

POLICE NOW

England & Wales · Charity number 1168427

Details

Status Registered

Legal form Charitable company

Company number [09922205](#)

Registered 2016-07-26

Register [View on the Charity Commission register](#)

Contact

Address Police Now
Fora
Blue Fin Building
110 Southwark Street
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Website www.policenow.org.uk

Activities

Objects: THE OBJECT OF THE CHARITY IS TO PROMOTE THE EFFICIENCY OF THE POLICE, IN PARTICULAR BY THE OPERATION OF A GRADUATE RECRUITMENT AND TRAINING PROGRAMME TO RECRUIT A HIGH CALIBRE OF POLICE OFFICERS TO POLICE FORCES ACROSS THE UNITED KINGDOM.

Activities: Police Now's mission is to transform communities, reduce crime and increase the public's confidence in policing, by recruiting and developing outstanding and diverse individuals to be leaders in society and on the policing front line. Police Now, an innovative scheme aiming to transform challenged communities and develop a new generation of inspiring leaders from a diverse range of backgrounds.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Armed Forces/emergency Service Efficiency
- **Who:** The General Public/mankind

Geography

- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£11,099,196	£11,627,420	£7,977,965	107
2024-03-31	£10,467,017	£12,768,810	£8,506,190	115
2023-03-31	£12,614,729	£12,630,889	£10,807,983	117
2022-03-31	£13,272,059	£11,781,302	£10,824,143	132
2021-03-31	£17,017,122	£12,234,550	£11,943,985	137

Trustees

Name	Role	Appointed
Caitlin Helen Kinsella		2023-07-01
DOMINIC LAWRENCE CHARLESWORTH FRY		2016-07-20
HELEN ELIZABETH BALL		2015-12-18
JAMES BOWLER		2016-12-15
Jason Hogg		2024-11-28
Louisa Helen Rolfe		2019-11-28
Maia Jane Thomson		2026-02-23
Peter Freedman		2026-02-16
Simon Woolley Lord		2016-12-15
Victoria Sarah Hoare Tillbrook		2024-01-01

POLICE NOW

England & Wales - Charity number 1168427

Accounts

Registered number: 09922205
Charity number: 1168427

POLICE NOW
(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

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POLICE NOW
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2025**

Trustees	Sir I C Powell R E B Afflick (resigned 1 April 2025) S Awan (appointed 27 February 2025) H E Ball QPM J E Bowler CB J C Clegg (resigned 28 November 2024) M I Cooper D L C Fry J Hogg (appointed 28 November 2024) C H Kinsella L H Rolfe V S H Tillbrook J Y Y Tsim (resigned 29 May 2025) Lord Woolley of Woodford CBE
Company registered number	09922205
Charity registered number	1168427
Registered office	203 Blackfriars Road London SE1 8NJ
Secretary	K Halliday
Independent auditors	HaysMac LLP 10 Queen Street Place London EC4R 1AG
Bankers	Barclays Bank PLC 93-97 Queensway London W2 4QG
Solicitors	Mills & Reeves LLP Botanic House 100 Hills Road Cambridge CB2 1PH

POLICE NOW
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TRUSTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Trustees, who are also Directors for the purpose of Company Law, present their annual report together with the audited financial statements for the year ended 31 March 2025. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP, 2nd edition), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Police Now's mission is to transform communities, reduce crime and anti-social behaviour, and increase the public's confidence in the police service by recruiting, developing and inspiring outstanding and diverse leaders in society and on the policing frontline. This aligns with the original governing documents of the charity¹.

Police Now was created by those who believe that there is value for the police service and the communities that policing serves to recruiting, training, and developing police officers in ways that differ from traditional approaches.

With the support of the Metropolitan Police Service, The Mayor's Office for Policing and Crime, the Home Office and London First (now BusinessLDN), a small number of constables, sergeants, and inspectors created Police Now within the Metropolitan Police. The first cohort of sixty-nine programme participants joined Police Now's National Graduate Leadership Development Programme in July 2015 in London. In 2016, Police Now became an independent organisation and charity. In 2019 Police Now launched the National Detective Programme and in 2021 launched the Frontline Leadership Programme. Between 2019 and 2023, Police Now played a key role in the delivery of the UK Government's Police Uplift Programme. Most recently, the organisation has worked to apply its programmes and learning to various specialist police activities.

During the 2024/25 financial year, 196 participants joined the tenth cohort of the National Graduate Leadership Programme, and 148 participants joined the sixth cohort of the National Detective Programme, which included 61 officers joining Police Now's Counter Terrorism Policing stream and 12 officers joining Police Now's Economic Crime stream.

By 31 March 2025, 36 of the 43 territorial police forces in England and Wales had partnered with Police Now to recruit and develop almost 3,500 police officers across England and Wales. 58% of which had never considered a career in policing before hearing about Police Now².

Police Now strives to achieve its objectives through the five programme aims:

1. Recruit and retain brilliant and diverse graduates into impactful policing roles.
2. Ensure that any police officer trained and/or developed by Police Now is operationally competent (excellent) and credible, including new and emerging policing skills and to respond to the changing nature of crime and policing demand.
3. In line with Police Now's theory of change, equip programme participants to be role models of procedural justice on the street and organisational justice in the police station; be leaders with and without rank; and to feel part of a national network of impact and achievement.
4. Enable programme participants to reduce crime and anti-social behaviour and increase public confidence in policing and wider public service.
5. Cause programme participants and alumni to be promoted to more senior roles in policing and adjacent sectors.

¹ Police Now Articles of Association 3.1 The object of the Charity is to promote the efficiency of the Police, in particular by the operation of a graduate recruitment and training programme to recruit a high calibre of police officers to police forces across the United Kingdom.

² Measured via participant experience surveys for Police Now cohorts (average of 2025 cohorts): Were you planning to join the police before you heard about Police Now?

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TRUSTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES (continued)

Through these core mission activities and strategic enablers, Police Now aims to achieve a sustained, long-term reduction in crime and anti-social behaviour, a sustained, long-term increase in the public's confidence in policing, and a sustained, long-term improvement in police culture judged against the expectations and standards of the public and policing workforce. This will ultimately ensure a safe environment where everyone, including the most vulnerable in a society, has a chance to thrive. Police Now clearly fits within the definitions in the Charity Commission's guidance on public benefit³.

During the year, Police Now has engaged in several activities to achieve its stated aims and objectives, specifically:

- Secured funding agreements to contribute to the National Graduate Leadership Programme and the National Detective Programme in 2025/26.
- Recruited and commenced training for 344 participants across the National Graduate Leadership Programme and the National Detective Programme.
- Piloted a new Economic Crime stream within the National Detectives Programme for City of London Police.
- Built on the success of the initial pilot, the Counter Terrorism policing stream has been extended to encompass a broader regional footprint.

The Frontline Leadership Programme saw the last cohort complete the programme in June 2024. Police Now made the difficult decision to end this programme, for financial reasons, however its success, with 273 promotions (to October 2025), is testament to the contribution Police Now makes to creating brilliant leaders in the policing sector. Of those, 19% are ethnic minority heritage.

Grant-making

Police Now does not engage in grant-making activity.

Volunteers

The Trustees are all unpaid volunteers who provide their time, expertise, and judgement without payment. Police Now is enormously grateful for their contribution. Apart from the Board, the day-to-day operation of Police Now is not reliant on volunteers to function and is run by paid professional staff, and a small number of police officers and police staff from time-to-time seconded to the organisation to ensure its activities remain both cutting edge and rooted in the operational reality of frontline policing

³ The purpose is "beneficial... in a way that is identifiable and capable of being proved by evidence where necessary" and benefits "the public in general, or a sufficient section of the public" without giving personal benefit or causing detriment or harm.

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TRUSTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

OBJECTIVES AND ACTIVITIES (continued)

Fundraising

It is critically important that Police Now continues to be innovative and agile in developing not only new programmes but innovative approaches to existing problems, including but not limited to those involving and affecting the police workforce, and responding to the needs of policing and the public. As such, Police Now does not actively pursue a strategy of fundraising from corporate bodies, individuals or foundations. The primary source of funding is from fees received from Police Forces for programme participants and grant income from the Home Office.

Police Now does not fundraise from members of the public and has no short-term ambition to do so. Police Now's Board must approve any changes in this strategy to ensure ongoing alignment with recognised standards, avoid complaints and protect the public — including vulnerable people — from unreasonably intrusive or persistent fundraising approaches and undue pressures to donate. To date Police Now has received no fundraising complaints.

ACHIEVEMENTS AND PERFORMANCE

During the year, Police Now made significant progress against key aims:

Impact on crime and anti-social behaviour

- Police Now holds every participant to account on behalf of the communities they serve, assessing them regularly on the impact they deliver against the priorities of government, police forces, stakeholders and the public. In 2025, Police Now engaged an external consultancy firm to undertake an independent assessment of the organisation's social value. Based on the factors assessed during the study, it is suggested that Police Now effectively returns £13.77 of value to society for every £1 of funding received either directly from the Home Office or from partner forces.
- In November 2025 Police Now published its ten-year impact report, A Decade of Transformation, to showcase the outcomes, achievements and value delivered through its work. It clearly demonstrates the impact the charity makes to forces, the Home Office and society. It can be viewed [here](#).
- Police Now officers are deployed in underrepresented communities, where they are credited with fostering trust, reducing crime, and building safer communities. The programmes encourage officers to take on real responsibility from day one, equipping them with decision-making skills and leadership capabilities.

Increase the level of diversity within policing

- Police Now inspire and recruit high-achieving graduates from socially diverse backgrounds who place strong value on the importance of diversity and inclusion in the workplace, increasing policing's ability to tackle racism, sexism, bias, or discrimination wherever it is found.
- Of those who started the National Graduate Leadership Programme in 2024/25, 45% identified as female, 30% are from ethnic minority backgrounds (compared with 18% ethnic minorities representing the national population⁴ and 8% of national Police workforce⁵), including 10% from Black heritage backgrounds. 15% were from the LGBTQIA+ community.
- Of those who started the National Detective Programme in 2025, 67% identified as female, 16% are from ethnic minority backgrounds, including 2% black heritage. 19% were from the LGBTQIA+ community.
- Some online assessments, such as psychometric tests, can cause adverse impact, particularly on ethnic minority candidates. Police Now has worked with assessment consultants to develop a blended assessment approach which minimises adverse impact potential whilst allowing to appropriately assess candidates.
- Police Now has won more than 45 industry awards for diversity, recruitment and training and is ranked number 34 in the Times Top 100 graduate employers 2025.

⁴ England and Wales 2021 Census

⁵ Police workforce, England and Wales: 31 March 2025, Home Office

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TRUSTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE (continued)

Develop leaders to transform communities

- Police Now has placed officers in 36 police forces across England and Wales since 2015, creating a national network of almost 3,500 police officers.
- The College of Policing runs a national development programme, Fast Track to Inspector, which enables talented serving police constables to be promoted to the rank of Inspector within two years. Of the 2024 intake, 25% were Police Now Graduates.
- Police Now participants are overwhelmingly aligned to Police Now's mission, with high alignment in areas looking at:
 - the value of diversity in groups (98%)
 - the belief in diverse leadership (97%)
 - the belief that decisions should be based on facts, not personal prejudice (99%)
 - the belief that everyone should be treated with dignity and politeness (100%)
 - being a part of the movement to transform communities and lead change within policing (92%)⁶
- Feedback from the Syndicate Leads at academy (police officers seconded from the forces) agreed that Police Now participants gained a passion for their policing role and have a vision for the impact they want to make, feel energised to be connected to the mission on a national scale and empowered to shape the process for themselves and their communities and developed the behaviours within the Police Now Differentiation and Focus to successfully meet the challenges and start to develop leadership behaviours (100%).⁷

Innovative programmes responding to modern policing challenges

- Police Now pioneered direct-entry detective training across England and Wales with its National Detective Programme in 2019, in response to a well-publicised national shortage of investigators. It has now recruited and developed over 1,000 detectives to date.
- 73% of our sixth cohort of National Detective Programme participants passed the National Investigators' Exam at the first attempt, 18% higher than the national average (June 2025), despite having only ten weeks' police service at the time of taking the exam.
- The Counter Terrorism Policing (CTP) stream of Police Now's detective programme piloted in 2024 and continued in 2025. Thanks to its success, the stream has now expanded to include the West Midlands and North West regions for the first time.
- A brand-new economic crime stream was introduced in 2025, which sees officers specialise in investigating fraud and other economic crime, which amounts to almost half of all recorded crime in the UK, with criminals often preying on the most vulnerable. The stream piloted in the City of London Police, the national lead for this specialist area of policing, with 12 new officers.
- The Police Now programmes have now been developed within the Police Constable Entry Programme (PCEP) framework and its detective equivalent. Participants already reach the front line faster than any other entry and training route, and the new pathways present an opportunity to allow them even more time in their communities and teams. The removal of the requirement for Police Now programme participants to study for a second degree (as all participants are degree holders at the point of hire) during their first two years as a police officer, reduces the complexity of the programme, abstraction from the frontline and officer workload, giving a better balance for participants and lowering programme extensions numbers.

⁶ Measured via online survey completed by participants of the National Detective Programme Academy Cohort 6

⁷ Measured via an online survey completed by academy Syndicate Leads on the National Detective Programme Cohort 6

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TRUSTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

ACHIEVEMENTS AND PERFORMANCE (continued)

Expand our professional development opportunities at sergeant rank

- Our academies provide a transformative leadership experience for seconded officers (Stream Managers and Syndicate Leads) who now complete a more in-depth and robust training programme before the academy to prepare them effectively for their roles. We encourage Police Now alumni to apply for these roles as well as non-Police Now alumni.
- Our Connection for Life offer has been developed to support Police Now alumni and ambassadors at constable and sergeant ranks to progress to Sergeant or Inspector ranks, particularly through promotion support and Fast Track support.
- In June 2024, Police Now celebrated its 200th Frontline Leadership Programme participant to pass their sergeant board. 54% of the promotions achieved by our FLP participants identified as female, compared with 39% of 2024/25 promotions to Sergeant nationally, and 19% were officers from an ethnic minority background, compared to 12% nationally⁸.

FINANCIAL REVIEW

Income

During the last financial year, Police Now generated income from two sources - £5,918,486 (2024: £5,316,172) from police force partners and £5,000,000 (2024: £5,000,000) from the Home Office.

Expenditure

Our expenditure for the last year of £11,627,420 (2024: £12,768,810) divides into £11,627,420 (2024: £12,768,810) on charitable activities and £Nil (2024: £Nil) on raising funds. The £11,627,420 was constituted by £4,317,817 (2024: £5,056,232) on programme recruitment and the remaining £7,309,603 (2024: £7,712,578) was spent on programme training and leadership development. In this period, £6,155,872 (2024: £6,373,368) was spent on staff costs (salaries, social security, pension costs of all full-time and temporary staff). Police Now has enrolled staff in a defined contribution pension scheme and there is no material pension liability associated with this scheme.

Risks

Risk is an inevitable part of charitable activity and Police Now is committed to managing risk effectively to ensure it achieves its objectives and safeguards charitable funds and assets. As such, a Board-approved risk management policy has been established, covering risk identification, assessment, management, and monitoring, as well as business contingency planning.

The risk identification process is led by the Senior Leadership Team (SLT) and reviewed regularly by the Board. The SLT considers Police Now's objectives, mission, strategy; the nature and scale of Police Now's activities; external factors that might impact Police Now; financial stability; the charity's reputation with partners and stakeholders; past challenges, difficulties, and problems the charity has faced; Police Now's operating model; risk management frameworks and taxonomies used in other organisations. It is acknowledged that although the risk identification process is thorough and robust, the output contains some subjective judgements. The process provides reasonable assurance and helps inform contingency planning based on the best available information at the time.

⁸ Police workforce, England and Wales: 31 March 2025, Home Office

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TRUSTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW (continued)

Based on the latest risk register, the following six risks have been identified, based on severity, for regular SLT and Board attention

- Risk of financial instability arising from the charity's reliance on funding from the Home Office or Police forces. Any changes in government policy, budget allocations, or priorities within these bodies could lead to a reduction or withdrawal of financial support. Face to face engagement is maintained as much as is needed to build relationships with forces, including investment of executive leadership time to build and strengthen senior force relationships. Police Now continues to have a positive and professional relationship with the Home Office, the National Police Chief's Council, College of Policing and key policing stakeholders based on its strong delivery record, including monthly grant-management meetings with Home Office civil servants.
- Risk of data breaches, cyberattacks, or system failures that could compromise the charity's IT infrastructure and sensitive information, including donor data and employee records. Such incidents could lead to financial losses, reputational damage, legal penalties for non-compliance with data protection laws, and disruption of services. Police Now continues to strengthen cybersecurity, keeping systems updated, and ensuring compliance with data protection laws. Police Now is Cyber Essentials Plus accredited.
- Risk of reputational damage or loss of public trust due to ineffective communication, misinformation, or failure to manage sensitive issues involving participants, particularly police officers. Any negative incidents or allegations regarding police conduct during charity activities could lead to media scrutiny, social media backlash, or misunderstandings that damage the charity's credibility. Miscommunication with stakeholders, donors, or the public may further harm relationships and trust. To mitigate reputational risk, we have implemented clear communication strategies, a crisis plan, and media training. By managing sensitive issues proactively, especially regarding police conduct, we can protect the charity's credibility, trust, and relationships with stakeholders, funding, and partnerships.
- Risk of employment disputes, grievances, and claims brought before employment tribunals, including issues like unfair dismissal, discrimination, or breaches of contract. Such claims could result in financial penalties, legal costs, reputational damage, and decreased employee morale. To mitigate the risk of employment disputes, Police Now ensures compliance with laws, provides regular training, and maintains clear grievance procedures. Early conflict resolution, legal support, and fostering a positive work environment minimises the likelihood of disputes and reduce potential financial and reputational impacts.
- Lack of diversity of Board, Headquarters and Senior Leadership Team – A renewed ED&I Committee is bringing energy and fresh ideas to this space. PNHQ recruitment processes have been overhauled to ensure sufficient diversity at all levels, including job packs, referrals, reducing unconscious bias and adverse impact, a range of staff meeting candidates, and 'pauses' built in where pipelines are insufficiently diverse to provide opportunity for rectification.
- Failure to secure sufficient candidate numbers to meet force demand — Intervention approaches being investigated to mitigate the risk of higher attrition rates across all graduate employers. Police Now continues to invest in impactful employer brand activities such as Times Top 100 Graduate Employers. Force contracts incorporate defined ranges to allow flexibility around the number of actual recruits.

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TRUSTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

FINANCIAL REVIEW (continued)

The below risk has been downgraded to amber following numerous academies with excellent Syndicate Leads; however, it remains on the register as a risk for regular SLT and Board attention

- Syndicate Lead quality, experience and motivation do not consistently meet the standard required — A review of the syndicate lead role and recruitment process recently occurred to further improve Syndicate Lead capability. A new job pack increased clarity around the requirements and deliverables of the role and a new interview script designed to focus more on mission alignment, culture and other required competencies was introduced. The recruitment process is now aligned to the College of Policing Competency and Values Framework to support with understanding of the process and to map to the sergeant promotion processes. A one-day Syndicate Lead Induction is now in place to introduce the role, expectations and academy environment. A three-week Syndicate Lead Course (SLC) before the academy brings all Syndicate Leads to a minimum standard regarding teaching and line management support.

Reserves

As of 31 March 2025, Police Now had consolidated funds of £7,977,965 (2024: £8,506,190) of which £31,314 (2024: £40,517) of funds can only be realised by disposing of tangible fixed assets. No funds were restricted or designated.

The Trustees review the reserve policy annually and the level of reserves are reviewed quarterly as part of regular financial reporting.

The level of reserves must be sufficient to deliver the full programme(s) and associated activities committed to across multiple financial years. This is measured by a wind-down model which is prepared in conjunction with the annual budget and any subsequent reforecast. The target level of reserves required is £7.8m. The reserves at 31st March 2025 are above this level at £8.0m which the Board deem adequate but not excessive.

Going concern

The Trustees reviewed Police Now's accounts in November 2025, as part of their regular assessment, as well as its principal risks, financial and otherwise. At that time, they were satisfied that there is no material uncertainty that would cast doubt on the charity's ability to continue as a going concern. Police Now has sufficient resources to continue operating for the foreseeable future and accounts have been prepared in the knowledge that Police Now is a financially viable organisation.

The Trustees have assessed the effect of uncertainties including force demand, government funding and cost changes. Reviewing Police Now's ongoing activity, its forecasts, and risks to ensure the organisation remains financially viable. With regards to the next 12 months, the most significant area to be monitored closely by the Trustees is securing government funding for 2026/27 and securing contracts with police forces for the 2027 National Graduate Programme. Contracts for the 2026 National Graduate Programme are already confirmed. The Trustees will continue to monitor this closely.

As Police Now receives Home Office funding and Police Force Fees in advance of programme delivery, Police Now has sufficient reserves to deliver contractual obligations and the Trustees therefore conclude there is no material uncertainty to going concern.

An updated financial forecast was prepared in November 2025 to assess the impact of changes in force demand. The Trustees have a reasonable expectation that Police Now has adequate resources to continue in operational existence for the foreseeable future. The entity therefore continues to adopt the going concern basis in preparing its financial statements.

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TRUSTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

PLANS FOR THE FUTURE PERIODS

In the year 2024/25 we continued to see challenges in the policing sector which included funding reduction, leadership controversies, rising demand from complex crimes, and critical assessments of force performance. These developments shaped public trust, operational capacity, and strategic priorities across England and Wales. Specifically, the Metropolitan Police announced it would cut 2,300 officers and 400 police staff due to a £450 million budget shortfall.

The change in UK government has created uncertainty in the policing sector with unknown impacts to funding influencing police force decisions. It may also impact government funding levels for grant-receiving organisations such as Police Now. We are in regular contact with the Home Office, National Police Chief's Council, College of Policing and police forces to help navigate this continuing period of uncertainty. To date, Police Now remains grateful to all these funders, partners and stakeholders for their ongoing encouragement and positivity in a complex environment.

The continued negative media attention on policing and related incidences, appears to be correlated to the candidate pipelines and attrition rates of candidates for the Police Now recruitment programmes within the graduate and career-changer markets. Police Now has increased its candidate pipelines and invested in positive action to mitigate this risk, particularly with candidates from underrepresented groups. However, this has come at a financial cost. Five years ago, pipeline attrition stood at an average of 25%; in 2024/25 it was circa 55%, down modestly from a peak of 62% in 2022/23. But the cost of recruiting talented and diverse graduates into policing is higher than it was.

For Police Now to thrive within this shifting environment, it is essential that we set out clearly to the police service, individual police forces, and wider stakeholders the unique benefits which Police Now can provide. It is our belief, based on our experience operating within this sector over the last ten years and based upon a wide range of feedback we have obtained more recently, that our response should be based on a renewed focus on the strategy of **quality and differentiation** as the key means of achieving Police Now's mission.

From 2025/26 Police Now has made the decision to combine the Programmes, creating one single National Graduate Programme, which will have multiple specialisms, including Neighbourhood officers, Detectives, Counter Terrorism detectives and Economic Crime detectives. Police Now therefore intends to recruit and train ~300-400 new officers per year, subject to continued funding. This is based on balancing the difference that Police Now brings to police recruitment and training with the need of police forces to maintain other entry and training routes at sufficient volume and viability to meet local and collective national need.

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TRUSTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

PLANS FOR THE FUTURE PERIODS (continued)

Building on Police Now's achievements of this year and historically, Police Now has set out in 2025/26 and beyond to:

Focus on quality and differentiation

It is only by delivering on both quality and differentiation that Police Now can be successful within this changing marketplace.

- In terms of Quality:
 - To support policing to become representative of the communities it serves, and to develop stronger leaders with the skills required to tackle current and future challenges in policing, Police Now must identify and encourage the most diverse and the highest calibre of individuals to join the police service.
- In terms of Differentiation:
 - Police Now will identify individuals who would not otherwise have joined the police service. Policing requires leaders from a diverse range of backgrounds and experiences, who are talented and keen to be part of positive change. This means identifying sought-after graduates and career changers who often take on career paths other than policing, for example in consulting, the law, banking, or politics. It also means attracting those from a diverse range of backgrounds in terms of gender and ethnicity as well as supporting social mobility.
 - The programmes themselves must be differentiated from what police forces are able to deliver themselves, in order to develop Police Now officers to be exceptional future leaders. This includes particular attention and focus on procedural and organisational justice, research and evidenced-based problem solving, long-term problem solving, communication and empathy, the wider policing and political landscape, diversity and inclusion in the context of policing and community trust, and new means of entry – for example, into specialist policing roles. Police Now also offers a secondment programme for some participants, to be exposed to and learn from different sectors.

Programmes designed around impact in communities and policing

- Core to Police Now's National Graduate Programme is that we hold our participants to account on behalf of their communities for reducing crime, reducing anti-social behaviour, and increasing the public's confidence in policing.
- The link between Police Now participants, the programmes and their communities will continue to be strengthened, following the move to PCEP. Police Now participants are already on the frontline faster than any other route, and PCEP presents an opportunity to allow them even more time to work closely with and embed within their communities.

Continue to contribute to improving the diversity of those in leadership roles in policing

- Police Now is the market-leader in bringing into policing those who might not otherwise have considered a policing career, especially those who identify as women and those who identify as an ethnic minority. This is demonstrated by our published data and by the diversity of our cohorts in terms of gender and ethnicity. Police Now also happens to recruit a high level of those who identify as LGBTQIA+, as demonstrated through our tenth cohort of the National Graduate Leadership Programme (15% identify as LGBTQ+).
- Police Now will continue to draw on our successes to date in this area, as well as continuing to share with the police service how we have been able to deliver these achievements.

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TRUSTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Police Now has operated independently since December 2015, having previously been incubated within the HR department of the Metropolitan Police Service. Police Now held its first Board of Trustees' meeting in December 2015 with a nominated Chair and four Trustees. In July 2016 Police Now received charitable status. Police Now does not have shared capital or external shareholder and is held to account by a nominated Board of Trustees (the 'Board') who are not remunerated.

As part of the governing structure, members of the Board for Police Now are both Trustees for the organisation and are registered on Companies House as Directors. At 31st March 2025 Police Now had thirteen appointed Trustees. In addition to being responsible for the future strategy of Police Now, Trustees are liable to contribute a sum not exceeding £1 in the event of the charity being disbanded⁹.

Police Now has made active efforts to ensure its Board incorporate a wide range of relevant skills and experience to govern the future strategy of the organisation. Upon official appointment, Trustees are required to complete a variety of incorporation documents including a background check, adding details to Companies House and the Charity Commission, and documenting their personal details. Where required, Trustees also undergo training as part of their induction, and training requirement needs are continued to be assessed throughout their term. All Trustees must declare any conflicts of interest to Police Now which will be noted accordingly. Each Trustee also meets existing Board members, including the Chair, and with the Chief Executive Officer (CEO) before joining the Board, and are educated on Police Now's mission, activities, and performance.

The Board has delegated responsibility for certain specific matters to three Board-level committees:

- Finance, Audit, Risk and Resource Committee: with responsibilities including approving proposed annual budgets, remuneration, policy approval, appropriate resources, the accuracy and fairness of the audit and appointment of external auditors, risk management and details of any open legal issues.
- Customer Insight, Futures and Impact Committee: with responsibilities including programme development, collaborating with police forces, impact evaluation and considering new opportunities for impact.
- Equity, Diversity and Inclusion Committee: To ensure that diversity and inclusion is a key priority across all activity so that we are supporting policing by attracting, developing and retaining the most diverse and talented groups, enabling us to achieve our mission of transforming communities. The group will promote, champion, and encourage diversity, inclusion and equality in the workplace and will monitor the key areas of performance, using data, experience and innovation.

In accordance with its Articles of Association, Police Now is permitted to delegate "the day-to-day management of the Charity to a Chief Executive or other manager or managers by implementing the policy and strategy adopted by and within a budget approved by the Trustees (if applicable)".¹⁰

For Police Now the power is delegated to the CEO who assembles a Senior Leadership Team (SLT) of diverse and experienced professionals to ensure the effective and efficient running of the organisation. The CEO and Executive team (those holding a Director role as Police Now staff), alongside the Trustees, are the key management personnel of the organisation.

The CEO is held accountable at a quarterly Board meeting and regular committee meetings (at least quarterly) where key updates on strategy, budget, policy, recruitment and programme delivery are provided. The Board receive confidential papers in preparation of these meetings. Full minutes are taken at each Board meeting.

⁹ Police Now Articles of Association, Item 2 "Liability" amended 14th July 2016

¹⁰ Police Now Articles of Association, Item 24 "Delegation" amended 14th July 2016

POLICE NOW
(A Company Limited by Guarantee)

TRUSTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

To ensure delegated authorities from the Board are monitored and appropriately adhered to by the CEO and SLT, Police Now has developed a variety of policies relating to finance, operations and human resources which govern the daily running of the organisation; these have been approved by the Board or Board Committees with delegated responsibilities. These policies clearly establish decisions that are delegated to the CEO and SLT and those decisions that are retained by the Board, for example the strategic direction of the organisation, approval of all expenditure exceeding £150,000 and annual departmental and organisational budgets.

Trustees of Police Now receive no remuneration for their professional input into the organisation, however, may be entitled to expenses where appropriate. Those holding a Director role as Police Now staff receive their annual salary, a 6% employer pension contribution and a health cash plan. These benefits are in common with other employees at different grades and were benchmarked against similar charities to ensure competitiveness, fairness, and responsible expenditure of charitable funds. The CEO approves all salaries within the organisation, while the CEO salary and the overall remuneration pool is approved by the Board.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Police Now for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company and the group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

POLICE NOW
(A Company Limited by Guarantee)

TRUSTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

DISCLOSURE OF INFORMATION TO AUDITOR

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

In approving the Trustees' Report, the Trustees are also approving the Directors' Report in their capacity as company directors.

SMALL COMPANIES NOTE

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

The trustees report including the strategic report was approved by the Trustees on 25/11/2025 and signed on their behalf by:



Sir I C Powell
Trustee



V S H Tillbrook
Trustee

POLICE NOW
(A Company Limited by Guarantee)

INDEPENDENT AUDITOR'S REPORT

Opinion

We have audited the financial statements of Police Now (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its net movements of funds, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

POLICE NOW
(A Company Limited by Guarantee)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Annual Report (which includes the strategic report and the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the strategic report and the directors' report included within the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (which incorporates the strategic report and the directors' report).

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

POLICE NOW
(A Company Limited by Guarantee)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

Auditors' responsibilities for the audit of the financial statements

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

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

Based on our understanding of the group and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to charity and company law applicable in England and Wales, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities SORP.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to revenue recognition, in particular in relation to recording income and charitable activities in the correct accounting period and management override of controls. Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Reviewing the controls and procedures of the charity relevant to the preparation of the financial statements to ensure these were in place throughout the year;
- Reviewing debtor recoverability post year end.
- Reviewing management's decisions on bad debt.
- Reviewing post balance sheet events.
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

POLICE NOW
(A Company Limited by Guarantee)

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Lee Stokes (Senior Statutory Auditor)

for and on behalf of
HaysMac LLP

Statutory Auditors

10 Queen Street Place

London

EC4R 1AG

Date: 25/11/2025

POLICE NOW
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations, grants and legacies	4	5,006,191	5,006,191	5,103,000
Charitable activities	5	5,918,486	5,918,486	5,316,172
Investments	6	174,519	174,519	47,845
Total income		<u>11,099,196</u>	<u>11,099,196</u>	<u>10,467,017</u>
Expenditure on:				
Charitable activities:	7			
- recruitment		4,317,817	4,317,817	5,056,232
- training and leadership development		7,309,603	7,309,603	7,712,578
Total expenditure		<u>11,627,420</u>	<u>11,627,420</u>	<u>12,768,810</u>
Net movement in funds		<u>(528,224)</u>	<u>(528,224)</u>	<u>(2,301,793)</u>
Reconciliation of funds:				
Total funds brought forward		8,506,189	8,506,189	10,807,982
Total funds carried forward		<u>7,977,965</u>	<u>7,977,965</u>	<u>8,506,189</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The statement of financial activities has been prepared on the basis that all income and expenditure derives from continuing activities.

The accompanying notes form part of these accounts.

POLICE NOW
(A Company Limited by Guarantee)
REGISTERED NUMBER: 09922205

STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	10	31,104	40,517
		<u>31,104</u>	<u>40,517</u>
Current assets			
Debtors	11	1,171,201	2,756,948
Cash at bank and in hand		8,082,145	11,416,638
		<u>9,253,346</u>	<u>14,173,586</u>
Creditors: amounts falling due within one year	12	(1,306,485)	(5,707,914)
Net current assets		<u>7,946,861</u>	<u>8,465,672</u>
Total net assets		<u><u>7,977,965</u></u>	<u><u>8,506,189</u></u>
Charity funds			
Unrestricted funds		<u>7,977,965</u>	<u>8,506,189</u>
Total funds		<u><u>7,977,965</u></u>	<u><u>8,506,189</u></u>

The financial statements were approved and authorised for issue by the Trustees on and signed on their behalf by: 25 November 2025



Sir I C Powell
(Trustee)



V S H Tillbrook
(Trustee)

The accompanying notes form part of these accounts.

POLICE NOW
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash used in operating activities	14	(3,494,904)	(36,810)
Cash flows from investing activities			
Interest from investments		174,519	47,845
Purchase of tangible fixed assets		(14,108)	(28,657)
Net cash provided by investing activities		160,411	19,188
Change in cash and cash equivalents in the year		(3,334,493)	(17,622)
Cash and cash equivalents at the beginning of the year		11,416,638	11,434,260
Cash and cash equivalents at the end of the year	15	8,082,145	11,416,638

The accompanying notes form part of these accounts.

POLICE NOW
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

1. General information

Police Now is a charitable company limited by guarantee, incorporated on the 18 December 2014 and registered in the United Kingdom under the Companies Act 2006 and Charities Act 2011 (company no. 09922205, charity no. 1168427). The address of the registered office is given within the Reference and Administrative Details page. The company is a charitable company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

The nature of the company's operations and its principal activities are set out in the Trustees' Report on page 2.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Police Now meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The accounting policies have been applied consistently throughout the financial statements in both the current year and the prior year.

The financial statements are presented in pounds sterling (GBP), being the functional currency of the charity, and are rounded to the nearest pound.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Charity's accounting policies. These are detailed in note 3.

The following accounting policies have been applied:

POLICE NOW
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.2 Going concern

The Trustees reviewed Police Now's accounts in November 2025, as part of their regular assessment, as well as its principal risks, financial and otherwise. At that time, they were satisfied that there is no material uncertainty that would cast doubt on the charity's ability to continue as a going concern. Police Now has sufficient resources to continue operating for the foreseeable future and accounts have been prepared in the knowledge that Police Now is a financially viable organisation.

The effect of uncertainties including force demand, Home Office funding and cost changes has been assessed by the Trustees, reviewing Police Now's ongoing activity, its forecasts and risks to ensure the organisation remains financially viable. With regards to the next 12 months, the most significant areas to be monitored closely by the directors is securing Home Office funding for 2026/27 and confirming contracts with Police Forces for 2027 National Graduate Programme. Contracts for the 2026 National Graduate Programme are already confirmed. The Trustees will continue to monitor this closely.

As Police Now receives Home Office funding and Police Force Fees in advance of programme delivery, Police Now has sufficient reserves to deliver contractual obligations and the Trustees therefore conclude there is no material uncertainty to going concern. An updated financial forecast was prepared in November 2025 to assess the impact of changes in force demand. The Trustees have a reasonable expectation that Police Now has adequate resources to continue in operational existence for the foreseeable future. The entity therefore continues to adopt the going concern basis in preparing its financial statements.

2.3 Income

All income is recognised once the Company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants from governments and other agencies which are awarded in respect of core funding are included as income from donations in the period in which they are received and receivable, unless any performance related conditions are attached to the grant.

Income from charitable activities relates to fees received from police forces for providing graduate recruitment and training programmes.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. General volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company, which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

POLICE NOW
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Expenditure on raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Company; this is normally upon notification of the interest paid or payable by the Bank.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets costing £1000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	-	20%
Office equipment	-	20%
Computer equipment	-	33%

POLICE NOW
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

2. Accounting policies (continued)

2.7 Debtors

Debtors are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method, less any impairment losses.

2.8 Cash at bank and in hand

Cash and cash equivalents consist of cash on hand and balances with banks, and investments in money market instruments which are readily convertible, being those with original maturities of three months or less.

2.9 Creditors

Creditors are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method.

2.10 Financial instruments

The Company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

2.12 Pensions

Police Now operates a defined contribution pension scheme for its employees. A defined contribution plan is a pension plan under which the Charity pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payment obligations. The contributions are recognised as an expense in the statement of financial activities when they fall due. Amounts not paid are shown in accruals as a liability in the balance sheet. The assets of the plan are held separately from the Charity in independently administered funds.

2.13 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Restricted funds are donations received, or income arising there from, which are specific for the purpose set out by the donor. The cost of administering such funds is charged against the specific fund.

POLICE NOW
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

3. Critical accounting estimates and areas of judgement

In preparing the financial statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgements are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates. Management do not consider there to be any material accounting estimates or judgements that need disclosure in these financial statements.

4. Income from donations, grants and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Legacies	6,191	6,191	103,000
Grants	5,000,000	5,000,000	5,000,000
	<u>5,006,191</u>	<u>5,006,191</u>	<u>5,103,000</u>

5. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Police Force fees	5,918,486	5,918,486	5,316,172
	<u>5,918,486</u>	<u>5,918,486</u>	<u>5,316,172</u>

6. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Interest receivable	174,519	174,519	47,845
	<u>174,519</u>	<u>174,519</u>	<u>47,845</u>

POLICE NOW
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

7. Analysis of expenditure by activities

	Direct costs 2025 £	Staff costs 2025 £	Support costs 2025 £	Total funds 2025 £	Total funds 2024 £
Programme recruitment	1,459,207	1,578,909	2,172,205	5,210,321	5,056,232
Programme training and leadership development	2,928,682	2,404,761	1,083,656	6,417,099	7,712,578
	<u>4,387,889</u>	<u>3,983,670</u>	<u>3,255,861</u>	<u>11,627,420</u>	<u>12,768,810</u>
<i>Total 2024</i>	<u>5,204,556</u>	<u>3,971,418</u>	<u>3,592,836</u>	<u>12,768,810</u>	

Analysis of support costs

	Total funds 2025 £	Total funds 2024 £
Staff costs	2,172,202	2,401,950
Training	24,794	25,297
Rent	420,000	419,675
IT and telecom costs	139,482	153,407
Other office costs	28,038	30,502
Depreciation and amortisation	20,005	23,066
Consultancy	89,393	99,494
Legal and tax fees	17,608	38,545
Recruitment	23,493	25,039
Governance	30,392	24,205
Other support costs	290,454	351,656
	<u>3,255,861</u>	<u>3,592,836</u>

POLICE NOW
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Governance costs consist of the following:		
Auditors' remuneration for audit	18,900	17,900
Other auditor costs	3,600	3,500
Legal and professional	7,892	2,805
	30,392	24,205

Comparative analysis of analysis of expenditure on charitable activities

	Direct cost 2024 £	Staff costs 2024 £	Support costs 2024 £	Total funds 2024 £
Programme recruitment	2,321,191	1,416,470	1,318,571	5,056,232
Programme training and leadership development	2,883,365	2,554,948	2,274,265	7,712,578
	5,204,556	3,971,418	3,592,836	12,768,810

8. Net movement in funds

	2025 £	2024 £
This is stated after charging:		
Auditors' remuneration: audit	18,900	17,900
Auditors' remuneration: non-audit fees	3,600	3,500
Depreciation	23,311	23,066

9. Staff costs

	2025 £	2024 £
Wages and salaries	5,261,918	5,466,054
Social security costs	555,881	592,797
Other pension costs	338,073	314,517
	6,155,872	6,373,368

POLICE NOW
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

9. Staff costs (continued)

The average number of persons employed by the Company during the year was as follows:

	2025	2024
	No.	No.
Employees	107	115

During the year, termination payments of £11,475 were made to employees (2024: £Nil).

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
	No.	No.
£60,000 - £69,999	6	5
£70,000 - £79,999	5	8
£80,000 - £89,999	2	3
£90,000 - £99,999	-	2
£100,000 - £109,999	-	1
£110,000 - £119,999	1	1
£120,000 - £129,999	1	1
£130,000 - £139,999	1	1

The total remuneration paid during the period to key management personnel was £510,277 (2024: £597,703).

No remuneration was paid during the period to any member of the Board of Trustees (2024: £Nil).

Trustee expenses of £1,459 have been incurred relating to 7 Trustees (2024: none).

POLICE NOW
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

10. Tangible fixed assets

	Fixtures and fittings £	Office equipment £	IT equipment and software £	Total £
Cost or valuation				
At 1 April 2024	20,452	55,820	119,018	195,290
Additions	-	-	14,108	14,108
Disposals	(5,200)	-	-	(5,200)
At 31 March 2025	<u>15,252</u>	<u>55,820</u>	<u>133,126</u>	<u>204,198</u>
Depreciation				
At 1 April 2024	20,452	55,820	78,501	154,773
Charge for the year	-	-	23,521	23,521
On disposals	(5,200)	-	-	(5,200)
At 31 March 2025	<u>15,252</u>	<u>55,820</u>	<u>102,022</u>	<u>173,094</u>
Net book value				
At 31 March 2025	<u>-</u>	<u>-</u>	<u>31,104</u>	<u>31,104</u>
At 31 March 2024	<u>-</u>	<u>-</u>	<u>40,517</u>	<u>40,517</u>

11. Debtors

	2025 £	2024 £
Due within one year		
Trade debtors	867,660	2,433,374
Other debtors	70,920	73,222
Prepayments and accrued income	232,621	250,352
	<u>1,171,201</u>	<u>2,756,948</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

12. Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	318,854	1,126,890
Other taxes and social security	125,560	149,899
VAT payable	192,737	733,652
Other creditors	55,610	84,667
Accruals and deferred income	613,724	3,612,806
	<u>1,306,485</u>	<u>5,707,914</u>

13. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	31,104	31,314
Current assets	9,253,346	9,253,346
Creditors due within one year	(1,306,485)	(1,306,695)
Total	<u>7,977,965</u>	<u>7,977,965</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	40,517	40,517
Current assets	14,173,585	14,173,585
Creditors due within one year	(5,707,914)	(5,707,914)
Total	<u>8,506,188</u>	<u>8,506,188</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

14. Reconciliation of net movement in funds to net cash flow from operating activities

	2025	2024
	£	£
Net expenditure for the year (as per Statement of Financial Activities)	(528,224)	(2,301,793)
Adjustments for:		
Depreciation charges	23,521	26,513
Dividends, interests and rents from investments	(174,519)	(47,845)
Decrease/(increase) in debtors	1,585,747	(524,779)
Increase/(decrease) in creditors	(4,401,429)	2,811,094
Net cash used in operating activities	(3,494,904)	(36,810)

15. Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash in hand	5,582,145	6,416,638
Notice deposits (less than 3 months)	2,500,000	5,000,000
Total cash and cash equivalents	8,082,145	11,416,638

16. Analysis of changes in net debt

	At 1 April 2024	Cash flows	At 31 March 2025
	£	£	£
Cash at bank and in hand	11,416,638	(3,334,493)	8,082,145
	11,416,638	(3,334,493)	8,082,145

POLICE NOW
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

17. Operating lease commitments

At 31 March 2025 the Company had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025	2024
	£	£
Not later than 1 year	309,066	421,260
Later than 1 year and not later than 5 years	2,520	3,780
	<u>311,586</u>	<u>425,040</u>

18. Related party transactions

During the current year, six members of the Board of Trustees had responsibilities with the Police Service.

Helen Ball was a Former Deputy Commissioner in the Metropolitan Police Service.

Louisa Rolfe was an Assistant Commissioner in the Metropolitan Police Service.

Rhammel Afflick was a Special Sergeant in the Metropolitan Police Service.

Shoaib Awan was a Detective Constable for Gwent Police.

Matthew Cooper was a Police Constable for West Midlands Police.

Jason Hogg was a Chief Constable for Thames Valley Police.

POLICE NOW

England & Wales - Charity number 1168427

Accounts

Registered number: 09922205
Charity number: 1168427

POLICE NOW
(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

POLICE NOW
(A Company Limited by Guarantee)

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POLICE NOW
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024

Trustees

Sir I C Powell
R E B Afflick
H E Ball QPM
J E Bowler CB
J C Clegg
M I Cooper (appointed 17 August 2023)
D L C Fry
C H Kinsella (appointed 1 July 2023)
L H Rolfe
A J Tanner (appointed 17 August 2023, resigned 15 March 2024)
V S H Tillbrook (appointed 1 January 2024)
J Y Y Tsim
L K Tyrell-Moore (resigned 17 August 2023)
Lord Woolley of Woodford CBE

Secretary

K Halliday

Reference and administrative details

Name: Police Now
Charity number: 1168427
Company number: 09922205

Name: Police Now Enterprises Limited
Company number: 09922465

Registered office

203 Blackfriars Road, London, SE1 8NJ

Bankers

Barclays Bank PLC, 93-97 Queensway, London, W2 4QG

Solicitors

Mills & Reeves LLP, Botanic House, 100 Hills Road, Cambridge, CB2 1PH

Auditor

HaysMac LLP, 10 Queen Street Place, London, EC4R 1AG

POLICE NOW
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees, who are also Directors for the purpose of Company Law, present their annual report together with the audited financial statements for the year ended 31 March 2024. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP, 2nd edition), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Police Now's mission is to transform communities, reduce crime and anti-social behaviour, and increase the public's confidence in the police service by recruiting, developing and inspiring outstanding and diverse leaders in society and on the policing frontline. This aligns with the original governing documents of the charity¹. In addition, Police Now is the sole shareholder of Police Now Enterprises Limited, a trading subsidiary and company limited by guarantee. Police Now Enterprises Limited was formally dissolved on 11th June 2024.

Police Now was created by those who believe that there is value for the police service and the communities that policing serves to recruiting, training, and developing police officers in ways that differ from traditional approaches.

With the support of the Metropolitan Police Service, The Mayor's Office for Policing and Crime, the Home Office and London First (now BusinessLDN), a small number of constables, sergeants, and inspectors created Police Now within the Metropolitan Police. The first cohort of sixty-nine programme participants joined Police Now's National Graduate Leadership Development Programme in July 2015 in London. In 2016, Police Now became an independent organisation and charity. In 2019 Police Now launched the National Detective Programme and in 2021 launched the Frontline Leadership Programme. Between 2019 and 2023, Police Now played a key role in the delivery of His Majesty's Government's Police Uplift Programme. Most recently, the organisation has worked to apply its programmes and learning to various specialist police activities.

During the 2023/24 financial year, 114 participants joined the ninth cohort of the National Graduate Leadership Programme, and 229 participants joined the fifth cohort of the National Detective Programme, which included 75 officers joining Police Now's pilot Counter Terrorism Policing stream.

By 31 March 2024, 36 of the 43 territorial police forces in England and Wales had partnered with Police Now to recruit and develop over 3,000 police officers across England and Wales, half of whom told us they would not have considered a policing career and would not have applied to join the police force were it not for the opportunities presented by Police Now².

Police Now strives to achieve its objectives by:

- Recruiting brilliant people with intelligence, integrity, emotional intelligence, and grit at the highest possible diversity.
- Equipping them with excellent core policing skills to build credibility with colleagues and the public.
- Providing a foundation in leadership with and without rank.
- Armouring them against cynicism through practical application of the Policing Code of Ethics, and concepts of organisational justice, procedural justice, reflective practice, critical analysis, resilience, wellbeing and grit, evidence-based policing and problem solving.
- Posting them to forces and communities that need them most.

Through these core mission activities and strategic enablers, Police Now aims to achieve a sustained, long-term reduction in crime and anti-social behaviour, a sustained, long-term increase in the public's confidence in policing, and a sustained, long-term improvement in police culture judged against the expectations and standards of the public. This will ultimately ensure a safe environment where everyone, including the most vulnerable in a society, has a chance to

¹ Police Now Articles of Association 3.1 The object of the Charity is to promote the efficiency of the Police, in particular by the operation of a graduate recruitment and training programme to recruit a high calibre of police officers to police forces across the United Kingdom.

² Measured via participant experience surveys for Police Now cohorts: Were you planning to join the police before you heard about Police Now?

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

OBJECTIVES AND ACTIVITIES (continued)

thrive. Police Now clearly fits within the definitions in the Charity Commission's guidance on public benefit³.

During the year, Police Now has engaged in several activities to achieve its stated aims and objectives, specifically:

- Secured funding agreements to contribute to the National Graduate Leadership Programme and the National Detective Programme during 2023/24.
- Secured funding agreements to continue to offer the leadership and promotion programme focused on existing constables: The Frontline Leadership Programme.
- Recruited and commenced training for ~340 participants across the National Graduate Leadership Programme and the National Detective Programme.
- Piloted a new Counter Terrorism Policing stream within the National Detectives Programme. The officers will train in Counter Terrorism policing during their second year of the programme.

Grant-making

Police Now does not engage in grant-making activity.

Volunteers

The Trustees are all unpaid volunteers who provide their time, expertise, and judgement without payment. Police Now is enormously grateful for their contribution. In addition, Police Now has benefited from several pro bono contributions, typically provided on a voluntary basis. Apart from the Board, the day-to-day operation of Police Now is not reliant on volunteers to function and is predominantly run by paid professional staff.

Fundraising

It is critically important that Police Now continues to be innovative and agile in developing not only new programmes but new approaches to existing problems, including but not limited to those involving and affecting the police workforce, and responding to the needs of policing. As such, Police Now does not actively pursue a strategy of fundraising from corporate bodies, individuals or foundations. The primary source of funding is from fees received from Police Forces for programme participants and grant income from the Home Office.

Police Now does not fundraise from members of the public and has no short-term ambition to do so. Any changes in this strategy must be approved by Police Now's Board to ensure ongoing alignment with recognised standards, avoid complaints and protect the public — including vulnerable people — from unreasonably intrusive or persistent fundraising approaches and undue pressures to donate. To date Police Now has received no fundraising complaints.

³ The purpose is "beneficial... in a way that is identifiable and capable of being proved by evidence where necessary" and benefits "the public in general, or a sufficient section of the public" without giving personal benefit or causing detriment or harm.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENTS AND PERFORMANCE

During the year, Police Now made significant progress against key aims:

Impact on crime and anti-social behaviour

- Police Now holds every participant to account on behalf of the communities they serve, assessing them regularly on the impact they are making. Despite the challenges of doing so, Police Now also analyses data on crime, antisocial behaviour, and public confidence in the communities where participants are posted, working in partnership with independent academic experts.
- Police Now produces an impact report to demonstrate measurable impact to forces, the Home Office and the public. The latest version can be viewed [here](#). We are currently working on a 10-year impact report which will be available in 2025.
- Participants are tackling a range of issues in the communities they serve, with a focus on anti-social behaviour, crime prevention, partnership working and young people.
- Independently peer reviewed analysis of Police recorded crime data for England and Wales suggests a 14% reduction in anti-social behaviour in the communities where Police Now's participants were posted between 2018 and 2020, compared to a 1% increase in the communities without a Police Now participant.

Extend Police Now into more deprived and vulnerable communities

- Police Now has placed officers in 36 police forces across England and Wales since 2015, creating a national network of over 3,000 police officers.
- Analysis of the Indices of Multiple Deprivation (IMD) data shows Police Now participants typically work in more deprived communities, characterised by higher crime and anti-social behaviour (ASB).
- The median deprivation score (based on the IMD)⁴ for communities where a Police Now participant has been posted is 26.1, compared to 18 for non-Police Now areas (the higher the score, the more deprived the area is).

Increase the level of diversity within policing

- Police Now inspire and recruit high-achieving graduates from socially diverse backgrounds who place strong value on the importance of diversity and inclusion in the workplace, increasing policing's ability to tackle racism, sexism, bias, or discrimination wherever it is found. Of those who started the National Graduate Leadership Programme in 2023 51% identified as female, 24% identified as ethnic minorities (compared with 18% ethnic minorities representing the national population⁵ and 8% of national Police workforce⁶).
- Of those who started the National Detective Programme in 2024, 67% identified as female, 15% identified as ethnic minorities (56% of whom were female), with 5% black heritage. 11% were from the LGBTQ+ community.
- We have found that some online assessments, such as psychometric tests, can cause adverse impact, particularly on ethnic minority candidates. We have worked with assessment consultants to develop a blended assessment approach which minimises adverse impact potential whilst allowing to appropriately assess candidates.
- Police Now participants maintain a strong belief in the value of diversity and inclusion in the workplace. Illustrating this, 80% of participants agreed they would challenge a colleague's views on diversity and inclusion if they disagreed with them⁷.

⁴ The IMD is the official measure of relative deprivation for small areas (neighbourhoods) in England (higher score = higher deprivation). Seven main types of deprivation are considered in the Index of Multiple Deprivation 2015, including: income, employment, education, health, crime, access to housing and services, and living environment. These are combined to form the overall measure of multiple deprivation.

⁵ England and Wales 2021 Census

⁶ Police workforce, England and Wales: 31 March 2024, Home Office

⁷ Measured by Wave 2 PES : Even if not completely comfortable, would you challenge a colleague's views on diversity and inclusion if you disagreed with them?

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENTS AND PERFORMANCE (continued)

Developing leaders to transform communities

- Feedback from participants' line managers and colleagues shows that Police Now participants are strong communicators and problem-solvers, who challenge historic ways of working and build positive relationships with colleagues and the public. 94% of line managers and colleagues agreed that Police Now participants demonstrate good understanding of the community they serve and the challenges that the force faces; 100% agreed that participants demonstrate good rapport with victims, witnesses and suspects in their cases and 99% agreed that they treat all individuals, regardless of their background, with respect by providing them with a voice and remaining neutral in interactions⁸
- Independent research suggests that those entering the police service through Police Now score higher than a comparable group of professionals on several key dimensions of emotional intelligence, including conscientiousness, empathy, and emotional control. These are essential skills for effective leadership, managing wellbeing in complex environments, translating new ideas into action and helping policing meet current and future challenges.⁹
- Police Now participants are overwhelmingly aligned to Police Now's mission, with high alignment in areas looking at procedural justice (98%), the value of diversity in groups (99%), the belief in diverse leadership (94%) and being a part of the movement to transform communities and lead change within policing (95%)¹⁰.

Contribute to the national demand for detective resilience

- Police Now has developed a national detective entry programme in response to demand from policing and a well-publicised national shortage of investigators, recruiting and developing almost 1,000 detectives to date.
- 67% of our fifth cohort of National Detective Programme participants passed the National Investigators' Exam at the first attempt, 11% higher than the national average (June 2024), despite having only ten weeks' police service at the time of taking the exam.

Expand our professional development opportunities at sergeant rank

- Our academies provide a transformative leadership experience for seconded officers (Stream Managers and Syndicate Leads) who now complete a more in-depth and robust training programme before the academy to prepare them effectively for their roles. We encourage Police Now alumni to apply for these roles as well as non-Police Now alumni.
- Our Connection for Life offer has been developed to support Police Now alumni and ambassadors at constable and sergeant ranks to progress to Sergeant or Inspector ranks, particularly through promotion support and Fast Track support.
- In June 2024, Police Now celebrated its 200th Frontline Leadership Programme participant to pass their sergeant board. 55% of the promotions achieved by our FLP participants were female, compared with 33% of 2022/23 promotions to Sergeant nationally, and 19% were officers from an ethnic minority background, compared to 9% nationally¹¹.

Develop the Police Now programme within the new Police Constable Entry Programme (PCEP) framework and its detective equivalent.

- Police Now participants already reach the front line faster than any other entry and training route, and the new pathways present an opportunity to allow them even more time in their communities and teams. We have considered the feedback received that the volume of academic work can be difficult to balance alongside operational duties and can take participants away from their communities and undermine their wellbeing. This move should help address these challenges by reducing the complexity of the programme, giving a better balance for participants and lowering programme extensions numbers. This move provides Police Now the opportunity to lead and shape the direction of travel on a new entry route, as we did with DHEP several years before, continuing our reputation as an innovator and leader in the sector.
- Police Now expects to continue to work with Liverpool John Moores University (our current university partner) in a different capacity and we intend to maintain our collaboration with them as part of the move to PCEP, having built a strong partnership and been impressed with the organisation's capabilities.

⁸ Measured via an online survey completed by participant line managers and colleagues after 9-months on the National Detective Programme Cohort 3 (n=142)

⁹ McDowall and Gamblin (2021) Evaluation of Police Now's National Graduate Leadership Programme (Cohort 7)

¹⁰ Measured via online survey completed by participants at the start of the National Detective Programme Academy Cohort 5

¹¹ Police workforce, England and Wales: 31 March 2024, Home Office

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Income

During the last financial year, Police Now has generated income from two sources - £5,316,172 (2023: £5,611,280) from police force partners and £5,000,000 (2023: £7,000,000) from the Home Office. The Home Office funding reduced in 2023/24 following the end of the Police Uplift Programme.

Expenditure

Our expenditure for the last year of £12,768,810 (2023: £12,630,889) divides into £12,768,810 (2023: £12,630,889) on charitable activities and £Nil (2023: £Nil) on raising funds. The £12,768,810 was constituted by £5,056,232 (2023: £4,634,044) on programme recruitment and the remaining £7,712,578 (2023: £7,996,8745) was spent on programme training and leadership development. In this period, £6,373,368 (2023: £5,901,806) was spent on staff costs (salaries, social security, pension costs of all full-time and temporary staff). Police Now has enrolled staff in a defined contribution pension scheme and there is no material pension liability associated with this scheme.

Risks

Risk is an inevitable part of charitable activity and Police Now is committed to managing risk effectively to ensure it achieves its objectives and safeguards charitable funds and assets. As such, a Board-approved risk management policy has been established, covering risk identification, assessment, management, and monitoring, as well as business contingency planning.

The risk identification process is led by the Senior Leadership Team (SLT) and reviewed regularly by the Board. The SLT considers Police Now's objectives, mission, strategy; the nature and scale of Police Now's activities; external factors that might impact Police Now; financial stability; the charity's reputation with partners and stakeholders; past challenges, difficulties, and problems the charity has faced; Police Now's operating model; risk management frameworks and taxonomies used in other organisations. It is acknowledged that although the risk identification process is thorough and robust, the output contains some subjective judgements. The process provides reasonable assurance and helps inform contingency planning based on the best available information at the time.

Based on the latest risk register, the following six risks have been identified, based on severity, for regular SLT and Board attention:

- Failure to secure future demand from police forces — Face to face engagement is maintained as much as is needed to build relationships with forces, including investment of CEO time to build and strengthen senior force relationships. Police Now continues to pursue multi-year contracts to reduce risk of annual volume fluctuations. The organisation has a strong working relationship with the National Police Chief's Council and College of Policing and takes regular soundings at a strategic level across policing on organisational performance, focus and future direction.
- Failure to secure sufficient central government funding to continue existing business and delivery model - Police Now continues to have a positive and professional relationship with the Home Office and key policing stakeholders based on its strong delivery record, including monthly grant-management meetings with Home Office civil servants. Work is underway on the ten-year impact report, for which government is a key audience.
- Failure to secure sufficient candidate numbers to meet force demand — Intervention approaches being investigated to mitigate the risk of higher attrition rates across all graduate employers. Police Now continues to invest in impactful employer brand activities such as Times Top 100 Graduate Employers. Force contracts incorporate defined ranges to allow flexibility around the number of actual recruits.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW (continued)

- Syndicate Lead quality, experience and motivation does not consistently meet the standard required — A review of the syndicate lead role and recruitment process recently occurred to further improve Syndicate Lead capability. A new job pack increased clarity around the requirements and deliverables of the role and a new interview script designed to focus more on mission alignment, culture and other required competencies was introduced. The recruitment process is now aligned to the College of Policing Competency and Values Framework to support with understanding of the process and to map to the sergeant promotion processes. A one-day Syndicate Lead Induction is now in place to introduce the role, expectations and academy environment. A two-week Syndicate Lead Course (SLC) before the academy brings all Syndicate Leads to a minimum standard regarding teaching and line management support.
- Lack of diversity of Board, Headquarters and Senior Leadership Team – A renewed ED&I Committee is bringing energy and fresh ideas to this space. PNHQ recruitment processes have been overhauled to ensure sufficient diversity at all levels, including job packs, referrals, reducing unconscious bias and adverse impact, a range of staff meeting candidates, and 'pauses' built in where pipelines are insufficiently diverse to provide opportunity for rectification.
- A participant is charged with misconduct whilst they are on the Police Now Programme – Police Now has completed a full safeguarding audit across the programme from recruitment to graduation and has implemented the recommendations. A particular focus for our development of the programmes is academy culture and reporting. Extensive wellbeing and mental health support measures are in place for participants and recent results show positive direction of travel in this space.

Reserves

As of 31 March 2024, Police Now had consolidated funds of £8,506,190 (2023: £10,807,983) of which £40,517 (2023: £38,373) of funds can only be realised by disposing of tangible fixed assets. No funds were restricted or designated.

The Trustees review the reserve policy annually and the level of reserves are reviewed quarterly as part of regular financial reporting.

The level of reserves must be sufficient to deliver the full programme(s) and associated activities committed to across multiple financial years. This is measured by a wind-down model which is prepared in conjunction with the annual budget and any subsequent reforecast. In addition to this, a provision, of an amount agreed by the Board of Trustees (or relevant delegated subcommittee), will be maintained to cover unforeseen day-to-day operational costs, responding to known and unforeseen risks, cost inflation, asset replacement costs, costs arising from legal action, force non-payment, strategically impactful opportunities. The target level of reserves required is £8.3m. The reserves at 31st March 2024 are above this level at £8.5m which the Board deem adequate but not excessive.

Going concern

The Trustees reviewed Police Now's accounts in August 2024, as part of their regular assessment, as well as its principal risks, financial and otherwise. At that time, they were satisfied that there is no material uncertainty that would cast doubt on the charity's ability to continue as a going concern. Police Now has sufficient resources to continue operating for the foreseeable future and accounts have been prepared in the knowledge that Police Now is a financially viable organisation.

The effect of uncertainties including force demand, government funding and cost changes has been assessed by the Trustees. Reviewing Police Now's ongoing activity, its forecasts, and risks to ensure the organisation remains financially viable. With regards to the next 12 months, the most significant area to be monitored closely by the Trustees is securing government funding for 2025/26 and securing contracts with police forces for the 2025 National Graduate Leadership Programme. Contracts for the 2025 National Detectives Programme are already confirmed. The Trustees will continue to monitor this closely.

As Police Now receives Home Office funding and Police Force Fees in advance of programme delivery, Police Now has sufficient reserves to deliver contractual obligations and the Trustees therefore conclude there is no material uncertainty to going concern.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW (continued)

An updated financial forecast was prepared in November 2024 to assess the impact of changes in force demand. The Trustees have a reasonable expectation that Police Now has adequate resources to continue in operational existence for the foreseeable future. The entity therefore continues to adopt the going concern basis in preparing its financial statements.

PLANS FOR THE FUTURE PERIODS

During 2023/24, the police recruitment and training sector within which Police Now operates has experienced significant change and a number of key events, including significant negative media attention and public outcry relating to incidences indicating issues of misogyny, sexism and racism within the sector. The release of the Angiolini Inquiry Part 1 report led to further national and local questions about police trust and legitimacy.

The fallout from this has resulted in a very difficult recruitment market, reducing the appeal of policing to graduates. This is further exacerbated by a shift in the recruitment market in the wake of COVID-19 that has created a demand on top talent, combined with the depletion of the recruitment pool following three and a half years of intensive police recruitment in the form of the Police Uplift Programme. It is worth noting that this situation is not unique to Police Now and has impacted force recruitment directly.

The continuing cost-of-living pressures and rising costs continued to impact organisations. This has impacted the volume of candidates applying to policing at entry level.

The recent change in UK government has created uncertainty in the policing sector with unknown impacts to funding influencing police force decisions. It may also impact government funding levels for grant-receiving organisations such as Police Now. We are in regular contact with the Home Office, National Police Chief's Council, College of Policing and police forces to help navigate this period of uncertainty.

The total volume of new officers recruited reduced in 2023/24 following the end of the Police Uplift Programme. Police Now therefore intends to recruit and train ~300-400 new officers per year from 2024/25 onwards as well as develop ~200 officers on the Frontline Leadership Programme, subject to continued funding. This is based on balancing the difference that Police Now brings to police recruitment and training with the need of police forces to maintain other entry and training routes at sufficient volume and viability to meet local and collective national need.

For Police Now to thrive within this shifting environment, it is essential that we set out clearly to the police service, individual police forces, and wider stakeholders the unique benefits which Police Now can provide. It is our belief, based on our experience operating within this sector over the last nine years and based upon a wide range of feedback we have obtained more recently, that our response should be based on a renewed focus on the strategy of **quality** and **differentiation** as the key means of achieving Police Now's mission.

The continued negative media attention on policing and related incidences, appears to be correlated to the candidate pipelines and attrition rates of candidates for the Police Now recruitment programmes within the graduate and career-changer markets. Police Now therefore intends to increase its candidate pipelines and invest significantly in positive action to mitigate this risk, particularly with candidates from underrepresented groups.

Police Now delivers three core programmes to the police service: the National Graduate Leadership Programme, the National Detective Programme (which now includes several specialist policing components), and the Frontline Leadership Programme. In addition, Police Now delivers a Connection for Life strategy which aims to connect participants and alumni to Police Now and our mission for a lifetime. Building on Police Now's achievements of this year and historically, Police Now has set out in 2024/25 and beyond to:

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

PLANS FOR THE FUTURE PERIODS (continued)

Focus on quality and differentiation

It is only by delivering on both quality and differentiation that Police Now can be successful within this changing marketplace.

- In terms of Quality:
 - To support policing to become representative of the communities it serves, and to develop stronger leaders with the skills required to tackle current and future challenges in policing, Police Now must identify the most diverse and the highest calibre of individuals to join the police service.
 - Following the government announcement in November 2022 launching a new pathway into policing, the Police Constable Entry Programme (PCEP) (and within that a detective entry equivalent), Police Now has made the decision to move from a Degree Holder Entry Programme (DHEP) based offer to one underpinned by the PCEP/DCEP. This is an opportunity to create new sector-leading policing pathways, with the ability to design, deliver and iterate programmes better tailored to our mission and force priorities. We will be less restricted and can spend more time equipping officers with essential frontline policing skills and focusing on impact and leadership detailed earlier in this report.
- In terms of Differentiation:
 - Police Now will identify individuals who would not otherwise have joined the police service. Policing requires leaders from a diverse range of backgrounds and experiences, who are talented and keen to be part of positive change. This means identifying sought-after graduates and career changers who often take on career paths other than policing, for example in consulting, the law, banking, or politics. It also means attracting those from a diverse range of backgrounds in terms of gender and ethnicity as well as supporting social mobility.
 - The programmes themselves must be differentiated from what police forces are able to deliver themselves, in order to develop Police Now officers to be exceptional future leaders. This includes particular attention and focus on procedural and organisational justice, research and evidenced-based problem solving, long-term problem solving, communication and empathy, the wider policing and political landscape, and diversity and inclusion in the context of policing and community trust. Police Now also offers a secondment programme for some participants, to be exposed to and learn from different sectors.

Programmes designed around impact in communities and policing

- Core to Police Now's National Graduate Leadership and National Detective Programmes are that we hold our participants to account on behalf of their communities for reducing crime, reducing anti-social behaviour, and increasing the public's confidence in policing.
- The link between Police Now participants, the programmes and their communities will continue to be strengthened, following a move to PCEP. Police Now participants are already on the frontline faster than any other route, and PCEP presents an opportunity to allow them even more time to work closely with and embed within their communities.
- Police Now's Impact & Insights team will be focused on impact analysis of our participants and programmes in their local communities and on a national level.

Continue to contribute to improving the diversity of those in leadership roles in policing

- Police Now is the market-leader in bringing into policing those who might not otherwise have considered a policing career, especially those who identify as women and those who identify as an ethnic minority. This is demonstrated by our published data and by the diversity of our cohorts in terms of gender and ethnicity. Police Now also happens to recruit a high level of those who identify as LGBTQ+, as demonstrated through our most recent tenth cohort of the National Graduate Leadership Programme (15% identify as LGBTQ+).
- Police Now will continue to draw on our successes to date in this area, as well as continuing to share with the police service how we have been able to deliver these achievements.
- To make a further contribution to improving diversity within policing leadership Police Now will continue to develop the Frontline Leadership Programme, which is open to existing police officers that did not join the police service via Police Now, as well as alumni of our programmes.

POLICE NOW
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Police Now has operated independently since December 2015, having previously been incubated within the HR department of the Metropolitan Police Service. Police Now held its first Board of Trustees' meeting in December 2015 with a nominated Chair and four Trustees. In July 2016 Police Now received charitable status and established a trading subsidiary and company limited by guarantee, Police Now Enterprises Limited, in which it is sole shareholder. Police Now Enterprises Limited was formally dissolved on 11 June 2024. Police Now does not have shared capital or external shareholder and is held to account by a nominated Board of Trustees (the 'Board') who are not remunerated.

As part of the governing structure, members of the Board for Police Now are both Trustees for the organisation and are registered on Companies House as Directors. At 31st March 2024 Police Now had twelve appointed Trustees. In addition to being responsible for the future strategy of Police Now, Trustees are liable to contribute a sum not exceeding £1 in the event of the charity being disbanded¹².

Police Now has made active efforts to ensure its Board incorporate a wide range of relevant skills and experience to govern the future strategy of the organisation. Upon official appointment, Trustees are required to complete a variety of incorporation documents including a background check, adding details to Companies House and the Charity Commission, and documenting their personal details. Where required, Trustees also undergo training as part of their induction, and training requirement needs are continued to be assessed throughout their term. All Trustees must declare any conflicts of interest to Police Now which will be noted accordingly. Each Trustee also meets existing Board members, including the Chair, and with the Chief Executive Officer (CEO) before joining the Board, and are educated on Police Now's mission, activities, and performance.

The Board has delegated responsibility for certain specific matters to three Board-level committees:

- Finance, Audit, Risk and Resource Committee: with responsibilities including approving proposed annual budgets, remuneration, policy approval, appropriate resources, the accuracy and fairness of the audit and appointment of external auditors, risk management and details of any open legal issues.
- Customer Insight, Futures and Impact Committee: with responsibilities including programme development, working with police forces, impact evaluation and considering new opportunities for impact.
- Equity, Diversity and Inclusion Committee: To ensure that diversity and inclusion is a key priority across all activity so that we are supporting policing by attracting, developing and retaining the most diverse and talented groups, enabling us to achieve our mission of transforming communities. The group will promote, champion, and encourage diversity, inclusion and equality in the workplace and will monitor the key areas of performance, using data, experience and innovation.

In accordance with its Articles of Association, Police Now is permitted to delegate "the day-to-day management of the Charity to a Chief Executive or other manager or managers by implementing the policy and strategy adopted by and within a budget approved by the Trustees (if applicable)".¹³

For Police Now the power is delegated to the CEO who assembles a Senior Leadership Team (SLT) of diverse and experienced professionals to ensure the effective and efficient running of the organisation. The CEO and Executive team (those holding a Director role as Police Now staff), alongside the Trustees, are the key management personnel of the organisation.

¹² Police Now Articles of Association, Item 2 "Liability" amended 14th July 2016

¹³ Police Now Articles of Association, item 24 "Delegation" amended 14th July 2016

POLICE NOW
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

The CEO is held accountable at a quarterly Board meeting and regular committee meetings (at least quarterly) where key updates on strategy, budget, policy, recruitment and programme delivery are provided. The Board receive confidential papers in preparation of these meetings. Full minutes are taken at each Board meeting.

To ensure delegated authorities from the Board are monitored and appropriately adhered to by the CEO and SLT, Police Now has developed a variety of policies relating to finance, operations and human resources which govern the daily running of the organisation; these have been approved by the Board or Board Committees with delegated responsibilities. These policies clearly establish decisions that are delegated to the CEO and SLT and those decisions that are retained by the Board, for example the strategic direction of the organisation, approval of all expenditure exceeding £150,000 and annual departmental and organisational budgets.

Trustees of Police Now receive no remuneration for their professional input into the organisation, however, may be entitled to expenses where appropriate. Those holding a Director role as Police Now staff receive their annual salary, a 6% employer pension contribution and private medical insurance. These benefits are in common with other employees at different grades and were benchmarked against similar charities to ensure competitiveness, fairness, and responsible expenditure of charitable funds. The CEO approves all salaries within the organisation, while the CEO salary and the overall remuneration pool is approved by the Board.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Police Now for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company and the group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

POLICE NOW
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

DISCLOSURE OF INFORMATION TO AUDITOR

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

In approving the Trustees' Report, the Trustees are also approving the Directors' Report in their capacity as company directors.

SMALL COMPANIES NOTE

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

The trustees report including the strategic report was approved by the Trustees on 3/12/2024 and signed on their behalf by:



Sir Ian Powell
Trustee



Victoria Tillbrook
Trustee

POLICE NOW
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF POLICE NOW

Opinion

We have audited the financial statements of Police Now for the year ended 31 March 2024 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Company Statement of Financial Position, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2024 and of the group's and parent charitable company's net movement in funds, including the income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Annual Report (which includes the strategic report and the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' Annual Report have been prepared in accordance with applicable legal requirements.

POLICE NOW
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF POLICE NOW

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (which incorporates the strategic report and the directors' report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 11, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

Based on our understanding of the group and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to charity and company law applicable in England and Wales, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities SORP.

POLICE NOW
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF POLICE NOW

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to revenue recognition, in particular in relation to recording income and charitable activities in the correct accounting period and management override of controls. Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators.
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud.
- Reviewing the controls and procedures of the charity relevant to the preparation of the financial statements to ensure these were in place throughout the year.
- Reviewing debtor recoverability post year end.
- Reviewing management's decisions on bad debt.
- Reviewing post balance sheet events.
- Evaluating management's controls designed to prevent and detect irregularities.
- Identifying and testing journals; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Lee Stokes (Senior Statutory Auditor)

for and on behalf of HaysMac LLP, Statutory Auditor

10 Queen Street Place

London

EC4R 1AG

Date: 3 / 12 / 2024

POLICE NOW
(A company limited by guarantee)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the Group Income and Expenditure Account)
for the year ended 31 March 2024

	Notes	Unrestricted funds	
		Total 2024 £	Total 2023 £
Income from:			
Donations, grants and legacies	4	5,103,000	7,000,000
Charitable activities	5	5,316,172	5,611,280
Investments	6	47,845	139
Other income	7	-	3,310
Total income		10,467,017	12,614,729
Expenditure on:			
Charitable activities	8		
- recruitment		5,056,232	4,634,044
- training and leadership development		7,712,578	7,996,845
Total expenditure		12,768,810	12,630,889
Net expenditure / net movement in funds	10	(2,301,793)	(16,160)
TOTAL FUNDS AT 1 APRIL 2023		10,807,983	10,824,143
TOTAL FUNDS AT 31 MARCH 2024		8,506,190	10,807,983

The consolidated statement of financial activities has been prepared on the basis that all income and expenditure derive from continuing activities.

The notes on pages 20 to 30 form part of these financial statements.

POLICE NOW
(A company limited by guarantee)

Company Registered Number 09922205
Charity Registered Number 1168427

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
at 31 March 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible assets	13	40,517	38,373
CURRENT ASSETS			
Debtors	14	2,756,948	2,232,170
Cash at bank and in hand		11,416,638	11,434,260
		14,173,586	13,666,430
CREDITORS: Amounts falling due within one year	15	(5,707,914)	(2,896,820)
		8,465,672	10,769,610
NET CURRENT ASSETS			
		8,506,189	10,807,983
NET ASSETS	16	8,506,189	10,807,983
CHARITY FUNDS			
Unrestricted funds		8,506,189	10,807,983
TOTAL FUNDS		8,506,189	10,807,983

The financial statements were approved and authorised for issue by the board of Trustees on 3/12/2024 and signed on its behalf by:



Sir Ian Powell
Trustee



Victoria Tillbrook
Trustee

The notes on pages 20 to 30 form part of these financial statements.

POLICE NOW
(A company limited by guarantee)

Company Registered Number 09922205
Charity Registered Number 1168427

COMPANY STATEMENT OF FINANCIAL POSITION
at 31 March 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible assets	13	40,517	33,373
Investments		-	1
		40,517	38,374
CURRENT ASSETS			
Debtors	14	2,756,949	2,232,169
Cash at bank and in hand		11,416,638	11,434,260
		14,173,587	13,666,429
CREDITORS: Amounts falling due within one year	15	(5,707,914)	(2,896,820)
		8,465,673	10,769,609
NET CURRENT ASSETS			
		8,465,673	10,769,609
NET ASSETS	16	8,506,190	10,807,983
CHARITY FUNDS			
Unrestricted funds		8,506,190	10,807,983
TOTAL FUNDS		8,506,190	10,807,983

Police Now has taken advantage of the exemption under section 408 of the Companies Act 2006 and had not prepared a separate Statement of Financial Activities for the charity.

The financial statements were approved and authorised for issue by the board of Trustees on 3/12/2024 and signed on its behalf by:



Sir Ian Powell
Trustee



Victoria Tillbrook
Trustee

The notes on pages 20 to 30 form part of these financial statements.

POLICE NOW
(A company limited by guarantee)

CONSOLIDATED STATEMENT OF CASH FLOWS
for the year ended 31 March 2024

	Note	2024 £	2023 £
Net cash provided by/(used in) operating activities	A	(36,810)	962,510
Cash flows from investing activities:			
Interest from investments		47,845	139
Purchase of tangible fixed assets		(28,657)	(33,330)
Net cash provided by/(used in) investing activities		19,188	(33,191)
Change in cash and cash equivalents in the reporting period		(17,622)	929,319
Cash and cash equivalents at the beginning of the year		11,434,260	10,504,941
Cash and cash equivalents at the end of the year		<u>11,416,638</u>	<u>11,434,260</u>

A: Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net expenditure	(2,301,793)	(16,160)
Depreciation charge	26,513	17,017
Interest from investments	(47,845)	(139)
(Increase)/decrease in debtors	(524,779)	1,497,418
Increase/(decrease) in creditors	2,811,094	(535,626)
Net cash used in operating activities	<u>(36,810)</u>	<u>962,510</u>

B: Analysis of changes in net debt

	At 31 March 2023 £	Cash flows £	At 31 March 2024 £
Cash	11,434,260	(17,622)	<u>11,416,638</u>

POLICE NOW
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2024

1. GENERAL INFORMATION

Police Now is a charitable company limited by guarantee, incorporated on the 18 December 2014 and registered in the United Kingdom under the Companies Act 2006 and Charities Act 2011 (company no. 09922205, charity no. 1168427). The address of the registered office is given within the Reference and Administrative Details page. The company is a charitable company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

The nature of the company's operations and its principal activities are set out in the Trustees' Report on page 1.

2. ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)– (Charities SORP 2nd edition (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

Police Now meets the definition of a public benefit entity under FRS 102:

The financial statements are presented in pounds sterling (GBP), being the functional currency of the group, and are rounded to the nearest pound.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The accounting policies have been applied consistently throughout the financial statements in both the current year and the prior year.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Charity's accounting policies. These are detailed in note 3.

The following accounting policies have been applied:

2.2 Basis of consolidation

The Statement of Financial Activities (SOFA) and Statement of Financial Position consolidate the financial statements of the company and its subsidiary undertaking. The results of the subsidiary are consolidated on a line-by-line basis.

No separate SOFA has been presented for the company alone as permitted by section 408 of the Companies Act 2006.

2.3 Charitable parent company disclosure exemptions

In preparing the separate financial statements of the charitable parent company, advantage has been taken of the following disclosure exemptions available to qualifying entities:

- No cash flow statement or net debt reconciliation has been presented for the charitable parent company; and
- No disclosure has been given for the aggregate remuneration of the key management personnel of the charitable parent company as their remuneration is included in the totals for the group as a whole.

POLICE NOW
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2024

2.4 Going concern

The Trustees reviewed Police Now's accounts in August 2024, as part of their regular assessment, as well as its principal risks, financial and otherwise. At that time, they were satisfied that there is no material uncertainty that would cast doubt on the charity's ability to continue as a going concern. Police Now has sufficient resources to continue operating for the foreseeable future and accounts have been prepared in the knowledge that Police Now is a financially viable organisation.

The effect of uncertainties including force demand, Home Office funding and cost changes has been assessed by the Trustees, reviewing Police Now's ongoing activity, its forecasts, and risks to ensure the organisation remains financially viable. With regards to the next 12 months, the most significant area to be monitored closely by the directors is securing Home Office funding for 2025/26 and confirming contracts with Police Forces for 2025 NGLP programme. The Trustees will continue to monitor this closely.

As Police Now receives Home Office funding and Police Force Fees in advance of programme delivery, Police Now has sufficient reserves to deliver contractual obligations and the Trustees therefore conclude there is no material uncertainty to going concern.

An updated financial forecast was prepared in November 2024 to assess the impact of changes in force demand. The Trustees have a reasonable expectation that Police Now has adequate resources to continue in operational existence for the foreseeable future. The entity therefore continues to adopt the going concern basis in preparing its financial statements.

2.5 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are donations received, or income arising there from, which are specific for the purpose set out by the donor. The cost of administering such funds is charged against the specific fund.

POLICE NOW
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2024

2.6 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Grants from governments and other agencies which are awarded in respect of core funding are included as income from donations in the period in which they are received and receivable, unless any performance related conditions are attached to the grant.

Income from charitable activities relates to fees received from police forces for providing graduate recruitment and training programmes.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. General volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company, which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

2.7 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party. It is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Expenditure on raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

2.8 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

2.9 Pensions

Police Now operates a defined contribution pension scheme for its employees. A defined contribution plan is a pension plan under which the Charity pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payment obligations. The contributions are recognised as an expense in the consolidated statement of financial activities when they fall due. Amounts not paid are shown in accruals as a liability in the balance sheet. The assets of the plan are held separately from the Charity in independently administered funds.

POLICE NOW
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2024

2.10 Operating leases

Rents payable under operating leases are charged to the Statement of Financial Activities as incurred over the lease term.

2.11 Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	20% straight line
Office equipment	20% straight line
Software	33% straight line

2.12 Investment in subsidiaries

The investment in the trading subsidiary is stated at cost.

2.13 Debtors

Debtors are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method, less any impairment losses.

2.14 Cash at bank and in hand

Cash and cash equivalents consist of cash on hand and balances with banks, and investments in money market instruments which are readily convertible, being those with original maturities of three months or less.

2.15 Creditors

Creditors are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method.

2.16 Financial Instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.17 Distributed profits under gift aid

Taxable profits transferred to the parent entity, Police Now, a registered charity, are recognised as distributions from the subsidiary, Police Now Enterprises, when the company has made an irrevocable commitment to the parent to pay the taxable profits that is, in the year in which the final amounts are agreed, communicated and subsequently paid to the parent.

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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2024

3. Critical accounting estimates and areas of judgement

In preparing the financial statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgements are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates. Management do not consider there to be any material accounting estimates or judgements that need disclosure in these financial statements.

4. INCOME FROM DONATIONS, GRANTS, AND LEGACIES

	2024	2023
	£	£
Grants	5,000,000	7,000,000
Legacies	103,000	0
	<u>5,103,000</u>	<u>7,000,000</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Police Force Fees	5,316,172	5,611,280
	<u>5,316,172</u>	<u>5,611,280</u>

6. INVESTMENT INCOME

	2024	2023
	£	£
Interest receivable	47,845	139
	<u>47,845</u>	<u>139</u>

7. OTHER INCOME

	2024	2023
	£	£
Management charge	-	3,310
	<u>-</u>	<u>3,310</u>

The management charge was income received by Police Now Enterprises from Police Now for services rendered. As Police Now Enterprises was dormant throughout 2023/24 there is no corresponding charge in these accounts for the current period.

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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2024

8. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Staff costs	Direct costs	Support costs	2024	2023
	£	£	£	£	£
Programme recruitment	1,416,470	2,321,191	1,318,571	5,056,232	4,634,044
Programme training and leadership development	2,554,948	2,883,365	2,274,265	7,712,578	7,996,845
	<u>3,971,418</u>	<u>5,204,556</u>	<u>3,592,836</u>	<u>12,768,810</u>	<u>12,630,889</u>
		Staff costs	Direct costs	Support costs	2023
		£	£	£	£
Programme recruitment		1,176,779	2,122,397	1,334,868	4,634,044
Programme training and leadership development		2,416,408	3,276,061	2,302,376	7,996,845
		<u>3,593,187</u>	<u>5,400,458</u>	<u>3,637,244</u>	<u>12,630,889</u>

9. ANALYSIS OF SUPPORT COSTS

	2024	2023
	£	£
Wages and salaries	2,401,950	2,308,619
Training	25,297	46,952
Rent	419,675	420,000
IT and telecom costs	153,407	163,275
Other office costs	30,502	43,338
Depreciation and amortisation	23,066	16,833
Consultancy	99,494	132,885
Legal and tax fees	38,545	9,287
Recruitment	25,039	96,915
Governance	24,205	23,527
Other support Costs	351,656	375,613
	<u>3,592,836</u>	<u>3,637,244</u>
Governance costs consist of the following:		
Auditors' remuneration for audit	17,900	16,300
Other auditor costs	3,500	4,850
Legal and professional	2,805	2,377
	<u>24,205</u>	<u>23,527</u>

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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2024

10. NET MOVEMENT IN FUNDS

	2024	2023
	£	£
This is stated after charging:		
Auditors' remuneration: audit	17,900	16,300
Auditors' remuneration: non-audit fees	3,500	4,850
Depreciation	23,066	16,833
	<u> </u>	<u> </u>

11. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	5,466,054	5,048,032
Social security costs	592,797	561,640
Other pension costs	314,517	292,134
	<u> </u>	<u> </u>
	<u>6,373,368</u>	<u>5,901,806</u>

The average monthly number of employees during the period for the group was as follows:

	2024	2023
	Number	Number
Employees	115	117
	<u> </u>	<u> </u>

The number of employees whose remuneration for the year fell within the following bands was:

	2024	2023
	Number	Number
£60,000 to £69,999	5	4
£70,000 to £79,999	8	3
£80,000 to £89,999	3	1
£90,000 to £99,999	2	-
£100,000 to £109,999	1	1
£110,000 to £119,999	1	2
£120,000 to £129,999	1	-
£130,000 to £139,999	1	-
	<u> </u>	<u> </u>
Total remuneration of key management personnel	<u>£597,703</u>	<u>£532,847</u>

No remuneration was paid during the period to any member of the Board of Trustees (2023: £Nil).

No trustees' expenses have been incurred (2023: none).

POLICE NOW
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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2024

12. NET INCOME FROM TRADING ACTIVITIES OF SUBSIDIARY

Subsidiary name	Police Now Enterprises Limited		
Company registration number	09922465		
Basis of control	Ordinary shares		
Equity shareholding %	100%		
		2024	2023
		£	£
Turnover		-	3,310
Administrative expenditure		-	(3,310)
		<u>-</u>	<u>(3,310)</u>
Profit on ordinary activities after taxation		<u>-</u>	<u>-</u>
Profit distribution to parent charity		-	-
Total assets as at 31 March		-	-
Reserves		<u>-</u>	<u>-</u>

The subsidiary company was dissolved on 11 June 2024.

13. TANGIBLE FIXED ASSETS

Group

	Fixtures and fittings £	Office equipment £	IT equipment and software £	Total £
Cost:				
At 1 April 2023	20,452	55,820	129,301	205,573
Additions	-	-	28,657	28,657
At 31 March 2024	20,452	55,820	157,958	234,230
Depreciation:				
At 1 April 2023	20,452	55,820	90,928	167,200
Charge for the year	-	-	26,513	26,513
At 31 March 2024	20,452	55,820	117,441	193,713
Net book value:				
At 31 March 2024	-	-	40,517	40,517
At 1 April 2023	-	-	38,373	38,373

POLICE NOW
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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2024

13. **TANGIBLE FIXED ASSETS (cont)**
Company

	Fixtures and fittings £	Office equipment £	IT equipment and software £	Total £
Cost:				
At 1 April 2023	20,452	55,820	90,361	166,633
Additions	-	-	28,657	28,657
At 31 March 2024	20,452	55,820	119,018	195,290
Depreciation:				
At 1 April 2023	20,452	55,820	51,988	128,260
Charge for the year	-	-	26,513	26,513
At 31 March 2024	20,452	55,820	78,501	154,773
Net book value:				
At 31 March 2024	-	-	40,517	40,517
At 1 April 2023	-	-	38,373	38,373

14. **DEBTORS**

	Group		Company	
	2024 £	2023 £	2024 £	2023 £
Trade debtors	2,433,374	1,420,187	2,433,374	1,420,187
Other debtors	73,223	71,145	73,222	71,144
Prepayments and accrued income	250,352	740,838	250,352	740,838
	<u>2,756,949</u>	<u>2,232,170</u>	<u>2,756,948</u>	<u>2,232,169</u>

POLICE NOW
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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2024

15. CREDITORS: amounts falling due within one year

	Group		Company	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	1,126,890	362,144	1,126,890	362,144
Other taxes and social security	149,899	158,017	149,899	158,017
VAT payable	733,652	43,989	733,652	43,989
Other creditors	84,667	70,940	84,667	70,940
Accruals and deferred income	3,612,806	2,261,730	3,612,806	2,261,730
	<u>5,707,914</u>	<u>2,896,820</u>	<u>5,707,914</u>	<u>2,896,820</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Total	Total
	2024	2023
	£	£
Group		
Fixed assets	40,517	38,373
Current assets	14,173,587	13,666,430
Current liabilities	(5,707,914)	(2,896,820)
	<u>8,506,190</u>	<u>10,807,983</u>
Company		
Fixed assets	40,517	38,374
Current assets	14,173,586	13,666,429
Current liabilities	(5,707,914)	(2,896,820)
	<u>8,506,189</u>	<u>10,807,983</u>

POLICE NOW
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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2024

17. Financial commitments

At 31 March 2024 the group and the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Land & buildings	
	2024	2023
	£	£
Not later than one year	421,260	421,260
Between one and five years	3,780	425,040
	<u>425,040</u>	<u>846,300</u>

18. Related party transactions

During the current year, five members of the Board of Trustees had responsibilities with the Police Service.

Helen Ball was an Assistant Commissioner in the Metropolitan Police Service.

Louisa Rolfe is an Assistant Commissioner in the Metropolitan Police Service.

Rhammel Afflick is a Special Sergeant in the Metropolitan Police Service.

Lara Tyrell-Moore resigned on 17 August 2023 and is a Detective Constable in Devon and Cornwall Police.

Amelia Tanner appointed 17 August 2023 and resigned 15 March 2024 was a Detective Inspector in Thames Valley Police. She is currently on a two-year secondment to Police Now as Head of the National Detective Programme.

During the year the Charity received gift aid of £Nil (2023: £Nil) from its wholly owned subsidiary, Police Now Enterprises Limited. At the year end the Charity was owed £Nil (2023: £Nil) by Police Now Enterprises limited. Police Now Enterprises Limited was formally dissolved on 11 June 2024.

POLICE NOW

England & Wales - Charity number 1168427

Accounts

Registered number: 09922205
Charity number: 1168427

POLICE NOW
(A Company Limited by Guarantee)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

POLICE NOW
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POLICE NOW
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2023

Trustees

Sir I C Powell
R E B Afflick
H E Ball QPM
J E Bowler CB
J C Clegg
D L C Fry
L H Rolfe
R M Rothenberg MBE (resigned 31 March 2023)
J B Tilley (resigned 18 August 2022)
J Y Y Tsim
L K Tyrell-Moore (appointed 10 May 2022, resigned 17 August 2023)
Lord S A Woolley of Woodford CBE
M I Cooper (appointed 17 August 2023)
C H Kinsella (appointed 1 July 2023)
A J Tanner (appointed 17 August 2023)

Reference and administrative details

Name: Police Now
Charity number: 1168427
Company number: 09922205

Name: Police Now Enterprises Limited
Company number: 09922465

Registered office

203 Blackfriars Road, London, United Kingdom, SE1 8NJ

Bankers

Barclays Bank PLC, 93-97 Queensway, London, W2 4QG

Solicitors

Mills & Reeves LLP, Botanic House, 100 Hills Road, Cambridge, CB2 1PH

Auditor

Haysmacintyre LLP, 10 Queen Street Place, London, EC4R 1AG

POLICE NOW
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

The Trustees, who are also Directors for the purpose of Company Law, present their annual report together with the audited financial statements for the year ended 31 March 2023. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP, 2nd edition), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Police Now's mission is to transform communities, reduce crime and anti-social behaviour, and increase the public's confidence in the police service by recruiting, developing and inspiring outstanding and diverse leaders in society and on the policing frontline. This aligns with the original governing documents of the charity¹. In addition, Police Now is the sole shareholder of Police Now Enterprises Limited, a trading subsidiary and company limited by guarantee.

Police Now was created by those who believe that there is value for the police service and the communities that policing serves to recruiting, training, and developing police officers in ways that differ from traditional approaches.

With the support of the Metropolitan Police Service, The Mayor's Office for Policing and Crime, the Home Office and London First (now BusinessLDN), a small number of constables, sergeants, and inspectors created Police Now within the Metropolitan Police. The first cohort of sixty-nine programme participants joined Police Now's National Graduate Leadership Development Programme started in July 2015 in London. In 2016, Police Now became an independent organisation and charity. In 2019 Police Now launched the National Detective Programme and in 2021 launched the Frontline Leadership Programme. Between 2019 and 2023, Police Now played a key role in the delivery of His Majesty's Government's Police Uplift Programme.

During the 2022/23 year, 148 participants joined the eighth cohort of the National Graduate Leadership Programme, and 227 participants joined the fourth cohort of the National Detective Programme.

By 31 March 2023, thirty-five of the police forces in England and Wales had partnered with Police Now to recruit and develop over 2,500 police officers across England and Wales, around 58% of whom told us they would not have considered a policing career but for Police Now².

Police Now strives to achieve its objectives by:

- Recruiting brilliant people with intelligence, integrity, emotional intelligence, and grit at the highest possible diversity.
- Equipping them with excellent core policing skills to build credibility with colleagues and the public.
- Providing a foundation in leadership with and without rank.
- Armouring them against cynicism through the Code of Ethics, organisational justice, procedural justice, reflective practice, critical analysis, resilience, wellbeing and grit, and evidence-based policing and problem solving.
- Posting them to forces and communities that need them most.

Through these core mission activities and strategic enablers, Police Now aims to achieve a sustained, long-term reduction in crime and anti-social behaviour and a sustained, long-term increase in the public's confidence in policing. This will ultimately ensure a safe environment where everyone, including the most vulnerable in a society, has a chance to thrive. Police Now clearly fits within the definitions in the Charity Commission's guidance on public benefit³.

¹ Police Now Articles of Association 3.1 The object of the Charity is to promote the efficiency of the Police, in particular by the operation of a graduate recruitment and training programme to recruit a high calibre of police officers to police forces across the United Kingdom.

² Measured via participant experience surveys for NDP cohort 4 - Were you planning to join the police before you heard about Police Now?

³ The purpose is "beneficial... in a way that is identifiable and capable of being proved by evidence where necessary" and benefits "the public in general, or a sufficient section of the public" without giving personal benefit or causing detriment or harm.

POLICE NOW
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES (continued)

Over the course of the year, Police Now has engaged in several activities to achieve its stated aims and objectives, specifically:

- Secured funding agreements to contribute to the Police Uplift Programme during 2022/23.
- Secured funding agreements to continue to offer the leadership and promotion programme focused on existing constables: The Frontline Leadership Programme.
- Recruited and commenced training for ~400 participants across the National Graduate Leadership Programme and the National Detective Programme.
- Achieved or maintained three-year contracts with three of the biggest six forces in England and Wales.
- Made progress on Black, Asian and Minority Ethnic representation within PNHQ staff and across our programme participants through a diversity-first campaign, alongside the development of our focused diversity strategy incorporating a performance focused regime (including external challenge & support); and
- Published our latest Impact Report which included a digital version.

Grant-making

Police Now does not engage in grant-making activity.

Volunteers

The Trustees are all unpaid volunteers who provide their time, expertise, and judgement without payment, and Police Now is enormously grateful for their contribution. In addition, Police Now has benefited from several pro bono contributions, typically provided on a voluntary basis. Apart from the Board, the day-to-day operation of Police Now is not reliant on volunteers to function and is predominantly run by paid professional staff.

Fundraising

It is critically important that Police Now continues to be innovative and agile in bringing new programmes and responding to the needs of policing. As such, Police Now does not actively pursue a strategy of fundraising from corporate, individual or foundations. The primary source of funding is from fees received from Police Forces for programme participants and grant income from the Home Office.

Police Now does not fundraise from members of the public and has no short-term ambition to do so. Any changes in this strategy must be approved by Police Now's Board to ensure ongoing alignment with recognised standards, avoid complaints and protect the public — including vulnerable people — from unreasonably intrusive or persistent fundraising approaches and undue pressures to donate. To date Police Now has received no fundraising complaints.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE

Over the past year, Police Now made significant progress against key aims:

Impact on crime and anti-social behaviour

- Police Now holds every participant to account on behalf of the communities they serve, assessing them regularly on the impact they are making. Despite the challenges of doing so, Police Now also analyses data on crime, antisocial behaviour, and public confidence in the communities where participants are posted, working in partnership with independent academic experts.
- Police Now produces an impact report to demonstrate measurable impact to forces, the Home Office and the public. This can be viewed [here](#).
- Participants are tackling a range of issues in the communities they serve, with a focus on ASB, crime prevention, partnership working and young people.
- Independently peer reviewed analysis of Police recorded crime data for England and Wales suggests a 14% reduction in anti-social behaviour in the communities where Police Now's participants were posted between 2018 and 2020, compared to a 1% increase in the communities without a Police Now participant.

Extend Police Now into more deprived and vulnerable communities

- Police Now has placed officers in 35 police forces across England and Wales since 2015, creating a national network of over 2,500 police officers.
- Analysis of the Indices of Multiple Deprivation (IMD) data shows Police Now participants typically work in more deprived communities, characterised by higher crime and anti-social behaviour (ASB).
- The median deprivation score (based on the IMD)⁴ for communities where a Police Now participant has been posted is 26.1, compared to 18 for non-Police Now areas (the higher the score, the more deprived the area is).
- To support the national Police Uplift Programme (PUP), Police Now has focused on increasing recruitment and training capacity.

Increase the level of diversity within policing

- Police Now inspire and recruit high-achieving graduates from socially diverse backgrounds who place strong value on the importance of diversity and inclusion in the workplace, increasing policing's ability to tackle racism, sexism, bias, or discrimination wherever it is found. Of those who started the National Graduate Leadership Programme in 2022 53% identified as female, 18% identified as ethnic minorities (compared with 14% ethnic minorities representing the national population⁵ and 10% of national Police joiners⁶). Some 25% previously qualified for free school meals (compared to 15% of the population⁷).
- Of those who started the National Detective Programme in 2023, 74% identified as female, 11% identified as ethnic minorities (60% of whom were female). 20% previously qualified for free school meals.
- We have found that some online assessments, such as psychometric tests, can cause adverse impact, particularly on ethnic minority candidates. We have worked with assessment consultants to develop a blended assessment approach which minimizes adverse impact potential whilst allowing to appropriately assess candidates.
- Police Now participants maintain a strong belief in the value of diversity and inclusion in the workplace. Illustrating this, 81% of participants disagreed that stereotypes about groups were usually true. This compares to 41% for a sample of other police officers conducted by YouGov⁹.

⁴ The IMD is the official measure of relative deprivation for small areas (neighbourhoods) in England (higher score = higher deprivation). Seven main types of deprivation are considered in the Index of Multiple Deprivation 2015, including: income, employment, education, health, crime, access to housing and services, and living environment. These are combined to form the overall measure of multiple deprivation.

⁵ England and Wales 2011 Census

⁶ Police workforce, England and Wales: 31 March 2020 second edition, Home Office

⁷ In January 2019, 15.4% of all pupils in schools in England were eligible for and claiming free school meals. See <https://www.gov.uk/government/statistics/schools-pupils-and-their-characteristics-january-2019>

⁸ Measured via an online survey at the start of the 2022 Police Now Academy (n=148). More details on the 2020 YouGov poll can be found here: <https://yougov.co.uk/topics/politics/articles-reports/2020/06/22/british-police-oppose-positive-discrimination-ethn>. Comparisons between Police Now and YouGov data should be made with caution 10

differences in sampling and methodology.

⁹ More details on the 2020 YouGov poll can be found here: <https://yougov.co.uk/topics/politics/articles-reports/2020/06/22/british-police-oppose-positive-discrimination-ethn>. Comparisons between Police Now and YouGov data should be made with caution to differences in sampling and methodology.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

ACHIEVEMENTS AND PERFORMANCE (continued)

Developing leaders to transform communities

- Feedback from participants' line managers and colleagues shows that Police Now participants are strong communicators and problem-solvers, challenging historic ways of working, building positive relationship with others, and tackling issues using evidence-based methods. 94% of line managers and colleagues agreed that Police Now participants demonstrate good public engagement and relationships with members of the community; 93% agreed that participants demonstrate good identification and definition of problems in the community and forces and 90% agreed that they can effectively use the evidence base to develop and implement response plans to problems identified¹⁰.
- Independent research suggests that those entering the police service through Police Now score higher than a comparable group of professionals on several key dimensions of emotional intelligence, including conscientiousness, empathy, and emotional control. These are essential skills for effective leadership, managing wellbeing in complex environments, translating new ideas into action and helping policing meet current and future challenges.¹¹
- Police Now participants are overwhelmingly aligned with the principles of procedural justice policing with an average agreement of 97% across relevant metrics (voice, neutrality, dignity and respect).¹².

Contribute to the national demand for detective resilience

- Police Now has developed a national detective entry programme in response to demand from policing and a well-publicised national shortage of investigators, recruiting and developing over 700 detectives to date.
- 75% of our fourth cohort of National Detective Programme participants passed the National Investigators' Exam at the first attempt, 15% higher than the national average (June, 2023).

Expand our professional development opportunities at sergeant rank

- Our academies provide a transformation and leadership experience for seconded officers (Stream Managers and Syndicate Leads) who now complete a more in-depth and robust training programme before the academy to prepare them effectively for their roles. We encourage Police Now alumni to apply for these roles as well as non-Police Now alumni.
- Our Connection for Life offer has been developed to support Police Now alumni and ambassadors at constable and sergeant ranks to progress to Sergeant or Inspector ranks, particularly through promotion support and Fast Track support.

Develop the Police Now programme within the new Policing Education Qualifications Framework (PEQF)

- Police Now's programmes have been validated by the College of Policing and are now underpinned by the new Policing Education Qualifications Framework (PEQF) Degree Holder Entry Programme (DHEP) curriculum and programme specification.
- Police Now has partnered with Liverpool John Moores University to co-deliver and accredit the course and award the Graduate Diploma in Professional Policing Practice. This means that Police Now participants will receive a formal degree level qualification in recognition of completing our programmes and achieving full operational competence in their force.

¹⁰ Measured via an online survey completed by participant line managers and colleagues after 9-months on the National Graduate Leadership Programme Cohort 7 (n=112)

¹¹ McDowall and Gamblin (2021) Evaluation of Police Now's National Graduate Leadership Programme (Cohort 7)

¹² Measured via online survey completed by participants at the National Detective Programme Academy Cohort 4 (n=227)

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW

Income

Over the last financial year, Police Now has generated income from two sources - £5,611,280 (2022: £6,265,898) from police force partners and £7,000,000 (2022: £7,000,000) from the Home Office.

Expenditure

Our expenditure for the last year of £12,630,889 (2022: £11,781,302) divides into £12,630,889 (2022: £11,781,302) on charitable activities and £Nil (2022: £Nil) on raising funds. The £12,630,889 was constituted by £4,634,044 (2022: £4,724,582) on programme recruitment and the remaining £7,996,845 (2022: £7,056,720) was spent on programme training and leadership development. In this period, £5,901,806 (2022: £6,554,558) was spent on staff costs (salaries, social security, pension costs of all full-time and temporary staff). Police Now has enrolled staff in a defined contribution pension scheme and there is no material pension liability associated with this scheme.

Risks

Risk is an inevitable part of charitable activity and Police Now is committed to managing risk effectively to ensure it achieves its objectives and safeguards charitable funds and assets. As such, a Board-approved risk management policy has been established, covering risk identification, assessment, management, and monitoring, as well as business contingency planning.

The risk identification process is led by the Senior Leadership Team (SLT) and reviewed regularly by the Board. The SLT considers Police Now's objectives, mission, strategy; the nature and scale of Police Now's activities; external factors that might impact Police Now; financial stability; the charity's reputation with partners and stakeholders; past challenges, difficulties, and problems the charity has faced; Police Now's operating model; risk management frameworks and taxonomies used in other organisations. It is acknowledged that although the risk identification process is thorough and robust, the output contains some subjective judgements. The process provides reasonable assurance and helps inform contingency planning based on the best available information at the time.

Based on the latest risk register, the following six risks have been identified, based on severity, for regular SLT and Board attention:

- Failure to secure future demand from police forces — Customer, Impact and Futures Committee membership has been renewed to increase appropriate force representation to support to better understand customers. Face to face engagement is maintained as much as is needed to build relationships with forces, including investment of CEO time to build and strengthen senior force relationships. Police Now continues to pursue multi-year contracts to reduce risk of annual volume fluctuations.
- Failure to secure sufficient candidate numbers to meet force demand — Intervention approaches being investigated to mitigate the risk of higher attrition rates across all graduate employers. Police Now continues to invest in impactful employer brand activities such as Times Top 100 Graduate Employers. Force contracts incorporate defined ranges to allow flexibility around the number of actual recruits.
- Force partners/candidates not meeting pre-employment check timelines — Mapped out timelines for all pre-employment and onboarding activities ready now for rolling recruitment to give more time for forces to prepare. Actions in place at a force level to ascertain the sign-off of each check at the appropriate point, with close collaboration between Police Now and the forces.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

FINANCIAL REVIEW (continued)

- Overload of existing Director team bandwidth with new projects – Significant investment in head of department grade across COO, PHA and Programmes to bolster senior leadership underneath the Directors and to share responsibilities. Implementation of new structure of the Programmes Directorate completed to move towards more sustainable structure for multiple programmes.
- A change of government or other changes to the policing sector undermines or reduces the effectiveness of Police Now's delivery model – Police Now continue to enjoy a positive and professional relationship with the Home Office and key policing stakeholders.
- A participant is charged with misconduct whilst they are on the Police Now Programme – Police Now has completed a full safeguarding audit across the Programme from recruitment to graduation and has implemented the recommendations. A particular focus for our development of the programmes is academy culture and reporting. Extensive wellbeing and mental health support measures are in place for participants.

Reserves

As of 31 March 2023, Police Now had consolidated funds of £10,807,983 (2022: £10,824,143) of which £38,373 (2022: £22,060) of funds can only be realised by disposing of tangible fixed assets. No funds were restricted or designated.

The Trustees review the reserve policy annually and the level of reserves are reviewed quarterly as part of regular financial reporting.

The level of reserves must be sufficient to deliver the full programme(s) and associated activities committed to across a number of financial years. This is measured by a wind-down model which is prepared in conjunction with the annual Budget and any subsequent reforecast. In addition to this, a provision, of an amount agreed by the Board of Trustees (or relevant delegated subcommittee), will be maintained to cover unforeseen day-to-day operational costs, responding to known and unforeseen risks, cost inflation, asset replacement costs, costs arising from legal action, force non-payment, strategically impactful opportunities. The target level of reserves required is £9.1m. The reserves at 31st March 2023 are above this level at £10.8m which the Board deem adequate but not excessive.

Going concern

The Trustees reviewed Police Now's accounts in August 2023, as part of their regular assessment, as well as its principal risks, financial and otherwise. At that time, they were satisfied that there is no material uncertainty that would cast doubt on the charity's ability to continue as a going concern. Police Now has sufficient resources to continue operating for the foreseeable future and accounts have been prepared in the knowledge that Police Now is a financially viable organisation.

The effect of uncertainties including force demand, government funding and cost changes has been assessed by the Trustees. Reviewing Police Now's ongoing activity, its forecasts, and risks to ensure the organisation remains financially viable. With regards to the next 12 months, the most significant area to be monitored closely by the directors is securing government funding for 2024/25. Contracts with police forces for 2024 NGLP programme are already confirmed. The Trustees will continue to monitor this closely.

As Police Now receives Home Office funding and Police Force Fees in advance of programme delivery, Police Now has sufficient reserves to deliver contractual obligations and the Trustees therefore conclude there is no material uncertainty to going concern.

An updated financial forecast was prepared in July 2023 to assess the impact of changes in force demand. The Trustees have a reasonable expectation that Police Now has adequate resources to continue in operational existence for the foreseeable future. The entity therefore continues to adopt the going concern basis in preparing its financial statements.

POLICE NOW
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

PLANS FOR THE FUTURE PERIODS

During 2022/23, the police recruitment and training market within which Police Now operates has experienced significant change and a number of key events, including (1) the third year of the government's three-year Police Uplift Programme, which came to an end in 2022/23; and (2) significant negative media attention and public outcry relating to incidences indicating issues of misogyny, sexism and racism within the sector. The release of the Baroness Casey report fuelled a tumultuous period for policing, globally and nationally. Furthermore, the UK government and many organisations have been impacted by the Russian-Ukraine war, which commenced in February 2022, impacting not only political and civil service work but also global supply chains and inflation. The impact of the war in Ukraine is ongoing. It has contributed to rising energy bills and the cost-of-living squeeze, which may impact candidates applying to policing at entry level due to the salary levels offered in the sector. It may also impact government funding levels for grant-receiving organisations such as Police Now; we have monthly meetings with the Home Office to monitor and report on grant activity.

Police Now has experienced increased demand for Police Now's programmes due to the Police Uplift Programme. However, the total volume of recruitment of new officers into police officers is likely to reduce to more normal levels in 2023/24, after the uplift period. Police Now therefore intends to recruit and train ~300-400 new officers per year from 2023/24 onwards as well as develop ~200 officers on the Frontline Leadership Programme, subject to continued funding.

For Police Now to thrive within this shifting marketplace it is essential that we set out clearly to the police service, our police force customers, and wider stakeholders the unique benefits which Police Now can provide. It is our belief, based on our experience operating within this marketplace over the last nine years and based upon a wide range of feedback we have obtained more recently, that our response to the shifting marketplace must be on Police Now delivering to policing a renewed focus on its strategy of **quality** and **differentiation** as the key means of achieving Police Now's mission.

The significant negative media attention on policing and related incidences, appears to be correlated to the candidate pipelines and attrition rates of candidates for the Police Now recruitment programmes within the graduate and career-changer markets. Police Now therefore intends to increase its candidate pipelines and invest significantly in positive action throughout the pipeline in order to mitigate this risk, particularly with candidates from underrepresented groups.

Police Now delivers three core programmes to the police service: the National Graduate Leadership Programme, the National Detective Programme, and the Frontline Leadership Programme. In addition, Police Now delivers a Connection for Life strategy which aims to connect participants and alumni to Police Now and our mission for a lifetime. Building on Police Now's achievements of this year and historically, Police Now has set out in 2023/24 and beyond to:

Focus on quality and differentiation

- It is only by delivering on both quality and differentiation that Police Now can be successful within this changing marketplace.
- In terms of Quality:
 - In order to support policing to become representative of the communities it serves, and to develop stronger leaders with the skills required to tackle current and future challenges in policing, Police Now must identify the most diverse and the highest calibre of individuals to join the police service.
 - Given the changing marketplace and given police forces are able to run their own Degree Holder Entry Programmes, it is essential that the quality of the programmes we run are of the highest possible standards, including world-class residential training academies and impactful coaching and events.
- In terms of Differentiation:
 - Police Now will identify individuals who would not otherwise have joined the police service. Policing requires leaders from a diverse range of backgrounds and experiences, who are talented and keen to be part of positive change. This means identifying sought-after graduates and career changers who often take on career paths other than policing, for example in consulting, the law, banking, or politics. It also means attracting those from a diverse range of backgrounds in terms of gender and ethnicity as well as supporting social mobility.

POLICE NOW
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

PLANS FOR THE FUTURE PERIODS (continued)

- The programmes themselves must be differentiated from what policing is able to deliver itself, in order to develop Police Now officers to be exceptional future leaders. This includes particular attention and focus on procedural and organisational justice, research and evidenced-based problem solving, long-term problem solving, communication and empathy, the wider policing and political landscape, and diversity and inclusion in the context of policing and community trust. Police Now also offers a secondment programme for some participants, to be exposed to and learn from different sectors.

Programmes designed around impact in communities and policing

- Core to Police Now's National Graduate Leadership and National Detective Programmes are that we hold our participants to account on behalf of their communities for reducing crime, reducing anti-social behaviour, and increasing the public's confidence in policing.
- The link between Police Now participants, the programmes and their communities has been strengthened, following some of the weaknesses found through the implementation of the PEQF.
- Police Now's Impact & Insights team will be focused on impact analysis of our participants and programmes in their local communities and on a national level.

Continue to contribute to improving the diversity of those in leadership roles in policing

- Police Now is the market-leader in bringing into policing those who might not otherwise have considered a policing career, especially those who identify as women and those who identify as an ethnic minority. This is demonstrated by our published data and by the diversity of our cohorts in terms of gender and ethnicity. Police Now also happens to recruit a high level of those who identify as LGBTQ+, as demonstrated through our most recent ninth cohort of the National Graduate Leadership Programme (19% identify as LGBTQ+), and high levels of those who grew up in low-income households.
- Police Now will continue to draw on our successes to date in this area, as well as continuing to share with the police service how we have been able to deliver these achievements.
- To make a further contribution to improving diversity within policing leadership Police Now will continue to develop both our existing core programmes and our Home Office funded Frontline Leadership Programme, which has been broadened to officers beyond Police Now alumni.

POLICE NOW
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Police Now has operated independently since December 2015, having previously been incubated within the HR department of the Metropolitan Police Service. Police Now held its first Board of Trustees' meeting in December 2015 with a nominated Chair and four Trustees. In July 2016 Police Now received charitable status and established a trading subsidiary and company limited by guarantee, Police Now Enterprises Limited, in which it is sole shareholder. Police Now does not have shared capital or external shareholder and is held to account by a nominated Board of Trustees (the 'Board') who are not remunerated.

As part of the governing structure, members of the Board for Police Now are both Trustees for the organisation and are registered on Companies House as Directors. At 31st March 2023 Police Now had ten appointed Trustees. In addition to being responsible for the future strategy of Police Now, members of the company are liable to contribute a sum not exceeding £1 in the event of the charity being disbanded¹³.

Police Now has made active efforts to ensure its Board incorporate a wide range of relevant skills and experience to govern the future strategy of the organisation. Police Now also has at least one selected cohort ambassador engaged as a Trustee for a one-year period. This ensures the Board remains linked into the programme and that the voices and experiences of participants are at the heart of all decision-making.

Upon official appointment, Trustees are required to complete a variety of incorporation documents including a background check, adding details to Companies House and the Charity Commission, and documenting their personal details. Where required, Trustees also undergo training as part of their induction, and training requirement needs are continued to be assessed throughout their term. All Trustees must declare any conflicts of interest to Police Now which will be noted accordingly. Each Trustee also meets existing Board members, including the Chair, and with the Chief Executive Officer (CEO) before joining the Board, and are educated on Police Now's mission, activities, and performance.

The Board has delegated responsibility for certain specific matters to three Board-level committees:

- Finance, Audit, Risk and Resource Committee: with responsibilities including approving proposed annual budgets, remuneration, policy approval, appropriate resources, the accuracy and fairness of the audit and appointment of external auditors, risk management and details of any open legal issues.
- Customer Insight, Futures and Impact Committee: with responsibilities including programme development, working with police forces, impact evaluation and considering new opportunities for impact.
- Diversity and Inclusion Committee: To ensure that diversity and inclusion is a key priority across all activity so that we are supporting policing by attracting, developing and retaining the most diverse and talented groups, enabling us to achieve our mission of transforming communities. The group will promote, champion, and encourage diversity, inclusion and equality in the workplace and will monitor the key areas of performance, using data, experience and innovation.

In accordance with its Articles of Association, Police Now is permitted to delegate "the day-to-day management of the Charity to a Chief Executive or other manager or managers by implementing the policy and strategy adopted by and within a budget approved by the Trustees (if applicable)¹⁴

For Police Now the power is delegated to the CEO who assembles a Senior Leadership Team (SLT) of diverse and experienced professionals to ensure the effective and efficient running of the organisation. The CEO and SLT, alongside the Trustees are considered to be the key management personnel of the organisation.

¹³ Police Now Articles of Association, item 2 "Liability" amended 14th July 2016

¹⁴ Police Now Articles of Association, item 24 "Delegation" amended 14th July 2016

POLICE NOW
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

The CEO is held accountable at a quarterly Board meeting and regular committee meetings (at least quarterly) where key updates on strategy, budget, policy, recruitment and programme delivery are provided. The Board receive confidential papers in preparation of these meetings. Full minutes are taken at each Board meeting.

To ensure delegated authorities from the Board are monitored and appropriately adhered to by the CEO and SLT, Police Now has developed a variety of policies relating to finance, operations and human resources which govern the daily running of the organisation; these have been approved by the Board or Board Committees with delegated responsibilities. These policies clearly establish decisions that are delegated to the CEO and SLT and those decisions that are retained by the Board, for example the strategic direction of the organisation, approval of all expenditure exceeding £150,000 and annual departmental and organisational budgets.

Trustees of Police Now receive no remuneration for their professional input into the organisation, however, may be entitled to expenses where appropriate. Those holding a Director role as Police Now staff receive their annual salary, a 6% employer pension contribution and private medical insurance. These benefits are in common with other employees at different grades and were benchmarked against similar charities to ensure competitiveness, fairness, and responsible expenditure of charitable funds. The CEO approves all salaries within the organisation, while the CEO salary and overall remuneration pool is approved by the Board.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Police Now for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company and the group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

POLICE NOW
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

DISCLOSURE OF INFORMATION TO AUDITOR

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

In approving the Trustees' Report, the Trustees are also approving the Directors' Report in their capacity as company directors.

SMALL COMPANIES NOTE

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

The trustees report including the strategic report was approved by the Trustees on 14 November 2023 and signed on their behalf by:



Sir Ian Powell
Trustee



Dominic Fry
Trustee

POLICE NOW
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF POLICE NOW

Opinion

We have audited the financial statements of Police Now for the year ended 31 March 2023 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Company Statement of Financial Position, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2023 and of the group's and parent charitable company's net movement in funds, including the income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Annual Report (which includes the strategic report and the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' Annual Report have been prepared in accordance with applicable legal requirements.

POLICE NOW
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF POLICE NOW

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (which incorporates the strategic report and the directors' report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 11, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

Based on our understanding of the group and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to charity and company law applicable in England and Wales, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities SORP.

POLICE NOW
(A company limited by guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF POLICE NOW

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to revenue recognition, in particular in relation to recording income and charitable activities in the correct accounting period and management override of controls. Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Reviewing the controls and procedures of the charity relevant to the preparation of the financial statements to ensure these were in place throughout the year;
- Reviewing debtor recoverability post year end.
- Reviewing management's decisions on bad debt.
- Reviewing post balance sheet events.
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Lee Stokes (Senior Statutory Auditor)

for and on behalf of Haysmacintyre LLP, Statutory Auditor

10 Queen Street Place

London

EC4R 1AG

Date:27 November 2023.....

POLICE NOW
(A company limited by guarantee)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the Group Income and Expenditure Account)
for the year ended 31 March 2023

	Notes	Unrestricted funds	
		Total 2023 £	Total 2022 £
Income from:			
Grants	4	7,000,000	7,000,000
Charitable activities	5	5,611,280	6,265,898
Investments	6	139	153
Other income	7	3,310	6,008
Total income		<u>12,614,729</u>	<u>13,272,059</u>
Expenditure on:			
Charitable activities	8		
- recruitment		4,634,044	4,724,582
- training and leadership development		7,996,845	7,056,720
Total expenditure		<u>12,630,889</u>	<u>11,781,302</u>
Net income / net movement in funds	10	<u>(16,160)</u>	<u>1,490,757</u>
TOTAL FUNDS AT 1 APRIL 2022 (as restated)	19	<u>10,824,143</u>	<u>9,333,386</u>
TOTAL FUNDS AT 31 MARCH 2023		<u><u>10,807,983</u></u>	<u><u>10,824,143</u></u>

The consolidated statement of financial activities has been prepared on the basis that all income and expenditure derive from continuing activities.

The notes on pages 20 to 31 form part of these financial statements.

POLICE NOW
(A company limited by guarantee)

Company Registered Number 09922205
Charity Registered Number 1168427

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
at 31 March 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible assets	13	38,373	22,060
CURRENT ASSETS			
Debtors	14	2,232,170	3,729,588
Cash at bank and in hand		11,434,260	10,504,941
		<hr/>	<hr/>
		13,666,430	14,234,529
CREDITORS: Amounts falling due within one year	15	(2,896,820)	(3,432,446)
		<hr/>	<hr/>
NET CURRENT ASSETS		10,769,610	10,802,083
		<hr/>	<hr/>
NET ASSETS	16	10,807,983	10,824,143
		<hr/> <hr/>	<hr/> <hr/>
CHARITY FUNDS			
Unrestricted funds		10,807,983	10,824,143
		<hr/>	<hr/>
TOTAL FUNDS		10,807,983	10,824,143
		<hr/> <hr/>	<hr/> <hr/>

The financial statements were approved and authorised for issue by the board of Trustees on 14 November 2023 and signed on its behalf by:

Sir Ian Powell
Trustee



Dominic Fry
Trustee



The notes on pages 20 to 31 form part of these financial statements.

POLICE NOW
(A company limited by guarantee)

Company Registered Number 09922205
Charity Registered Number 1168427

COMPANY STATEMENT OF FINANCIAL POSITION
at 31 March 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible assets	13	38,373	22,060
Investments		1	1
		38,374	22,061
CURRENT ASSETS			
Debtors	14	2,232,169	3,791,993
Cash at bank and in hand		11,434,260	10,439,635
		13,666,429	14,231,628
CREDITORS: Amounts falling due within one year	15	(2,896,820)	(3,429,546)
		10,769,609	10,802,082
NET CURRENT ASSETS			
		10,807,983	10,824,143
NET ASSETS			
	16	10,807,983	10,824,143
CHARITY FUNDS			
Unrestricted funds		10,807,983	10,824,143
TOTAL FUNDS		10,807,983	10,824,143

Police Now has taken advantage of the exemption under section 408 of the Companies Act 2006 and had not prepared a separate Statement of Financial Activities for the charity. Gross income for the charity was £12,611,419 (2022: £13,266,051) and the net movement in funds was £16,160 (2022: £1,490,760).

14 November 2023

The financial statements were approved and authorised for issue by the board of Trustees on and signed on its behalf by:

Sir Ian Powell
Trustee



Dominic Fry
Trustee



The notes on pages 20 to 30 form part of these financial statements.

POLICE NOW
(A company limited by guarantee)

CONSOLIDATED STATEMENT OF CASH FLOWS
for the year ended 31 March 2023

	Note	2023 £	2022 £
Net cash provided by/(used in) operating activities	A	962,510	962,459
Cash flows from investing activities:			
Interest from investments		139	153
Purchase of tangible fixed assets		(33,330)	(29,252)
Net cash provided by/(used in) investing activities		(33,191)	(29,099)
Change in cash and cash equivalents in the reporting period		929,319	933,360
Cash and cash equivalents at the beginning of the year		10,504,941	9,571,581
Cash and cash equivalents at the end of the year		11,434,260	10,504,941

A: Reconciliation of net movement in funds to net cash flow from operating activities

	2023 £	2022 £
Net income	(16,160)	1,490,757
Depreciation charges	17,017	11,352
Interest from investments	(139)	(153)
Increase in debtors	1,497,418	(357,442)
Decrease in creditors	(535,626)	(182,055)
Net cash used in operating activities	962,510	962,459

B: Analysis of changes in net debt

	At 31 March 2022 £	Cash flows £	At 31 March 2023 £
Cash	10,504,941	929,319	11,434,260

POLICE NOW
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2023

1. GENERAL INFORMATION

Police Now is a charitable company limited by guarantee, incorporated on the 18 December 2014 and registered in the United Kingdom under the Companies Act 2006 and Charities Act 2011 (company no. 09922205, charity no. 1168427). The address of the registered office is given within the Reference and Administrative Details page. The company is a charitable company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

The nature of the company's operations and its principal activities are set out in the Trustees' Report on page 1.

2. ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)- (Charities SORP 2nd edition (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

Police Now meets the definition of a public benefit entity under FRS 102:

The financial statements are presented in pounds sterling (GBP), being the functional currency of the group, and are rounded to the nearest pound.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The accounting policies have been applied consistently throughout the financial statements in both the current year and the prior year.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Charity's accounting policies. These are detailed in note 3.

The following accounting policies have been applied:

2.2 Basis of consolidation

The Statement of Financial Activities (SOFA) and Statement of Financial Position consolidate the financial statements of the company and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

No separate SOFA has been presented for the company alone as permitted by section 408 of the Companies Act 2006.

2.3 Charitable parent company disclosure exemptions

In preparing the separate financial statements of the charitable parent company, advantage has been taken of the following disclosure exemptions available to qualifying entities:

- No cash flow statement or net debt reconciliation has been presented for the charitable parent company; and
- No disclosure has been given for the aggregate remuneration of the key management personnel of the charitable parent company as their remuneration is included in the totals for the group as a whole.

POLICE NOW
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2023

2.4 Going concern

The Trustees reviewed Police Now's accounts in August 2023, as part of their regular assessment, as well as its principal risks, financial and otherwise. At that time, they were satisfied that there is no material uncertainty that would cast doubt on the charity's ability to continue as a going concern. Police Now has sufficient resources to continue operating for the foreseeable future and accounts have been prepared in the knowledge that Police Now is a financially viable organisation.

The effect of uncertainties including force demand, Home Office funding and cost changes has been assessed by the Trustees. Reviewing Police Now's ongoing activity, its forecasts, and risks to ensure the organisation remains financially viable. With regards to the next 12 months, the most significant area to be monitored closely by the directors is securing Home Office funding for 2024/25. Contracts with Police Forces for 2024 NGLP programme are already confirmed. The Trustees will continue to monitor this closely.

As Police Now receives Home Office funding and Police Force Fees in advance of programme delivery, Police Now has sufficient reserves to deliver contractual obligations and the Trustees therefore conclude there is no material uncertainty to going concern.

An updated financial forecast was prepared in July 2023 to assess the impact of changes in force demand. The Trustees have a reasonable expectation that Police Now has adequate resources to continue in operational existence for the foreseeable future. The entity therefore continues to adopt the going concern basis in preparing its financial statements.

2.5 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are donations received, or income arising there from, which are specific for the purpose set out by the donor. The cost of administering such funds is charged against the specific fund.

POLICE NOW
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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2023

2.6 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants from governments and other agencies which are awarded in respect of core funding are included as income from donations in the period in which they are received and receivable, unless any performance related conditions are attached to the grant.

Income from charitable activities relates to fees received from police forces for providing graduate recruitment and training programmes.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. General volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company, which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

2.7 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party. It is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Expenditure on raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

2.8 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

2.9 Pensions

Police Now operates a defined contribution pension scheme for its employees. A defined contribution plan is a pension plan under which the Charity pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payment obligations. The contributions are recognised as an expense in the consolidated statement of financial activities when they fall due. Amounts not paid are shown in accruals as a liability in the balance sheet. The assets of the plan are held separately from the Charity in independently administered funds.

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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2023

2.10 Operating leases

Rents payable under operating leases are charged to the Statement of Financial Activities as incurred over the lease term.

2.11 Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	20% straight line
Office equipment	20% straight line
Software	33% straight line

2.12 Investment in subsidiaries

The investment in the trading subsidiary is stated at cost.

2.13 Debtors

Debtors are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method, less any impairment losses.

2.14 Cash at bank and in hand

Cash and cash equivalents consist of cash on hand and balances with banks, and investments in money market instruments which are readily convertible, being those with original maturities of three months or less.

2.15 Creditors

Creditors are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method.

2.16 Financial Instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.17 Distributed profits under gift aid

Taxable profits transferred to the parent entity, Police Now, a registered charity, are recognised as distributions from the subsidiary, Police Now Enterprises, when the company has made an irrevocable commitment to the parent to pay the taxable profits that is, in the year in which the final amounts are agreed, communicated and subsequently paid to the parent.

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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2023

3. Critical accounting estimates and areas of judgement

In preparing the financial statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgements are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates. Management do not consider there to be any material accounting estimates or judgements that need disclosure in these financial statements.

4. INCOME FROM GRANTS

	2023	2022
	£	£
Grants	7,000,000	7,000,000
	<u>7,000,000</u>	<u>7,000,000</u>
	<u><u>7,000,000</u></u>	<u><u>7,000,000</u></u>

5. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Police Force Fees	5,611,280	6,265,898
	<u>5,611,280</u>	<u>6,265,898</u>
	<u><u>5,611,280</u></u>	<u><u>6,265,898</u></u>

6. INVESTMENT INCOME

	2023	2022
	£	£
Interest receivable	139	153
	<u>139</u>	<u>153</u>
	<u><u>139</u></u>	<u><u>153</u></u>

7. TRADING INCOME

	2023	2022
	£	£
Management charge	3,310	6,008
	<u>3,310</u>	<u>6,008</u>
	<u><u>3,310</u></u>	<u><u>6,008</u></u>

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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2023

8. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Staff costs £	Direct costs £	Support costs £	2023 £	2022 £
Programme recruitment	1,176,779	2,122,397	1,334,868	4,634,044	4,724,582
Programme training and leadership development	2,416,408	3,278,061	2,302,376	7,996,845	7,116,240
	<u>3,593,187</u>	<u>5,400,458</u>	<u>3,637,244</u>	<u>12,630,889</u>	<u>11,781,302</u>
		Staff costs £	Direct costs £	Support costs £	2022 £
Programme recruitment		1,210,567	1,652,732	1,861,283	4,724,582
Programme training and leadership development		2,297,597	1,967,199	2,791,924	7,056,720
		<u>3,508,164</u>	<u>3,619,931</u>	<u>4,653,207</u>	<u>11,781,302</u>

9. ANALYSIS OF SUPPORT COSTS

	2023 £	2022 £
Wages and salaries	2,308,619	3,046,394
Training	46,952	90,265
Rent	420,000	480,000
IT and telecom costs	163,275	282,015
Other office costs	43,338	74,504
Depreciation and amortisation	16,833	6,290
Consultancy	132,885	128,265
Legal and tax fees	9,287	26,803
Recruitment	96,915	29,160
Governance	23,527	39,578
Other support Costs	375,613	449,933
	<u>3,637,244</u>	<u>4,653,207</u>
Governance costs consist of the following:		
Auditors' remuneration for audit	16,300	14,800
Other auditor costs	4,850	2,950
Legal and professional	2,377	21,828
	<u>23,527</u>	<u>39,578</u>

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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2023

10. NET MOVEMENT IN FUNDS

	2023	2022
	£	£
This is stated after charging:		
Auditors' remuneration: audit	16,300	14,800
Auditors' remuneration: non-audit fees	4,850	2,950
Depreciation	16,833	11,352
	<u> </u>	<u> </u>

11. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	5,048,032	5,689,648
Social security costs	561,640	589,197
Other pension costs	292,134	275,713
	<u> </u>	<u> </u>
	<u>5,901,806</u>	<u>6,554,558</u>

The average monthly number of employees during the period for the group was as follows:

	2023	2022
	Number	Number
Employees	117	132
	<u> </u>	<u> </u>

The number of employees whose remuneration for the year fell within the following bands was:

	2023	2022
	Number	Number
£60,000 to £69,999	4	5
£70,000 to £79,999	3	-
£80,000 to £89,999	1	1
£90,000 to £99,999	-	1
£100,000 to £109,999	1	2
£110,000 to £119,999	2	1
	<u> </u>	<u> </u>
Total remuneration of key management personnel	£ 532,847	£ 659,823
	<u> </u>	<u> </u>

No remuneration was paid during the period to any member of the Board of Trustees (2022: £Nil).

No trustees expenses have been incurred (2022: none).

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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2023

12. NET INCOME FROM TRADING ACTIVITIES OF SUBSIDIARY

Subsidiary name	Police Now Enterprises Limited			
Company registration number	09922465			
Basis of control	Ordinary shares			
Equity shareholding %	100%			
		2023	2022	
		£	£	
Turnover		3,310	6,008	
Administrative expenditure		(3,310)	(6,008)	
		<u>-</u>	<u>-</u>	
Profit on ordinary activities after taxation		<u>-</u>	<u>-</u>	
Profit distribution to parent charity		-	-	
Total assets as at 31 March		-	-	
Reserves		<u>-</u>	<u>-</u>	

13. TANGIBLE FIXED ASSETS

Group

	Fixtures and fittings £	Office equipment £	IT equipment and software £	Total £
Cost:				
At 1 April 2022	20,452	55,820	95,971	172,243
Additions	-	-	33,330	33,330
			<u>129,301</u>	
At 31 March 2023	20,452	55,820	129,301	205,573
Depreciation:				
At 1 April 2022	20,452	55,820	73,911	150,183
Charge for the year	-	-	17,017	17,017
			<u>90,928</u>	
At 31 March 2023	20,452	55,820	90,928	167,200
Net book value:				
At 31 March 2023	-	-	38,373	38,373
			<u>22,060</u>	
At 1 April 2022	-	-	22,060	22,060

POLICE NOW
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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2023

13. **TANGIBLE FIXED ASSETS (cont)**
Company

	Fixtures and fittings £	Office equipment £	IT equipment and software £	Total £
Cost:				
At 1 April 2022	20,452	55,820	57,031	133,303
Additions	-	-	33,330	33,330
At 31 March 2023	20,452	55,820	90,361	166,633
Depreciation:				
At 1 April 2022	20,452	55,820	34,971	111,243
Charge for the year	-	-	17,017	17,017
At 31 March 2023	20,452	55,820	51,988	128,260
Net book value:				
At 31 March 2023	-	-	38,373	38,373
At 1 April 2022	-	-	22,060	22,060

14. **DEBTORS**

	Group		Company	
	2023 £	2022 £	2023 £	2022 £
Amounts owed by group undertakings	-	-	-	62,405
Trade debtors	1,420,187	1,750,534	1,420,187	1,750,534
Other debtors	71,145	80,000	71,144	80,000
Prepayments and accrued income	740,838	1,899,054	740,838	1,899,054
	<u>2,232,170</u>	<u>3,729,588</u>	<u>2,232,169</u>	<u>3,791,993</u>

POLICE NOW
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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2023

15. CREDITORS: amounts falling due within one year

	Group		Company	
	2023 £	2022 £	2023 £	2022 £
Trade creditors	362,144	479,394	362,144	479,394
Other taxes and social security	158,017	145,300	158,017	145,300
Vat payable	43,989	250,142	43,989	250,142
Other creditors	70,940	64,078	70,940	64,078
Accruals and deferred income	2,261,730	2,493,532	2,261,730	2,490,632
	<u>2,896,820</u>	<u>3,432,446</u>	<u>2,896,820</u>	<u>3,429,546</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Total 2023 £	Total 2022 £
Group		
Fixed assets	38,373	22,060
Current assets	13,666,430	14,234,529
Current liabilities	(2,896,820)	(3,432,446)
	<u>10,807,983</u>	<u>10,824,143</u>
Company		
Fixed assets	38,374	22,061
Current assets	13,666,429	14,231,628
Current liabilities	(2,896,820)	(3,429,546)
	<u>10,807,983</u>	<u>10,824,143</u>

POLICE NOW
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NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2023

17. Financial commitments

At 31 March 2023 the group and the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Land & buildings	
	2023	2022
	£	£
Not later than one year	421,260	420,000
Between one and five years	425,040	840,000
	<u>846,300</u>	<u>1,260,000</u>

18. Related party note

During the current year, five members of the Board of Trustees had responsibilities with the Police Service.

Helen Ball was an Assistant Commissioner in the Metropolitan Police Service.

Louisa Rolfe is an Assistant Commissioner in the Metropolitan Police Service.

Rhammel Afflick is a Special Sergeant in the Metropolitan Police Service.

Lara Tyrell-Moore resigned on 17 August 2023 and is a Detective Constable in Devon and Cornwall Police.

Amelia Tanner appointed 17 August 2023 is a Detective Inspector in Thames Valley Police.

During the year the Charity received gift aid of £Nil (2022: £Nil) from its wholly owned subsidiary, Police Now Enterprises Limited. At the year end the Charity was owed £Nil (2022: £62,865) by Police Now Enterprises limited.

POLICE NOW

England & Wales - Charity number 1168427

Accounts

Registered number: 09922205

Charity number: 1168427

POLICE NOW

(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

POLICE NOW
(A Company Limited by Guarantee)

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**POLICE NOW
(A Company Limited by Guarantee)**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2022**

Trustees

Sir Ian Powell
R E B Afflick
H E Ball QPM
J E Bowler CB
M Chapman-Rosenfeld (resigned 19 August 2021)
J C Clegg
M A Coleman (resigned 30 November 2021)
D L C Fry
S Halepota (resigned 19 August 2021)
S Kufa (resigned 11 November 2021)
L H Rolfe
R M Rothenberg MBE
J B Tilley (appointed 13 August 2021 and resigned 18 August 2022)
J Y Y Tsim
L K Tyrell-Moore (appointed 10 May 2022)
Lord Woolley of Woodford CBE

Secretary

J Ferns

Reference and administrative details

Name: Police Now
Charity number: 1 168427
Company number: 09922205

Name: Police Now Enterprises Limited
Company number: 09922465

Registered office

203 Blackfriars Road, London, United Kingdom, SE1 8NJ

Bankers

Barclays Bank PLC, 93-97 Queensway, London, W2 4QG

Solicitors

Mills & Reeves LLP, Botanic House, 100 Hills Road, Cambridge, CB2 1PH

Auditor

Haysmacintyre LLP, 10 Queen Street Place, London, EC4R 1AG

POLICE NOW
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

The Trustees, who are also Directors for the purpose of Company Law present their annual report together with the audited financial statements for the year ended 31 March 2022. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP, 2nd edition), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Police Now's mission is to transform communities, reduce crime and anti-social behaviour, and increase the public's confidence in the police service by recruiting, developing and inspiring outstanding and diverse leaders in society and on the policing frontline. This aligns with the original governing documents of the charity¹. In addition, Police Now is the sole shareholder of Police Now Enterprises Limited, a trading subsidiary and company limited by guarantee.

Police Now was created by those who believed that there was potential value for the police service and the communities policing serves to recruiting, training, and developing police officers in a number of different ways to the traditional approaches.

With the support of the Metropolitan Police Service, The Mayor's Office for Policing and Crime London, and the Home Office, a small number of PCs, Sergeants, and Inspectors created Police Now within the Metropolitan Police. The first cohort of sixty-nine individuals on Police Now's Leadership Development Programme started in July 2015 in London. In 2016, Police Now span out as an independent organisation and charity. In 2019 Police Now launched the National Detective Programme and in 2021 launched the Frontline Leadership Programme.

During the 2021/22 year, 309 participants joined the seventh cohort of the National Graduate Leadership Programme, and 170 participants joined the third cohort of the National Detective Programme.

By 31 March 2022, thirty four of the police forces in England and Wales had partnered with Police Now to recruit and develop over 2,100 police officers across England and Wales, around 54% of whom told us they would not have considered a policing career but for Police Now².

Police Now strives to achieve its objectives by focussing on three core mission activities:

1. Recruit talented, mission aligned individuals who are highly diverse and placed in communities that need us most.
2. Develop a modern and ethical culture of frontline leadership focused on evidence based, preventative problem solving.
3. Inspire a movement for change in communities and policing and create ambassadors for policing across society.

These three core mission activities are enabled through:

1. High quality participant development experience including world-class training academies
2. Collaborative relationships with police forces across England and Wales.
3. High performing and happy teams and individuals working towards the same goals.
4. Achieving value for money.

Through these core mission activities and strategic enablers, Police Now aims to achieve a sustained, long-term reduction in crime and anti-social behaviour and a sustained, long term increase in the public's confidence in policing. This will ultimately ensure a safe environment where everyone, including the most vulnerable in a society, has a chance to thrive. Police Now clearly fits within the definitions in the Charity Commission's guidance on public benefit³.

¹ Police Now Articles of Association 3.1 The object of the Charity is to promote the efficiency of the Police, in particular by the operation of a graduate recruitment and training programme to recruit a high calibre of police officers to police forces across the United Kingdom.

² Measured via participant experience surveys for NGLP cohort 8 - Were you planning to join the police before you heard about Police Now?

³ The purpose is "beneficial... in a way that is identifiable and capable of being proved by evidence where necessary" and benefits "the public in general, or a sufficient section of the public" without giving personal benefit or causing detriment or harm.

POLICE NOW
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

OBJECTIVES AND ACTIVITIES (continued)

Over the course of the year, Police Now has engaged in several activities to achieve its stated aims and objectives, specifically:

- Secured funding agreements to contribute to significant uplift in police officer recruitment for 2021/22;
- Secured funding agreements to pilot a new leadership and promotion programme focused on existing constables: The Frontline Leadership Programme;
- Recruited and commenced training for ~500 participants across the National Graduate Leadership Programme and the National Detective Programme;
- Achieved or maintained three-year contracts with three of the biggest six forces in England and Wales;
- Completed a substantial review number of adjustments of our programmatic and internal operations due to the Covid-19 pandemic, including high-quality online assessment centres and hybrid working;
- Made progress on Black, Asian and Minority Ethnic representation within PNHQ staff and across our programme participants through a diversity-specific campaign, alongside the development of our focused diversity strategy incorporating a performance focused regime (including external challenge & support);and
- Published our latest Impact Report which included a digital version for the first time.

Grant-making

Police Now does not engage in grant-making activity.

Volunteers

The Trustees are all unpaid volunteers who provide their time, expertise, and judgement without payment, and Police Now is enormously grateful for their contribution. In addition, Police Now has benefited from several pro bono contributions, typically provided on a voluntary basis. Apart from the Board, the day-to-day operations of Police Now is not reliant on volunteers to function and is predominantly run by paid professional staff.

Fundraising

It is critically important that Police Now continues to be innovative and agile in bringing new programmes and responding to the needs of policing. As such, Police Now does not actively pursue a strategy of fundraising from corporate, individual or foundations. The primary source of funding is from fees received from Police Forces for programme participants and grant income from the Home Office.

Police Now does not fundraise from members of the public and has no short-term ambition to engage in this strategy. Any changes in this strategy must be approved by Police Now's Board to ensure ongoing alignment with recognised standards, avoid complaints and protect the public — including vulnerable people — from unreasonably intrusive or persistent fundraising approaches and undue pressures to donate. To date Police Now has received no fundraising complaints.

POLICE NOW
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENTS AND PERFORMANCE

Over the past year, Police Now made significant progress against key aims:

Impact on crime and anti-social behaviour

- Police Now holds every participant to account on behalf of the communities they serve, assessing them regularly on the impact they are making. Despite the challenges of doing so, Police Now also analyses data on crime, antisocial behaviour, and public confidence in the communities where participants are posted, working in partnership with independent academic experts.
- Police Now produces an annual impact report to demonstrate measurable impact to forces, the Home Office and the public. This can be viewed [here](#).
- Participants are tackling a range of issues in the communities they serve, with a focus on ASB, crime prevention, partnership working and young people.
- Independently peer reviewed analysis of Police recorded crime data for England and Wales suggests a 14% reduction in anti-social behaviour in the communities where Police Now's participants were posted between 2018 and 2020, compared to a 1% increase in the communities without a Police Now participant.

Extend Police Now into more deprived and vulnerable communities

- Police Now has placed officers in 34 police forces across England and Wales since 2015, creating a national network of over 2,100 police officers.
- Analysis of the Indices of Multiple Deprivation (IMD) data shows Police Now participants typically work in more deprived communities, characterised by higher crime and anti-social behaviour (ASB).
- The median deprivation score (based on the IMD)⁴ for communities where a Police Now participant has been posted is 26.1, compared to 18 for non-Police Now areas (the higher the score, the more deprived the area is).
- To support the national Police Uplift Programme (PUP), Police Now has focused on increasing recruitment and training capacity.

Increase the level of diversity within policing

- Police Now inspire and recruit high-achieving graduates from socially diverse backgrounds who place strong value on the importance of diversity and inclusion in the workplace, increasing policing's ability to tackle racism, sexism, bias, or discrimination wherever it is found. Of those who started the National Graduate Leadership Programme in 2021 52% identified as female, 25% identified as ethnic minorities (compared with 14% ethnic minorities representing the national population⁵ and 10% of national Police joiners⁶). 18% previously qualified for free school meals (compared to 15% of the population⁷).
- Of those who started the National Detective Programme in 2021, 63% identified as female, 13% identified as ethnic minorities (50% of whom were female). 18% previously qualified for free school meals.
- We have found that some online assessments, such as psychometric tests, can cause adverse impact, particularly on ethnic minority candidates. We have worked with assessment consultants to develop a blended assessment approach which minimizes adverse impact potential whilst allowing to appropriately assess candidates.
- Police Now participants maintain a strong belief in the value of diversity and inclusion in the workplace. Illustrating this, 79% of participants disagreed that stereotypes about groups were usually true. This compares to 41% for a sample of other police officers conducted by YouGov⁹.

⁴ The IMD is the official measure of relative deprivation for small areas (neighbourhoods) in England (higher score = higher deprivation). Seven main types of deprivation are considered in the Index of Multiple Deprivation 2015, including income, employment, education, health, crime, access to housing and services, and living environment. These are combined to form the overall measure of multiple deprivation.

⁵ England and Wales 2011 Census

⁶ Police workforce, England and Wales: 31 March 2020 second edition, Home Office

⁷ In January 2019, 15.4% of all pupils in schools in England were eligible for and claiming free school meals. See <https://www.gov.uk/government/statistics/schools-pupils-and-their-characteristics-january-2019>

⁸ Measured via an online survey at the start of the 2020 Police Now Academy (n=335). More details on the 2020 YouGov poll can be found here:

<https://yougov.co.uk/topics/politics/articles-reports/2020/06/22/british-police-oppose-positive-discrimination-ethn>. Comparisons between Police Now and YouGov data should be made with caution to differences in sampling and methodology.

⁹ More details on the 2020 YouGov poll can be found here: <https://yougov.co.uk/topics/politics/articles-reports/2020/06/22/british-police-oppose-positive-discrimination-ethn>. Comparisons between Police Now and YouGov data should be made with caution to differences in sampling and methodology.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENTS AND PERFORMANCE (continued)

Developing leaders to transform communities

- Feedback from participants' line managers and colleagues shows that Police Now participants are strong communicators and problem-solvers, challenging historic ways of working, building positive relationship with others, and tackling issues using evidence-based methods. 94% of line managers and colleagues agreed that Police Now participants demonstrate good public engagement and relationships with members of the community; 93% agreed that participants demonstrate good identification and definition of problems in the community and forces and 90% agreed that they can effectively use the evidence base to develop and implement response plans to problems identified¹⁰.
- Independent research suggests that those entering the police service through Police Now score higher than a comparable group of professionals on several key dimensions of emotional intelligence, including conscientiousness, empathy, and emotional control. These are essential skills for effective leadership, managing wellbeing in complex environments, translating new ideas into action and helping policing meet current and future challenges.¹¹
- Police Now participants are overwhelmingly aligned with the principles of procedural justice policing with an average agreement of 96% across relevant metrics (voice, neutrality, dignity and respect).¹².

Contribute to the national demand for detective resilience

- Police Now has developed a national direct-entry detective programme in response to demand from policing and a well-publicised national shortage of investigators, recruiting and developing around 500 detectives to date.
- 83% of our third cohort of National Detective Programme participants passed the National Investigators' Exam at the first attempt, 16% higher than the national average (June, 2022).

Expand our professional development opportunities at sergeant rank

- Our Academies provide a transformation and leadership experience for seconded officers (Stream Managers and Syndicate Leads) who now complete a more in-depth and robust training programme before the Academy to prepare them effectively for their roles. We encourage Police Now alumni to apply for these roles as well as non-Police Now alumni.
- Our Connection to Life offer has been developed to support Police Now alumni and ambassadors at constable and sergeant ranks to progress to Sergeant or Inspector ranks, particularly through promotion support and Fast Track support.

Develop the Police Now programme within the new Policing Education Qualifications Framework (PEQF)

- Police Now's programmes have been validated by the College of Policing and are now underpinned by the new Policing Education Qualifications Framework (PEQF) Degree Holder Entry Programme (DHEP) curriculum and programme specification.
- Police Now has partnered with the University of Huddersfield to co-deliver and accredit the course and award the Graduate Diploma in Professional Policing Practice. This means that Police Now participants will receive a formal degree level qualification in recognition of completing our programmes and achieving full operational competence in their force.

¹⁰ Measured via an online survey completed by participant line managers and colleagues after 9-months on the National Graduate Leadership Programme Cohort 7 (n=112)

¹¹ McDowall and Gamblin (2021) Evaluation of Police Now's National Graduate Leadership Programme (Cohort 7)

¹² Measured via online survey completed by participants at the National Graduate Leadership Programme Academy Cohort 8 (n=141)

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

Income

Over the last financial year, Police Now has generated income from two sources - £6,265,898 (2021: £11,731,044) from police force partners and £7,000,000 (2021: £7,000,000) from the Home Office.

Due to the increase in police numbers as a result of the Policing Uplift Programme, we had an exceptionally high year of participant recruitment (and therefore income) in 2020/21 (Cohort 6 National Graduate Leadership Programme). During 2021/22, we returned to more typical levels of recruitment (Cohort 7). Therefore, there is a reduction in income year-on-year from forces.

Expenditure

Our expenditure for the last year of £11,781,302 (2021: £12,234,550) divides into £11,781,302 (2021: £12,234,550) on charitable activities and £Nil (2021: £Nil) on raising funds. The £11,781,302 was constituted by £4,724,582 (2021: £5,118,310) on programme recruitment and the remaining £7,056,720 (2021: £7,116,240) was spent on programme training and leadership development. In this period, £6,554,558 (2021: £6,314,548) was spent on staff costs (salaries, social security, pension costs of all full-time and temporary staff). Police Now has enrolled staff in a defined contribution pension scheme and there is no material pension liability associated with this scheme.

Risks

Risk is an inevitable part of charitable activity and Police Now is committed to managing risk effectively to ensure it achieves its objectives and safeguards charitable funds and assets. As such, a Board-approved risk management policy has been established, covering risk identification, assessment, management, and monitoring, as well as business contingency planning.

The risk identification process is led by the Senior Leadership Team (SLT) and reviewed regularly by the Board. The SLT considers Police Now's objectives, mission, strategy; the nature and scale of Police Now's activities; external factors that might impact Police Now; financial stability; the charity's reputation with partners and stakeholders; past challenges, difficulties, and problems the charity has faced; Police Now's operating model; risk management frameworks and taxonomies used in other organisations. It is acknowledged that although the risk identification process is thorough and robust, the output contains some subjective judgements. The process provides reasonable assurance and helps inform contingency planning based on the best available information at the time.

Based on the latest risk register, the following six risks have been identified, based on severity, for regular SLT and Board attention:

- Failure to secure future demand from police forces — Customer, Impact and Futures Committee membership has increased senior policing representation to support to better understand customers. Face to face engagement is maintained as much as is needed to build relationships with forces, including investment of CEO time to build and strengthen senior force relationships. Police Now continues to pursue multi-year contracts to reduce risk of annual volume fluctuations.
- Failure to secure sufficient candidate numbers to meet force demand — intervention approaches being investigated to mitigate the risk of higher attrition rates across all graduate employers. Police Now continues to invest in impactful employer brand activities such as Times Top 100 Graduate Employers. Force contracts incorporate defined ranges to allow flexibility around the number of actual recruits.
- Force partners perceive training to be inadequate — In depth force consultation undertaken post academy and visitor days encouraged to allow force partners to experience the programme first hand which has historically had positive feedback. Curriculum and resourcing reviewed after each academy with most recent changes being closer involvement of CEO in academy delivery and a more rigorous selection process for officers from force partners to support participants and assist in the delivery of academy.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW (continued)

- Overload of existing Director team bandwidth with new projects - Significant investment in 'Head of' grade across COO, PHA and Programmes to bolster senior leadership underneath the Directors and to share responsibilities. Implementation of new structure of the Programmes Directorate completed to move towards more sustainable structure for multiple programmes.
- High PNHQ staff attrition - Regular staff survey to ensure responsiveness to demands. 2022-23 People Strategy has been created by Head of People and will be shared with the staff. Staff remuneration and benefits have increased from August 2022.
- A participant is charged with misconduct whilst they are on the Police Now Programme - Police Now has completed a full safeguarding audit across the Programme from recruitment to graduation and will be implementing any recommendations. A particular focus for our development of the programmes is Academy culture and reporting. Stringent wellbeing and mental health support measures are in place for participants.

Reserves

As part of the audit work it was identified that income from Police Force fees was not being recognised in the correct period. Having reviewed the contracts in place it was agreed that the income recognition point was the start of each cohort's academy. Previously Police Now had been recognising the income when it was invoiced which was in advance of each cohort starting.

Therefore, a prior year adjustment was required to defer some of the Police Force fees income into later periods. To ensure the financial statements show a true and fair view, an adjustment has been made to the reserves for the years ending 31st March 2020 and 31st March 2021 to ensure the opening balance position was correct and income relating to 2022/23 has been deferred in the financial statements. This has resulted in a reduction to the reserves at 31st March 22 of £2,610,599 and a restated funds carried forward of £9,333,386.

As of 31 March 2022, Police Now had consolidated funds of £10,824,143 (2021: £9,333,386) of which £22,060 (2021: £4,160) of funds can only be realised by disposing of tangible fixed assets. No funds were restricted or designated.

The Trustees review the reserve policy annually and the level of reserves are reviewed quarterly as part of regular financial reporting.

The level of reserves must be sufficient to deliver the full programme(s) and associated activities committed to. This is measured by a wind-down model which is prepared in conjunction with the annual Budget and any subsequent reforecast. In addition to this, a provision, of an amount agreed by the Board of Trustees (or relevant delegated subcommittee), will be maintained to cover unforeseen day-to-day operational costs, responding to known and unforeseen risks, cost inflation, asset replacement costs, costs arising from legal action, force non-payment, strategically impactful opportunities. The target level of reserves required is £9.1m. The reserves at 31st March 2022 are above this level at £10.8m which the Board deem adequate but not excessive.

Going concern

The Trustees reviewed Police Now's accounts in October 2022, as part of their regular assessment, as well as its principal risks, financial and otherwise. At that time, they were satisfied that there is no material uncertainty that would cast doubt on the charity's ability to continue as a going concern. Police Now has sufficient resources to continue operating for the foreseeable future and accounts have been prepared in the knowledge that Police Now is a financially viable organisation.

The effect of uncertainties including force demand, Home Office funding and cost changes has been assessed by the Trustees. Reviewing Police Now's ongoing activity, its forecasts, and risks to ensure the organisation remains financially viable. With regards to the next 12 months, the most significant areas to be monitored closely by the directors include

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TRUSTEES' REPORT
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FINANCIAL REVIEW (continued)

securing Home Office funding for 2023/24 and securing contracts with Police Forces for 2023 NGLP programme for which several Forces are already confirmed under existing multi-year contracts with contracting continuing to secure further forces. The Trustees will continue to monitor this closely.

As Police Now receives Home Office funding and Police Force Fees in advance of programme delivery, Police Now has sufficient reserves to deliver contractual obligations and the Trustees therefore conclude there is no material uncertainty to going concern.

An updated financial forecast was prepared in July 2022 to assess the impact of changes in force demand. The Trustees have a reasonable expectation that Police Now has adequate resources to continue in operational existence for the foreseeable future. The entity therefore continues to adopt the going concern basis in preparing its financial statements.

PLANS FOR THE FUTURE PERIODS

During 2021/22, the policing recruitment and training market within which Police Now operates has experienced significant change and a number of key events, including (1) the second year of the government's 3-year Policing Uplift Programme, of which the final year is anticipated to be 2022/23; (2) the ongoing impact on the police service of the demands of policing due to the global Covid-19 pandemic (including knock on impacts from the health and social care sectors), and (3) significant negative media attention and public outcry relating to incidences indicating issues of misogyny, sexism or racism within the sector. Furthermore, the UK government and many organisations have been impacted by the Russian-Ukraine war, which commenced in February 2022, impacting not only political and civil service work but also global supply chains and inflation. The impact of the Ukraine war is ongoing and uncertain. It has contributed to rising energy bills and the cost-of-living crisis, which may impact candidates applying to policing at entry level due to the salary levels offered in the sector. It may also impact government funding levels for grant-receiving organisations such as Police Now; we have monthly meetings with the Home Office to monitor grant activity and influences.

Police Now has experienced increased demand for Police Now's programmes due to the Police Uplift Programme, and this is expected to continue into 2022/23. However, the total volume of recruitment of new officers into police officers is likely to reduce to more normal levels after the uplift period. Police Now therefore intends to recruit and train ~400-500 new officers per year from 2022/23 onwards as well as develop ~200 officers on the Frontline Leadership Programme, subject to continued funding.

The impact on forces and those who work in policing of the challenges of policing the global Covid-19 pandemic cannot be underestimated. The need to focus on the delivery of this operational imperative has meant that the ability of the service to focus on wider workforce transformation agendas, within which Police Now has traditionally sat, is inevitably lessened. Now that the day-to-day restrictions and impact of the pandemic is reducing, and we have put in place clear ways and adjustments to continue delivering throughout these restrictions, we aim to support policing as much as possible as it continues its focus on workforce transformation.

For Police Now to thrive within this shifting marketplace it is essential that we set out clearly to the police service, our police force customers, and wider stakeholders the unique benefits which Police Now can provide. It is our belief, based on our experience operating within this marketplace over the last 8 years and based upon a wide range of feedback we have obtained more recently, that our response to the shifting marketplace must be on Police Now delivering to policing a renewed focus on its founding strategy of **quality** and **differentiation** as the key means of achieving Police Now's mission.

The significant negative media attention on policing and related incidences, appears to be correlated to the candidate pipelines and attrition rates of candidates for the Police Now recruitment programmes within the graduate and career-changer markets. Police Now therefore intends to increase its candidate pipelines and invest significantly in positive action throughout the pipeline in order to mitigate this risk, particularly with candidates from underrepresented groups.

Police Now delivers three core programmes to the police service: the National Graduate Leadership Programme, the National Detective Programme, and the Frontline Leadership Programme. In addition, Police Now delivers a

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

PLANS FOR THE FUTURE PERIODS (continued)

Connection for Life strategy which aims to connect participants and alumni to Police Now and our mission for a lifetime. Building on Police Now's achievements of this year and historically, Police Now has set out in 2022/23 and beyond to:

Focus on quality and differentiation

- It is only by delivering on both quality and differentiation that Police Now can be successful within this changing marketplace.
- In terms of Quality:
 - In order to support policing to become representative of the communities it serves, and to develop stronger leaders with the skills required to tackle current and future challenges in policing, Police Now must identify the most diverse and the highest calibre of individuals to join the police service.
 - Given the changing marketplace and given police forces are able to run their own Degree Holder Entry Programmes, it is essential that the quality of the programmes we run are of the highest possible standards, including world-class residential training academies and impactful coaching and events.
- In terms of Differentiation:
 - Police Now will identify individuals who would not otherwise have joined the police service. Policing requires leaders from a diverse range of backgrounds and experiences, who are talented and keen to be part of positive change. This means identifying sought-after graduates and career changers who often take on career paths other than policing, for example in consulting, the law, banking, or politics. It also means attracting those from a diverse range of backgrounds in terms of gender and ethnicity as well as supporting social mobility.
 - The programmes themselves must be differentiated from what policing is able to deliver itself, in order to develop Police Now officers to be exceptional future leaders. This includes particular attention and focus on procedural and organisational justice, research and evidenced-based problem solving, long-term problem solving, communication and empathy, the wider policing and political landscape, and diversity and inclusion in the context of policing and community trust. Police Now also offers a secondment programme for some participants, to be exposed to and learn from different sectors.

Programmes designed around impact in communities and policing

- Core to Police Now's National Graduate Leadership and National Detective Programmes are that we hold our participants to account on behalf of their communities for reducing crime, reducing anti-social behaviour, and increasing the public's confidence in policing.
- The link between Police Now participants, the programmes and their communities has been strengthened, following some of the weaknesses found through the implementation of the PEQF.
- Police Now's Impact & Insights team will be focused on impact analysis of our participants and programmes in their local communities and on a national level.

Continue to contribute to improving the diversity of those in leadership roles in policing

- Police Now is the market-leader in bringing into policing those who might not otherwise have considered a policing career, especially those who identify as women and those who identify as an ethnic minority. This is demonstrated by our published data and by the diversity of our cohorts in terms of gender and ethnicity. Police Now also happens to recruit a high level of those who identify as LGBTQ+, as demonstrated through our most recent third cohort of the National Detective Programme, and high levels of those who grew up in low-income households.
- Police Now will continue to draw on our successes to date in this area, as well as continuing to share with the police service how we have been able to deliver these achievements.
- To make a further contribution to improving diversity within policing leadership Police Now will continue to develop both our existing core programmes and our newly created Home Office funded Frontline Leadership Programme, which has now been broadened to officers beyond Police Now alumni.

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STRUCTURE, GOVERNANCE AND MANAGEMENT

Police Now has operated independently since December 2015, having previously been incubated within the HR department of the Metropolitan Police Service. Police Now held its first Board of Trustees' meeting in December 2015 with a nominated Chair and four Trustees. In July 2016 Police Now received charitable status and established a trading subsidiary and company limited by guarantee, Police Now Enterprises Limited, in which it is sole shareholder. Police Now does not have shared capital or external shareholder and is held to account by a nominated Board of Trustees (the 'Board') who are not remunerated.

As part of the governing structure, members of the Board for Police Now are both Trustees for the organisation and are registered on Companies House as Directors. At 31st March 2022 Police Now had 10 appointed Trustees. In addition to being responsible for the future strategy of Police Now, members of the company are liable to contribute a sum not exceeding £1 in the event of the charity being disbanded¹³.

Police Now has made active efforts to ensure its Board incorporate a wide range of relevant skills and experience to govern the future strategy of the organisation. As envisioned in the Articles of Association, Police Now also has at least one selected cohort ambassador engaged as a Trustee for a one-year period. This ensures the Board remains linked into the programme and that the voices and experiences of participants are at the heart of all decision-making.

Upon official appointment, Trustees are required to complete a variety of incorporation documents including a background check, adding details to Companies House and the Charity Commission, and documenting their personal details. Where required, Trustees also undergo training as part of their induction, and training requirement needs are continued to be assessed throughout their term. All Trustees must declare any conflicts of interest to Police Now which will be noted accordingly. Each Trustee also meets existing Board members, including the Chair, and with the Chief Executive Officer (CEO) before joining the Board, and are educated on Police Now's mission, activities, and performance.

The Board has delegated responsibility for certain specific matters to three Board-level committees:

- Finance, Audit, Risk and Resource Committee: with responsibilities including approving proposed annual budgets, remuneration, policy approval, appropriate resources, the accuracy and fairness of the audit and appointment of external auditors, risk management and details of any open legal issues.
- Customer Insight, Futures and Impact Committee: with responsibilities including programme development, impact evaluation and considering new opportunities for impact.
- Diversity and Inclusion Committee: To ensure that diversity and inclusion is a key priority across all activity so that we are supporting policing by attracting, developing and retaining the most diverse and talented groups, enabling us to achieve our mission of transforming communities. The group will promote, champion, and encourage diversity, inclusion and equality in the workplace and will monitor the key areas of performance, using data, experience and innovation.

In accordance with its Articles of Association, Police Now is permitted to delegate "the day-to-day management of the Charity to a Chief Executive or other manager or managers by implementing the policy and strategy adopted by and within a budget approved by the Trustees (if applicable)¹⁴

For Police Now the power is delegated to the CEO who assembles a Senior Leadership Team (SLT) of diverse and experienced professionals to ensure the effective and efficient running of the organisation. The CEO and SLT, alongside the Trustees are considered to be the key management personnel of the organisation.

¹³ Police Now Articles of Association, item 2 "Liability" amended 14th July 2016

¹⁴ Police Now Articles of Association, item 24 "Delegation" amended 14th July 2016

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

The CEO is held accountable at a quarterly Board meeting and regular committee meetings (at least quarterly) where key updates on strategy, budget, policy, and the programme are provided. The Board receive confidential papers in preparation of these meetings. Full minutes are taken at each Board meeting.

To ensure delegated authorities from the Board are monitored and appropriately adhered to by the CEO and SLT, Police Now has developed a variety of policies relating to finance, operations and human resources which govern the daily running of the organisation; these have been approved by the Board or Board Committees with delegated responsibilities. These policies clearly establish decisions that are delegated to the CEO and SLT and those decisions that are retained by the Board, for example the strategic direction of the organisation, approval of all expenditure exceeding £150,000 and annual departmental and organisational budgets.

Trustees of Police Now receive no remuneration for their professional input into the organisation, however, may be entitled to expenses where appropriate. Those holding a Director role as Police Now staff receive their annual salary, a 5% employer pension contribution and private medical insurance. This was benchmarked against similar charities to ensure competitiveness, fairness, and responsible expenditure of charitable funds. The CEO approves all salaries within the organisation, while the CEO salary and overall remuneration pool is approved by the Board.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Police Now for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP.
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company and the group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

DISCLOSURE OF INFORMATION TO AUDITOR

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

In approving the Trustees' Report, the Trustees are also approving the Directors' Report in their capacity as company directors.

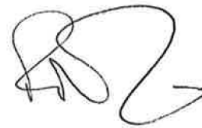
SMALL COMPANIES NOTE

In preparing this report, the Trustees have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

The trustees report including the strategic report was approved by the Trustees on 17 November 2022 and signed on their behalf by:



Sir Ian Powell
Trustee



R M Rothenberg MBE
Trustee

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF POLICE NOW

Opinion

We have audited the financial statements of Police Now for the year ended 31 March 2022 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Company Statement of Financial Position, the Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2022 and of the group's and parent charitable company's net movement in funds, including the income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' Annual Report (which includes the strategic report and the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report included within the Trustees' Annual Report have been prepared in accordance with applicable legal requirements.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF POLICE NOW

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report (which incorporates the strategic report and the directors' report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns;
or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 11, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

Based on our understanding of the group and the environment in which it operates, we identified that the principal risks of non-compliance with laws and regulations related to charity and company law applicable in England and Wales, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006 and the Charities SORP.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF POLICE NOW

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls), and determined that the principal risks were related to revenue recognition, in particular in relation to recording income and charitable activities in the correct accounting period and management override of controls. Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Reviewing the controls and procedures of the charity relevant to the preparation of the financial statements to ensure these were in place throughout the year;
- Reviewing debtor recoverability post year end.
- Reviewing management's decisions on bad debt.
- Reviewing post balance sheet events.
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Lee Stokes (Senior Statutory Auditor)

for and on behalf of Haysmacintyre LLP, Statutory Auditor

10 Queen Street Place

London

EC4R 1AG

Date: 17 November 2022

POLICE NOW
(A company limited by guarantee)

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating the Group Income and Expenditure Account)
for the year ended 31 March 2022

	Notes	Unrestricted funds	
		Total 2022 £	Restated Total 2021 £
Income from:			
Grants	4	7,000,000	7,000,000
Charitable activities	5	6,265,898	11,731,044
Investments	6	153	110
Other income	7	6,008	-
Total income		13,272,059	18,731,154
Expenditure on:			
Charitable activities	8		
-recruitment		4,724,582	5,118,310
- training and leadership development		7,056,720	7,116,240
Total expenditure		11,781,302	12,234,550
Net income / net movement in funds	10	1,490,757	6,496,604
TOTAL FUNDS AT 1 APRIL 2021 (as restated)	19	9,333,386	2,836,782
TOTAL FUNDS AT 31 MARCH 2022		10,824,143	9,333,386

The consolidated statement of financial activities has been prepared on the basis that all income and expenditure derive from continuing activities.

The notes on pages 20 to 31 form part of these financial statements.

POLICE NOW
(A company limited by guarantee)

Company Registered Number 09922205
Charity Registered Number 1168427

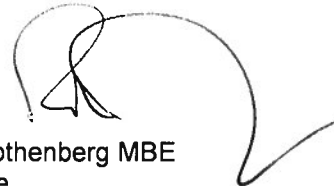
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
at 31 March 2022

	Note	2022 £	Restated 2021 £
FIXED ASSETS			
Tangible assets	13	22,060	4,160
CURRENT ASSETS			
Debtors	14	3,729,588	3,372,146
Cash at bank and in hand		10,504,941	9,571,581
		14,234,529	12,943,727
CREDITORS: Amounts falling due within one year	15	(3,432,446)	(3,614,501)
NET CURRENT ASSETS		10,802,083	9,329,226
NET ASSETS	16	10,824,143	9,333,386
CHARITY FUNDS			
Unrestricted funds		10,824,143	9,333,386
TOTAL FUNDS		10,824,143	9,333,386

The financial statements were approved and authorised for issue by the board of Trustees on 17th NOV 22 and signed on its behalf by:



Sir Ian Powell
Trustee



R M Rothenberg MBE
Trustee

The notes on pages 20 to 31 form part of these financial statements.

POLICE NOW
(A company limited by guarantee)

Company Registered Number 09922205
Charity Registered Number 1168427

COMPANY STATEMENT OF FINANCIAL POSITION
at 31 March 2022

	Note	2022 £	Restated 2021 £
FIXED ASSETS			
Tangible assets	13	22,060	4,160
Investments		1	1
		22,061	4,161
CURRENT ASSETS			
Debtors	14	3,791,993	3,456,386
Cash at bank and in hand		10,439,635	9,487,341
		14,231,628	12,943,727
CREDITORS: Amounts falling due within one year	15	(3,429,546)	(3,614,502)
		10,802,082	9,329,225
NET CURRENT ASSETS			
		10,824,143	9,333,386
NET ASSETS			
	16	10,824,143	9,333,386
CHARITY FUNDS			
Unrestricted funds		10,824,143	9,333,386
TOTAL FUNDS		10,824,143	9,333,386

Police Now has taken advantage of the exemption under section 408 of the Companies Act 2006 and had not prepared a separate Statement of Financial Activities for the charity. Gross income for the charity was £13,266,051 (2021: £18,768,501) and the net movement in funds was £1,490,760 (2021: £6,496,604).

The financial statements were approved and authorised for issue by the board of Trustees on 17th Nov 22 and signed on its behalf by:



Sir Ian Powell
Trustee



R M Rothenberg MBE
Trustee

The notes on pages 20 to 31 form part of these financial statements.

POLICE NOW
(A company limited by guarantee)

CONSOLIDATED STATEMENT OF CASH FLOWS
for the year ended 31 March 2022

	Note	2022 £	Restated 2021 £
Net cash provided by/(used in) operating activities	A	962,459	4,147,687
Cash flows from investing activities:			
Interest from investments		153	110
Purchase of tangible fixed assets		(29,252)	(729)
Net cash provided by/(used in) investing activities		(29,099)	(619)
Change in cash and cash equivalents in the reporting period		933,360	4,147,068
Cash and cash equivalents at the beginning of the year		9,571,581	5,424,513
Cash and cash equivalents at the end of the year		10,504,941	9,571,581

A: Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	Restated 2021 £
Net income	1,490,757	6,496,604
Depreciation charges	11,352	16,062
Interest from investments	(153)	(110)
Increase in debtors	(357,442)	(821,444)
Decrease in creditors	(182,055)	(1,543,425)
Net cash used in operating activities	962,459	4,147,687

B: Analysis of changes in net debt

	At 31 March 2021 £	Cash flows £	At 31 March 2022 £
Cash	9,571,581	933,360	10,504,941

POLICE NOW
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2022

1. GENERAL INFORMATION

Police Now is a charitable company limited by guarantee, incorporated on the 18 December 2014 and registered in the United Kingdom under the Companies Act 2006 and Charities Act 2011 (company no. 09922205, charity no. 1168427). The address of the registered office is given within the Reference and Administrative Details page. The company is a charitable company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

The nature of the company's operations and its principal activities are set out in the Trustees' Report on page 1.

2. ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)- (Charities SORP 2nd edition (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

Police Now meets the definition of a public benefit entity under FRS 102:

The financial statements are presented in pounds sterling (GBP), being the functional currency of the group, and are rounded to the nearest pound.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The accounting policies have been applied consistently throughout the financial statements in both the current year and the prior year.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Charity's accounting policies. These are detailed in note 3.

The following accounting policies have been applied:

2.2 Basis of consolidation

The Statement of Financial Activities (SOFA) and Statement of Financial Position consolidate the financial statements of the company and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

No separate SOFA has been presented for the company alone as permitted by section 408 of the Companies Act 2006.

2.3 Charitable parent company disclosure exemptions

In preparing the separate financial statements of the charitable parent company, advantage has been taken of the following disclosure exemptions available to qualifying entities:

- No cash flow statement or net debt reconciliation has been presented for the charitable parent company; and
- No disclosure has been given for the aggregate remuneration of the key management personnel of the charitable parent company as their remuneration is included in the totals for the group as a whole.

POLICE NOW
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2022

2.4 Going concern

The Trustees reviewed Police Now's accounts in October 2022, as part of their regular assessment, as well as its principal risks, financial and otherwise. At that time, they were satisfied that there is no material uncertainty that would cast doubt on the charity's ability to continue as a going concern. Police Now has sufficient resources to continue operating for the foreseeable future and accounts have been prepared in the knowledge that Police Now is a financially viable organisation.

The effect of uncertainties including force demand, Home Office funding and cost changes has been assessed by the Trustees. Reviewing Police Now's ongoing activity, its forecasts and risks to ensure the organisation remains financially viable. With regards to the next 12 months, the most significant areas to be monitored closely by the directors include securing Home Office funding for 2023/24 and securing contracts with Police Forces for 2023 NGLP programme for which several Forces are already confirmed under existing multi-year contracts with contracting continuing to secure further forces. The Trustees will continue to monitor this closely.

As Police Now receives Home Office funding and Police Force Fees in advance of programme delivery, Police Now has sufficient reserves to deliver contractual obligations and the Trustees therefore conclude there is no material uncertainty to going concern.

An updated financial forecast was prepared in July 2022 to assess the impact of changes in force demand. The Trustees have a reasonable expectation that Police Now has adequate resources to continue in operational existence for the foreseeable future. The entity therefore continues to adopt the going concern basis in preparing its financial statements.

2.5 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are donations received, or income arising there from, which are specific for the purpose set out by the donor. The cost of administering such funds are charged against the specific fund.

POLICE NOW
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2022

2.6 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants from governments and other agencies which are awarded in respect of core funding are included as income from donations in the period in which they are received and receivable, unless any performance related conditions are attached to the grant.

Income from charitable activities relates to fees received from police forces for providing graduate recruitment and training programmes.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. General volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company, which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

2.7 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, It is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Expenditure on raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

2.8 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

2.9 Pensions

Police Now operates a defined contribution pension scheme for its employees. A defined contribution plan is a pension plan under which the Charity pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payment obligations. The contributions are recognised as an expense in the consolidated statement of financial activities when they fall due. Amounts not paid are shown in accruals as a liability in the balance sheet. The assets of the plan are held separately from the Charity in independently administered funds.

POLICE NOW
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2022

2.10 Operating leases

Rents payable under operating leases are charged to the Statement of Financial Activities as incurred over the lease term.

2.11 Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	20% straight line
Office equipment	20% straight line
Software	33% straight line

2.12 Investment in subsidiaries

The investment in the trading subsidiary is stated at cost.

2.13 Debtors

Debtors are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method, less any impairment losses.

2.14 Cash at bank and in hand

Cash and cash equivalents consist of cash on hand and balances with banks, and investments in money market instruments which are readily convertible, being those with original maturities of three months or less.

2.15 Creditors

Creditors are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method.

2.16 Financial Instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.17 Distributed profits under gift aid

Taxable profits transferred to the parent entity, Police Now, a registered charity, are recognised as distributions from the subsidiary, Police Now Enterprises, when the company has made an irrevocable commitment to the parent to pay the taxable profits that is, in the year in which the final amounts are agreed, communicated and subsequently paid to the parent.

POLICE NOW
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2022

3. Critical accounting estimates and areas of judgement

In preparing the financial statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgements are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates. Management do not consider there to be any material accounting estimates or judgements that need disclosure in these financial statements.

4. INCOME FROM GRANTS

	2022	2021
	£	£
Grants	7,000,000	7,000,000
	7,000,000	7,000,000
	7,000,000	7,000,000

5. INCOME FROM CHARITABLE ACTIVITIES

	2022	Restated 2021
	£	£
Police Force Fees	6,265,898	11,731,044
	6,265,898	11,731,044
	6,265,898	11,731,044

6. INVESTMENT INCOME

	2022	2021
	£	£
Interest receivable	153	110
	153	110
	153	110

7. TRADING INCOME

	2022	2021
	£	£
Management charge	6,008	-
	6,008	-
	6,008	-

POLICE NOW
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2022

8. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Staff costs	Direct costs	Support costs	2022	2021
	£	£	£	£	£
Programme recruitment	1,210,567	1,652,732	1,861,283	4,724,582	5,118,310
Programme training and leadership development	2,297,597	1,967,199	2,791,924	7,056,720	7,116,240
	<u>3,508,164</u>	<u>3,619,931</u>	<u>4,653,207</u>	<u>11,781,302</u>	<u>12,234,550</u>

	Staff costs	Direct costs	Support costs	2021
	£	£	£	£
Programme recruitment		1,390,901	2,159,474	5,118,310
Programme training and leadership development		2,496,932	2,439,333	7,116,240
		<u>3,887,833</u>	<u>4,598,807</u>	<u>12,234,550</u>

9. ANALYSIS OF SUPPORT COSTS

	2022	2021
	£	£
Wages and salaries	3,046,394	2,426,715
Training	90,265	234,202
Rent	480,000	480,000
IT and telecom costs	282,015	213,112
Other office costs	74,504	21,724
Depreciation and amortisation	6,290	15,334
Consultancy	128,265	183,184
Legal and tax fees	26,803	19,843
Recruitment	29,160	20,011
Governance	39,578	17,674
Other support Costs	449,933	116,111
	<u>4,653,207</u>	<u>3,747,910</u>
Governance costs consist of the following:		
Auditors' remuneration for audit	14,800	16,000
Other auditor costs	2,950	8,710
Legal and professional	21,828	-
	<u>39,578</u>	<u>17,674</u>

POLICE NOW
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2022

10. NET MOVEMENT IN FUNDS

	2022	2021
	£	£
This is stated after charging:		
Auditors' remuneration: audit	14,800	16,000
Auditors' remuneration: non-audit fees	2,950	8,710
Depreciation	11,352	15,334
	<u> </u>	<u> </u>

11. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	5,689,648	5,528,433
Social security costs	589,197	522,136
Other pension costs	275,713	263,979
	<u> </u>	<u> </u>
	<u>6,554,558</u>	<u>6,314,548</u>

The average monthly number of employees during the period for the group was as follows:

	2022	2021
	Number	Number
Employees	132	137
	<u> </u>	<u> </u>

The number of employees whose remuneration for the year fell within the following bands was:

	2022	2021
	Number	Number
£60,000 to £69,999	5	5
£70,000 to £79,999	-	1
£80,000 to £89,999	1	3
£90,000 to £99,999	1	-
£100,000 to £109,999	2	2
£110,000 to £119,999	1	-
	<u> </u>	<u> </u>
Total remuneration of key management personnel	£ 659,823	£ 542,434
	<u> </u>	<u> </u>

No remuneration was paid during the period to any member of the Board of Trustees (2021: £Nil).

No trustees expenses have been incurred (2021: none).

POLICE NOW
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2022

12. NET INCOME FROM TRADING ACTIVITIES OF SUBSIDIARY

Subsidiary name	Police Now Enterprises Limited		
Company registration number	09922465		
Basis of control	Ordinary shares		
Equity shareholding %	100%		
		2022	2021
		£	£
Turnover		6,008	0
Administrative expenditure		(6,008)	(6,045)
		<hr/>	<hr/>
Profit on ordinary activities after taxation		-	(6,045)
		<hr/>	<hr/>
Profit distribution to parent charity		-	(37,347)
Total assets as at 31 March		-	1
Reserves		-	-
		<hr/>	<hr/>

13. TANGIBLE FIXED ASSETS

Group

	Fixtures and fittings £	Office equipment £	IT equipment and software £	Total £
Cost:				
At 1 April 2021	20,452	55,820	66,719	142,991
Additions	-	-	29,252	29,252
	<hr/>			
At 31 March 2022	20,452	55,820	95,971	172,243
Depreciation:				
At 1 April 2021	16,292	55,820	66,719	138,831
Charge for the year	4,160	-	7,192	11,352
	<hr/>			
At 31 March 2022	20,452	55,820	73,911	150,183
Net book value:				
At 31 March 2022	-	-	22,060	22,060
	<hr/>			
At 1 April 2021	4,160	-	-	4,160
	<hr/>			

POLICE NOW
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2022

13. TANGIBLE FIXED ASSETS (cont)

Company

	Fixtures and fittings £	Office equipment £	IT equipment and software £	Total £
Cost:				
At 1 April 2021	20,452	55,820	27,779	104,051
Additions	-	-	29,252	29,252
At 31 March 2022	20,452	55,820	57,031	133,303
Depreciation:				
At 1 April 2021	16,292	55,820	27,779	99,891
Charge for the year	4,160	-	7,192	11,352
At 31 March 2022	20,452	55,820	34,971	111,243
Net book value:				
At 31 March 2022	-	-	22,060	22,060
At 1 April 2021	4,160	-	-	4,160

14. DEBTORS

	Group		Company	
	2022 £	2021 £	2022 £	2021 £
Amounts owed by group undertakings	-	-	62,405	84,240
Trade debtors	1,750,534	1,363,960	1,750,534	1,363,960
Other debtors	80,000	140,000	80,000	140,000
Prepayments and accrued income	1,899,054	1,868,186	1,899,054	1,868,186
	<u>3,729,588</u>	<u>3,372,146</u>	<u>3,791,993</u>	<u>3,456,386</u>

POLICE NOW
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2022

CREDITORS: amounts falling due within one year

	Group		Company	
	2022	Restated 2021	2022	Restated 2021
	£	£	£	£
Trade creditors	479,394	130,330	479,394	130,330
Other taxes and social security	145,300	198,246	145,300	198,246
Vat payable	250,142	298,094	250,142	298,095
Other creditors	64,078	52,751	64,078	52,751
Accruals and deferred income	2,493,532	2,935,080	2,490,632	2,935,080
	<u>3,432,446</u>	<u>3,614,501</u>	<u>3,429,546</u>	<u>3,614,502</u>

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Total 2022	Restated Total 2021
	£	£
Group		
Fixed assets	22,060	4,160
Current assets	14,234,529	12,943,727
Current liabilities	(3,432,446)	(3,614,501)
	<u>10,824,143</u>	<u>9,333,386</u>
Company		
Fixed assets	22,061	4,161
Current assets	14,231,628	12,943,727
Current liabilities	(3,429,546)	(3,614,502)
	<u>10,824,143</u>	<u>9,333,386</u>

POLICE NOW
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2022

17. Financial commitments

At 31 March 2022 the group and the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Land & buildings	
	2022	2021
	£	£
Not later than one year	420,000	840,000
Between one and five years	840,000	210,000
	<u>1,260,000</u>	<u>1,050,000</u>
	Other	
	2022	2021
	£	£
Not later than one year	-	2,181
	<u>-</u>	<u>2,181</u>
	<u>-</u>	<u>2,181</u>

18. Related party note

During the current year, six members of the Board of Trustees had responsibilities with the Police. Helen Ball and Louisa Rolfe were Assistant Commissioners, Miriam Chapman-Rosenfeld was a Police Officer and Rhammel Afflick was a Special Sergeant. Tario Kufa was a Police Officer with Greater Manchester Police and Sarni Halepota was a Police Officer with Surrey Police.

Lara Tyrell-Moore appointed on 10 May 2022 is a Detective Constable with Devon and Cornwall Police.

During the year the Charity received gift aid of £Nil (2021: £37,347) from its wholly owned subsidiary, Police Now Enterprises Limited. At the year end the Charity was owed £62,865 (2021: £84,240) by Police Now Enterprises limited.

POLICE NOW
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 March 2022

19. Prior year adjustment

The comparative figures have been restated to adjust police fee income so it is recognised once entitlement has been met. The change has resulted in a reduction of funds and an increase in deferred income held at 31 March 2020 by £4,324,631 and an in year movement on deferred income for the year ended 31 March 2021 of £1,714,032 as shown below.

Summary of the prior year accounting impact:	£
Opening funds at 1 April 2020 as previously stated	7,161,413
Adjustment for deferred income	(4,324,631)
Opening funds as at 1 April 2020 as restated	<u>2,836,782</u>
Net movement in funds as previously stated for 31 March 2021	4,782,572
Adjustment for deferred income at 31 March 2021	1,714,032
Net movement in funds at 31 March 2021 as restated	<u>6,496,604</u>
Closing funds as at 31 March 2021 as restated	<u><u>9,333,386</u></u>

POLICE NOW

England & Wales - Charity number 1168427

Accounts

Registered company number: 09922205
Charity number: 1168427

POLICE NOW
(A Company Limited by Guarantee)
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

POLICE NOW
(A Company Limited by Guarantee)
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POLICE NOW

(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2021

Trustees

Sir Ian Powell
R E B Afflick
M Ashton (resigned 20 August 2020)
H E Ball QPM
J E Bowler CB
M Chapman-Rosenfeld (appointed 20 August 2020, resigned 19 August 2021)
J C Clegg
M A Coleman
J B H Darley (resigned 28 May 2020)
D L C Fry
S A Halepota (appointed 20 August 2020, resigned 19 August 2021)
T S Kufa (appointed 20 August 2020)
L H Rolfe
R M Rothenberg MBE
J Y Y Tsim
Y L Wong (resigned 20 August 2020)
J B Tilley (appointed 13 August 2021)
Lord Woolley of Woodford CBE

Secretary

J Ferns

Reference and administrative details

Name: Police Now
Charity number: 1168427
Company number: 09922205

Name: Police Now Enterprises Limited
Company number: 09922465

Registered office

55 Baker Street, London, W1U 7EU

Bankers

Barclays Bank PLC, 93-97 Queensway, London, W2 4QG

Solicitors

Mills & Reeves LLP, Botanic House, 100 Hills Road, Cambridge, CB2 1PH

Auditor

BDO LLP, 55 Baker Street, London, W1U 7EU

POLICE NOW

(A Company Limited by Guarantee)

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

The Trustees, who are also Directors for the purpose of Company Law present their annual report together with the audited financial statements for the year ended 31 March 2021. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP, 2nd edition), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Police Now's mission is to transform communities, reduce crime and anti-social behaviour, and increase the public's confidence in the police service by recruiting, developing and inspiring outstanding and diverse leaders in society and on the policing frontline.. This aligns with the original governing documents of the charity¹. In addition, Police Now is the sole shareholder of Police Now Enterprises Limited, a trading subsidiary and company limited by guarantee.

Police Now was created by police officers who believed that there was potential value for the police service and the communities policing serves to recruiting, training, and developing police officers in a number of different ways to the traditional approaches.

With the support of the Metropolitan Police Service, The Mayor's Office for Policing and Crime London, and the Home Office, a small number of PCs, Sergeants, and Inspectors created Police Now. The first cohort of sixty-nine individuals on Police Now's Leadership Development Programme started in July 2015 in London. In 2019 Police Now launched the National Detective Programme and in 2021 launched the Frontline Leadership Programme.

During the 2020/21 year, Police Now welcomed a record number of participants on to its programmes; 563 joined the sixth cohort of the National Graduate Leadership Programme and 223 joined the second cohort of the National Detective Programme.

By 31 March 2021, thirty three of the police forces in England and Wales had partnered with Police Now, to recruit and develop close to 2,000 police officers across England and Wales, around half of whom told us they would not have considered a policing career but for Police Now².

Police Now strives to achieve its objectives by focussing on three core mission activities:

1. Recruit mission aligned individuals who are highly diverse and placed in communities that need us most.
2. Develop a modern culture of frontline leadership focused on evidence based, preventative problem solving.
3. Inspire a movement for change in communities and policing and create ambassadors for policing across society.

These three core mission activities are enabled through:

1. High quality participant development experience
2. Collaborative relationships with police forces across England and Wales.
3. High performing teams and individuals.
4. Achieving value for money.

Through these core mission activities and strategic enablers, Police Now aims to achieve a sustained, long term reduction in crime and anti-social behaviour and a sustained, long term increase in the public's confidence in policing. This will ultimately ensure a safe environment where everyone, including the most vulnerable in a society, has a chance to thrive. Police Now clearly fits within the definitions in the Charity Commission's guidance on public benefit³.

¹ Police Now Articles of Association 3.1 *The object of the Charity is to promote the efficiency of the Police, in particular by the operation of a graduate recruitment and training programme to recruit a high calibre of police officers to police forces across the United Kingdom*

² Measured via an online survey on the first day of the Police Now Summer Academy - 'What was your primary motivation for joining Police Now, rather than applying direct to force?'

³ The purpose is "beneficial... in a way that is identifiable and capable of being proved by evidence where necessary" and benefits "the public in general, or a sufficient section of the public" without giving personal benefit or causing detriment or harm.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

OBJECTIVES AND ACTIVITIES (continued)

Over the course of the year, Police Now has engaged in several activities to achieve its stated aims and objectives, specifically:

- Secured funding agreements to contribute to significant uplift in police officer recruitment for 2020/21, and progress towards securing Home Office funding for future year intakes, including the newly created Frontline Leadership Programme;
- Recruited and commenced training for ~800 participants across the National Graduate Leadership Programme and the National Detective Programme;
- Achieved or maintained three-year contracts with three of the biggest six forces in England and Wales;
- Undertaken a substantial review of our Operating Model, with significant progress made towards delivering systems infrastructure and data accuracy in support of our staff, participants and forces; Increase in the representation of the customer voice in all governance forums, including the Board, Board Committees, and internal governance meetings;
- Delivered two simultaneous Academies for the first time across the second cohort of the National Detective Programme and continued to deliver the pilot cohort of the Detective Programme;
- Made progress on Black, Asian and Minority Ethnic representation within PNHQ staff and across our programme participants through a diversity-specific campaign, alongside the development of our focused diversity strategy incorporating a performance focused regime (including external challenge & support);
- Developed an HQ People Strategy which prioritises diversity and inclusion, talent development, and the development of leadership capability; and
- Published our latest Impact Report, including our first digital version.

Grant-making

Police Now does not engage in grant-making activity.

Volunteers

The Trustees are all unpaid volunteers who provide their time, expertise, and judgement without payment, and Police Now is enormously grateful for their contribution. In addition, Police Now has benefited from several pro bono contributions, typically provided on a voluntary basis. Apart from the Board, the day-to-day operations of Police Now is not reliant on volunteers to function and is predominantly run by paid professional staff.

Fundraising

It is critically important that Police Now continues to be innovative and agile in bringing new programmes and responding to the needs of policing. As such, Police Now does not actively pursue a strategy of fundraising from corporate, individual or foundations, with a small number of high-impact exceptions. The primary source of funding is from fees received from Police Forces for programme participants and grant income from the Home Office.

Police Now does not fundraise from members of the public and has no short-term ambition to engage in this strategy. Any changes in this strategy must be approved by Police Now's Board to ensure ongoing alignment with recognised standards, avoid complaints and protect the public – including vulnerable people – from unreasonably intrusive or persistent fundraising approaches and undue pressures to donate. To date Police Now has received no fundraising complaints.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENTS AND PERFORMANCE

Over the past year, Police Now made significant progress against key aims:

Impact in the most deprived communities

- Police Now holds every participant to account on behalf of the communities they serve, assessing them regularly on the impact they are making. Despite the challenges of doing so, Police Now also analyses data on crime, anti-social behaviour, and public confidence in the communities where participants are posted, working in partnership with independent academic experts.
- Participants are tackling a range of issues in the communities they serve, with a focus on ASB, crime prevention, partnership working and young people.
- Independently peer reviewed analysis suggests a 14% reduction in anti-social behaviour in the communities where Police Now's participants were posted between 2018 and 2020, compared to a 1% increase in the communities without a Police Now participant.

Extend Police Now into more deprived and vulnerable communities

- Police Now has placed officers in 33 police forces across England and Wales since 2015, creating a national network of nearly 2,000 police officers.
- Analysis of the Indices of Multiple Deprivation (IMD) data shows Police Now participants typically work in more deprived communities, characterised by higher crime and anti-social behaviour (ASB).
- To support the national Police Uplift Programme (PUP), Police Now has focused on increasing recruitment and training capacity, nearly doubling the number of participants we brought into policing in 2020/21.

Increase the level of diversity within policing

- Police Now inspire and recruit high-achieving graduates from socially diverse backgrounds who place strong value on the importance of diversity and inclusion in the workplace, increasing policing's ability to tackle racism, bias, or discrimination wherever it is found. Of those who started the National Graduate Leadership Programme in 2020, 54% identified as female, 19% identified as BAME (compared with 14% BAME representing the national population⁴ and 10% of national Police joiners⁵), with 20 unique languages spoken across the cohort. 16% previously qualified for free school meals (compared to 15% of the population⁶).
- Of those who started the pilot National Detective Programme in 2021, 66% identified as female, 24% identified as BAME (68% of whom were female), with 29 unique languages spoken across the cohort
- We have found that online assessments, like psychometric tests, can cause adverse impact, particularly on BAME candidates. We have worked with assessment consultants to develop a blended assessment approach which minimizes adverse impact potential.
- Police Now participants maintain a strong belief in the value of diversity and inclusion in the workplace. Illustrating this, 87% of participants disagreed with the statement that "stereotypes about other groups are usually true". This compares to 41% for a sample of other police officers and 46% for a sample of the general public (surveyed via a YouGov poll)⁷.

⁴ England and Wales 2011 Census

⁵ Police workforce, England and Wales: 31 March 2020 second edition, Home Office

⁶ In January 2019, 15.4% of all pupils in schools in England were eligible for and claiming free school meals. See <https://www.gov.uk/government/statistics/schools-pupils-and-their-characteristics-january-2019>

⁷ Measured via an online survey at the start of the 2020 Police Now Academy (n=335). More details on the 2020 YouGov poll can be found here: <https://yougov.co.uk/topics/politics/articles-reports/2020/06/22/british-police-oppose-positive-discrimination-ethn>. Comparisons between Police Now and YouGov data should be made with caution to differences in sampling and methodology.

POLICE NOW

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENTS AND PERFORMANCE (continued)

Developing leaders to transform communities

- Police Now participants' line managers and colleagues have shared consistent and positive feedback on participants' communication and problem-solving skills. 83% of line managers agreed that Police Now participants are able to challenge others respectfully; 89% agreed that they are able to build rapport with a range of people and 92% agreed that they are able to draw logical conclusions from data⁸.
- Independent research suggests that those entering the police service through Police Now score higher than a comparable group of professionals on several key dimensions of emotional intelligence, including conscientiousness, empathy, and stress resilience⁹.
- Police Now participants are well placed to serve the public and enact the principles of procedurally just policing. Independent research also indicates that Police Now participants hold more positive views towards procedural justice and serving the public than a comparison police officer group (for example, 95% of Police Now participants agreed that they understand the needs of the communities they serve, compared to 79% of a comparison officer group)¹⁰.

Contribute to the national demand for detective resilience

- Police Now has developed a national direct-entry detective programme in response to demand from policing and a well-publicised national shortage of investigators, recruiting and developing over 300 detectives to date.
- 75% of our second cohort of National Detective Programme participants passed the National Investigators' Exam at the first attempt, 8% higher than the national average (March, 2021).

Expand our professional development opportunities at sergeant rank

- Our Academies provide a transformation and leadership experience for seconded officers (Stream Managers and Syndicate Leads) who now complete a more in-depth and robust training programme before the Academy to prepare them effectively for their roles. We encourage Police Now alumni to apply for these roles as well as non-Police Now alumni.
- Our Connection for Life offer has been developed to support Police Now alumni and ambassadors at constable and sergeant ranks to progress to Sergeant or Inspector ranks, particularly through promotion support and Fast Track support.

Develop the Police Now programme within the new Policing Education Qualifications Framework (PEQF)

- Police Now's programmes have been validated by the College of Policing and are now underpinned by the new Policing Education Qualifications Framework (PEQF) Degree Holder Entry Programme (DHEP) curriculum and programme specification.
- Police Now has partnered with the University of Huddersfield to co-deliver and accredit the course and award the Graduate Diploma in Professional Policing Practice. This means that Police Now participants will receive a formal degree level qualification in recognition of completing our programmes and achieving full operational competence in their force.

⁸ Aggregate 360 feedback data based on 690 respondents (n=287 line managers and n=403 other colleagues) across National Graduate Leadership Programme Cohorts 2, 3 and 4.

⁹ London Mayor's Office for Policing and Crime [MOPAC] (2018), Developing an Evidence Based Police Degree Holder Entry Programme: Final Report, Home Office Police Innovation Fund 2016–2018

¹⁰ London Mayor's Office for Policing and Crime [MOPAC] (2017), Police Now Cohort 1: Final Evaluation Report, MOPAC, London, Results should be treated with caution due to low base sizes.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW

Income

Over the last financial year, Police Now has generated income from two sources – £10,017,012 (2020: £6,117,798) from police force partners and £7,000,000 from the Home Office (2020: £7,200,000).

Expenditure

Our expenditure for the last year of £12,234,550 (2020: £10,167,706) divides into £12,234,550 (2020: £9,972,366) on charitable activities and £Nil (2020: £195,340) on raising funds. The £12,234,550 was constituted by £5,118,310 (2020: £4,347,152) on programme recruitment and the remaining £7,116,240 (2020: £5,625,214) was spent on programme training and leadership development. In this period, £6,314,548 (2020: £4,035,916) was spent on staff costs (salaries, social security, pension costs of all full-time, temporary and seconded staff). Police Now has enrolled staff in a defined contribution pension scheme and there is no material pension liability associated with this scheme.

Risks

Risk is an inevitable part of charitable activity and Police Now is committed to managing risk effectively to ensure it achieves its objectives and safeguards charitable funds and assets. As such, a Board-approved risk management policy has been established, covering risk identification, assessment, management and monitoring, as well as business contingency planning.

The risk identification process was led by the Senior Leadership Team (SLT), and reviewed by the Board, and considered Police Now's objectives, mission and strategy; the nature and scale of Police Now's activities; the outcomes that Police Now wants to achieve; external factors that might impact Police Now; the charity's reputation with its major funders and supporters; previous challenges and difficulties the charity has faced; Police Now's operating structure, including the trading subsidiary; comparison with other charities working in the same area or of similar size and risk management frameworks and taxonomies used in other charities. It is acknowledged that although the risk identification was thorough and robust, the output contains some subjective judgements. No process can identify all possible risks that may arise, but rather it can provide reasonable assurance and help inform contingency planning based on the best available information at the time.

Based on the latest risk register, the following eight risks have been identified for regular SLT and Board attention:

- **Failure to secure future demand from police forces** – with the easing of COVID-19 restrictions, face to face engagement will be resumed, including investment of CEO time to build and strengthen senior force relationships. Police Now continues to pursue multi-year contracts to reduce risk of annual volume fluctuations and a revised sales strategy implemented for 2021/22 based on feedback from forces.
- **Failure to secure sufficient candidate numbers to meet force demand** – intervention approaches being investigated to mitigate the risk of higher attrition rates across all graduate employers. Police Now continues to invest in impactful employer brand activities such as Times Top 100 Graduate Employers. Force contracts incorporate defined ranges to allow flexibility around the number of actual recruits.
- **Force partners perceive training to be inadequate** – In depth force consultation undertaken post academy and with the easing of COVID-19 restrictions, visitor days reintroduced to allow force partners to experience the programme first hand which has historically had positive feedback. Curriculum and resourcing reviewed after each academy with most recent changes being closer involvement of CEO in academy delivery and a more rigorous selection process for officers from force partners to support participants and assist in the delivery of academy.

POLICE NOW

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW (continued)

- **Failure to demonstrate measurable impact to forces and communities** – to increase Police Now's ability to measure early impact and build internal performance and evaluation capabilities, investment is being made in additional resource with expertise in research and policing and higher education institutions contracted to conduct objective and respected evaluations. Police Now continue to evidence impact through publications that are shared with the sector including the annual Impact Report and Workforce Insights Report.
- **Covid-19 pandemic means PN cannot deliver its commitments to participants and forces** – Police Now implemented a hybrid delivery model leveraging digital solutions and remote working capabilities are in place for all staff. Regular risk assessments are undertaken and regularly shared with trustees to ensure appropriate measures are in place as restrictions change. Police Now continues its investment in digital solutions to improve quality of programme delivery as well as ensuring continuity of delivery in the event of further lockdowns preventing face to face delivery.
- **Loss or breach of sensitive data, including office break-in or cyber incident** – Police Now holds Cyber Essentials Plus certification, contracts an external data protection specialist organisation as DPO and has increased internal IT resource and expertise supported by a Microsoft Gold partner. Risks are mitigate through all staff receiving regular training and appropriate insurance held. An experienced cyber specialist joined Police Now's Finance Audit Risk & Resources Committee and the risk landscape and mitigation actions are reviewed on a quarterly basis.

Reserves

As of 31 March 2021, Police Now had consolidated funds of £11,943,985 (2020: £7,118,021) of which £4,160 (2020: £13,644) of funds can only be realised by disposing of tangible fixed assets. No funds were restricted or designated.

The Trustees review the reserve policy annually and the level of reserves are reviewed quarterly as part of regular financial reporting.

The level of reserves must be sufficient to deliver the full programme(s) and associated activities committed to. This is measured by a wind-down model which is prepared in conjunction with the annual Budget and any subsequent reforecast. In addition to this, a provision, of an amount agreed by the Board of Trustees (or relevant delegated subcommittee), will be maintained to cover unforeseen day-to-day operational costs, responding to known and unforeseen risks, cost inflation, asset replacement costs, costs arising from legal action, force non-payment, strategically impactful opportunities.

Based on the 2021/22 September reforecast, Police Now projects a net reserves surplus of £1,131,882 which the Trustees conclude to be reasonable.

Going concern

The Trustees reviewed Police Now's accounts in November 2021, as part of their regular assessment, as well as its principal risks, financial and otherwise. At that time, they were satisfied that there is no material uncertainty that would cast doubt on the charity's ability to continue as a going concern. Police Now has sufficient resources to continue operating for the foreseeable future and accounts have been prepared in the knowledge that Police Now is a financially viable organisation.

The effect of uncertainties including force demand, Home Office funding and cost changes has been assessed by the Trustees. Reviewing Police Now's ongoing activity, its forecasts and risks to ensure the organisations remains financially viable. With regards to the next 12 months, the most significant areas to be monitored closely by the directors include securing Home Office funding for 2021/22 which was confirmed in September 2021 and securing contracts with Police Forces for 2022 NGLP programme for which several Forces are already confirmed under existing multi-year contracts with contracting continuing to secure further forces. The Trustees will continue to monitor this closely.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

FINANCIAL REVIEW (continued)

As Police Now receives Home Office funding and Police Force Fees in advance of programme delivery, Police Now has sufficient reserves to deliver contractual obligations and the Trustees therefore conclude there is no material uncertainty to going concern.

The effect of COVID-19 meant that some programme activity had moved online including assessment, onboarding and those elements of the academy and participant support that do not require in-person delivery. These activities are returning to a hybrid traditional-digital delivery model and Police Now's digital infrastructure means that digital delivery could be resumed within minimal interruption in the event of more restrictive COVID measures. Police Now's regular engagement with stakeholders and monitoring of participant performance and wellbeing indicate that there has been no significant impact on the programme.

An updated financial forecast was prepared in September 2021 to assess the impact of changes in force demand and the switch to hybrid delivery. The Trustees have a reasonable expectation that Police Now has adequate resources to continue in operational existence for the foreseeable future. The entity therefore continues to adopt the going concern basis in preparing its financial statements.

PLANS FOR FUTURE PERIODS

There has been significant change in the police recruitment and training market in which Police Now operates. The two key factors in having changed the market include: (1) the government's Police Uplift Programme, of which the final year is anticipated to be 2022/23; (2) the Policing Education Qualifications Framework (PEQF), of which Police Now was an early adopter but is now widely adopted by forces across England and Wales; and (3) the impact on the police service of the demands of policing amidst the global Covid-19 pandemic.

After a period of inflated demand for Police Now's programmes due to the Police Uplift Programme, Police Now's assessment is that the total volume of recruitment of new officers into police forces will reduce to more normal levels. These levels are anticipated to be ~7,000 new police officer recruits in England and Wales per year compared to 12-14,000 per year across the three years of the Police Uplift Programme.

The Policing Education Qualifications Framework (PEQF) has led to police forces introducing a series of recruitment and training programmes which are within one of three routes: (1) the Police Constable Degree Apprenticeship, (2) the Degree Holder Entry Programme, or (3) the Pre-Join Degree in Professional Policing Route. Police Now's programmes fit within the Degree Holder Entry Programme route and as such it is clear that the introduction of the PEQF has led to Police Now's force customers having to see an increasing differentiation between the programmes that they themselves are able to deliver and what they perceive as Police Now delivering.

The impact on forces and those who work in policing of the challenges of policing the global Covid-19 pandemic cannot be underestimated. Balancing the needs of public health and a respect for individual liberty which is one of the bedrocks of British society and British policing has been hugely challenging for the police service. The need to focus on the delivery of this operational imperative has meant that the ability of the service to focus on wider workforce transformation agendas, within which Police Now has traditionally sat, is inevitably lessened.

For Police Now to thrive within this shifting marketplace it is essential that we set out clearly to the police service, our police force customers, and wider stakeholders the **unique** benefits which Police Now can provide. It is our belief, based on our experience operating within this marketplace over the last 8 years and based upon a wide range of feedback we have obtained more recently, that our response to the shifting marketplace must be on Police Now delivering to policing a renewed focus on its founding strategy of **QUALITY** and **DIFFERENTIATION** as the key means of achieving Police Now's mission.

Police Now delivers three core programmes to the police service: the National Graduate Leadership Programme, the National Detective Programme, and the Frontline Leadership Programme. In addition, Police Now delivers a Connection for Life strategy which aims to connect participants to Police Now and our mission for a lifetime. Building on Police Now's achievements of this year and historically, Police Now has set out in 2021/22 and beyond to:

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

Focus on quality and differentiation

- It is only by delivering on both quality and differentiation that Police Now can be successful within this changing marketplace.
- In terms of **Quality**:
 - Police Now must identify the very highest calibre of individuals to join the police service. The challenge of Police Now's mission and the challenges of leading the police service in the 21st century are such that only those who have the highest levels of grit, intelligence, and empathy for the public they serve will meet the standards required.
 - And, within the changing marketplace and given police forces are able to run their own Degree Holder Entry Programmes, it is essential that the quality of the programmes we run are of the highest possible standards.
- In terms of **Differentiation**:
 - Police Now must identify individuals who would not otherwise have joined the police service. 21st Century policing needs a cohort of leaders from the most diverse of backgrounds. This means identifying those individual of the highest ability who all too often take on career paths other than policing, for example in consulting, the law, banking, the armed services, or politics. It also means those from a diverse range of backgrounds in terms of gender and ethnicity as well as supporting the historic success of the police service in being a profession which is an engine of social mobility in our society.
 - The programmes we offer must provide to new graduates and career changers with degrees the opportunity to experience a development programme unlike any other. The opportunity to really make a contribution in the communities that need us most; the opportunity to take real responsibility and accountability unlike that possible in any other career; the ability to learn skills at the sharp-end in delivering real operational work that matters.
- To do this Police Now's assessment is that demand from forces for recruits into policing through the National Graduate Leadership Programme and the National Detective Programme will stabilise at ~400 participants per year.

Programmes designed around impact in communities and policing

- Core to Police Now's National Graduate Leadership and National Detective Programmes are that we hold our participants to account on behalf of their communities for reducing crime, reducing Anti-Social Behaviour, and increasing the public's confidence in policing.
- The introduction of the PEQF has led to a weakening of this fundamental link between participants, the programmes, and their communities and it is essential to Police Now being able to make progress towards our mission that this link is re-emphasised.

Continue to contribute to improving the diversity of those in leadership roles in policing

- It is a core part of British policing, as articulated within the Peelian Principles that the 'public are the police and the police are the public'. If this bedrock of policing and the legitimacy of policing in our society it is essential that the police service's leadership is drawn from across the diversity of our society. Police Now is the market-leader in bringing into policing those who might not otherwise have considered a policing career. This is demonstrated by our published data and by the diversity of our cohorts in terms of gender and ethnicity.
- Police Now will continue to draw on our successes to date in this area, as well as continuing to share with the police service how we have been able to deliver these achievements.
- To make a further contribution to improving diversity within policing leadership Police Now will continue to develop both our existing core programmes and our newly created Home Office funded Frontline Leadership Programme.
- We will seek to broaden access to the Frontline Leadership Programme beyond our alumni network and make this programme available to a wider cohort of police officers.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Police Now has operated independently since December 2015, having previously been incubated within the HR department of the Metropolitan Police Service. Police Now held its first Board of Trustees' meeting in December 2015 with a nominated Chair and four Trustees. In July 2016 Police Now received charitable status and established a trading subsidiary and company limited by guarantee, Police Now Enterprises Limited, in which it is sole shareholder. Police Now does not have shared capital or external shareholder and is held to account by a nominated Board of Trustees (the 'Board') who are not remunerated.

As part of the governing structure, members of the Board for Police Now are both Trustees for the organisation and are registered on Companies House as Directors. For the year ending 31st March 2021 Police Now had 13 appointed Trustees. In addition to being responsible for the future strategy of Police Now, members of the company are liable to contribute a sum not exceeding £1 in the event of the charity being disbanded¹¹.

Police Now has made active efforts to ensure its Board incorporate a wide range of relevant skills and experience to govern the future strategy of the organisation. As envisioned in the Articles of Association, Police Now also has at least one selected cohort ambassador engaged as a Trustee for a one-year period. This ensures the Board remains linked into the programme and that the voices and experiences of participants are at the heart of all decision-making.

Upon official appointment, Trustees are required to complete a variety of incorporation documents including a background check, adding details to Companies House and the Charity Commission and documenting their personal details. Where required, Trustees also undergo training as part of their induction, and training requirement needs are continued to be assessed throughout their term. All Trustees must declare any conflicts of interest to Police Now which will be noted accordingly. Each Trustee also meets existing Board members, including the Chair, and with the Chief Executive Officer (CEO) before joining the Board, and are educated on Police Now's mission, activities and performance.

The Board has delegated responsibility for certain specific matters to three Board-level committees:

- **Finance, Audit, Risk and Resource Committee:** with responsibilities including approving proposed annual budgets, remuneration, policy approval, appropriate resources, the accuracy and fairness of the audit and appointment of external auditors, risk management and details of any open legal issues.
- **Customer Insight, Futures and Impact Committee:** with responsibilities including programme development, impact evaluation and considering new opportunities for impact.
- **Diversity and Inclusion Committee:** To ensure that diversity and inclusion is a key priority across all activity so that we are supporting policing by attracting, developing and retaining the most diverse and talented groups, enabling us to achieve our mission of transforming communities. The group will promote, champion, and encourage diversity, inclusion and equality in the workplace and will monitor the key areas of performance, using data, experience and innovation.

In accordance with its Articles of Association, Police Now is permitted to delegate "the day to day management of the Charity to a Chief Executive or other manager or managers... by implementing the policy and strategy adopted by and within a budget approved by the Trustees (if applicable)".¹²

For Police Now the power is delegated to the CEO who assembles a Senior Leadership Team (SLT) of diverse and experienced professionals to ensure the effective and efficient running of the organisation. The CEO and SLT, alongside the Trustees are considered to be the key management personnel of the organisation.

¹¹ Police Now Articles of Association, item 2 'Liability' amended 14th July 2016

¹² Police Now Articles of Association, item 24 'Delegation' amended 14th July 2016

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

The CEO is held accountable at a quarterly Board meeting and regular committee meetings (at least quarterly) where key updates on strategy, budget, policy and the programme are provided. The Board receive confidential papers in preparation of these meetings. Full minutes are taken at each Board meeting.

To ensure delegated authorities from the Board are monitored and appropriately adhered to by the CEO and SLT, Police Now has developed a variety of policies relating to finance, operations and human resources which govern the daily running of the organisation; these have been approved by the Board or Board Committees with delegated responsibilities. These policies clearly establish decisions that are delegated to the CEO and SLT and those decisions that are retained by the Board, for example the strategic direction of the organisation, approval of all expenditure exceeding £150,000 and annual departmental and organisational budgets.

Trustees of Police Now receive no remuneration for their professional input into the organisation, however may be entitled to expenses where appropriate. Those holding a Director role as Police Now staff receive their annual salary within the band of £70,000-£110,000, a 5% employer pension contribution and private medical insurance. This was benchmarked against similar charities to ensure competitiveness, fairness and responsible expenditure of charitable funds. The CEO approves all salaries within the organisation, while the CEO salary and overall remuneration pool is approved by the Board.

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Police Now for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable group will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company and the group's transactions and disclose with reasonable accuracy at any time the financial position of the charitable group and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2021**

DISCLOSURE OF INFORMATION TO AUDITOR

Each of the persons who are Trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charitable group's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charitable group's auditors are aware of that information.

In approving the Trustees' Report, the Trustees are also approving the Directors' Report in their capacity as company directors.

SMALL COMPANIES NOTE

In preparing this report, the Trustees have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

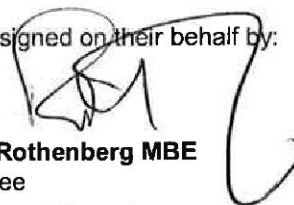
This report was approved by the Trustees on



Sir Ian Powell
Trustee

11/11/2021

and signed on their behalf by:



R M Rothenberg MBE
Trustee

11/11/2021

POLICE NOW

(A Company Limited by Guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF POLICE NOW FOR THE YEAR ENDED 31 MARCH 2021

Opinion on the financial statements

In our opinion, the financial statements:

- give a true and fair view of the state of the Group's and of the Parent Charitable Company's affairs as at 31 March 2021 and of the Group's incoming resources and application of resources and the Parent Charitable Company's incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

We have audited the financial statements of Police Now ("the Parent Charitable Company") and its subsidiary ("the Group") for the year ended 31 March 2021 which comprise the Consolidated Statement of Financial Activities (incorporating income and expenditure accounts), Consolidated Statement of Financial Position, Consolidated Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independence

We remain independent of the Group and Parent Charitable Company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Conclusions related to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group and the Parent Charitable Company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

POLICE NOW

(A Company Limited by Guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF POLICE NOW FOR THE YEAR ENDED 31 MARCH 2021

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Other Companies Act 2006 reporting

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

- the information given in the Trustees' Report, which includes the Directors' Report and the Strategic report prepared for the purposes of Company Law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic report and the Directors' Report, which are included in the Trustees' report, have been prepared in accordance with applicable legal requirements.

In the light of the knowledge and understanding of the Group and the Parent Charitable Company and its environment obtained in the course of the audit, we have not identified material misstatement in the Strategic report or the Trustee's report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion;

- adequate accounting records have not been kept by the Parent Charitable Company, or returns adequate for our audit have not been received from branches not visited by us; or
- the Parent Charitable Company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the Group's and the Parent Charitable Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the Group or the Parent Charitable Company or to cease operations, or have no realistic alternative but to do so.

POLICE NOW

(A Company Limited by Guarantee)

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF POLICE NOW FOR THE YEAR ENDED 31 MARCH 2021

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under the Companies Act 2006 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

Extent to which the audit was capable of detecting irregularities, including fraud

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

Based on our understanding of the Group, the Parent Charitable Company and the industry in which it operates, we identified that the principal laws and regulation that directly affect the financial statements to be the Charities Act 2011, Charities SORP and relevant Tax legislation. We assessed the extent of compliance with these laws and regulations as part of our procedures on the related financial statement items.

In addition the Group and Parent Charitable Company is subject to many other laws and regulations where the consequences of non-compliance could have a material effect on amounts or disclosures in the financial statements, for instance through the imposition of fines or litigation. We identified the following areas as those most likely to have such an effect: Employment Law, Data Protection and Health and Safety Legislation. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence if any.

Audit procedures capable of detecting irregularities including fraud performed by the engagement team included:

- Performing analytical procedures to identify unusual or unexpected relationships that may indicate risks of material misstatement due to fraud. Areas of identified risk are then tested substantively;
- Discussion with management, including consideration of known or suspected instances of non-compliance with laws and regulations and fraud;
- Reading minutes of meetings of those charged with governance to identify any actual or potential frauds or any potential weaknesses in internal control which could result in fraud susceptibility;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Carrying out detailed testing, on a sample basis, of transactions and balances agreeing to appropriate documentary evidence;
- Addressing the risk of fraud in income recognition we considered management's incentives and opportunities for fraudulent manipulation of the financial statements and designed specific audit tests to respond to this risk, in particular tests to address the completeness of income risk; and
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments.

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

POLICE NOW

(A Company Limited by Guarantee)

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF POLICE NOW
FOR THE YEAR ENDED 31 MARCH 2021**

A further description of our responsibilities for the audit of the financial statements is located at the Financial Reporting Council's ("FRC's") website at:

<https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the Charitable Company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charitable Company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charitable Company and the Charitable Company's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

Heather Wheelhouse

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Heather Wheelhouse (Senior Statutory Auditor)

For and on behalf of BDO LLP, statutory auditor

55 Baker Street

London

United Kingdom

Date: 06 December 2021

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

POLICE NOW

(A Company Limited by Guarantee)

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING
INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
INCOME FROM:					
Grants and donations	4	-	7,000,000	7,000,000	7,200,000
Charitable activities	5	-	10,017,012	10,017,012	6,117,798
Investments	6	-	110	110	200
Other income	7	-	-	-	4,370
TOTAL INCOME		-	17,017,122	17,017,122	13,322,368
EXPENDITURE ON:					
Raising funds	8	-	-	-	195,340
Charitable activities	9	-	12,234,550	12,234,550	9,972,366
TOTAL EXPENDITURE		-	12,234,550	12,234,550	10,167,706
NET INCOME		-	4,782,572	4,782,572	3,154,662
RECONCILIATION OF FUNDS:					
Net movement in funds		-	4,782,572	4,782,572	3,154,662
Total funds brought forward		-	7,161,413	7,161,413	4,006,751
TOTAL FUNDS CARRIED FORWARD	22	-	11,943,985	11,943,985	7,161,413

All income and expenditure derive from continuing activities.

The notes on pages 21 to 37 form part of these financial statements.

POLICE NOW

(A Company Limited by Guarantee)
REGISTERED NUMBER: 09922205

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2021

	Note	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible assets	17		<u>4,160</u>		<u>19,493</u>
			4,160		19,493
CURRENT ASSETS					
Debtors	18	3,372,146		2,550,702	
Cash at bank and in hand	23	<u>9,571,581</u>		<u>5,424,513</u>	
		12,943,727		7,975,215	
CREDITORS: amounts falling due within one year	19		<u>(1,003,902)</u>	<u>(833,295)</u>	
NET CURRENT ASSETS			<u>11,939,825</u>		<u>7,141,920</u>
NET ASSETS			<u>11,943,985</u>		<u>7,161,413</u>
CHARITY FUNDS					
Restricted funds	22		-		-
Unrestricted Funds	22		<u>11,943,985</u>		<u>7,161,413</u>
TOTAL FUNDS			<u>11,943,985</u>		<u>7,161,413</u>

The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006.

The financial statements were approved and authorised for issue by the Trustees on behalf, by: and signed on their



Sir Ian Powell
Trustee

11/11/2021



R M Rothenberg MBE
Trustee

11/11/2021

The notes on pages 21 to 37 form part of these financial statements.

POLICE NOW

**(A Company Limited by Guarantee)
REGISTERED NUMBER: 09922205**

**COMPANY STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2021**

	Note	£	2021 £	£	2020 £
FIXED ASSETS					
Tangible assets	17		4,160		13,644
Investments	26		<u>1</u>		<u>1</u>
			4,161		13,645
CURRENT ASSETS					
Debtors	18	3,456,386		2,887,887	
Cash at bank and in hand	23	<u>9,487,341</u>		<u>5,321,141</u>	
		12,943,727		8,209,028	
CREDITORS: amounts falling due within one year	19	<u>(1,003,903)</u>		<u>(1,104,652)</u>	
NET CURRENT ASSETS			<u>11,939,824</u>		<u>7,104,376</u>
NET ASSETS			<u>11,943,985</u>		<u>7,118,021</u>
CHARITY FUNDS					
Restricted funds	22		-		-
Unrestricted funds	22		<u>11,943,985</u>		<u>7,118,021</u>
TOTAL FUNDS			<u>11,943,985</u>		<u>7,118,021</u>

Police Now has taken advantage of the exemption under section 408 of the Companies Act 2006 and has not prepared a separate Statement of Financial Activities for the charity. Gross income for the charity was £17,054,469 (2020: £13,363,320) and the net movement in funds was £4,825,964 (2020: £3,231,239).

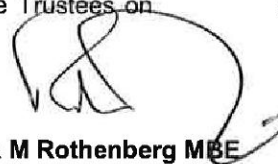
The financial statements have been prepared in accordance with the provisions applicable to small companies within Part 15 of the Companies Act 2006.

The financial statements were approved and authorised for issue by the Trustees on _____ and signed on their behalf, by:



Sir Ian Powell
Trustee

11/11/2021



R M Rothenberg MBE
Trustee

11/11/2021

The notes on pages 21 to 37 form part of these financial statements.

POLICE NOW
(A Company Limited by Guarantee)
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	Note	2021 £	2020 £
Cash flows from operating activities			
Net cash provided by operating activities	23	<u>4,147,687</u>	2,438,116
Cash flows from investing activities:			
Purchase of tangible fixed assets	17	(729)	(5,200)
Interest income		<u>110</u>	-
Net cash used in investing activities		<u>(619)</u>	(5,200)
Change in cash and cash equivalents in the period		4,147,068	2,432,916
Cash and cash equivalents brought forward		<u>5,424,513</u>	2,991,597
Cash and cash equivalents carried forward	21,22	<u>9,571,581</u>	5,424,513

The Group holds no debt and therefore a net debt note has not been produced.

The notes on pages 21 to 37 form part of these financial statements.

POLICE NOW

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1. GENERAL INFORMATION

Police Now is a charitable company limited by guarantee, incorporated on the 18th December 2014 and registered in the United Kingdom under the companies act 2006 and charities act 2011 (company no. 09922205, charity no. 1168427). The address of the registered office is given within the Reference and Administrative Details page. The company is a charitable company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

The nature of the company's operations and its principal activities are set out in the Trustees' Report on page 1.

2. ACCOUNTING POLICIES

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP 2nd edition (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities Act 2011.

Police Now meets the definition of a public benefit entity under FRS 102.

The financial statements are presented in pounds sterling (GBP), being the functional currency of the group, and are rounded to the nearest pound.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy. The accounting policies have been applied consistently throughout the financial statements in both the current year and the prior year.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Charity's accounting policies. These are detailed in note 3.

The following accounting policies have been applied:

2.2 Basis of consolidation

The Statement of Financial Activities (SOFA) and Statement of Financial Position consolidate the financial statements of the company and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

No separate SOFA has been presented for the company alone as permitted by section 408 of the Companies Act 2006.

POLICE NOW

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

2. ACCOUNTING POLICIES (continued)

2.3 Charitable parent company disclosure exemptions

In preparing the separate financial statements of the charitable parent company, advantage has been taken of the following disclosure exemptions available to qualifying entities:

- No cash flow statement or net debt reconciliation has been presented for the charitable parent company; and
- No disclosure has been given for the aggregate remuneration of the key management personnel of the charitable parent company as their remuneration is included in the totals for the group as a whole.

2.4 Going concern

The Trustees reviewed Police Now's accounts in November 2021, as part of their regular assessment, as well as its principal risks, financial and otherwise. At that time, they were satisfied that there is no material uncertainty that would cast doubt on the charity's ability to continue as a going concern. Police Now has sufficient resources to continue operating for the foreseeable future and accounts have been prepared in the knowledge that Police Now is a financially viable organisation.

The effect of uncertainties including force demand, Home Office funding and cost changes has been assessed by the Trustees. Reviewing Police Now's ongoing activity, its forecasts and risks to ensure the organisation remains financially viable. With regards to the next 12 months, the most significant areas to be monitored closely by the directors include securing Home Office funding for 2021/22 which was confirmed in September 2021 and securing contracts with Police Forces for 2022 NGLP programme for which several Forces are already confirmed under existing multi-year contracts with contracting continuing to secure further forces. The Trustees will continue to monitor this closely.

As Police Now receives Home Office funding and Police Force Fees in advance of programme delivery, Police Now has sufficient reserves to deliver contractual obligations and the Trustees therefore conclude there is no material uncertainty to going concern.

The effect of COVID-19 meant that some programme activity had moved online including assessment, onboarding and those elements of the academy and participant support that do not require in-person delivery. These activities are returning to a hybrid traditional-digital delivery model and Police Now's digital infrastructure means that digital delivery could be resumed within minimal interruption in the event of more restrictive COVID measures. Police Now's regular engagement with stakeholders and monitoring of participant performance and wellbeing indicate that there has been no significant impact on the programme.

An updated financial forecast was prepared in September 2021 to assess the impact of changes in force demand and the switch to hybrid delivery. The Trustees have a reasonable expectation that Police Now has adequate resources to continue in operational existence for the foreseeable future. The entity therefore continues to adopt the going concern basis in preparing its financial statements.

2.5 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are donations received, or income arising there from, which are specific for the purpose set out by the donor. The cost of administering such funds are charged against the specific fund.

POLICE NOW

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

2. ACCOUNTING POLICIES (continued)

2.6 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants from governments and other agencies which are awarded in respect of core funding are included as income from donations in the period in which they are received and receivable, unless any performance related conditions are attached to the grant.

Income from charitable activities relates to fees received from police forces for providing graduate recruitment and training programmes.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. General volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company, which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

2.7 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Support costs are those costs incurred directly in support of expenditure on the objects of the company. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Expenditure on raising funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

2.8 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

POLICE NOW

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

2. ACCOUNTING POLICIES (continued)

2.9 Pensions

Police Now operates a defined contribution pension scheme for its employees. A defined contribution plan is a pension plan under which the Charity pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payment obligations. The contributions are recognised as an expense in the consolidated statement of financial activities when they fall due. Amounts not paid are shown in accruals as a liability in the balance sheet. The assets of the plan are held separately from the Charity in independently administered funds.

2.10 Operating leases

Rents payable under operating leases are charged to the Statement of Financial Activities as incurred over the lease term.

2.11 Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of Financial Activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Fixtures and fittings	20% straight line
Office equipment	20% straight line
Software	33% straight line

2.12 Investment in subsidiaries

The investment in the trading subsidiary is stated at cost.

2.13 Debtors

Debtors are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method, less any impairment losses.

2.14 Cash at bank and in hand

Cash and cash equivalents consist of cash on hand and balances with banks, and investments in money market instruments which are readily convertible, being those with original maturities of three months or less.

2.15 Creditors

Creditors are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method.

POLICE NOW

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

2. ACCOUNTING POLICIES (continued)

2.16 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.17 Distributed profits under gift aid

Taxable profits transferred to the parent entity, Police Now, a registered charity, are recognised as distributions from the subsidiary, Police Now Enterprises, when the company has made an irrevocable commitment to the parent to pay the taxable profits that is, in the year in which the final amounts are agreed, communicated and subsequently paid to the parent.

3. Critical accounting estimates and areas of judgement

In preparing the financial statements, management is required to make estimates and assumptions which affect reported income, expenses, assets, liabilities and disclosure of contingent assets and liabilities. Use of available information and application of judgements are inherent in the formation of estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates. Management do not consider there to be any material accounting estimates or judgements that need disclosure in these financial statements.

4. INCOME FROM GRANTS AND DONATIONS

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Grants	7,000,000	7,200,000
Total grants and donations 2021	7,000,000	7,200,000
Total grants and donations 2020		<u>7,200,000</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Police Force Fees	10,017,012	6,117,798

POLICE NOW

(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

6. INVESTMENT INCOME

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Bank Interest	<u>110</u>	<u>200</u>

7. OTHER INCOME

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Other income	<u>-</u>	<u>4,370</u>

8. COSTS OF RAISING FUNDS

	Staff Costs £	Direct Expenditure £	Support Costs £	2021 £	2020 £
Total 2021	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>195,340</u>
Total 2020	138,607	14,825	41,908	195,340	

During the previous year the fundraising department was ceased to operate.

All expenditure on costs of raising funds was unrestricted in the current and prior year.

9. EXPENDITURE ON CHARITABLE ACTIVITIES

	Staff Costs £	Direct Expenditure £	Support Costs £	2021 £
Programme recruitment	1,390,901	2,159,474	1,567,935	5,118,310
Programme training and leadership development	2,496,932	2,439,333	2,179,975	7,116,240
Total 2021	<u>3,887,833</u>	<u>4,598,807</u>	<u>3,747,910</u>	<u>12,234,550</u>

All expenditure on charitable activities was unrestricted in the current and prior year.

POLICE NOW

(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

9. EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

	Staff Costs £	Direct Expenditure £	Support Costs £	2020 £
Programme recruitment	759,421	2,608,854	978,877	4,347,152
Programme training and leadership development	1,995,952	2,400,991	1,228,271	5,625,214
Total 2020	2,755,373	5,009,845	2,207,148	9,972,366

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total 2021 £
Programme recruitment	-	5,118,310	5,118,310
Programme training and leadership development	-	7,116,240	7,116,240
Total 2021	-	12,234,550	12,234,550

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total 2020 £
Programme recruitment	200,000	4,147,152	4,347,152
Programme training and leadership development	-	5,625,214	5,625,214
Total 2020	200,000	9,772,366	9,972,366

POLICE NOW

(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

10. SUPPORT COSTS

	2021 Total £	2020 Total £
Wages and salaries	2,426,716	1,141,936
Training	234,202	56,328
Rent	480,000	368,789
IT and telecom costs	213,112	209,240
Other office costs	21,724	125,448
Depreciation and amortisation	15,334	41,951
Consultancy	183,184	23,663
Legal and tax fees	19,843	39,769
Recruitment costs	20,011	30,780
Governance	26,106	9,456
Other support costs	107,679	201,696
2021 Total	3,747,910	2,249,056

Governance costs include audit and accountancy fees.

11. NET INCOME

This is stated after charging:

	2021 £	2020 £
Operating lease costs	842,336	408,800
Loss on disposal of fixed assets	-	23,663
Depreciation of tangible fixed assets: - owned by the charitable group	16,062	50,968

12. AUDITOR'S REMUNERATION

	2021 £	2020 £
Fees payable to the company's auditor:		
Audit	16,000	9,250
Accountancy	4,000	4,800
Tax compliance and other advisory services	4,710	4,300

13. TAXATION

Police Now is a registered charity and, as such, is entitled to certain tax exemptions on income and surpluses on trading activities carried out in furtherance of the charity's primary objectives.

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14. STAFF COSTS

Staff costs were as follows:

	2021 £	2020 £
Wages and salaries	5,528,433	3,465,823
Social security costs	263,979	335,856
Other pension costs	522,136	163,124
Secondees and temporary staff	-	71,113
	6,314,548	4,035,916

Wages and salaries include £Nil (2020: £55,130) in respect of termination payments made during the year. £Nil (2020: £Nil) was outstanding at the year end.

The average number of persons employed by the group during the period was as follows:

	Group 2021 No.	Company 2021 No	Group 2020 No.	Company 2020 No
Employees	137	137	86	86
Secondees and temporary staff	-	-	3	3
	137	137	89	89

The number of higher paid employees was:

	2021 No.	2020 No.
In the band £60,001 - £70,000	5	3
In the band £70,001 - £80,000	1	4
In the band £80,001 - £90,000	3	1
In the band £90,001 - £100,000	-	1
In the band £100,001 - £110,000	2	-

In addition, these employees received a 5% employer pension contribution. Employer pension contributions for the above higher paid employees totalled £43,028 (2020: £30,068).

During the year, no Trustees received any remuneration (2020: none).

During the year, no Trustees received any benefits in kind (2020: none).

During the year, no Trustee received reimbursement of travel expenses (2020: £118).

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15. ROLE OF VOLUNTEERS

Partner forces provide officers to assist with the delivery of the NGLP and NDP academies. This provides operational expertise, alignment between the Police Now programmes and partner forces, as well as a development opportunity for those officers abstracted from their force. These roles are not remunerated by Police Now and form part of the contractual arrangement between Police Now and partner force.

During the year ended 31 March 2021, a total of 82 officers between the ranks of constable and inspector were abstracted for a total of 6,922 days to contribute to the successful delivery of the NGLP cohort 6 and NDP cohort 2 academies.

16. KEY MANAGEMENT PERSONNEL

The total amount of employee benefits received by key management personnel during the period, including employer pension contributions, was £542,434 (2020: £650,992). Key management personnel include the Chief Executive Officer, Chief Operating Officer and others in the Director-level band. Key management personnel remained at 5 people in 2021, consistent with 2020.

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17. TANGIBLE FIXED ASSETS

Group	Fixtures and fittings £	Office equipment £	Software £	Total £
Cost				
At 1 April 2020	20,452	55,820	65,990	142,262
Additions	-	-	729	729
Disposals	-	-	-	-
At 31 March 2021	20,452	55,820	66,719	142,991
Depreciation				
At 1 April 2020	12,582	53,676	56,511	122,769
Charge for the period	3,710	2,144	10,208	16,062
Disposals	-	-	-	-
At 31 March 2021	16,292	55,820	66,719	138,831
Net book value				
At 31 March 2021	4,160	-	-	4,160
At 31 March 2020	7,870	2,144	9,479	19,493
Company				
Cost				
At 1 April 2020	20,452	55,820	27,050	103,322
Additions	-	-	729	729
At 31 March 2021	20,452	55,820	27,779	104,051
Depreciation				
At 1 April 2020	12,582	53,803	23,293	89,678
Charge for the period	3,710	2,017	4,486	10,213
At 31 March 2021	16,292	55,820	27,779	99,891
Net book value				
At 31 March 2021	4,160	-	-	4,160
At 31 March 2020	7,870	2,017	3,757	13,644

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18. DEBTORS

	Group 2021	Company 2021	Group 2020	Company 2020
	£	£	£	£
Amounts owed by group undertakings	-	84,240	-	-
VAT receivable	-	-	125,817	463,585
Prepayments and accrued income	1,868,186	1,868,186	934,213	934,124
Trade debtors	1,363,960	1,363,960	1,349,293	1,349,293
Other debtors	140,000	140,000	141,379	140,885
	3,372,146	3,456,386	2,550,702	2,887,887

Amounts owed by group undertakings are interest free and repayable on demand.

**19. CREDITORS:
Amounts falling due within one year**

	Group 2021	Company 2021	Group 2020	Company 2020
	£	£	£	£
Trade creditors	425,200	425,201	512,975	512,975
Amounts owed to group undertakings	-	-	-	278,592
Other creditors	55,975	55,975	44,866	37,631
Accruals and deferred income	324,481	324,481	153,762	153,762
VAT Payable	-	-	-	-
Tax and social security	198,246	198,246	121,692	121,692
	1,003,902	1,003,903	833,295	1,104,652

Amounts owed to group undertakings are interest free and repayable on demand.

20. FINANCIAL INSTRUMENTS

	Group 2021	Company 2021	Group 2020	Company 2020
	£	£	£	£
Financial assets				
Financial assets measured at amortised cost	12,745,890	12,745,890	6,915,185	6,811,319
Financial liabilities				
Financial liabilities measured at amortised cost	805,656	805,657	711,603	982,960

Financial assets measured at amortised cost comprise trade debtors, other debtors, accrued income, amounts owed by group undertakings and cash at bank.

Financial liabilities measured at amortised cost comprise trade creditors, other creditors, amounts owed to group undertakings and accruals.

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21. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Group	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	4,160	-	4,160
Cash at bank in hand	9,571,581	-	9,571,581
Other net current assets	2,368,244	-	2,368,244
		-	
Total	11,943,985	-	11,943,985

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	19,493	-	19,493
Cash at bank in hand	5,424,513	-	5,424,513
Other net current assets	1,717,407	-	1,717,407
		-	
Total	7,161,413	-	7,161,413

Company	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	4,161	-	4,161
Cash at bank in hand	9,487,341	-	9,487,341
Other net current assets	2,452,483	-	2,452,483
		-	
Total	11,943,985	-	11,943,985

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	13,645	-	13,645
Cash at bank in hand	5,321,141	-	5,321,141
Other net current assets	1,783,235	-	1,783,235
		-	
Total	7,118,021	-	7,118,021

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22. STATEMENT OF FUNDS

Group	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds	7,161,413	17,017,122	(12,234,550)	11,943,985
	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
Restricted funds	200,000	-	(200,000)	-
Unrestricted funds	3,806,751	13,322,368	(9,967,706)	7,161,413
Total	4,006,751	13,322,368	(10,167,706)	7,161,413
Company	Balance at 1 April 2020 £	Income £	Expenditure £	Balance at 31 March 2021 £
Unrestricted funds	7,118,021	17,054,469	(12,228,505)	11,943,985
	Balance at 1 April 2019 £	Income £	Expenditure £	Balance at 31 March 2020 £
Restricted funds	200,000	-	(200,000)	-
Unrestricted funds	3,686,782	13,363,320	(9,932,081)	7,118,021
Total	3,886,782	13,363,320	(10,132,081)	7,118,021

Restricted funds of £200,000 were granted to the charity for the new northern neighbourhood Summer Academy. The funds were utilised in the previous financial year.

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23. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income for the year (as per Statement of Financial Activities)	4,782,572	3,154,662
Adjustment for:		
Depreciation charges	16,062	50,968
Interest income	(110)	-
(Increase) in debtors	(821,444)	(416,174)
Increase/(Decrease) in creditors	170,607	(351,340)
Net cash provided by operating activities	4,147,687	2,438,116

24. ANALYSIS OF CASH AND CASH EQUIVALENTS

	Group 2021 £	Company 2021 £	Group 2020 £	Company 2020 £
Cash in hand	9,571,581	5,424,513	5,424,513	5,321,141

25. OPERATING LEASE COMMITMENTS

At 31 March 2021 the total of the group's future minimum lease payments under non-cancellable operating leases was:

	2021 £	2020 £
Group		
Amounts payable – land and buildings:		
Within 1 year	193,667	840,000
Within two to five years	-	210,000
	1,050,000	1,050,000
Amounts payable – other:		
Within 1 year	2,181	1,752
Within two to five years	-	2,920
	4,672	4,672

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25. OPERATING LEASE COMMITMENTS (continued)

At 31 March 2021 the company had future minimum lease payments under non-cancellable operating leases as follows:

Company	2021	2020
	£	£
Amounts payable – land and buildings:		
Within 1 year	840,000	840,000
Within two to five years	210,000	210,000
	1,050,000	1,050,000
Amounts payable – other:		
Within 1 year	1,752	1,752
Within two to five years	2,920	2,920
	4,672	4,672

26. INVESTMENT IN SUBSIDIARY

	Investments in subsidiary companies
Cost and net book value	£
At 1 April 2020 and at 31 March 2021	<u>1</u>

At the year end, Police Now had a wholly owned subsidiary, Police Now Enterprises Limited (company number 09922465), a company registered in England and Wales. Police Now holds one ordinary share of £1 and this is held at cost.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

26. INVESTMENT IN SUBSIDIARY (continued)

A summary of the trading results and net assets of the subsidiary for the period ended 31 March 2021 is given below:

	2021 £	2020 £
Income	-	112,180
Expenditure	(6,045)	(35,607)
Profit for the period	(6,045)	76,573
Amount donated by way of Gift Aid to Police Now	(37,347)	(153,150)
Amount retained by the subsidiary	-	(76,577)
The aggregate of the assets, liabilities and funds was:		
	2021 £	2020 £
Called up share capital	1	1
Profit and loss account	-	43,392
Net assets	-	43,393

27. RELATED PARTY TRANSACTIONS

During the current year, eight members of Board of Trustees had responsibilities with the Police. Helen Ball and Louisa Rolfe were Assistant Commissioners, Miriam Chapman-Rosenfeld, Yu Ling Wong were Police Officers, Rhammel Afflick was a Special Constable and Claire Davies was HR Director with the Metropolitan Police Service. Margaret Ashton was a Police Officer with Northumbria Police, Tariq Kufa was a Police Officer with Greater Manchester Police and Sami Halepota was a Police Officer with Surrey Police.

During the year the Charity received gift aid of £37,347 (2020: £153,150) from its wholly owned subsidiary, Police Now Enterprises Limited. At the year end the Charity was owed £84,240 by Police Now Enterprises Limited (2020: owed £278,592).

