

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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**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

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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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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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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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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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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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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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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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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.

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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 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

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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
(A company limited by guarantee)

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

		Unrestricted funds	
	Notes	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
		<hr/> 14,173,586	<hr/> 13,666,430
CREDITORS: Amounts falling due within one year	15	(5,707,914)	(2,896,820)
		<hr/>	<hr/>
NET CURRENT ASSETS		8,465,672	10,769,610
		<hr/>	<hr/>
NET ASSETS	16	8,506,189	10,807,983
		<hr/> <hr/>	<hr/> <hr/>
CHARITY FUNDS			
Unrestricted funds		8,506,189	10,807,983
		<hr/>	<hr/>
TOTAL FUNDS		8,506,189	10,807,983
		<hr/> <hr/>	<hr/> <hr/>

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
		<hr/> 40,517	<hr/> 38,374
CURRENT ASSETS			
Debtors	14	2,756,949	2,232,169
Cash at bank and in hand		11,416,638	11,434,260
		<hr/> 14,173,587	<hr/> 13,666,429
CREDITORS: Amounts falling due within one year	15	(5,707,914)	(2,896,820)
		<hr/>	<hr/>
NET CURRENT ASSETS		8,465,673	10,769,609
		<hr/>	<hr/>
NET ASSETS	16	8,506,190	10,807,983
		<hr/>	<hr/>
CHARITY FUNDS			
Unrestricted funds		8,506,190	10,807,983
		<hr/>	<hr/>
TOTAL FUNDS		8,506,190	10,807,983
		<hr/>	<hr/>

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		11,416,638	11,434,260

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	(36,810)	962,510

B: Analysis of changes in net debt

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

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.

POLICE NOW
(A company limited by guarantee)

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.

POLICE NOW
(A company limited by guarantee)

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>

POLICE NOW
(A company limited by guarantee)

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>
	6,373,368	5,901,806
	<u> </u>	<u> </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	-

Total remuneration of key management personnel	<u>£597,703</u>	<u>£532,847</u>
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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).

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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

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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>

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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 2024	Total 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>

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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.