

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)**  
**CONTENTS**

---

	Page
<b>Reference and Administrative Details of the Charity, its Trustees and Advisers</b>	1
<b>Trustees' Report</b>	2 – 12
<b>Independent Auditor's Report</b>	13 – 16
<b>Consolidated Statement of Financial Activities</b>	17
<b>Consolidated Statement of Financial Position</b>	18
<b>Company Statement of Financial Position</b>	19
<b>Consolidated Statement of Cash Flows</b>	20
<b>Notes to the Financial Statements</b>	21 - 37

## **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, 2<sup>nd</sup> 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 charity<sup>1</sup>. 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 Now<sup>2</sup>.

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 benefit<sup>3</sup>.

---

<sup>1</sup> 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.*

<sup>2</sup> 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?'

<sup>3</sup> 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**

**(A Company Limited by Guarantee)**

### **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.

## POLICE NOW

(A Company Limited by Guarantee)

### 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 population<sup>4</sup> and 10% of national Police joiners<sup>5</sup>), with 20 unique languages spoken across the cohort. 16% previously qualified for free school meals (compared to 15% of the population<sup>6</sup>).
- 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)<sup>7</sup>.

---

<sup>4</sup> England and Wales 2011 Census

<sup>5</sup> Police workforce, England and Wales: 31 March 2020 second edition, Home Office

<sup>6</sup> 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>

<sup>7</sup> 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**

**(A Company Limited by Guarantee)**

### **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 data<sup>8</sup>.
- 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 resilience<sup>9</sup>.
- 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)<sup>10</sup>.

##### ***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.

---

<sup>8</sup> 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.

<sup>9</sup> 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

<sup>10</sup> 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.

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

(A Company Limited by Guarantee)

### 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 it 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.



## POLICE NOW

(A Company Limited by Guarantee)

### 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:

## **POLICE NOW**

**(A Company Limited by Guarantee)**

### **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 21<sup>st</sup> 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. 21<sup>st</sup> 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.

## POLICE NOW

(A Company Limited by Guarantee)

### 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 31<sup>st</sup> 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 disbanded<sup>11</sup>.

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)".<sup>12</sup>

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.

---

<sup>11</sup> Police Now Articles of Association, item 2 'Liability' amended 14<sup>th</sup> July 2016

<sup>12</sup> Police Now Articles of Association, item 24 'Delegation' amended 14<sup>th</sup> July 2016



## **POLICE NOW**

**(A Company Limited by Guarantee)**

### **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.

**POLICE NOW**

**(A Company Limited by Guarantee)**

**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.

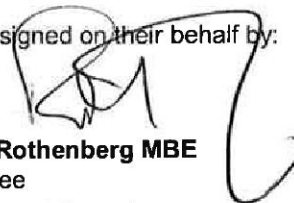
This report was approved by the Trustees on



**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*

DA15AED75D45453...

**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 £
<b>INCOME FROM:</b>					
Grants and donations	4	-	7,000,000	<b>7,000,000</b>	7,200,000
Charitable activities	5	-	10,017,012	<b>10,017,012</b>	6,117,798
Investments	6	-	110	<b>110</b>	200
Other income	7	-	-	-	4,370
<b>TOTAL INCOME</b>		-	17,017,122	<b>17,017,122</b>	13,322,368
<b>EXPENDITURE ON:</b>					
Raising funds	8	-	-	-	195,340
Charitable activities	9	-	12,234,550	<b>12,234,550</b>	9,972,366
<b>TOTAL EXPENDITURE</b>		-	12,234,550	<b>12,234,550</b>	10,167,706
<b>NET INCOME</b>		-	4,782,572	<b>4,782,572</b>	3,154,662
<b>RECONCILIATION OF FUNDS:</b>					
<b>Net movement in funds</b>		-	4,782,572	<b>4,782,572</b>	3,154,662
<b>Total funds brought forward</b>		-	7,161,413	<b>7,161,413</b>	4,006,751
<b>TOTAL FUNDS CARRIED FORWARD</b>	22	-	11,943,985	<b>11,943,985</b>	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 £
<b>FIXED ASSETS</b>					
Tangible assets	17		<u>4,160</u>		<u>19,493</u>
			<b>4,160</b>		<b>19,493</b>
<b>CURRENT ASSETS</b>					
Debtors	18	<b>3,372,146</b>		2,550,702	
Cash at bank and in hand	23	<u><b>9,571,581</b></u>		<u>5,424,513</u>	
		<b>12,943,727</b>		<b>7,975,215</b>	
<b>CREDITORS:</b> amounts falling due within one year	19	<u><b>(1,003,902)</b></u>		<u>(833,295)</u>	
<b>NET CURRENT ASSETS</b>			<u><b>11,939,825</b></u>		<u><b>7,141,920</b></u>
<b>NET ASSETS</b>			<u><b>11,943,985</b></u>		<u><b>7,161,413</b></u>
<b>CHARITY FUNDS</b>					
Restricted funds	22		-		-
Unrestricted Funds	22		<u><b>11,943,985</b></u>		<u><b>7,161,413</b></u>
<b>TOTAL FUNDS</b>			<u><b>11,943,985</b></u>		<u><b>7,161,413</b></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 £
<b>FIXED ASSETS</b>					
Tangible assets	17		<b>4,160</b>		13,644
Investments	26		<u>1</u>		<u>1</u>
			<b>4,161</b>		13,645
<b>CURRENT ASSETS</b>					
Debtors	18	<b>3,456,386</b>		2,887,887	
Cash at bank and in hand	23	<u><b>9,487,341</b></u>		<u>5,321,141</u>	
		<b>12,943,727</b>		<b>8,209,028</b>	
<b>CREDITORS:</b> amounts falling due within one year	19	<u><b>(1,003,903)</b></u>		<u>(1,104,652)</u>	
<b>NET CURRENT ASSETS</b>			<u><b>11,939,824</b></u>		<u>7,104,376</u>
<b>NET ASSETS</b>			<u><b>11,943,985</b></u>		<u>7,118,021</u>
<b>CHARITY FUNDS</b>					
Restricted funds	22		-		-
Unrestricted funds	22		<u><b>11,943,985</b></u>		<u>7,118,021</u>
<b>TOTAL FUNDS</b>			<u><b>11,943,985</b></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 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 £
<b>Cash flows from operating activities</b>			
Net cash provided by operating activities	23	<u>4,147,687</u>	2,438,116
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets	17	(729)	(5,200)
Interest income		<u>110</u>	-
<b>Net cash used in investing activities</b>		<u>(619)</u>	(5,200)
<b>Change in cash and cash equivalents in the period</b>		<b>4,147,068</b>	2,432,916
Cash and cash equivalents brought forward		<u>5,424,513</u>	2,991,597
<b>Cash and cash equivalents carried forward</b>	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 18<sup>th</sup> 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 2<sup>nd</sup> 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**

	<b>Unrestricted funds 2021 £</b>	<b>Unrestricted funds 2020 £</b>
Grants	7,000,000	7,200,000
<b>Total grants and donations 2021</b>	<b>7,000,000</b>	<b>7,200,000</b>
Total grants and donations 2020	7,200,000	

#### **5. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted funds 2021 £</b>	<b>Unrestricted funds 2020 £</b>
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**

	<b>Unrestricted funds 2021 £</b>	<b>Unrestricted funds 2020 £</b>
Bank Interest	<b>110</b>	<b>200</b>

**7. OTHER INCOME**

	<b>Unrestricted funds 2021 £</b>	<b>Unrestricted funds 2020 £</b>
Other income	<b>-</b>	<b>4,370</b>

**8. COSTS OF RAISING FUNDS**

	<b>Staff Costs £</b>	<b>Direct Expenditure £</b>	<b>Support Costs £</b>	<b>2021 £</b>	<b>2020 £</b>
<b>Total 2021</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>195,340</b>
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**

	<b>Staff Costs £</b>	<b>Direct Expenditure £</b>	<b>Support Costs £</b>	<b>2021 £</b>
Programme recruitment	<b>1,390,901</b>	<b>2,159,474</b>	<b>1,567,935</b>	<b>5,118,310</b>
Programme training and leadership development	<b>2,496,932</b>	<b>2,439,333</b>	<b>2,179,975</b>	<b>7,116,240</b>
<b>Total 2021</b>	<b>3,887,833</b>	<b>4,598,807</b>	<b>3,747,910</b>	<b>12,234,550</b>

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)**

	<b>Staff Costs</b>	<b>Direct Expenditure</b>	<b>Support Costs</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
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
<b>Total 2020</b>	<b>2,755,373</b>	<b>5,009,845</b>	<b>2,207,148</b>	<b>9,972,366</b>

	<b>Restricted funds</b>	<b>Unrestricted funds</b>	<b>Total</b>
	<b>2021</b>	<b>2021</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Programme recruitment	-	5,118,310	5,118,310
Programme training and leadership development	-	7,116,240	7,116,240
<b>Total 2021</b>	<b>-</b>	<b>12,234,550</b>	<b>12,234,550</b>

	<b>Restricted funds</b>	<b>Unrestricted funds</b>	<b>Total</b>
	<b>2020</b>	<b>2020</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Programme recruitment	200,000	4,147,152	4,347,152
Programme training and leadership development	-	5,625,214	5,625,214
<b>Total 2020</b>	<b>200,000</b>	<b>9,772,366</b>	<b>9,972,366</b>

**POLICE NOW**

**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**10. SUPPORT COSTS**

	<b>2021 Total £</b>	<b>2020 Total £</b>
Wages and salaries	<b>2,426,716</b>	1,141,936
Training	<b>234,202</b>	56,328
Rent	<b>480,000</b>	368,789
IT and telecom costs	<b>213,112</b>	209,240
Other office costs	<b>21,724</b>	125,448
Depreciation and amortisation	<b>15,334</b>	41,951
Consultancy	<b>183,184</b>	23,663
Legal and tax fees	<b>19,843</b>	39,769
Recruitment costs	<b>20,011</b>	30,780
Governance	<b>26,106</b>	9,456
Other support costs	<b>107,679</b>	201,696
<b>2021 Total</b>	<b>3,747,910</b>	2,249,056

Governance costs include audit and accountancy fees.

**11. NET INCOME**

This is stated after charging:

	<b>2021 £</b>	<b>2020 £</b>
Operating lease costs	<b>842,336</b>	408,800
Loss on disposal of fixed assets	-	23,663
Depreciation of tangible fixed assets: - owned by the charitable group	<b>16,062</b>	50,968

**12. AUDITOR'S REMUNERATION**

	<b>2021 £</b>	<b>2020 £</b>
Fees payable to the company's auditor:		
Audit	<b>16,000</b>	9,250
Accountancy	<b>4,000</b>	4,800
Tax compliance and other advisory services	<b>4,710</b>	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.

**POLICE NOW**

**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**14. STAFF COSTS**

Staff costs were as follows:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>5,528,433</b>	3,465,823
Social security costs	<b>263,979</b>	335,856
Other pension costs	<b>522,136</b>	163,124
Seconded and temporary staff	<b>-</b>	71,113
	<b>6,314,548</b>	<b>4,035,916</b>

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:

	<b>Group 2021 No.</b>	<b>Company 2021 No</b>	<b>Group 2020 No.</b>	<b>Company 2020 No</b>
Employees	<b>137</b>	<b>137</b>	86	86
Seconded and temporary staff	<b>-</b>	<b>-</b>	3	3
	<b>137</b>	<b>137</b>	<b>89</b>	<b>89</b>

The number of higher paid employees was:

	<b>2021 No.</b>	<b>2020 No.</b>
In the band £60,001 - £70,000	<b>5</b>	3
In the band £70,001 - £80,000	<b>1</b>	4
In the band £80,001 - £90,000	<b>3</b>	1
In the band £90,001 - £100,000	<b>-</b>	1
In the band £100,001 - £110,000	<b>2</b>	-

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).

## **POLICE NOW**

**(A Company Limited by Guarantee)**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021**

---

#### **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.

**POLICE NOW**

(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**17. TANGIBLE FIXED ASSETS**

<b>Group</b>	<b>Fixtures and fittings £</b>	<b>Office equipment £</b>	<b>Software £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 April 2020	20,452	55,820	65,990	142,262
Additions	-	-	729	729
Disposals	-	-	-	-
<b>At 31 March 2021</b>	<b>20,452</b>	<b>55,820</b>	<b>66,719</b>	<b>142,991</b>
<b>Depreciation</b>				
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	-	-	-	-
<b>At 31 March 2021</b>	<b>16,292</b>	<b>55,820</b>	<b>66,719</b>	<b>138,831</b>
<b>Net book value</b>				
<b>At 31 March 2021</b>	<b>4,160</b>	<b>-</b>	<b>-</b>	<b>4,160</b>
<b>At 31 March 2020</b>	<b>7,870</b>	<b>2,144</b>	<b>9,479</b>	<b>19,493</b>
<b>Company</b>	<b>Fixtures and fittings £</b>	<b>Office equipment £</b>	<b>Software £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 April 2020	20,452	55,820	27,050	103,322
Additions	-	-	729	729
<b>At 31 March 2021</b>	<b>20,452</b>	<b>55,820</b>	<b>27,779</b>	<b>104,051</b>
<b>Depreciation</b>				
At 1 April 2020	12,582	53,803	23,293	89,678
Charge for the period	3,710	2,017	4,486	10,213
<b>At 31 March 2021</b>	<b>16,292</b>	<b>55,820</b>	<b>27,779</b>	<b>99,891</b>
<b>Net book value</b>				
<b>At 31 March 2021</b>	<b>4,160</b>	<b>-</b>	<b>-</b>	<b>4,160</b>
<b>At 31 March 2020</b>	<b>7,870</b>	<b>2,017</b>	<b>3,757</b>	<b>13,644</b>

**POLICE NOW**

**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**18. DEBTORS**

	<b>Group 2021</b>	<b>Company 2021</b>	<b>Group 2020</b>	<b>Company 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Amounts owed by group undertakings	-	<b>84,240</b>	-	-
VAT receivable	-	-	125,817	463,585
Prepayments and accrued income	<b>1,868,186</b>	<b>1,868,186</b>	934,213	934,124
Trade debtors	<b>1,363,960</b>	<b>1,363,960</b>	1,349,293	1,349,293
Other debtors	<b>140,000</b>	<b>140,000</b>	141,379	140,885
	<b>3,372,146</b>	<b>3,456,386</b>	<b>2,550,702</b>	<b>2,887,887</b>

Amounts owed by group undertakings are interest free and repayable on demand.

**19. CREDITORS:  
Amounts falling due within one year**

	<b>Group 2021</b>	<b>Company 2021</b>	<b>Group 2020</b>	<b>Company 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade creditors	<b>425,200</b>	<b>425,201</b>	512,975	512,975
Amounts owed to group undertakings	-	-	-	278,592
Other creditors	<b>55,975</b>	<b>55,975</b>	44,866	37,631
Accruals and deferred income	<b>324,481</b>	<b>324,481</b>	153,762	153,762
VAT Payable	-	-	-	-
Tax and social security	<b>198,246</b>	<b>198,246</b>	121,692	121,692
	<b>1,003,902</b>	<b>1,003,903</b>	<b>833,295</b>	<b>1,104,652</b>

Amounts owed to group undertakings are interest free and repayable on demand.

**20. FINANCIAL INSTRUMENTS**

	<b>Group 2021</b>	<b>Company 2021</b>	<b>Group 2020</b>	<b>Company 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Financial assets</b>				
Financial assets measured at amortised cost	<b>12,745,890</b>	<b>12,745,890</b>	6,915,185	6,811,319
<b>Financial liabilities</b>				
Financial liabilities measured at amortised cost	<b>805,656</b>	<b>805,657</b>	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.

**POLICE NOW**

(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**21. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

<b>Group</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2021 £</b>
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
		-	
<b>Total</b>	<b>11,943,985</b>	<b>-</b>	<b>11,943,985</b>

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2020 £</b>
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
		-	
<b>Total</b>	<b>7,161,413</b>	<b>-</b>	<b>7,161,413</b>

<b>Company</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2021 £</b>
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
		-	
<b>Total</b>	<b>11,943,985</b>	<b>-</b>	<b>11,943,985</b>

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2020 £</b>
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
		-	
<b>Total</b>	<b>7,118,021</b>	<b>-</b>	<b>7,118,021</b>

**POLICE NOW**

**(A Company Limited by Guarantee)**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**22. STATEMENT OF FUNDS**

<b>Group</b>	<b>Balance at 1 April 2020 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 March 2021 £</b>
Unrestricted funds	<b>7,161,413</b>	<b>17,017,122</b>	<b>(12,234,550)</b>	<b>11,943,985</b>
	<b>Balance at 1 April 2019 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 March 2020 £</b>
Restricted funds	200,000	-	(200,000)	-
Unrestricted funds	3,806,751	13,322,368	(9,967,706)	7,161,413
<b>Total</b>	<b>4,006,751</b>	<b>13,322,368</b>	<b>(10,167,706)</b>	<b>7,161,413</b>
<b>Company</b>	<b>Balance at 1 April 2020 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 March 2021 £</b>
Unrestricted funds	<b>7,118,021</b>	<b>17,054,469</b>	<b>(12,228,505)</b>	<b>11,943,985</b>
	<b>Balance at 1 April 2019 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Balance at 31 March 2020 £</b>
Restricted funds	200,000	-	(200,000)	-
Unrestricted funds	3,686,782	13,363,320	(9,932,081)	7,118,021
<b>Total</b>	<b>3,886,782</b>	<b>13,363,320</b>	<b>(10,132,081)</b>	<b>7,118,021</b>

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.



**POLICE NOW**

(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**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
<b>Adjustment for:</b>		
Depreciation charges	16,062	50,968
Interest income	(110)	-
(Increase) in debtors	(821,444)	(416,174)
Increase/(Decrease) in creditors	170,607	(351,340)
<b>Net cash provided by operating activities</b>	<b>4,147,687</b>	<b>2,438,116</b>

**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:

Group	2021 £	2020 £
<b>Amounts payable – land and buildings:</b>		
Within 1 year	193,667	840,000
Within two to five years	-	210,000
	<b>1,050,000</b>	<b>1,050,000</b>
<b>Amounts payable – other:</b>		
Within 1 year	2,181	1,752
Within two to five years	-	2,920
	<b>4,672</b>	<b>4,672</b>

**POLICE NOW**

(A Company Limited by Guarantee)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**25. OPERATING LEASE COMMITMENTS (continued)**

At 31 March 2021 the company had future minimum lease payments under non-cancellable operating leases as follows:

<b>Company</b>	<b>2021 £</b>	<b>2020 £</b>
<b>Amounts payable – land and buildings:</b>		
Within 1 year	<b>840,000</b>	840,000
Within two to five years	<b>210,000</b>	210,000
	<b>1,050,000</b>	1,050,000
<b>Amounts payable – other:</b>		
Within 1 year	<b>1,752</b>	1,752
Within two to five years	<b>2,920</b>	2,920
	<b>4,672</b>	4,672

**26. INVESTMENT IN SUBSIDIARY**

	<b>Investments in subsidiary companies</b>
<b>Cost and net book value</b>	<b>£</b>
At 1 April 2020 and at 31 March 2021	<b>1</b>

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.

**POLICE NOW**

**(A Company Limited by Guarantee)**

**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:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Income	-	112,180
Expenditure	<b>(6,045)</b>	<b>(35,607)</b>
<b>Profit for the period</b>	<b>(6,045)</b>	<b>76,573</b>
Amount donated by way of Gift Aid to Police Now	<b>(37,347)</b>	<b>(153,150)</b>
<b>Amount retained by the subsidiary</b>	<b>-</b>	<b>(76,577)</b>

The aggregate of the assets, liabilities and funds was:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Called up share capital	1	1
Profit and loss account	-	43,392
<b>Net assets</b>	<b>-</b>	<b>43,393</b>

**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, Tario 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).

