

Registered number: 09922205  
Charity number: 1168427

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

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

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

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

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**TRUSTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2025**

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The Trustees, who are also Directors for the purpose of Company Law, present their annual report together with the audited financial statements for the year ended 31 March 2025. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP, 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>.

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

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

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

By 31 March 2025, 36 of the 43 territorial police forces in England and Wales had partnered with Police Now to recruit and develop almost 3,500 police officers across England and Wales. 58% of which had never considered a career in policing before hearing about Police Now<sup>2</sup>.

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

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

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

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**TRUSTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2025**

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**OBJECTIVES AND ACTIVITIES (continued)**

Through these core mission activities and strategic enablers, Police Now aims to achieve a sustained, long-term reduction in crime and anti-social behaviour, a sustained, long-term increase in the public's confidence in policing, and a sustained, long-term improvement in police culture judged against the expectations and standards of the public and policing workforce. This will ultimately ensure a safe environment where everyone, including the most vulnerable in a society, has a chance to thrive. Police Now clearly fits within the definitions in the Charity Commission's guidance on public benefit<sup>3</sup>.

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

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

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

**Grant-making**

Police Now does not engage in grant-making activity.

**Volunteers**

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

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<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.

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**TRUSTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2025**

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**OBJECTIVES AND ACTIVITIES (continued)**

Fundraising

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

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

**ACHIEVEMENTS AND PERFORMANCE**

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

***Impact on crime and anti-social behaviour***

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

***Increase the level of diversity within policing***

- Police Now inspire and recruit high-achieving graduates from socially diverse backgrounds who place strong value on the importance of diversity and inclusion in the workplace, increasing policing's ability to tackle racism, sexism, bias, or discrimination wherever it is found.
- Of those who started the National Graduate Leadership Programme in 2024/25, 45% identified as female, 30% are from ethnic minority backgrounds (compared with 18% ethnic minorities representing the national population<sup>4</sup> and 8% of national Police workforce<sup>5</sup>), including 10% from Black heritage backgrounds. 15% were from the LGBTQIA+ community.
- Of those who started the National Detective Programme in 2025, 67% identified as female, 16% are from ethnic minority backgrounds, including 2% black heritage. 19% were from the LGBTQIA+ community.
- Some online assessments, such as psychometric tests, can cause adverse impact, particularly on ethnic minority candidates. Police Now has worked with assessment consultants to develop a blended assessment approach which minimises adverse impact potential whilst allowing to appropriately assess candidates.
- Police Now has won more than 45 industry awards for diversity, recruitment and training and is ranked number 34 in the Times Top 100 graduate employers 2025.

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<sup>4</sup> England and Wales 2021 Census

<sup>5</sup> Police workforce, England and Wales: 31 March 2025, Home Office

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**TRUSTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2025**

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**ACHIEVEMENTS AND PERFORMANCE (continued)**

***Develop leaders to transform communities***

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

***Innovative programmes responding to modern policing challenges***

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

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<sup>6</sup> Measured via online survey completed by participants of the National Detective Programme Academy Cohort 6

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

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**ACHIEVEMENTS AND PERFORMANCE (continued)**

***Expand our professional development opportunities at sergeant rank***

- Our academies provide a transformative leadership experience for seconded officers (Stream Managers and Syndicate Leads) who now complete a more in-depth and robust training programme before the academy to prepare them effectively for their roles. We encourage Police Now alumni to apply for these roles as well as non-Police Now alumni.
- Our Connection for Life offer has been developed to support Police Now alumni and ambassadors at constable and sergeant ranks to progress to Sergeant or Inspector ranks, particularly through promotion support and Fast Track support.
- In June 2024, Police Now celebrated its 200<sup>th</sup> Frontline Leadership Programme participant to pass their sergeant board. 54% of the promotions achieved by our FLP participants identified as female, compared with 39% of 2024/25 promotions to Sergeant nationally, and 19% were officers from an ethnic minority background, compared to 12% nationally<sup>8</sup>.

**FINANCIAL REVIEW**

Income

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

Expenditure

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

Risks

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

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

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<sup>8</sup> Police workforce, England and Wales: 31 March 2025, Home Office



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**FINANCIAL REVIEW (continued)**

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

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

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**TRUSTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2025**

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**FINANCIAL REVIEW (continued)**

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

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

**Reserves**

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

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

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

**Going concern**

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

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

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

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

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**TRUSTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2025**

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**PLANS FOR THE FUTURE PERIODS**

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

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

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

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

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

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**TRUSTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2025**

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**PLANS FOR THE FUTURE PERIODS (continued)**

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

***Focus on quality and differentiation***

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

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

***Programmes designed around impact in communities and policing***

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

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

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

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

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

As part of the governing structure, members of the Board for Police Now are both Trustees for the organisation and are registered on Companies House as Directors. At 31<sup>st</sup> March 2025 Police Now had thirteen appointed Trustees. In addition to being responsible for the future strategy of Police Now, Trustees are liable to contribute a sum not exceeding £1 in the event of the charity being disbanded<sup>9</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. Upon official appointment, Trustees are required to complete a variety of incorporation documents including a background check, adding details to Companies House and the Charity Commission, and documenting their personal details. Where required, Trustees also undergo training as part of their induction, and training requirement needs are continued to be assessed throughout their term. All Trustees must declare any conflicts of interest to Police Now which will be noted accordingly. Each Trustee also meets existing Board members, including the Chair, and with the Chief Executive Officer (CEO) before joining the Board, and are educated on Police Now's mission, activities, and performance.

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

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

In accordance with its Articles of Association, Police Now is permitted to delegate "the day-to-day management of the Charity to a Chief Executive or other manager or managers by implementing the policy and strategy adopted by and within a budget approved by the Trustees (if applicable)".<sup>10</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 Executive team (those holding a Director role as Police Now staff), alongside the Trustees, are the key management personnel of the organisation.

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

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

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

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**STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)**

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

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

**TRUSTEES' RESPONSIBILITIES STATEMENT**

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

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

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

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

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

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**TRUSTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2025**

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**DISCLOSURE OF INFORMATION TO AUDITOR**

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

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

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

**SMALL COMPANIES NOTE**

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

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



Sir I C Powell  
Trustee



V S H Tillbrook  
Trustee

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

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**INDEPENDENT AUDITOR'S REPORT**

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**Opinion**

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

In our opinion the financial statements:

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

**Basis for opinion**

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

**Conclusions relating to going concern**

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

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

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



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

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**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

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**Other information**

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

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

**Opinion on other matters prescribed by the Companies Act 2006**

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

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

**Matters on which we are required to report by exception**

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

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

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

**Responsibilities of trustees**

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

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

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

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**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

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**Auditors' responsibilities for the audit of the financial statements**

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

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

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

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

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

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

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

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

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**INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

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**Use of our report**

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



**Lee Stokes (Senior Statutory Auditor)**

for and on behalf of  
**HaysMac LLP**

Statutory Auditors

10 Queen Street Place

London

EC4R 1AG

Date: 25/11/2025

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

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

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

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

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

The accompanying notes form part of these accounts.

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

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2025**

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

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



**Sir I C Powell**  
(Trustee)



**V S H Tillbrook**  
(Trustee)

The accompanying notes form part of these accounts.

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

**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

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

The accompanying notes form part of these accounts.

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

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

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**1. General information**

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

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

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

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

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

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

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

The following accounting policies have been applied:

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

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

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**2. Accounting policies (continued)**

**2.2 Going concern**

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

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

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

**2.3 Income**

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

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

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

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

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



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

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

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**2. Accounting policies (continued)**

**2.4 Expenditure**

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

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

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

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

**2.5 Interest receivable**

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

**2.6 Tangible fixed assets and depreciation**

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

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

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

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

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

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

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**2. Accounting policies (continued)**

**2.7 Debtors**

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

**2.8 Cash at bank and in hand**

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

**2.9 Creditors**

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

**2.10 Financial instruments**

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

**2.11 Operating leases**

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

**2.12 Pensions**

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

**2.13 Fund accounting**

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

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

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

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

**3. Critical accounting estimates and areas of judgement**

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

**4. Income from donations, grants and legacies**

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

**5. Income from charitable activities**

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Police Force fees	5,918,486	5,918,486	5,316,172

**6. Investment income**

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Interest receivable	174,519	174,519	47,845

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

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

**7. Analysis of expenditure by activities**

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

**Analysis of support costs**

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

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

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

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

**Comparative analysis of analysis of expenditure on charitable activities**

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

**8. Net movement in funds**

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

**9. Staff costs**

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

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

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

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**9. Staff costs (continued)**

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

	<b>2025</b>	<b>2024</b>
	<b>No.</b>	<b>No.</b>
Employees	107	115

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

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

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

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

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

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

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

**10. Tangible fixed assets**

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

**11. Debtors**

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

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**12. Creditors: Amounts falling due within one year**

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

**13. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

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

**Analysis of net assets between funds - prior year**

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



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**NOTES TO THE FINANCIAL STATEMENTS**  
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**14. Reconciliation of net movement in funds to net cash flow from operating activities**

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

**15. Analysis of cash and cash equivalents**

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

**16. Analysis of changes in net debt**

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

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**NOTES TO THE FINANCIAL STATEMENTS**  
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**17. Operating lease commitments**

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

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

**18. Related party transactions**

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

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

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

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

Shoaib Awan was a Detective Constable for Gwent Police.

Matthew Cooper was a Police Constable for West Midlands Police.

Jason Hogg was a Chief Constable for Thames Valley Police.