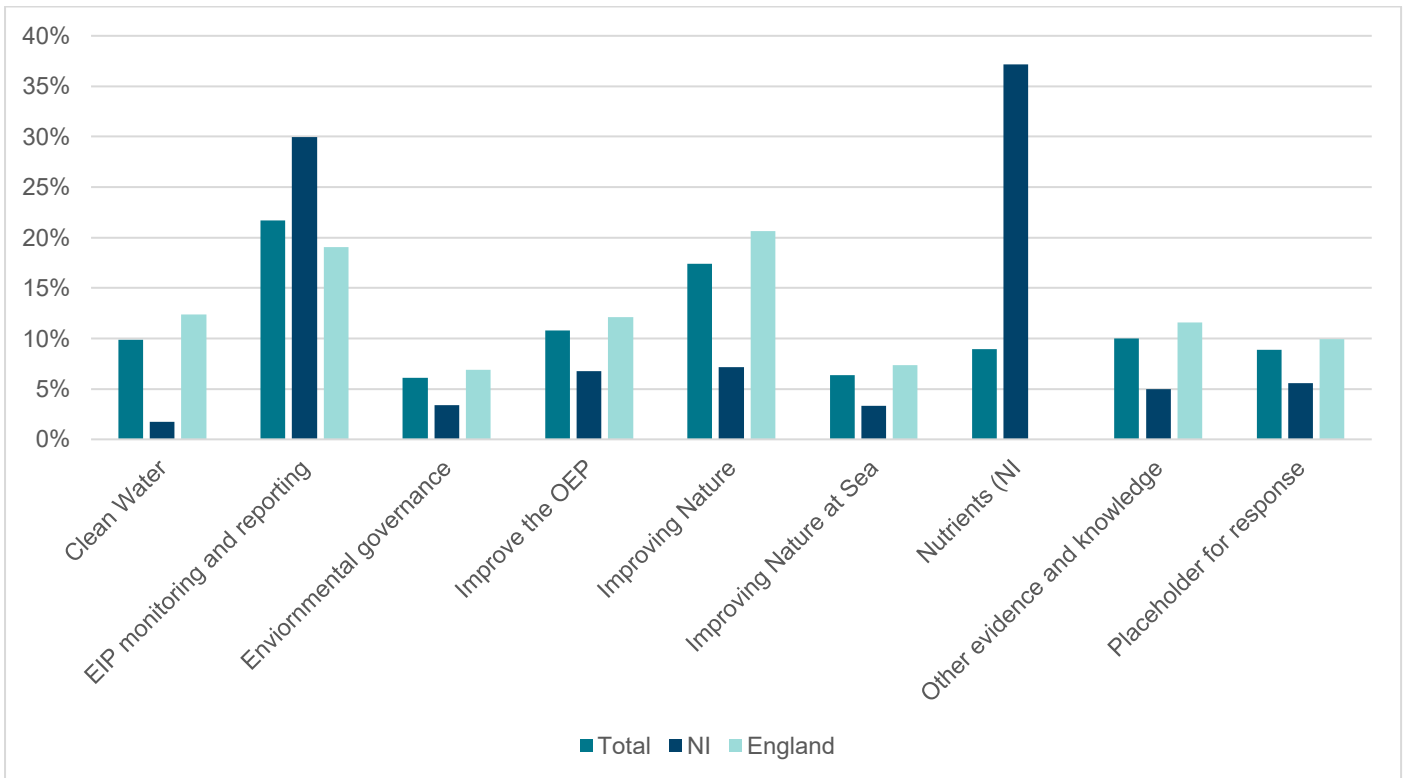
- The key prioritisation choices made within the BAU activities
- The projects that are proposed within each programme, and highlights the specific prioritisation choices that have been necessary within this to balance within the three constraints to our overall programme set out.

27. The Board is invited to comment on the choices made, and agree the plan proposed as a draft pending confirmation of funding. The Board's attention is directed particularly to:

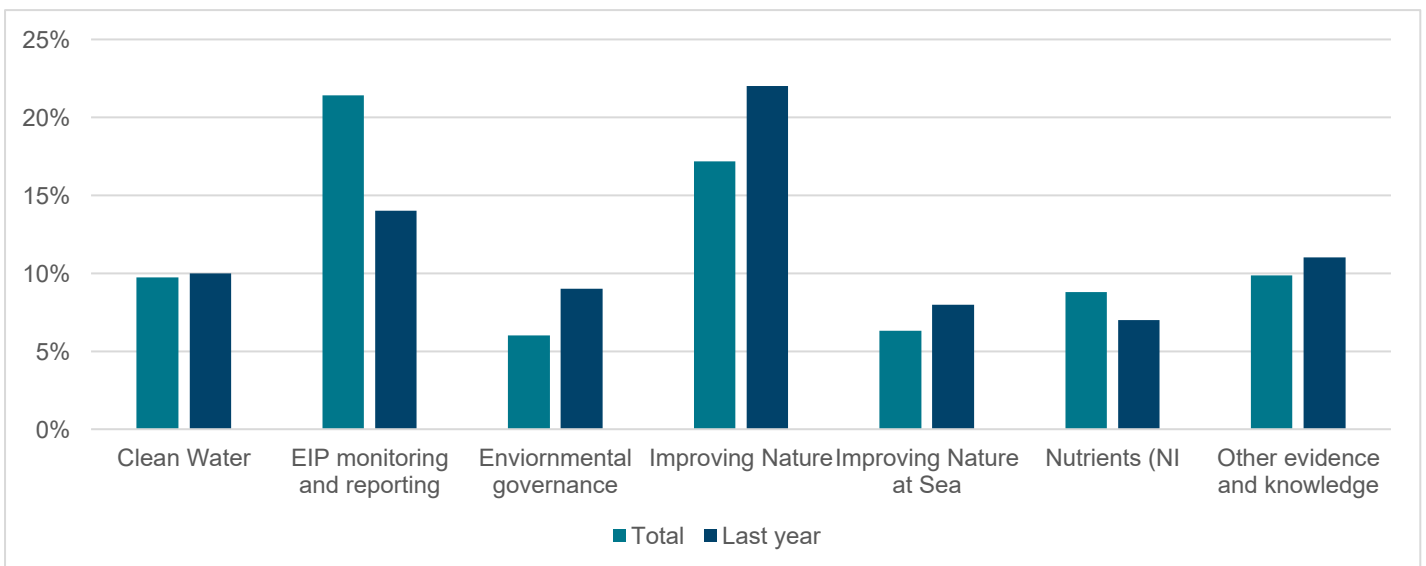
- a. **EIP monitoring and reporting:** The scaling up of resources applied to the NI progress report, in anticipation of publishing our first report in 2026/27, and the decision to prioritise activities in relation to prospective analyses above activity relating to trends assessments.
 - b. **Marine:** The deprioritisation of further activity in this area, at least for 2025/26, beyond our investigation, the conclusion of our current evidence work and synthesis of and use of this as opportunity arises (smaller, targeted and tactical initiatives).
 - c. **Water:** The continuation of our in-flight work, and prioritisation of activity in relation to agricultural diffuse pollution (expected to complete in Y2).
 - d. **Nature:** The continuation of our in-flight work, and initiation of activity in relation to biodiversity net gain (expected to complete in Y2) as well as scrutiny of woodland cover target delivery.
 - e. **Governance:** The retaining of appropriate resource to respond to planning reform, as it develops, and deprioritisation of a range of proposals into Y2, most notably scrutiny of EPPS in Northern Ireland.
 - f. **Nutrients:** Prioritisation of activity in relation to diffuse pollution in Northern Ireland, with sufficient resource to yield a public output towards the end of 2025/26.
 - g. **Other evidence:** The assumption that we continue the monitoring environmental law pilot activities the Board agreed once evaluated, and the focus of our other evidence gathering in issues relating to circular economy, waste and chemicals.
 - h. **Placeholders:** The retention of capacity in relation to future investigations and enforcement, and the intention to consider how and whether to develop a programme of work in relation to circular economy in light of evidence gathered, and progress made by the Circular Economy Taskforce
 - i. **Improving the OEP:** The expansion of our capacity in relation to stakeholder engagement, and a focus on various means to generate efficiency to mitigate against financial pressures in future years.
28. The Board asked that we consider in particular opportunities to expand our work in relation to circular economy and waste. There is a range of activity in the business plan related to these issues, including:
- a. Evidence gathering in respect of the waste hierarchy, circular economy, and chemicals regulation (Other evidence)
 - b. The inspections report in respect of waste regulation (Governance)
 - c. Some compliance scoping activity in respect of local authority application of the waste hierarchy (BAU)
29. In addition, we plan in year to bring together this evidence, along with improved understanding of progress with the Circular Economy Taskforce – to develop coherent thinking about the specific opportunities for us to take action in this area, so that we can plan wisely in line with our issue-based approach (Placeholder)
30. In aggregate, across our portfolio:
- a. Even including investment in the improving the OEP programme, the overall proportion of our work directed at ‘objective 4 – organisational excellence’ is relatively stable (36% vs 34% of our total resources). Our other work is directed more to ‘sustained improvement’, reflecting the growth in our activity towards the Northern Ireland progress report.



- b. 76% of our planned activity is either 'business as usual' or 'in-flight'. Only 24% of our activity is new activity we will initiate in year. Last year 25% of our activity was new. Mobilising this new activity to plan is critical to delivery of the plan. This will be a focus of the next stage of our planning.
- c. Under our issue-based approach, 67% of our total activity (excluding corporate activity) is directed to 'responding' to issues that we identify, and 33% towards developing understanding of issues to which we might respond. Our 'knowledge' activity includes generating evidence, handling complaints, monitoring environmental law and the initial scoping phases of work, as we seek to identify the specific opportunities for impact. We do not have a comparative figure for prior years.
- d. In England, outside of our BAU activity, we plan most of our work to be on improving nature, then EIP reporting, then clean water. In Northern Ireland, the nutrients programme and EIP monitoring dominate.



- e. We cannot compare each category to prior year. Where comparison is possible: we plan less of our resources to be directed to most programmes - marine, environmental governance, nature, other evidence, water - and apply more of our resource in relation to nutrients in Northern Ireland, EIP monitoring (because of the expansion to NI).



31. Annex C provides an indicative publication plan for the year ahead. This sees our planned publication events spread in the year to take account of Parliamentary recess and the timing of our environmental progress reports in England and Northern Ireland. In particular these reports:

- a. Protected Sites reports in April (NI) and before Summer recess (England)
- b. Local Nature Recovery Strategies in July (England)

- c. General inspections report before Summer recess and in respect of waste inspections in autumn (England)
- d. EIP progress report in January (England)
- e. Diffuse pollution around March (Northern Ireland). We have prioritised resources to retain the ability to have a publication in Northern Ireland between the protected sites report (April 2025) and our first EIP progress report (July 2026).

32. We will have further opportunities for influence through targeted and tactical activities, and our investigations and enforcement. However we see this model year, where we deliberately time publications evenly across the Parliamentary and Assembly timetable, to be beneficial to securing influence.

Comparison of activity levels to prior years

33. The below table compares the activities we plan to those of prior years, in the 'delivery' categories of our performance scorecard the Board agreed.

Balanced scorecard	To Mar 22	FY 22/23	FY 23/24	F'cast 24/25	Plan 25/26
% corporate plan commitments on track or complete	n/a	78%	93%	84%	
Environmental law reports delivered (England)	0	1	1	3	4
Environmental progress reports delivered (England)	0	2	1	1	1
Environmental law reports delivered (NI)	0	0	0	3	2
Advisory activities completed (England)	2	8	5	9	2
Advisory activities completed (NI)	0	3	1	1	1
Enquiries handled	207	405	594	644*	
Complaints received	39	43	32	41*	
Investigations started	0	1	3	4	1
Investigations closed	0	0	0	2	
Investigations open at period end (England)	0	1	2	5	
Investigations open at period end (NI)	0	0	2	1	
Interventions in JR	0	0	1	3	
Evidence reports published	n/k	n/k	8	10	12 [#]

* YTD to 24 February

[#] Assumes all identified evidence projects result in a publication

Lines marked teal are reactive and relate to choices made largely in year in response to circumstances that arise. The number of advisory activities, for example, will grow. Numbers shown relate to those known to be published at this time.

Affordability and deliverability of the plan

34. The tables at paragraph 19 show the overall affordability of this plan, against our assumed resources. The overall position is broadly flat with the pay (assuming an average FTE of 84.7) and non-pay planned equating with our assumed resources – neither over, or under-programmed to any degree of materiality.

FTE

35. As we have assumed that the headcount cap in England no longer applies, we have planned, bottom up, the pay and non-pay needed to achieve our prioritised plan, rather than planned within an assumed constraint. Our plan requires an average headcount of around 86FTE, hence the 84.7 FTE reflected in the budget summary above. If we can secure this capacity in a timely way, the plan will be deliverable within our people capacity, with a tolerance to reflect the precision with which we plan our people capacity – 84.7FTE is more than 98% of the capacity our plan suggests is needed.
36. Our opening headcount in April 2025 will be 85.3. Our planned headcount is therefore the same as retaining current headcount for a full year rather than reducing as temporary staff contracted to leave in year do so – largely at the end of June 2025.
37. However, the demand across teams does not fall evenly to where current resource is. Detailed further work is needed to work through how we use our flexible organisational structure to resource the plan, including through deploying staff differently, and considering different temporary resourcing.
38. At an indicative level, the plan demands a shift of our capacity towards Insights (to meet the demands of the NI progress report) and Comms (to enhance our stakeholder management approaches) in line with the priorities the Board endorsed in December. The plan suggests capacity constraint in legal, our project management and HR functions without retention of temporary resources or recruitment.
39. We will think carefully about the contractual arrangements of any headcount choices, considering the long-term financial context set out above. This will argue in favour of temporary appointments. Against that, some of the additional resourcing need is likely to be permanent – for example in relation to environmental progress reporting. We may need a medium-term plan so that we can move so that our permanent and temporary staffing moves to mirror over time the temporary and permanent nature of demands on different teams, as opportunity arises.

Northern Ireland

40. We plan to ensure the balance of our activities in each of England and Northern Ireland matches the resources applied in each (constraint 14c above). We allocate costs between England and Northern Ireland based on a general assumption of 15% of resources for activities which are corporate, or for the benefit of both jurisdictions (like our complaints handling, or monitoring of environmental law, or placeholder for investigations). Projects exclusively for either England or Northern Ireland are allocated to the relevant jurisdiction.
41. Whilst our overall plan is balanced, as set out at paragraph 33, there is a small over-programme in Northern Ireland of £131k or 7% and therefore, a small under-programme in England of the same extent or 1.5%.
42. It is recognised there is false precision in this general division of costs. Some further refinement of the plan is underway, particularly in areas where costs are currently allocated to 'both' jurisdiction – such as our future investigations pipeline. However, in general, the small over / underspend is justifiable in the overall context and precision of our cost allocation, pending this final refinement.

Next steps

43. The business plan and budget cannot be finalised until our resources are known. The early agreement to a draft plan allows substantive progress, mitigating the risks associated with delay to delivery.
44. We propose further steps to consolidate confidence in our delivery plan, specifically:
- a. Detailed project planning – including start dates, and delivery plans with key milestones
 - b. Reforecasting of in year spend in light of this and the confirmed resourcing envelope
 - c. Detailed allocation of FTE by project to specific staff, to build an understanding of key dependencies of staff between projects (on a quarterly basis), and to allow pinch points to be identified and dealt with in advance.

Each of these will provide a solid foundation for in year management, and decisions on adjustments needed to ensure delivery.

45. The corporate plan will be developed, to be agreed alongside the final plan and budget with confirmation of our resources.

Northern Ireland

46. The above analysis includes and is relevant to our work in both England and Northern Ireland. We must balance our plans for each of England and Northern Ireland, to the resources made available in each jurisdiction.

Finance and Resource

47. The business plan includes 0.7 FTE to facilitate multi-year budgeting and planning process, including the finance and business strategy and planning team, and for the time needed across the organisation to develop business plans. £2k of non-pay expenditure is forecast towards production costs of the corporate plan.

Impact Assessments

Risk Assessment

48. There is an issue that we expect a settlement significantly less than our bid. This will inhibit our ability to deliver as Parliament and the Assembly intended, requiring us to do less.
49. Key financial risks include that:
- a. As our 2024/25 projects are backloaded to Q3 and Q4, delay in project delivery will squeeze our budget further in 2025-26.
 - b. The timing of confirmation of our resourcing for 2025/26 and then later years is uncertain and may be delayed, as it has been in previous years, disrupting the planning and prioritisation we undertake. This could lead to re-work, and/or an ability to mobilise projects as quickly as we would wish.
 - iii. *This section has been redacted as its publication would be prejudicial to the effective conduct of public affairs and it contains information provided in confidence.*
 - c. Some or all of the assumptions we have made and which are described earlier in this paper could be wrong, which could lead to unrealistic annual budget and business planning.

- d. The re-introduction of a public sector consultancy spending cap would constrain our ability to deliver our missions due to the nature of our work.

50. Opportunities to mitigate these include through:

- a. The introduction of a multi-year budgeting and planning cycle will enable us to plan more proactively for the future, adopt a more forward-looking approach, optimise our funding and maximise our impact.
- b. Planning for a range of scenarios, as proposed.
- c. Committing resources early, where warranted.
- d. We could consider capital funding applications.
- e. Investing in improving our efficiency

51. There is a risk that we fail to identify the ways in which we can exert most influence, either through a lack of evidence or information, or through flawed judgement. In developing these proposals we have sought to prioritise in line with our prioritisation criteria, using the best available evidence at the time.

52. There is a risk that those issues we prioritise may be challenged, or unpopular with stakeholders, government or the public owing to their inclusion or omission. There is a similar risk for our staff. Our proposed priorities are broadly stable. We have indicated the direction of travel to a wide range of stakeholders through our engagement to date – no significant challenge or concerns have been raised.

53. There is a risk that we do not hold sufficient of our resources – whether non-pay, or FTE – in reserve, so that we can respond flexibly and quickly to issues that arise. There is a counter risk that we hold too much of our resources in reserve, compromising our ability to deliver other outcomes.

54. There is delivery risk, should we not plan sufficiently well operationally to ensure we can mobilise to deliver, including to mobilise new projects, and in light of any changes to staff. We plan to mitigate through the next steps set out.

Equality Analysis

55. An equalities impact assessment will be completed, based on the plan we develop in England, and in Northern Ireland, we will screen the plan in accordance with DAERA's policy.

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

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

Environmental Analysis

58. We must take account of relevant environmental duties we hold under environmental law in forming our plan. This includes the revised biodiversity duty which came into effect on 1 January 2024. In response to that revised duty, the Board adopted specific objectives to ensure that biodiversity conservation and enhancement are effectively taken into account in our strategic and operational decision-making and to scrutinise delivery of the steps governments in England and Northern Ireland intend to take to achieve, respectively, the 2030 and 2042 species abundance targets and the nearest Northern Ireland equivalent (once adopted), and to hold each government to account for delivering those steps and for ensuring that doing so can achieve the relevant target.
59. Scrutiny of the plans to conserve and enhance biodiversity are proposed to remain the largest component of our activities, at this stage of development of our plan.

Implementation Timescale

60. These are the key steps in our implementation plan. There is a dependency on confirmation of our resources for 2025/26 from Defra and DAERA. Our working assumption is that we receive this confirmation around the end of March (happy path) but we are also prepared for a short delay or unexpected outcome (unhappy path).
61. The plan aims for us to be able to set our budget and business plan as early as possible when our resources are known.
62. We are delivering in line with the initial plan.

When	What
11 Mar	Board agreement to draft business plan and budget
By 31 Mar ?	Defra/DAERA confirmation of budget
10 Apr (happy path)	ExCo agreement to business plan, corporate plan and budget
23 April (happy path)	Board agreement to business plan, corporate plan and budget
1 April to 18 April (3 weeks – unhappy path)	Teams and thematic leads reprioritise in light of changed budget out-turn
1 May (unhappy path)	ExCo agreement to business plan, corporate plan and budget
14 May (unhappy path)	Board approval to business plan, corporate plan and budget

Communications

63. We expect to publish the Corporate Plan early in 2025/26 and communicate it externally in ways similar to those we have followed in prior years.
64. We will keep staff up to date on progress in our normal ways. We plan a series of programme deep dives at cascade from 10 March, setting out the key choices and activities planned in each programme.

External Stakeholders

65. We will keep various stakeholder groups up to date on the emerging focus of our plans including eNGOs and other external stakeholders, Defra Group ALBs and Defra and DAERA – in each case through our regular engagement mechanisms.
66. For Defra, DAERA, and those we oversee, we are committed to set out a more detailed forward plan of the information we are likely to request to deliver our business plan. That will provide further opportunity to engage in respect of the contents of this plan.
67. We are obliged to consult with Defra and DAERA on our plan, though not obliged to take account of their views in finalising it. We will aim to provide a period of 2-3 weeks for Defra and DAERA to comment on our draft plan, ahead of it being finalised. We aim to do so, after Board agreement to the draft plan, and ahead of our resources being confirmed.

Paper to be published	YES
Publication date (if relevant)	With meeting minutes
If it is proposed not to publish the paper or to not publish in full please outline the reasons why with reference to the exemptions available under the Freedom of Information Act (FOIA) or Environmental Information Regulations (EIR). Please include references to specific paragraphs in your paper	<ul style="list-style-type: none"> • publication would harm the effective conduct of public affairs, including the Board's ability to receive candid advice and engage in free and frank discussion (s.36) •

ANNEXES LIST

Annex A – Detailed Business plan

Annex B – financial information

Annex C – publication plan