Independent Office for Police Conduct

Annual Report and statement of accounts **2024/25**

HC 565

Independent Office for Police Conduct

Annual report and statement of accounts 2024/25

For the period 1 April 2024 to 31 March 2025

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Accounts presented to Parliament pursuant to Paragraph 17 of Schedule 2 of the Police Reform Act 2002

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Any enquiries regarding this publication should be sent to us at

Independent Office for Police Conduct (IOPC)
10 South Colonnade
Canary Wharf
London
E14 4PU

Tel: 0300 020 0096

Email: enquiries@policeconduct.gov.uk

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Section 1: Performance report

Overview

The purpose of the performance overview is to summarise the outcomes we are aiming to achieve, our objectives, and our performance in delivering those objectives.

About us – who we are and what we do

We are the Independent Office for Police Conduct (IOPC). We oversee the police complaints system and investigate the conduct of officers or members of police staff, and the most serious incidents and complaints involving the police. We use learning from our work to influence changes in policing. All our work is done independently of the police, government and interest groups.

Police forces deal with the majority of complaints against police officers and police staff. Police forces must refer the most serious cases to us – whether or not someone has made a complaint.

Specialist police forces, such as the Ministry of Defence Police, Civil Nuclear Constabulary and the British Transport Police, also come under our jurisdiction. Likewise, we oversee the complaints system for some additional organisations, such as His Majesty's Revenue and Customs (HMRC), the National Crime Agency (NCA), and the Gangmasters and Labour Abuse Authority (GLAA). We investigate certain serious complaints and conduct matters relating to staff from these organisations.

We also investigate criminal allegations against police and crime commissioners (PCCs) and their deputies and contractors working for the police.

Our mission, vision and values

Our mission is to improve policing by independent oversight of police complaints, holding police to account and ensuring learning effects change.

Our vision is that everyone is able to have trust and confidence in the police.

Our values, developed in consultation with our staff and external stakeholders, are:

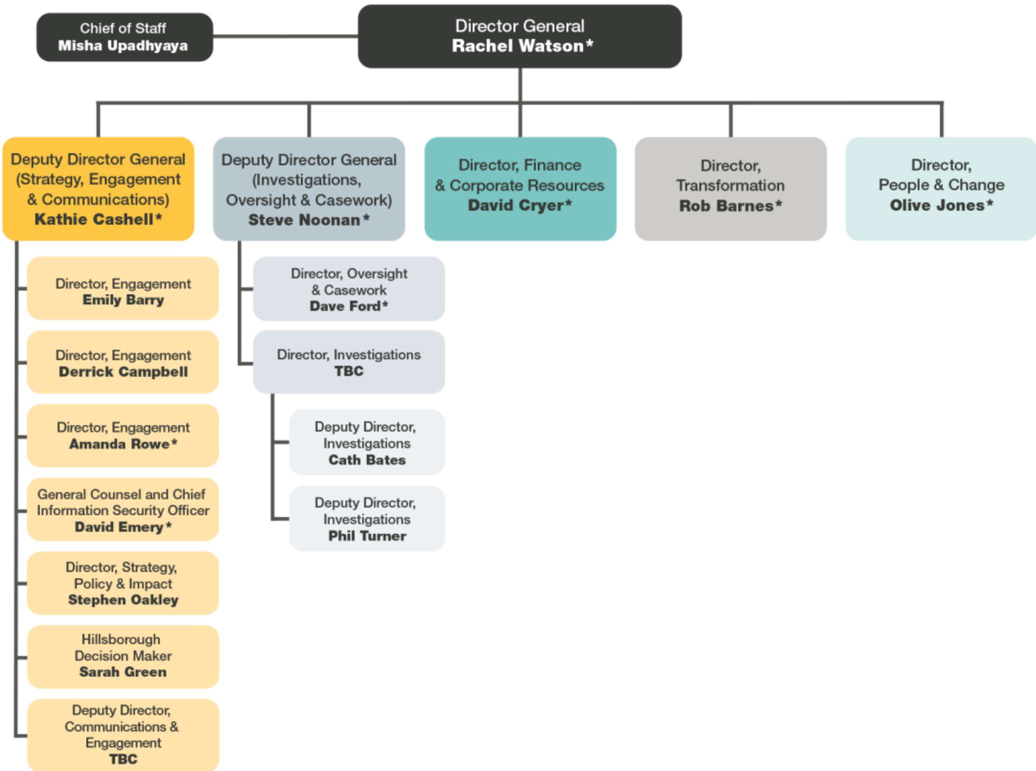
- seeking truth
- being inclusive
- empowering people
- being tenacious
- making a difference

Our leadership and structure

We are led by a Director General, Rachel Watson. Rachel leads the executive team and she chairs the Board of the IOPC, which includes five non-executive directors.

The Director General is also supported by an operational team over five directorates:

- Investigations, Oversight and Casework
- Strategy, Engagement and Communication
- Finance and Corporate Resources
- People and Change
- Transformation



*Members of Management Board in 2024/25.

By law, our Director General can never have worked for the police. The diagram above represents the senior structure at the end of the 2024/25 financial year. Since the financial year end, our Director, People and Change has left the organisation, and the posts of Deputy Director, Communications & Engagement and Director, Investigations have been filled. For more information about our senior leaders and structure visit our website.

Director General's foreword

I am pleased to present the IOPC's Annual report and accounts for the financial year 2024/25—my first full year as Director General since joining in April 2024. It has been a busy year, not just for the IOPC, but across the whole complaints system, which is facing ever-increasing demand. It has also been a year of change, as the IOPC began its radical transformation programme.

When I joined the IOPC, the organisation was facing challenging times. Rising demand, significant funding cuts and a widening of our remit had hit our performance. We needed to speed up our work and improve its quality.

The IOPC transformation programme is our ambitious response to this situation. It makes improvements to our structure, processes and culture so we can carry out more investigations and reviews, to a higher standard—and faster.

We understand the impact of long investigations and reviews on both complainants and the police officers involved.

The three-year programme is designed to deliver a better service to complainants and officers. As the programme enters its second year, performance remains our top priority.

We have restructured our organisation and senior leadership team. A new national model is now in place, which allows us to deploy our resources more efficiently wherever they are needed. Our new delivery model will increase productivity, speeding up investigations and reviews, improving end-to-end decision making, and helping our staff to work at maximum efficiency while maintaining high standards.

We are focusing on what only the IOPC can do—and how to do it brilliantly.

Our work remains challenging. In 2024/25, we completed 71.7% of our core investigations in 12 months—fewer than last year, and below our 85% target. The time taken to complete reviews went up 11% versus last year. We received over 6,900 referrals from police forces, and 2,451 requests for reviews.

But our transformation work is already showing results: since March 2025 we are already completing more reviews than we are receiving, the average time taken falling by 30%. We are on track to complete over 45% more reviews than we did in 2024/25, and the performance of our Assessment Unit is up over 50%. We are seeing improvement in the speed with which we complete core independent investigations too. We have also improved the way we measure our performance on investigations: we now consider a case completed when the final report reaches the Appropriate Authority, in order to give a more accurate picture and better reflect the experience of our service users.

This work comes at a time when we are having to do more, with less. In her independent review of the IOPC, Dr Gillian Fairfield identified how we had suffered a real-terms budget cut—which we calculate as 25% between 2018 and 2025. Adding to the £1.3m of savings we have already delivered, we are working on over £13m of efficiencies as part of our transformation over three years.

Of course, we do not operate in a vacuum—we are part of a broader system that often moves too slowly. The Government's Accountability Review found that misconduct proceedings are routinely delayed, sometimes for years, eroding trust among complainants and officers. We support the Government's commitment to address systemic barriers to timeliness in the misconduct system and look forward to engaging with the timeliness review team once it is established.

I would like to thank all my IOPC colleagues for their effort and dedication over the past year. More importantly, I thank them in advance for the work that is still ahead, continuing to make our ambitious transformation plans a reality. Together we can create an IOPC that provides the public and policing with the complaints system they deserve, and where colleagues are happy and proud to work.

Rachel Watson
Director General

Transforming the IOPC

The IOPC plays a vital role in securing and maintaining public confidence in the police accountability system. We are committed to providing an independent, fair and effective service which meets our users' needs.

But, despite IOPC colleagues' hard work, the system has not been working well enough. Our investigations and reviews have been taking too long, and we have not consistently provided the quality of service that we believe our users deserve. Trust and confidence in police accountability are low for some parts of the community and some officers.

The IOPC's transformation programme is an ambitious three-year initiative, radically rethinking how we work and think, so that we can do more high-quality, timely investigations and reviews, and drive significant improvements for service users across the police complaints system.

We have incorporated the recommendations from Dr Gillian Fairfield's review of the IOPC, which was published just before the start of the 2024/25 financial year, as well as other initiatives and improvements. The programme also takes on board the Government's new reforms to boost confidence in the police accountability system.

Our transformation programme is:

- Designing our services around our users and being proportionate—simply doing what we need to do to get to the right outcome.
- Clarifying and streamlining decision-making and approval processes—ensuring that our people are empowered and enabled, at all levels, to deliver a brilliant service.
- Standardising and optimising our processes—embedding proportionality and quality control, increasing consistency and improving our ability to continuously improve.

During the first phase of transformation, we delivered a number of projects and changes that addressed the highest priority issues, including:

- Changing from a regional to a national model for our investigations.
- Reviewing and revising our senior structure to make it simpler and to manage our resources more effectively.
- Creating our National Operations Turnaround Plan to meet increased demand for reviews and reduce the backlog.
- Improving our Operations Manual, our key reference document for all our investigation and review teams.

These changes laid the foundations to transform the IOPC. Phase two, launched in summer 2025, included projects focused on systems, processes and people—including transforming our strategic planning, investigations, casework, oversight, communications and stakeholder engagement.

We have also made improvements for IOPC staff, rebooting our ‘Drive’ staff performance programme, and recognising great examples of how our people embody and live the IOPC values.

Building trust and confidence in policing

Our 2022-2027 strategy lays out our four strategic objectives:

- Awareness and confidence: people know about the complaints system and are confident to use it.
- Accountability: the complaints system delivers evidence-based, fair outcomes which hold police to account.
- Leading improvement: our evidence and influence improve policing.
- Performance: we are an organisation that delivers high performance.

In this annual report we describe our performance against these four objectives, along with supporting information.

We are currently revising our strategy, in order to align and inform the future stages of our transformation plan. This will provide additional clarity on how we will be a high performing IOPC that delivers a brilliant service to the public, with systems and processes that work for us and our service users, people who are engaged and empowered, and finally how our work adds value and makes a positive impact on the police complaints system to improve confidence in policing.

Key risks

We seek to identify significant strategic risks that could prevent us achieving our four objectives, and assess and manage these through mitigation and risk-reduction activities. We present regular updates on the strategic risks to both our Audit and Risk Assurance Committee (ARAC) and our Unitary Board.

We manage lower-level risks within our directorates, programmes and projects as appropriate. We have implemented an escalation and de-escalation process to ensure that risks are managed at the correct level.

The risk profile section of the report (see page 22) explains the major risks we faced in 2024/25, and the mitigation measures put in place.

Summary of our performance during 2024/25

Objective: People know about the complaints system and are confident to use it.

What we aimed to do	2024/25 target	2024/25 actual	2023/24 actual
Increase awareness of the IOPC to 68% (as measured by our Public Perceptions Tracker).	68%	68%	68%
Aim to achieve at least 40% of respondents who are confident that the IOPC does a good job.	40%	40%	39%
Make sure the average time to resolve complaints made against the IOPC is within 20 working days.	20WD	13WD	10WD

[Commentary on the above performance and additional points that we monitored (page 34).]

Objective: the complaints system delivers evidence-based, fair outcomes which hold the police to account.

What we aimed to do	2024/25 target	2024/25 actual	2023/24 actual
Complete 85% of core[1] investigations within 12 months.	85%	71.7%	83%
Complete 33% of core investigations within six months (excluding major investigations).	33%	31.3%	34%

[1] 'Core' investigations are IOPC investigations which are not designated 'major investigations' (large scale, resource-intensive investigations, that are generally complex and high-profile).

What we aimed to do	2024/25 target	2024/25 actual		2023/24 actual
Make sure the average time taken to complete a review is 100, 90, 80, 70 working days in quarters 1–4 respectively, from receipt of background papers.	Q1 100WD	128WD	Overall 132WD	Overall 119WD
	Q2 90WD	122WD		
	Q3 80WD	120WD		
	Q4 70WD	155WD		

What we aimed to do	2024/25 target	2024/25 actual		2023/24 actual
Review locally investigated death and serious injury cases within an average of 45, 40, 35, 30 working days (Q1–4 respectively) from receipt of background papers.	Q1 45WD	39WD	Overall 43WD	Overall 42WD
	Q2 40WD	42WD		
	Q3 35WD	49WD		
	Q4 30WD	43WD		

What we aimed to do	2024/25 target	2024/25 actual	2023/24 actual
Decide on the mode of investigation for all cases referred to us within an average of five working days.	100%	43%	61%
Aim to ensure that at least 90% of our investigators, who have been in post for at least 24 months, achieve Pearson[2] accreditation.	90%	87%	93.3%

[2] An investigator development programme, developed for the IOPC and awarded by Pearson Education, an external awarding body.

What we aimed to do	2024/25 target	2024/25 actual	2023/24 actual
Strive to ensure that 95% of staff have completed their mandatory training by the deadline date.	95%	94%	n/a

Commentary on the above performance and additional points that we monitored (page 41).

Objective: our evidence and influence improve policing.

What we aimed to do	2024/25 target	2024/25 actual	2023/24 actual
Achieve 80% of our Paragraph 28A[3] learning recommendations that are accepted by recipients.	80%	94%	94%
Increase the percentage of policing stakeholders who think we are effective at sharing learning to improve police practice to 67%.	67%	58%	60%
Increase the percentage of policing accountability stakeholders who think we are effective at sharing learning to improve police practice to 67%	67%	62%	60%
Aim to achieve 46% of non-policing stakeholders who think we are effective at sharing learning to improve police practice.	46%	44%	44%
Maintain over 90% of survey respondents who say Learning the Lessons provides useful knowledge to supplement information received from training, briefings or practical experience.	90%	91%	n/a

Commentary on the above performance and additional points that we monitored (page 57).

[3] Following an investigation or review, the IOPC can make recommendations under paragraph 28A of Schedule 3 to the *Police Reform Act 2002*, to chief officers, local policing bodies, contractors or any other organisation.

Objective: being an organisation that delivers high performance.

What we aimed to do	2024/25 target	2024/25 actual	2023/24 actual
Strive to achieve a staff survey engagement score of at least 67%.	67% min	54% see p.59	61%
Strive to achieve a staff survey score of at least 93% of our people who believe they have the skills needed to do their job effectively.	93% min	n/a	n/a
Aim to achieve a 20% representation of staff with a Black, Asian or minority ethnic background, so that our workforce is more representative of the UK population.	20%	18.9%	16.6%
Aim to achieve an average sickness absence rate of 8 days or less, per employee.	8 days max	6.12	7.64
Strive to achieve a voluntary staff turnover rate of 15% or less.	15% max	10.71%	7.93%
Strive to achieve a staff survey score of at least 70% of our people who believe that our leadership (members of the Corporate Leadership Network) is in line with our values	70% min	N/A	N/A
Achieve a balanced budget for the 2024/25 financial year	0% variance	4.6% under budget	0% variance

Commentary on the above performance (page 61).

Financial review 2024/25

This section provides commentary to support the financial statements and performance during the year. See the notes to the accounts on page 129 for more details.

As an arm's length body of the Home Office, IOPC receives an annual budget delegation and grant in aid funding from the department which is approved by Parliament. We operate within the control framework set out in HM Treasury's Managing Public Money.

2024/25 budget

In 2024/25 IOPC's budget from Home Office was set at:

- £78.40 million for revenue spend, such as staff costs and running costs of estates and ICT, plus
- £1.65 million for capital spend, such as software development and ICT equipment.

The revenue budget included additional one-off funding of £5 million announced in May 2024 to deliver the efficiencies plan and improvements to the complaints system. This funding was only available to drawdown and spend in full during 2024/25 without the facility to roll forward and use in future years.

A lack of certainty and stability regarding our future year funding creates fiscal complexity and challenges to effective strategic planning. Long-term budgetary reductions result in losing skills that can't be replaced, and sudden and short-term increases require rapid recruitment that can't be maintained. The nature of IOPC's cost base means it is difficult to respond in an agile way to significant fluctuations in budget or uncertainty of long-term funding.

Spending Review 2025, which is mentioned in more detail below, represents an opportunity for greater stability and certainty over IOPC's future year funding to 2028/29.

Outturn against budget

	Budget £m	Outturn £m	Variance £m	Variance %
Revenue – cash	73.27	70.86	2.41	3.3%
Revenue – non-cash	5.13	3.96	1.17	22.8%
Total revenue	**78.40**	**74.82**	**3.58**	4.6%
Capital	1.65	1.53	0.12	7.3%

The outturn figures presented in the table above are those reported to Home Office in our March 2025 year-end management accounts.

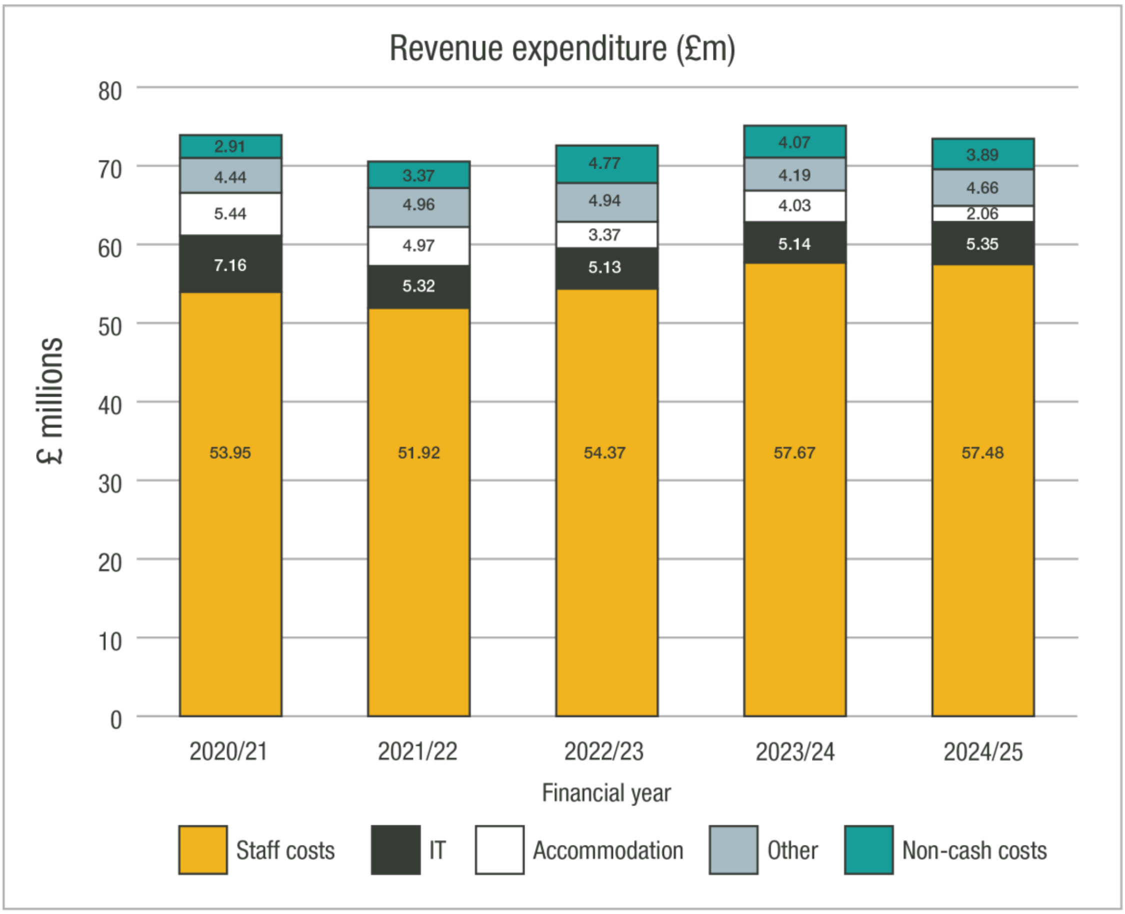
The Statement of Comprehensive Net Expenditure in the financial statements presents net expenditure for the year of £73.35m. The difference between the figures in the table above and the financial statements is due to the timing of accounting adjustments which were made after reporting the management accounts. The most significant adjustment was for the treatment of rent in accordance with the financial reporting standards for leases.

We underspent against revenue and capital budget by £3.58 million and £0.12 million, respectively. The main drivers for the underspend include:

- Challenges to spend an additional £5 million fully in 2024/25, which was only allocated in May 2024, without the facility to roll forward funding into future years.
- A large credit of £1.25m received in the latter part of the year for estates recharges following a reconciliation by Government Property Agency.
- Fewer legal cases and settlements than anticipated.
- Changes to the useful economic lives of assets reduced the non-cash outturn.

Expenditure trends

Revenue expenditure



A more detailed breakdown of costs is provided in the Statement of Comprehensive Net Expenditure and note 4 to the accounts. The figures in the graph above show total operating expenditure by financial year.

The IOPC spends most of its funding on staff costs, predominantly in Operations. Our staff numbers are reported on page 101.

Our other areas of significant spend include running costs of estates and technology to support the delivery of our organisational objectives.

Our accommodation costs in 2024/25 were much lower than prior years due to a one-off large credit of £1.25m received for estates recharges following a reconciliation by Government Property Agency.

Capital expenditure

£m	2024/25	2023/24	2022/23	2021/22	2020/21
Estates	0.05	0.14	0.15	0.56	0.46
Fleet vehicles	0	0	0	0	0.61
ICT	1.48	2.40	1.78	2.70	1.94
Total	**1.53**	**2.54**	**1.93**	**3.26**	**3.01**

Most of our capital budget is spent on technology to support organisational transformation and drive efficiencies in our work. The main projects in 2024/25 were:

- Planned rolling replacement of outdated equipment
- On-going build of our casework management system which supports efficiencies in our processes.
- Continued improvement of our data warehouse system to improve insight and analysis.

Expenditure on estates in year supported hybrid working arrangements in our offices.

Statement of financial position

The amount of cash held at the Government Banking Service at 31 March decreased compared to prior year. As a result, the balance of £4.41 million (2023/24: £8.29m) was below our target range for cash of £6 million to £8 million. This was because the March grant in aid drawdown, which was requested from Home Office 2 months earlier, assumed outstanding billing for estates and ICT costs would not be invoiced and paid in March. The cash balance returned to the target range in April 2025.

Overall, there was a decrease in net assets (total assets less total liabilities) of £3.39 million. This movement is predominantly driven by the reduction in the cash balance described above.

Outlook

Shortly after the general election in 2024, the government launched a Spending Review to settle budgets from 2024/25 to 2028/29. Phase 1 of the Spending Review occurred in the summer of 2024 and sought to determine final budgets for financial years 2024/25 and 2025/26.

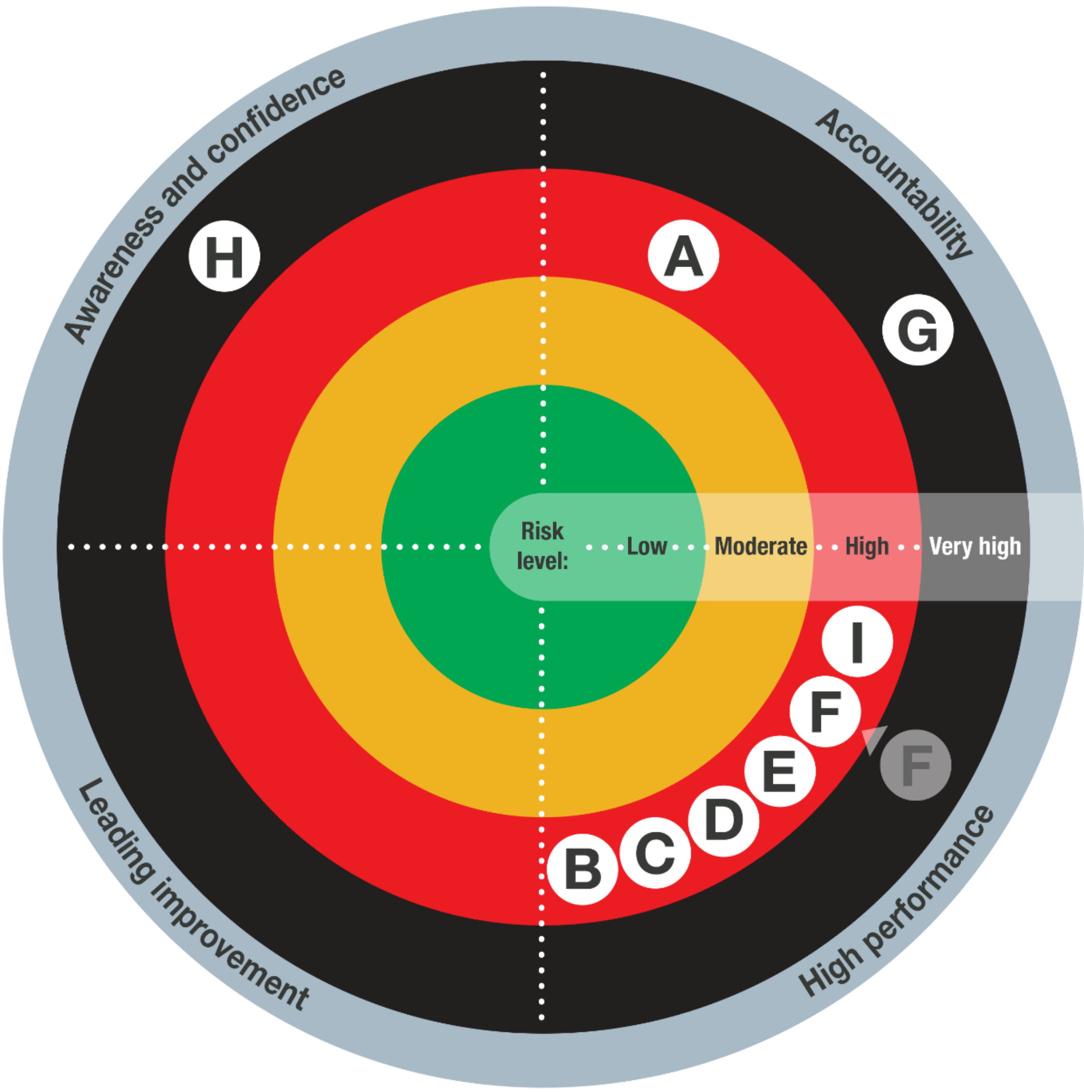
At the time of writing, the IOPC has received confirmation of its 2026/27 allocations from the Home Office.

Risk profile

The strategic risk register is a dynamic document which reflects the changing risk landscape in which the IOPC operates. It documents the highest level of risks across the organisation, beginning the year with 17 risks.

As the year progressed a further three risks were added, however, 11 were removed before the end of year. As a result, the IOPC ended the year with nine strategic risks, of which six were identified before the start of the year. Chart 1 below indicates the risk position at the end of the year following application of mitigation, including any movement of the risk score during the year if relevant.

The letters relate to the risks listed in the tables starting on page 25. 'Ghosted' letters represent where the risks were either at the start of the financial year or when first identified during the year.



Key to risks	
Very High	Catastrophic effect upon the objective making it unachievable.
High	Significant effect upon the objective; making it extremely difficult and/or expensive to achieve.
Moderate	Material effect upon the objective; making it achievable but with moderate difficulty and/or additional cost.
Low	Small but noticeable effect upon the objective; making it achievable with some additional minor effort/cost.

The three tables below detail all the risks that appeared on the strategic risk register during 2024/25, the IOPC objective ('Obj') they impact, their principal mitigations, the related appetite for risk, and the direction of travel.

The IOPC approach to risk mitigation during the year was to put in place actions to reduce the likelihood and impact scores to bring them down to the agreed appetite level (or an accepted deviation) at which point the risk was tolerated. If those actions were deemed insufficient and the risk score was still outside of appetite additional actions were identified and introduced as appropriate.

The following tables show:

A) Risks on register at the beginning of 24/25 and still on register at end of year.

B) Risks added to register during year and still present at the end of the year.

C) Risks removed from register during the year (N.B. there is no 'direction of travel' indicated here).

Key for risk appetite definitions:

Appetite	Definition
Seeking	Will take justified risks
Open	Will take strongly justified risks
Moderate	Preference for safe delivery
Cautious	Extremely conservative
Averse	Avoidance of risk is a core objective

Trajectory at year end (from date identified)	
Risk increase	↑
Risk decrease	↓
No movement	↔

Objective number	Objective description
1	**Awareness and confidence** - people know about the complaints system and are confident to use it
2	**Accountability** - the complaints system delivers evidence-based, fair outcomes which hold police to account
3	**Leading improvement** - our evidence and influence improve policing
4	**High performance** - an organisation that delivers high performance

A) Risks on register at the beginning of 2024/25 and still on register at end of year.				
Risk Description	**Obj**	**Principal Mitigation**	**Appetite**	**Risk Trend**
A Service users and other stakeholders become increasingly frustrated by delays/casework backlog.	2	Timeliness performance monitoring and forecasting modelling. Provide service users with realistic forecasts of the time it will take to complete their reviews and keep them updated throughout the process. Project for a National Ops Turnaround Plan [NOTP] initiated, this will continue to contribute to reducing the risk and the backlogs by the agreed dates.	Cautious	⇔
B The required (internal) cultural change needed for the current strategic direction is too great.	4	Identified the required cultural change needed to deliver the corporate strategy and understand the interdependencies. Introduced the implications of the new strategy to all staff starting with Now and Next sessions. Used Corporate Leadership Network and Leadership Development Charter interventions to engage	Cautious	↑

A) Risks on register at the beginning of 2024/25 and still on register at end of year.

Risk Description	Obj	Principal Mitigation	Appetite	Risk Trend
		leaders in the corporate strategy		
C We do not have the data we need to make informed decisions or to evidence our impact on the police complaints system.	4	Design for new data platform includes that it should be technically capable of acceptably fast data ingestion.	Open	↓
D If IOPC ICT services, equipment, data assets or suppliers are breached or compromised by cyber threat actors.	4	The Cyber strategy and associated annual programme of work is delivering key objectives to protect, detect and respond to Cyber risk. Cyber Essentials plus accreditation delivered. Operational cyber risk management process.	Moderate	↔
E Falling confidence in policing has a knock-on effect on the IOPC and implications for changes to the wider complaints system.	4	Stakeholder engagement plan. Updated Cabinet Office review assessment. Response to Casey Report.	Cautious	↓
F There is a risk that as a result a significant funding	4	Dialogue through year with Home Office about	Moderate	↔

A) Risks on register at the beginning of 2024/25 and still on register at end of year.

Risk Description	Obj	Principal Mitigation	Appetite	Risk Trend
reduction, the IOPC will be unable to deliver its strategy to build trust and confidence in policing.		our strategy and performance. Development of the Medium-term financial plan to support the Director General’s vision and the transformation programme. Implementation of a single Transformation Programme to deliver more efficient statutory services.		
G Staff are negatively impacted by internal and external factors: e.g. Pressures across the police complaints system / high workload / MTFP & workplace uncertainty / the cost-of-living crisis etc.	2	STREAM referrals following exposure to traumatic incidents at work & as part of first line peer to peer welfare support. Occupational health support. The Right First Time campaign has been launched; this should reduce the number of review referrals being received.	Moderate	↓

B) Risks added to register during year and still present at the end of the year				
Risk Description	**Obj**	**Principal Mitigation**	**Appetite**	**Risk Trend**
H The outputs of the Hillsborough investigations are not perceived to have fulfilled the public's expectation and delivered to a high standard, nor to have provided value for money.	1	Robust and proactive stakeholder engagement plan. Informative and inclusive communications. Key stakeholder briefings ahead of outcomes being delivered.	Moderate	⟷
I Service users have a lack of confidence in the IOPC's ability to secure outcomes that demonstrate police accountability.	1	Public perception tracking means the IOPC is up to date and aware of trends in public perception and among stakeholders. Clear core messaging has been developed in both the comms and engagement strategy and the public affairs strategy to assist in developing simplified messaging. Refreshed and implemented local stakeholder engagement plans - ensuring an appropriate breadth of engagement is undertaken.	Cautious	⟷

C) Risks removed from register during the year.			
Risk Description	**Obj**	**Principal Mitigation**	**Appetite**
Our engagement with stakeholders is ineffective	1	Senior stakeholder engagement framework in place. Convening stakeholder group meeting around key issues affecting public confidence. Regular meetings with Chief Constables, Heads of Professional standards, PCC, and Police & Crime Commissioner teams.	Open
Changes in legislation and political direction may significantly expand the IOPC remit.	2	Utilising stakeholder relationships and seek opportunities for co-resourcing and/or tasks to be completed by policing stakeholders and approved suppliers. Contribution to organisational horizon scanning and collaborative work with Strategy & Impact to predict and model changes. Development of Management Information and data as a predictive tool.	Seeking
Poor police practice and high-profile misconduct cases continue without any change / improvement	3	Published annual Impact Report and Learning the Lessons magazines. Highlighting and sharing good practice with forces	Cautious

C) Risks removed from register during the year.			
Risk Description	**Obj**	**Principal Mitigation**	**Appetite**
in policing being evidenced.		and local policing bodies through our Oversight role. Pilot to follow up on learning recommendations.	
Increasing political intervention and government direction in the way the organisation is run.	3	Positive senior level working relationships / influence with: • Ministers • Shadow ministers • MPs • Sponsor Unit • Key policing stakeholders Stakeholder engagement approach developed	Averse
The IOPC has accountability for the delivery of outcomes beyond its control.	3	Clarifying / reinforcing IOPC locus through engagement with: • Parliamentarians • Non-policing stakeholders (incl. community engagement, particularly on critical incidents) • through proactive media/ social media messages	Moderate
Changes in the political landscape lead to a different perspective on the IOPC and how police	4	New IOPC strategy agreed with input from Home Office. Public perception tracking means the IOPC is up to	Averse

C) Risks removed from register during the year.			
Risk Description	**Obj**	**Principal Mitigation**	**Appetite**
oversight, more broadly, should be conducted.		date and aware of trends in public perception and among stakeholders. Senior Sponsor meetings with Director General at Home Office.	
A lack of clarity around the new Home Office procurement process could cause delays which combined with a lack of certainty around future budgets and/or inaccurate estimates or unexpected future costs could result in the Case Management System (CMS) project running beyond its original budget and planned end date, which would in turn mean delivery and implementation of the new CMS could be delayed. Any delay would mean more work and expense being pushed into the financial year 2024/25.	4	Close working with the HO throughout the procurement process. Close working with the HO throughout the procurement process. The introduction of an 8-week discovery will ensure that both the supplier and the IOPC has a much clearer idea of costings, delivery phases and the timings of these.	Moderate
Cumulative impact on capacity of a Cabinet Office Review, potential governance and structural implications, interim leadership, and a tight budget.	4	Open dialogue with Home Office with the aim of bringing risk within appetite / target. Ongoing board communications and advice	Cautious

C) Risks removed from register during the year.			
Risk Description	**Obj**	**Principal Mitigation**	**Appetite**
		from Non-Executive Directors Management of Cabinet Office review.	
As a result of lack of timely notification of the new Forensic Science Regulator code, the IOPC will not be in a position to comply with the requirements relating to regulated activity (applying in criminal cases for a number of forensic science activities conducted internally by IOPC staff) by the required date.	2	Meetings with the regulator to discuss what the requirements were and highlighting that we were not notified in advance of the new requirements. An E-learning package for all staff was launched, and it is mandatory for all investigation staff. We continued to work with the regulator to ascertain if our interpretation of the code (specifically how it applies to our work), was accurate.	Moderate
After January 2024, the IOPC will be operating with the minimum NED quorum until the Home Office recruitment activity is complete. There is therefore a risk that any unplanned NED absence may prevent formal IOPC board and / or committee meetings from being quorate and this will be exacerbated if there are	4	A submission to Home Office to extend the terms of a quorate number of NEDs to stay in-post until replacements were recruited and in post.	Averse

C) Risks removed from register during the year.			
Risk Description	**Obj**	**Principal Mitigation**	**Appetite**
any delays in the recruitment process.			
There are current proposals to bring four additional organisations that have “police-like powers” under PACE within the remit of the IOPC. There is a risk that if this happens, we may be unable to fulfil our statutory purpose as it would dilute the IOPC’s core purpose, at a time when confidence in policing is already very low.	2	Raising concerns regarding the impact on our core work / delivery of statutory duties at Home Office Sponsor Unit meetings. Working with Home Office to prevent adverse changes. Communication with the Policing Minister.	Cautious

Performance analysis

The purpose of the performance analysis is to provide a more detailed assessment of how IOPC has delivered against its objectives during the financial year 2024 to 2025. It builds on the performance overview by presenting key performance data, highlighting progress made, and identifying areas for improvement.

We have published our Strategic Plan 2022–27 and each year publish an annual business plan. This section describes our progress against the priorities set out in our 2024/25 Business Plan.

Objective: awareness and confidence

People know about the complaints system and are confident to use it.

What we hope to achieve

1. The police complaints system is trusted to tackle concerns appropriately.

2. Those with lower confidence in policing are willing and able to access the complaints system to raise their concerns.

3. Arrangements are in place (such as information, guidance and support) which make it easy to raise a complaint.

Measuring progress against our aims

We aimed to:

Increase awareness of the IOPC to 68%.

In 2024/25, our Public Perceptions Tracker research told us that 68% of the respondents said they had heard of the IOPC, which is in line with our target. Awareness is stable versus the 67% recorded in 2023/24.

Media is an important conduit for building awareness of the IOPC and the complaints system. In 2024/25, we issued 185 proactive media releases about our investigations, thematic work and reports, and we handled over 1,800 media enquiries.

We continue to refine our website which remains a key source for information about our work and offers an easy-to-access route for making a complaint. The site includes information about our own performance as well as a library of our reports, publications and recommendations.

In 2024/25, our website received 962,648 unique page views from a total of 295,744 users. We remain active on social media, posting regularly on X (formerly known as Twitter), LinkedIn and Instagram. At the end of March 2025, our followers on X had fallen slightly to 30,501, but had increased to 8,148 on LinkedIn and 703 on Instagram. Over the year, our social media posts received nearly 2 million impressions.

Achieve at least 40% of respondents who are confident that the IOPC does a good job.

In 2024/25 we achieved the target with a result of 40%, this is an increase of one percentage point from last year's result (39%).

Make sure the average time to resolve complaints made against the IOPC is within 20 working days.

We exceeded our target in 2024/25 with a result of 13 working days, seven working days better than the target set.

We also monitored and responded to:

The percentage of respondents from Black, Asian or minority ethnic backgrounds, young people and women, who are confident that the police deal with complaints fairly.

In our 2024/25 Public Perceptions Tracker an average of 39% of respondents from Black, Asian or minority ethnic backgrounds told us they were confident that the police deal with complaints fairly (Black respondents: 44%; Asian: 40%; Mixed ethnicity: 33%). For young people, the figure was 36%, and for women it was 38%.

The percentage of respondents who think the IOPC is independent of the police.

71% of respondents consider the IOPC to be at least somewhat independent of the police. Included in that figure is 23% of respondents who consider the IOPC to be completely independent.

The percentage of police complaints made by people from a Black, Asian or minority ethnic background, young people and women.

In 2024/25 a total of 13% of complainants stated their ethnicity as Black, Asian or Mixed ethnicity (5% Black, 6% Asian, 2% Mixed ethnicity). We do not know the ethnicity of 29% of complainants. 2% of complainants were 17 or under, 15% were aged 18–29. 41% of complainants were women. In our data complainants are only counted once, regardless of how any complaints they made throughout the year.

Working with our stakeholders

In 2024/25 we continued to promote the visibility and awareness of our work with external audiences.

Our Director General Rachel Watson spoke at several high-profile events. At the Police Superintendents' Association Annual Conference, she outlined her vision for the IOPC and our transformation programme. She also attended the National Black Policing Association Conference where she spoke about police reform, and delivered an organisational update at the Professional Standards & Ethics Conference. At the Association of Police and Crime Commissioners / National Police Chiefs' Council conference, Rachel joined a panel on race equality, exploring how anti-racism and anti-discrimination can be embedded into policing culture. Additionally, she participated in the National Custody Awards judging panel, recognising excellence in custody practice, and hosted a drop-in session for MPs to strengthen parliamentary engagement.

Emily Barry represented the IOPC at the Women in Policing Conference, addressing cultural change to support women in policing. Her panel focused on progress following the Casey Review, Operation Hotton and the Police Perpetrated Domestic Abuse super-complaint.

Derrick Campbell delivered a presentation at the Counter Terrorism Policing HQ, sharing insights into the UK's professional standards framework and the IOPC's role in supporting police accountability.

In 2024/25, we held over 300 community-focused meetings with a diverse range of stakeholders. These included community scrutiny groups such as Independent Advisory Groups, local government, religious groups, schools, community and advocacy groups, youth groups, Black and minority ethnic communities, police forces and Police and Crime Commissioners. Many of these have been proactive engagement opportunities sought out by our Stakeholder Engagement Officers, and some have related to ongoing IOPC investigations which are at various stages in the misconduct process.

Listening to stakeholders and communities remains a key focus of our work to help us understand the communities we serve. In 2024/25 we have seen our listening work improve our understanding of how complaints are being handled by police forces and where we can support policing and the complaints system.

We have done this by increasing awareness and building relationships with all groups, particularly with professionals and advocates representing those with the lowest levels of trust and confidence, and channeling this insight into our operational, oversight and transformation work.

In 2024/25, the IOPC Youth Panel delivered six police workshops and 13 youth workshops across England and Wales, focused on bringing young people and the police that serve them together in a 'two step' model, which was successfully delivered in West Yorkshire, Derbyshire, and North Wales. The Youth Panel finished the financial year preparing for their annual showcase event in Leeds, taking place in April 2025. Invitations were extended to stakeholders across policing, local and national government, third sector, and youth and community representatives. The event will inform the Youth Panel's manifesto for change based on their vision of what a police complaint system and police service that meets the needs of young people could look like in 2030. Their 'Vision 2030' was published in October 2025.

Over 2,600 responses were received for the Panel's third annual survey capturing young people's views on policing and the police complaints process. The findings informed the Youth Panel's vision for a police complaints system that meets the needs of young people, which they set out in their Manifesto for Change 2030. The fourth year of the survey ran in Autumn 2025. The Youth Panel will publish their findings in Summer 2026 and are exploring new ways of sharing the findings in an accessible way.

Our External Stakeholder Reference Group (ESRG) brings together a diverse range of statutory and non-statutory stakeholders, including representatives from charity and campaigning organisations, policing bodies and the Home Office. The group plays a vital role in providing challenge and constructive feedback on our performance and key initiatives. Acting as an informal sounding board, the ESRG helps to shape and strengthen our work by offering insights on specific projects and broader themes aimed at improving policing practice.

This year, the ESRG convened twice online, with strong attendance and engagement at both meetings. Throughout the year, members received updates on our race discrimination 'call to action' and supporting deliverables including revised discrimination guidelines, a toolkit for complaint handlers and an IOPC race discrimination report. They also heard about our transformation programme to improve service delivery for complainants and the police with priority areas to increase public confidence in the complaints system. We were also pleased to welcome the IOPC Youth Panel who shared their ambitious 'Vision 2030' and innovative ideas for improving the police complaints system.

We held four meetings with the Police Officer and Staff Associations / Trade Unions, with the Police Federation, Police Superintendent's Association, UNISON and the Chief Police Officers and Staff Association represented within the group. This quarterly forum provided an opportunity for us to update on key IOPC projects, such as our work to define quality within our organisation, our activity relating to improving the policing response to violence against women and girls (VAWG) and race discrimination, and a Hillsborough investigation update. We have also been working with the Police Federation through this forum in relation to officer and staff wellbeing during IOPC investigations.

In 2024/25, the Stakeholder Engagement team launched a project to train national advocates and frontline professionals to equip them with the knowledge and understanding of how to support their service users to make a complaint. We have empowered, educated and supported professionals from national organisations, who work directly with service users, to raise awareness of the police complaints system, clarify the process and outline their role as an advocate, in supporting someone to make a complaint. Through this work we gain valuable insight to channel into the wider organisation and our future work, and to explore where we can make the complaints process more accessible and streamlined wherever possible, for those who are vulnerable and require additional support.

Between April and December 2024 we delivered to 20 different national organisations, reaching over 400 frontline workers supporting service users, such as Independent Sexual Violence Advisors, Independent Domestic Violence Advisors, caseworkers, helpline staff and other advocates. This included Barnardo's, Citizens Advice, Galop, Rape Crisis, Respon, Victim Support and Women's Aid. Following our input, 100% of advocates said that the session was helpful to their job role, that their awareness and knowledge of the IOPC and the complaints system had increased, and that they felt more confident in supporting a service user to make a complaint.

As part of this project, we worked with our Communications team to produce a digital guide for professionals: '[How to support your service user through the police complaints process]'. This interactive resource accompanies the delivery of the sessions, and organisations are encouraged to cascade more widely within their teams, for staff to access and refer to when needed.

The Hillsborough investigations

In 2012, following the publication of the Hillsborough Independent Panel (HIP) findings, we launched an independent investigation into the actions of the police in the aftermath of the Hillsborough disaster. At that time, we were known as the Independent Police Complaints Commission (IPCC).

Ninety-seven Liverpool supporters were unlawfully killed, hundreds were injured, and countless others were left traumatised as a direct result of the disaster which occurred on 15 April 1989.

Our investigation has been the largest independent investigation into the actions of the police ever undertaken in England and Wales, and was carried out alongside the Operation Resolve managed investigation. To ensure its independence, the elements of the investigation relating to the police have been managed by us to provide independent oversight and scrutiny.

Our independent investigation's terms of reference include:

- amendments to South Yorkshire Police officers' accounts
- allegations that misleading information was passed to the media, MPs, Parliament and the inquiries set up immediately after the disaster
- the role of West Midlands Police who had originally investigated the events surrounding the disaster

Operation Resolve's terms of reference include investigation into:

- the ambulance service
- Sheffield Wednesday Football Club (who hosted the game)
- Sheffield City Council
- police involvement in the planning and preparation for the game, and the early response of the police to the disaster

In line with our obligations under the *Police Reform Act 2002*, we shared outcomes of complaints and conduct matters with bereaved families as Interested Persons (IPs), complainants and subject officers.

Ahead of this, each recipient received a pre-notification letter, explaining that they would soon receive their outcomes and including background information about our investigations, as well as frequently asked questions. The key messages in this letter were:

- these investigations into historical police conduct have been unprecedented in terms of scale and complexity and it was necessary for us to support ongoing legal proceedings before we were able to investigate complaint and conduct matters fully
- we share the frustrations of bereaved families and all those affected that the lengthy yet necessary processes relating to the Hillsborough disaster since 1989 have taken a long time
- the findings of our investigations do not challenge the conclusions of the Hillsborough Independent Panel (HIP) report and the Goldring Inquests, specifically in relation to the police, which established the truth about the disaster that the families of those who died and survivors fought so hard for
- just over half of complainants have had at least one complaint upheld or, in the decision maker's opinion, there would have been a case to answer for misconduct for one or more officers, had they remained serving

- our work has been restricted by a number of factors, including the challenges of investigating events so long after the disaster and the lack of a duty of candour for police
- we welcome the Government’s proposed new stronger statutory duty of candour for all public servants

In line with recommendations by the HIP, we are also working toward returning Hillsborough disaster-related material, which we have been custodians of, to the original contributors and beginning the transfer of material for long-term preservation to the National Archive.

Outside of the reporting year, in December 2025, the Hillsborough investigations’ report was published on our website.

Objective: accountability

The complaints system delivers evidence-based, fair outcomes which hold police to account.

What we hope to achieve

1. Timely, high quality and consistent handling of complaints by police forces.

2. Reviews (by the IOPC and PCCs) achieve userfocused outcomes where complaints have not been resolved locally.

3. The IOPC conducts high-quality, timely investigations that address the most serious and sensitive matters.

4. Our work demonstrates a deliberate and agile response to issues that affect confidence in policing.

Measuring progress against our aims

When complaints against the police are made, the public should be assured that they will be dealt with robustly and fairly. It must also be understood that serious incidents and complaints about the conduct of police officers will be investigated impartially, that officers will be held to account for poor conduct, and that the police service will learn and improve.

In 2024/25, we continued work to independently investigate the most serious incidents involving the police. Demand is up right across the police complaints system, causing capacity challenges both for the IOPC and forces. The complexity of cases compounded the challenge, along with the after-effects of our 2023/24 recruitment freeze.

New investigators have been recruited in 2025/26 as part of our transformation programme, and our new national operating model means that they can be allocated cases that occur in any part of England and Wales, making us more responsive and agile.

Almost 95,000 complaints were logged in England and Wales, a 26% increase since 2021/22. Review applications are up 49% and are referrals are up 27% in the same period.

We aimed to:

Complete 85% of core investigations within 12 months.

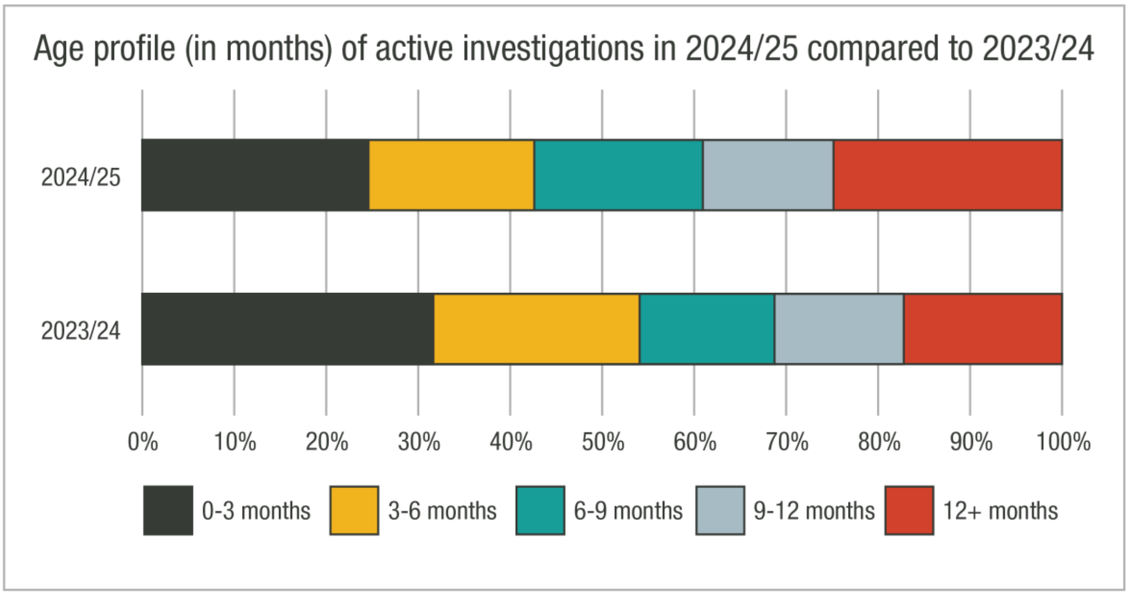
This year we completed 71.7% of our core investigations within 12 months, below the 85% target. Improving the timeliness of our investigations is a major feature of our transformation plan, which is well under way. You can read more about our transformation on page 11.

Complete 33% of core investigations within six months.

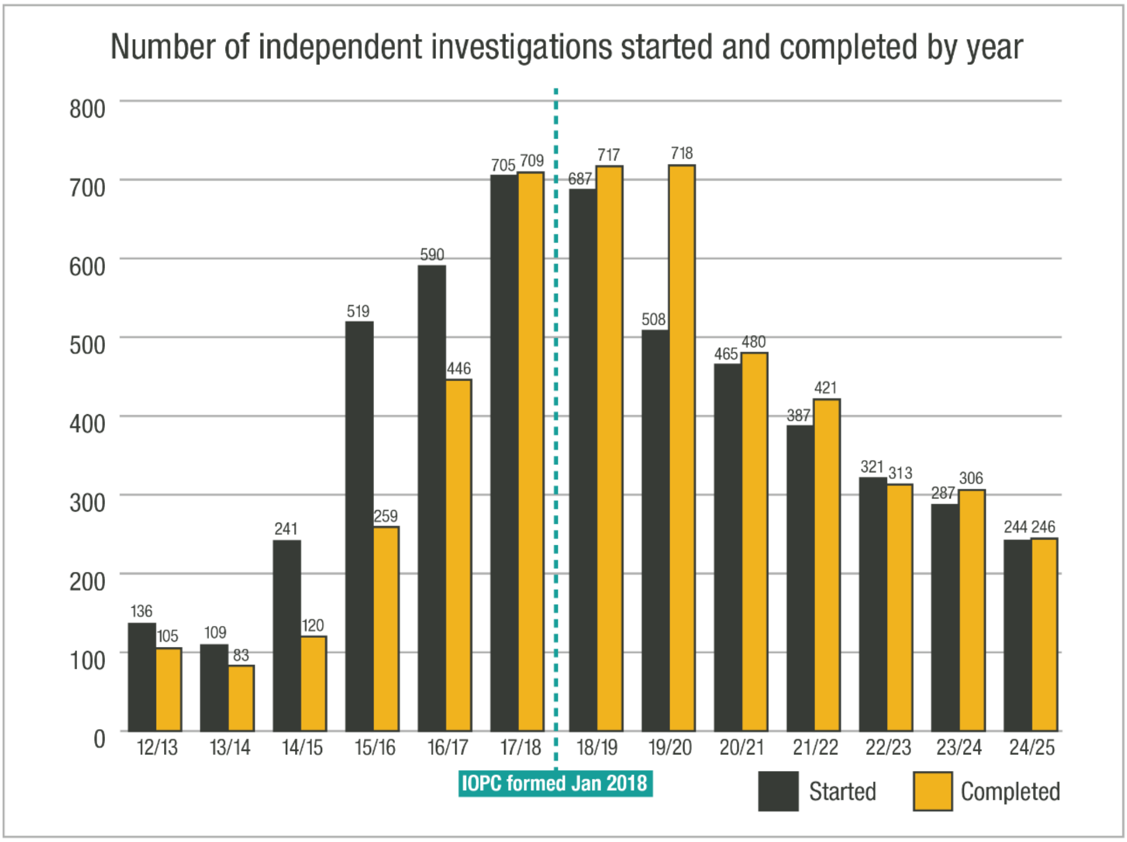
This year we completed 31.3% of core investigations within six months, just missing our 33% target.

We separate major investigations from our core caseload for our key performance metrics. Including major investigations, at the end of 2024/25 we had 225 active investigations with an average duration of 207 working days (around ten months). Of these, 75% (169) had a duration of less than 12 months and 43% (96) a duration less than six months.

Compared to 2023/24, this is nine percentage points lower for investigations below 12 months and 12 percentage points lower for ones below six months.



In the financial year 2024/25 we continued to undertake cases with thematic areas, concentrating on violence against women and girls (VAWG), and race discrimination.



The above chart shows completed and started independent investigations—both core and major investigations—hence the difference versus the figures on the chart and those in the following paragraphs.

In 2024/25 we started 235 core independent investigations (38 fewer than in 2023/24) and completed 245 (54 fewer than in 2023/24).

Previous decisions on the IOPC's funding had reduced our ability to recruit, which in turn affected our ability to take on more investigations. In addition, investigations have become increasingly complex, as Dr Fairfield acknowledged in her Cabinet Office commissioned independent review of the IOPC. We have focused our resources on the most serious cases, and on closing open cases.

Our transformation programme is designed to increase productivity, allowing us to take on more cases in the coming years. The programme is already having a positive effect.

Major investigations

Major investigations are typically conducted into the most complex and serious incidents that require substantial IOPC resources for a sustained period. Whether an IOPC investigation is declared as a major investigation is decided on a case-by-case basis.

This year 2024/25 we have started nine major independent investigations, three more compared to 2023/24, when we started six. We have completed one major independent investigation this year. This took 2,038 working days to complete. The investigation in question has been extensive and complex, involving approximately 50 subjects and covering a significant historical period from 1991 to 2009, with some relevant material predating 1991. The breadth and depth of the issues under review necessitated a thorough and methodical approach.

Key factors contributing to the length of the investigation include:

- Scale and scope. The large number of individuals involved and the historical span of the events required careful consideration of a substantial volume of information.
- Early internal transition and resource allocation. Progress was affected at various stages by the availability of specialist resources, including the investigation experience needed and need to appoint a dedicated decision-maker to oversee the significant volume of determinations required.
- Sensitive subject matter. The investigation includes elements linked to child sexual abuse (CSA), necessitating heightened sensitivity around the handling and potential disclosure of information, particularly in relation to complainants, witnesses, and subjects.
- Documentation and reporting. The investigation has generated extensive documentation, including detailed decision making and outcomes to those involved requiring diligence and transparency.
- Volume of complaints. A considerable number of complaint matters were raised, each requiring detailed assessment and response.

These factors collectively reflect the complexity and sensitivity of the investigation, and the commitment to ensuring a robust and fair process throughout.

At the end of 2024/25 we had 20 active major independent investigations, with an average duration of 414 working days. This is faster than the average duration of 542 working days in 2023/24, when the active caseload was 12.

Make sure the average time taken to complete a review is 100, 90, 80, 70 working days in quarters 1–4. respectively, from receipt of background papers.

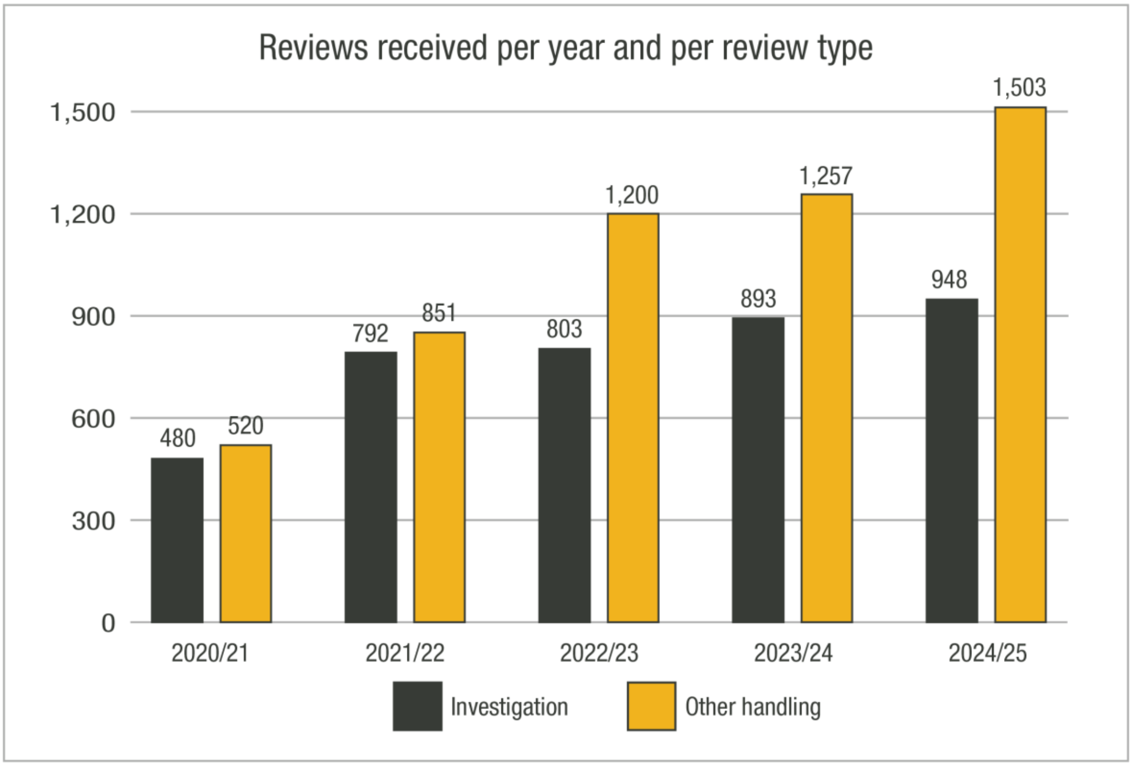
The *Police Reform Act 2002* as amended by the *Police and Crime Act 2017* introduced the right for the complainant to apply for a review of the outcome of their complaint. Reviews consider whether the outcome of the handling of the complaint is reasonable and proportionate (meaning that the handling was appropriate in the circumstances, taking into account the facts and context whilst providing good customer service).

We are only able to start a review when all supporting material has been received from the police force.

- In quarter 1, our aim was to complete all reviews within an average of 100 working days. We achieved an average figure of 132 working days.
- In quarter 2, our aim was to complete all reviews within an average of 90 working days. We achieved an average figure of 122 working days.
- In quarter 3, our aim was to complete all reviews within 80 working days. We achieved an average figure of 120 working days.
- In quarter 4, our aim was to complete all reviews within 70 working days. We achieved an average figure of 155 working days.

Across the year, reviews took an average of 132 working days to complete, an increase compared to 2023/24 (119 working days), however, this year saw a 14% increase in the number of reviews received. Improvements to our turnaround of reviews is also another aspect of our transformation plan, which is already having a positive impact. Since January 2025 we have consistently closed more reviews than we have received each month, and March saw the highest number of completed reviews of any month in 2024/25.

It is five years since the legislative reforms were implemented, and reviews demand has increased year-on-year. In 2024/25 we received 2,451 applications for a review of complaints recorded under Schedule 3 of the *Police Reform Act 2002*. There were 948 Investigation Reviews and 1,503 Other Handling Reviews. The rise in the number of referrals to the IOPC is influential in this increase as the IOPC is the relevant review body where a complaint was referred and returned to the force for either investigation or local handling.



At the end of 2024/25, the backlog of cases waiting to be reviewed was 1,397 and service users were waiting approximately 12 months for a decision.

The backlog and time taken to complete reviews had further increased due to the ever-increasing demand and continuing rise in the complexity of reviewed cases since 2020's legislative changes. In 2024/25 we continued with our National Operations Turnaround Plan (NOTP) to address performance and ensure the right processes and sufficient resources are in place, with positive results.

Our additional funding in 2024/25 allowed us to recruit new casework managers on both fixed-term and permanent contracts to help clear our reviews backlog. Since the financial year end service users' wait for a decision on their review has fallen, to approximately nine months as of September 2025.

Alongside the recruitment, we continued with business improvements that created better ways of working to improve timeliness over the medium and long term, through various work packages. The different improvement workstreams cover service user requirements, demand, process improvement, work organisation, people, structure and performance data.

We continued to analyse the demand coming from police forces, which led to work with forces to improve their case handling and a joined-up approach to getting things right first time.

We have also implemented a triage system for all review types to identify fast track and more complex cases, to support allocation to specific teams and casework managers.

There has been a phased rollout of work packages during 2024/25:

- To enhance continuous performance improvement and personal development, Drive (the IOPC performance and development review process)
- To better manage demand through a process to commission further work on certain reviews, the introduction of a relevant review body information sheet for service users, and improvements to our website and online reviews form.
- To develop more proportionate approaches to our reviews and Death and Serious Injury (DSI) cases.

We have seen this making a difference in terms of productivity and quality.

The NOTP now falls within our broader transformation programme, to deliver further improvements on productivity and timeliness.

Review locally investigated death and serious injury cases within an average of 45, 40, 35, 30 working days (quarters 1–4 respectively) from receipt of background papers.

All death or serious injury matters (DSI) that involve police officers or staff must be referred to the IOPC. A DSI referral to the IOPC does not necessarily mean that anything has gone wrong or that anyone is unhappy with how the situation was handled. If we decide that the matter should be locally investigated by the police force, and the force decides that there was no evidence of criminality or indication of behaviour justifying disciplinary proceedings, they must send a copy of their investigation report to us for review.

We are only able to start a review when all supporting material has been received from the police force. In 2024/25, we reviewed 1,112 police force investigation reports following their investigation into a death or serious injury. On average, we took 43 working days to complete these reviews from receipt of the supporting documents.

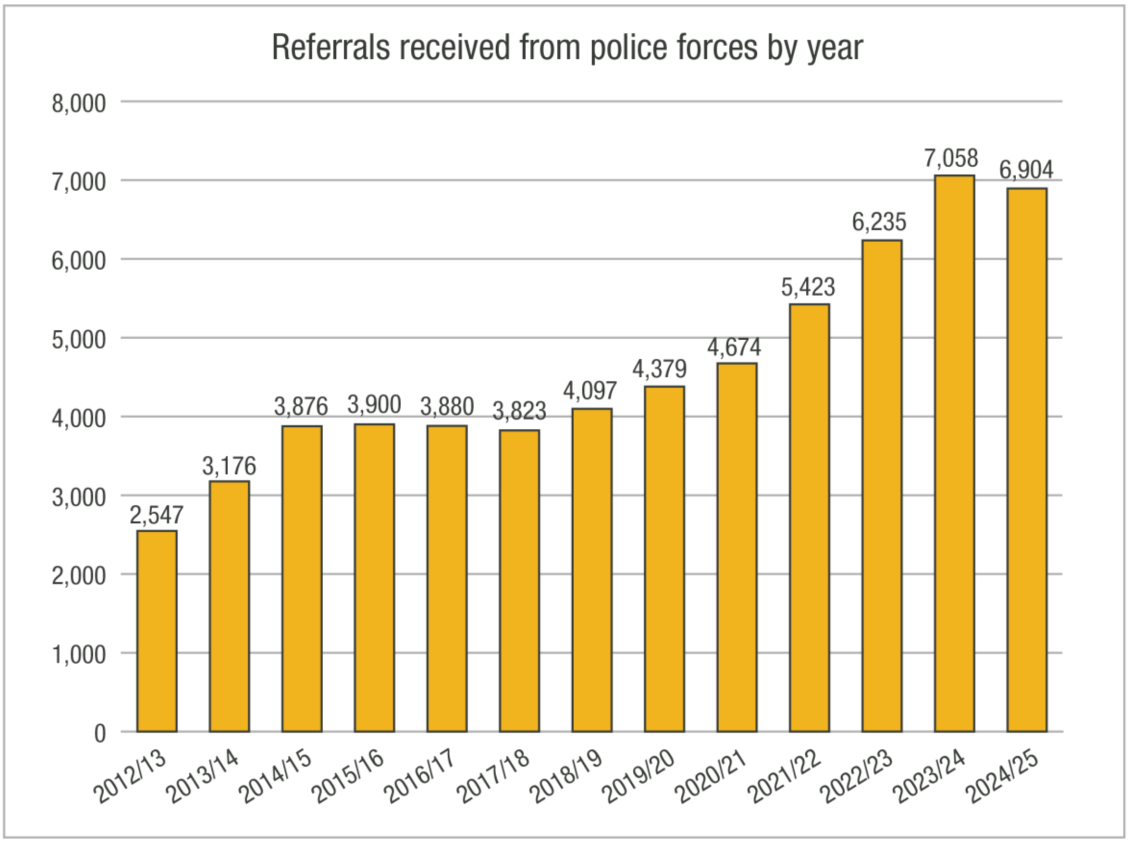
Changes to how we deliver this work through our NOTP have reduced the Death and Serious Injury (DSI) reviews backlog by over 25%.

Decide on the mode of investigation for all cases referred to us within an average of five working days.

In 2024/25 we received 6,904 referrals from appropriate authorities and determined whether, and how, these should be investigated. We achieved our five working day target for 43% of referrals.

The number of referrals we receive increased by 85% between 2017/18 (3,823 referrals) and 2023/24 (7,058 referrals), with double-digit percentage increases in the last three of those years. This financial year showed a slight (2%) decrease, the first in seven years.

Of the referrals we received this year, 96% (6,630) were mandatory and 4% (271) were voluntary. Last year's figures were 95% (6,726) mandatory and 5% (338) voluntary. Thirty-nine of the referrals we received this year were from local policing bodies and concerned the actions of a chief officer. You can find out more about the matters that must be referred to us on our website.



Referrals from other organisations under our remit

We are responsible for the way that certain complaints and conduct matters about chief officers, Police and Crime Commissioners (PCCs), and some non-police organisations are handled. This includes:

- complaints or conduct matters referred to us by PCCs or other elected local policing bodies (ELPBs) about the conduct of a Chief Officer (or Deputy Commissioner of the Metropolitan Police Service). You can read more about PCCs here, with a full list available here
- serious complaints and conduct matters about PCCs, the Mayor's Office for Policing and Crime and their respective deputies which constitute or involve the commission of a criminal offence. Police and crime panels (PCPs) are required to refer these to us
- serious complaints against the National Crime Agency (NCA), including complaints relating to proceeds of crime activity

- certain types of serious complaints against Home Office staff carrying out some border and immigration functions (including those against staff contracted by the Home Office to carry out certain functions on their behalf)
- serious complaints against His Majesty's Revenue and Customs (HMRC) staff
- people acting as labour abuse prevention officers at the Gangmasters Labour Abuse Authority (GLAA)

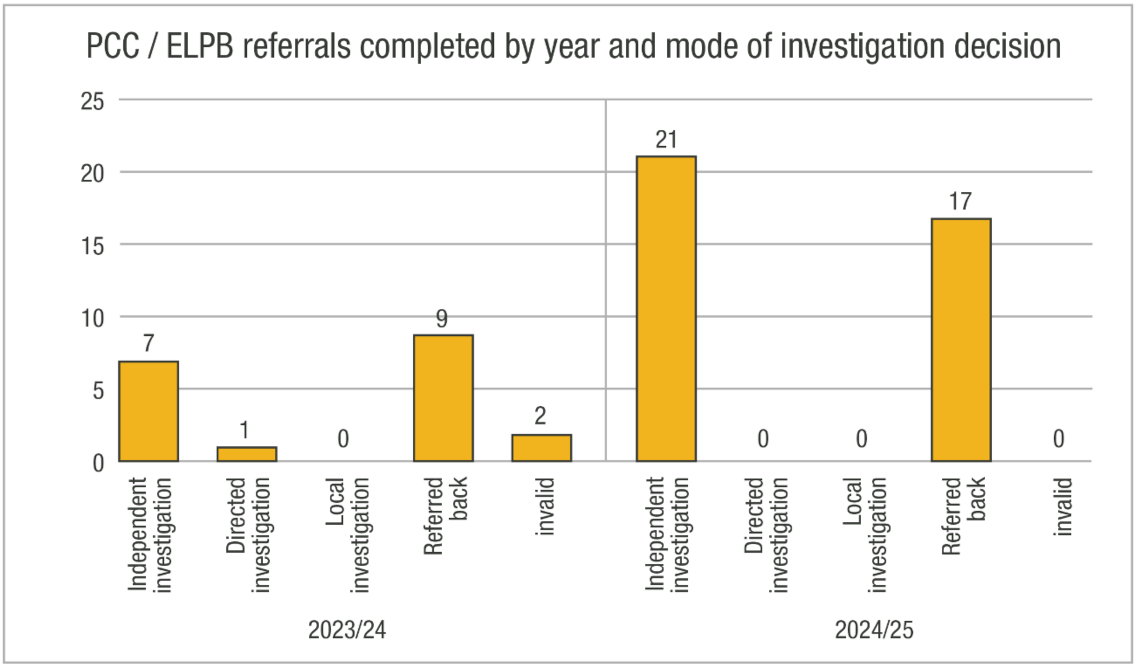
After receiving a referral or complaint, we assess whether to investigate the matter. We may decide that it does not need to be dealt with under the regulations, in which case the organisation can deal with it through internal processes or take no further action.

We aim for these organisations to learn from our work and improve their practice as a result.

Referrals from PCCs / ELPBs

When referrals to the IOPC relate to a chief officer, different tests apply depending on whether the referral involves a complaint or a conduct matter. In 2024/25, we received 39 referrals from PCCs or ELPBs compared to 18 in 2023/24.

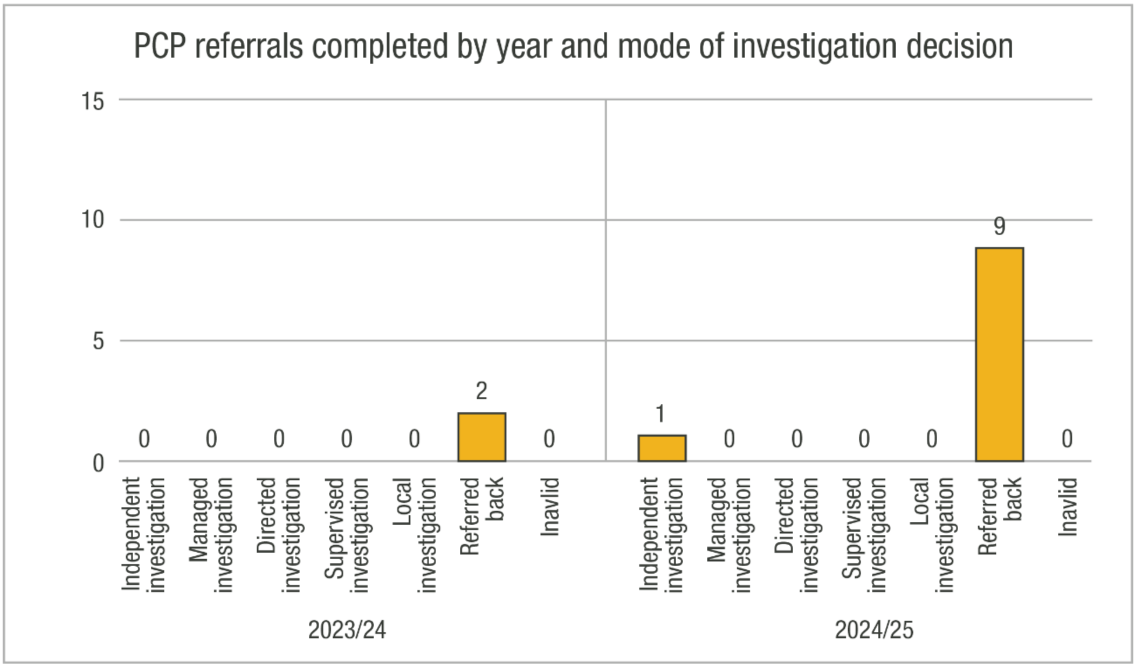
Our decision about whether the matter referred should be investigated and the mode of investigation is made when we have completed our assessment. In 2024/25 we completed 38 referrals from PCCs or ELPBs and for 17 of them, we decided that the matter did not need to be investigated and referred it back to the PCC / ELPB. We decided to independently investigate 21 of the matters referred.



Referrals from PCPs

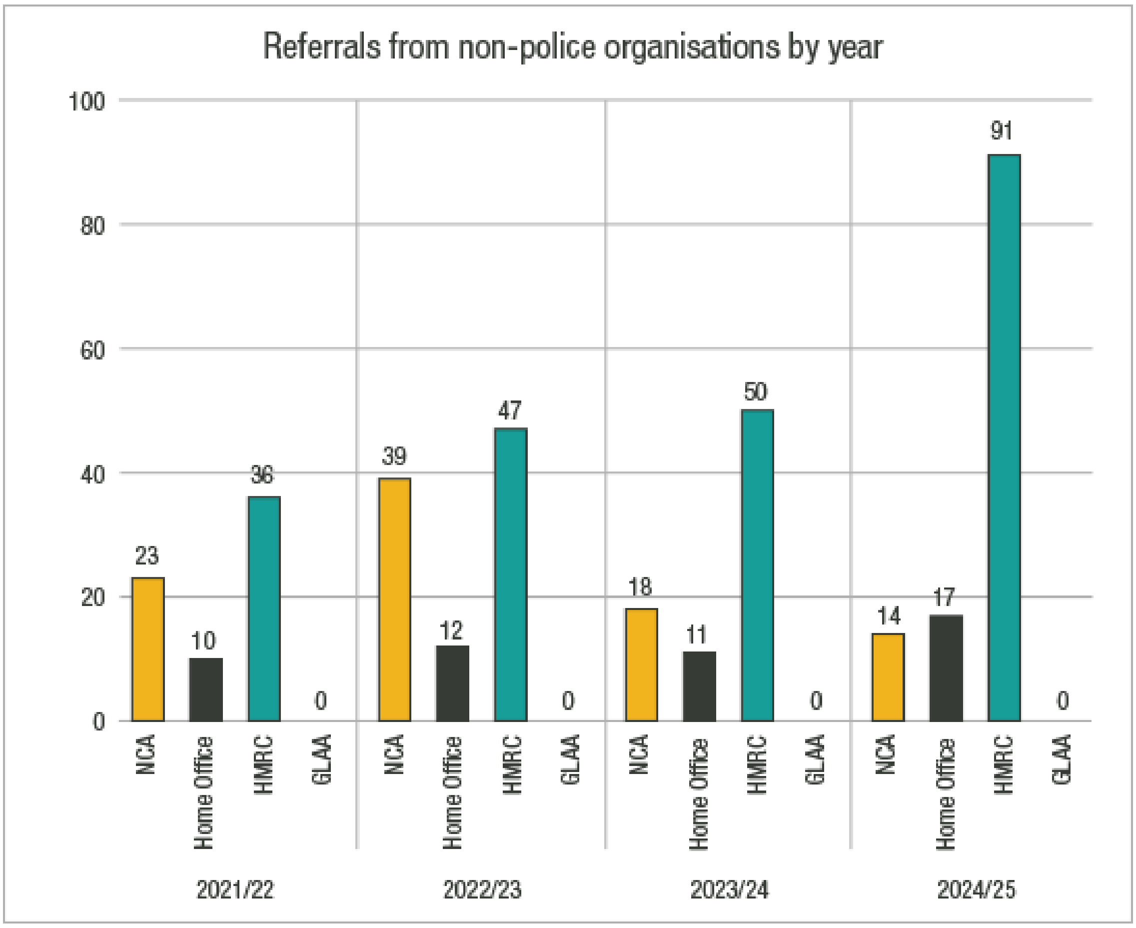
If a referral is about a PCC or the Mayor's Office for Policing and Crime (MOPAC) and their respective Deputies, or any other person appointed to perform the role of PCC or deputy PCC, the referral will be received from the police and crime panel (PCP). We received ten referrals from PCPs in 2024/25 an increase from the previous year when we received two.

Of the ten PCP referrals we completed in 2024/25, nine were referred back to PCPs to handle the matter in whatever reasonable and proportionate manner it determined. We decided to independently investigate one of the matters referred.



Referrals from non-police organisations

The chart above shows the number of referrals received from non-police organisations over the last four years.



NCA appeals

Between 1 April 2024 and 31 March 2025 we completed three NCA investigation appeals. All three were valid appeals but were not upheld.

HMRC appeals

Between 1 April 2024 and 31 March 2025 we completed three HMRC investigation appeals: all three were valid appeals but were not upheld.

Work with the GLAA and the Home Office

There were no appeals against the Gangmasters and Labour Abuse Authority (GLAA).

We completed one appeal against the Home Office in 2024/25, which was a valid appeal, but which was not upheld.

Aim to ensure that at least 90% of our investigators, who have been in post for at least 24 months, achieve Pearson accreditation.

This year we achieved a result of 87%. As part of our transformation programme, we are moving to a new accreditation scheme for our investigators. All will now complete the Professionalising Investigations Programme (PIP) training which is aligned to police training and will place investigators on an equal footing with police officers who achieve the same qualification.

The first cohort to enter the PIP training and accreditation programme started in October 2024 and performance against expected progress is stronger than expected, with one investigator already having achieved PIP Level 1 status.

Implementation of that change, which is being delivered by our L&D team, has meant that some existing Pearson accreditation activity was delayed and impacted on achievement of the 90% target.

Strive to ensure that 95% of staff have completed their mandatory training by the deadline date.

This year we achieved a result of 94%, just below the 95% target.

We also monitored and responded to:

The number of directed/managed investigations started and completed.

Excluding major investigations, we have started 68 directed/managed core investigations. This is a 51% (23) increase in started investigations compared to the 2023/24 financial year when we started 45.

There is further significant increase in the completion of directed/managed core investigations from the previous year. We have completed three times more investigations in 2024/25 (91) compared to the previous year (30).

The average number of working days to complete directed/managed investigations.

The time it took us to complete these investigations has decreased by 19% compared to 2023/24, going from 479 to 387 working days in 2024/25.

The percentage of core independent investigations where the recommended outcome procedure is concluded within 12 months of our final report.

While this is not a measure of the IOPC's performance, it is part of the way we monitor how the overall complaints system is operating.

Once we have completed our final investigation report a case may become 'post-final', meaning that it is awaiting the conclusion of any Crown Prosecution Service review and charging decision and any subsequent trial, or a coroner's inquest, or the conclusion of any misconduct proceedings. Increasing numbers of post-final cases mean lack of closure for service users, and an adverse effect on our capacity for live cases.

The most recent data available can be found in our annual Outcomes report, available on the IOPC website.

The percentage of reviews upheld by the IOPC.

When we receive an application for a review, we assess whether the handling or final outcome of a complaint was reasonable and proportionate. "Reasonable and proportionate" means doing what is appropriate in the circumstances, taking into account the facts and the context in which the complaint has been raised, within the framework of legislation and guidance.

In 2024/25, we decided that the outcome of 30% of valid reviews completed (603 out of 2,020) was not reasonable and proportionate. In this situation our options include:

- making our own findings
- directing that the complaint should be re-investigated
- making a recommendation that an individual serving with the police should attend misconduct or gross misconduct proceedings
- or making a recommendation with a view to remedying the dissatisfaction expressed by the complainant concerned

Where we do not have enough information to decide on a review of a police force investigation, we can request that the force undertakes further work to gather additional evidential material. Of reviews completed in 2024/25, further work was commissioned on eight reviews.

Through our ‘Right First Time’ project we are helping Professional Standards Departments to get better at resolving complaints, with the aim of improving outcomes for complainants and reducing the number of reviews that come to us.

The percentage of respondents who are confident that the police deal fairly with complaints made against them.

In 2024/25, 41% of respondents told us they are confident that the police deal fairly with complaints made against them.

The percentage of communications with service users that meet our internal quality and timeliness standards.

We do not currently have the cleansed data to report on this measure, but details will be published as soon as possible on the IOPC website.

The percentage of reviews upheld by local policing bodies.

Depending on the circumstances of the complaint, an application for a review may be considered by the local policing body (LPB). In 2024/25, LPBs completed 4,031 applications for review. They upheld 22% (883) of the valid reviews they completed (a review is considered valid if it meets certain criteria, including what information has been provided, whether it has been made by the correct person, or if it has been made within a certain timeframe). This compares to 30% (603) of IOPC reviews that we upheld in the same period.

The average number of working days local policing bodies take to complete reviews.

In 2024/25, LPBs completed reviews in an average time of 48 working days.

The average number of working days forces take to finalise complaint cases under Schedule 3.

When a complaint is received by a force it must be logged and a decision is made on whether to record the complaint under Schedule 3 of the *Police Reform Act 2002*, which sets out legal requirements for police complaint handling. Our statutory guidance defines a complaint as an expression of dissatisfaction with the way someone has been treated or with the service they have received. Some dissatisfaction, which does not meet the criteria for recording, may be resolved quickly to the satisfaction of the complainant (informal handling). Other expressions of dissatisfaction must be recorded (formal handling).

In 2024/25, it took forces an average of 146 working days to finalise formal complaint cases under Schedule 3 (versus 140 working days in 2023/24). These calculations include the time a complaint may be suspended due to criminal matters.

The average number of working days forces take to finalise complaint cases outside of Schedule 3.

In 2024/25, it took forces an average of 22 working days to finalise informal complaint cases outside of Schedule 3 (versus 20 working days in 2023/24).

Oversight of the police complaints system

In 2024/25, we maintained our oversight of the national concerns and challenges facing policing. We continued our projects to improve the handling of race discrimination complaints and holding forces to account for their handling of matters involving violence against women and girls, including police-perpetrated violence.

We also continued to monitor forces' complaints-handling performance, providing advice and guidance to assist them in meeting their statutory obligations, and delivering targeted inputs on areas of the legislation to improve the service provided to the public.

Race discrimination

The Oversight team continued to work with colleagues across the organisation and others within the complaints system to promote and support improved understanding of how race discrimination complaints are handled

In November 2024, we developed and published a toolkit which includes additional in-depth and bitesize guidance, and information to support complaints handlers when responding to race discrimination complaints. They will be continually updated as we and others identify where further support may be needed or as effective practices are recognised and shared.

Violence against women and girls

During 2024/25 we completed our planned exercise with a selection of police forces to gain greater insight into how they handle reports of police perpetrated domestic abuse. The findings of this work were published in December 2024.

The report highlights a number of 'calls to action' which are aimed mostly at police forces. Rather than making new recommendations, we have focused on highlighting the promising practice that we have found and also the areas still requiring improvement. We intend for these calls to action to set standards for handling complaint and conduct matters involving PPDA and are calling on police forces to use them as a checklist to consider against their processes. This will help to identify any areas for improvement that might apply to their police force.

To further support complaint handlers a Violence Against Women and Girls edition of Focus was prepared, for publication in Spring 2025. Focus provides police force professional standards departments (PSDs) and local policing bodies with practical guidance on dealing with complaints, conduct matters, and death or serious injury cases. It supports them to handle complaints appropriately and improves standards.

Objective: leading improvement

Our evidence and influence improves policing.

What we hope to achieve

1. Evidence of improvements in policing policy, practice, and culture as a result of our work.

2. We influence and convene a range of partners to work with us to influence change.

3. The IOPC is recognised as a leader in improving policing and a trusted, accurate and independent voice.

Measuring progress against our aims

We aimed to:

Achieve 80% of our Paragraph 28A learning recommendations that are accepted by recipients.

Where a recommendation is issued under this power the recipient is required to provide a response. Out of the 32 recommendations issued in 2024/25, 94% (32) were accepted and 6% (2) were not accepted, considerably ahead of our target.

Increase the percentage of policing stakeholders who think we are effective at sharing learning to improve police practice to 67%.

58% of policing stakeholders felt that the IOPC performs well at sharing learning to improve police practice, though this is short of our target.

Increase the percentage of policing accountability stakeholders who think we are effective at sharing learning to improve police practice to 67%.

62% of police accountability stakeholders felt that the IOPC performs well at sharing learning to improve police practice, five percentage points short of our target, but a three-percentage point improvement on 2023/24.

Aim to achieve 46% of non-policing stakeholders who think we are effective at sharing learning to improve police practice.

44% of non-policing stakeholders felt that the IOPC performs well at sharing learning to improve police practice—this is just below our target but has remained steady year-on-year.

Maintain over 90% of respondents who say 'Learning the Lessons' magazine provides useful knowledge to supplement information received from training, briefings or practical experience.

This year we exceeded the target of 90% with a result of 91% for 2024/25.

Our Learning the Lessons magazines are available on the IOPC website.

We also monitored and responded to:

The percentage of respondents who believe the IOPC is effective in improving public confidence in policing.

In 2024/25, 30% of all respondents told us they believed the IOPC is effective in improving public confidence in policing, a ten-percentage point increase on prior year. This splits down as follows: 30% of policing respondents, 33% of police accountability respondents, 26% of non-policing respondents. This represents increases across all three groups, particularly non-policing respondents, whose percentage doubled versus last year.

The percentage of respondents who believe the IOPC will help improve policing by identifying ways the police can learn from the IOPC's work.

49% of respondents told us they believed the IOPC will help improve policing by identifying ways the police can learn from our work.

Super-complaint into the police response to stalking

In November 2022, the Suzy Lamplugh Trust made a super-complaint about the police response to stalking on behalf of the National Stalking Consortium.

The super-complaints system aims to identify and address broad or systemic issues in policing. Only organisations that are designated by the Home Secretary can make a super-complaint—this includes the Suzy Lamplugh Trust.

The IOPC led a joint investigation into this complaint with His Majesty's Inspectorate of Constabulary and Fire and Rescue Service and the College of Policing. In September 2024 we published our joint investigation report, making 29 recommendations to ensure better support for victims.

These included:

- outlining steps chief constables should take to improve the quality of stalking investigations
- changing the criminal law on stalking
- making stalking protection orders simpler and easier for the police to use
- ensuring police and support services work more closely together to improve the service provided to victims

The full super-complaint report can be found here and in January 2025, we welcomed responses to our recommendations.

You can read more about stalking in issue 45 of our Learning the Lessons magazine.

Our Welsh language commitments

The IOPC has a legal duty to comply with Welsh Language Standards as imposed by the Welsh Language Commissioner. Our Annual Welsh Language Standards Compliance Report 2024/25 has already been published and is available on our website.

Use of our report line

We operate a report line for current and former police officers and staff to report concerns of wrongdoing in their workplace. It is for situations where wrongdoing reveals, or suggests, that a criminal offence has been committed, or where there is evidence of conduct that would justify disciplinary proceedings. The College of Policing also produces guidance on reporting concerns.

In 2024/25, our report line was contacted 130 times compared to 147 times during 2023/24. The majority of the concerns raised were about either corruption, discrimination, or the Professional Standards Department (PSD) failing to investigate a complaint. We have various options for dealing with calls to our report line. The action we take depends on the seriousness of the concerns raised, but we must obtain the caller's consent before passing any information to a police force.

When someone contacts our report line, we assess the information they provide. Most of the reports we received in 2024/25 were suitable for the relevant force to handle.

Public interest disclosures

By law we are required to publish information about qualifying disclosures. A qualifying disclosure describes a situation in which a police officer or staff member passes on information, which they believe is in the public interest, that another police officer or staff member is doing, or is likely to do, something wrong or criminal. You can read more about qualifying disclosures here.

The information for 2024/25 is available on our website.

Objective: performance

An organisation that delivers high performance

What we hope to achieve

1. Leadership in line with our values with a clear plan for the future.
2. A great place to work for our people.
3. Develop capabilities for the future to enable high performance.
4. Intelligent use of information and data.
5. Cost-effective and sustainable use of resources.

Measuring progress against our aims

We aimed to:

Strive to achieve a staff survey engagement score of at least 67%.

Staff survey scores are produced every 18 months when the staff survey is published. The most recent survey took place from 6 May to 6 June 2025: while this is not within the financial year covered by this report when it took place, staff will have been reflecting on the 2024/25 year when completing the survey.

The most recent staff survey recorded an engagement score of 54%, a drop of seven percentage points from the 2023 survey.

The employee engagement score is calculated from five questions about how staff feel about working for the IOPC. The score for each question declined in comparison with the 2023 survey, although relationships within teams and with line managers were scored very highly. Ratings on leadership visibility from Management Board improved and more colleagues believe that the board is clear about the vision for the IOPC.

Over summer 2025, senior leaders collated feedback from their areas to inform the scope and priorities of the ‘Transforming our People Experience’ project, an element of our wider transformation programme.

Strive to achieve a staff survey score of at least 93% of our people who believe they have the skills needed to do their job effectively.

This question was not asked in the 2025 staff survey.

Aim to achieve a 20% representation of Black, Asian or minority ethnic background staff, so that our workforce is more representative of the UK population.

This year we achieved a result of 18.9% which is slightly below target. However, this is an increase of over two percentage points from the previous year's result of 16.6%.

Aim to achieve an average sickness absence rate of eight days or less, per employee.

This year we exceeded target with a result of 6.12 working days lost per employee. This is an improvement from last year's result of 7.64.

There have been significant wellbeing initiatives launched throughout the year, including the introduction of health cash plans and wellbeing check-ins. Both initiatives have received overwhelmingly positive feedback. More information on staff wellbeing initiatives can be found on page 93.

(We have revised our sickness absence figure for 2023/24, so as to make it directly comparable to the way we recorded absence in 2024/25. The method was adjusted to better reflect sickness that was recorded retrospectively by managers.)

Strive to achieve a voluntary staff turnover rate of 15% or less.

With a result of 10.71% we have comfortably exceeded the 15% target.

Strive to achieve a staff survey score of at least 70% of our people who believe that our leadership (members of the Corporate Leadership Network) is in line with our values.

In the staff survey 27% of respondents agreed that IOPC directors demonstrate behaviours that are consistent with the IOPC's values. Sixty-four per cent of respondents agreed that senior leaders in their immediate work area live and demonstrate the IOPC's values, a 17 point increase on the previous survey.

As part of our overall transformation programme, a ‘Transforming our People Experience’ project will address improvement areas identified in our staff survey.

Achieve a balanced budget for the 2024/25 financial year.

The IOPC was under budget for the 2024/25 financial year—for further details see the financial review on page 17.

Our people

Wellbeing

We aim to create a working environment that supports staff wellbeing, where staff feel comfortable and confident talking about how they feel and asking for help.

We provide a range of support for colleagues’ psychological, physical, social and financial wellbeing and strongly encourage staff to proactively access and engage with the support and initiatives available. This all forms our wellbeing strategy, which brings together existing and new initiatives to maximise the health and wellbeing of our staff.

In December 2024, we launched a new staff benefit: the ‘Health4All’ cash plan, supplied by BHSF, a third-party healthcare provider. This is a scheme where policy holders can reclaim many health-related costs (such as glasses, dental treatment or physiotherapy) and access some health-related services (such as an online GP service) in return for monthly premiums. The plan has been well received, and we have had some excellent feedback from colleagues.

Due to the nature of our work, many IOPC staff are exposed to distressing materials and events which can be traumatic and challenging. In recognition of this, in June 2024 we launched our new wellbeing initiative to support staff regularly exposed to distressing content.

Colleagues are able to engage in a one-to-one ‘wellbeing check in’ with an external psychotherapist (with specialist knowledge of trauma) three times in the year. They are able to discuss whatever they would like and bring any concerns to the sessions.

This initiative is in addition to our existing Stress and Trauma Resilience Employee Assistance Model (STREAM) and Employee Assistance Programme (PAM Assist).

STREAM is a peer-to-peer support programme that involves trained colleagues supporting staff to manage the stresses and challenges of life and work. This system was designed specifically for us, based on the issues we have. Anyone can access the STREAM service by reaching out to a practitioner, via email, or by being referred by a line manager.

PAM Assist is a free, confidential 24/7 support helpline for all staff. Calls are answered by a trained counsellor, and callers have access to clinical and professional expertise and a chance to talk about all kinds of work and personal issues that are affecting them. This can include debt advice, relationships, stress management, domestic abuse and bereavement.

Equality, diversity and inclusion

Drive

In 2024/25, we relaunched the IOPC Performance and Development Review process, which includes a mandatory equality, diversity and inclusion (EDI) objective.

Dignity at work

During the reporting period, we launched training to embed our Dignity at Work policy. This policy and the training represent proactive measures to prevent sexual harassment in the workplace. All staff completed digital learning, and all line managers attended briefing sessions to explain their responsibilities.

EDI policy and training

We launched a new EDI Policy, which clearly outlines responsibilities at all levels and launched training for managers on how to make and assess reasonable adjustments.

Leadership development

We developed a proposal to provide high-quality, consistent leadership development opportunities for all managers. The proposal was agreed by Management Board for implementation to begin in April 2025, over an 18-month period.

The ‘Grow, Inspire, Lead’ programme is for the development of our managers to help them become the best leaders now and in the future. It is designed to equip managers with the skills, knowledge and behaviours to lead on the IOPC’s transformation: increasing leadership capability, inspiring and mobilising colleagues to deliver and embed new ways of working to achieve our new ambitions.

A proposal was developed and approved to create a new IOPC Leadership Forum, with a focus on ensuring leaders are equipped to lead transformation. The Forum is streamlined, and leaders are expected to take forward actions in between forum meetings, which progress the organisation’s transformation programme.

We completed the work to refresh our values and behaviours and developed an engagement strategy and plan to ensure that they are embedded in our daily lives. The values were launched in April 2025 and are woven into leadership development and other People projects going forward.

Investigator development

We launched the Professionalising Investigations Programme (PIP) phase one in October 2024. This qualification, licensed by the College of Policing but delivered by the IOPC, ensures that investigators are trained to the same standard as police officers. It will replace the existing qualification. So far, engagement has been extremely positive, and the next phase is to launch PIP phase two in early 2026, for lead investigators.

The ACU development programme was also launched, ensuring there is a career development pathway from core business into these specialised roles.

Staff development

We launched a new programme, Elevate!, to bring staff bite-sized live learning and development opportunities, on subjects such as empathy fatigue, resilience and embracing change. We also supported restructure programmes by delivering outplacement training.

Throughout the reporting year we redeveloped our performance and development framework, Drive, to include an annual appraisal, and launched it in April 2025. It is mandatory that all staff engage in regular conversations about their performance as well as their development and wellbeing.

Complaints about us

Many people who interact with us are dealing with stressful events, which means our staff often operate in difficult circumstances. Despite our best efforts, we recognise that things sometimes go wrong. To manage this, we have a complaints procedure.

During 2024/25, we received a total of 575 complaints compared with 332 complaints last year. We dealt with 303 complaints within 20 working days, and our average response time was 13 working days. We upheld or partially upheld 109 complaints, with 40 complaint investigations still in progress at year end.

Our Complaints and Feedback team handles complaints about us in line with our Complaints and feedback policy. Complaints about our service are assessed under this policy and, where appropriate, forwarded to the relevant line manager(s). The manager is asked to review the complaint and respond within 20 working days.

Where we assess a complaint as being sufficiently serious, we investigate it in line with our Disciplinary and Dismissal Policy. The outcome is then reviewed by the appropriate senior manager who decides on the most suitable course of action.

Where we identify learning from complaints, we share this internally to help shape and improve our service. Where the complaint relates to our Service Standards and we can do better, we make a record and take appropriate action.

Complaints against the DG, Senior Independent Director (SID) and non-executive directors (NEDs) are dealt with under our Making complaints about the IOPC Director General, Senior Independent Director and Non-Executive Directors policy. These complaints are currently managed by the Governance Officer, who liaises with the appropriate person to deal with the complaint, in line with the policy. During 2024/25, we received three complaints under this policy, none of which were upheld. We dealt with all three complaints within 20 working days, and our average response time was nine working days.

Sustainability report

This section sets out the IOPC's current impact on the environment, taking into account greenhouse gas emissions, waste minimisation and management, water consumption, and sustainable procurement. This information meets the requirements of HM Treasury's Sustainability Reporting Guidance 2024/25.

There is no biodiversity action plan as this does not apply to our functions. The Government Greening Commitments annual report published by the Department for Environment, Food & Rural Affairs (DEFRA) does not disclose detailed figures for the IOPC and therefore we have been unable to reconcile that annual report to the prior period figures shown below. As an arms-length body to the Home Office, we are included in the emissions data compiled by the Home Office.

Office working and changes to the IOPC's hybrid working model

During the year 2024/25, we made some changes to our hybrid working model and staff are now required to attend the office more regularly than during 2023/24.

- In September 2024, we implemented a minimum 20% office attendance and this was extended to 40% from April 2025; this has led to an overall increase in office occupancy across our estate but has not led to a significant increase in our carbon emissions in comparison with 2023/24, largely because of the estate downsizing projects that we undertook last year.

In 2023/24, various lease events allowed us to downsize at our Sale, Birmingham and Warrington offices and we have seen the impact of this in our sustainability data.

We have continued to review and improve the accuracy of the sustainability data provided across our estate and would highlight the following:

- An overall reduction in the total of emissions from last year, predominantly due to reductions in the office utilities usage (water, electricity and gas).
- A reduction in waste figures, largely due to the completion of the significant office refurb projects (and the associated disposals) in the previous year.
- Water consumption has reduced due to a smaller estate footprint—at some of our locations, we are charged on a percentage occupancy through the landlord's service charge, so this percentage recharge has now reduced as we have vacated space.

- Total expenditure on energy and waste disposal has increased overall; electricity costs have reduced with the reduction in our office footprint but travel costs across the organisation have increased due to both the wider market increase in travel costs and the increase in frequency of business-related staff travel. Recycling costs show a reduction due to the completion of office refurbishment projects during 2023/24.
- While the quantity of purchased paper has increased marginally, we have also increased the utilisation ratio of recycled to non-recycled paper.

Greenhouse gas emissions (tCo2e)	2024/25	2023/24	2022/23
Gross emissions scope 1	92	113	174
Gross emissions scope 2	164	188	189
Gross emissions scope 3	63	65	91
Total emissions	319	366	454

Guide to types of emissions:

- Scope 1 emissions are from sources owned or controlled by the IOPC, such as vehicles and boilers.
- Scope 2 emissions are from energy consumed by the IOPC, but purchased from external suppliers, such as electricity.
- Scope 3 emissions relate to water consumed, paper purchased and official business travel (including international air travel, which within the IOPC is negligible).

Gas use	2024/25	2023/24	2022/23
Kilowatt hours	246,603	324,176	348,929

Kilograms of waste	2024/25	2023/24	2022/23
Sent to landfill	47	98	0
Recycling	21,857	25,812	18,409
Incineration	304	544	673

Incineration Energy Recovery	4,258	8,791	5,890
Total waste	26,466	35,245	24,972

Water consumption	2024/25	2023/24	2022/23
Cubic metres used	2,898	3,602	2,781
Expenditure on water consumption[4]	£6,710	£18,508	£11,110
Expenditure on energy and waste disposal	**2024/25**	**2023/24**	**2022/23**
Energy purchased, including travel	£626,535	£579,261	£690,696
Landfill costs	n/a	n/a	n/a
Recycling costs	£15,204	£23,253	£34,516
Incineration costs	-	-	-

We do not have access to incineration or landfill costs, as they are included in landlord service charges.

Paper purchased	2024/25	2023/24	2022/23
A4 boxes	134	138	68
A3 boxes	1	0	1

Percentage of vehicles categorised as ultra-low emission	2024/25	2023/24	2022/23
Fleet cars	-	-	-
Hire cars	4%	3%	-

[4] Prior year figures are restated to accurately reflect water bills which were received after publication of annual reports.

Our fleet of cars were all purchased prior to March 2021 and therefore do not meet the latest ultra-low emission standards. While 55% of these cars are hybrid, they do not meet the criteria for ultra-low emissions. Through our service provider, Allstar's fuel card EcoPoint scheme, trees are planted based on fuel consumption. In 2024/25 we have offset 256,875 kilos of CO_2 through this scheme.

Greening Government Commitments (GGC)

As an arms-length body to the Home Office, the IOPC is included in the Home Office's emissions reporting, but we continue to evaluate our own performance against the GGC targets and work towards achieving Net Zero by 2050.

Requirement by March 2025 (against 2017/18 baseline)	**Performance in 2024/25**	**Comments**
Mitigating climate change – working towards net zero for 2050		
Meet government fleet commitment for 25% of car fleet to be ultra-low emissions vehicles (ULEV) by 31 December 2022 and for 100% of the government car and van fleet to be fully zero emissions at the tailpipe by 31 December 2027.	Not achieved	While 55% of all fleet are hybrid vehicles, we do not currently have any ULEV vehicles in our fleet, although we continue to review compliance with this target when purchasing new cars.
Reduce the emissions from domestic business flights by at least 30%.	Not achieved	Our emissions were down by 14% (to 7,350 km). We did not achieve the target of 30% against baseline year of 8,565 km, however, it should be noted that the number of flights that we use remains low (return flights - 7 domestic and 2 European; single flights - 4 domestic only) Our flight travel policy has been updated to require staff to consider lower carbon options as an alternative to each planned flight.

Requirement by March 2025 (against 2017/18 baseline)	**Performance in 2024/25**	**Comments**
Minimising waste and promoting resource efficiency		
Reduce the overall amount of waste generated by 15%.	64% reduction achieved	
Reduce the amount of waste going to landfill to less than 5% of overall waste.	Achieved	0.18% of all waste has gone to landfill. This all relates to our Cardiff office and the landlord's site management advises that they are working with their contracted waste management company to achieve zero to landfill.
Increase the proportion of waste which is recycled to at least 70% of overall waste.	Achieved	83% of all waste was recycled.
Remove consumer single use plastic (SUP) from the central government office estate.	Not achieved	Various SUP items were re-introduced into the office disposals during Covid, and these are still in use.
Reduce government's paper use by at least 50%.	91% reduction achieved	
Reduce our water use		
Reduce water consumption by at least 8%.	90% reduction achieved	
Other		
Procuring sustainable products and services.		We continue to procure the majority of our products and services via the Government's CCS frameworks.
Nature recovery - making space for thriving plants and wildlife.		Given the nature of our estates (largely internal office space), we have limited responsibility for external space.
Adapting to climate change.		Assessment is ongoing.

Requirement by March 2025 (against 2017/18 baseline)	Performance in 2024/25	Comments
Reducing environmental impacts from information communication technology (ICT) and digital.		We continue to work with our third-party suppliers via our commercial contracts to achieve the government's net zero targets. Our disposal contracts specify that waste must be recycled and rare earth materials are recovered and reused. The IOPC uses Crown hosting (a joint venture between the Cabinet Office and Ark Data centres) for the physical hosting of ICT equipment and work with Microsoft for cloud hosting, both of whom have net zero targets that they work to. We have been actively reviewing technology in place and identifying savings by reducing legacy solutions. IOPC has reduced the on premises and cloud-based footprint to help support environmental impacts.
Individual departments' emissions targets - Home Office		
Overall emission reduction target: 44%.	78% reduction achieved	
Direct emission reduction target: 25%.	76% reduction achieved	

The IOPC does not procure catering services, although staff may take advantage of our landlords' existing catering facilities, chiefly the restaurant at our Canary Wharf office.

Action taken during 2024/25 to improve the IOPC's sustainability performance

As part of our Estates work, we continue to assess our offices for potential improvement opportunities in accordance with Net Zero, and various building projects are underway to improve the efficiency of our buildings.

- At our Warrington office, we are completing the work with Government Property Agency (GPA) to replace the gas boilers with more energy-efficient ones, and continue to upgrade the office lighting, installing replacement LED panels.
- At our Cardiff office, we have replaced office lighting with a more energy efficient LED solution.
- At our Canary Wharf office, GPA is leading on various projects to look at ways to reduce the electricity and gas usage, including efficiency upgrades to the Building Management system, removing all gas hot water boilers and replacing them with electric air source heat pumps.
- At our Sale office, we are working with our landlords to improve the building's Energy Performance Certificate by removing the current gas boiler and radiators and replacing with a more energy efficient electrical solution.

The nature of our investigative work means that there is rarely an alternative to using a vehicle and we know that they contribute to our greenhouse gas emissions. We continue to review how we can reduce our emissions from fleet cars and introduce EV cars into our business travel operations.

Our future strategy

We are committed to reducing our impact on the environment in line with the Greening Government Commitments (GGC) and will continue our efforts to limit our greenhouse gas emissions.

Our main key performance indicator for sustainability is to keep in line with GGC and report on the levels set by HM Treasury Guidance. We aim to keep our level of CO_2 generated per employee at its current level or reduce it.

We have reviewed our governance of the Management Board and Unitary Board, and how they plan and monitor our Government Greening Commitments. Our approach to sustainability and climate change is now included in the terms of reference of one of our Assurance Groups, reporting formally to our Management Board.

We have also included contribution to net zero and environmental impact onto our business case format, ensuring these issues are always considered during any investment approvals.

Task Force on Climate-related Financial Disclosure (TCFD) – Phase 2

The IOPC is in scope of the TCFD phase 2 reporting requirements. The IOPC has partly complied with the TCFD recommendations and disclosures around:

- Governance – recommended disclosures (a) and (b)
- Risk management – recommended disclosures (a), (b) and (c)
- Metrics and targets – recommended disclosures (b)

We recognise that climate change is an important issue, but we don't consider that it has a significant strategic impact on our organisation at this stage. Therefore, climate change is not considered to be a principal risk in terms of a significant and tangible threat to the organisation's financial stability and business operations, a significant component of another principal risk or otherwise considered material.

Our Executive team considers climate and environmental risks through the development of our business planning process and the development of our risk management processes.

Our Management Board considers climate risk and environmental issues at a strategic level through our strategic risk management process. We have identified that there is a need to include a financial risk related to climate in our risk register in 2025/26, which will enable the board to consider the impact and mitigations.

The Director of Finance and Corporate Resources is the senior sponsor who is responsible for ensuring our alignment with the Government's objectives and the consideration of climate change by the Unitary Board.

However, we recognise that more work is needed to strengthen appropriate processes that enable our board to assess climate risks and impacts for our organisation in coming years. Our risk management processes have so far focused on the physical and transition risks, and not yet any Government specific risks. We don't consider these are relevant for us as an organisation but will consider these issues further in future.

We disclose scope 1, 2 and 3 greenhouse gas emissions and metrics and targets used in our reporting through the GGC process, which are included in the Home Office's reporting. As we report our climate metrics under GGC, we have used this as the basis for identifying our headline climate-related risks and opportunities.

Rachel Watson
Director General
13 July 2026

Section 2: Accountability report

Overview

The accountability report sets out how the IOPC meets the accountability requirements to Parliament. It has three sections:

1. Corporate governance report, which explains the composition and organisation of the IOPC's governance structures and how those support the achievement of the IOPC's objectives.

2. Remuneration and staff report, which details remuneration and staff expenses and policies.

3. Parliamentary accountability and audit report, which contains parliamentary accountability disclosures and the audit certificate.

Corporate governance report

The Directors' report

The role of the Unitary Board, Committees and the Management Board is explained in the Governance statement elsewhere in this report.

The Unitary Board

The members of the Unitary Board during 2024/25 are shown in the table below.

Name	Title
Katherine Cashell	Deputy Director General, Strategy and Corporate Services
Christine Elliott	Non-Executive Director

Name	Title
Suzanne Jacob[5]	Non-Executive Director
Catherine Jervis[6]	Non-Executive Director
Rommel Moseley	Non-Executive Director
Julia Mulligan	Senior Independent Director
Steve Noonan	Deputy Director General, Investigations, Oversight & Casework
Clive Quantrill[7]	Non-Executive Director
Rachel Watson[8]	Director General
Tom Whiting[9]	Acting Director General

The Management Board

The members of the Management Board during 2024/25 are shown in the following table.

Name	Title
Olive Jones	Director, People
Katherine Cashell	Deputy Director General: Strategy and Corporate Services
David Cryer	Director of Finance and Corporate Services
David Emery	General Counsel
Steven Noonan	Deputy Director General: Investigations, Oversight and Casework
Rachel Watson[10]	Director General
Tom Whiting	Acting Director General

[5] Suzanne Jacob was appointed to the Unitary Board on 23 May 2024.
[6] Catherine Jervis's last day of service on the Unitary Board was 6 May 2024.
[7] Clive Quantrill was appointed to the Unitary Board on 23 May 2024.
[8] Rachel Watson was appointed to the Unitary Board on 22 April 2024.
[9] Tom Whiting last attended Unitary board on 19 April 2024 and his last day of service was 30 May 2024.
[10] Rachel Watson was appointed to the Management Board on 22 April 2024.

Register of interests

A register with details of company directorships or other significant interests held by members of the Unitary Board and all the IOPC Directors is available on our website at www.policeconduct.gov.uk/publications/board-and-director-register-interests-may-2025. Alternatively, it may be obtained in writing from the IOPC Governance Officer at 10 South Colonnade, London, E14 4PU.

Personal data losses and information assurance

IOPC Information Asset Owners are responsible for managing and operating assets in compliance with our policies and ensuring that controls are in place to manage risks appropriately. Data-related incidents involving the loss, theft or inappropriate disclosure of our information are investigated by business areas. The incident reports are reviewed by the data protection team, which decides whether they meet the threshold for reporting to the Information Commissioner (ICO). The Senior Information Risk Owner is briefed regularly on these issues and on the risks to be addressed through additional controls.

The tables below show the trends in IOPC performance.

Subject access requests	2024/25	2023/24	2022/23	2021/22
Number completed	167	193	169	211
Statutory deadline met	70%	81%	90%	85%

Personal data-related incidents	2024/25	2023/24	2022/23	2021/22
Number of incidents reported to ICO	2	8	9	3
Regulatory action required	-	-	-	-

Statement of the accounting officer’s responsibilities

Under paragraph 17(1) of Schedule 2 to the *Police Reform Act 2002*, the IOPC is required to prepare for each financial year a statement of accounts in the form and on the basis set out in the Accounts Direction issued by the Secretary of State. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the IOPC and of its income and expenditure, Statement of Financial Position, and cash flows for the financial year.

In preparing the accounts, the Accounting Officer is required to comply with the requirements of the *Government Financial Reporting Manual* and in particular to:

- observe the Accounts Direction issued by the Secretary of State, with the consent of the Treasury, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis
- make judgements and estimates on a reasonable basis
- state whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain any material departures in the financial statements
- prepare the financial statements on a going concern basis
- confirm that the Annual Report and Accounts as a whole is fair, balanced and understandable and take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable

The Home Office’s Permanent Secretary has appointed me, the Director General, as Accounting Officer of IOPC.

The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the IOPC’s assets are set out in *Managing Public Money* published by HM Treasury.

As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the IOPC’s auditors are aware of that information. As far as I am aware, there is no relevant audit information of which the auditors are unaware.

Rachel Watson
Director General
13 July 2026

Governance statement

This Governance Statement relates to the Independent Office for Police Conduct (IOPC). I was appointed as Director General (DG) of the IOPC on 21 March 2024 and commenced the role on 22 April 2024.

Governance framework

The governance framework comprises the systems and processes by which the organisation is directed and controlled. It enables the Unitary Board as the governing body to fulfil its statutory functions:

- to have in place appropriate arrangements for good governance and financial management (to encourage efficient and effective use of resources)
- to determine and promote the strategic aims and values of the IOPC
- to provide support and advice to me as the Director General in the carrying out of my functions
- to monitor and review the carrying out of such functions

The framework assists me as the Director General and the Unitary Board in preparing a joint strategy for the carrying out of our respective functions, which are reviewed annually. It also includes a jointly prepared Code of Practice. This addresses the relationship between my role and the Unitary Board, which must reflect the principle that the Director General is to act independently when making decisions in connection with the carrying out of their functions.

The system of governance, internal control and risk management is designed to manage rather than eliminate the risk of failure to achieve policies, aims and objectives. It can, therefore, only provide high, rather than an absolute assurance of effectiveness. The systems detailed in this statement have been in place for the period under review.

I act in accordance with the IOPC Standing Orders, and I am accountable to Ministers and to Parliament. I hold meetings with the Home Secretary or Minister of State for Policing and the Fire Service throughout the year. The effectiveness of the organisation has been kept under regular review during these meetings. Bilateral Senior Sponsorship meetings were established with the Home Office's Senior Sponsor and took place quarterly, and monthly meetings took place jointly with the Sponsorship Unit and Home Office Policy Team to discuss policy, strategic, budgetary, operational matters, and sponsorship. No matters are discussed that could present a risk to the organisation's independence of operational decision-making.

The organisation's internal control framework is based on the review of regular management information, administrative procedures, including the segregation of duties, and a system of delegation and accountability. It is designed to manage risks to the achievement of objectives efficiently and economically.

The Unitary Board is supported by three Committees, each chaired by a non-executive director (NED). The Governance structure that operated in the period covered by this statement is shown in figure 1 and described in figure 2.

Figure 1

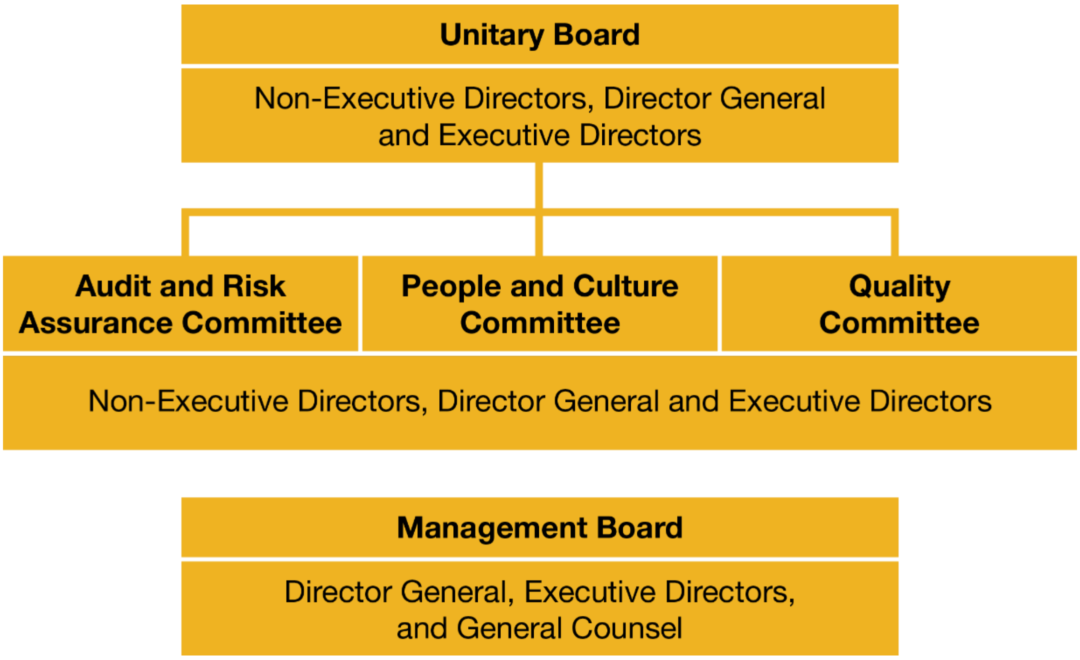


Figure 2

Unitary Board

Chair	Attendance	Role
Rachel Watson DG	Members: DG, all NEDs (non-executive directors), Directors of Operations, Deputy DG (Strategy & Corporate Services), Director of Finance & Corporate Services In attendance: General Counsel, Head of Finance, Head of Private Office Group, Governance Secretary.	Unitary Board is responsible for agreeing strategies and plans and determining the allocation of resources. Meetings of the Unitary Board enable the regular review of strategic plans and reporting against their achievement. Unitary Board also periodically reviews the internal and external challenges facing the organisation and how it might best meet those challenges. There are standing items on our performance and financial position.

Audit and Risk Assurance Committee (ARAC)

Chair	Attendance	Role
Christine Elliot (NED)	Members: 4 NED members Christine Elliot (Chair), Rommel Moseley, Suzanne Jacob & Catherine Jervis (Chair April 2024 meeting). In attendance: Acting Deputy DG (Strategy & Corporate Services), Directors of Operations, Director of Finance & Corporate Services, Head of Finance, Government Internal Audit Agency (GIAA) and National Audit Office (NAO). External Audit (Azets) and Home Office Sponsorship (as observer). Other relevant directors and staff as necessary, including the Governance Secretary.	The ARAC supports the organisation and the Accounting Officer in their responsibilities for issues of risk, control and governance, and associated assurance. The Committee also scrutinises the Annual Report and Accounts on behalf of the Unitary Board.

People & Culture Committee

Chair	Attendance	Role
Christine Elliot (NED)	Members: 4 NED members (Christine Elliot (Chair), Rommel Moseley, Julia Mulligan & Clive Quantrill). In attendance: DG, Acting Deputy DG (Strategy & Corporate Services), Director, People, one of the Directors of Operations Governance Secretary.	The People & Culture Committee agrees on behalf of the Board, the pay and reward strategy and the annual staff pay remit and agrees the pay remit submission to the Secretary of State for approval. The Committee also considers and advises on the DG's proposals regarding pay progression awards for each Director and makes recommendations on an annual equal pay audit. The Committee also provides scrutiny of the People Strategy, Health & Safety matters, the effectiveness of the Staff Survey, any changes that would have a major impact on workforce planning and plans to develop a values-based culture.

Quality Committee

Chair	Attendance	Role
Rommel Moseley (NED)	Members: 3 NED members (Rommel Moseley, Julia Mulligan & Suzanne Jacob), Acting Deputy Director General Strategy & Corporate Services, Acting Director of Operations. In attendance: Director of Operations, Quality & Service Improvement Manager, Quality & Service Improvement Officer, Private Secretary	The Quality Committee provides independent and constructive challenge and identifies opportunities for enhancement to help the IOPC put quality at the heart of everything it does, to oversee operational work and decision-making being done to the highest standards and to build a culture that supports high quality work.

Management Board

Chair	Attendance	Role
Rachel Watson DG	Members: DG, Acting Deputy Director General Strategy & Corporate Services, Director Finance & Corporate Services, Director People, General Counsel, & two Directors of Operations. In Attendance: Head of Finance (monthly, not weekly), Head of Communications (weekly, not monthly), Head of Business Development and Head of Private Office Group.	Management Board is responsible for the operational delivery of the organisation's business. It meets formally each month with more frequent touch-point meetings weekly. It receives regular reports on finance, performance, business planning and risk, to inform its decision-making.

Highlights of Board's committee activities

The role of committees is to support the Unitary Board in its responsibilities for issues of risk, control and governance. This is achieved by reviewing and monitoring the assurance given over these areas and confirming the reliability and integrity of them. The areas reviewed by the committees during the year to date include the following:

Audit and Risk Assurance Committee (ARAC)

- Resources
- Financial Scheme of Delegation
- ICT Reports
- Fraud and Losses
- Civil Claims
- Complaints about the IOPC
- Risk reporting including Strategic, Information and Climate Change
- Internal Audit Updates and Recommendation monitoring
- External Audit
- Risk Management Policy
- Procurement
- Annual Report & Accounts
- Estates Strategy
- Digital and Data Strategy
- Transformation Governance
- Information and Cyber Security Update

People and Culture Committee

- Senior Management Structure Review
- Workforce Strategy Themes
- Dignity at Work Policy & Procedure
- Transformation Governance
- People KPIs
- EDI Policy

- EDI Annual Report
- H&S Annual Report
- Organisational Culture
- Payroll Audit Recommendations
- Proposed Learning & Development Strategy Themes
- Staff Survey Update
- Values and Refresh Report
- Board Transparency & Visibility

Quality Committee

- Quality Overview
- Organisational Quality Assurance
- Organisational definition of quality
- Project Updates
- Operations Manual
- Service User experience & involvement
- Deep Dive Review: Discrimination
- Annual Quality Report
- Quality Improvement Cycle
- Transformation and Quality Definitions

Board performance

In accordance with the Standing Orders, meeting agendas and papers were made available before meetings. Papers provided sufficient information and evidence for sound decision-making, including reference to risk, financial, legal, external stakeholders, and any identified diversity implications.

A Board Effectiveness Review, attended by the Unitary Board and an external facilitator, took place on 12 March. Key areas of discussion included priorities, challenges and drivers for change. The review helped to improve understanding of the organisation and its complexity, as well as improving working relationships. The Board discussed what could be done differently, such as improving their visibility among staff through an engagement programme and shaping future Board sessions.

Quality of data used by the Board

IOPC Board meetings covered a variety of topics to support the running of the organisation and meeting our objectives, such as performance, resources, & risk reporting, along with updates from subcommittees. The executive office provided a comprehensive secretariat service to the board and its subcommittees to ensure the effective and efficient administration of the board and its activities. The Board was provided with high quality board papers prior to each meeting to aid informed decision making.

Figure 3 shows the attendance of Executive and Non-Executive Directors at Unitary Board and Committee meetings.

Figure 3 - Unitary Board and Committee Members' Attendance

	Role	Unitary Board	ARAC	PCC	Quality
Rachel Watson	Director General from 22 April 2024	9/9	1/3*	2/2	1/1
Kathie Cashell	Acting Deputy Director General, Strategy & Corporate Services Deputy Director General (Strategy, Engagement and Communications) from Jan 2025	10/10	3/3	6/6	3/3
Steve Noonan	Acting Director, Operations Deputy Director General (Investigations, Oversight and Casework) from Jan 2025	8/10			3/3
Amanda Rowe	Director, Operations Director, Engagement from Jan 2025	5/6			

Tom Whiting	Acting Director General, left IOPC 15 May 2024	1/1	1/1		
Olive Jones	Director People			5/6	
Christine Elliott	NED	10/10	4/4	6/6	
Suzanne Jacob	NED	8/8	2/2		2/2
Catherine Jervis	NED	1/1	1/1		
Rommel Moseley	NED	8/10	2/2	5/6	3/3
Julia Mulligan	NED	8/10		5/6	2/3
Clive Quantrill	NED	7/8		3/4	

* The newly appointed Director General joined part way through the pre-planned ARAC cycle and initially delegated attendance to the Deputy Director General while inducting into the organisation. From July 2025, the Director General is now attending all ARAC meetings.

Figure 3 details attendance of members. The grey areas indicate that the named individual is not a member of the listed committee, but they may attend in their Executive role.

Conflicts of interest

The IOPC Conflict of Interest Policy requires all staff to declare any potential conflicts as they arise (our Non-Executive Directors are subject to the Cabinet Office Code of Conduct). In addition, investigations staff are precluded from working on investigations where they have prior interests. Our Conflict of Interest Policy is deemed proportionate to the perceived risk to our impartiality.

IOPC Board members are required to declare any personal or business interests which may influence their judgement, or be perceived to, when performing their duties on an ongoing basis and ahead of meetings if appropriate. A standing agenda item for Board and Committee meetings makes provision for attendees to declare any such interests. Declarations were made by members during the year in line with these procedures and appropriate actions to manage conflicts of interest were taken.

The register of interests for the members of the Unitary Board, General Counsel, Director for Wales, and Regional Directors is published online.

Corporate governance

I have reviewed the Corporate Governance Code in place for central government departments. While being directed at ministerial departments rather than non-departmental public bodies, the Code provides best practice on corporate governance arrangements. Where they are considered to apply, the organisation has complied with the principles of the code.

Risk management practices have been reviewed and are considered to comply with the requirements of the Orange Book's five principles, however, work continues in some areas to improve our practices to further align with these principles.

Issues

Demand and complexity of our operational activity remained high throughout 2024/25, maintaining considerable pressure on Operations. Referrals have stabilised through this year, however, they still reached almost 7,000. The new normal exceeds 550 referrals per month. This put considerable pressure on our ability to keep the number of cases within the 260–280 that we aimed to deliver. Complexity of cases and reduced capacity (reduced headcount as a result of a recruitment freeze implemented prior to my taking post) placed additional pressure on our ability to perform against our KPIs with insufficient capacity to achieve our investigations, reviews and MOI timeliness KPIs. Investigations performance was below timeliness for the 12-month KPI, achieving 71% at year end, further impacted by a focus on closing older cases to take fewer of these into 2025/26. Our cases completed in 6-months target ended the year at 32%, narrowly missing the 33% KPI.

Progress on completing reviews bringing down the backlog and increasing productivity was hampered by reduced staff numbers. Despite our decision to restart and accelerate recruitment, it had taken some months before staff were able to start in post and feel fully confident to own their own caseload. At year end, the impact of recruitment was being felt positively with an emerging trend of closing more reviews than were being received, reducing the backlog ahead of our modelling. We continue to work with forces to attempt to reduce the numbers received through our getting it 'Right First Time' initiative. The number of reviews being upheld by the IOPC is slowly reducing to 28% from 33%.

Further investment has been committed to the National Operations Turnaround Plan (NOTP), additional resources are undertaking further work to increase productivity back to previous highest levels and beyond to further reduce the backlog.

Our Improving Operational Delivery (IOD), now our Transforming Investigations Project (TIP), which forms a significant part of our wider transformations programme, has generated efficiencies this year, which has helped prevent further additional pressure on investigations delivery, given the previously reducing headcount. Those efficiencies continued through 2024/25 and will be carried into 2025/26 with further programmes of work being identified and supplemented by business-led change.

We previously reported resourcing challenges in investigations, particularly in London and the South-east, due to high turnover. Following external recruitment campaigns these resourcing issues abated, and we have accelerated the commencement of the trainee investigatory cohorts. Three cohorts (of circa 20 staff) have started since October 2024. This has started to stabilise operational performance as those staff are trained and start to add capacity. However, maintaining numbers across London and the south east remains a challenge, due to higher competition and the natural state of staff fluctuation London and the south east experiences over other parts of the country. Since moving to our new structure on 20 January 2025, and the implementation of our national delivery model, these London and south east recruitment and retention challenges can be neutralised to a degree, however, to maintain operational efficacy we must maintain minimum investigation staff numbers locally.

We recognise our performance is not where we expect it to be, which is why our work to turn performance around through our Recovery Plan and transformation programme is underway. We are optimistic about the impact the new national delivery model will have on timeliness, consistency, and quality for all our investigations and reviews. We anticipate that by the end of the next calendar year, we will start to feel the impact of the transformation, which is in its early phase, performance will have stabilised and be showing signs of improvement.

We continue to deliver our strategy in relation to Violence Against Women and Girls (VAWG), however, our staffing capacity challenges have limited the impact and progress we would have wanted to make in this area through independent investigations alone. We have an appointed Senior Sponsor at Director level, who is supported by VAWG policy leads and we have now recruited a VAWG Technical Lead to further reinforce our efforts. A cross-functional team is supporting the organisational response to the Angiolini Inquiry, as we are focused on ensuring we learn lessons from previous cases to showcase where the policing system can improve.

The Government reviews of accountability arrangements remain a significant draw on resources to respond and work with Home Office on changes to legislation. This continues into 2025 as we work to implement and operationalise those changes.

We identified a requirement to continuously review and, where necessary, improve the quality of our HR system ResourceLink. We worked hard during the year to improve the capability of the system. We identified the increasing threat of cybercrime and took steps to manage it through regular security tests, and reviewed our capabilities against the government’s guidelines to secure data and recognised best practice. We encountered difficulties during the year when attempting to obtain accurate billing from the Government Property Agency (GPA) for our estate portfolio. There was a significant miscalculation in the billing by GPA in 2023/24 and prior years which was rectified in 2024/25 and contributed to an underspend. We continue to work with the GPA to improve the accuracy of this data.

Developing talent and resource management were impacted during the recruitment freeze, as was the transformation work, including the senior management review. These impacts are being addressed through the new structure, recruitment to posts and new processes and development offers. The diversity profile of our overall workforce is not representative of the UK population (as published in 2021 Census) and it is important that we review our positive action measures. We have started to review our Equality and Diversity strategy and recruitment practices to support our work in this area. Staff turnover over the last 12 months remains stable and under the IOPC target of 15%. Noting this, next year there will be a focus on working towards better population representation in our staff cohorts.

During this reporting period, 16 investigators and 17 trainees were employed, and nine investigators were brought in as contingent labour while we permanently recruited to backfill vacancies. We have commenced the recruitment of cohorts of investigators for 2025/26 to support our talent pipeline.

Our salaries have not always moved with market rates, and some areas remain difficult to fill. Some posts in our ICT function were particularly challenging and the market for more senior colleagues and subject matter experts was very difficult. We anticipate the move to the government Digital and Data pay framework (DDAT) in 2025/26 should address some of the issues in attracting suitably qualified applicants.

We have begun an organisational Transformation Programme with the ambition to enable the IOPC to become a high-performing organisation. Work on this in 2024/25 has been undertaken while we have continued to deal with increasing demand, and the impact of the previous recruitment freeze has meant that the implementation and embedding of some changes has been challenging in some areas. Effective staff engagement will be critical to the Programme’s success, and ensuring that staff have the capacity to do this alongside the ongoing levels of demand continues to be a challenge and is likely to remain so throughout 2025/26.

We continue to work towards compliance with the suite of Government Functional Standards. We conducted a progress review during the year against the requirements of each relevant standard to assess our current level of compliance and identify where work is required to comply with the mandatory items.

Internal audit

Internal audit services are provided by the GIAA under a Memorandum of Understanding with the Home Office. Internal Audit assists us with the continuous improvement of procedures and controls. Actions are agreed in response to recommendations, and these are followed up to make sure they are implemented. A monitoring report on the implementation of recommendations was provided to each meeting of the Audit and Risk Assurance Committee.

The table below summarises the key findings from the internal audit report undertaken during the year to date, and our management responses.

Audit	Key findings	Management response
Key Financial Controls	Good practice and effective controls were found relating to expenses policies and procedures, segregation of duties and the identification of anomalies in the expense payments made to staff. Improvements, however, need to be made in respect of workflows on the new expenses software, processes relating to hotel bookings and second line assurance testing.	Three medium priority recommendations were made. All were accepted and are now complete.
Joiners and Leavers	Key areas of strength within the current joiners and leavers processes were identified. However, several weaknesses throughout the joiner and leaver processes at the IOPC were found, which resulted in nine recommendations being made.	All recommendations have been accepted and completed.

Audit	Key findings	Management response
Recruitment and Vetting	Overall, areas of good practice within current recruitment and vetting processes were identified. Several weaknesses in the recruitment and vetting processes at the IOPC were however found, in relation to documentation and providing clear audit trail.	Nine recommendations were made. Seven are now complete with the remaining two due for completion by the end of 2025/26.
Transformation Programme	Overall, it was found that the design of the governance and risk management arrangements is adequate to support the mobilisation of the Transformation Programme (TP). Some further improvements are required that should strengthen the processes already developed by the Programme.	All seven recommendations were agreed and are now complete.
Quality Assurance in Investigations	Considerable work is underway to improve the IOPC's understanding of quality and improve cultural behaviours within the organisation. This work is spearheaded by the Quality Standards Improvement (QSI) team. However, across the IOPC understanding and definition of first line quality assurance roles, processes and management reporting requirements is lacking which is undermining implementation of a robust QA framework.	The final report was not presented to ARAC during the year. All eleven recommendations were formally accepted when the report was presented to the first ARAC meeting of 2025/26.

Health and safety and wellbeing

We continue our commitment to improving health and safety within our hybrid working model. We monitor attendance in our offices to ensure that our first aid provision and fire evacuation procedures remain appropriate for the mandated return to the office two days per week.

We undertake premises inspections to ensure that our office provisions are conducive to a safe and healthy working environment and meet the needs of colleagues. We are working closely with landlords, managing agents and contractors to undertake the required remedial works in a safe and effective manner and to ensure compliance with all relevant legislation.

We also continue to implement our health and safety management system including quarterly Health and Safety Committee meetings, reviews of risk assessments, DSE assessments, online required learning and virtual training inputs, guidance documents, accident investigations and the undertaking of safety checks. Work has been undertaken to improve the health and safety culture of the organisation by increasing awareness of key health and safety risks, ensuring colleagues are aware of their health and safety responsibilities and encouraging engagement with safety provisions. A new personal safety app has also been launched to increase the safety provision for our public facing colleagues.

The wellbeing of our staff continues to be an organisational priority and a key consideration in decision making. It is embedded in the People strategy, and we continue to provide, promote and grow a range of wellbeing resources and initiatives to support staff with their mental, emotional, physical and social wellbeing, including a bespoke a peer-to-peer support programme.

Wellbeing workshops have been delivered to enhance mental health literacy. These have focused on stress, burnout and presenteeism which has been harder to identify with increased home working. The workshops also aim to reduce stigma, promote proactive engagement with our wellbeing provisions, and nurture an open culture in which staff are comfortable and confident to engage in honest conversations about welfare. Follow-on workshops continue to advance mental health literacy and wellbeing behaviours, with a focus on managing exposure to distressing materials, the criticality of self-care, and the significance of creating a psychologically safe team culture to support and protect staff wellbeing.

Wellbeing content forms an important element of the investigator training programme and the line manager training programme and reinforces all the aforementioned wellbeing learning.

A distressing materials project successfully initiated and influenced proactive and preventative practices across the organisation to help protect staff from the potential risk of trauma following exposure to distressing materials. All impacted staff can now engage with an external clinical specialist at regular intervals throughout the year in support of their wellbeing.

Following employee consultation and engagement, a health cash plan scheme has been launched giving employees the opportunity to recoup many health-related costs and to access some health services in support of their physical, mental and financial wellbeing.

A staff survey was undertaken in May 2025 to gauge the current views of staff on a wide variety of subjects and identify any potential areas for improvement.

Effectiveness of the Raising Concerns Policy

Five concerns were raised in the year to date; all were dealt with and resolved in accordance with the requirements of the Raising Concerns policy.

Special severance payments

In 2024/25 and 2025/26, the IOPC made payments under exit packages and settlement agreements including payments in lieu of notice (PILON). Under HM Treasury guidance, settlement agreements and PILON may fall within the definition of 'special severance payments'.

The IOPC submitted a business case to the Home Office to clarify how the guidance applied and, where necessary, seek retrospective approval from the Home Office and HM Treasury. Retrospective approval for four special severance payments in 2024/25 was rejected by the Home Office.

The IOPC will strengthen its processes to ensure that any required approvals are identified and sought in advance for future cases.

Further details are set out in the Remuneration and staff report on page 96 and the Parliamentary accountability report on page 114.

Accounting Officer

As the Accounting Officer, I have personal responsibility for maintaining a sound system of governance, internal control and risk management to support the discharge of our functions under the *Police Reform Act 2002* and other relevant legislation, while safeguarding public funds and organisational assets.

My review is informed in part by the work of our internal auditors. The Head of Internal Audit provided the following statement in their annual opinion: "I am providing an overall Moderate opinion on the framework of governance, risk management and control within the IOPC for the year ended 31 March 2025. Some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control."

Rachel Watson
Director General
13 July 2026

Remuneration and staff report

Remuneration policy

The IOPC aims to provide competitive remuneration packages to recruit and retain staff of an appropriate calibre. We operate a grade system backed by an analytical job evaluation scheme. Any changes to our pay policy or pay remit require formal approval from our People and Culture Committee.

We are subject to the Civil Service pay guidance produced by the Cabinet Office and HM Treasury and submit an annual pay remit to the Home Office, which is within that guidance.

Remuneration for directors for current and future years adheres to the work and recommendations of the Senior Salaries Review Body.

Service contracts

The Director General appoints directors. Their contracts normally have no fixed period and are terminable with up to three months' notice by the IOPC. Early termination of directors, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Tom Whiting was Acting Director General from 4 December 2022 until 21 April 2024 on the recommendation of the Secretary of State for the Home Department.

On 21 March 2024, Rachel Watson was appointed as Director General (DG) of the IOPC and commenced the role on 22 April 2024.

Staff engagement data

The IOPC is not eligible to take part in the Civil Service People Survey. Alternative measures were developed for use from 2021/22. The IOPC's most recent internal staff survey in May 2025 recorded an engagement score of 54%, 13 percentage points below our 2024/25 target.

People with disabilities

The IOPC gives full and fair consideration to applications for employment from people with disabilities, where the nature of the employment makes this appropriate. We are similarly committed to enabling any members of staff who may become disabled during their period of employment to continue in their role.

Equality, diversity and inclusion (EDI)

The People Directorate has accountability for the equality, diversity and inclusion (EDI) agenda. The People and Culture Committee, led by a non-executive director, provides governance for EDI performance, and monitors and challenges workforce data.

We have six staff networks. Each is supported by a senior manager and meets regularly. The networks focus on each of the nine protected characteristics set out in the Equality Act 2010, as well as Welsh speakers. The networks are involved across all aspects of our business.

Our gender pay gap information is available on our website.

Staff turnover data

During 2024/25, voluntary turnover percentage was 10.71% (2023/24: 7.9%), which is within our 15% target. The data excludes staff on fixed term contracts and other short-term roles.

Sickness absence data

During 2024/25, our staff incurred an average of 6.12 working days sick leave per employee, versus a target of eight days, and last year’s figure of 7.64. We are committed to the health and wellbeing of our staff, and a comprehensive sickness absence policy is in place. We provide an Occupational Health Service and an Employee Assistance Programme.

We have revised our sickness absence figure for 2023/24, in order to make it directly comparable to the way we recorded absence in 2024/25. The method was adjusted to better reflect sick days that were recorded retrospectively by managers.

Staff composition

The IOPC is committed to ensuring that all colleagues can reach their full potential in the organisation. We monitor the diversity of the organisation through both HR data and feedback from our Staff Council and staff networks.

The table below provides staff composition by gender at 31 March 2025 compared to the previous year shown in brackets. Other data on staff composition is available on our website.

Headcount at 31 March	Male	Female	Total
Directors*	8 (8)	11 (11)	19 (19)
Staff	352 (342)	638 (597)	990 (939)
Total	**360 (350)**	**649 (608)**	**1,009 (958)**

**Directors at 31 March 2025 includes the Director General, other SCS grades and 5 non-executive directors.*

Compensation on early retirement or loss of office

This section has been audited.

None (2023/24: none).

Payments to past directors

This section has been audited.

None (2023/24: none).

Senior civil service staff numbers by band at 31 March

Band	2024/25	2023/24
SCS 3	1.0	1.0
SCS 2	2.0	3.0
SCS 1	11.0	11.0
Total	**14.0**	**15.0**

Fair pay disclosure

This section has been audited.

The percentage change in respect of the highest paid director's salary and allowances was an increase of 12.3%. In the reporting year, the highest paid director of the IOPC is the Director General Rachel Watson. Her total full-time equivalent banded remuneration in 2024/25 was £180,000 to £185,000. In the previous financial year, the highest paid director of the IOPC was the former acting Director General Tom Whiting, and his full-time equivalent banded remuneration was £160,000 to £165,000.

In the reporting year, the average remuneration in respect of the employees of the IOPC taken was £43,614 (2023/24: £41,813), this was a 4.3% increase. The total pay ratio information is in the table below:

Band	2024/25	2023/24
Pay[11] and benefits of the highest paid director £	180-185	160-165
25th percentile pay and benefits £	34,230	32,600
25th percentile ratio	5.3	5.0
Median percentile pay and benefits £	39,198	40,075
Median ratio	4.7	4.1
75th percentile pay and benefits £	48,409	46,335
75th percentile ratio	3.8	3.5

The IOPC pay and reward policies follow Cabinet Office guidelines, and we therefore believe the median ratio for the year is consistent with the pay, reward and progression policies for our employees taken as a whole. The increase in the percentile ratios is a result of the Director General earning more than the prior Acting Director General.

The remuneration for the Director General and non-executive directors is set by the Home Office. The remuneration for staff, including SCS grades, is linked

[11] The reported figures are salary and allowances only because no benefits were paid to the highest paid director or to any other employees.

directly to job evaluation ranges. Full-time equivalent remuneration is in the range £20,000 to £182,500 (2023/24: £21,000 to £162,500).

A London weighting allowance of £4,968 (2022/23: £4,731) applies to staff and apprentices based in our London and Croydon offices. Salary ranges do not have spinal points aligned to them. Salaries are set to a spot rate with annual pay progression determined by percentage increases agreed each year. Most salary ranges are revalorised each year. The next date of revalorisation is 1 July 2025.

Neither the highest paid individual, nor other IOPC employees received performance pay or bonuses during the year (2023/24: Nil).

Exit packages

This section has been audited.

Comparative data is shown in brackets for 2023/24.

Exit package cost band	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band
<£10,000	- (-)	2 (-)	2 (-)
£10,000 - £25,000	- (-)	9 (3)	9 (3)
£25,001 - £50,000	- (-)	8 (5)	8 (5)
£50,001 - £100,000	- (-)	4 (4)	4 (4)
£100,001 - £150,000	- (-)	5 (-)	5 (-)
Total number of exit packages by type	**- (-)**	**28 (12)**	**28 (12)**
Total resource cost (2024/25) in £000	**-**	**1,305**	**1,305**
Total resource cost (2023/24) in £000	**-**	**489**	**489**

Redundancy and other departure costs have been paid in accordance with the provisions of the Civil Service Compensation Scheme, a statutory scheme made under the Superannuation Act 1972. The table above shows the total cost of exit costs agreed and accounted for in 2024-25 (2023-24 comparative figures are also given). £1.16m of exit costs were paid in the year (2023-24: £0.098m).Where the IOPC has agreed early retirements, the additional costs are met by the IOPC and not by the Civil Service pension scheme. Ill-health retirement costs are met by the pension scheme and are not included in the table.

An element of the payments in the table above includes payments in lieu of notice.

Staff numbers and costs

This section has been audited.

The following table shows the average number of full-time equivalent staff employed during the last two years. Permanent staff includes staff on fixed-term contracts, generally of 12 months' duration. Other staff includes people who have been seconded into the organisation and contingent labour.

Average number of staff (FTE)	2024/25	2023/24
Permanent	920	990
Other	3	1
Total	**923**	**991**

The following table shows the cost of staff employed during the year. Permanent staff includes staff on fixed-term contracts, generally of 12 months' duration. Other staff includes temporary workers and staff who have been seconded into the organisation. Costs are after recoveries in respect of outward secondments.

Staff costs £'000	2024/25 Permanent staff	2024/25 Other	2024/25 Total	2023/24 Total
Salaries and emoluments	41,824	364	42,188	42,759
Social security cost	4,488	-	4,488	4,552

Staff costs £'000	2024/25 Permanent staff	2024/25 Other	2024/25 Total	2023/24 Total
Pension contributions	11,096	-	11,096	10,707
Sub total	**57,408**	**364**	**57,772**	**58,018**
Less: recoveries in respect of outward secondments	(296)	-	(296)	(353)
Net costs of all other staff	**57,112**	**364**	**57,476**	**57,665**

Expenditure on consultancy

The IOPC has a robust consultancy and contingent labour expenditure control process, which complies with the guidelines set out by the Home Office (Professional Services Commercial Team). Where applicable, information is submitted to the Cabinet Office on all consultancy and professional services spend at or above the thresholds specified in the guidelines. Expenditure on consultancy of £210,000 was incurred during 2024/25 (2023/24: £180,000). The 2024/25 expenditure was for advice in relation to our Improving Operational Delivery programme.

Contingent labour

The IOPC engages contingent labour in accordance with a robust control process set by the Home Office. The contingent labour costs increased in 2024/25 due to the utilisation of temporary funding for investigators who could immediately impact operational capacity.

Contingent labour costs	2024/25 £'000	2023/24 £'000
Hillsborough	41	36
Other directorates	323	-
Total	**364**	**36**

Off-payroll engagements

None of the IOPC directors were paid by means of payments to a limited company or third-party in lieu of a salary. All the directors are paid through the IOPC payroll. These tables show the number of off-payroll engagements for £245 or more per day.

Highly paid off-payroll worker engagements as at 31 March 2025, earning £245 per day or greater. **Type of engagements**	**Number**
Engagements that have existed for less than one year at the time of reporting	8
Engagements that have existed for between one and two years at the time of reporting	-
Engagements that have existed for between two and three years at the time of reporting	-
Engagements that have existed for between three and four years at the time of reporting	-
Engagements that have existed for four or more years at the time of reporting	1
Total off-payroll engagements	**9**

All highly paid off-payroll workers engaged at any point during the year ended 31 March 2025 earning £245 per day or greater.	**Number**
Of which...	
Not subject to off-payroll legislation	-
No. determined as in-scope of IR35	8
No. determined as out-of-scope of IR35	1
No. of engagements reassessed for compliance or assurance purposes during the year	-
Of which: no. of engagements that saw a change to IR35 status following review	-

For any off-payroll engagements of board members, and/or, senior officials with significant financial responsibility, between 1 April 2024 and 31 March 2025	Number
No. of off-payroll engagements of board members, and/or, senior officials with significant financial responsibility, during the financial year	-
Total no. of individuals on payroll and off-payroll that have been deemed "board members", and/or, "senior officials with significant financial responsibility", during the financial year	15
No. of engagements where the status was disputed under provisions in the off-payroll legislation	-
Of which: no. of engagements that saw a change to IR35 status following review	-

Trade union facility time information

Table 1: relevant union officials	Number
Number of employees who were relevant union officials during the relevant period	-

Table 2: percentage of time spent on facility time Percentage of time	Number
0	-
1 – 50	15
51 – 99	-
100	-

Table 3: percentage of pay bill spent on facility time	£'000

The total cost of facility time	152
The total pay bill	57,408
The percentage of the total pay bill spent on facility time	0.27%

Calculated as: (total cost of facility time ÷ total pay bill) x 100

Table 4: paid trade union activities	£'000
Time spent on paid trade union activities as a percentage of total paid facility time hours	-

Calculated as: (total hours spent on paid trade union activities by relevant union officials during the relevant period ÷ total paid facility time hours) x 100.

Single total figure of remuneration for non-executive directors for the reporting year 2024/25

This table has been audited.

Non-executive directors	Salary[12]	Benefits in kind[13]	Total Remuneration
	£'000	£'000	£'000
Catherine Jervis[14]	0-5 (5-10)	-	0-5
Christine Elliott	10-15	0.4	10-15
Clive Quantrill[15]	0-5 (0-5)	1.4	5-10
Julia Mulligan	5-10	3.8	5-10
Rommel Moseley	5-10	0.1	5-10

[12] Figures in brackets are whole-year equivalent.
[13] Benefits in kind relate to travel and expenses paid by IOPC for travel.
[14] Catherine Jervis's last day of service was 6 May 2024.
[15] Clive Quantrill was appointed on 23 May 2024.

Suzanne Jacob[16]	5-10 (5-10)	0.6	5-10

Single total figure of remuneration for non-executive directors for the reporting year 2023/24

This table has been audited.

Non-executive directors	Salary[17]	Benefits in kind[18]	Total Remuneration
	£'000	£'000	£'000
Catherine Jervis	5-10	-	5-10
Christine Elliott	10-15	0.5	10-15
Julia Mulligan	10-15	3.0	15-20
Rommel Moseley	5-10	0.1	5-10
William Matthews[19]	5-10 (5-10)	-	5-10

Non-executive directors are not eligible for bonus or pension benefits.

Single total figure of remuneration for senior managers for the reporting year 2024/25

This table has been audited.

[16] Suzanne Jacob was appointed on 23 May 2024.
[17] Figures in brackets are whole-year equivalent.
[18] Benefits in kind relate to travel and expenses paid by IOPC for travel.
[19] William Matthew's last day of service on the Unitary Board was 7 February 2024.

Senior managers	Salary[20]	Bonus	Pension benefits	Total Remuneration
	£'000	£'000	£'000	£'000
Robert Barnes[21]	60-65 (90-95)	-	49	110-115
Katherine Cashell	145-150	-	57	200-205
David Cryer	115-120	-	45	160-165
David Emery	110-115	-	70	180-185
David Ford[22]	20-25 (105-110)	-	9	25-30
Olive Jones	100-105	-	40	140-145
Steve Noonan	120-125	-	49	170-175
Amanda Rowe	115-120	-	214	330-335
Rachel Watson[23]	170-175 (180-185)	-	42	210-215
Tom Whiting[24]	20-25 (145-150)	-	17	40-45

Single total figure of remuneration for senior managers for the previous reporting year 2023/24

This table has been audited.

[20] Figures in brackets are whole-year equivalent.
[21] Robert Barnes was appointed 01 August 2024.
[22] David Ford was appointed 20 January 2025.
[23] Rachel Watson was appointed Director General on 22 April 2024.
[24] Tom Whiting was Acting Director General until 21 April 2024 and his last day of service was 30 May 2024.

Senior managers	Salary[25]	Benefits in kind	Pension benefits	Total Remuneration
	£'000	£'000	£'000	£'000
Miranda Biddle[26]	45-50 (115-120)	-	14	55-60
Elizabeth Booth[27]	55-60 (105-110)	-	21	75-80
Katherine Cashell	135-140	-	53	185-190
David Cryer[28]	5-10 (95-100)	-	3	10-15
David Emery	105-110	-	63	165-170
Olive Jones[29]	20-25 (95-100)	-	8	25-30
Steve Noonan	40-45 (105-110)	-	41	85-90
Amanda Rowe	120-125	-	(1)	115-120
Tom Whiting	160-165	-	57	215-220

Tom Whiting was paid £0-£5,000 in May 24 relating to backpay in his acting role.

Bonuses

Bonuses are not payable to the Director General or any other senior managers of the IOPC.

[25] Figures in brackets are whole-year equivalent.
[26] Miranda Biddle left the IOPC on 28 July 2023.
[27] Elizabeth Booths left the IOPC on 11 October 2023.
[28] David Cryer joined the IOPC on 4 March 2024.
[29] Olive Jones joined the IOPC on 15 January 2024.

Payments made to directors under the civil service compensation scheme

During 2024/25 there were no payments made to directors under the civil service compensation scheme. There were no payments in 2023/24.

Benefits in kind

Non-executive directors and senior managers regularly travel to various IOPC offices to perform their duties. Where, by nature of the tasks performed and the frequency of travel, these are deemed a permanent workplace, then the cost of travel is a taxable benefit in kind. This will include tax on the cost of travel.

Pension benefits

Certain former commissioners and staff who served as members with the Police Complaints Authority (PCA) participate in a 'broadly by analogy' (BBA) pension scheme as an alternative to membership of the Civil Service pension scheme. The IOPC is responsible for funding future pension benefits. These are further described in Note 3.1 of the Financial Statements.

During the period under review, the Director General, and all staff were eligible for membership of the Principal Civil Service pension scheme. The tables below provide details of the pension benefits for senior managers.

Civil Service pensions

Pension benefits are provided through the Civil Service Pension Scheme. From 1 April 2015, a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or **alpha**. This provides benefits on a career average basis with a normal pension age equal to the member's State Pension Age (or 65 if higher). From that date all newly appointed civil servants and the majority of those already in service joined **alpha**. Before this, civil servants participated in the Principal Civil Service Pension Scheme (PCSPS). The PCSPS has four sections: three providing benefits on a final salary basis (**classic**, **premium** or **classic plus**) with a normal pension age of 60; and one providing benefits on a whole career basis (**nuvos**) with a normal pension age of 65.

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under **classic**, **premium**, **classic plus**, **nuvos** and **alpha** are increased annually in line with pensions increase legislation. Existing members of the PCSPS who were within ten years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between ten years and 13 years and 5 months from their normal pension age on 1 April 2012 will switch into alpha sometime between 1 June 2015 and 1 February 2022. Because the Government plans to remove discrimination identified by the courts in the way that the 2015 pension reforms were introduced for some members, eligible members with relevant service between 1 April 2015 and 31 March 2022 may be entitled to different pension benefits in relation to that period (and this may affect the Cash Equivalent Transfer Values shown in this report – see below). All members who switch to **alpha** have their PCSPS benefits 'banked', with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave **alpha**. (The pension figures quoted for officials show pension earned in PCSPS or **alpha** – as appropriate. Where the official has benefits in both the PCSPS and **alpha** the figure quoted is the combined value of their benefits in the two schemes.) Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a defined contribution (money purchase) pension with an employer contribution (**partnership** pension account).

Employee contributions are salary-related and range between 4.6% and 8.05% for members of **classic**, **premium**, **classic plus**, **nuvos** and **alpha**. Benefits in **classic** accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial pension is payable on retirement. For **premium**, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike **classic**, there is no automatic lump sum. **Classic plus** is essentially a hybrid, with benefits for service before 1 October 2002 calculated broadly as per **classic** and benefits for service from October 2002 worked out as in premium. In **nuvos**, members build up a pension based on their pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March), the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with pensions increase legislation. Benefits in **alpha** build up in a similar way to **nuvos**, except that the accrual rate is 2.32%. In all cases, members may opt to give up (commute) pension for a lump sum up to the limits set by the *Finance Act 2004*.

The partnership pension account is an occupational defined contribution pension arrangement which is part of the Legal & General Mastertrust. The employer makes a basic contribution of between 8% and 14.75% (depending on the age of the member). The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally provided risk benefit cover (death in service and ill-health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of **classic**, **premium** and **classic plus**, 65 for members of **nuvos**, and the higher of 65 or state pension age for members of **alpha**. (The pension figures quoted for officials show pension earned in PCSPS or **alpha** – as appropriate. Where the official has benefits in both the PCSPS and **alpha**, the figure quoted is the combined value of their benefits in the two schemes, but note that part of that pension may be payable from different ages.)

Further details about the Civil Service pension arrangements can be found at the Civil Service Pensions website.

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies.

The figures include the value of any pension benefit in another scheme or arrangement, which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost. CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax, which may be due when pension benefits are taken.

CETV figures are calculated using the guidance on discount rates for calculating unfunded public service pension contribution rates. HM Treasury published updated guidance on 27 April 2023 which was used in the calculation of both the 2023/24 and 2024/25 CETV figures.

Real increase in CETV

This reflects the increase in CETV that is funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factors for the start and end of the period.

This table has been audited.

Senior manager	**Accrued pension** at pension age as at 31/3/25	**Real increase** in pension at pension age	**CETV** at 31 March 2025	**CETV** at 31 March 2024	**Real increase** in CETV
	£'000	**£'000**	**£'000**	**£'000**	**£'000**
Rob Barnes	40-45	2.5-5	782	731	40
Katherine Cashell	40-45	2.5-5	639	548	36
David Cryer	0-5	2.5-5	44	3	32
David Emery	40-45	2.5-5	796	709	52
David Ford	20-25	0-2.5	284	278	5
Olive Jones	0-5	0-2.5	48	8	32
Steven Noonan	25-30	2.5-5	388	321	32
Amanda Rowe	60-65 Lump sum (160-165)	10-12.5 Lump sum (20-22.5)	1,436	1,175	210
Rachel Watson	55-60 Lump sum (145-150)	2.5-5 Lump sum (0)	1,212	1,142	21
Tom Whiting	20-25	0-2.5	280	255	10

Accrued pension benefits included in this table for any individual affected by the Public Service Pensions Remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The Public Service Pensions Remedy applies to individuals that were members, or eligible to be members, of a public service pension scheme on 31 March 2012 and were members of a public service pension scheme between 1 April 2015 and 31 March 2022. The basis for the calculation reflects the legal position that impacted members have been rolled back into the relevant legacy scheme for the remedy period and that this will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the Alpha scheme for the period from 1 April 2015 to 31 March 2022.

Parliamentary accountability report

Auditors

Arrangements for external audit are provided under paragraph 17 (2) of Schedule 2 to the *Police Reform Act 2002*. This requires the Comptroller and Auditor General (C&AG) to examine, certify and report on the statement of accounts, which is laid before each House of Parliament by the Home Secretary. The National Audit Office (NAO) conducts the audit on behalf of the C&AG.

The fees for these services for 2024/25 are £105,000. In 2023/24 the audit fee was £75,700. The NAO did not undertake any non-audit work.

Internal audit services are provided under contract by the Government Internal Audit Agency.

Regularity of expenditure

This section has been audited.

There are no regularity issues to report.

Losses and special payments

This section has been audited.

In 2024/25 losses and special payments are below the reporting threshold.

(2023/24: £353,000)

Special severance payments

This section has been audited.

In 2024/25 the IOPC made 4 payments under settlement agreements including non-contractual payments in lieu of notice (PILON). Under HM Treasury guidance these payments may fall within the definition of ‘special severance payments’ and therefore require HM Treasury approval in advance.

The IOPC made 4 special severance payments totalling £32,427 (2023/24: nil), but the application for retrospective approval was rejected by the Home Office in respect of these settlement agreements. The highest payment was £13,063 (2023/24: nil), the lowest payment was £3,199 (2023/24: nil) and the median payment was £8,083 (2023/24: nil). More information is provided in the governance statement on page 96.

Gifts

This section has been audited.

No gifts were made. (2023/24: none.)

Fees and charges

This section has been audited.

The IOPC received income from HMRC for work on referral carried out under section 28 of the Commissioners for Revenue and Customs Act 2005. Income was received from Immigration Enforcement for work undertaken to review appropriate referrals. The IOPC financial objective for income from other government bodies is full cost recovery in accordance with the Treasury Fees and Charges Guide. This financial objective was achieved on the total income of £92,000 in 2024/25. (2023/24: £74,000)

Remote contingent liabilities

This section has been audited.

The IOPC has no remote contingent liabilities in 2024/25, (2023/24: £214,000).

Rachel Watson
Director General
13 July 2026

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE HOUSES OF PARLIAMENT

Opinion on financial statements

I certify that I have audited the financial statements of the Independent Office for Police Conduct for the year ended 31 March 2025 under the Police Reform Act 2002.

The financial statements comprise the Independent Office for Police Conduct's:

- Statement of Financial Position as at 31 March 2025;
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity for the year then ended; and
- the related notes including the significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and UK adopted International Accounting Standards.

In my opinion, the financial statements:

- give a true and fair view of the state of the Independent Office for Police Conduct's affairs as at 31 March 2025 and its net expenditure for the year then ended; and
- have been properly prepared in accordance with the Police Reform Act 2002 and the Secretary of State directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects, the income and expenditure recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs UK), applicable law and Practice Note 10 *Audit of Financial*

Statements and Regularity of Public Sector Bodies in the United Kingdom (2024). My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my certificate.

Those standards require me and my staff to comply with the Financial Reporting Council's *Revised Ethical Standard 2024*. I am independent of the Independent Office for Police Conduct in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the Independent Office for Police Conduct's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Independent Office for Police Conduct'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.

My responsibilities and the responsibilities of the Accounting Officer with respect to going concern are described in the relevant sections of this certificate.

The going concern basis of accounting for the Independent Office for Police Conduct is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which requires entities to adopt the going concern basis of accounting in the preparation of the financial statements where it is anticipated that the services which they provide will continue into the future.

Other Information

The other information comprises information included in the Annual Report but does not include the financial statements and my auditor's certificate thereon. The Accounting Officer is responsible for the other information.

My opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in my certificate, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with Secretary of State directions issued under the Police Reform Act 2002.

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

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with Secretary of State directions made under the Police Reform Act 2002; and
- the information given in the Performance and Accountability Reports for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.

Matters on which I report by exception

In the light of the knowledge and understanding of the Independent Office for Police Conduct and its environment obtained in the course of the audit, I have not identified material misstatements in the Statutory Other Information.

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept by the Independent Office for Police Conduct or returns adequate for my audit have not been received from branches not visited by my staff; or

- I have not received all of the information and explanations I require for my audit; or
- the financial statements and the parts of the Accountability Report subject to audit are not in agreement with the accounting records and returns; or
- certain disclosures of remuneration specified by HM Treasury's Government Financial Reporting Manual have not been made or parts of the Remuneration and Staff Report to be audited is not in agreement with the accounting records and returns; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Responsibilities of the Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for:

- maintaining proper accounting records;
- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- providing the C&AG with additional information and explanations needed for his audit;
- providing the C&AG with unrestricted access to persons within the Independent Office for Police Conduct from whom the auditor determines it necessary to obtain audit evidence;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- preparing financial statements which give a true and fair view in accordance with Secretary of State directions issued under the Police Reform Act 2002;
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with Secretary of State directions issued under the Police Reform Act 2002; and
- assessing the Independent Office for Police Conduct'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 Accounting Officer anticipates that the services provided by the Independent Office for Police Conduct will not continue to be provided in the future.

Auditor’s responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Police Reform Act 2002.

My 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 a certificate that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Extent to which the audit was considered capable of detecting non-compliance with laws and regulations including fraud

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

Identifying and assessing potential risks related to non-compliance with laws and regulations, including fraud

In identifying and assessing risks of material misstatement in respect of non-compliance with laws and regulations, including fraud, I:

- considered the nature of the sector, control environment and operational performance including the design of the Independent Office for Police Conduct’s accounting policies.
- inquired of management, the Independent Office for Police Conduct’s head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Independent Office for Police Conduct’s policies and procedures on:
    - identifying, evaluating and complying with laws and regulations;
    - detecting and responding to the risks of fraud; and
    - the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the Independent Office for Police Conduct’s controls relating to the Independent Office for Police Conduct’s compliance with the Police Reform Act 2002, and Managing Public Money;
- inquired of management, the Independent Office for Police Conduct’s head of internal audit and those charged with governance whether:

    - they were aware of any instances of non-compliance with laws and regulations;
    - they had knowledge of any actual, suspected, or alleged fraud;
- discussed with the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, I considered the opportunities and incentives that may exist within the Independent Office for Police Conduct for fraud and identified the greatest potential for fraud in the following areas: revenue recognition, posting of unusual journals, complex transactions, and bias in management estimates. In common with all audits under ISAs (UK), I am required to perform specific procedures to respond to the risk of management override.

I obtained an understanding of the Independent Office for Police Conduct's framework of authority and other legal and regulatory frameworks in which the Independent Office for Police Conduct operates. I focused on those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements or that had a fundamental effect on the operations of the Independent Office for Police Conduct. The key laws and regulations I considered in this context included Police Reform Act 2002, Managing Public Money, employment law, pensions legislation and tax legislation.

Audit response to identified risk

To respond to the identified risks resulting from the above procedures:

I reviewed the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;

I enquired of management, the Audit and Risk Assurance Committee and in-house legal counsel concerning actual and potential litigation and claims;

I reviewed minutes of meetings of those charged with governance and the Board and internal audit reports;

I addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements on estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

I communicated relevant identified laws and regulations and potential risks of fraud to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of my 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 my certificate.

Other auditor's responsibilities

I am required to obtain sufficient appropriate audit evidence to give reasonable assurance that the expenditure and income recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control I identify during my audit.

Report

I have no observations to make on these financial statements.

Gareth Davies **14 July 2026**
Comptroller and Auditor General

National Audit Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP

Section 3: Financial statements

Statement of comprehensive net expenditure for the year ended 31 March 2025

Statement of comprehensive net expenditure for the year ended 31 March 2025	Note	2024/25 £'000	2023/24 £'000
Revenue from contracts with customers		92	74
Total operating income		**92**	**74**
Staff costs	4	(57,476)	(57,665)
Purchase of goods and services	4	(12,074)	(13,360)
Depreciation and amortisation charges	4	(3,819)	(4,984)
Gain/(loss) on disposal of non-current assets	4	9	(199)
Provision (expense)/reversals and other non-cash	4	(84)	1,114
Total operating expenditure		**(73,444)**	**(75,094)**
Net expenditure for the year		**(73,352)**	**(75,020)**
Other comprehensive net expenditure			
Items that will not be reclassified to net operating expenditure			
Actuarial loss on pension scheme liabilities	3.1	(34)	(4)
Total comprehensive net expenditure for the year		**(73,386)**	**(75,024)**

All income and expenditure reported in the Statement of Comprehensive Net Expenditure is derived from continuing operations.

The notes on pages 129 to 152 form part of these accounts.

Statement of financial position at as 31 March 2025

Statement of financial position as at 31 March 2025	Note	31 March 2025 £'000	31 March 2024 £'000
Non-current assets			
Property, plant and equipment	5	2,903	4,058
Intangible assets	6	4,821	4,448
Right of use assets	12	9,937	10,882
Total non-current assets		**17,661**	**19,388**
Current assets			
Trade and other receivables	9	1,485	1,380
Cash and cash equivalents	8	4,410	8,293
Total current assets		**5,895**	**9,673**
Total assets		**23,556**	**29,061**
Current liabilities			
Provisions	11	(591)	(198)
Lease liabilities	12	(1,272)	(1,788)
Trade and other payables	10	(7,704)	(8,485)
Total current liabilities		**(9,567)**	**(10,471)**
Total assets less current liabilities		**13,989**	**18,590**
Non-current liabilities			
Provisions	11	(1,580)	(1,973)
Lease liabilities	12	(9,168)	(9,998)
Pension liabilities	3.1	(1,704)	(1,696)
Total non-current liabilities		**(12,452)**	**(13,667)**
Total assets less total liabilities		**1,537**	**4,923**
Taxpayers' equity and other reserves			
General reserve		3,241	6,619
Pension reserve		(1,704)	(1,696)
Total equity		**1,537**	**4,923**

Rachel Watson
Director General
13 July 2026

The notes on pages 129 to 152 form part of these accounts.

Statement of cash flows for the year ended 31 March 2025

Statement of cash flows for the year ended 31 March 2025	Note	2024/25 £'000	2023/24 £'000
Cash flows from operating activities			
Net expenditure for the year		(73,352)	(75,020)
Adjustment for non-cash	4	3,894	4,069
Adjustment for lease interest		148	119
(Increase) in trade and other receivables	9	(105)	(229)
Increase/(decrease) in trade and other payables	10	(660)	166
Pension benefits paid	3.1	(110)	(108)
Net cash outflow from operating activities		**(70,185)**	**(71,003)**
Cash flows from investing activities			
Purchase of property, plant, and equipment	5	(689)	(542)
Purchase of intangible assets	6	(969)	(1,994)
Acquisition of ROU Assets	12	(38)	-
Proceeds from disposal of assets		-	168
Net cash outflow from investing activities		**(1,696)**	**(2,368)**
Cash flows from financing activities			
Home Office Grant		70,000	77,000
Payments for lease liabilities		(1,854)	(1,820)
Payments for lease interest	4	(148)	(119)
Net cash flows from financing activities		**67,998**	**75,061**
Net (Decrease)/increase in cash and cash equivalents in the period	8	**(3,883)**	**1,690**
Cash and cash equivalents at the start of the period	8	**8,293**	**6,603**

Cash and cash equivalents at the end of the period		4,410	8,293

The notes on pages 129 to 152 form part of these accounts.

Statement of changes in taxpayers' equity for the year ended 31 March 2025

Changes in taxpayers' equity for 2023/24	Note	General reserve £'000	Pension reserve £'000	Total reserves £'000
Balance at 31 March 2023		**4,677**	**(1,730)**	**2,947**
Changes in taxpayers' equity for 2023/24				
Grant from Home Office received for revenue expenditure	16	74,464	-	74,464
Grant from Home Office received for capital expenditure	16	2,536	-	2,536
Transfers between reserves		(38)	38	-
Net expenditure for the year		(75,020)	-	(75,020)
Actuarial loss in year		-	(4)	(4)
Balance at 31 March 2024		**6,619**	**(1,696)**	**4,923**

Changes in taxpayers' equity for 2024/25	Note	General reserve £'000	Pension reserve £'000	Total reserves £'000
Changes in taxpayers' equity for 2024/25				
Grant from Home Office received for revenue expenditure	16	68,463	-	68,463
Grant from Home Office received for capital expenditure	16	1,537	-	1,537
Transfers between reserves		(26)	26	-

Net expenditure for the year		(73,352)	-	(73,352)
Actuarial loss in year		-	(34)	(34)
Balance at 31 March 2025		**3,241**	**(1,704)**	**1,537**

The pension reserve represents liabilities for the pension described in note 3.
The notes on pages 129 to 152 form part of these accounts.

Notes to the accounts

1 Statement of accounting policies

The financial statements have been prepared following the direction issued by the Secretary of State under the Police Reform Act 2002. The Secretary of State has directed IOPC to comply with the 2024/25 Government Financial Reporting Manual (FReM) issued by HM Treasury. The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector context.

Where the FReM permits a choice of accounting policy, the accounting policy that is judged to be most appropriate to the circumstances of the IOPC for the purpose of giving a true and fair view has been selected. The policies adopted by the IOPC are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

The financial statements are presented in Sterling and all values are rounded to the nearest thousand pounds (£'000).

1.1 Accounting conventions

These accounts have been prepared on accrual basis under the historical cost convention modified for revaluation of property, plant and equipment and intangible assets, except where depreciated historical cost is used as a proxy for current value in existing use for short-life or low-value assets.

1.2 Going concern

The financial reporting framework applicable to Government bodies defines that the anticipated continued provision of the entity’s services in the public sector is normally sufficient evidence of going concern. The activities of the IOPC are primarily funded by the Home Office. Grant in aid for 2025/26, takes into account the amount required to meet the IOPC's liabilities falling due in the year and has been included in the Home Office’s Parliament approved supply estimates for that year. There is no reason to believe that the Home Office’s future sponsorship and future parliamentary approval will not be forthcoming. It has, therefore, been considered appropriate to adopt a going concern basis for the preparation of these financial statements.

1.3 Grant in aid

Grant in aid, received from the Home Office, is used to finance activities and expenditure that support the statutory objectives of the IOPC. The grant in aid received is credited to the General Reserve and treated as financing because it is regarded as contributions from a controlling party.

1.4 Property, plant and equipment

Property, plant and equipment (PPE) is recognised initially at cost and thereafter at current value in existing use less depreciation and impairment.

Cost comprises the amount of cash paid to acquire the assets and includes any cost directly attributable to making the asset capable of being operated as intended. The capitalisation threshold for expenditure on PPE is £5,000.

The IOPC does not own any property. All plant and equipment is reviewed annually for impairment and is carried at current value in existing use. Current value in existing use is determined by a proxy based on historical cost as permitted by the FReM except where re-valuation of individual assets would have a material impact on the statement of financial position.

Expenditure on the fitting out of leased buildings is capitalised as a tangible non-current asset if the works add value to the building. Fitting out cost of buildings may include the costs of new furniture and equipment which individually costs less than £5,000 where the Accounting Officer considers it more appropriate to capitalise the costs. Future replacement costs of furniture and equipment will be funded from the resource budget subject to the costs being below the capitalisation threshold at the time of replacement.

1.5 Intangible assets

Intangible assets are measured on initial recognition at cost and thereafter at current value in existing use less amortisation and impairment. Internally generated intangible assets, excluding capitalised development costs, are only capitalised when the recognition criteria under IAS38 is fully met, otherwise expenditure is recognised in the Statement of Comprehensive Net Expenditure.

Expenditure on intangible assets that are software related, and the associated costs of implementation is capitalised where the cost is £5,000 or more.

At each financial year end, the intangible assets are assessed for impairment and the amortisation period and method are also reviewed. Current value in existing use is determined by a proxy based on historical cost as permitted by the FReM except where re-valuation of individual intangible assets would have a material impact on the statement of financial position.

1.6 Assets under Construction

Assets under construction are recorded at historical cost by asset category. Expenditure is capitalised where it is directly attributable to bringing an asset into working condition, such as third-party costs and relevant employee costs. On completion, the asset's carrying value is transferred to the asset register and the assets are then depreciated or amortised accordingly.

1.7 Depreciation and amortisation

Depreciation or amortisation is provided on all non-current assets in use on a straight-line basis to write-down the cost or value-in-use over the asset's useful life as follows:

Asset type	Useful life
Furniture and fittings	Duration of lease or anticipated useful life
Vehicles	8 years
Information technology	3 to 5 years
Intangible assets	5 years or anticipated useful life

Useful lives are reviewed and adjusted as appropriate at each balance sheet date.

1.8 Pensions

a) Principal Civil Service Pension Scheme

Pensions are ordinarily to be provided by the provisions of the Principal Civil Service Pension Scheme (PCSPS) and the Civil Servant and Other Pension Scheme (CSOPS), which are described more fully in the remuneration and staff report. There is a separate scheme statement for the PCSPS and CSOPS. Employer pension contributions are accounted for on an accrual basis. Liabilities rest with the PCSPS and CSOPS and not the IOPC.

As one of many participating organisations, the IOPC is not able to identify its share of any liability for making future pension payments to members and, accordingly, the IOPC accounts for this as if it were a defined contribution scheme and recognises the costs of these contributions when they fall due.

b) Broadly by analogy

In the case of some former members of the Police Complaints Authority, pensions are provided by a Broadly By Analogy pension arrangement. In these cases, the annual cost of the pension contribution is recognised in the Statement of Comprehensive Net Expenditure. Amounts relating to changes in the actuarial valuation of scheme liabilities are adjusted via the Statement of Changes in Taxpayers' Equity. Liabilities for the Broadly By Analogy scheme rest with the IOPC. These are recognised in the Statement of Financial Position. More detail is available in note 3 Pensions.

These financial statements are fully compliant with IAS 19: Employee Benefits.

1.9 Staff costs

In accordance with IAS 19 Employee Benefits, the IOPC recognises the expected costs of short-term employee benefits in the form of compensated absences, as follows:

(a) in the case of accumulating compensated absences, such as untaken holiday leave, when the employees render service that increases their entitlement to future compensated absences; and

(b) in the case of non-accumulating compensated absences, such as sick or maternity related, when the absences occur.

Compensation is based on contractual holiday pay only and excludes accumulated flexi-leave.

1.10 Provisions

In accordance with IAS 37, provisions are disclosed in the Statement of Financial Position for legal or constructive obligations in existence at the end of the reporting period if the payment amount to settle the obligation is probable and can be reliably estimated. The amount recognised in provisions considers the resources required to cover future payment obligations.

Measurement is based on the settlement amount including legal costs with the highest probability or if the probabilities are equivalent, then using the expected value of the settlement amounts. Expected cash flows are not discounted as the effect would not be material. To the extent that reinstatement claims exist within the meaning of IAS 37, they are recognised as a separate liability if their realisation is probable.

1.11 Value added tax

The IOPC is registered for VAT but can only recover VAT on purchases when undertaking non-statutory activities. Any input tax recoverable is credited to the Statement of Comprehensive Net Expenditure.

1.12 Corporation tax

The IOPC is registered for corporation tax as part of the Home Office corporation tax group.

1.13 Leases

The IOPC implemented IFRS 16 on 1 April 2022 and brought right-of-use assets and related lease liabilities onto their financial statements in relation to their existing leased properties.

On transition the liabilities were calculated based on the present value of the future lease rent payments discounted at the rate of 0.95% as prescribed in the HM Treasury paper PES (2022) 08. The right-of use assets were calculated by adjusting the present value of the rent payments by prepayments and accruals.

In new lease agreements entered into after 1 April 2022 the cost of right-of-use asset should include:

- Present value of future lease liability
- Payments made before commencement of lease
- Estimated restoration (dilapidation costs)
- Initial direct costs of entering the lease

The appropriate HM Treasury rate is used to discount the lease payments when there isn't an implicit interest rate in the contract.

Cabinet Office approval is required for rental expenditure over the lease commitment above £500,000. The commitment is to the next lease break opportunity or end of the lease, whichever comes sooner.

Where this approval is required, the IOPC does not capitalise lease extension periods prior to Cabinet Office approval. Once approval is received IOPC treats these extensions as separate leases.

Where Cabinet Office approval is not required, for example where the rental expenditure over the lease commitment is below £500,000, the IOPC capitalises the lease to the end of the lease term.

The IOPC elects to use the practical expedient in IFRS 16, paragraph 15, not to separate non-lease components from lease components in relation to the inclusion of rental payments charged in relation to shared or common areas of our leased properties.

Right-of-use assets are depreciated on a straight-line basis in line from the commencement date to the earlier of either the end of the lease term, or the lease break clause depending on whether Cabinet Office approval is required for property lease extension beyond the break clause.

IOPC uses the cost model in IFRS16 as interpreted in the FReM for subsequent measurement of the right-of-use assets. The right-of-use assets being measured at cost less accumulated depreciation and impairment losses and adjusted for any measurement of the lease liability. The IOPC considers that the cost model in IFRS16 is an appropriate proxy for current value in existing use as the right-of-use assets have shorter lives and values than the underlying asset.

Where a lease includes rent review with variable payments tied to an inflation index, IOPC applies HMT's IFRS 16 Application Guidance (Appendix 1 Discounting lease liabilities). This was initially issued in December 2020 and recognises the impact of inflation in future years on the lease liability.

Quantitative disclosures can be found in note 12.

1.14 Standards in issue, but not yet effective

IFRS 17: Insurance Contracts replaces IFRS 4: Insurance Contracts and is to be included in the FReM for mandatory implementation from 2025-26. It establishes the principles for the recognition, measurement, presentation and disclosure of insurance contracts within the scope of this Standard. It is not expected that implementation of this standard will have an impact on IOPC's financial statements.

An adaptation to IAS 16 will be introduced to withdraw the requirement to revalue an asset where its fair value materially differs from its carrying value. Assets will be valued using the one of the following processes:

- A quinquennial revaluation supplemented by annual indexation.
- A rolling programme of valuations over a 5-year cycle, with annual indexation applied to assets during the 4 intervening years.
- For non-property assets only, appropriate indices.
- In rare circumstances where an index is not available, a quinquennial revaluation supplemented by a desktop revaluation in year 3.

The option to measure intangible assets using the revaluation model is withdrawn. The carrying values of intangible assets at 31 March 2025 will be considered the historical cost at 1 April 2025.

1.15 New standards adopted

No new standards were adopted in the reporting period.

1.16 Critical accounting judgements and key sources of estimation uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, disclosures of contingent assets and liabilities and the reported amounts of income and expense during the period. Actual results could differ from these estimates. Information about these judgements and estimations is detailed below.

BBA Pension liabilities. The liabilities are stated at fair value based on the valuation performed by the Government Actuaries Department. The valuation assumptions for the discount rate and pension increases are specified by HM Treasury in the PES (2024) 9, dated 3 December 2024, and remain unchanged for these disclosures. The PES assumptions reflect market conditions at the previous 30 November and are typically not amended for any changes between November and the accounting date. The assumptions remain broadly consistent with those being used for the PCSPS accounts as at 31 March 2025.

Reinstatement provisions. The IOPC has entered into several rental agreements for the properties it occupies. Most of these agreements include clauses requiring the IOPC, at the end of the rental period, to reinstate the property to its original state or to pay the landlord the cost of any necessary work to achieve this. The IOPC therefore provides for the cost of removing any modifications it makes and repairing any damage or wear occurring during its tenancy.

Provisions for property reinstatement costs at Canary Wharf are based on a valuation provided by the Government Property Agency (GPA). At all other properties the provisions are based on valuations performed by an independent professional valuer Cushman & Wakefield with recent experience in the location and category of valuation. Indexation is applied between professional valuations when deemed material.

Economic lives of assets. The lives of IOPC assets are reassessed each year. The economic lives of property assets including right of use assets are normally in line with the lease term as defined in note 1.13. The lives of other tangible assets are based on our experience of the duration of similar items. Intangible assets are normally based on the expected life after considering possible replacement systems.

Legal Services accruals, provisions and contingent liabilities. The IOPC makes accruals where there have been judgements against the IOPC and where particularised claim for costs have been received. Provisions are made where there have been judgements against the IOPC and costs can be reliably estimated by management. Contingent liabilities are disclosed in the notes as required by IAS 37 where legal claims have yet to reach a conclusion.

2 Statement of operating costs by operating segment

The operating segments are based on the Management Board financial reporting structure at 31 March 2025.

Net assets by segment are not reported to the board.

Further information about income from external customers is available in the Parliamentary accountability report. Income from HMRC exceeds 10% of IOPC revenues and is included in the Operations Directorate segment.

For more information about our senior leaders and structure visit our website.

Segment	2024/25 Gross expenditure £'000	2024/25 Income £'000	2024/25 Net expenditure £'000

Corporate Services Directorate	13,881	(50)	13,831
Operations Directorate	33,109	(42)	33,067
Private Office Group	1,891	-	1,891
Legal Services	3,284	-	3,284
Strategy and Impact Directorate	11,919	-	11,919
People Directorate	5,466	-	5,466
Non-cash	3,894	-	3,894
Total	**73,444**	**(92)**	**73,352**

Segment	2023/24 Gross expenditure £'000	2023/24 Income £'000	2023/24 Net expenditure £'000
Corporate Services Directorate	16,387	(48)	16,339
Operations Directorate	33,857	(26)	33,831
Private Office Group	1,386	-	1,386
Legal Services	3,277	-	3,277
Strategy and Impact Directorate	10,945	-	10,945
People Directorate	5,173	-	5,173
Non-cash	4,069	-	4,069
Total	**75,094**	**(74)**	**75,020**

3 Pensions

3.1 Broadly by analogy pension scheme

Certain IPCC commissioners and staff who served with the Police Complaints Authority (PCA) receive pension benefits broadly by analogy (BBA) with the Principal Civil Service Pension Scheme (PCSPS). The BBA pensions are unfunded, with benefits being paid as they fall due and guaranteed by the IOPC. There is no fund and therefore no surplus or deficit. The scheme liabilities for service have been calculated by the Government Actuary's Department using the following financial assumptions:

Assumption	**2024/25**	**2023/24**
Rate used to discount scheme liabilities	5.15%	5.10%
Rate of CPI inflation assumption	2.65%	2.55%
Rate of increase in pensions payment and deferred pensions	2.65%	2.55%

The assumptions for the discount rate and pension increases are specified by HM Treasury in the PES (2024) 9 paper, dated 3 December 2024, and remain unchanged for these accounts. The PES assumptions reflect market conditions as of 30 November 2024 and are typically not amended for any changes between November and the accounting date.

The mortality assumptions are assumed to be in line with the 2022-based population projections for the United Kingdom published by the Office for National Statistics (ONS), which give the following life expectancies at retirement.

Remaining life expectancies at retirement age in years	**31 March 2025**		**31 March 2024**	
	Men	**Women**	**Men**	**Women**
Current pensioners				
Retirement at age 60	26.5	28.5	26.7	28.2
Retirement at age 65	21.9	23.6	21.9	23.3

The BBA scheme is closed to future pensioners.

There are no employee and employer contribution costs payable in 2024/25.

The liabilities associated with members are as follows	**31 March 2025 £’000**	**31 March 2024 £’000**
Pension provision		
Balance at 1 April	1,696	1,730
Decrease in provision	8	(34)
Present value of liabilities	**1,704**	**1,696**

Other amounts to be disclosed to understand the change in provision	**31 March 2025 £'000**	**31 March 2024 £'000**
Scheme liability at the beginning of the year	**1,696**	**1,730**
Movement in the year		
Interest cost	84	70
Actuarial Loss	34	4
Benefits paid	(110)	(108)
(Decrease)/increase in scheme liability	**8**	**(34)**
Scheme liability at the end of the year	**1,704**	**1,696**

Expense to be recognised in the Statement of Comprehensive Net Expenditure	**2024/25 £'000**	**2023/24 £'000**
Interest costs	84	70
Total expense	**84**	**70**

Actuarial loss/(gains) to be recognised in Changes in Taxpayers' Equity	**2024/25 £'000**	**2023/24 £'000**
Experience loss arising on the scheme liabilities	1	174
Change in assumptions underlying the present value of the scheme liabilities	33	(170)
Net total actuarial (gain)/loss on taxpayers' equity	**34**	**4**

Present value of scheme liabilities	**31 March 2025 £'000**	**31 March 2024 £'000**	**31 March 2023 £'000**	**31 March 2022 £'000**	**31 March 2021 £'000**
Liability in respect of:					
Deferred pensions	-	-	-	680	629
Current pensions	1,704	1,696	1,730	1,907	1,841
Total present value of scheme liabilities	**1,704**	**1,696**	**1,730**	**2,587**	**2,470**
History of experience loss/ (gain)	1	174	83	33	(32)
Percentage of scheme liabilities at the end of the year	0.1%	10.3%	4.8%	1.3%	-1.3%

Sensitivity of the defined benefit obligation (DBO) to changes in significant actuarial assumptions			
Change in assumption		**Impact on DBO**	
		%	**£'000**
Rate of discounting scheme liabilities		-5	(86)
Rate of increase in CPI		5	86
Life expectancy: each member assumed one year younger than actual age		2	41

3.2 Civil Service pensions

The Principal Civil Service Pension Scheme (PCSPS) and the Civil Servant and Other Pension Scheme (CSOPS) – known as "alpha" – are unfunded multi-employer defined benefit schemes, but the IOPC is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out of the Civil Service Pension Scheme. The Scheme Actuary valued the PCSPS as at 31 March 2020. You can find details in the resource accounts of the Cabinet Office: Civil Superannuation.

For 2024/25, employer's contributions of £10,821k were payable to the PCSPS and CSOPS (2023/24 £10,496k) at standardised rate of 28.97% (2023/24 26.6% to 30.3%) of pensionable pay, based on salary bands. The scheme actuary reviews employer contributions, usually every four years following a full scheme valuation.

The contribution rates are set to meet the cost of the benefits accruing during 2024/25 to be paid when the member retires, and not the benefits paid during this period to existing pensioners.

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. Employer's contributions of £269k (2023/24 £268k) were paid to the appointed stakeholder pension provider. Employer contributions are age-related and range from 8% to 14.75% of pensionable earnings.

Employers also match employee contributions up to 3% of pensionable earnings. In addition, employer contributions of £6k (2023/24 £8k), 0.5% of pensionable earnings, were payable to the PCSPS and CSOPS to cover the cost of the future provision of lump sum benefits on death in service and ill-health retirement of these employees.

Contributions due to the partnership pension providers at the balance sheet date were £30k (2023/24 £34k).

There were no retirements on ill-health grounds in the year; the total additional accrued pension liabilities in the year amounted to £Nil (2023/24 £13k).

4 Expenditure

	Note	2024/25 £'000	2023/24 £'000
Staff costs			
Salaries and emoluments		42,188	42,759
Social security cost		4,488	4,552
Pension contributions		11,096	10,707
Less: recoveries from outward secondments		(296)	(353)
Total net costs of staff		**57,476**	**57,665**
Purchase of goods and services			
IT		5,353	5,135
Accommodation rental		266	207
Accommodation non-rental		1,795	3,825
Legal services		555	1,035
Travel and subsistence		762	658
Professional fees		757	610
Training		376	337
Consultancy		210	180
Forensics		405	342
Recruitment		353	157
Guidance for police and public		181	59
Lease interest		148	119
Postage and stationery		84	69
Research		63	60
Audit fee – external		115	66
Other costs		651	501
Total purchases of goods and services		**12,074**	**13,360**

	Note	2024/25 £’000	2023/24 £’000
Non-cash items			
Depreciation - PPE	5	1,115	1,822
Depreciation - ROU	12	2,090	2,243
Amortisation	6	614	919
Sub-total of depreciation and amortisation		3,819	4,984
Provisions net of reversals	11	-	(1,184)
(Gain)/loss on disposal of non-current assets		(9)	199
BBA pension expense	3.1	84	70
Total non-cash items		**3,894**	**4,069**
Total operating expenditure		**73,444**	**75,094**

Further analysis of staff costs is located in the Accountability Report.

The fee for the 2024/25 external audit of the Statement of Accounts was £105,000 (2023/24 £75,700). The 2023/24 external audit costs disclosed in last year’s annual report and accounts were £65,700, however the final bill was £75,700, with the balance billed in 2024/25. The external auditors did not undertake any non-audit work.

5 Property, plant and equipment

	Assets under construction £’000	Information technology £’000	Vehicles £’000	Furniture and fittings £’000	Total £’000
Cost or valuation					
At 1 April 2024	**343**	**5,978**	**878**	**7,953**	**15,152**
Reclassifications	(343)	208	-	135	-
Transfers[30]	-	-	-	(1,230)	(1,230)
Additions	112	408	-	30	550
Disposals	-	(1,446)	-	(68)	(1,514)

[30] Transfer of cost of leased property dilapidation assets to Right of Use assets

	Assets under construction £'000	Information technology £'000	Vehicles £'000	Furniture and fittings £'000	Total £'000
At 31 March 2025	**112**	**5,148**	**878**	**6,820**	**12,958**
Depreciation					
At 1 April 2024	**-**	**3,750**	**527**	**6,817**	**11,094**
Transfers[31]	-	-	-	(640)	(640)
Charge for the year	-	853	71	191	1,115
Disposals	-	(1,446)	-	(68)	(1,514)
At 31 March 2025	**-**	**3,157**	**598**	**6,300**	**10,055**
Net book value at 31 March 2025	**112**	**1,991**	**280**	**520**	**2,903**

	Assets under construction £'000	Information technology £'000	Vehicles £'000	Furniture and fittings £'000	Total £'000
Cost or valuation					
At 1 April 2023	**234**	**6,195**	**1,173**	**11,797**	**19,399**
Reclassifications	(234)	234	**-**	**-**	-
Adjustments	-	-	-	(12)	(12)
Additions	343	199	-	-	542
Disposals	-	(650)	(295)	(3,832)	(4,777)
At 31 March 2024	**343**	**5,978**	**878**	**7,953**	**15,152**
Depreciation					
At 1 April 2023	**-**	**3,428**	**685**	**9,922**	**14,035**
Charge for the year	-	972	124	726	1,822

[31] Transfer of accumulated depreciation leased property dilapidation assets to Right of Use assets

Disposals	-	(650)	(282)	(3,831)	(4,763)
At 31 March 2024	**-**	**3,750**	**527**	**6,817**	**11,094**
Net book value at 31 March 2024	**343**	**2,228**	**351**	**1,136**	**4,058**

6 Intangible assets

	Assets under development £'000	Information technology £'000	Total £'000
Cost or valuation			
At 1 April 2024	**3,347**	**12,051**	**15,398**
Reclassifications	(3,314)	3,314	-
Additions	430	557	987
Disposals[32]		(9,144)	(9,144)
At 31 March 2025	**463**	**6,778**	**7,241**
Amortisation			
At 1 April 2024	**-**	**10,950**	**10,950**
Charge for the year	-	614	614
Disposals[32]	-	(9,144)	(9,144)
At 31 March 2025	**-**	**2,420**	**2,420**
Net book value at 31 March 2025	**463**	**4,358**	**4,821**

The IOPC's intangible assets are recorded in accordance with IAS 38. IAS 38 sets out the criteria for recognising and measuring intangible assets and requires disclosures about them.

[32] £8.6m relates to the disposal of the Perito Case Management System (CMS) following release of new CMS in May 2024.

Internal staff costs that have been directly incurred in the implementation of capital projects are identified as capital expenditure, if they satisfy the conditions of IAS 38. Research costs have not been capitalised.

The most significant reclassifications are the development costs of the new Case Management System, and a SharePoint based Electronic Document Records Management System with costs of £2,414k and £641k respectively.

The Case Management System went live on 17 April 2024 and has a net book value of £2.4m as at 31 March 2025 and an expected useful life until March 2032.

	Assets under development £'000	Information technology £'000	Total £'000
Cost or valuation			
At 1 April 2023	**1,999**	**12,078**	**14,077**
Reclassifications	(110)	110	-
Additions	1,811	183	1,994
Disposals	(353)	(320)	(673)
At 31 March 2024	**3,347**	**12,051**	**15,398**
Amortisation			
At 1 April 2023	**-**	**10,351**	**10,351**
Charge for the year	-	**919**	**919**
Disposals	-	**(320)**	**(320)**
At 31 March 2024	**-**	**10,950**	**10,950**
Net book value at 31 March 2024	**3,347**	**1,101**	**4,448**

7 Financial instruments

The IOPC does not hold any complex financial instruments. The financial instruments included in the accounts are cash, receivables, payables and contract assets. Trade receivables are recognised initially at fair value with subsequent measurement considering any expected credit loss on amortised cost where applicable.

The IOPC's resources are mainly met through grant in aid from the Home Office through the supply process and from income for work carried out on a repayment basis. The IOPC has no powers to borrow money or to invest surplus funds other than the financial assets and liabilities generated by day-to-day operational activities. As a result, the IOPC is exposed to little or no credit, liquidity, foreign currency, or inflation risk.

8 Cash and cash equivalents

	2024/25 £'000	2023/24 £'000
Opening balance	8,293	6,603
Net change in cash balances during the year	(3,883)	1,690
Closing cash balance	**4,410**	**8,293**

Only cash is held and is available immediately from the Government Banking Service.

9 Trade and other receivables

	31 March 2025 £'000	31 March 2024 £'000
Amounts falling due within one year		
Contract assets	22	8
Trade receivables	75	33
Staff advances	45	37
Prepayments	1,343	1,302
Total falling due within one year	**1,485**	**1,380**

10 Trade and other payables

	31 March 2025 £'000	31 March 2024 £'000
Amount falling due within one year		
VAT	85	111
Other taxation and social security	2,258	2,200
Staff benefits	2,113	2,063

	31 March 2025 £'000	31 March 2024 £'000
Trade Payables	1	-
Other payables	3	3
Accruals and deferred income	3,244	4,108
Total falling due within one year	**7,704**	**8,485**
Amounts falling due after more than one year		
Other payables, accruals and deferred income	-	-
Total trade and other payables	**7,704**	**8,485**

11 Provisions for liabilities and charges

In line with IAS 37 Provisions, Contingent Liabilities and Contingent Assets, the costs of property reinstatement have been recognised as right of use assets and will be depreciated over the lease terms.

For property provisions the IOPC recognises a liability for all leased properties where it has an obligation to bring the property into a good state of repair at the end of the lease. The provision is based on the estimated costs of reinstatement of modifications the IOPC has made, and the repair obligations required during the lease.

The balance of provisions at 31 Mar 25 is £2,171,000, (£2,171,000 for 2023/24). This balance is for dilapidation provisions in respect of our leased properties

	Property £'000	Other £'000	Total £'000
Balance at 1 April 2024	**2,171**	**-**	**2,171**
Provided in the year	-	-	-
Provision utilised	-	-	-
Provisions not required written back	-	-	-
Decrease in provisions	**-**	**-**	**-**
Balance at 31 March 2025	**2,171**	**-**	**2,171**

	Property £'000	Other £'000	Total £'000
Represented by:			
Current element of provision	591	-	591
Non-current element of provision	1,580	-	1,580

	Property £'000	Other £'000	Total £'000
Analysis of expected timing of discounted flows			
Not later than one year	591	-	591
Later than one year and not later than five years	899	-	899
Later than five years	681	-	681
Balance at 31 March 2025	**2,171**	**-**	**2,171**

	Property £'000	Other £'000	Total £'000
Balance at 1 April 2023	**3,066**		**3,066**
Provided in the year	453	-	453
Provision utilised	(346)		(346)
Provisions not required written back	(1002)		(1002)
Increase/(decrease) in provisions	**(895)**		**(895)**
Balance at 31 March 2024	**2,171**	**-**	**2,171**
Represented by:			
Current element of provision	198	-	198
Non-current element of provision	1,973	**-**	1,973

12 Leases

Leases have been accounted for under IFRS 16 from 1 April 2022.

	31 March 2025 £'000	**31 March 2024 £'000**
Obligations under leases for the following period comprise		
Property:		
Not later than one year	1,433	1,891
Later than one year and not later than five years	6,418	5,515
Later than five years	3,116	4,853
Less interest element	(527)	(473)
Present value of lease obligations	**10,440**	**11,786**
Represented by:		
Current element of liability	1,272	1,788
Non-current element of liability	9,168	9,998

Reconciliation of lease liabilities from financing activities.

Balance 01/04/24	**Cash Flows**	**Non- Cash**				**Balance 31/03/25**
		Acquisitions	**Modifications**	**Interest**	**Other**	
£'000	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**	**£'000**

-11,786	2,002	-1,527	1,008	-148	11	-10,440

Right of use assets	Property £'000	Total £'000
Cost or valuation		
At 1 April 2024	15,225	15,225
Transfers	1,230	1,230
Additions	555	555
Disposals	(941)	(941)
At 31 March 2025	**16,069**	**16,069**
Depreciation		
At 1 April 2024	4,343	4,343
Transfers	640	640
Charge for the year	2,090	2,090
Disposals	(941)	(941)
At 31 March 2025	**6,132**	**6,132**
Net book value at 31 March 2025	**9,937**	**9,937**

Right of use assets	Property	Total
	£'000	£'000
Cost or valuation		
At 1 April 2023	15,073	15,073
Additions	301	301
Disposals	(149)	(149)
At 31 March 2024	**15,225**	**15,225**
Depreciation		
At 1 April 2023	2,249	2,249

Charge for the year	2,243	2,243
Disposals	(149)	(149)
At 31 March 2024	**4,343**	**4,343**
Net book value at 31 March 2024	**10,882**	**10,882**

13 Contingent liabilities disclosed under IAS 37

The IOPC has contingent liabilities in respect of legal claims or potential claims against the IOPC. The outcome and timing of these cannot be estimated with certainty. Many of the claims are insufficiently particularised to enable the IOPC to estimate the financial effect.

The IOPC has contingent liabilities in respect of legal claims of £45,000 in 24/25 (£Nil 23/24)

The reinstatement provisions in note 11 are based on the estimated costs of restoration and do not include possible consequential losses. Estates exit costs are settled by negotiation, the outcome and timing of which cannot be estimated with certainty and the IOPC may be liable for further costs.

The Parliamentary Accountability Report describes remote contingent liabilities.

14 Related-party transactions

The IOPC is an executive non-departmental public body of the Home Office. The Home Office is regarded as a related party.

During the year, the IOPC has had a number of material transactions with the Home Office and has also had a number of transactions with other entities for which the Home Office is regarded as parent.

The IOPC has had a number of transactions with other government departments and other central government bodies. Most of these transactions have been with the Government Property Agency and HMRC.

During the year, no Board member, key manager or other identified related party has undertaken any material transactions with the IOPC.

15 Third-party assets

On occasion, the IOPC holds third-party assets when required to facilitate investigations. These are stored securely and are normally returned to the lawful owner when no longer required. Reliable estimates of their value cannot be made.

Third-party assets are not included in the financial statements because the IOPC does not have a beneficial interest in them. As at 31 March 2025 no monetary assets were held (2023/24 £nil).

16 Grant in aid

The IOPC is funded by grant in aid, and the cash required to fund activities during the year is received from the Home Office.

	2024/25 £'000	2023/24 £'000
Received for revenue expenditure	68,463	74,464
Received for capital expenditure	1,537	2,536
Total grant in aid received	**70,000**	**77,000**

17 Events after the reporting period

In accordance with the requirements of IAS 10, events after 31 March 2025 are considered up to the date on which the accounts are authorised for issue by the Accounting Officer. The authorised for issue date is the date of the Comptroller and Auditor General's audit certificate.

There have been no events after the reporting period that require disclosure.

This document is also available in Welsh.

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Independent Office for Police Conduct (IOPC)
10 South Colonnade Canary Wharf London E14 4PU
Tel: **0300 020 0096**
Email: **enquiries@policeconduct.gov.uk**
Website: **www.policeconduct.gov.uk**
Text relay: **18001 020 8104 1220**

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