Department for Environment, Food and Rural Affairs

Main Estimate 2025-26

Select Committee Memorandum

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Annexes

1 Overview

The purpose of this memorandum is to provide an overview and analysis of the Resource, Capital and cash sought in the 2025-26 Main Estimate and to demonstrate consistency with the plans approved in the 2025 Spending Review (SR25). It also sets out changes from the 2024-25 Supplementary Estimate and provides background information.

This memorandum has been prepared with reference to guidance provided by the House of Commons Scrutiny Unit. The information in this memorandum has been approved by Dame Tamara Finkelstein (DCB), Accounting Officer and Permanent Secretary of the Department for Environment, Food and Rural Affairs (Defra).

1.1 Priority Outcomes

Defra's Priority Outcomes have been amended to reflect the priorities of the new government, with the department focused on delivering the Secretary of State's five priorities. These are as follows:

- Priority Outcome 1: Clean up Britain's rivers, lakes and seas
- Priority Outcome 2: Maximise the value of resources
- Priority Outcome 3: Ensure nature's recovery
- Priority Outcome 4: Support farmers to boost food security
- Priority Outcome 5: Improve our nation's resilience to the dangers of flooding

In addition to these priorities, Defra continues to manage a number of critical sectors, systems and risks on behalf of the government. These are:

- Reduce carbon emissions (to achieve Net Zero) and manage the impacts of climate change
- Manage and respond to environmental hazards and incidents
- Maintain and improve animal health and welfare standards
- Enhance biosecurity
- Deliver for rural communities
- Facilitate economic resilience and sustainable practices in the forestry and fisheries sector
- Enable access to markets and support our sectors through trade
- Ensure smooth transfer of goods from, to and between all parts of the UK

1.2 Spending controls

Defra's spending is broken down into five spending totals, for which Parliament's approval is sought.

The information below sets out the key budgeted activities covered by each spending total supported by provision in this Estimate. The budgets support delivery of the Department's Priority Outcomes. They reflect the settlements agreed for Defra as part of SR25.

The spending totals which Parliament votes are:

- The Resource Departmental Expenditure Limit (**Resource DEL**) includes the Administration budget for running core Defra and its delivery bodies and the Programme budget for spend on responsibilities including Farm Support; Waste; Animal Disease, Health and Welfare; Natural Environment; and Flood and Coastal Risk Management. Included within Resource DEL budgets are ring-fenced budgets for depreciation and specific policy activities. These ring-fences are detailed in section 2.3.

- The Capital Departmental Expenditure Limit (**Capital DEL**) mainly includes the budget relating to Flood and Coastal Risk Management. It also includes funding to support the National Biosecurity Centre (this was previously referred to as Science Capability in Animal Health); the Critical Works programme at Weybridge; Farm Support payments; the Nature for Climate Fund; and Official Development Assistance (ODA) funding. Ringfences are detailed in section 2.3. The remainder of the Capital DEL budget has been allocated in accordance with the Department's prioritisation of capital projects.

- Resource Annually Managed Expenditure (**Resource AME**) is all classified as Programme and includes movements on provisions, including for the commitment to pay area-based direct payments to farmers linked to 2023 claims and the Environment Agency pension schemes. Budget is also included here for Flood Re and Levy Funded Bodies (the Agriculture and Horticulture Development Board and the Sea Fish Industry Authority), net of levy income and their other income streams.

- Capital Annually Managed Expenditure (**Capital AME**) covers the capital costs of the Levy Funded Bodies and Flood Re, and the budget for capitalised dilapidation provisions.

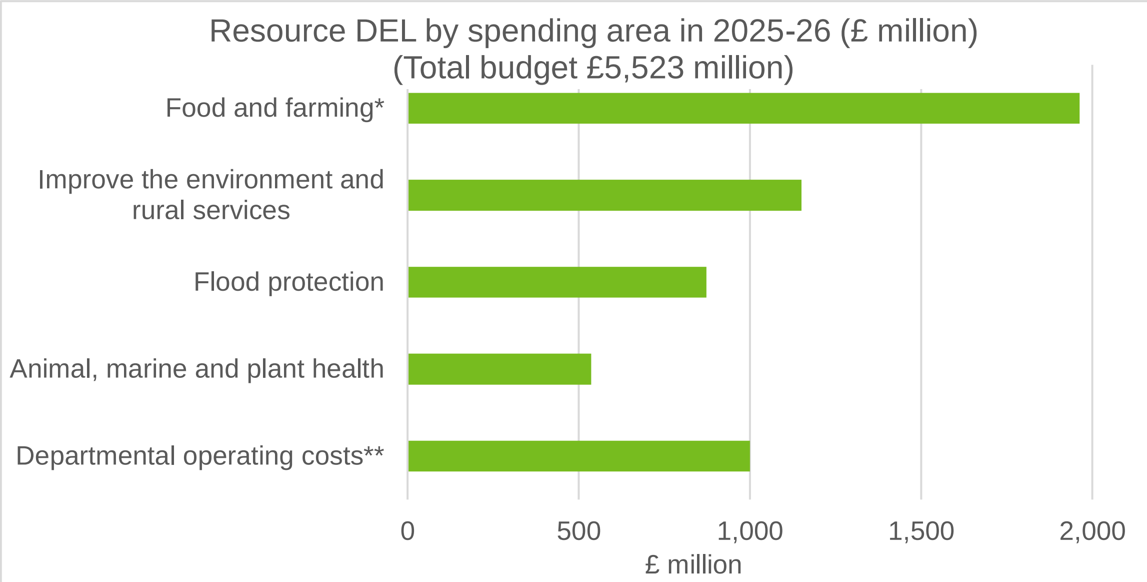
- **Non-Budget** previously provided budget cover for Rural Development programmes administered by the Devolved Administrations. These payments made by the Devolved Administrations paying agencies were initially funded by the Rural Payments Agency (RPA) and subsequently recovered by RPA from the European Commission (EC), in their role as the UK Funding Body. A small budget was held by RPA to cover residual exchange rate differences, if not mitigated by the Agency's hedging activity, that may have arisen due to the timing differences between the claim date and the date of actual reimbursement by the EC. Funding activity has ceased, no more income or expenditure is expected beyond the small expenditure budget held to cover any write-offs relating to the final settlement of the funding relationship.

In addition, Parliament votes a net cash requirement, designed to cover the elements of the above budgets which require Defra to pay out cash in year.

Main Estimates are presented to Parliament by HM Treasury in order to seek Parliament's authority for departmental spending plans. They are usually presented in April/May each year. Departments should seek a Supplementary Estimate in order to change voted spending provision, reallocate spending provision between budgetary limits or amend the Ambit. Supplementary Estimates are usually presented to Parliament by HM Treasury in January/February each year.

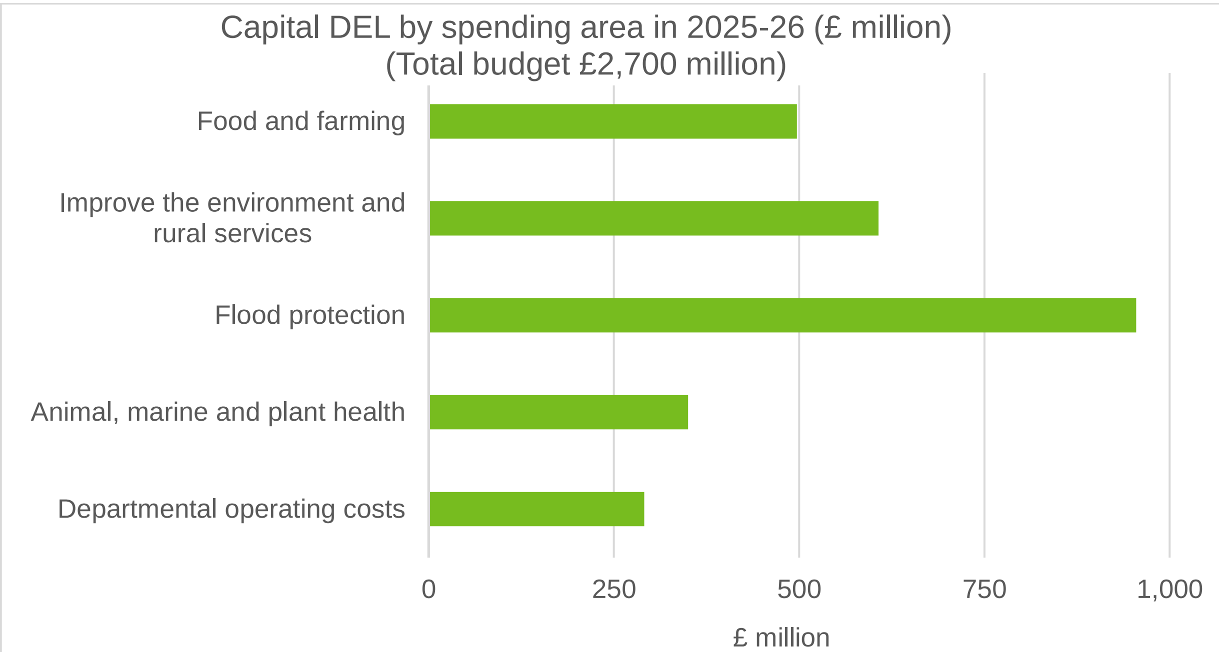
1.3 Main areas of spending

The graphic below shows the main components of Defra's proposed budget for 2025-26 included in this Main Estimate, and the proportions of funds spent on its main activities.



*Food and farming includes £1.84 billion for farm support payments.

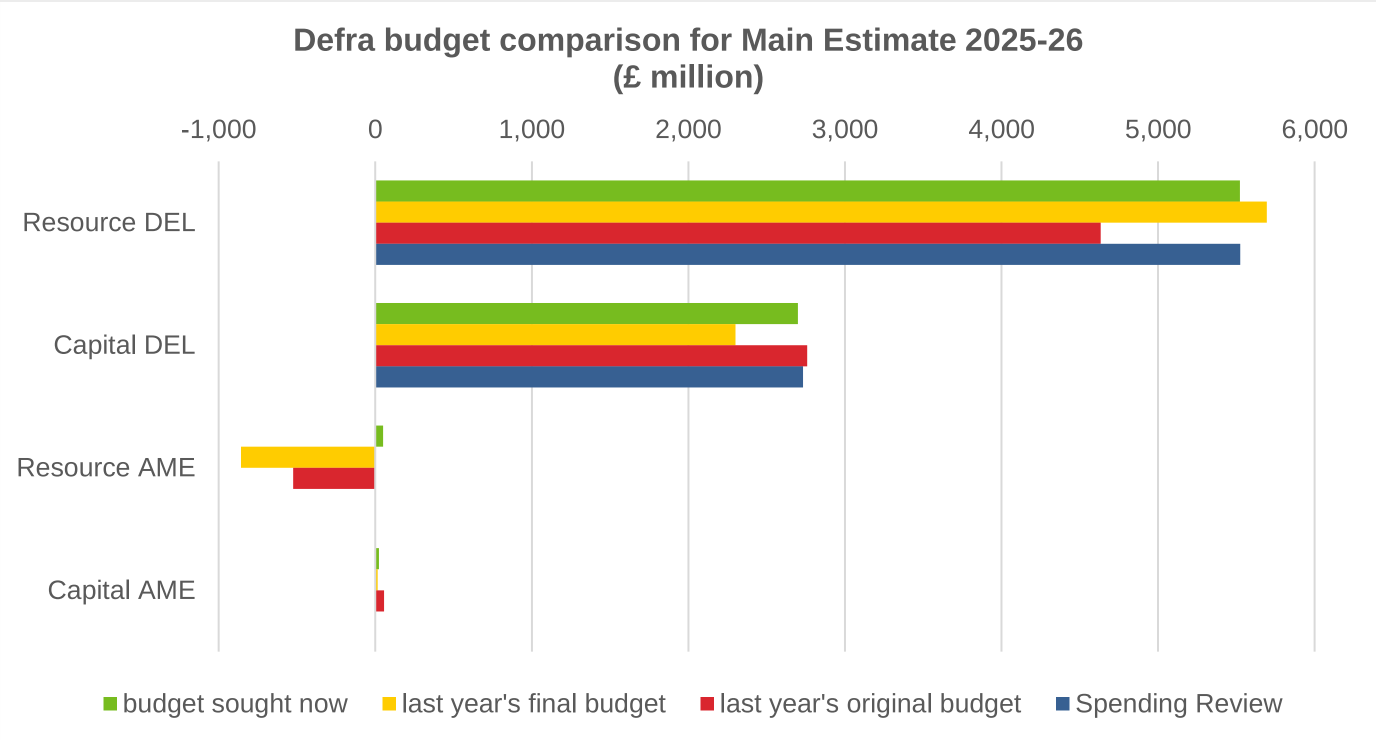
**Departmental operating costs includes HR, IT, estates, communications and finance functions from the largest delivery bodies, including associated depreciation. These have been brought into the core Department and have formed group-wide functions, which enables better prioritisation, decision-making, professionalism and efficiency. Many of these costs directly support the front-line work in the main operating areas.



1.4 Comparison of spending totals sought

The table and graphic below show how the totals sought for Defra in its Main Estimate compared with last year and the latest Spending Review settlement:

Amounts sought this year		Last year's final budget	Difference compared to final budget last year		Last year's original budget	Difference compared to original budget last year		Spending Review	Difference compared to Spending Review	
Main Estimate 2025-26		Supplementary Estimate 2024-25			Main Estimate 2024-25			SR25		
	£m	£m	*£m*	*%*	£m	*£m*	*%*	£m	*£m*	*%*
Resource DEL	**5,523.4**	5,694.3	*-170.9*	*-3.0*	4,632.9	*890.5*	*19.2*	5,524.6	*-1.2*	*0*
Capital DEL	**2,700.0**	2,300.3	*399.7*	*17.4*	2,759.4	*-59.4*	*-2.2*	2,733.0	*-33.0*	*-1.2*
Resource AME	**51.0**	-857.1	*908.1*	*106.0*	-523.5	*574.5*	*109.7*	N/A	*N/A*	*N/A*
Capital AME	**24.7**	16.1	*8.6*	*53.4*	56.7	*-32.0*	*-56.4*	N/A	*N/A*	*N/A*



1.5 Key drivers of spending changes since last year

The Resource DEL budget has decreased by £170.9 million since the 2024-25 Supplementary Estimate. The main causes of the changes in Resource DEL are explained in more detail in the table below:

Change (£m)	Reason for change
-176.0	Decrease relates to changes in the farming and countryside programme. This government committed to spending £5 billion (Resource DEL and Capital DEL combined) across 2024-25 and 2025-26 on the farming budget, comprising £2.6 billion in 2024-25 and £2.4 billion in 2025-26. The higher level of budget available for Resource DEL in 2024-25 arose following budget transfers from underspends arising in prior years. The decrease in the farming budget this year therefore aligns to this commitment, and the continued expansion of environmental land management schemes has been enabled by decreases to delinked payments.
53.8	Increase in budget, mainly for digital, data, technology and security within corporate services, driven by the need to address legacy IT issues and inflationary pressures.
-46.1	Decrease in the flood and coastal risk management budget, partly due to the 2024-25 budget including £25 million for the Internal Drainage Board Storm Recovery Grant Scheme, and partly due to a targeted net reduction in Resource DEL costs, reflecting efficiencies in this area.
-39.5	Decrease is due to the cessation of the annual South West Water (SWW) grant as the agreement with SWW ended on 31 March 2025 due to SWW bills no longer being exceptionally high. The Defra grant was an annual £50 subsidy towards the water and sewerage bills for all SWW household customers.
36.9	Other net increase across various programmes.
-170.9	**Total decrease since the 2024-25 Supplementary Estimate**

The Capital DEL budget has increased by £399.7 million since the 2024-25 Supplementary Estimate. The main causes of the changes in Capital DEL are explained in more detail in the table below:

Change (£m)	Reason for change
168.2	Increase in the flood and coastal risk management budget, principally due to the profiled allocation of the current investment programme, now being managed in 5 years to March 2026. This recognises the increased number of projects that have entered the construction phase of delivery over the 5 years, delivering better protection for an expected 52,000 properties over 2024-25 and 2025-26.
79.6	Increase in budget for the National Biosecurity Centre and the Critical Works programmes at Weybridge. The National Biosecurity Centre programme is planned to progress during 2025-26, seeing the mobilisation of the delivery strategy. This includes the construction of 13 enabling works projects on site and the commencement of the technical design phase for the Science Hub, which is required for construction to begin in 2026-27. The budget allocation for Weybridge is required to fund the portfolio of ongoing projects.

76.6	Increase in the farming budget due to a transfer to the Ministry of Housing, Communities and Local Government in 2024-25 for the Rural England Prosperity Fund. This makes the 2025-26 budget look comparatively higher.
75.3	Other net increase across various programmes.
399.7	**Total increase since the 2024-25 Supplementary Estimate**

The Resource AME budget has increased by £908.1 million since the 2024-25 Supplementary Estimate. The main causes of the changes in Resource AME are explained in more detail in the table below:

Change (£m)	Reason for change
887.7	Increase mainly relates to the commitment to pay area-based direct payments for farmers. These payments are being phased out from 2021 to 2028 and replaced by new schemes to support sectoral productivity, resilience, and environmental performance. The government has committed that from 2024 the residual direct payments due to farmers will be "delinked" from land area. Farmers will receive the delinked payment annually by virtue of having claimed in 2023 and will not need to submit further applications or evidence. As explained in section 1.2, the Resource AME budget includes movements on provisions, including for this commitment to pay area-based direct payments to farmers. A debit (a positive) is recorded as provisions are created, and a credit (a negative) recorded when a provision is utilised or reduced in value. The 2023-24 Supplementary Estimate included budget cover for the commitment to make these payments to 2027-28 of £1,626.0 million representing the assessment of the full liability at that time. The final budget for 2024-25 included a credit of £1,137.0 million in relation to these payments. This represented £808.0 million to reduce the liability as the 2024 scheme year payments were made from the Resource DEL budget, £376.8 million as a reduction to the overall liability due to a change in values to the rates used to calculate the remaining payments, and some other smaller adjustments. The 2025-26 budget includes a credit of £249.3 million to reduce the liability further as 2025-26 payments are due to be made from the Resource DEL budget, a difference of £887.7 million compared to the 2024-25 credit budget of £1,137.0 million.
150.0	Increase relates to an increase in the loss limit for Flood Re from £100 million to £250 million. The loss limit restricts the scheme's potential adverse impact on the UK Government's Public Sector Net borrowing in any one financial year. The decision to increase the loss limit was done at the same time as increasing both the liability limit and levy on the insurance industry. The decision stemmed from Flood Re's regular review process of the Levy and Liability Limit, as mandated by statute, and a proactive review by Flood Re of the Loss Limit. These modifications aim to ensure that the Scheme remains viable, can accommodate increasing policy numbers, and responds to changes in the global reinsurance markets, such as rising costs and capacity constraints.
-86.1	Decrease relates to the Common Agricultural Policy (CAP) disallowance provision. 2024-25, and earlier years, included budget cover for a potential need to increase the provision for CAP disallowance. CAP is the agricultural policy of the European Union (EU). As part of their oversight of EU Budget spending, the Commission can impose financial corrections on member states for failing to apply EU Regulations correctly in managing and administering EU schemes, known as disallowance. In Defra's Annual Report and Accounts, the accounting policy stated that a provision for CAP disallowance was needed when there was sufficient evidence, following a Commission audit, that a penalty was likely, but not certain, to be incurred in a future accounting period. Following the UK's exit from the EU, the value of the liabilities that were expected to impact future accounting periods, and therefore,

	disclosed as provisions has been diminishing, meaning that we no longer need this budget.
-58.0	Decrease relates to the budget included in the 2024-25 Supplementary Estimate for a potential need to raise a provision for avian influenza. This related to the potential for claimants to appeal to the Supreme Court in respect of Defra's compensation policy for birds culled for avian influenza control. Since finalising the Supplementary Estimate, confirmation was received that there were no appeals, so a provision will not be raised and there are no further budget requirements.
14.5	Other net increases against various programmes
908.1	**Total increase since the 2024-25 Supplementary Estimate**

The Capital AME budget has increased by £8.6 million since the 2024-25 Supplementary Estimate. This mainly relates to the budget for capitalised dilapidation provisions, where the budget has been brought into line with the most up to date forecast.

1.6 Key drivers of change since the Spending Review

The levels of Resource and Capital DEL funding for Defra for 2025-26 are based on plans published in SR25. Since that time, changes to the Department's budgets, as reflected in this Main Estimate, are minimal and are set out in Annex B.

1.7 Reserve claims and spending pressures

There have not been any Reserve claims in this Main Estimate. The Executive Committee have agreed to spending pressures of £50 million, which are being managed centrally.

1.8 Funding: other spending announcements

There have been no other major spending announcements which involve reallocation of funding within existing totals.

1.9 New policies and programmes; Ambit changes

The Extended Producer Responsibility for Packaging (pEPR) scheme came into force on 1st April 2025. The scheme will be implemented across all four UK nations. A Scheme Administrator, titled PackUK, has been established within Defra to administer the scheme on behalf of the four Devolved Governments (DGs). The pEPR scheme will make obligated producers of packaging responsible for the cost of packaging disposal, by charging them a levy (tax) for the volume of packaging that they produce, which is then paid to Local Authorities as a grant for their processing of the packaging waste. The levy will also recover the costs of administering the scheme.

The Ambit has been re-ordered so that it more closely follows the layout of the part II table of the Estimate. There have been no other substantial changes to the Ambit in this Main Estimate.

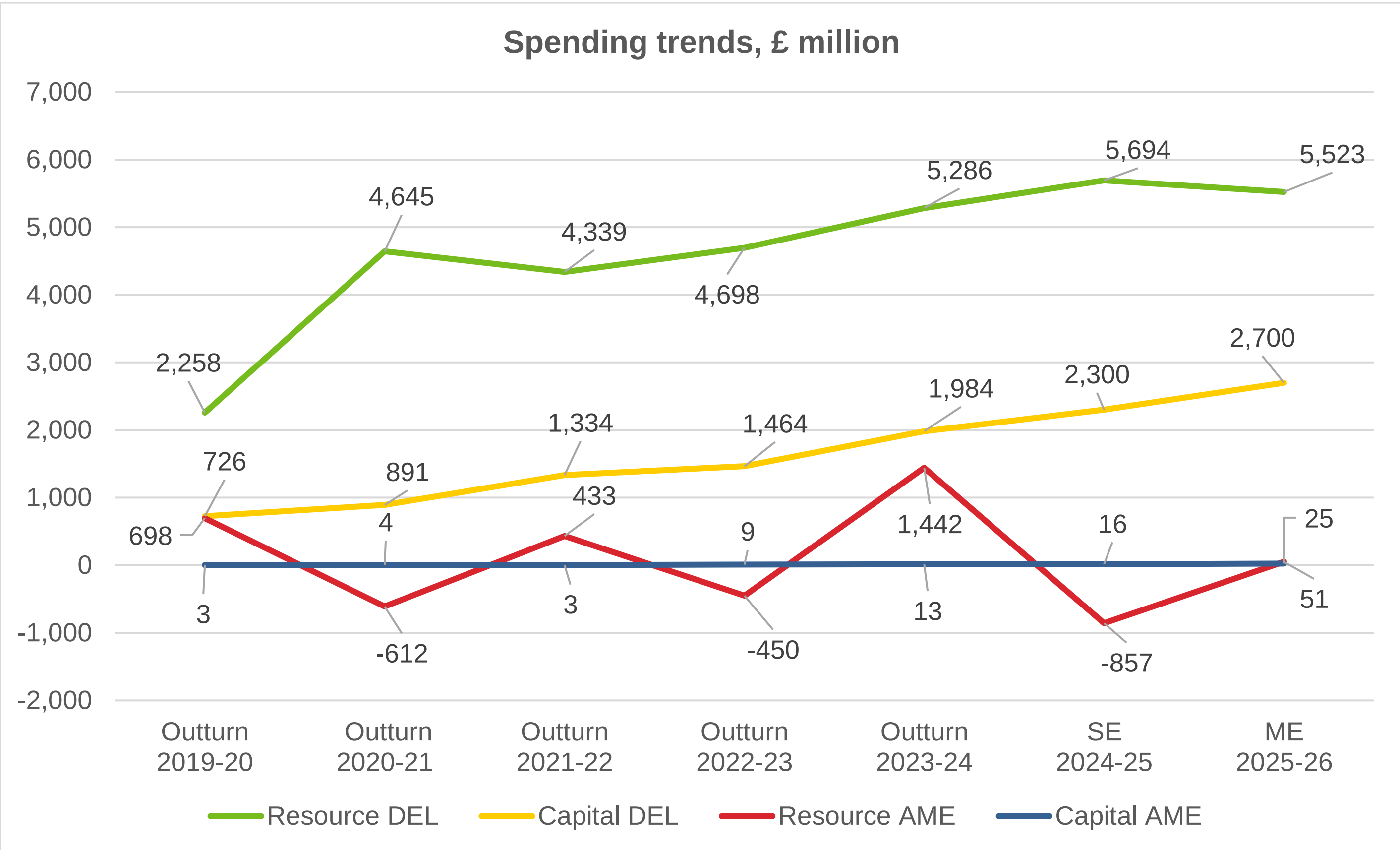
1.10 Administration costs and efficiency plans

Amounts sought this year		Last year's final budget	Difference compared to final budget last year		Last year's original budget	Difference compared to original budget last year		Spending Review	Difference compared to Spending Review	
Main Estimate 2025-26		Supplementary Estimate 2024-25			Main Estimate 2024-25			SR25		
	£m	£m	*£m*	*%*	£m	*£m*	*%*	£m	*£m*	*%*
Administration costs	**1,240.6**	1,136.0	*104.6*	*9.2*	961.9	*278.7*	*29.0*	1,106.2	*134.4*	*12.1*

The administration budget increased in the 2025-26 Main Estimate to reflect the settlement agreed at SR25 phase 1, highlighting increased inflationary pressures, addressing legacy IT systems, as well as pay uplifts. Further discussions on administration budgets will be convened at Supplementary Estimates.

1.11 Spending trends

The chart below shows overall spending trends for the last five years and plans for two years, as set out in SR21 and phase 1 of SR25, and presented in Estimates for 2025-26.



The Resource DEL increase in 2020-21 reflects the additional budget received for direct payments to farmers following the UK's planned departure from the EU. This activity was previously funded by the EU rather than the Exchequer. The increase in 2020-21 also included additional budget given to the Department to support its response to the Covid-19 pandemic. 2023-24 and 2024-25 include budget increases for budget reclassifications from Capital DEL to Resource DEL and an increase in the depreciation budget for the Environment Agency. 2024-25 also includes claims on the Reserve, the largest being for the farm support budget that was reprofiled from the 2023-24 Capital DEL budget, as explained in section 1.5. The budgets for 2024-25 and 2025-26 reflect those agreed at SR21 and SR25

SR21 included an uplift for inflationary pressures and expected pay increases. No further budget was made available for the later increase in inflationary levels, meaning the Department had to manage these additional budgetary pressures internally.

This commitment to make savings in the Resource DEL budget was primarily achieved through efficiencies across corporate service areas, including across the Defra IT and property estate.

The Capital DEL budget shows an overall increase across the period. This reflects additional funding for EU exit to provide for additional infrastructure and systems, including IT development, to support new border controls; and additional funding for Flood and Coastal Risk Management. The increases from 2021-22 also include additional budget for capital payments to farmers; National Biosecurity Centre and the Critical Works programmes at Weybridge; flood and coastal defence programmes; biodiversity; and the Nature for Climate Fund. Increases for 2023-24 and 2024-25 have been partially offset by the budget reclassifications from Capital DEL to Resource DEL for the Environment Agency, as explained above.

Resource AME budgets vary greatly over the years due to the volatility of provisions valuations. The large value in 2019-20 mainly reflects increases in the valuation of the Metal Mines and Foot and Mouth Disease Burial Sites provisions due to a change in the discount rate; and an increase in the CAP disallowance provision relating to Basic Payment Scheme years 2017, 2018 and 2019. The large increase in 2023-24 mainly relates to the commitment to pay area-based direct payments for farmers linked to that year’s claims, and the decrease in 2024-25 relates to the fall in value of the liability for this commitment to pay farmers, as explained in section 1.5.

Capital AME has remained fairly constant across the period.

2 Spending detail

2.1 Explanations of changes in spending

Resource DEL

The table below shows how Defra's spending plans for Resource DEL compare with last year.

Resource DEL						
Subheads	**Description**	***2025-26 Main Estimates budget sought***	***2024-25 Supplementary Estimates budget approved***	***Change from Supplementary Estimate***		***see note number***
		£m	**£m**	***£m***	***%***	
A	Food and farming	1,963.1	2,144.9	***-181.8***	***-8.5***	*1*
B, F	Improve the environment and rural services	1,151.3	1,242.3	***-91.0***	***-7.3***	
C, G	Flood protection	872.9	919.0	***-46.1***	***-5.0***	
D, H	Animal, marine and plant health	536.3	570.2	***-33.9***	***-5.9***	
E	Departmental operating costs	999.8	817.9	***181.9***	***22.2***	*2*
	Total	**5,523.4**	**5,694.3**	***-170.9***	***-3.0***	

Variations between the current and past budget are given below:

- Where the variation is greater than both 10% and £10 million
- Where the variation is greater than both 5% and £200 million
- Any other variation whereby an explanation is necessary i.e. significant new spending programmes or unusual one-off spending items

Further detail of spending within these totals is given in the Table at Annex A.

1. Food and farming

Resource DEL spending under this subhead is forecast to decrease by £181.8 million or 8.5% since the 2024-25 Supplementary Estimate. This is mainly due to changes in the profile of spend for the farming and countryside programme, making the 2025-26 Resource DEL budget look lower when compared to 2024-25, as explained in section 1.5.

2. Departmental operating costs

Resource DEL spending under this subhead is forecast to increase by £181.9 million or 22.2% since the 2024-25 Supplementary Estimate. This is caused by a number of changes to budgets, including an increase for the digital, data, technology and security (DDTS) budget within corporate services, driven by the need to address legacy IT issues; and inflationary pressures within DDTS and elsewhere. There has also been an increase in centrally held budgets, these include a productivity and efficiency budget to deliver transformation; and some unallocated funding that will be allocated during the year as pressures arise.

Capital DEL

The table below shows how Defra's spending plans for Capital DEL compare with last year.

Capital DEL						
Subheads	**Description**	***2025-26 Main Estimates budget sought***	***2024-25 Supplementary Estimates budget approved***	***Change from Supplementary Estimate***		**see note number**
		£m	**£m**	***£m***	***%***	
A	Food and farming	497.3	455.8	***41.5***	***9.1***	
B, F	Improve the environment and rural services	606.8	584.2	***22.6***	***3.9***	
C, G	Flood protection	955.1	786.9	***168.2***	***21.4***	*3*
D, H	Animal, marine and plant health	350.2	300.1	***50.1***	***16.7***	*4*
E	Departmental operating costs	290.6	173.3	***117.3***	***67.7***	*5*
	Total	**2,700**	**2,300.3**	***399.7***	***17.4***	

Variations between the current and past budget are given below:

- Where the variation is greater than both 10% and £10 million
- Where the variation is greater than both 5% and £200 million
- Any other variation whereby an explanation is necessary i.e. significant new spending programmes or unusual one-off spending items

Further detail of spending within these totals is given in the Table at Annex A.

3. Flood protection

Capital spending under this subhead is forecast to increase by £168.2 million or 21.4% since the 2024-25 Supplementary Estimate. This mainly relates to the profiled allocation of the current investment programme, as explained in section 1.5.

4. Animal, marine and plant health

Capital spending under this subhead is forecast to increase by £50.1 million or 16.7% since the 2024-25 Supplementary Estimate. This mainly relates to an increased budget for the National Biosecurity Centre and the Critical Works programmes at Weybridge, as explained in section 1.5. This is partially offset by a decrease in the budget for sanitary and phytosanitary infrastructure facilities as construction is due to be completed in July 2025.

5. Departmental operating costs

Capital spending under this subhead is forecast to increase by £117.3 million or 67.7% since the 2024-25 Supplementary Estimate. This mainly relates to the decision to retain an element of the research and development budget for 2025-26 within Science, on this estimate line, to be managed though the Research and Development Assurance Panel. This was delegated out in the 2024-25 Supplementary Estimate making this line comparably higher in 2025-26 than 2024-25. This was partially offset by some centrally managed budget adjustments.

Resource AME

The table below shows how Defra's spending plans for Resource AME compare with last year.

Resource AME						
Subheads	**Description**	***2025-26 Main Estimates budget sought***	***2024-25 Supplementary Estimates budget approved***	***Change from Supplementary Estimate***		**see note number**
		£m	**£m**	***£m***	***%***	
I, M	Food and farming	-234.1	-1,035.8	***801.7***	***77.4***	*6*
J, N	Improve the environment and rural services	-25.6	-30.6	***5.0***	***16.3***	
O	Flood protection	278.6	141.3	***137.3***	***97.2***	*7*
K, P	Animal, marine and plant health	0.1	58.1	***-58.0***	***-99.8***	*8*
L	Departmental operating costs	32.0	9.9	***22.1***	***223.2***	*9*
	Total	**51.0**	**-857.1**	***908.1***	***106.0***	

Variations between the current and past budget are given below:
- Where the variation is greater than both 10% and £10 million
- Where the variation is greater than both 5% and £200 million
- Any other variation whereby an explanation is necessary i.e. significant new spending programmes or unusual one-off spending items

Further detail of spending within these totals is given in the Table at Annex A.

6. Food and farming
Resource AME spending under this subhead is forecast to increase by £801.7 million or 77.4% since the 2024-25 Supplementary Estimate. This mainly relates to the commitment to pay area-based direct payments for farmers linked to 2023-24 claims, partially offset by the removal of budget for CAP disallowance, as explained in section 1.5.

7. Flood protection
Resource AME spending under this subhead is forecast to increase by £137.3 million or 97.2% since the 2024-25 Supplementary Estimate. This is mainly due to the increase in the loss limit for Flood Re, as explained in section 1.5.

8. Animal marine and plant health
Resource AME spending under this subhead is forecast to decrease by £58.0 million or 99.8% since the 2024-25 Supplementary Estimate. This is mainly due to the budget that was included in the 2024-25 Supplementary Estimate for a potential need to raise a provision for avian influenza, as explained in section 1.5.

9. Departmental operating costs
Resource AME spending under this subhead is forecast to increase by £22.1 million or 223% since the 2024-25 Supplementary Estimate. This is mainly driven by some small movements in centrally held provisions.

Capital AME
The table below shows how Defra's spending plans for Capital AME compare with last year.

Capital AME						
Subheads	**Description**	***2025-26 Main Estimates budget sought***	***2024-25 Supplementary Estimates budget approved***	***Change from Supplementary Estimate***		**see note number**
		£m	**£m**	***£m***	***%***	
I, M	Food and farming	14.1	14.1	*0.0*	*0.0*	
J, N	Improve the environment and rural services	0.0	0.0	*0.0*	*0.0*	
O	Flood protection	0.0	0.0	*0.0*	*0.0*	
K, P	Animal, marine and plant health	0.6	0.6	*0.0*	*0.0*	
L	Departmental operating costs	10.0	1.4	*8.6*	*614.3*	
	Total	**24.7**	**16.1**	***8.6***	***53.4***	

Further details of spending within these totals is given in the Table at Annex A.

2.2 Restructuring

The way data is mapped from internal systems to HM Treasury's database OSCAR has been changed for this Main Estimate to better align with the way Defra manages budgets on a Directorate basis. The Marine and fisheries estimate line has been merged with the Animal and plant health estimate line, and has been named Animal, marine and plant health. No other estimate line names have been changed. The values attributed to each estimate line have not materially altered.

2.3 Ring fenced budgets

Within the budgetary totals, the following elements are ring fenced for 2025-26, i.e. savings in these budgets may not be used to fund pressures on other budgets. Comparable 2024-25 figures are also shown where relevant.

Resource DEL

Spending total Amounts sought this year (Main Estimate 2025-26)		Last Year's Final budget (Supplementary Estimate 2024-25)	Difference between the current year's proposed budget and last year's final budget		Last Year's Original Budget (Main Estimate 2024-25)	Difference between the current year's proposed budget and last year's original budget	
	£m	£m	*£m*	*%*	£m	*£m*	*%*
Depreciation	685.3	648.2	*37.1*	*5.7*	368.2	*317.1*	*86.1*
Official Development Assistance (ODA)*	149.7	163.2	*-13.5*	*-8.3*	175.5	*-25.8*	*-14.7*
National Security	31.6	0.0	*31.6*	*100.0*	0.0	*31.6*	*100.0*
Farm Support programme**	0.0	1,848.6	*-1,848.6*	*-100.0*	1,667.6	*-1,667.6*	*-100.0*
Exotic Diseases incl Avian Influenza & Bluetongue	0.0	25.0	*-25.0*	*-100.0*	0.0	*0.0*	*0.0*
Fisheries (replace EMFF)	0.0	13.5	*-13.5*	*-100.0*	13.5	*-13.5*	*-100.0*
IFRS 16***	0.0	9.0	*-9.0*	*-100.0*	9.0	*-9.0*	*-100.0*
Overseas Territories	0.0	4.0	*-4.0*	*-100.0*	6.8	*-6.8*	*-100.0*
Shared Outcome Fund	0.0	2.7	*-2.7*	*-100.0*	2.7	*-2.7*	*-100.0*
Green Finance	0.0	1.9	*-1.9*	*-100.0*	2.0	*-2.0*	*-100.0*
Covent Garden Market Authority	0.0	1.1	*-1.1*	*-100.0*	0.0	*0.0*	*0.0*
UK Seafood Fund	0.0	0.1	*-0.1*	*-100.0*	0.2	*-0.2*	*-100.0*
Digital Assistance Scheme (DAS)	0.0	0.0	*0.0*	*0.0*	13.1	*-13.1*	*-100.0*
Project Speed	0.0	0.0	*0.0*	*0.0*	9.0	*-9.0*	*-100.0*

* ODA is ring fenced at total DEL level by HM Treasury.
**The 2024-25 Supplementary Estimate total Resource DEL farm support budget, including the non-ring fenced element was £2,013 million.
*** IFRS 16 2024-25 figures comprise depreciation (£37.1m) and non-depreciation (-£28.1m).

Capital DEL

Spending total Amounts sought this year (Main Estimate 2025-26)		Last Year's Final budget (Supplementary Estimate 2024-25)	Difference between the current year's proposed budget and last year's final budget		Last Year's Original Budget (Main Estimate 2024-25)	Difference between the current year's proposed budget and last year's original budget	
	£m	£m	*£m*	*%*	£m	£m	%
Defra Science and Weybridge R&D*	488.2	212.7	*275.5*	*129.5*	362.7	*125.5*	*34.6*
Official Development Assistance (non-R&D)**	36.3	7.5	*28.8*	*384.0*	4.0	*32.3*	*807.5*
Official Development Assistance (R&D)**	24.0	27.4	*-3.4*	*-12.4*	17.0	*7.0*	*41.2*
Farm Support programme***	0.0	343.0	*-343.0*	*-100.0*	674.0	*-674.0*	*-100.0*
Nature for Climate Fund	0.0	194.0	*-194.0*	*-100.0*	234.0	*-234.0*	*-100.0*
Project Speed	0.0	8.3	*-8.3*	*-100.0*	8.3	*-8.3*	*-100.0*
Digital Assistance Scheme (DAS)	0.0	5.0	*-5.0*	*-100.0*	5.0	*-5.0*	*-100.0*
Shared Outcome Fund	0.0	3.6	*-3.6*	*-100.0*	3.4	*-3.4*	*-100.0*
Mine Remediation	0.0	3.0	*-3.0*	*-100.0*	7.0	*-7.0*	*-100.0*
Kew Open Herbarium	0.0	1.0	*-1.0*	*-100.0*	1.0	*-1.0*	*-100.0*
Green Finance	0.0	1.0	*-1.0*	*-100.0*	1.0	*-1.0*	*-100.0*
UK Seafood Fund	0.0	0.3	*-0.3*	*-100.0*	0.3	*-0.3*	*-100.0*
IFRS 16	0.0	0.0	*0.0*	*0.0*	50.4	*-50.4*	*-100.0*

* The 2025-26 Science & Weybridge R&D ringfence includes £129m in relation to National Security.
**ODA is ring fenced at total DEL level by HM Treasury.
***The 2024-25 Supplementary Estimate total Capital DEL farm support budget, including the non-ring fenced element was £581 million.

2.4 Changes to contingent liabilities

The Main Estimate includes details of all the contingent liabilities included in the Department's 2023-24 Annual Report and Accounts (ARA), updated to reflect the current position. A link to the ARA is here.

3 Priorities and performance

3.1 How spending relates to objectives

The table below shows how budget against each subhead has been allocated to Priority Outcomes. A description of the elements included within each Priority Outcome is included in section 3.2 below.

Estimate subheads	Description	Priority Outcome					
		1: Clean up Britain's rivers, lakes and seas	2: Maximise the value of resources	3: Ensure nature's recovery	4: Support Farmers to boost food security	5: Improve our nation's resilience to the dangers of flooding	Other critical sectors, systems and risks
A, I, M, Q	Food and farming	X	X		X		X
B, F, J, N	Improve the environment and rural services	X	X	X	X		X
C, G, O	Flood protection					X	
D, H, K, P	Animal, marine and plant health		X	X			X
E, L	Departmental operating costs	X	X	X	X	X	X

3.2 Measures of performance against each priority outcome

Work is ongoing to develop a robust set of metrics to measure departmental impact against the priorities of the government. However, it is expected that the metrics will include the following:

Priority Outcome	Performance metrics
1: Clean up Britain's rivers, lakes and seas	Total number of pollution incidents (annual)
	Storm overflow discharges (frequency and duration)
2: Maximise the value of resources	Waste from households recycling rate (per cent)
	Packaging waste and recycling rate, split by material (metal, paper, glass and wood)
	Residual household waste per household (kg/household)
3: Ensure nature's recovery	Extent of land and sea protected for nature
	New trees planted (ha.)
	All species abundance
	Annual fine particulate matter ($PM_{2.5}$) emissions
	Annual ammonia (NH_3) emissions

4: Support farmers to boost food security	Food production to supply ratio (PSR)
	Productivity of the UK agricultural industry
	Productivity of the UK food industry
	Percentage of farms undertaking nature-friendly practices on at least 10% of their land
	The value of UK food, feed and drinks imports
	The value of UK food, feed and drinks exports
5: Improve our nation's resilience to the dangers of flooding	Number of properties better protected from flooding in England
	Percentage of flood defence assets at target condition
Other critical sectors, systems and risks	Greenhouse gas (GHG) emissions by sector: waste, agriculture, land use, land use change, forestry (LULUCF), million tonnes of CO_2 equivalent
	Percentage of export health certificates and licences issued within agreed timescales
	Percentage of cattle herds that are bovine tuberculosis free
	Percentage of total allowable catches for quotas for fish stocks of UK interest that have been set consistent with maximum sustainable yield

3.3 Commentary on steps being taken to address performance issues

Performance metrics are under development and performance issues will be addressed in line with metrics once they exist. Actions designed specifically to address performance issues for the previous Priority Outcomes are included in the published ARA in chapter 2 performance analysis. The link to the 2023-24 ARA is included here.

3.4 Major projects

Defra's Major Project Portfolio (DMPP) currently consists of 18 wide-ranging programmes. The programmes contribute to the delivery of Defra's departmental outcomes and totals c£40bn in whole life cost.

Within the Defra portfolio, we have 11 programmes (61%) on the Government Major Projects Portfolio (GMPP), which includes government's most complex and high-risk programmes.

Defra GMPP Project/Programme

- Biosecurity Borders and Trade Programme (BBTP)
- CEFAS - Infrastructure to support future delivery at sea Project (CEFAS RV)
- Collections and Packaging Reforms Programme (CPR)
- Farming and Countryside Programme (FCP)
- Floods and Coastal Erosion Risk Management Programme (FCERM)
- Livestock Information Transformation Programme (LITP)
- National Biosecurity Centre Programme (NBC) (5)
- Nature for Climate Fund Programme (NCF)
- NO_2 Programme (NO_2)

- Northern Ireland Programme (NIP)
- Terrestrial Natural Capital and Ecosystem Assessment Project (tNCEA)

The Infrastructure and Projects Authority (IPA) now NISTA (National Infrastructure and Service Transformation Authority) reports on the delivery of major projects annually. Its latest report on Defra's projects can be found here on [Major projects data - GOV.UK](). The latest date published by IPA reflects data to March 2024. The next report will be published in summer 2025 and will cover information as of 31 March 2025.

Two programmes are reporting red delivery confidence: The Nature for Climate Fund Programme is reporting red delivery against an ambitious tree planting target. The path to green includes securing internal business case approvals to fully unlock funding for 2025/26; building on the momentum for tree planting to date including; driving efficiencies within existing schemes, encouraging great private investment, and the outcome of the 2026/27 Spending Review. NO_2 Programme is reporting red, its path to green includes reviewing the impact of future funding secured through the Spending Review and its impact on programme scope and timelines.

We are anticipating some new initiatives coming from the Spending Review and new Mission-Led Plan for Change. Following the settlement, we will establish a strong pipeline of new programmes and identify any that have GMPP potential, engaging with NISTA to assess GMPP suitability.

All our major projects and programmes are formally constituted with a business case, Senior Responsible Officer (SRO) and project board, and operate within the assurance and approvals framework set out in Defra's Integrated Assurance and Approvals Strategy (IAAS).

The departmental Investment Committee oversees investment decisions on behalf of the Defra Executive Committee (ExCo), and Delivery Committee which oversees delivery of the Department's portfolio and Priority Outcomes. Monthly reporting to the Delivery Committee ensures good senior oversight of delivery at the departmental level across the whole department, with SRO's providing an assessment on the likelihood of successful delivery of their programme against a five RAG rating and the key risks, in line with HM Treasury risk management definitions.

Delivery is assured through the three lines of defence model, and the level of assurance is based on the Risk Potential Assessment and captured in an Integrated Assurance and Approvals Plan (IAAP) for each project. The IAAPs for GMPP projects are validated by both NISTA and HM Treasury in line with the guidance.

NISTA provide third line assurance on our GMPP projects. In addition, the Government Internal Audit Agency (GIAA) undertakes independent audit reviews for projects on the Defra Portfolio (including those on the GMPP) as set out in the annual audit plan, which will be agreed by the ExCo at the beginning of the financial year.

The department provides second line assurance on all business cases through an independent internal review team process and plans to implement independent assurance reviews for all the department's major projects not currently receiving third line assurance.

The delivery confidence landscape, level of risk and the outcome of the NISTA's third line assurance reviews are shared with the department's Audit Risk and Assurance Committee (ARAC).

4 Other information

4.1 Research and development expenditure

Amounts sought this year		Last year's final budget	Difference compared to final budget last year		Last year's original budget	Difference compared to original budget last year		SR	Difference compared to SR	
Main Estimate 2025-26		Supplementary Estimate 2024-25			Main Estimate 2024-25			SR25		
	£m	£m	*£m*	*%*	£m	*£m*	*%*	£m	*£m*	*%*
R&D*	**537.1**	379.6	*157.5*	*41.5*	384.7	*152.4*	*39.6*	512.2	*24.9*	*4.9*

* The total R&D budget for 2025-26 agreed within Defra is slightly higher than the HM Treasury ring-fence.

The research and development budget has increased since the 2024-25 Supplementary Estimate, mainly due to increased budget for the National Biosecurity Centre and the Critical Works programmes at Weybridge.

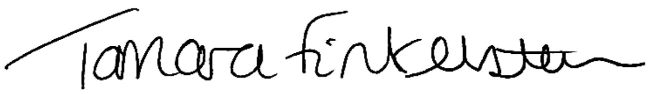
4.2 Additional specific information required by the select committee

Included in Annex C is a table detailing the funding variations split by the core Department and delivery bodies.

5 Accounting Officer Approval

This Estimates Memorandum has been prepared according to the requirements and guidance set out by the House of Commons Scrutiny Unit, available on the Scrutiny Unit website.

The information in this Estimates Memorandum has been approved by me in my capacity as the Department's Principal Accounting Officer.



Dame Tamara Finkelstein (DCB)

Accounting Officer

Permanent Secretary, Department for Environment, Food and Rural Affairs

01 May 2025

Department for Environment, Food and Rural Affairs

INTRODUCTION

1. This Estimate provides for expenditure by Defra, its Executive Agencies, its Arm's Length Bodies (ALBs) and the Forestry Commission (including Forestry England) and its contribution to cross border functions (including the Executive Agency Forest Research). A Memorandum of Understanding with the Scottish and Welsh Governments and Defra supports the funding of cross border functions covering forestry research, tree health, economics and forestry standards.

2. The Estimate is based on five main areas of spend, plus a further section covering Departmental operating costs. The Department's ALBs are shown on separate Estimate lines based around the same main areas of spend as the Department. The Estimate is further sub-divided between Departmental Expenditure Limits (DEL), Annually Managed Expenditure (AME) and Non-Budget expenditure (NBE).

3. The Estimate includes the Department's net expenditure, administration costs, costs of Executive Agencies, net costs of the ALBs, subsidies to Public Corporations, research and development, payments to Executive Agencies, as well as reimbursable costs and offsetting EU receipts.

4. Defra has four Executive Agencies - the Animal and Plant Health Agency (APHA), the Centre for Environment, Fisheries and Aquaculture Science (CEFAS), the Rural Payments Agency (RPA) and the Veterinary Medicines Directorate (VMD).

5. Defra has nine ALBs and two levy bodies. Details of the grant-in-aid they receive and their budgets can be found in this document at Part III: Note E - Arm's Length Bodies.

6. The Forestry Commission is a non-ministerial government department responsible for advising Forestry Ministers on forestry matters and for implementing forestry policy. Forestry Commissioners, whose duties and functions are set out in the Forestry Acts, are accountable to the Secretary of State for Environment, Food and Rural Affairs. Forestry is a devolved matter with the Scottish and Welsh Governments maintaining separate arrangements for forestry. Defra funding covers the promotion of forestry and supports the planting, management and conservation of forests and woodlands within England, including the operation of the Commission's estate by its agency, Forestry England, which is classified as a Public Corporation.

PART I: EXPENDITURE AND AMBIT

£

	Voted	Non-Voted	Total
Departmental Expenditure Limit			
Resource	**5,523,356,000**	-	5,523,356,000
Capital	**2,700,000,000**	-	2,700,000,000
Annually Managed Expenditure			
Resource	**50,966,000**	-	50,966,000
Capital	**24,738,000**	-	24,738,000
Total Net Budget			
Resource	**5,574,322,000**	-	5,574,322,000
Capital	**2,724,738,000**	-	2,724,738,000
Non-Budget Expenditure	**10,000,000**		
Net Cash Requirement	**8,171,482,000**		

Amounts required in the year ending 31 March 2026 for expenditure by Department for Environment, Food and Rural Affairs on:

Departmental Expenditure Limit:

Expenditure arising from:

Support for the development of farming and cost-sharing initiatives, payments, losses and penalties relating to the administration of European Union (EU) schemes including disallowance; compensation payments to producers and support for agriculture; championing hygienic production, marketing, delivery and processing in the agriculture, fisheries and food industries; support for keeping, movement tracing, marketing and trade with Northern Ireland, the EU and internationally, of animals, animal products and by-products; support for a sustainable, secure and healthy food supply including food labelling and composition policy.

Activities by Natural England and the Environment Agency; representing forestry interests, encouraging good forestry practice, sustainable forest management and conducting forest research; international policy, research, standard-setting and monitoring to support sustainable forestry; land grants, countryside access and rights of way; policy on commons, national parks and town and village greens; environmental protection and conservation, maintaining air and ozone quality, increasing the UK's environmental decontamination capabilities, delivering social, environmental and economic programmes; maintaining water quality and a resilient supply, support for management of inland waterways and all relevant statutory obligations including under the Water Act 2003, Water Act 2014 and Water (Special Measures) Act 2025; support for terrestrial, marine, waterway environments and protection of water bodies; fair charges for supply of water and provision of sewerage services to customers; support for the protection of species, wildlife management, habitat protection and conservation; support for national and global biodiversity, geodiversity and research; support for rural and regional development; better waste management; promotion and support for sustainable development, consumption and production; regulatory systems for chemicals and pesticides; radioactive waste management, justifying authority for new nuclear power, pollution emergency response services, emergency response/contingency services and managing other environmental risks; consultation on town, urban and country developments; climate modelling, risk assessment and adaptation and noise mapping.

Flood risk management and development implications, land drainage and sewerage.

PART I: EXPENDITURE AND AMBIT (CONTINUED)

Support for bee and fish conservation and health; the UK's responsibilities under the Convention on International Trade in Endangered Species (CITES), the fishing industry and the health and welfare of animals; exotic and endemic animal and plant disease policy portfolio and eradication; regulatory systems for veterinary medicines.

Costs associated with ongoing repatriation of functions and funds following exit from the EU and ongoing responses to the coronavirus Covid-19 pandemic; specialist support services; legacy and residual delivery body costs; subsidies to support delivery bodies; staff management and development; other departmental administration and non-cash costs; publicity, promotion; awareness and publications; knowledge-sharing initiatives; research and development; surveys; monitoring; statistics; advice and consultancies; subscriptions and contributions to international organisations; international policy-making; working with the EU; licensing, approvals and certification; inspections; compliance and enforcement in accordance with regulatory requirements; Voted Loans in relation to National Museums; funding through Area-Based Grants.

Income arising from:

The devolved governments, overseas Governments and European Commission; delivery body funding contributions; provision of employee and financial shared services to other public sector bodies; surveys; receipts from the sale of carcasses and vaccines; licensing; regulatory income; approvals; investments; interest gained; grants, donations and bequests; commercial activities; certification; publications; public inquiries; information; inspections; registrations; supervision and extensification; administration of grants; waste disposal; recovery of costs incurred for waste water testing; fees and charges from relevant Defra legislation; capital loan schemes; commissioned surveys; research; studies and provision of advice; rental income and repayments; sale of energy generated on Defra group sites; occupancy charges; administrative training and professional services; pension and redundancy contributions and knowledge-sharing initiatives.

Annually Managed Expenditure:

Expenditure arising from:

Levy collection; publicity, promotion, awareness and publications; research and development; market and supply chain analysis and support; packaging recovery support; licensing, approvals and certification; specialist support services; staff management and development; delivery body funding contributions; surveys; monitoring; statistics; advice and consultancies; provision for future liabilities; bad debts; depreciation; revaluations and impairment losses; legacy and residual delivery body costs; promotion of affordable insurance in relation to flood risk; non-cash financing charges relating to reservoir operating agreement financial liabilities; corporation tax on trading income.

Non-Budget Expenditure:

Expenditure arising from:

Payments to the Devolved governments.

Department for Environment, Food and Rural Affairs will account for this Estimate.

PART I: EXPENDITURE AND AMBIT (CONTINUED)

£

	Voted Total	Allocated in Vote on Account	Balance to complete or surrender
Departmental Expenditure Limit			
Resource	5,523,356,000	2,370,357,000	**3,152,999,000**
Capital	2,700,000,000	1,241,739,000	**1,458,261,000**
Annually Managed Expenditure			
Resource	50,966,000	135,245,000	**-84,279,000**
Capital	24,738,000	25,514,000	**-776,000**
Non-Budget Expenditure	10,000,000	4,500,000	**5,500,000**
Net Cash Requirement	8,171,482,000	3,814,185,000	**4,357,297,000**

PART II: SUBHEAD DETAIL

£'000

	2025-26 Plans										2024-25 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Departmental Expenditure Limit (DEL)												
Voted expenditure												
A Food and farming	122,675	-	122,675	1,846,901	-6,515	1,840,386	1,963,061	498,903	-1,600	497,303	2,144,898	455,874
B Improve the environment and rural services	111,687	-1,892	109,795	1,717,474	-1,123,237	594,237	704,032	446,888	-	446,888	765,405	394,100
C Protect the country from floods	2,600	-	2,600	-	-	-	2,600	33,000	-	33,000	2,132	750
D Animal, marine and plant health	119,903	-	119,903	549,930	-171,634	378,296	498,199	345,022	-	345,022	529,772	297,266
E Departmental operating costs	724,305	-3,838	720,467	283,587	-4,220	279,367	999,834	292,366	-1,800	290,566	817,915	173,330
F Improve the environment and rural services (ALB) (net)	102,148	-	102,148	345,085	-	345,085	447,233	159,921	-	159,921	476,925	190,120
G Protect the country from floods (ALB) (net)	59,888	-	59,888	810,374	-	810,374	870,262	922,100	-	922,100	916,845	786,114
H Animal, marine and plant health (ALB) (net)	3,152	-	3,152	34,983	-	34,983	38,135	5,200	-	5,200	40,390	2,755
Total voted DEL	**1,246,358**	**-5,730**	**1,240,628**	**5,588,334**	**-1,305,606**	**4,282,728**	**5,523,356**	**2,703,400**	**-3,400**	**2,700,000**	**5,694,282**	**2,300,309**
Total DEL	**1,246,358**	**-5,730**	**1,240,628**	**5,588,334**	**-1,305,606**	**4,282,728**	**5,523,356**	**2,703,400**	**-3,400**	**2,700,000**	**5,694,282**	**2,300,309**
Annually Managed Expenditure (AME)												
Voted expenditure												
I Food and farming	-	-	-	-239,498	-	-239,498	-239,498	-	-	-	-1,041,119	-
J Improve the environment and rural services	-	-	-	-215	-	-215	-215	-	-	-	-11,575	-
K Animal, marine and plant health	-	-	-	6	-	6	6	-	-	-	58,009	-
L Departmental operating costs	-	-	-	32,035	-	32,035	32,035	10,000	-	10,000	9,877	1,373
M Food and farming (ALB) (net)	-	-	-	5,399	-	5,399	5,399	14,097	-	14,097	5,364	14,096
N Improve the environment and rural services (ALB) (net)	-	-	-	-25,386	-	-25,386	-25,386	-	-	-	-19,030	-
O Protect the country from floods (ALB) (net)	-	-	-	278,560	-	278,560	278,560	50	-	50	141,283	20
P Animal, marine and plant health (ALB) (net)	-	-	-	65	-	65	65	591	-	591	65	591
Total voted AME	**-**	**-**	**-**	**50,966**	**-**	**50,966**	**50,966**	**24,738**	**-**	**24,738**	**-857,126**	**16,080**
Total AME	**-**	**-**	**-**	**50,966**	**-**	**50,966**	**50,966**	**24,738**	**-**	**24,738**	**-857,126**	**16,080**

PART II: SUBHEAD DETAIL (CONTINUED)

£'000

	2025-26 Plans										2024-25 Plans	
	Resources							Capital			Resources	Capital
	Administration			Programme			Total					
	Gross	Income	Net	Gross	Income	Net	Net	Gross	Income	Net	Net	Net
	1	2	3	4	5	6	7	8	9	10	11	12
Non-Budget Expenditure (NBE)												
Voted expenditure												
Q Food and farming	-	-	-	10,000	-	10,000	10,000	-	-	-	10,000	-
Total voted NBE	**-**	**-**	**-**	**10,000**	**-**	**10,000**	**10,000**	**-**	**-**	**-**	**10,000**	**-**
Total NBE	**-**	**-**	**-**	**10,000**	**-**	**10,000**	**10,000**	**-**	**-**	**-**	**10,000**	**-**
Voted expenditure	**1,246,358**	**-5,730**	**1,240,628**	**5,649,300**	**-1,305,606**	**4,343,694**	**5,584,322**	**2,728,138**	**-3,400**	**2,724,738**	**4,847,156**	**2,316,389**
Non-voted expenditure	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total for Estimate	**1,246,358**	**-5,730**	**1,240,628**	**5,649,300**	**-1,305,606**	**4,343,694**	**5,584,322**	**2,728,138**	**-3,400**	**2,724,738**	**4,847,156**	**2,316,389**

PART II: RESOURCE TO CASH RECONCILIATION

			£'000
	2025-26 Plans	**2024-25 Plans**	**2023-24 Outturn**
Net Resource Requirement	**5,584,322**	**4,847,156**	**6,728,071**
Net Capital Requirement	**2,724,738**	**2,316,389**	**1,997,331**
Accruals to cash adjustments	**-137,578**	**720,487**	**-2,261,803**
Of which:			
Adjustment for ALBs:			
Remove voted resource and capital	-2,716,227	-2,555,538	-2,333,428
Add cash grant-in-aid	2,255,225	2,240,761	2,011,128
Adjustments to remove non-cash items:			
Depreciation	-268,947	-268,194	-170,985
New provisions and adjustments to previous provisions	-57,703	119,761	-647,511
Departmental Unallocated Provision	-	-	-
Supported capital expenditure (revenue)	-	-	-
Prior Period Adjustments	-	-	-
Other non-cash items	-9,886	-9,871	-55,845
Adjustments to reflect movements in working balances:			
Increase (+) / Decrease (-) in stock	-	-	112
Increase (+) / Decrease (-) in debtors	500,000	357,000	41,468
Increase (-) / Decrease (+) in creditors	-	-	-1,128,891
Use of provisions	159,960	836,568	22,149
Removal of non-voted budget items	**-**	**-**	**-**
Of which:			
Consolidated Fund Standing Services	-	-	-
Other adjustments	-	-	-
Net Cash Requirement	**8,171,482**	**7,884,032**	**6,463,599**

PART III: NOTE A - STATEMENT OF COMPREHENSIVE NET EXPENDITURE & RECONCILIATION TABLE

			£'000
	2025-26 Plans	**2024-25 Plans**	**2023-24 Outturn**
Gross Administration Costs	1,243,594	1,133,703	1,074,746
Less:			
Administration DEL Income	-5,730	-5,730	-17,211
Net Administration Costs	**1,237,864**	**1,127,973**	**1,057,535**
Gross Programme Costs	7,745,450	5,594,769	7,284,370
Less:			
Programme DEL Income	-1,309,006	-209,005	-169,605
Programme AME Income	-	-	-
Non-budget income	-29,180	-3,745	-126,701
Net Programme Costs	**6,407,264**	**5,382,019**	**6,988,064**
Total Net Operating Costs	**7,645,128**	**6,509,992**	**8,045,599**
Of which:			
Resource DEL	5,223,122	4,717,655	5,123,981
Capital DEL	2,089,861	1,656,981	1,359,032
Resource AME	351,200	119,501	1,604,133
Capital AME	125	9,600	-
Non-budget	-19,180	6,255	-41,547
Adjustments to include:			
Departmental Unallocated Provision (resource)	-	-	-
Consolidated Fund Extra Receipts in the budget but not in the SoCNE	-	-	-
Adjustments to remove:			
Capital in the SoCNE	-2,089,986	-1,666,581	-1,359,032
Grants to devolved administrations	-	-	-
Non-Budget Consolidated Fund Extra Receipts in the SoCNE	29,180	3,745	41,986
Other adjustments	-10,000	-10,000	-921
Total Resource Budget	**5,574,322**	**4,837,156**	**6,727,632**
Of which:			
Resource DEL	5,523,356	5,694,282	5,285,778
Resource AME	50,966	-857,126	1,441,854
Adjustments to include:			
Grants to devolved administrations	-	-	-
Prior period adjustments	-	-	-
Adjustments to remove:			
Consolidated Fund Extra Receipts in the resource budget	-	-	-
Other adjustments	10,000	10,000	439
Total Resource (Estimate)	**5,584,322**	**4,847,156**	**6,728,071**

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME

£'000

	2025-26 Plans	2024-25 Plans	2023-24 Outturn
Voted Resource DEL			
Administration			
A Food and farming			
Other Income	-	-35	-141
B Improve the environment and rural services			
Sales of Goods and Services	-1,892	-3,927	-497
Other Income	-	-	-1,672
C Protect the country from floods			
Other Income	-	-	-8
Taxation	-	-	-16
D Animal, marine and plant health			
Other Income	-	-	-729
E Departmental operating costs			
Sales of Goods and Services	-3,838	-1,768	-2,187
Interest and Dividends	-	-	-4
Other Income	-	-	-10,958
Taxation	-	-	-999
Total Sales of Goods and Services	**-5,730**	**-5,695**	**-2,684**
Total Interest and Dividends	**-**	**-**	**-4**
Total Other Income	**-**	**-35**	**-13,508**
Total Taxation	**-**	**-**	**-1,015**
Total Administration	**-5,730**	**-5,730**	**-17,211**
Programme			
A Food and farming			
Sales of Goods and Services	-1,415	-1,914	-14,965
Other Grants	-5,100	-5,600	-
B Improve the environment and rural services			
Sales of Goods and Services	-23,237	-12,473	-24,622
Interest and Dividends	-	-	-5
Other Grants	-	-	-34
Other Income	-	-	-140
Taxation	-1,100,000	-	-
D Animal, marine and plant health			
EU Grants Received	-	-	-5,923
Sales of Goods and Services	-171,634	-173,401	-120,602
Other Grants	-	-	-300
E Departmental operating costs			
Sales of Goods and Services	-4,220	-12,217	-575
Interest and Dividends	-	-	-498
Other Income	-	-	-395
Total EU Grants Received	**-**	**-**	**-5,923**
Total Sales of Goods and Services	**-200,506**	**-200,005**	**-160,764**
Total Interest and Dividends	**-**	**-**	**-503**
Total Other Grants	**-5,100**	**-5,600**	**-334**
Total Other Income	**-**	**-**	**-535**
Total Taxation	**-1,100,000**	**-**	**-**
Total Programme	**-1,305,606**	**-205,605**	**-168,059**
Total Voted Resource DEL	**-1,311,336**	**-211,335**	**-185,270**
Total Voted Resource Income	**-1,311,336**	**-211,335**	**-185,270**

PART III: NOTE B - ANALYSIS OF DEPARTMENTAL INCOME (CONTINUED)

£'000

	2025-26 Plans	2024-25 Plans	2023-24 Outturn
Voted Capital DEL			
Programme			
A Food and farming			
Sales of Assets	-	-	-1,273
Sales of Goods and Services	-	-	-25
Other Grants	-1,600	-1,600	-1,509
B Improve the environment and rural services			
Sales of Assets	-	-	-28
Sales of Goods and Services	-	-	-12
D Animal, marine and plant health			
Sales of Assets	-	-	-30
E Departmental operating costs			
Sales of Assets	-	-	-863
Other Grants	-1,800	-1,800	-
Total Sales of Assets	**-**	**-**	**-2,194**
Total Sales of Goods and Services	**-**	**-**	**-37**
Total Other Grants	**-3,400**	**-3,400**	**-1,509**
Total Programme	**-3,400**	**-3,400**	**-3,740**
Total Voted Capital DEL	**-3,400**	**-3,400**	**-3,740**
Total Voted Capital Income	**-3,400**	**-3,400**	**-3,740**

PART III: NOTE C - ANALYSIS OF CONSOLIDATED FUND EXTRA RECEIPTS

In addition to income retained by the Department the following income is payable to the Consolidated Fund:

£'000

	2025-26 Plans		2024-25 Plans		2023-24 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Income in budgets surrendered to the Consolidated Fund (resource)	-	-	-	-	-	-
Income in budgets surrendered to the Consolidated Fund (capital)	-	-	-	-	-	-
Non-budget amounts collectable on behalf of the Consolidated Fund (in the SoCNE)	-29,180	*-29,180*	-3,745	*-3,745*	-41,986	*-15,884*
Total	**-29,180**	***-29,180***	**-3,745**	***-3,745***	**-41,986**	***-15,884***

DETAILED DESCRIPTION OF CFER SOURCES

£'000

	2025-26 Plans		2024-25 Plans		2023-24 Outturn	
	Income	***Receipts***	**Income**	***Receipts***	**Income**	***Receipts***
Non-Budget						
Thames Tideway Tunnel	-620	*-620*	-599	*-599*	-579	*-579*
District Level Licensing	-8,936	*-8,936*	-546	*-546*	-26,102	-
Nutrient Mitigation Scheme	-1,153	*-1,153*	-500	*-500*	-	-
Biodiversity Net Gain	-18,471	*-18,471*	-2,100	*-2,100*	-	-
Capital grant income received in the form of asset under construction balances received	-	-	-	-	-15,296	*-15,296*
Penalties collected by Animal and Plant Health Agency under Eggs & Chicks Regulations	-	-	-	-	-9	*-9*
Total	**-29,180**	***-29,180***	**-3,745**	***-3,745***	**-41,986**	***-15,884***

PART III: NOTE D - EXPLANATION OF ACCOUNTING OFFICER RESPONSIBILITIES

The Accounting Officer prepares resource accounts for each financial year. See Section 2, Part III - Other statements and notes for further details of Accounting Officer responsibilities.

Accounting Officer:	Dame Tamara Finkelstein DCB
Additional Accounting Officers:	Richard Stanford CB MBE for sections B, J (Forestry Commission)

Executive Agency Accounting Officers:

Jenny Stewart	Animal and Plant Health Agency
Neil Hornby	Centre for Environment, Fisheries and Aquaculture
Paul Caldwell	Rural Payments Agency
Abigail Seager	Veterinary Medicines Directorate

ALB Accounting Officers:

Graham Wilkinson	Agriculture and Horticulture Development Board
Dr Mike Keil	Consumer Council for Water
Philip Duffy	Environment Agency
Perry Thomas	Flood Re
Dr Gemma Harper OBE	Joint Nature Conservation Committee
Michelle Willis	Marine Management Organisation
John Everitt OBE FRSA	National Forest Company
Marian Spain	Natural England
Natalie Prosser	Office for Environmental Protection
Richard Deverell CBE	Royal Botanic Gardens, Kew
Marcus Coleman	Sea Fish Industry Authority

PART III: NOTE E - ARM'S LENGTH BODIES (ALBs)

£'000

Section in Part II: Subhead Detail	Body	Resources	Capital	Grant-in-aid
F	Consumer Council for Water	7,967	-	7,960
F	Environment Agency	203,329	67,697	1,811,614
F	Royal Botanic Gardens, Kew	28,954	18,000	40,805
F	Joint Nature Conservation Committee	16,451	-	22,945
F	Natural England	178,129	70,084	279,600
F	National Forest Company	3,594	4,140	5,959
F	Office for Environmental Protection	8,809	-	10,442
G	Environment Agency	870,262	922,100	-
H	Marine Management Organisation	38,135	5,200	75,900
M	Agriculture and Horticulture Development Board	5,399	14,097	-
N	Environment Agency	-25,686	-	-
N	Natural England	300	-	-
O	Environment Agency	28,560	-	-
O	Flood Re	250,000	50	-
P	Sea Fish Industry Authority	65	591	-
Total		**1,614,268**	**1,101,959**	**2,255,225**

PART III: NOTE G - EXPENDITURE RESTING ON THE SOLE AUTHORITY OF THE SUPPLY AND APPROPRIATION ACT

The following subheads contain provision sought under the sole authority of Part I of the Estimate and of the confirming Supply and Appropriation Act

Section in Part II: Subhead Detail	Service	£'000
A to E DEL	Payments for Committees and Tribunals	58
B, E DEL	Grain Verification Scheme	261

PART III: NOTE H - EXPENDITURE IN THE FORM OF ADJUSTABLE ADVANCES

Under the Sustainable Farming Incentive scheme, advance payments are made to agreement holders, such as landowners and tenant farmers.

Defra will continue to pay one-off capital grants to Local Authorities before the end of the year. This is to allow Local Authorities to plan and start purchasing fixed assets in the form of Bin Lorries so they can start collecting doorstep refuge under a new scheme in later years. This is a one-off grant for a specific purpose and no adjustment in future years.

Defra is making payments to Port Health Authorities to cover operating costs whilst they are unable to charge for checks. This has been completed for most of the Port Health Authorities however Liverpool are unable to charge for consignments arriving from the island of Ireland and are therefore still receiving payments for the relevant operating costs.

PART III: NOTE J - STAFF BENEFITS

Defra has a continuous performance recognition scheme allowing colleagues to recognise each other for exceptional pieces of work through social recognition, with a retail voucher of up to £250 or cash bonuses paid alongside salary. The voucher and bonus schemes are funded to a maximum of 1.5% of paybill within the Civil Service Pay Remit rules on non-consolidated spend.

Defra also provides access to a voluntary Employee benefits discount scheme. Both recognition and benefits access is provided via a secure login to an employee benefits portal which allows access to:

Employee funded discounted retail vouchers and purchase certain goods and services at a discounted rate;
Employee funded white goods and technology benefits, health cash plans, gym discounts and many other voluntary benefits;
Hosting and direction to wellbeing services, Employee Assistance Programmes and additional employee benefits.

Defra group pays the portal provider an annual admin charge for the services above.

PART III: NOTE K - CONTINGENT LIABILITIES

Nature of liability	£'000
The Woodland Carbon Guarantee is a £50 million scheme that aims to help accelerate woodland planting rates and develop the domestic market for woodland carbon for the permanent removal of carbon dioxide from the atmosphere. It provides the option to sell captured carbon in the form of verified carbon credits, called Woodland Carbon Units, to the Government for a guaranteed price every five or ten years up to 2055-56. If preferred, credits can be sold on the open market rather than to the Government. The Forestry Commission’s liabilities under the Woodland Carbon Guarantee are contingent on others deciding to exercise their rights to sell the Woodland Carbon Units to the Government. The limit of this liability under the Guarantee at 31 March 2025 is £10.5 million.	10,500
Small potential liabilities against the Defra group.	700
Defra has contingent liabilities relating to retained rights to former staff affected by Transfer of Undertaking Protection of Employment (TUPE) Regulations.	Unquantifiable
Potential liability under Authorised Guarantee Agreements. The contingent liability covers the potential costs associated with Defra guaranteeing the performance of incoming tenants, where Defra was the outgoing tenant for pre-1995 leases.	Unquantifiable
The department is currently involved in a number of ongoing legal cases.	Unquantifiable
Environment Agency (EA) have a potential liability in respect of damage to an existing weir when EA works took place nearby. The claimants have indicated their claim would be in the region of £3 million. The EA disagrees with that valuation. The uncertainty and difference between these positions mean a reliable value cannot be attributed.	Unquantifiable
EA have a further potential liability which relates to an ongoing maintenance contract for coastal works, with the contractor claiming for additional costs incurred due to winter storms. The claimants have indicated their claim would be in the region of £3.5 million. The EA disagrees with that valuation. The uncertainty and difference between these positions mean a reliable value cannot be attributed.	Unquantifiable

PART III: NOTE L - INTERNATIONAL SUBSCRIPTIONS

Section in Part II: Subhead Detail	Body	£'000
A4 - DEL	United Nations Environment Programme - International Environment	3,900
B4 - DEL	United Nations Environment Programme - Ozone, Air Quality, Waste	10,500

PART III: NOTE M - REPLACEMENT FOR TRUST STATEMENT

It is expected that the following taxes, fines, penalties and charges will be paid over to the Consolidated Fund and are excluded from the Departments consolidated accounts.

Taxes, fines and charges	£'000
Environment Agency	-300
Total	**-300**

Table A
Departmental Expenditure Limits (DEL) by programme

Estimate Subheads	Description	Programme	Resource						Capital				
			2025-26 Main Estimates budget sought	2024-25 Supplementary Estimates budget approved	Change from Supplementary Estimate				2025-26 Main Estimates budget sought	2024-25 Supplementary Estimates budget approved	Change from Supplementary Estimate		
			£m	£m	£m	%	Note number (section 2.1)		£m	£m	£m	%	Note number (section 2.1)
A	Food and farming	*Agri-food chain*	34.2	49.0					60.4	47.6			
		CAP disallowance	0.0	45.0					0.0	0.0			
		Environmental land management	25.3	56.4					13.2	15.2			
		EU and international trade	23.3	16.0					0.0	0.2			
		Farming and countryside	1,875.6	1,981.6					459.5	392.8			
		Food biosecurity and trade	4.7	-3.1					-35.8	0.0			
	sub total		1,963.1	2,144.9	**-181.8**	**-8.5**	1		497.3	455.8	**41.5**	**9.1**	
B, F	Improve the environment and rural services	*Environment quality, strategy and protection*	336.7	347.4					77.7	104.6			
		International biodiversity and climate	10.5	13.0					2.3	4.4			
		Natural environment, trees and landscapes	394.0	428.5					392.7	377.0			
		Official development assistance	139.9	143.6					60.3	31.0			
		Resource and waste	184.2	195.2					73.8	49.8			
		Water	86.0	114.6					0.0	17.4			
	sub total		1,151.3	1,242.3	**-91.0**	**-7.3**			606.8	584.2	**22.6**	**3.9**	
C, G	Flood protection	*Flood risk management*	872.9	919.0					955.1	786.9			
	sub total		872.9	919.0	**-46.1**	**-5.0**			955.1	786.9	**168.2**	**21.4**	3
D, H	Animal, marine and plant health	*Animal and plant health*	315.0	335.3					20.4	24.7			
		Marine and fisheries	121.0	118.0					27.7	27.5			
		National Biosecurity Centre	0.0	0.0					119.7	74.9			
		Northern Ireland	31.7	30.7					55.9	80.2			
		Sanitary and Phytosanitary borders and boundaries	31.3	61.6					27.5	28.5			
		Weybridge	37.3	24.6					99.0	64.3			
	sub total		536.3	570.2	**-33.9**	**-5.9**			350.2	300.1	**50.1**	**16.7**	4
E	Departmental operating costs	*Commercial*	12.9	13.1					0.0	0.0			
		Communications	13.9	14.4					0.0	0.0			
		Defra group property	148.7	132.9					57.8	52.8			
		Digital, data, technology and security	458.6	424.0					80.6	50.5			
		Finance	38.4	37.4					0.0	0.2			
		Human Resources	31.7	26.9					0.0	0.4			
		Other corporate services and centrally held budgets	196.4	87.6					-30.5	-6.1			
		Science and analysis	7.9	7.3					248.8	75.5			
		Strategy	91.3	74.3					-66.1	0.0			
	sub total		999.8	817.9	**181.9**	**22.2**	2		290.6	173.3	**117.3**	**67.7**	5
	Total		**5,523.4**	**5,694.3**	**-170.9**	**-3.0**			**2,700.0**	**2,300.3**	**399.7**	**17.4**	

Table A
Annually Managed Expenditure (AME) by programme

Estimate Subheads	Description	Programme	Resource					Capital				
			2025-26 Main Estimates budget sought	**2024-25 Supplementary Estimates budget**	**Change from Supplementary Estimate**			**2025-26 Main Estimates budget sought**	**2024-25 Supplementary Estimates budget approved**	**Change from Supplementary Estimate**		
			£m	£m	£m	%	Note number (section 2.1)	£m	£m	£m	%	Note number (section 2.1)
I, M	Food and farming	*CAP disallowance*	0.0	86.1				0.0	0.0			
		Farming and countryside	-234.1	-1,121.9				14.1	14.1			
	sub total		-234.1	-1,035.8	**801.7**	**77.4**	6	14.1	14.1	**0.0**	**0.0**	
J, N	Improve the environment and rural services	*Environment quality, strategy and protection*	-25.7	-23.1				0.0	0.0			
		Natural environment, trees and landscapes	2.7	6.5				0.0	0.0			
		Water	-2.6	-14.0				0.0	0.0			
	sub total		-25.6	-30.6	**5.0**	**16.3**		0.0	0.0	**0.0**	**0.0**	
O	Flood Protection	*Flood risk management*	278.6	141.3				0.0	0.0			
	sub total		278.6	141.3	**137.3**	**97.2**	7	0.0	0.0	**0.0**	**0.0**	
K, P	Animal, marine and plant health	*Animal and plant health*	0.0	58.0				0.0	0.0			
		Marine and fisheries	0.1	0.1				0.6	0.6			
	sub total		0.1	58.1	**-58.0**	**-99.8**	8	0.6	0.6	**0.0**	**0.0**	
L	Departmental operating costs	*Defra group property*	1.1	-2.3				10.0	1.4			
		Human Resources	-1.7	-1.7				0.0	0.0			
		Other corporate services and centrally held budgets	32.6	13.9				0.0	0.0			
	sub total		32.0	9.9	**22.1**	**223.2**	9	10.0	1.4	**8.6**	**614.3**	
	Total		**51.0**	**-857.1**	**908.1**	**106.0**		**24.7**	**16.1**	**8.6**	**53.4**	

Table B

How DEL funding plans have altered since Spending Review

	Defra			£m
	Admin	Programme	Resource DEL total	Capital DEL
DEL baseline for SR2025	1,106.22	4,418.41	**5,524.63**	**2,733.00**
Spending Review outcome	**1,106.22**	**4,418.41**	**5,524.63**	**2,733.00**
SR25 control total - non ring fenced	923.00	3,916.36	**4,839.36**	**2,733.00**
SR25 control total - ring fenced depreciation	183.22	502.05	**685.27**	**0.00**
Spending Review total on Estimates basis	**1,106.22**	**4,418.41**	**5,524.63**	**2,733.00**
Additional, new, money awarded since SR2025:-				
Main Estimate 2025-26				
	0.00	0.00	**0.00**	**0.00**
Estimating, forecasting and reprofiling changes:-				
Budget movements 2025-26 Main Estimate				
Reclassification Programme to Administration	134.80	-134.80	**0.00**	**0.00**
Neutral funding changes between departments:-				
Other funding transfers (Budget Cover Transfers) :-				
Net transfers to/from Cabinet Office for special advisors (SpADS); Civil Service Live; Missions communication campaigns	-0.39	-0.36	**-0.75**	**0.00**
Net transfers to/from Department for Energy Security and Net Zero for Decarbonisation readiness programme	0.00	0.15	**0.15**	**0.00**
Net transfers to/from Foreign, Commonwealth and Development Office for Uk Intergrated Security Fund	0.00	0.13	**0.13**	**0.00**
Net transfers to/from Ministry of Housing, Communities and Local Government for Allergens food labelling fudning for local authorities; Rural England Prosperity Fund	0.00	-0.76	**-0.76**	**-33.00**
Net transfers to/from Ministry of Justice for Consultation on Packaging waste; Single use plates, cutlery; Rogue waste	0.00	-0.04	**-0.04**	**0.00**
2025-26 Main Estimates DEL totals	**1,240.63**	**4,282.73**	**5,523.36**	**2,700.00**

Table C
Summary of funding variations split by core Department and delivery bodies

Description	Resource DEL			
	2025-26 Main Estimates budget sought	2024-25 Supplementary Estimates budget approved	Change from Supplementary Estimate	
	£m		£m	%
Animal and Plant Health Agency (APHA)	225.5	226.4	**-0.9**	**-0.4**
Centre for Environment, Fisheries and Aquaculture Science (CEFAS)	25.7	33.8	**-8.1**	**-24.0**
Core Defra	1,988.1	2,096.2	**-108.1**	**-5.2**
Consumer Council for Water (CCW)	8.0	7.3	**0.7**	**9.6**
Environment Agency (EA)	1,073.6	1,152.3	**-78.7**	**-6.8**
Forestry Commission (FC)	60.3	69.6	**-9.3**	**-13.4**
Joint Nature Conservation Committee (JNCC)	16.5	16.8	**-0.3**	**-1.8**
Marine Management Organisation (MMO)	38.1	40.4	**-2.3**	**-5.7**
National Forest Company (NFC)	3.6	3.3	**0.3**	**9.1**
Natural England (NE)	178.1	176.7	**1.4**	**0.8**
Office for Environment Protection (OEP)	8.8	8.8	**0.0**	**0.0**
Royal Botanic Gardens, Kew (RBG, Kew)	29.0	28.5	**0.5**	**1.8**
Rural Payments Agency (RPA)	1,856.3	1,824.6	**31.7**	**1.7**
Veterinary Medicines Directorate (VMD)	11.8	9.6	**2.2**	**22.9**
Total	**5,523.4**	**5,694.3**	**-170.9**	**-3.0**

Description	Capital DEL			
	2025-26 Main Estimates budget sought	2024-25 Supplementary Estimates budget approved	Change from Supplementary Estimate	
	£m	£m	£m	%
Animal and Plant Health Agency (APHA)	12.4	5.1	**7.3**	**143.1**
Centre for Environment, Fisheries and Aquaculture Science (CEFAS)	2.6	19.6	**-17.0**	**-86.7**
Core Defra	1,042.9	757.2	**285.7**	**37.7**
Environment Agency (EA)	989.8	856.6	**133.2**	**15.5**
Forestry Commission (FC)	119.2	109.1	**10.1**	**9.3**
Joint Nature Conservation Committee (JNCC)	0.0	6.7	**-6.7**	**-100.0**
Marine Management Organisation (MMO)	5.2	2.7	**2.5**	**92.6**
National Forest Company (NFC)	4.1	3.2	**0.9**	**28.1**
Natural England (NE)	70.1	87.6	**-17.5**	**-20.0**
Royal Botanic Gardens, Kew (RBG, Kew)	18.0	22.1	**-4.1**	**-18.6**

Rural Payments Agency (RPA)	430.4	428.9	**1.5**	**0.3**
Veterinary Medicines Directorate (VMD)	5.3	1.5	**3.8**	**253.3**
Total	**2,700.0**	**2,300.3**	**399.7**	**17.4**

Description	**Resource AME**			
	2025-26 Main Estimates budget sought	**2024-25 Supplementary Estimates budget approved**	**Change from Supplementary Estimate**	
	£m	**£m**	**£m**	**%**
Agriculture and Horticulture Development Board (AHDB)	5.4	5.4	**0.0**	**0.0**
Core Defra	28.9	139.5	**-110.6**	**-79.3**
Environment Agency (EA)	2.9	18.2	**-15.3**	**-84.1**
Flood Re	250.0	100.0	**150.0**	**150.0**
Forestry Commission (FC)	2.9	2.9	**0.0**	**0.0**
Natural England (NE)	0.3	4.0	**-3.7**	**-92.5**
Rural Payments Agency (RPA)	-239.5	-1,127.2	**887.7**	**78.8**
Sea Fish Industry Authority (SFIA)	0.1	0.1	**0.0**	**0.0**
Total	**51.0**	**-857.1**	**908.1**	**106.0**

Description	**Capital AME**			
	2025-26 Main Estimates budget sought	**2024-25 Supplementary Estimates budget approved**	**Change from Supplementary Estimate**	
	£m	**£m**	**£m**	**%**
Agriculture and Horticulture Development Board (AHDB)	14.1	14.1	**0.0**	**0.0**
Core Defra	10.0	1.4	**8.6**	**614.3**
Sea Fish Industry Authority (SFIA)	0.6	0.6	**0.0**	**0.0**
Total	**24.7**	**16.1**	**8.6**	**53.4**