



Annual Report and statement of accounts 2023/24

Independent Office for Police Conduct

Annual report and statement of accounts 2023/24

For the period 1 April 2023 to 31 March 2024

Annual Report presented to Parliament pursuant to Section 11(5) of the Police Reform Act 2002

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

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Section 1: Performance report

Overview

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 six non-executive directors.

The Director General is also supported by an operational team including regional directors and a Director for Wales.

By law, our Director General can never have worked for the police. Currently, none of our regional directors or the Director for Wales have a policing background.

At the time of publication we are in the process of changing our senior structure, and moving to a national working model from our current regional model. This follows the Cabinet Office commissioned [review of the IOPC carried out by Dr Gillian Fairfield](#) under the Public Bodies Review Programme, which was published on 21 March 2024, just before the end of the reporting period covered by this document.

For more information about our senior leaders and structure [visit our website](#).

Director General's foreword



I am pleased to present our 2023/24 Annual report and accounts, looking back on the financial year immediately before I joined the IOPC as Director General. This period covered the second 12 months of our five-year strategy: 'Building trust and confidence in policing'.

At the end of the financial year, the Cabinet Office published Dr Gillian Fairfield's independent review into our effectiveness. We welcomed her emphasis on the complex and challenging environment in which we work and her recognition that the IOPC is an essential part of the system holding the police to account.

We have since launched a radical transformation programme to meet increased demands for our services and provide a better service to everyone who comes into contact with the complaints system. This programme will address many of Dr Fairfield's recommendations, as well as ensuring that we will be an organisation that is consistent, high-performing and value-for-money.

Our wide-ranging reforms encompass changes to our structure, with a switch from a regional to national model for our operations, alongside changes to ICT systems, processes and training. These will allow us to drive up productivity and complete more high quality, timely reviews and investigations – ensuring we are trusted by the both the police and public alike.

We continue to face challenging times. Public confidence in policing is at its lowest level for many years and demand for our services has never been higher.

Over the last year (2023/24), we received more than 7,000 referrals from police forces and other bodies – a record high, 72% more than when we were established in 2018.

The demand for reviews in 2023/24 increased by 7% to 2,150 versus the previous year, whilst the number of complaints to forces and local policing bodies has gone up 5% in the same period. Alongside this, our number of completed independent investigations has fallen – we ended the year just below our target to complete 85% of core investigations within 12 months. This reflects

a number of factors, including complexity, significant volumes of digital evidence and increased requirement for expert testimony, as well as delays across the broader criminal justice system that affect our work.

This is at a time of significant financial pressure. Dr Fairfield's review warned that the current budget trajectory would lead to a 34% real terms reduction in our funding since 2018/19, at a time when our work has never been more vital.

During 2023/24, we developed a new medium-term financial plan to prioritise investment in our strategic objectives during this time of limited funding. We also began a review of our senior structure which will be completed in 2024/25, setting us up to deliver our plans with maximum efficiency.

There is much to be proud of this year: public awareness of the IOPC is on the rise, along with greater understanding that we are independent of the police.

Our stakeholder engagement team held 240 events reaching out to communities across England and Wales, often in highly sensitive situations.

As a result of our investigations and casework we made 133 recommendations to improve policing practice, policies or training.

It was hugely gratifying to read Dr Fairfield's observation that "Without fail we found an enthusiastic, committed workforce proud of the work they do".

I would like to thank all my colleagues at the IOPC for their continued effort and commitment to our mission. I am also very grateful to our Non-Executive Directors for the wisdom and positive challenge that they bring to the organisation.

Finally, my thanks go to my predecessor, Acting Director General Tom Whiting, for his insight and support as I joined the organisation.

We have much work ahead of us, but I am proud to say that we are on an ambitious programme to meet our challenges, and I look forward to sharing more on our work in the future.



Rachel Watson
Director General

Building trust and confidence in policing

Our 2022-2027 strategy

In 2022 we launched our second strategic plan, entitled 'Building trust and confidence in policing'. It lays out our vision for the future and the strategy for achieving it. It explains what our priorities will be and what we hope to achieve in each of those areas. It sets out the actions we will take over the coming years and how we will measure success.

It is an ambitious plan with our aim over the coming years to build trust and confidence in policing through robust, independent oversight. We will do that by working towards 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 improves policing.
- Performance: we are an organisation that delivers high performance.

You can [download a copy of Building trust and confidence in policing](#) from our website.

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 19) explains the major risks we faced in 2023/24 and the mitigation measures put in place.

Summary of our performance during 2023/24

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

What we aimed to do	2023/24 target	2023/24 actual	2022/23 actual
Increase awareness of the IOPC to 65%	65%	68%	62%

[Commentary on the above performance \(page 32\).](#)

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

What we aimed to do	2023/24 target	2023/24 actual	2022/23 actual
Decide on the mode of investigation for cases referred to us within an average of five working days.	100%	61%	n/a
Complete 85% of investigations within 12 months (excluding major investigations).	85%	83%	89%
Complete 33% of investigations within six months (excluding major investigations).	33%	34%	38%
Review locally investigated death or serious injury cases within an average of 30 working days from the date all background papers are received by the IOPC.	30WD	42WD	36WD

What we aimed to do	2023/24 target	2023/24 actual		2022/23 actual
Decide all reviews within an average of 150/135/125/115 working days (for quarters 1-4 respectively) from the date all background papers are received by the IOPC.	Q1 150WD	Q1 132WD	Overall 119WD	Overall 119WD
	Q2 135WD	Q2 121WD		
	Q3 125WD	Q3 115WD		
	Q4 115WD	Q4 108WD		

[Commentary on the above performance \(page 36\).](#)

Objective: our evidence and influence improves policing.

What we aimed to do	2023/24 target	2023/24 actual	2022/23 actual
Ensure 80% of our paragraph 28A learning recommendations are accepted by police forces.	80%	94%	92%
Increase the percentage of policing and accountability stakeholders who think we are effective at sharing learning to improve police practice to 67%.	67%	60%	66%
Increase the percentage of non-policing stakeholders who think we are effective at sharing learning to improve policing practice to 46%.	46%	44%	37%

[Commentary on the above performance \(page 57\).](#)

Objective: to be an organisation that delivers high performance.

What we aimed to do	2023/24 target	2023/24 actual	2022/23 actual
Maintain a staff engagement score of 67% (as measured by our annual staff survey).	67%	61%	67%
Ensure at least 64% of employees think it is safe to challenge the way things are done in the IOPC.	64%	51%	n/a
Ensure at least 50% of employees feel that change is well managed in the IOPC.	50%	27%	n/a
Make sure 93% of employees believe they have the skills needed to do their job effectively.	93%	<i>Data not available</i> ¹	n/a
Ensure that 80% of our investigators, who have been in post for at least 24 months, achieve accreditation.	80%	93.3%	92.5%
Improve the proportion of our people, including managers and leaders, from a Black, Asian and minority ethnic background towards representation which matches the demographics of urban areas (as measured by census 2021 data).	18%	16.8%	16.7%
Achieve budget for the financial year. 0% variance demonstrates maximum use of our funding delegation.	0% variance	0% variance	0% variance

[Commentary on the above performance \(page 71\).](#)

¹ See narrative on page 72.

Financial review 2023-2024

Our rolling Medium-Term Financial Planning process considers activities required to deliver the IOPC strategy. This process also sets the framework to facilitate a further pipeline of opportunities and efficiencies to support the financial sustainability and resilience of the organisation. The final agreed annual budget informs IOPC budget delegations, financial reporting and decision making throughout the forthcoming budget year.

Our main source of funding is grant in aid, which is dependent on Home Office prioritisation decisions in a difficult financial landscape across the public sector. However, we only draw down sufficient cash to cover our revenue and capital expenditure. The table below shows our grant in aid delegation for the last five years.

Grant in aid by financial year	2023/24 £'000	2022/23 £'000	2021/22 £'000	2020/21 £'000	2019/20 £'000
Revenue	71,869	69,645	69,645	69,645	71,114
Capital	3,016	2,000	3,000	3,000	2,046
Depreciation (non-cash)	5,265	6,798	4,679	7,190	6,020

Additional Funding

Temporary funding of £3.376m was awarded during 2023/24 above the funding settlement of £68.493m. This funding related to the higher pay award and one off non-consolidated payments to staff permitted through the Civil Service pay remit.

Efficiencies

The budget pressure we are experiencing has increased each year, we started 2023/24 financial year having seen a 23% real terms cash budget reduction since 2018/19. We have successfully managed this through an intensive efficiency drive, which delivered a further £1.09m savings during 2023/24.

Outturn

We allocate budgets to the senior executive best placed to take expenditure decisions and ensure value for money. Throughout the year we forecast our financial outturn to enable timely reporting and decision making on in-year resource allocation. The table below shows the trend in outturn and trend in average full-time equivalent (FTE).

Outturn by financial year	2023/24 £'000	2022/23 £'000	2021/22 £'000	2020/21 £'000	2019/20 £'000
Revenue from contracts	74	64	105	91	78
Staff costs	(57,665)	(54,367)	(51,917)	(53,950)	(50,938)
IT costs	(5,135)	(5,131)	(5,318)	(7,160)	(8,484)
Estates costs	(4,032)	(3,369)	(4,971)	(5,442)	(4,300)
Travel costs	(658)	(860)	(545)	(408)	(1,564)
Training and recruitment costs	(494)	(772)	(763)	(569)	(964)
Legal services costs	(1,035)	(1,210)	(1,531)	(1,408)	(995)
Other costs	(2,006)	(2,101)	(2,117)	(2,058)	(1,929)
Non-cash costs	(4,069)	(4,766)	(3,372)	(2,911)	(4,800)
Net expenditure for the year	(75,020)	(72,512)	(70,429)	(73,815)	(73,896)
Average number of FTE staff	991	1,001	965	987	993

The outturn table shows that expenditure on staff has increased compared to 2022/23 whilst average FTE for the year has decreased. This is attributable to pay award and a non-consolidated one-off payment to all staff in 2023/24 as defined by the Cabinet Office.

Estate costs relating to rates, service charges and utilities increased following an increase in market prices. Dilapidation costs on our buildings following end of leases also increased our costs for the year.

Travel and training expenditure reduced because of planned efficiency savings and less recruitment arising from a reduction in the staff establishment.

Legal costs have decreased because of lower costs required for expert fees.

Non-cash expenditure has decreased because of a reduction in provisions.

Capital expenditure

ICT

Investing in technology is a key element of designing our business for the future. The focus of our plan for the year was to continue investment in three high priority projects to:

- Build of our new case management system for implementation in April 2024, to support efficiencies in our processes.
- Continued improvement of our data warehouse system, bringing in additional data sources to improve insight and analysis
- A planned rolling replacement of outdated equipment

Estates

This year we refitted a section of our Birmingham and Sale offices to reduce our floor space and reduce the property running costs.

The table below shows our capital expenditure trend. The expenditure on assets under construction has been disaggregated.

Capital expenditure by financial year	2023/24 £'000	2022/23 £'000	2021/22 £'000	2020/21 £'000	2019/20 £'000
Estates	135	151	555	458	653
Fleet	-	-	-	611	-
ICT	2,401	1,782	2,700	1,936	1,370
Total capital expenditure	2,536	1,933	3,255	3,005	2,023

Statement of financial position

Current assets include right of use assets for our leased estates as required by IFRS 16. Total assets have decreased mostly in relation to reduced asset lives. This is also reflected in reduced lease liabilities.

The amount of cash held at the Government Banking Service at 31 March has increased compared to the prior year. As a result, the balance is marginally above our target range for cash of £6m to £8m. Cash held at the end of the year is £8.293m (2022/23 £6.603m).

Purchase to pay

Procurement delegation from the Home Office is given on the basis that we follow best practice, achieve best value, and we comply with Home Office procurement policies and legal and regulatory requirements. For most categories of contract awards we use Crown Commercial Service (CCS) frameworks.

The table below provides an analysis of the procurement routes by percent for 2023/24. 'Other routes' are where no suitable framework exists, we therefore fulfil a requirement using our own procurement process. This may include searching the internet for possible suppliers and carrying out the necessary due diligence on them before awarding a contract. These include Direct Award and Single Tender Action.

Procurement route	2023/24	2022/23	2021/22	2020/21	2019/20
Chambers	0%	0%	5%	5%	7%
CCS and GCloud	61%	61%	61%	61%	62%
Other routes	39%	39%	34%	34%	31%

We abide by the British Standard for Achieving Good Payment Performances in Commercial Transactions (BS 7890). We aim to pay all valid invoices in accordance with contract terms or 30 days after receipt of a valid invoice where no terms are agreed. The table below show the trends in supplier payments. The decline in payments within 5 days and 10 days relates to the introduction of a more robust authorisation process for receipt of goods and services.

Payment of suppliers	2023/24	2022/23	2021/22	2020/21	2019/20
Paid within 5 days	55%	57%	59%	67%	71%
Paid within 10 days	81%	82%	87%	88%	90%
Paid within 30 days	98%	97%	98%	99%	99%

Outlook for 2024/25

As set out elsewhere in this report, our focus for 2024/25 is continuing to deliver the five-year strategy over the remaining three years to March 2027.

Create efficiencies

Our strategy includes an extensive productivity and efficiency programme with agreed savings of over £13.4m that we are committed to delivering, with £6.26m planned for 2024/25.

Investment

We will be investing in additional staff to increase the number of reviews and investigations and improving the timeliness in that work. We will also be investing in our Transformation Programme, which will improve our capability to deliver further productivity and service user focus, delivering elements of the Cabinet Office review recommendations and delivering our work on legislative change.

Risk profile

Please note, the following section covers the financial year 2023/24 and represents our risk profile on 31 March 2024. Changes that have occurred between this date and the date of publication of this report are not captured here.

The IOPC has been exposed to a significant amount of risk during the financial year. The strategic risk register, which documents the highest-level of risks across the organisation, began the year reflecting 15 risks (A-O).

As the year progressed a further six risks (P, Q, R, S, T, & U) were added, however E, I, P & S were removed before the end of year. As a result, the IOPC ended the year with 17 strategic risks, of which 13 were identified before the start of the year.

The table on page 22 details all these risks, 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). If those actions were deemed insufficient and the risk score was still outside of appetite further actions were identified and introduced as appropriate. The matrix below the table of risks on page 30 indicates the risk position at the end of the year following application of mitigation.

At the beginning of the year the main concerns were that of:

(B) Service users and other stakeholders become increasingly frustrated by delays / casework backlog.

We looked to mitigate this threat by providing service users with realistic forecasts of the time it will take to complete their reviews and keeping them updated throughout the process. A project for a National Ops Turnaround Plan (NOTP) was initiated, this will continue to contribute to reducing the risk and the backlogs by the agreed dates.

In addition, we are looking to roll out phase 2 of the NOTP to deliver additional business improvements during 24/25 to meet current increased review demands and reduce the backlog in line with our modelling of our resources and anticipated workload.

(C) Changes in legislation and political direction may significantly expand the IOPC remit, with the result that resources are diverted away from achieving excellence in our core activities.

We looked to mitigate this threat by utilising stakeholder relationships and seeking opportunities for co-resourcing and/or tasks to be completed by policing stakeholders and approved suppliers, by collaboratively working with the Strategy & Impact team to predict and model changes while contributing to organisational horizon scanning.

We are comfortable that this risk has been mitigated as far as is realistically possible considering our risk appetite for this area. Therefore the risk remains, but ends the year at target.

(J) We do not have the data we need to make informed decisions or to evidence our impact on the police complaints system.

We looked to mitigate this threat by recruiting a data governance team and designing a new data platform that is technically capable of acceptably fast data ingestion. In addition, during 2024/25 we are looking to introduce a Data Governance Framework & a Data Ownership plan.

Through the course of the year the following new threats were identified by Management Board:

(P) There is a risk that there is insufficient capacity in the wider organisation to support workforce planning and the people directorate may not be sufficiently skilled in workforce planning to support the organisation.

This risk was successfully mitigated during the year (see the 'P' entry in the table below) and was removed from the register in September 2023.

(Q) As a result of lack of timely notification of the new Forensic Science Regulator code, the IOPC will not be able 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. In addition, external suppliers' compliance with the code for outsourced forensic science activity related to our investigations, will also need to be considered.

This risk is being mitigated by meeting with the regulator to discuss what the requirements are and highlighting that we were not notified in advance of the new requirements. An E-learning package for all staff has been launched and it is mandatory for all investigation staff. In addition, we continue to work with the regulator to ascertain if our interpretation of the code (specifically how it applies to our work), is accurate. We are also considering what, if any, organisation accreditation is required.

(R) There is a risk that as a result a significant funding reduction, the IOPC will be unable to deliver its strategy to build trust and confidence in policing.

The IOPC is mitigating this risk by ensuring there is an ongoing dialogue with the Home Office about our strategy and performance along with submissions in support of Corporate Spending Review process. We have also set up a working group of Non-Executive Directors and supported development of a Medium-Term Financial Plan (MTFP). In addition, we are looking to implement a single Transformation Programme to deliver more efficiently our statutory services.

(S) There was a risk of a significant (over £1m) overspend at the end of the current financial year. The overspend risk was successfully mitigated through management action to restrict non-essential travel, training and overtime. A considered recruitment process was also implemented to reduce staff costs. The risk was removed from the register in January 2024.

(T) 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 any delays in the recruitment process.

This risk is being mitigated with a submission to Home Office to extend the terms of current NEDs. Agreement has been reached that a quorate number of NEDs will stay in-post until replacements are recruited and in post.

There is no further action we can undertake to mitigate this risk, at year end we were awaiting appointment of our new Non-Executive Directors by the Home Office.

The following risk was identified just before the end of the year:

(U) Staff are negatively impacted by internal and external factors: for example, pressures across the police complaints system / high workload / MTFP & workplace uncertainty / the cost-of-living crisis etc.

We are looking to mitigate this new risk by providing support for line managers in leading change, offering cost of living support and occupational health support for our staff.




The following tables outline our strategic risks for the full year along with a key explaining our definitions of risk appetite.



Key for risk appetite definitions:





Appetite	Definition	Trajectory at year end (from date identified)	
Seeking	Will take justified risks	Risk increase	↑
Open	Will take strongly justified risks	Risk decrease	↓
Moderate	Preference for safe delivery	No movement	↔
Cautious	Extremely conservative	At target score	★
Averse	Avoidance of risk is a core objective		



Risk Description	Principal Mitigation	Appetite	Risk Trend
A Our engagement with stakeholders is ineffective	<p>Senior stakeholder engagement framework in place. Convening stakeholder group meeting around key issues affecting public confidence.</p> <p>Regular meetings with Chief Constables, Heads of Professional Standards, PCC, and Police & Crime Commissioner teams.</p>	Open	↔
B Service users and other stakeholders become increasingly frustrated by delays/casework backlog.	<p>Timeliness performance monitoring and forecasting modelling.</p> <p>Provide service users with realistic forecasts of the time it will take to</p>	Cautious	↔




Risk Description	Principal Mitigation	Appetite	Risk Trend
	<p>complete their reviews and keep them updated throughout the process.</p> <p>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.</p>		
<p>C Changes in legislation and political direction may significantly expand the IOPC remit.</p>	<p>Utilising stakeholder relationships and seek opportunities for co-resourcing and/or tasks to be completed by policing stakeholders and approved suppliers.</p> <p>Contribution to organisational horizon scanning and collaborative work with Strategy & Impact to predict and model changes.</p> <p>Development of Management Information and data as a predictive tool.</p>	Seeking	★
<p>D Poor police practice and high-profile misconduct cases continue without any change/improvement in policing being evidenced.</p>	<p>Published annual Impact Report and Learning the Lessons magazines.</p> <p>Highlighting and sharing good practice with forces and local policing bodies</p>	Cautious	↔



Risk Description	Principal Mitigation	Appetite	Risk Trend
	<p>through our Oversight role.</p> <p>Pilot to follow up on learning recommendations.</p>		
<p>E A radical shift in how English/Welsh police forces are organised takes place e.g., a significant reduction in the number of forces to a 'regional' model.</p>	<p>Set watching brief measures as indication we are monitoring the system even though out of our control</p>	Averse	
<p>F Increasing political intervention and government direction in the way the organisation is run.</p>	<p>Positive senior level working relationships / influence with:</p> <ul style="list-style-type: none"> • Ministers • Shadow ministers • MPs • Sponsor Unit • Key policing stakeholders <p>Stakeholder engagement approach developed</p>	Averse	
<p>G The IOPC has accountability for the delivery of outcomes beyond its control.</p>	<p>Clarifying/reinforcing IOPC locus through engagement with:</p> <ul style="list-style-type: none"> • Parliamentarians • Non-policing stakeholders (incl. 	Moderate	

Risk Description	Principal Mitigation	Appetite	Risk Trend
	<p>community engagement, particularly on critical incidents)</p> <ul style="list-style-type: none"> • through proactive media/ social media messages 		
<p>H The required (internal) cultural change needed for the current strategic direction is too great.</p>	<p>Identified the required cultural change needed to deliver the corporate strategy and understand the interdependencies.</p> <p>Introduced the implications of the new strategy to all staff starting with Now and Next sessions.</p> <p>Used Corporate Leadership Network and Leadership Development Charter interventions to engage leaders in the corporate strategy</p>	Cautious	
<p>I Budget restrictions during the lifetime of the new IOPC strategy are higher than currently planned for. Any short-term budget restrictions may destabilise the organisation.</p>	<p>Development of a Medium-Term Financial Plan agreed by Unitary Board.</p> <p>Ongoing dialogue with Home Office about strategy and current performance and submissions to Home Office in support of CSR process and Senior Sponsor Meetings.</p>	Moderate	

Risk Description	Principal Mitigation	Appetite	Risk Trend
<p>J We do not have the data we need to make informed decisions or to evidence our impact on the police complaints system.</p>	<p>Design for new data platform includes that it should be technically capable of acceptably fast data ingestion.</p>	<p>Open</p>	
<p>K Changes in the political landscape lead to a different perspective on the IOPC and how police oversight, more broadly, should be conducted.</p>	<p>New IOPC strategy agreed with input from Home Office.</p> <p>Public perception tracking means the IOPC is up to date and aware of trends in public perception and among stakeholders.</p> <p>Senior Sponsor meetings with Director General at Home Office.</p>	<p>Averse</p>	
<p>L If IOPC ICT services, equipment, data assets or suppliers are breached or compromised by cyber threat actors.</p>	<p>The Cyber strategy and associated annual programme of work is delivering key objectives to protect, detect and respond to Cyber risk.</p> <p>Cyber Essentials plus accreditation delivered.</p> <p>Operational cyber risk management process.</p>	<p>Moderate</p>	
<p>M A lack of clarity around the new Home Office procurement process could cause delays which combined with a lack of certainty around future</p>	<p>Close working with the HO throughout the procurement process.</p> <p>The introduction of an 8-week discovery will ensure that both the</p>	<p>Moderate</p>	

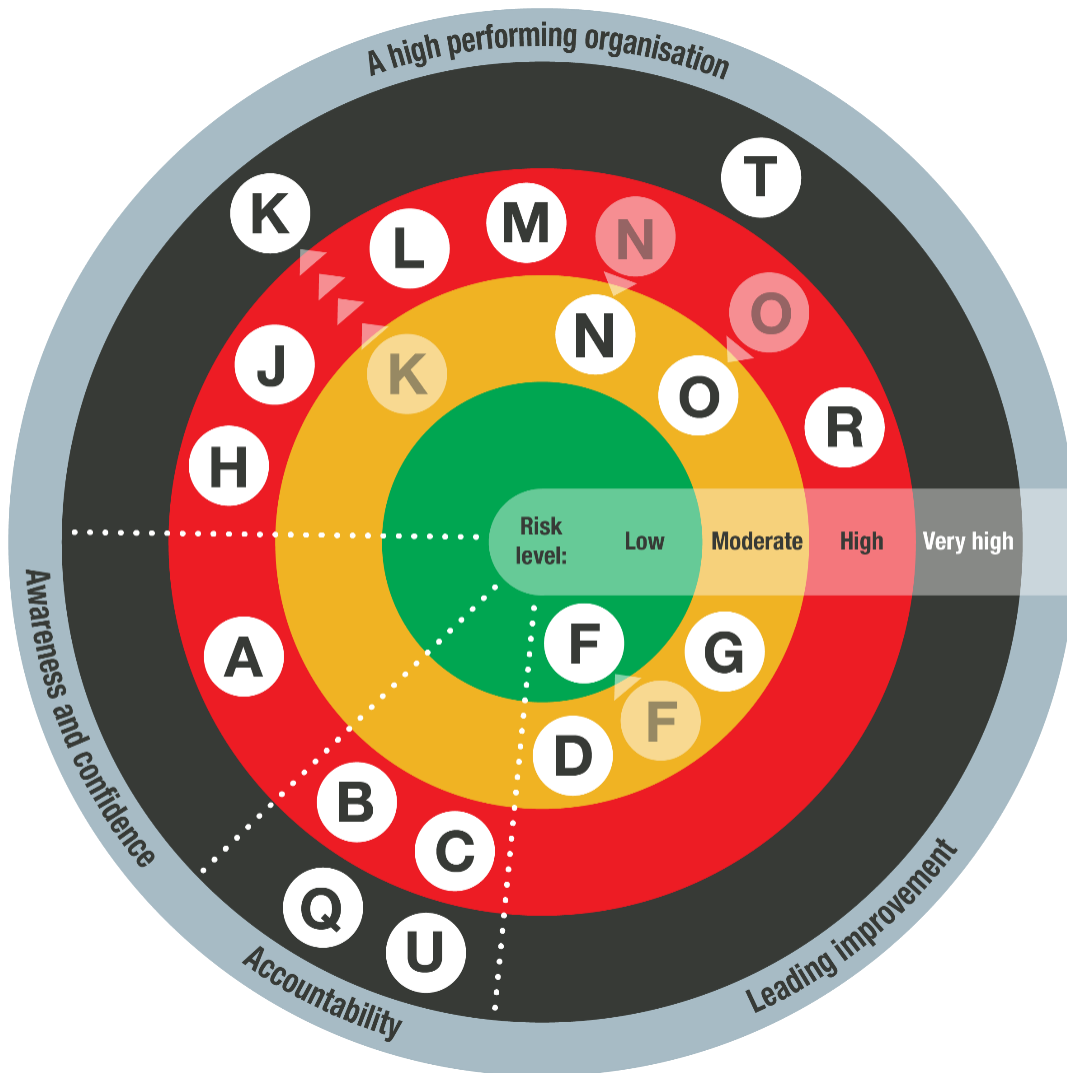
Risk Description	Principal Mitigation	Appetite	Risk Trend
<p>budgets and/or inaccurate estimates or unexpected future costs could result in the Case Management System (CMS) project running beyond its original budget and planned end date, which would in turn mean delivery and implementation of the new CMS could be delayed. Any delay would mean more work and expense being pushed into the financial year 2024/25.</p>	<p>supplier and the IOPC has a much clearer idea of costings, delivery phases and the timings of these.</p>		
<p>N Falling confidence in policing has a knock-on effect on the IOPC and implications for changes to the wider complaints system.</p>	<p>Stakeholder engagement plan.</p> <p>Updated Cabinet Office review assessment.</p> <p>Response to Casey Report.</p>	Cautious	
<p>O Cumulative impact on capacity of a Cabinet Office Review, potential governance and structural implications, interim leadership, and a tight budget.</p>	<p>Open dialogue with Home Office with the aim of bringing risk within appetite / target.</p> <p>Ongoing board communications and advice from Non-Executive Directors</p> <p>Management of Cabinet Office review.</p>	Cautious	

Risk Description	Principal Mitigation	Appetite	Risk Trend
<p>P There is a risk that there is insufficient capacity in the wider organisation to support workforce planning and the people directorate may not be sufficiently skilled in workforce planning to support the organisation.</p>	<p>HR facilitated Workforce planning meetings with attendance from across the organisation, these meetings take place every three weeks.</p> <p>Training for business partnering team was delivered.</p>	Cautious	
<p>Q As a result of lack of timely notification of the new Forensic Science Regulator code, the IOPC will not be able 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. In addition, external suppliers' compliance with the code for outsourced forensic science activity related to our investigations, will also need to be considered.</p>	<p>Met with regulator to discuss what the requirements are and highlighted we were not notified in advance of the new requirements.</p> <p>An E-learning package for all staff has been launched and it is mandatory for all investigation staff. This covers the IOPC for compliance in relation to evidence retrieval at levels 0 and 1.</p>	Moderate	
<p>R There is a risk that as a result a significant funding reduction, the IOPC will be unable to deliver its strategy to build trust and confidence in policing.</p>	<p>Dialogue with Home Office about strategy and performance.</p> <p>Submissions to Home Office in support of</p>	Moderate	

Risk Description	Principal Mitigation	Appetite	Risk Trend
	<p>Corporate Spending Review process.</p> <p>Working Group of Non-Executive Directors supported development of Medium-Term Financial Plan.</p>		
<p>S There is a risk of a significant (over £1m) overspend at the end of the current financial year.</p>	<p>Acting Director General and Head of Finance dialogue with Home Office Sponsor Unit.</p> <p>Letter sent to the Head of the Sponsor Unit proposing regular in-year dialogue on financial pressures and the difficult decisions we may need to take and their impact on improving confidence in policing.</p>	Moderate	
<p>T 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 any delays in the recruitment process.</p>	<p>A submission to Home Office to extend the terms of current NEDs.</p> <p>Risk escalated to Home Office.</p> <p>Agreement reached that a quorate number of NEDs will stay in-post until replacements are recruited and in post.</p>	Averse	

Risk Description	Principal Mitigation	Appetite	Risk Trend
U 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.	Support for line managers in change leadership. Cost of living support Occupational health support	Moderate	↔

The following chart shows the 17 risks remaining on our strategic risk register at the end of the year (the letters relate to the table above), linked to our strategic objectives and illustrates the movement of the risk scores over time.



Key

The letters relate to the risks listed in the table starting on page 22. 'Ghosted' letters represent where the risks were either at the start of the financial year or when first identified during the course of 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.

Performance analysis

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 2023/24 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.
4. Understanding of community concerns has shaped the work we do.

Measuring progress against our aims

We aimed to:

Increase awareness of the IOPC to 65% (as measured by our public perceptions tracker).

In 2023/24, research told us that 68% of respondents said they had heard of the IOPC, beating our target and showing an increase on the 62% recorded in 2022/23. Awareness has increased for the third year in a row. A total of 4,704 people responded to the research.

Awareness also increased amongst respondents from an ethnic minority background, with 64% of the 980 respondents saying they were aware of the IOPC. This is up from 60% in 2022/23.

We also monitored and responded to:

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

36% of our 4,704 respondents were confident that the police deal fairly with complaints made against them. This compares to 34% the previous year.

The proportion of people from ethnic minority backgrounds, young people and women who are confident that the police deal with complaints fairly.

The confidence of those from ethnic minority backgrounds in the police dealing with complaints fairly increased slightly to 37% of respondents. This compares to 34% last year and 33% in 2021/22. The total number of respondents was 1,397.

The confidence amongst young people was 36% of those surveyed (1,023 in total), representing a decrease of 1% from 2022/23.

32% of women respondents said that they were confident in the police's handling of complaints, slightly up from the 31% of 2022/23. However, this followed a drop from 40% in 2021/22. The figures for women remain lower than those for men: in 2023/24 40% of male respondents expressed confidence (36% in 2022/23). The total number of respondents was 2,440.

Raising awareness of the IOPC

Media is an important conduit for building awareness of the IOPC and the complaints system. In 2023/24 we issued 225 proactive media releases about our investigations, thematic work and reports, and we handled 2,055 media enquiries.

Our website was relaunched in July 2023, with revised content and improved navigation. It 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 both our own performance and outcomes from the police complaints system.

Unless there are exceptional reasons, we publish each investigation report or an investigation summary on our website. During the year our site received 295,122 unique page views from a total of 25,624 users.

Social media continues to be a growing channel for us to engage with our audiences. At the end of March 2024, we had 30,795 followers on X (formerly known as Twitter), 6,006 on LinkedIn and 467 on Instagram. Over the year our social media posts received 5,100,775 impressions.

Working with community stakeholders

Throughout the year we were able to improve awareness, build relationships, demonstrate our impact and hear feedback about work and how we can improve.

Listening to stakeholders and communities remains a key focus of our work to help us understand the communities we serve. Our engagement work continues to adapt to the needs of our stakeholders with meetings being organised and delivered both online and in-person, though 2023/24 has seen a move towards more in-person meetings.

By engaging our stakeholders, we continue our efforts to build the trust and confidence of all groups, but particularly those with the lowest levels of trust in policing and the complaints system. Each of our regional Stakeholder Engagement Officers deliver engagement tailored to the communities within their regions and in Wales, raising awareness of the IOPC and providing opportunities for communities to share their experiences of policing.

In 2023/24 we held over 300 community-focused meetings with a diverse range of stakeholders, including community scrutiny groups such as Independent Advisory Groups (IAGs), local government, religious groups, schools, community and advocacy groups, youth groups, Black and minority ethnic communities, Members of Parliament and police forces. 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.

In London, a new project 'Engage, Educate and Empower' was piloted with four organisations. The aim of this project is to create a network of young advocates across London who can share and raise awareness of the police complaints system to others through the work that they do.

Stakeholder Engagement Officers have also attended three sessions for high school students in London where they have delivered six one-hour awareness sessions on the police complaints system.

Elsewhere in the country, we have attended education facilities including York University, Birmingham University, Croydon College, Barnsley College and Cardiff High School to provide information to wide cohorts of students on the IOPC.

This year we have also attended various community open days and events to build awareness of the IOPC and the police complaints system. Organisations include 84Youth, Crisis Café, Pearls of Cheshire, KidCare4u, Dudley Community Safety Partnership, Welsh Women's Aid, Shomrim and Birmingham Mind. We also attended The Living Well Consortium's Black History Month Networking event and a LGBTQI+ community networking event in the Midlands.

We also delivered three sessions aimed at upskilling professionals in West Mercia. The sessions covered rights to complain and aimed to create a safe space for those working on the frontline in communities to consider their own perceptions and experiences of the police, and how these might influence the guidance and support they deliver to the public.

Community engagement work on critical incidents

In May 2023 we coordinated and delivered critical incident engagement in response to the tragic deaths of two young people in Ely, Cardiff, who had prior contact with South Wales Police.

This reactive engagement was undertaken to help reduce and minimise community concerns and tensions by explaining the role of the IOPC and the way in which the incident would be independently investigated.

We were quick to identify and pull together a Community Reference Group (CRG) made up of non-statutory and community stakeholders with whom we held a meeting and maintained regular contact. The meeting was well attended by key stakeholders and we were pleased to welcome the families of the young people who had died and over thirty community members.

Our rapid and ongoing engagement has helped us to provide detailed and granular feedback to public bodies working in Ely, regarding policing, community safety and local facilities. We also worked with Cardiff West High School alongside the IOPC Youth Panel to understand the views of some young people on how the relationship with police could be improved.

Objective: accountability

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

What we hope to achieve

1. We oversee timely, high-quality and consistent handling of complaints by police forces.
2. The IOPC and PCCs conduct reviews that encourage organisations to provide user-focused outcomes in circumstances 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

We aimed to:

Complete 85% of core independent investigations within 12 months (excluding major investigations²).

This year we completed 83% of our investigations within 12 months, having completed 303 core independent investigations, of which 251 were completed within 12 months. This is 2 percentage points lower than target and lower compared to last year (89%).

Complete 33% of investigations within 6 months (excluding major investigations).

This year we completed 34% of independent investigations (excluding major investigations) within 6 months – 103 investigations. This is one percentage point above our target of 33% but a four percentage point decline from last year (38%).

² Major investigations are large-scale, complex investigations that would take significant capacity from within our regional operations team. These are managed by our Major Investigations Directorate.

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

We received 7,058 referrals from appropriate authorities in 2023/24 - a 13% increase on 2022/23. Despite this significant increase, we achieved our five working day target for 61% of referrals (versus a target of 100%).

Review locally investigated death or serious injury cases within an average of 30 working days from the date all background papers are received by the IOPC.

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 2023/24, we reviewed 923 police force investigation reports following their investigation into a death or serious injury. On average, we took 42 working days to complete these reviews from receipt of the supporting documents.

Decide all reviews within an average of 150/135/125/115 working days (for quarters 1-4 respectively) from the date all background papers are received by the IOPC.

In 2022/23 we implemented quarterly targets for investigation and other handling reviews and we maintained that approach in 2023/24. 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 150 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 135 working days. We achieved an average figure of 121 working days.
- In quarter 3, our aim was to complete all reviews within 125 working days. We achieved an average figure of 115 working days.
- In quarter 4, our aim was to complete all reviews within 115 working days. We achieved an average figure of 108 working days.

Across the year, reviews took an average of just under six months (119 working days) to complete.

We also monitored and responded to:

The percentage of directed/managed investigations that are completed within 12 months.

A directed/managed investigation is an investigation conducted by the Appropriate Authority (AA) under the direction and control of the IOPC. However, this means that we have limited to no control of how long these investigations take.

Forty-two 'directed/managed' investigations that were outside our Major Investigations Directorate were completed in 23/24. Eleven of these were completed within 12 months, giving us a result of 26%.

The proportion of reviews we uphold when members of the public are unhappy with how police forces have handled their complaint

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 2023/24, we decided that the outcome of 32% of valid reviews (690 out of 2,125) 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 2023/24, further work was commissioned on 21 reviews, eleven of these reviews were upheld.

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

This measure is concerned with investigations that were completely closed within a year of their final report being approved. After an investigation is completed, it goes into post-final stage. We have little control of how long investigations stay in post-final stage due to other bodies being involved in the process (for example, if an inquest is awaited or there is an ongoing trial).

In 23/24, we have closed 334 investigations, excluding those that were terminated. Of these, 58% (194) were closed within 12 months since they were completed. This is two percentage points higher than the previous year (56%).

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 2023/24, LPBs completed 4,105 applications for review. They upheld 29% (1,189) 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 32% (690) of IOPC reviews that we upheld in the same period.

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 2023/24 it took forces an average of 140 working days to finalise formal complaint cases under Schedule 3 (versus 132 working days in 2022/23). 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 Schedule 3.

In 2023/24 it took forces an average of 20 working days to finalise informal complaint cases outside of Schedule 3 (versus 18 working days in 2022/23).

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

In 2023/24 LPBs completed reviews in an average time of 50 working days.

The average time to complete super-complaints.

The [super-complaints system](#) was launched in November 2018 to identify and address broad, or systemic issues in policing. It allows designated bodies (such as charities) to raise widespread issues that could affect public confidence in policing.

The IOPC did not bring any super-complaints to completion in 2023/24. The next super-complaint will be published in the 2024/25 financial year.

Independent investigation compliance with agreed quality measures about single point of contact and feedback.

In 2023/24 33% of independent investigations complied with this measure.

Independent investigation compliance with agreed quality measures about terms of reference.

In 2023/24 22% of independent investigations complied with this measure.

Various data quality issues were identified in relation to the two measures above, including inconsistency in where information was stored on our old case management system and how we identified cases to sample. Due to the manual nature of sampling, it was also considered likely that records updated after a cut-off date were counted as non-compliant, when the task itself had been completed, leading to lower scores on these measures.

Our work in 2023/24

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.

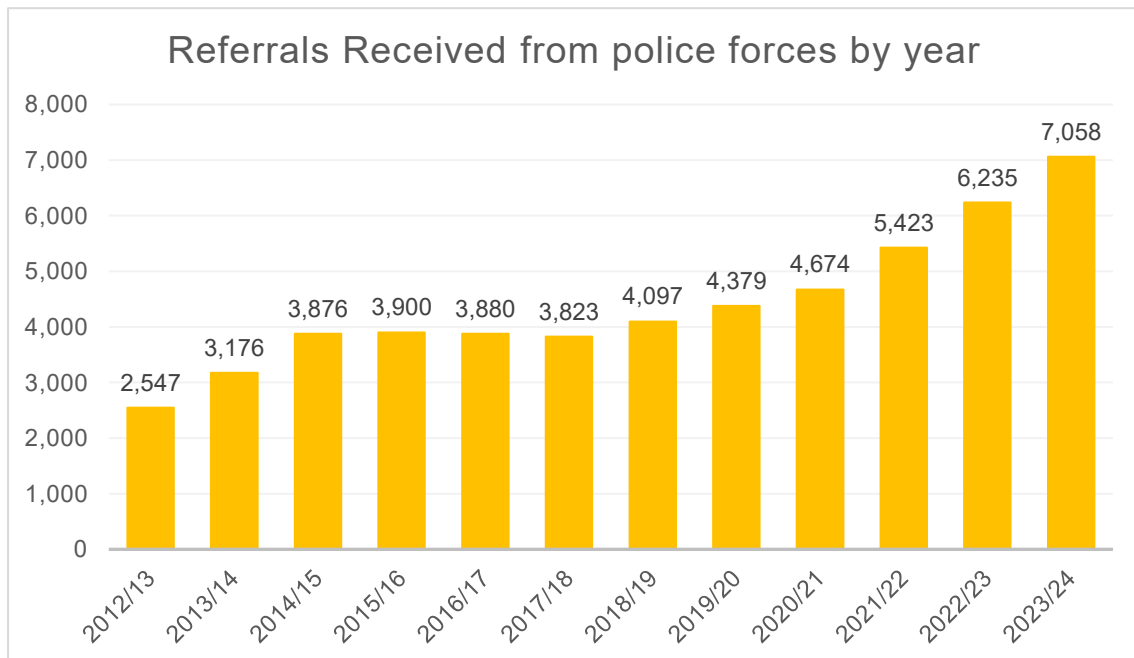
In 2023/24 we continued work to independently investigate the most serious incidents involving the police. We face challenges as the number of cases referred to us continues to rise year-on-year, with investigations becoming increasingly complex.

Referrals

We reviewed more than 7,000 cases referred to us by police forces and determined whether, and how, these should be investigated.

The number of referrals we receive increased steadily each year since 2017/18, with this financial year marking the highest volume yet.

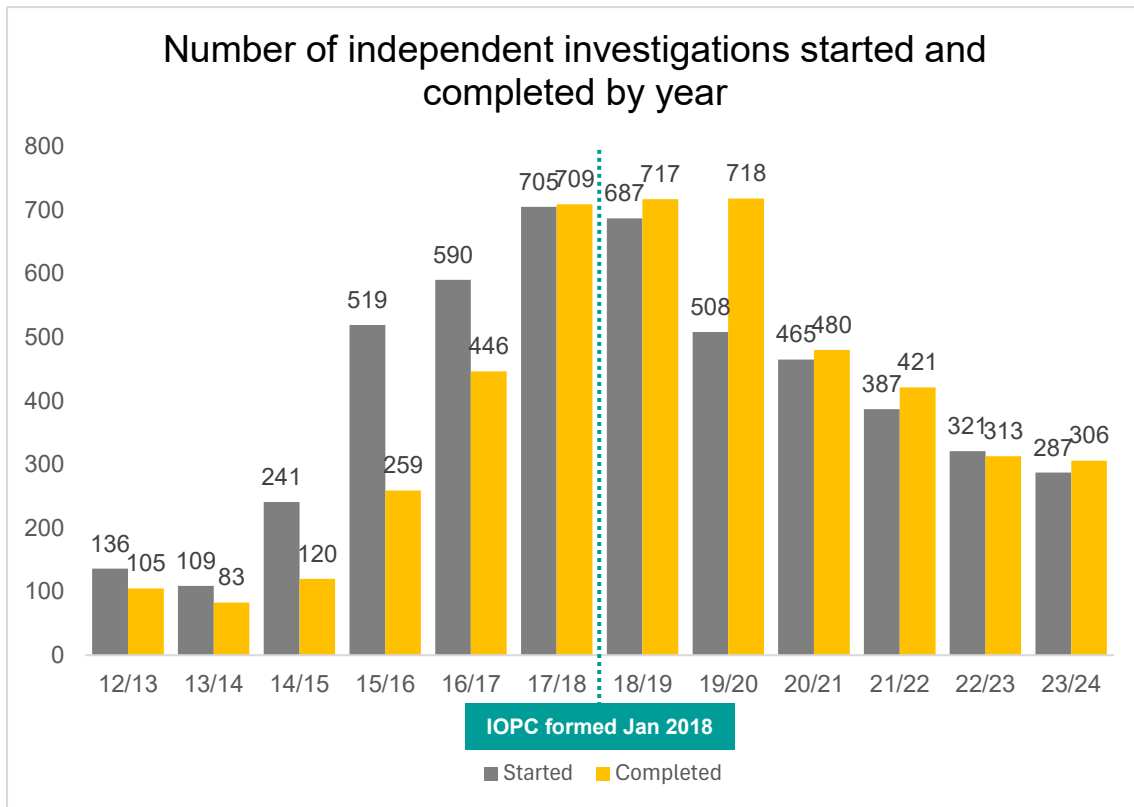
Of the referrals we received this year, 95% (6,722) were mandatory and 5% (336) were voluntary. Last year's figures were 96% (5,958) mandatory and 4% (277) voluntary. Eighteen of the referrals we received this year were from local policing bodies and concerned the actions of a chief officer. You can find out more about the matters that must be referred to us [on our website](#).



Independent investigations

Continuing to separate major investigations from our core caseload for our key performance metrics, we aimed to complete 85% of our investigations within 12 months and 33% within 6 months. We were unable to achieve the former (83%, 251 investigations) but achieved our 6-month target (34%, 103 investigations); both results have decreased since the previous financial year when they were 89% and 38% respectively.

Including major investigations, at the beginning of the financial year we had 261 active investigations with an average duration of 161 working days (around seven and a half months). At the end of 2023/24, there were 238 active investigations with an average of 175 working days, over two weeks longer in duration than at the start of the financial year.



The above chart shows completed and started independent investigations – both core and major investigations.

This year, we have started 281 core independent investigations. There has been a significant decline in the number of independent investigations we have started, this year's being 11% (34) lower compared to 2022/23. This marks the sixth year in a row where we have started fewer investigations than the previous year. The last year we saw a growth in started investigations was in 2017/18.

We completed 303 core independent investigations in 2023/24. This is four investigations lower than in 2022/23. While it is a small decline, this does also mark the sixth year in a row in which there is also a decline of the number of core investigations we have completed.

The two paragraphs above refer to 'core investigations', and do not include 'major investigations' – hence the difference versus the figures on the above chart, which shows both together.

In response the Operations Management Board has commissioned the 'Improving Operational Delivery' (IOD) programme to review these issues and deliver solutions over the next three years.

At year end IOD sub-projects included:

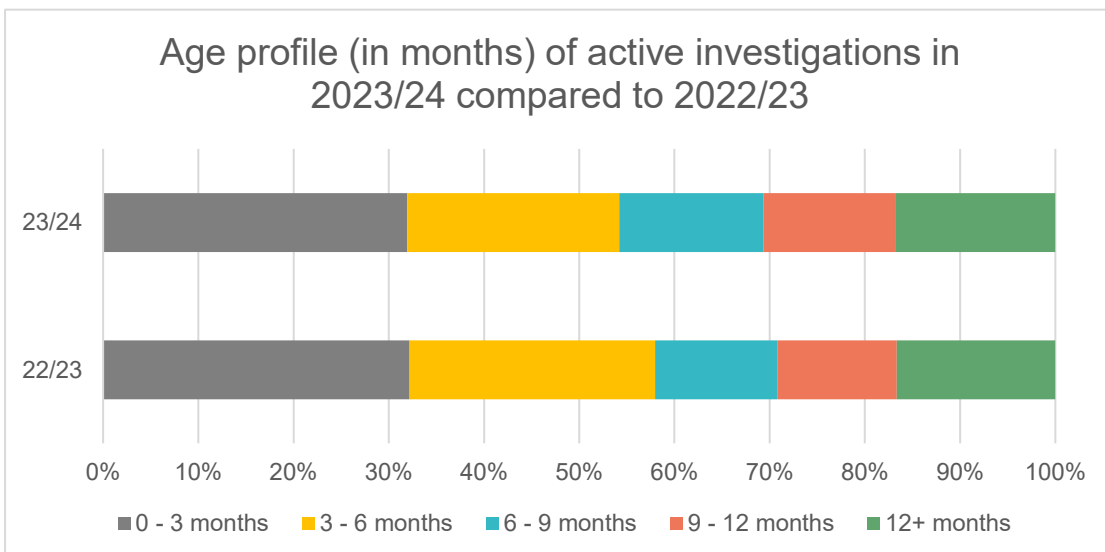
- The ‘Investigations Resourcing and Management Model’ project to improve the way work is allocated across investigations. Information was gathered from investigations colleagues about where time is spent across tasks, improving our knowledge about where our capacity is most stretched. This will allow us to better plan how we allocate our work in the future, sharing our work more effectively across teams.
- The ‘Investigations Process Redesign’ project, which will reduce rework, remove duplication and draw clear boundaries between who is responsible for which tasks. The project will also review our current team structures to ensure we have the right model in place to better manage demand in the future and will start by looking at report writing and transcription processes in investigations.
- The ‘Improving Investigation Support Functions’ project, which will ensure that all the Investigations Support Units (ISUs) provide a consistent level of support to investigators and use consistent processes in each office.

IOD is one aspect of our wide-ranging Transformation programme, which encompasses changes to our structure, processes, systems, and training.

Age of open investigations

In addition to the average duration of our open investigations increasing to 175 working days of the open investigations at the end of 2023/24, 83% had a duration of less than 12 months and 54% had a duration less than 6 months. This is comparable to 2022/23 when 83% of our active caseload was within 12 months of duration and 58% within six months.

While the number of investigations with age band over six months is mostly comparable, there has been a notable decline in the age bands below six months. At the end of 2023/24, active cases within three months of duration have decreased by nine compared to 2022/23 while those between three and six months have decreased by 15.



The average number of working days to complete our independent investigations this year increased by 22 working days to 214 from 192 working days last financial year, which means that it takes us a month longer to complete our investigations.

In the financial year 2023/24 we have continued to undertake cases with thematic areas, however, we have concentrated on two themes, those being violence against women and girls (VAWG), and race discrimination.

Major investigations

Major investigations are typically conducted into the most complex and serious incidents (including serious failings) which are of significant public interest 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.

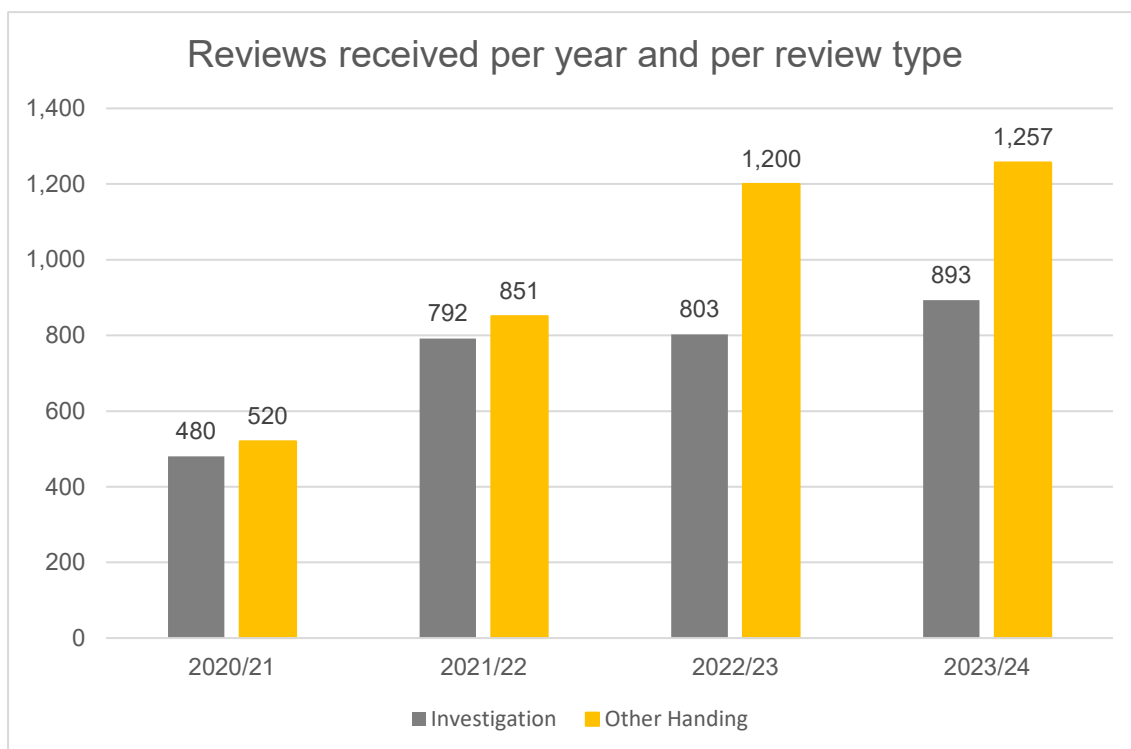
This year 2023/24 we have started six major independent investigations, two more compared to 2022/23, when we started four. We have completed three major independent investigations this year. These took on average 385 working days to complete, 12 Working days quicker than last year, when it was 397 working days.

At the end of 2023/24 we had 12 active major independent investigations, with an average duration of 542 working days. This is higher than at the end of 2022/23, when the active caseload was nine with average investigation duration of 428 working days (this year's is 27% longer).

Reviews

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.

It is four years since the legislative reforms were implemented and reviews demand has increased year-on-year. In 2023/24 we received 2,150 applications for a review of complaints recorded under Schedule 3 of the *Police Reform Act 2002*. This is an increase of 7% on last year. 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 2022/23 the backlog of cases waiting to be reviewed was 1,211 and service users were waiting six months for a decision. As we first forecasted, the backlog and time taken to complete reviews further increased due to the growing demand and rising complexity of cases. We developed the work packages within the 'Turnaround Plan' to address performance and ensure the right processes and sufficient resources are in place to meet the growing demand for, and complexity of, reviews resulting from changes introduced in 2020.

The newly recruited casework managers, having been fully trained on both other handling and investigation reviews, are now fully proficient since May 2023. We are seeing the impact of that training with the 12-month rolling average productivity continuously improving month-on-month in 2023/24. This resulted in the decrease of the previously rising caseload and a reduction of the backlog.

Alongside the recruitment we continued to develop 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. Following the complaint handlers' workshops with West Midlands Police and Greater Manchester Police in March 2023, a 'right first time' toolkit was created and delivered to the forces to ensure a better approach to their case handling.

There has been a phased rollout approach of the 'subject matter experience' to case allocation, which means allocating certain types of cases to the right casework manager as they have extensive experience in particular types of cases. We have seen this making a difference in terms of productivity and quality. We have also implemented a fast-track triage system (including for 'no further action' reviews), which was rolled out to all casework teams in October. Between April 2023 and February 2024, fast-track cases made for 40% of all reviews and the feedback is positive in terms of quality and productivity.

We are also making better use of the data we collect about our cases, and have more regular discussions about it as part of the National Operations Turnaround Plan. The analysis of the data allows us to better understand the impact of the decisions we make and is helping us to monitor the effectiveness of the business improvements that have been implemented.

Example cases from 2023/24

What follows is a cross-section of cases that concluded or had significant news in 2023/24. The selection serves to illustrate the variety of our work this year, including reviews and independent investigations.

Operation Uftyuga

This case came to the attention of the IOPC as a 'Death or Serious Injury' (DSI) referral from a police force. There is a mandatory requirement for forces to refer an incident to us where someone has died or been seriously injured while interacting with the police.

In May 2022 Hampshire Fire and Rescue asked the Hampshire Constabulary police to go to the home of a woman who had called the fire service claiming to have set fire to her husband's home office. She told them that she suffered from depression, obsessive compulsive disorder and anxiety, and that she wanted to die. In a separate call to the fire service, the woman's husband reported that she may have started a fire at the house and mentioned concerns about her mental health and past suicidal thoughts.

Officers arrived at the house and arrested the woman for arson. She told the officers she had consumed a quantity of medication, so she was taken to hospital and remained there under police guard. Hospital staff described her as distressed, stating that she tried to refuse help in order to hasten her own death.

When she was discharged from hospital that afternoon the officers took her to Basingstoke Custody Suite.

The woman told custody staff that she had high blood pressure, high cholesterol, blood clots in her left lung, and that she suffered from anxiety, OCD, depression, emotionally unstable personality disorder and psychosis. She told the officer conducting her risk assessment that she was on medication and that she had “taken numerous overdoses and tried to hang myself.”

The officer noted that the woman should be seen by a healthcare professional. The risk assessment also documented that self-harm and suicide warning markers were to be added to the woman’s Police National Computer record.

The woman was placed in a cell with a glass panel in the door, in a relatively high-footfall area of the custody suite, in order to make it easy to keep an eye on her. Whilst in her cell the woman became agitated and claimed she was having a heart attack, though a healthcare professional who was present did not agree.

The woman made two attempts at self-harm whilst in the cell. In the first she tied a blanket around her face and placed a pillow over it. The custody officer removed the blanket from the cell. The second attempt was more serious: the woman used a serrated edge on the rebate strip of the cell door frame to tamper with her custody suite-issued plimsolls and made a cord that she then tied around her neck. On the CCTV in her cell, she appeared to lose consciousness and was unmoving for approximately three minutes.

The woman was found by officers, who removed the cord and a healthcare professional provided first aid. The woman was then taken to hospital for suspected soft tissue and nerve damage as well as a mental health assessment.

It came to light that the risk of a cord being removed from this type of plimsoll had been identified in another force several years earlier, and Hampshire Constabulary had been informed.

Our investigation was finalised in June 2023. We concluded there was no indication any police officer or staff member behaved in a manner that would justify disciplinary proceedings or had committed a criminal offence. However, we made a number of recommendations, including national recommendations that the Ministry of Justice (MOJ) amends the Police Custody Suites Design Guide to reflect that any sharp edges on metal rebate strips fitted to custody cell doors should be removed during construction and inspection to lessen any risk of self-harm, so that detainees cannot use the serrated edge to cut materials or harm themselves.

We also recommended that the National Police Chiefs’ Council (NPCC) shares the learning from this IOPC investigation with all force custody leads, asking

them to ensure metal rebate strips are reviewed as part of regular checks conducted in custody suites to ensure there are no self-harm risks. Additionally, that force custody leads are asked to ensure custody staff understand the risk associated with plimsolls provided to detainees, that could be tampered with to make a cord in this way.

A review of a complaint involving the use of force, including PAVA spray, on a 13-year-old boy.

This is an example of IOPC casework: a review into a complaint that had originally been handled by a police force. Complainants can apply for a review if they are unhappy with the way their complaint was handled, or with the final outcome.

The original complaint related to an incident in August 2022. An officer from Nottinghamshire Police was looking for an 11-year-old child who had been reported missing. She found the missing child at a children's care home where his 13-year-old brother was living.

When the younger child left the building the 13-year-old tried to stop the officer from following him, and she stated that he punched and slapped her, but she was able to easily stop him by grasping his arms. After looking for the younger child outside, the officer was joined by two colleagues back at the care home. One of these two officers arrested the 13-year-old for assaulting the first officer.

He resisted being arrested and the arresting officer sprayed PAVA incapacitant spray in his face, which subdued him so that his hands could be cuffed behind his back. A carer from the home intervened and asked if this was necessary for such a small child. She persuaded the officers to remove the boy's handcuffs and allow him to wash the spray out of his eyes. The boy was later de-arrested, but advised that the police may still want to talk to him about the assault on the first officer.

The boy's father later made a complaint to Nottinghamshire Police that excessive force had been used on his 13-year-old son, and that the officer did not follow their training or force guidelines when using the spray at close range.

PAVA spray is primarily designed for dealing with violent subjects who cannot be restrained by another method, and may be inappropriate when dealing with children, the elderly or the infirm. The spray should not be used at a distance of less than one metre unless life is at risk, because of the danger of injury to the subject's eyes.

Nottinghamshire Police's investigation of the complaint found that the arresting officer sprayed the boy from only a few inches away, and there were inconsistencies in his statement. The force investigation did not find that he had a case to answer for misconduct, which is defined as 'a breach of the standards

of professional behaviour that is so serious as to justify disciplinary action'. However, it acknowledged that the use of the PAVA spray was outside of force policy and found that his performance required improvement via the reflective practice review process (RPRP).

Reflective practice is designed to give officers and staff an opportunity to discuss where things could have gone better and look for ways of addressing those issues together with their line manager, without formal disciplinary proceedings.

The boy's father was not happy with this conclusion, and applied for a review of his complaint, in which we can decide whether the handling or the outcome of the complaint was reasonable and proportionate. Our review took place during 2023/24, with our final decision coming in January 2024.

In our review we observed that the force's investigating officer had accepted that the boy was of a small stature and build, and that although he was verbally abusive and threatening, he did not offer any violence after the initial incident with the first police officer. The force's investigating officer also said that in their opinion less intrusive tactics could have been used to detain the boy.

We upheld the review, finding that the situation could have been resolved without an arrest or the use of force and that the arresting officer had a case to answer for misconduct. At the subsequent misconduct meeting the officer was given a written warning, to remain in place for 18 months.

Operation Run

This is an example of a 'directed investigation', in which we direct and control the investigation using police resources, in this case Staffordshire Police's Anti-Corruption Unit.

The investigation was started after a Cheshire man assaulted two individuals who he believed had burgled his house in December 2020. A mobile phone belonging to the man was examined by police, which started a chain of events leading to an investigation into serious police corruption.

Officers found that the man had received information taken from police systems, giving the names, addresses and vehicle details of the assault victims. The information had been provided in the form of a screenshot originating from the Staffordshire Police system.

Further examination of messages on the phone suggested that the man had a contact in the police who could 'take care' of speeding offences. This information was passed on to Staffordshire Police, who referred the matter to the IOPC and carried out a directed investigation on our behalf.

It was established that the screenshot had been provided by Samantha Halden-Evans of the Staffordshire Safer Roads Partnership. She was an employee of Staffordshire Police and part of a team that enforces and prosecutes speeding offences on Staffordshire's roads. She was arrested and her phone was seized and examined, with chat threads revealing a wider conspiracy.

Her colleague at the Staffordshire Safer Roads Partnership, John Hill, was also arrested and his phone was examined.

Investigators found that they had checked for various civilian contacts if they had been caught on-camera for speeding, and had also deleted speeding offences from the police computer system.

Following our directed investigation, we found a case to answer for gross misconduct against Halden-Evans and Hill, and decided the matter should be referred to the Crown Prosecution Service.

Halden-Evans resigned in August 2021 prior to a disciplinary hearing for gross misconduct, and Hill was dismissed from the force following a hearing in December 2021.

In December 2023 Halden-Evans was sent to prison for four years and two months when she appeared at Stafford Crown Court, having admitted conspiracy to commit misconduct in public office (MIPO). She also pleaded guilty to wilfully neglecting to perform duty/wilfully misconducting herself, and two counts of conspiring to pervert the course of justice.

Hill had also pleaded guilty to conspiracy to commit MIPO at an earlier hearing and he received an 18-month jail sentence.

Two members of the public, one of whom was in a relationship with Halden-Evans, admitted conspiracy to pervert the course of justice. One of them received a sentence of two years and eight months, and the other ten months.

IOPC Director of Operations, Steve Noonan said: "The offences committed by these two individuals amounted to very serious corruption. In addition to the deletion of speeding offences, evidence showed that Hill was asking Halden-Evans to check whether people had been caught by cameras speeding on certain roads. She was also passing on details about whether speed cameras in Staffordshire were active or not, and there were other data breaches including one relating to a murder investigation.

"Such behaviour is a betrayal of the public's trust and undermines confidence in policing.

"This investigation is testament to how seriously the IOPC, law enforcement agencies and the criminal justice system takes this kind of behaviour and I am grateful to all those involved in ensuring justice was served today."

The Hillsborough investigations

In 2012, following the publication of the Hillsborough Independent Panel (HIP) findings, we - then the Independent Police Complaints Commission (IPCC) - launched an independent investigation into the actions of the police in the aftermath of the Hillsborough disaster.

Ninety-seven Liverpool fans 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. It is, to this day, the worst disaster in British sporting history.

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

The dedicated investigations teams are working towards the publication of the Hillsborough investigations' report, which will detail all the findings from both investigations under the following terms of reference.

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 (PRA) 2002*, we are sending around 150 complaint and conduct reports to Appropriate Authorities and police and crime commissioners to inform them of the decision maker's draft opinions and decisions. Under the PRA, they have the opportunity to review the reports and make representations to us, should they wish to do so. At the year end this process is ongoing and will likely take some months. It follows the Salmon and naming processes that are nearing completion. [You can read more about the Salmon process here.](#)

We continue to provide updates on the progress we are making, along with any other developments, to families of those who lost their lives as a result of the Hillsborough disaster, complainants, the media, and other interested parties including policing stakeholders. A date for both the publication of the investigations' report and the standalone website is yet to be confirmed pending all necessary processes.

We are also working toward the long-term preservation and storage of all Hillsborough disaster-related material, which will eventually be returned to the original contributors, as well as the National Archive. You can [read more about the preservation of Hillsborough investigation material](#) 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 about the conduct of a Chief Officer (or Deputy Commissioner of the Metropolitan Police Service)
- 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)

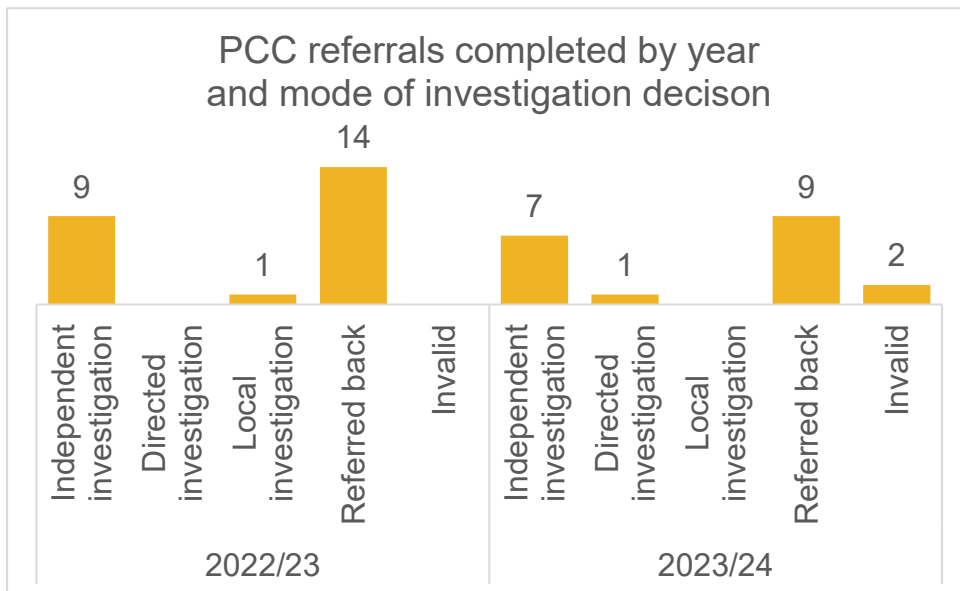
After receiving a referral or complaint, we assess whether to investigate the matter. We may decide that it does not need to be dealt with under the regulations, in which case the organisation can deal with it through internal processes or take no further action.

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

Referrals from PCCs

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 2023/24, we received 18 referrals from PCCs compared to 25 in 2022/23.

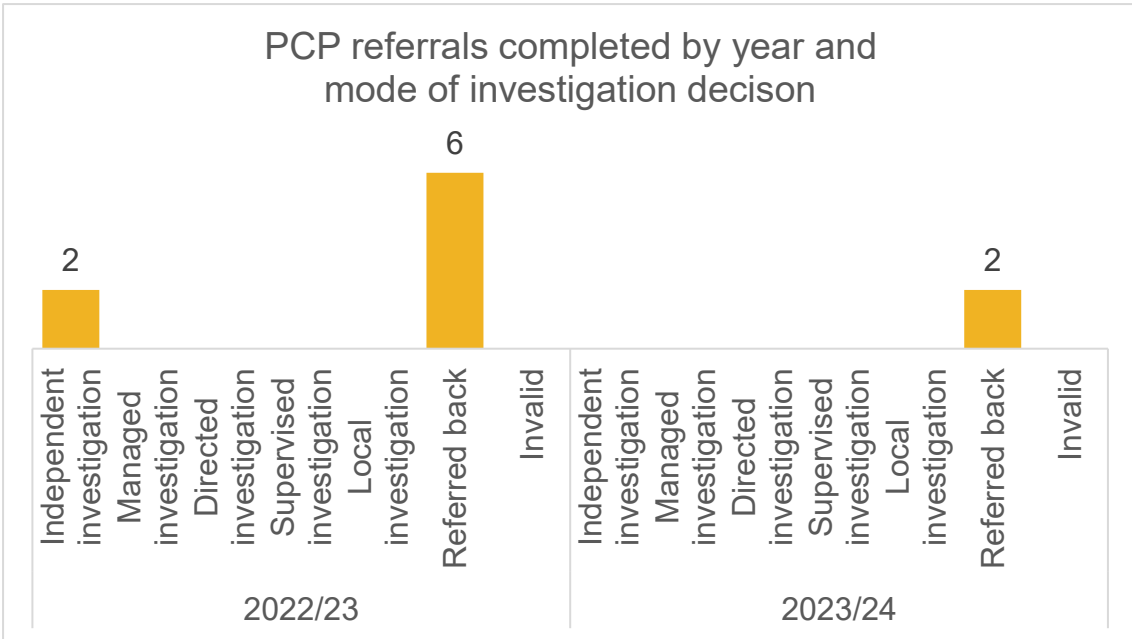
Our decision about whether the matter referred should be investigated and the mode of investigation is made when we have completed our assessment. In 2023/24 we completed 19 referrals from PCCs and for nine of them, we decided that the matter did not need to be investigated and referred it back to the PCC. We decided to independently investigate seven of the matters referred.



Referrals from PCPs

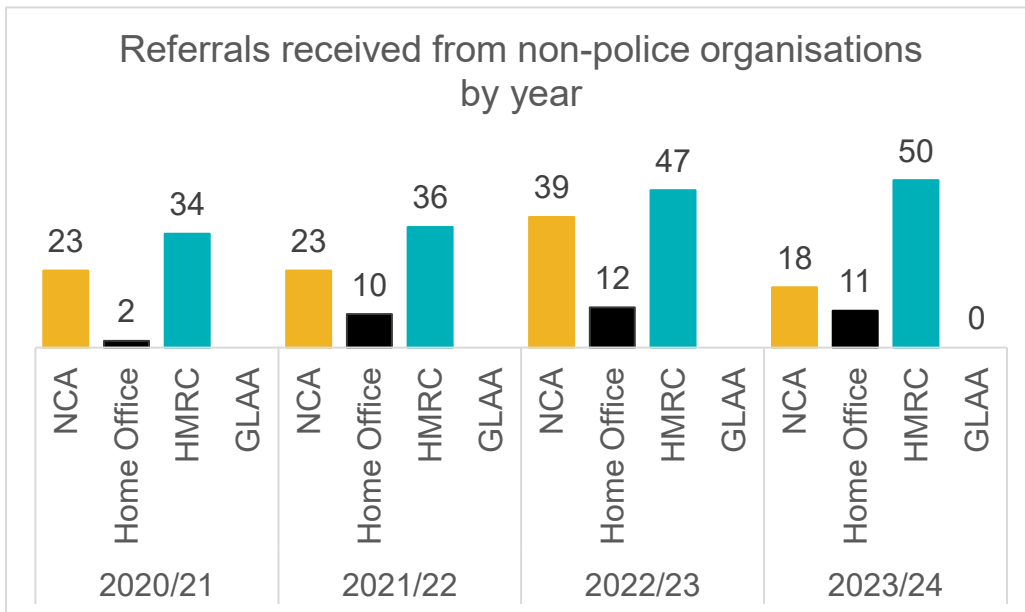
If a referral is about a PCC or the Mayor's Office for Policing and Crime (MOPAC) and their respective Deputies, or any other person appointed to perform the role of PCC or deputy PCC, the referral will be received from the PCP. We received two referrals from PCPs in 2023/24, a decrease from the previous year when we received eight.

Of the PCP referrals we completed in 2023/24, all were referred back to PCPs to handle the matter in whatever reasonable and proportionate manner it determined.



Referrals from non-police organisations

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



NCA appeals

In 2023/24, we completed five NCA investigation appeals. We upheld one, and four were not upheld.

HMRC appeals

Between 1 April 2023 and 31 March 2024 we completed three HMRC investigation appeals: two were upheld and one was not upheld.

Work with the GLAA and the Home Office

There were no appeals against the Gangmasters and Labour Abuse Authority (GLAA) or the Home Office in 2023/24.

Oversight of the police complaints system

Our oversight activities this year maintained their focus on 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.

Alongside this thematic work, we 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. This included a collaborative project across the IOPC's Oversight and Casework teams to promote the principles of 'Right First Time' in complaints handling.

Race discrimination

The Oversight team worked with colleagues across the organisation and others within the complaints system to continue improving understanding of how race discrimination complaints are handled, and where additional support is needed.

Our work was supported by a number of police forces sharing and discussing their local practices, and others working with us on a dip-sampling program to generate data to inform our ongoing work on this theme. During November and December 2023 we ran a series of workshops for complaints practitioners at which we discussed and embedded the content of [issue 22 of our Focus publication](#). We covered discrimination complaints, sought views on the updated guidelines we have been developing, and peer-to-peer inputs from forces.

Based on the findings of this work we are developing a toolkit, additional guidance and information to support complaints handlers when responding to race discrimination complaints. These will be published in 2024 and will be live, iteratively updated resources. They can be continually updated as we and others identify where further support may be needed or effective practices are recognised and shared.

Violence against women and girls

This year the team continued their program of activity focused on Violence Against Women and Girls (VAWG), consolidating the findings of the work completed in 2023 to produce the [‘Violence against women and girls: End-to-end case handling review’ report](#) in February 2024.

The review was informed by our work with eight police forces to examine a range of complaint and conduct matters where violence against women and girls was a factor. We sought to establish whether their responses were appropriate, proportionate and in line with relevant law and guidance. The report provides our findings and recommendations, which we have been discussing with forces since publication.

During 2024/25 we will be completing a separate exercise with a selection of police forces to gain greater insight into how they handle reports of police perpetrated domestic abuse. We will identify where additional support and guidance may be needed, and draw out any effective practices which can be shared for the benefit of service users and those who work in the complaints and conduct systems.

Right First Time

Demand on the complaints and reviews system has been increasing since 2020. To promote effective, service user-focused handling of complaints and maximise opportunities to resolve them at the first attempt, we started the IOPC’s ‘Right First Time’ program in 2023/24. This saw us work collaboratively with forces to identify effective practices and, where necessary, offer further support to increase the likelihood of complaints being resolved at the first try.

Our ambition is that by applying the Right First Time principles and guidance, more complainants receive a suitable response at the first attempt. This has the potential to reduce the frequency with which complaint outcomes are challenged via the review process, which in turn reduces the time that complainants and the subjects of complaints need to engage with the system. This can have benefits across the wider complaints system, as resources currently directed at handling reviews or revisiting complaints can be focused on improving it.

The work with forces, which included a dip-sample program and discussions to understand their practices, was used to develop a [toolkit for complaints handlers to use](#). This was published in March 2024 and its launch supported with a series of workshops attended by forces and local policing bodies.

Objective: leading improvement

Our evidence and influence improves policing.

What we hope to achieve

1. We see 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:

Ensure 80% of our paragraph 28A learning recommendations are accepted by police forces.

Where a recommendation is issued under this power the recipient is required to provide a response. Out of the 102 recommendations issued where a response has been received, 94% (96) were accepted.

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

In 2023/24 our research showed that 60% of policing and accountability stakeholders thought that we were effective in this area. This figure is an average of 60% policing and 59% policing accountability stakeholders, a fall from last year's average figure of 66%. The drop in the average was driven by a reduction in the figure from policing stakeholders, down from 73% last year.

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

For non-policing stakeholders, 44% stated they thought we were effective at sharing learning to improve police practice, versus a target of 46%.

We also monitored and responded to:

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

72% of 4,704 respondents thought the IOPC is independent of the police. 23% said the IOPC is completely independent and 49% said that it is somewhat independent. This is an increase on last year's figure of 64% (made up of 22% completely independent, 42% somewhat independent).

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

20% of stakeholders believe that the IOPC is effective in improving public confidence in policing.

Non-policing stakeholders are more likely than policing and police accountability stakeholders to believe the IOPC is effective in improving public confidence (26% vs 23% vs 13%).

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

In 2023/24 51% of 4,704 respondents agreed that the IOPC will help improve policing in this way.

We intend to improve this result through a mixture of strategic engagement and policy work, our thematic work on discrimination, and our external publications. We will provide a response to the Home Office's police accountability review white paper, will publish revised discrimination guidelines, setting out best practice for dealing with cases in which discrimination is a factor, as well as reports on our impact, police complaints, and deaths during or following police contact, increasing awareness of how our work makes a difference.

Our work in 2023/24

One of the ways that we help to improve policing is by making recommendations during the course of our investigations and casework.

During 2023/24 we issued 133 recommendations –

- 12 were quick-time recommendations issued while cases were ongoing
- 105 were local recommendations issued at the end of a case to police forces or other organisations coming under our jurisdiction
- 16 were issued to organisations working nationally, including the College of Policing, the National Police Chiefs' Council and the Home Office

Of the 133 recommendations, 110 were issued under Paragraph 28A of Schedule 3 of the *Police Reform Act 2002*. Where a recommendation is issued under this power the recipient is required to provide a response. Out of the 102 recommendations where a response has been received, 94% (96) were accepted.

These recommendations covered a variety of areas including changes to national and local policy, guidance, training, systems and practice.

[Our 2023/24 Impact Report](#) includes information about the recommendations we made regarding the strip searching of children, and other aspects of our learning work.

Race discrimination thematic

We encounter a variety of cases covering a wide range of issues. We monitor all aspects of our work closely to help us to spot patterns or trends that may need further investigation. We may also find out about areas of concern from conversations we have with our stakeholders or communities.

When an area of concern is identified, we commit additional resource and expertise to look deeper into the issue. We call this our ‘thematic’ work.

In 2023/24 we continued to embed and share the learning from our thematic work on race discrimination. We engaged directly with police forces to support their handling of complaints involving discrimination through a series of workshops, where we also tested revisions to our discrimination guidelines ahead of their publication in 2024.

These guidelines build on [issue 22 of our Focus newsletter](#) on handling complaints involving race discrimination. The guidance is aimed at Professional Standards Departments and Offices of the Police and Crime Commissioner, who engaged with us in open and frank discussions about the challenges faced by complaint handlers.

By taking this approach we support forces (who are responsible for handling the majority of complaints) to handle complaints effectively, helping to rebuild confidence in the police complaint system among protected groups who often have the lowest confidence levels.

Stop and search

2023/24 has also seen us follow up on how policing is responding to our thematic learning recommendations on stop and search. In October 2023, we published the follow-up to our national stop and search learning report, which was published in April 2022. We asked each police force to assess local stop

and search practices in line with our 18 national recommendations to improve the use and scrutiny of stop and search and drive improvements in policing. [You can read the original 2022 report here](#), and [the October 2023 follow-up here](#).

All 43 police services responded to our survey, and we summarised some of the local initiatives shared with us aimed at enhancing the approach to stop and search by forces across England and Wales.

In collaboration with the Association of Police and Crime Commissioners we shared the initiatives from each police service with their respective Police and Crime Commissioner to help with continued improvements. The full list of initiatives was shared with Chief Constable Amanda Pearson, former NPCC lead for stop and search, to assist her in driving progress.

Thematic review of the use of Taser

Since the publication of [our report on Taser in 2021](#), we have been collaborating with the National Police Chiefs' Council to provide additional oversight of Taser use. This included a review of occasions where Taser has been used on children under 18. We also formed a panel of young people to advise and assist policing leaders in addressing concerns raised by communities about Taser use and racial and ethnic disparities.

We recognise that a system-wide response is vital to support improvements and we will continue to work with the police and our policing partners to drive change - particularly within communities most disproportionately affected.

Learning and improvement combined with robust local scrutiny and accountability helps promote trust and legitimacy between the police and the communities they serve. It demonstrates continuous development, a commitment to improve, and shows that policing is acting in the best interests of the public by having a better understanding of community concerns.

Guidance on ending victim blaming in the context of violence against women and girls.

In February 2024 we launched our guidance on ending victim blaming in the context of violence against women and girls.

Why does it matter?

Victim blaming language, attitudes, and behaviours by their very nature put the onus and responsibility on the victim-survivor for the abuse they have endured. For victim-survivors who have experienced significant trauma, it can worsen their experience even further. Diverse groups and minoritised communities may

face different kinds of discrimination and victim blaming based on the different aspects of their identity, which can overlap and interact in complex ways. Ultimately, victim blaming can also prevent victim-survivors from reporting their experiences and pursuing justice.

The guidance was produced by the IOPC in collaboration with a number of organisations and people working to tackle violence against women and girls.

Its aim is to help practitioners think critically about their own and others' language, attitudes, and behaviours, and to provide advice on best practice on effectively challenging victim blaming language, attitudes, and behaviours.

The guidance was designed for use across the IOPC and police forces – for example, when communicating with victim-survivors and witnesses, when drafting reports and other formal documents, when reviewing policies and guidance. [You can read the guidance](#) on our website.

Understanding low confidence amongst those most impacted by our thematic areas of work

The IOPC's focused work on violence against women and girls (VAWG) was prioritised in response to increasing public concern about the police response to VAWG, and cultural attitudes in policing towards women and girls. We are committed to holding the police service to account in their handling of complaints and conduct matters, helping to drive improvements in policing practice and build trust and confidence in those who have reason to make a complaint. We are working collaboratively with policing stakeholders to drive learning and fundamental change in this area, engaging with women to ensure their voice is heard and at the centre of our work.

We have worked a range of with VAWG stakeholders to understand the issues affecting those most impacted from our work. These have included national and regional VAWG organisations and also representatives from service user groups. We have taken an intersectional approach to our engagement and aimed to ensure women and girls from a variety of communities are represented.

With regard to our the guidance on Ending victim blaming in the context of violence against women and girls, published in March 2024 we worked with; IOPC's Youth Panel, the Domestic Abuse Commissioner's office, the office of the Victims' Commissioner for England and Wales, Refuge, the Suzy Lamplugh Trust, Eva Echo, Saba Ali, Hourglass, Southall Black Sisters, DIVAS Women's Centre Cornwall, Muslim Women's Network, Avon and Somerset Constabulary, Dr Charlotte Barlow, Women's Aid, Leicestershire Police, Dr Patricia Canning, Dr Jessica Taylor, Advocacy After Fatal Domestic Abuse, SafeLives, and the Crown Prosecution Service.

Engagement was conducted through a roundtable event and individual meetings with stakeholders to seek their views on what they felt the guidance should include. Stakeholders also helped to inform subsequent drafts ahead of publication for IOPC staff in February and externally in March. To demonstrate how their views had been incorporated, in addition to the guidance itself we produced a 'You said, we did' document to highlight how their most valuable input had shaped the work.

During the course of the year we also worked a variety of stakeholders from the VAWG sector (including some of those who worked on the guidance) on an Autumn 2024 campaign to raise awareness of the police complaints system and victims' rights when making a complaint or raising a conduct matter. The campaign will be targeted at victim-survivors of violence against women and girls and organisations supporting them. We have also met with a number of additional stakeholders to help us to shape the content and tailor our materials. They have also been involved reviewing the draft copies of the physical materials created.

SafeLives also worked with us to design our sample criteria for an end-to-end case handling review of eight police forces published in February 2024, in which reviewed a selection of complaint and conduct files. We examined 121 files to review how they handled complaint and conduct matters where violence against women and girls was a factor and whether their responses were appropriate, proportionate and in line with relevant law and guidance.

We have met with numerous regional VAWG organisations, which has resulted in new insight being gained, specific issues being raised within particular police forces which we can then highlight to our Oversight Team, or us providing presentations to frontline staff on how best to support their service users through the complaints system.

Our work on Violence Against Women and Girls is continuing throughout 2024/2025.

Officer confidence

We have attended and spoken at a number of policing conferences and events this year including the 2023 National Black Police Officers Association Conference, the National Police Federation PIP conference and a divisional training day for Kent Police.

Members of our quality and investigations teams have presented to firearms teams and Post Incident Managers (PIMs) with the aim of increasing knowledge about our work and helping to build trust and confidence. Sessions have covered: what to expect when we attend as part of the Post Incident Process (PIP); what we expect as the IOPC from a PIP; and what an IOPC investigation looks like. We routinely hold sessions as part of new firearms officer intakes

within West Yorkshire Police and Northumbria Police and sessions have also been delivered to Northamptonshire, Derbyshire and North Yorkshire Police.

In addition, we regularly deliver presentations to the joint College of Policing/Police Firearms Officers Association Post Incident Managers (PIM) course as part of both initial and refresher training. Specific sessions for PIMs have also been delivered to the National Crime Agency, His Majesty's Revenue and Customs and South Yorkshire Police.

We have also participated in a number of Hydra sessions with West Yorkshire Police, where we have provided feedback on the post investigation processes as part of training simulations in which firearms officers face a training scenario immediately followed by a PIP.

Local community partnership officers serving the Metropolitan Police have also received input from our regional engagement officers.

Our Oversight Team also aim to build confidence not only through their everyday work with Professional Standards Departments but also through work with police services and local policing bodies on a variety of topics. In addition, the Oversight Team run workshops on relevant subjects. Examples include workshops for the Right First Time Complaints Handling Toolkit in February/March and Discrimination workshops held in November/December.

The IOPC Youth Panel have also conducted a number of workshops for police officers across the England and Wales and also supported on the NPCC Taser project - helping to bridge the gap between police officers and young people.

We have also been working with aspiring officers, such as police cadets and students, on public services courses. Early engagement with cadets and students can help to improve the relationship between the IOPC and policing. We have provided sessions for cadets (all aged between 11-17 years) in Humberside, Northumbria, Durham and Bedfordshire.

Cadets were educated on the history, role and purpose of the IOPC, asked about their ideas for change and thoughts on trust and confidence in policing. They participated in quizzes based on police complaints statistics and different topics were explored such as ways in which the IOPC receive investigations, standards of professional behaviour, the misconduct threshold and real anonymised case studies were discussed.

We have also worked with students on public services courses (ranging from level 3 - level 5) in higher education settings. Sessions have been provided at Huddersfield University, Newcastle University and colleges in Barnsley, Kirklees Newcastle, Islington, Croydon and Haringey, with more planned.

Learning the Lessons magazine

Learning the Lessons is our series of regular magazines designed to influence improvements in police policy and practice.

Each issue of the magazine focuses on a unique theme. Relevant to that theme, the magazines feature anonymised case studies from real investigations and reviews we have completed into complaints and conduct matters. The case studies highlight key issues we see through our work.

At the end of each case study, we ask reflective questions of those working in policing - ranging from frontline officers and staff to those working in policy, learning or management roles. The questions aim to unpick key learning opportunities by asking readers to reflect on their own knowledge and training, to encourage policing to consider ways to prevent adverse incidents, and to improve service delivery through improvements to policy and practice.

Alongside the case studies, the magazines explore work happening in local police services, charities and advocacy groups, academia, and in national policing organisations. The magazines include spotlights on good practice initiatives, new national guidance or training, and signpost helpful tools and resources.

We published two issues of Learning the Lessons in 2023/24:

In August 2023, we published [issue 42 focusing on custody](#). It included nine case studies, and articles exploring:

- national training, initiatives and provisions
- identifying vulnerability
- His Majesty's Inspectorate of Constabulary and Fire and Rescue Services inspection activity
- the impact of police detention on children
- appropriate adults
- experiences and insights from frontline practitioners

We worked with leading subject matter experts across national and local policing and advocacy organisations to help develop this issue, including the College of Policing, Independent Custody Visiting Association, National Appropriate Adult Network and Children's Rights Alliance for England.

We also worked with professional standards departments and learning and development teams in police services nationally to help share this issue, and shared hard copies at conferences, meetings and events. Stakeholders told us they had shared issue 42 in custody suites, on force intranets, and in briefings with custody management groups and boards. Case studies and key questions were extracted into training packages, used as team meeting discussion points, and shared with relevant thematic leads to encourage proactive change.

In March 2024, we published [issue 43 focusing on mental health](#). It included eight case studies, and articles exploring:

- the IOPC's work on mental health and policing
- national initiatives and change
- the National Police Chiefs' Council's (NPCC) mental health strategy
- examples of effective partnership working between the police and mental health organisations to support vulnerable people
- police officer and staff wellbeing
- the *Mental Health Act*

We worked closely with the Right Care, Right Person national implementation team to develop this issue, which included representatives from the NPCC, College of Policing and local police services. We recognised the importance at a time of national change to use our evidence base to encourage readers across policing to meaningfully debate, discuss and reflect on their policies and practices in line with national direction and guidance.

Stakeholders in policing told us the magazine had been promoted on organisational learning portals, case studies were being extracted into scenario-based training, key questions were being used as a tool to sense check existing force policies, and improvement work arising from the learning contained in the magazine was being tracked through board meetings.

For the two issues of Learning the Lessons we published in 2023/24, combined responses to the feedback surveys reflected:

- 96% (120 of 125 respondents) felt the magazines were a helpful tool to drive change in police policy and practice
- 97% (128 of 132 respondents) felt the magazines provided them with useful knowledge to supplement information received from training, briefings or practical experience
- 95% (126 of 133 respondents) felt the reflective questions helped them identify key learning in the cases featured
- 95% (84 of 88 respondents) said they intended to share the magazines with colleagues to help share the learning they contained

[All issues of Learning the Lessons are available on our website.](#)

Working with young people and the Youth Panel

In 2023/24 the Youth Panel entered their fifth year of working with the IOPC. The Youth Panel continued their work in providing a youth voice and holding the IOPC and wider policing system to account. Their ambition is helping create a police complaint system that meets the needs of young people and that they can have trust in.

The Youth Panel continued their engagement activity across England and Wales, conducting 25 engagement sessions. These included 20 peer-to-peer engagement sessions that were designed by the Youth Panel members with the aim to increase awareness of the police complaint system and to understand the barriers young people face when accessing it. They also heard different young people's experience of policing. The Panel also continued to develop and deliver their police engagement sessions; the aim of these sessions is to develop an understanding of the impact of policing on young people and to look for and develop common ground between young people and police in order to improve interactions for all.

The Youth Panel continued their collaborative work with IOPC staff, they delivered six race discrimination workshops, and supported the IOPC work and guidance related to exposure of intimate parts (EIP) searches of children. They also supported the IOPC in developing an equality statement to be used to hold the organisation to account. The Youth Panel supported the IOPC in developing the violence against women and girls 'Know Your Rights' campaign and the ['Guidance on ending victim blaming language' \(available here\)](#) for police services around the country. The Panel also supported other statutory partners such as the NPCC work around the use of Taser in relation to disproportionality and improving policing practices.

The Youth Panel conducted their second annual national survey reaching over 2,000 young people across England and Wales. The views and feedback they gathered through this survey were analysed and were used to form the recommendations and analysis presented in the Youth Panel's 2024 report, which was published shortly after the financial year ended. The Youth Panel presented these findings to a range of stakeholders from policing partners and third sector organisations at the Whitworth Gallery in Manchester.

The Youth Panel recommendations for the police complaints system were:

1. All cases involving children, young people or vulnerable adults should be referred to the IOPC.
2. An advocacy service should be put in place to provide tailored support to people making complaints.
3. Investigations should be more victim-led. A Victim Impact Statement should be considered as a key part of all investigations.
4. The police complaints process should be streamlined to make it more accessible to children and young people.

5. There should be a group complaints system for trusted organisations at the community level.
6. More publication of positive stories including visible outcomes and systematic reform.
7. Better engagement within all sectors of education on the complaints system and the IOPC.

The Youth Panel recommendations for the police were:

1. All police forces should involve young people in their decision-making through co-production.
2. Police forces should do more proactive community engagement, including with young people.
3. Schools' officers should be accessible in all schools as a way to build positive relationships with the police.
4. Police forces should promote more positive news stories and improve engagement on their social media accounts.
5. Police forces should take more public ownership of mistakes and show how they are improving.
6. The use of body cameras should be mandatory in force policy.
7. There should be further work on hiring processes for new officers with a focus on addressing bias, discrimination and violence.
8. All officers should receive training in trauma-informed approaches and de-escalation skills.
9. The right to complain should be included in the statement given when someone is given a caution, at the point of arrest and when stopped and searched.

Our External Stakeholder Reference Group (ESRG)

Our ESRG includes external statutory and non-statutory stakeholders, such as representatives from charity and campaigning organisations, policing organisations and the Home Office. The group provides challenge and constructive feedback on our performance and key projects, acting as an informal sounding board to discuss specific pieces of work and themes to help improve policing practice.

The group held two online meetings this year, with excellent attendance at each. Throughout the year, the group received updates on our Communications and Engagement strategy (2023/27) and investigation-related learning, which included a case study on searches of children which expose intimate parts (EIP searches). Stakeholders discussed and shared their views on the development of an organisational definition of quality, as well as a Fitness to Practise model for policing in England and Wales.

Our work in Wales

The IOPC works across Wales with the same responsibilities for Welsh and English police forces. Our Director for Wales, David Ford, continues our regular engagement work with the four Welsh police forces, the wider policing sector and other key stakeholders, including Police and Crime Commissioners (PCCs), His Majesty's Inspectorate of Constabulary, Fire and Rescue Services (HMICFRS), representatives from the Welsh Government and Members of Parliament.

Our oversight team continues to work closely with police forces across Wales, in particular in supporting the implementation of the Right Care, Right Person initiative. We have worked with South Wales Police on the force's approach to making decisions about the types of incidents that might automatically fall to the police, scenarios which might be better handled by another agency and the types of situations where it may not be so clear, and how to seek clarity.

Following the deaths of two teenagers in the Ely area of Cardiff in May 2023, we began an investigation into prior contact South Wales Police had with the boys. To support public awareness and trust in the investigation, we organised a meeting to listen, discuss and address community concerns and tensions and to provide reassurance that our investigation is thorough and completely independent of the police.

To raise awareness of our role in overseeing the police complaints system, we regularly run workshops with advocacy and support organisations. On International Women's Day, we worked with Welsh Women's Aid to develop and deliver a session for staff. We discussed women's individual experiences of policing and how to make a complaint.

Alongside the IOPC Youth Panel, we worked with a high school in Cardiff to better understand the experiences of young people and hear their views on how relationships and trust in policing could be improved.

We engage on a regular basis with politicians at all levels in Wales. We hold meetings with Jane Hutt, the Welsh Government Minister for Social Justice, who until March 2024 had responsibility for the policing portfolio, along with other Senedd Members, MPs and local councillors. This provides us with an opportunity to update on key areas of our work and highlight the importance of our independent oversight of the police complaints system. More focused engagement activity has also taken place during high profile investigations.

With the appointment of a Welsh Language Development Manager in May 2023, we have continued to move forward in meeting our obligations under the *Welsh Language (Wales) Measure 2011*. A complete review of our Welsh language services and our current provision has been assessed against the requirements of the IOPC Welsh Language Standards Compliance Notice.

With continued support from the Welsh Language Staff Network and many colleagues, the availability and consistency of Welsh language services has improved for IOPC employees. In addition, more of our website pages are now available in Welsh and all external correspondence is translated into Welsh.

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 2023/24 our report line was contacted 147 times compared to 98 times during 2022/23. 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 2023/24 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 [more about qualifying disclosures here](#).

Item	Information for 2023/24
Number of qualifying disclosures	78
Number of qualifying disclosures where we took further action	78
Summary of action taken	<p>For 61 disclosures, we asked for consent to forward the relevant information provided to the police force.</p> <p>Seventeen disclosures were passed to our Intelligence Unit. The unit assessed the information and liaised with other teams about whether any action should be taken.</p> <p>Two of the disclosures resulted in us conducting an independent investigation.</p>
Summary of the impact these disclosures had on our ability to perform our functions or meet our objectives	No impact

The number of qualifying disclosures has increased from 39 in 2022/23 and 7 in 2021/22. In both years the disclosures had no impact on our ability to perform our functions or meet our objectives.

Objective: performance

An organisation that delivers high performance

What we hope to achieve

1. Senior leaders act in line with our values and have a clear plan for the future.
2. The IOPC is a great place to work for our people.
3. We develop capabilities in the future that will enable high-performance.
4. We will make intelligent use of information and data.
5. We will use our resources in a cost-effective and sustainable way.

Measuring progress against our aims

We aimed to:

Maintain a staff engagement score of 67% (as measured by our annual staff survey).

The staff engagement score from our 2023 survey was 61% overall, down 6% from the previous staff survey (67%), which was a disappointing outcome. However, there is some context to this result, as the survey was distributed to staff to complete at a time when efficiency savings were announced, causing concern amongst staff about their employment and long-term security at the IOPC.

The 2023 survey results were shared with staff through regional engagement meetings which provided individuals with the opportunity to share further insight about their levels of engagement with the organisation, and reasons for their scores.

Feedback suggests that staff welcomed the chance to share their thoughts, and we will continue with this style of colleague engagement, to see if it impacts on the next staff survey.

Ensure that at least 64% of employees think it is safe to challenge the way things are done in the IOPC.

51% strongly agreed or agreed with this statement in the staff survey, which is 13% below the target. It is worth noting that 28% of staff who responded,

neither agreed or disagreed with this statement. This suggests there is either some confusion or this group of individuals do not consider it important to challenge the way things are done.

Challenging the status quo is important as it brings about change and improvement in the way we do things. The results indicate that there is more to do around the culture of the IOPC in terms of creating an environment where staff feel comfortable and safe to challenge without fear of reprisals.

Ensure that at least 50% of employees feel that change is well managed in the IOPC.

27% of employees feel that change at the IOPC is managed well, which is a disappointing outcome. 29% of staff who responded neither agreed or disagreed with this statement, suggesting that there is a fair amount of uncertainty about how change is managed and delivered at the IOPC.

Staff were invited to attend briefing sessions in March and April 2024 with the People team, specifically aimed at understanding the concerns about how change is managed at the IOPC, and their views on leadership. During the sessions staff were asked:

- How we manage change at the IOPC?
- What we need to do to manage change more effectively?
- What does good look like?
- Your views on leadership at the IOPC.
- What does good leadership look like?

It is encouraging that staff who attended the sessions spoke openly and the key themes from their feedback are:

- Ownership of change: it needs to be delivered by experts (at the top) rather than technicians that do not have change delivery experience.
- There is much talk about change which is unsettling, and often it is not delivered.
- Change at the IOPC takes too long and has a negative impact on individuals.
- IOPC needs to ensure that change programmes are adequately resourced.
- Change needs to apply to all teams to ensure consistency and fairness.

An action plan has been developed to address the feedback received.

Ensure that 93% of employees believe they have the skills needed to do their job effectively.

Because of the structure of our previous staff survey, this data is not yet available. The survey is being modified to rectify the problem. However, we are confident that a high proportion of staff believe that they have the skills to do

their job role. This is due to the positive feedback received from learning and development activities.

Ensure that 80% of our investigators, who have been in post for at least 24 months, achieve accreditation.

Newly appointed investigators work extremely hard to ensure that they complete their accreditation within 24 months of being in post.

The average percentage of investigators who have been in post for 24 months, achieving accreditation in each quarter, is 93.3% in 2023/24 (a slight increase on 2022/23). These results are positive and largely due to the commitment and support provided by colleagues in the learning and development team who want to ensure that we continue to achieve this target.

Improve the proportion of our people, including managers and leaders, from an ethnic minority background towards representation which matches the demographics of urban areas (as measured by census 2021 data).

The combined percentage of staff from an ethnic minority background at the end of this reporting period was 16.58%, which decreased when compared to 2022/23 (17.21%).

The proportion of ethnic minority staff in management positions is shown in the table below:

Grade	Percentage of ethnic minority staff
14 - 16	11.18%
Director General, Deputy Director General and Directors	22.22%

Representation in senior management positions is positive, and slightly higher than the UK population (as measured by the 2021 census). The proportion of ethnic minority staff in middle management posts is significantly lower (than representation in the UK), and we will need to review our recruitment practices to ensure that the IOPC is not inadvertently creating barriers for ethnic minority applicants.

Achieve budget for the financial year.

The IOPC was on-budget for the 2023/24 financial year following the receipt of additional temporary funding related to the higher pay award and one off non-consolidated payments to staff permitted through the Civil Service pay remit.

Our work in 2023/24

Our people

Wellbeing

One of the key recommendations from the Cabinet Office commissioned Fairfield Review of the IOPC around the wellbeing of colleagues was for senior management to:

- Monitor staff wellbeing closely and consider how else it can enhance support given to staff working on emotionally difficult cases.
- Review the nature and extent of the employee assistance support available for staff working on its most serious and sensitive cases - particularly over long periods of time and the training it provides in relation to safeguarding and trauma-informed response.

Our Wellbeing Consultant undertook some research and 127 staff indicated that they would welcome Trauma support.

Funding has been identified and in the next financial period all staff will be able to access additional Trauma Support through our occupational health provider (PAM).

We continue to provide a comprehensive health and well-being offer for all staff, including, although not limited to:

- Employee Assistance programme
- STREAM (support and guidance by trained peers)
- Wellbeing check-ins

Equality, Diversity and Inclusion

Know the Line

The IOPC's 'Know the Line' campaign focuses on identifying and challenging inappropriate behaviour and promoting the organisation's culture and values of equity and inclusion.

Previously, the training focused on identifying and challenging different types of inappropriate behaviours, such as not taking the time to pronounce someone's name correctly or challenging someone's sexist behaviour. Evaluations showed that this proved to help embed the IOPC's values across all staff, and a commitment to run further training was made.

During 2023/24 we launched further 'know the line' training focusing on Disability which further supports the embedding of positive behaviours.

Cultural Competence

In July 2023, the Equality Diversity and Inclusion Cultural Competence e-learning was launched. This is a mandatory course that remained live until 27 September 2023. On closing, 93% of staff had completed, 0.40% had not started and 6.37% were overdue.

Aspiring professionals programme

The Aspiring Professionals Programme was run for a third year in September 2023. This is the IOPC's annual four-week paid internship programme, developed to access talent from backgrounds that are under-represented in the IOPC's workforce.

On evaluation of the 2021 cohort which was aimed specifically on Race, a decision was taken to target any subsequent programme at aspiring professionals across all protected characteristics instead of specifically focusing on Race.

The largest age group of interns remains 20–24-year-olds, the number of interns of Black and non-White racial groups fell, the number of disabled interns increased, and the number of female interns fell.

In the next reporting period, a review of this programme will be undertaken to assess its impact and success rates. The People team will also consider how the programme can be enhanced so that it is more beneficial for disadvantaged and marginalised 20–24-year-olds.

Leadership development

In this reporting period we started to review our values with the aim of developing and embedding the behaviours that leaders and staff are required to demonstrate. This is an essential project as the leadership behaviours that will be developed are aimed at driving a culture of high performance, which is aligned to one of our strategic objectives.

The Corporate Leadership Network (CLN) has evolved and provides an opportunity for management board to engage with senior leaders to ensure consistent and motivational messaging for staff.

Hybrid working

A review of our hybrid working arrangement commenced in this reporting period to assess whether modification is required. Currently colleagues attend the office or other locations on a business needs basis. Anecdotal feedback suggests that some staff rarely attend the office, and the current policy has been interpreted as a work from home arrangement.

The outcome of the review will be considered by management board in the next financial period.

Workforce planning

Workforce Planning is a process of analysing the current workforce, determining future workforce needs, identifying the gap between the present and the future, and implementing solutions so that the organisation can achieve your operational and strategic plans. It is essentially, about ensuring that the IOPC have the right people, on the right contract, in the right place at the right time to fulfil the work and our strategic objectives.

A workforce planning working group was set up in this reporting period, to plan how to address the audit recommendations, and in the next reporting period, the People team will start having workforce planning discussions with Heads of Service and Directors.

The Cabinet Office commissioned review also recommended the development of a workforce strategy. The information gathered through workforce planning discussions will help to inform the themes to include within the strategy.

Transforming our Digital and Data

This year our technology and data teams came together to form a new Digital and Data function. This has helped to ensure the end-to-end design and delivery of our systems and data is integrated and coordinated; putting data first as a strategic asset of the IOPC.

The IOPC retained its Cyber Essentials Plus accreditation, providing the organisation with a clear and audited baseline of our cyber protections.

We have bolstered our data capabilities, expanding our data governance team, auditing and improving the quality of our data, and laying the foundations for future use of automation.

We continue to invest in our Enterprise Data Warehouse, enabling the rest of the organisation to be data-led when measuring and improving productivity, while also providing the key information and trends we need to measure our performance.

System improvements this year include upgrading and moving our Legal case and document management system into the cloud, supporting the refresh of our intranet and its move to a new platform, along with supporting upgrades to our People and Payroll systems.

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 2023/24 we received a total of 332 complaints compared with 352 complaints last year. This includes six complaints against our Director General (DG). We dealt with 302 complaints within 20 working days and our average response time was 10 working days (at year end three complaints were still ongoing). We upheld or partially upheld 98 complaints, with three 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 managed by the Head of the Private Office, who allocates an appropriate person to deal with the complaint, in line with the policy.

During 2023/24 we received seven complaints under this policy. These related to six against the DG and one against the SID. No complaints were received against the NEDs. This compares with three complaints under this policy in the previous year (three against the DG).

The 2023/24 complaints against the DG related to lack of enforcement of IOPC process/policies and holding police to account, failing to call in or become involved in police complaints, and misconduct in public office and perverting the course of justice by failing to respond to concerns and requests raised.

The complaint against the SID related to misconduct in public office and perverting the course of justice by failing to respond to concerns raised, a FOI and SAR request.

All seven complaints were not upheld. We dealt with three complaints within 20 working days and our average response time was 33 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 Guidance 2023/24, Sustainability Reporting Guidance.

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.

Office working and the impact of hybrid working

During the year 2023/24 we have continued to operate with a hybrid working model throughout our offices whereby staff attend the office on a 'business need' basis.

Office occupancies across our estate have stabilised and we have taken the opportunity, where possible, to 'right size' our estate and reduce our office footprint, vacating space where lease events have allowed. For example, we have downsized at our Sale, Warrington and Birmingham offices.

We have continued to review and improve the accuracy of the sustainability data provided across our estate which has contributed to variances in some of our data and would highlight the following:

- An overall reduction in the total of emissions, predominantly due to reductions in travel across our organisation, such as reductions in flight, fuel and rail in comparison to 2022/23.
- An increase in waste figures, largely due to changes in the office footprint and the associated disposal of items, such as office furniture, plasterboard partitioning and redundant equipment. Where possible we have focused on reusing surplus office equipment and furniture at other locations as part of our ongoing equipment reuse schemes.
- Water consumption has increased due to improved data collection generally and also the inclusion of data from the Sale office. At some of our offices we are able to present IOPC-specific data, at other offices the data received is via estates service charges which are allocated based on the percentage of space that we occupy; increased occupancies across tenanted business parks will then impact the figures that we present.
- Despite increases to unit costs, expenditure on energy and waste disposal has reduced, largely due to the changes in the office footprint. Recycling costs are based on figures available but due to limitations in the frameworks that we work to, we may not have access to all of the costing data.
- The quantities of purchased paper has increased and this is directly linked to the increased number of staff attending the offices.
- We have reduced the total number of fleet cars from 82 to 56 which has had an impact on our Scope 1 emissions.

Greenhouse gas emissions (tCo2e)	2023/24	2022/23	2021/22
Gross emissions scope 1	113	174	106
Gross emissions scope 2	188	189	204
Gross emissions scope 3	65	91	60
Total emissions	366	454	370

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	2023/24	2022/23	2021/22
Kilowatt hours	324,176	348,929	285,307

Kilograms of waste	2023/24	2022/23	2021/22
Sent to landfill	98	0	0
Recycling	25,812	18,409	21,685
Incineration	544	673	707
Incineration Energy Recovery	8,791	5,890	4,583
Total waste	35,245	24,972	26,975

Water consumption	2023/24	2022/23	2021/22
Cubic metres used	3,602	2,781	2,062
Expenditure on water consumption	£1,313	£5,524	£5,047

Expenditure on energy and waste disposal	2023/24	2022/23	2021/22
Energy purchased, including travel	£579,261	£690,696	£373,739
Landfill costs	n/a	n/a	n/a
Recycling costs	£23,253	£34,516	£8,449
Incineration costs	-	-	-

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

Paper purchased	2023/24	2022/23	2021/22
A4 boxes	138	68	154
A3 boxes	0	1	4

Percentage of vehicles categorised as ultra-low emission	2023/24	2022/23	2021/22
Fleet cars	-	-	-
Hire cars	3%	-	-

Our fleet of cars were all purchased prior to March 2021 and therefore do not meet the latest ultra-low emission standards. Whilst 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 2023 we have offset 343,875 kilos of CO₂ 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 2023/24	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	Whilst 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 7,351 km) but we did not achieve the target of 30% (8,565 km). Our flight travel policy has been updated to require staff to consider lower carbon options as an alternative to each planned flight.
Minimising waste and promoting resource efficiency		
Reduce the overall amount of waste generated by 15%.	63% reduction achieved	
Reduce the amount of waste going to landfill to less than 5% of overall waste.	Not achieved	6% of waste was sent to landfill, generally due to use of skips as part of an office downsize project.
Increase the proportion of waste which is recycled to at least 70% of overall waste.	Not achieved	69% of waste was recycled - downsizing at both our Birmingham and Sale offices have impacted volumes of waste.
Remove consumer single use plastic (SUP) from the central government office estate.	Not achieved	Various SUP items were introduced into the office disposals during covid (such as office wipes) and these are still in use.
Reduce government's paper use by at least 50%.	93% reduction achieved	

Requirement by March 2025 (against 2017/18 baseline)	Performance in 2023/24	Comments
Reduce our water use		
Reduce water consumption by at least 8%.	95% 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.
Reducing environmental impacts from information communication technology (ICT) and digital.		<p>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.</p> <p>The IOPC uses Crown hosting (a joint venture between 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.</p>
Individual departments' emissions targets - Home Office		
Overall emission reduction target: 44%.	75% reduction achieved	

Requirement by March 2025 (against 2017/18 baseline)	Performance in 2023/24	Comments
Direct emission reduction target: 25%.	71% 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 2023/24 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 working with Government Property Agency (GPA) on a project to replace the gas boilers with more energy-efficient ones.
- At our Cardiff office, the landlord has installed a number of electric vehicle charging points for all tenants on the business park to use.
- At our Canary Wharf office, GPA are leading on projects to look at ways to reduce the electricity and gas usage, including upgrades to the Building Management system, installation of submeters and feasibility studies for the installation of solar panels and switching gas heat pumps to electricity. The aim is to completely remove gas from the building.

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 have recently reduced the total number that we use in our operations from 82 to 56, auctioning off 26 cars via a third party as part of our ongoing commitment to ensuring equipment is reused where possible.

Where lease breaks have allowed, we have taken the opportunity to reduce the size of the office estate and have downsized at our Warrington, Birmingham and Sale offices.

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 CO₂ 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.



Rachel Watson
Director General
30 January 2025

Section 2: Accountability report

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 2023/24 are shown in the table below.

Name	Title
Miranda Biddle ³	Director, Operations
Deborah Bowman ⁴	Non-Executive Director
Katherine Cashell	Director, Strategy and Impact
Christine Elliott	Non-Executive Director
Catherine Jervis	Non-Executive Director
William Matthews ⁵	Non-Executive Director
Rommel Moseley	Non-Executive Director
Julia Mulligan	Senior Independent Director
Amanda Rowe	Director, Operations
Steven Noonan ⁶	Director, Operations
Tom Whiting	Acting Director General

³ Miranda Biddle's last day of service on the Unitary Board was 28 July 2023

⁴ Deborah Bowman's last day of service on the Unitary Board was 25 April 2023.

⁵ William Matthew's last day of service on the Unitary Board was 7 February 2024.

⁶ Steven Noonan was appointed to the Unitary Board on 29 November 2023.

The Management Board

The members of the Management Board during 2023/24 are shown in the following table.

Name	Title
Miranda Biddle ⁷	Director, Operations
Elizabeth Booth ⁸	Director, People
Katherine Cashell	Director, Strategy and Impact
David Cryer ⁹	Director of Finance and Corporate Services
David Emery	General Counsel
Olive Jones ¹⁰	Director, People
Amanda Rowe	Director, Operations
Steven Noonan ¹¹	Director, Operations
Tom Whiting	Acting Director General

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. It may be obtained in writing from the IOPC Governance Secretary at 10 South Colonnade, London, E14 4PU.

Freedom of information and data protection

The IOPC complies with the Freedom of Information (FOI) Act 2000, the General Data Protection Regulation, and the Data Protection Act 2018.

The information rights team is the central point of contact for processing all requests for information. The team ensures that all requests are processed in accordance with current statutory obligations, internal policies, and procedures. The team also provides advice, guidance and assistance to staff and managers about all aspects of FOI and data protection work.

⁷ Miranda Biddle's last day of service on the Management Board was 28 July 2023.

⁸ Elizabeth Booth's last day of service on the Management Board was 11 October 2023.

⁹ David Cryer was appointed to the Management Board on 4 March 2024.

¹⁰ Olive Jones was appointed to the Management Board on 15 January 2024.

¹¹ Steven Noonan was appointed to the Management Board on 31 October 2023.

The tables below show the trends in IOPC performance against the statutory deadlines.

FOI requests	2023/24	2022/23	2021/22	2020/21
Number completed	310	248	227	226
Statutory deadline met	96%	92%	91%	93%

Data losses and information assurance

IOPC Information Asset Owners are responsible for managing and operating assets in compliance with our policies and for 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	2023/24	2022/23	2021/22	2020/21
Number completed	193	169	211	229
Statutory deadline met	81%	90%	85%	81%

Data-related incidents	2023/24	2022/23	2021/22	2020/21
Number of incidents reported to ICO	8	9	3	3
Regulatory action required	-	-	-	-

Charitable donations

Our staff organised fundraising events in support of a range of charities. Staff also made personal donations to charities because of gifts received during 2023/24. These are published in the Annual Gifts and Hospitality register [available on our website](#).

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 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; and
- 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 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 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
30 January 2025

Accounting Officer's governance statement for the year ending 31 March 2024

This Governance Statement relates to the Independent Office for Police Conduct (IOPC). I was appointed as Director General (DG) of the IOPC on 21st March 2024, and commenced the role on 22nd April 2024. As I was not in post during the period covered by this statement, I obtained a written assurance from my predecessor that the following is an appropriate record for this period.

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 year under review and up to the date of approval of the annual report and accounts.

I act in accordance with the IOPC Standing Orders, and I am accountable to Ministers and to Parliament. My predecessor had 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 was 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. The Quality committee was newly formed for this year to broaden and deepen the focus on quality as part of the performance framework.

The fixed terms of some of our NEDs expired before the end of 2023/24 however delay in public appointments of replacements led to significant uncertainty and a risk to the quoracy of the Unitary Board and its Committees. This remained a Strategic Risk at the end of the year however quoracy was maintained throughout the period.

Figure 1

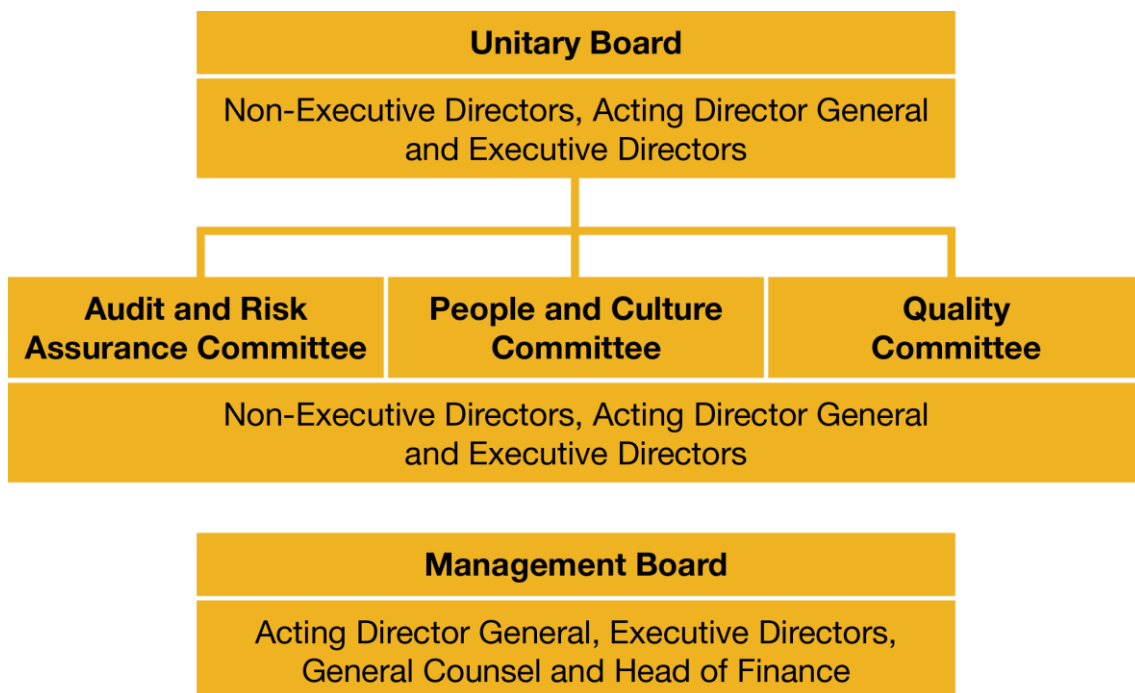


Figure 2

Unitary Board

Chair	Attendance	Role
Tom Whiting Acting DG	<p>Members: Acting DG, all 6 NEDs (non-executive directors), Directors of Operations, Deputy DG (Strategy & Corporate Services), Director of Strategy & Impact.</p> <p>In attendance: General Counsel, Head of Finance, Head of Private Office Group, Governance Secretary.</p>	<p>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. The 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.</p>

Audit and Risk Assurance Committee (ARAC)

Chair	Attendance	Role
Catherine Jervis (NED)	<p>Members: 3 NED members. Catherine Jervis, Bill Matthews & Christine Elliott.</p> <p>In attendance: Acting DG, Acting Deputy DG (Strategy & Corporate Services), Directors of Operations, Head of Finance, Government Internal Audit Agency (GIAA) and National Audit Office (NAO). External Audit (BDO and Azets) and Home Office Sponsorship (as observer). Other relevant directors and staff as necessary, including the Governance Secretary.</p>	<p>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.</p>

People & Culture Committee

Chair	Attendance	Role
Christine Elliott (NED)	<p>Members: 3 NED members (Christine Elliott (Chair), Rommel Moseley & Julia Mulligan).</p> <p>In attendance: Acting DG, Acting Deputy DG (Strategy & Corporate Services), Director, People, one of the Directors of Operations Governance Secretary.</p>	<p>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.</p>

Quality Committee

Chair	Attendance	Role
Rommel Moseley (NED)	<p>Members: 3 NED members (Rommel Moseley, Catherine Jervis & Bill Matthews (who was replaced by Julia Mulligan part way through the year), Acting Deputy Director General Strategy & Corporate Services, Acting Director of Operations.</p> <p>In attendance: Director of Operations, Quality & Service Improvement Manager, Quality & Service Improvement Officer, Private Secretary.</p>	<p>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.</p>

Management Board

Chair	Attendance	Role
Tom Whiting Acting DG	<p>Members: DG, Acting Deputy Director General Strategy & Corporate Services, Director S&I, Director People, General Counsel, & two Directors of Operations.</p> <p>In Attendance: Head of Finance (monthly, not weekly), Head of Communications (weekly, not monthly), Head of Business Development and Head of Private Office Group.</p>	<p>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.</p>

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 these. The areas reviewed by the committees during the year to date include the following;

Audit and Risk Assurance Committee (ARAC)

- Strategic risk
- Internal Audit activity and recommendation monitoring
- Review of Internal Audit Plan
- Resources
- ICT Update
- Performance Management Framework
- Financial forecasting and delegation
- Raising Concerns Policy
- Counter-Fraud Policy
- Fraud Assurance
- Information Governance
- Super Complaints
- Civil Claims
- Complaints about the IOPC

- Estates Strategy
- Critical accounting estimates
- Considered Recruitment
- Progress against Government Functional Standards

People & Culture Committee

- Pay Remit
- Improving Operational Delivery
- People Strategy
- Developing new investigator accreditation programme
- Senior management structure review
- Equality, Diversity & Inclusion updates
- Health & Safety updates
- Staff Network updates
- Leadership Charter & IOPC Values
- Staff survey results

Quality Committee

- Overview of Quality Assurance framework
- QSI activities for 2023/24
- Organisational Quality Assurance review report
- Committee TOR review
- Review of Quality risks
- Organisational definition of quality
- Review of National Audit Office quality model
- Violence Against Women & Girls Dip Sample
- Historical Case Reviews & Disclosures

Each committee evaluates its work and produces an annual effectiveness report.

Board performance

Working with an external partner the Board undertook a focused piece of development work which began in February 2022, following which it convened a task and finish group comprised of some of its members to explore options and make recommendations back to the full Board. This approach was to ensure it could embed its learning from the process and identify tangible actions in quick time. The task and finish group made seven recommendations all of which were accepted. These included, for example, creating a terms of reference for the Board, to sit alongside the existing Standing Orders and Code of Practice as well as providing greater assurance that our values inform our work.

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 stakeholder, and any identified diversity implications.

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

Name	Role	Unitary Board	ARAC	People and Culture Cttee	Quality Cttee
Tom Whiting	Acting Director General & Deputy Director General (Strategy & Corporate Services) until 25 May 2023.	10/10			
Catherine Jervis	Non-Executive Director	10/10	3/4		3/3
Bill Matthews	Non-Executive Director – left IOPC 7 February 2024	8/8	3/4		2/2
Deborah Bowman	Non-Executive Director – left IOPC 25 April 2023	0/1			
Christine Elliott	Non-Executive Director	10/10	4/4	8/8	
Rommel Moseley	Non-Executive Director	10/10		8/8	3/3

Name	Role	Unitary Board	ARAC	People and Culture Cttee	Quality Cttee
Julia Mulligan	Non-Executive Director	10/10		5/8	0/1
Kathie Cashell	Director, and Acting Deputy Director General (Strategy & Corporate Services) from 25 May 2023	10/10			
Miranda Biddle	Left IOPC 31 July 2023	4/4			
Amanda Rowe	Director	7/8			
Steve Noonan	Acting Director from 29 November 2023	4/4			

Figure 3 details attendance of members. The grey areas indicate that the named individual is not a member of the listed committee, they may attend in their Executive role. Tom Whiting attended every meeting of ARAC and the People and Culture Committee in his capacity as Acting Director General.

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.

Strategy and culture

In 2022 we launched our second Strategic plan, entitled 'Building trust and confidence in policing'. It lays out our vision for the future and the strategy for achieving it, explaining our priorities and what we hope to achieve in each of those areas. It also sets out the actions we will take over the coming years and how we will measure success. It is an ambitious plan with our aim over the coming years to build trust and confidence in policing through robust, independent oversight. Extensive work was undertaken to communicate our new strategy to senior leadership, external stakeholders and staff including at all staff events.

In addition, we have developed a medium-term financial plan to ensure the strategy is affordable after considering necessary efficiencies and savings to invest in the strategic objectives and work has continued throughout the year to review the plan and ensure that the strategy is affordable.

We have recently conducted a stock take of our strategy to reflect the funding position that triggered our medium-term financial plan, the performance of the complaints system, the change in the policing context and the capabilities we are identifying we need to deliver the strategy. This has enabled us to develop a way forward for our business plan in 2024/25.

We recognise however that our new strategy requires us to work together more effectively and that we still have more work to do to ensure this is the case. Our Corporate Leadership Network made up of all the IOPC's senior leaders meets regularly, and the agenda has included training events focused on delivery of strategy and change.

We are currently conducting a senior structure review to ensure we have the right leadership team to deliver our ambitious strategy. This has agreed high level design principles and a delivery model and will be developing a more detailed design work and proposals on implementation.

Issues

Staff turnover remained stable, although higher than the national average published by the ONS (Office for National Statistics) for 2023/24. Turnover in the Investigation teams has slowed down due to the implementation of provisions to address career progression for Lead Investigators.

Due to the requirement to make efficiencies to meet financial pressures, considered recruitment was introduced during the financial period, which means that filling vacant positions is no longer automatic. 61% of posts were filled, with 39% of posts delayed, declined, or dis-established (removed from the staff establishment).

This has had an impact on the ability of teams, particularly in our corporate support functions, to deliver priorities. 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. If continued, our considered recruitment measures to meet efficiencies means that we may not be in position to increase the diversity profile of our workforce in the coming year.

During the reporting period, no cohorts of trainee Investigators have been recruited, which is likely to impact on developing talent in the Investigations team. This will be reviewed, and it is likely that trainee Investigators will need to be recruited in the next financial period. 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 to fill and the market for more senior colleagues and subject matter experts was very difficult.

Our people survey results showed our staff engagement index score has decreased to 61% which is 5% less than last year. 2023/24 has been a challenging year for the organisation, involving a change in leadership, and an unusually high number of senior roles filled on a temporary basis, which has fuelled uncertainty, as well as the review of the senior management structure. Staff focus group meetings were held to delve deeper into how we manage change and our leadership, and the feedback from these meetings will be used to review our approach to delivering and implementing change and considering how leaders can further engage with staff.

77% of our staff participated in the staff survey, which is above average and indicates that staff are committed to sharing their views about areas in the business that they would like to see improved and what is working well.

Our line manager relationships and team relationships remain strong with a favourable score of 80% and 84%, respectively. The areas of concern highlighted in the survey, are opportunities to develop, career progression, visibility of leadership, and how we manage and deliver change. The People

directorate will be prioritising these areas in the next financial period, and an action plan responding to the survey results has been agreed with the People and Culture Committee.

We continue to monitor the strategic challenges in the delivery of our corporate strategy and annual business plans. These are effective deliverability, affordability and demand and complexity of our operational work.

We welcome the Accountability Review outcome that takes forward three of our proposed legislative changes and the proposed further public debate (via a White Paper) on arrangements for police accountability. While this is welcome it creates significant unplanned work for us that will continue in to 24/25 and may impact on other deliverables. Public awareness of the IOPC has increased by 5 percent during the year, from 62 to 68 percent, along with a 5 percent increase in confidence that IOPC does a good job, from 35 to 40 percent.

Demand and complexity of our operational work has continued to grow through 2023 into 2024, and this has put considerable pressure on Operations. Referrals have continued to increase, reaching a peak, with their highest ever level for any year, exceeding 7,000 for the first time. They have stabilised in recent months, but this year was the highest number of referrals ever received. The new normal exceeds 550 referrals per month. We have seen an overall increase in referrals of 15% this year. This has impacted on our ability to keep the number of cases in the 260-280 range that we have the capacity to deliver. We have put measures in place to enable us to reach the upper limit of our target.

Investigations performance did not meet all our timeliness KPIs, with our cases completed in 12 months just below the target of 85% at 83% and our cases completed in 6-month target currently exceeding target at 34%. Progress continues to be made on completing reviews bringing down the backlog and increasing productivity. Reviews have seen a recent and sustained upward trend, and additional measures are now being put in place to address the increasing backlog whilst working with forces to attempt to reduce the numbers received by getting it 'Right First Time.'

Our Improving Operational Delivery (IOD) programme has developed 3 separate work packages to realise efficiencies across the next 3 years, and we expect to see progress made through 2024.

The Cabinet Office review has concluded and made recommendations that have largely been accepted. Work on implementation has already begun, however, this will lead to further changes being implemented in 2024 and could further impact our capacity in all teams.

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.

In Casework the initiatives within the National Operations Turnaround Plan (NOTP) are starting to take effect, and we were seeing a reduction to the backlog until the recent upward trend in numbers of reviews received. This work will continue through 2024 but will require further financial investment to deliver a complete reduction of the backlog which is not predicted until 2025.

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, however, due to our considered recruitment strategy, brought about through financial constraints, we have seen the numbers again reduce in London and the South-east and across our regional offices; this is impacting across our Regions and reducing lead investigator capacity.

The Government reviews of accountability arrangements was a significant draw on resources to respond and work with Home Office on changes to legislation. This will now continue through 2024 as we work to implement and operationalise those changes.

At the end of the year there are five new proposed remits for IOPC oversight, this is already creating significant work without any additional funding provided. The Cabinet Office recommends that the Home Office should carefully consider the merits and drawbacks involved before extending the IOPC's remit to cover an ever-wider range of organisations, particularly if its remit is extended without additional resource. We also have expressed concerns regarding diluting the core purpose of the organisation.

Our funding position for 2024/25 has now been finalised, however this was after the financial year had already started and followed a letter from the Acting Director General to the Permanent Secretary and Principal Accounting Officer at the Home Office. The wait for a reply has impeded planning for 2024/25 although the Unitary Board set a budget in April 2024 for the 2024/25 financial year.

Assurance framework and risk assessment

Our assurance framework comprises the following elements:

- structured risk identification linked to business objectives
- assessment and management of significant risks
- monitoring and effectiveness of the assurance framework
- external review and monitoring

The assurance process is designed to ensure that we can satisfy ourselves that the appropriate arrangements are in place for managing risk and securing a robust system of internal control that is functioning and effective. Our assurance framework includes an annual business cycle that establishes clear objectives for the organisation and identifies the risks to their achievement.

The organisation's risk management framework seeks to ensure that risks relating to the achievement of our objectives are identified, monitored, and managed. Risks are assessed based on their impact and likelihood using a scale agreed by the Unitary Board. A strategic risk register is maintained, and each strategic priority has an operational risk register. Risks and relevant mitigating activity are identified and reported to Management Board, ARAC and the Unitary Board, in line with the organisation's reporting cycles. Work has been conducted to ensure that the risk appetite is reflected appropriately in risk management activity and is regularly reported to Management Board and ARAC. Risk management arrangements were reviewed by GIAA and a "substantial" rating was received.

We continue to work towards compliance of the suite of Government Functional Standards. We conducted an initial review at the beginning of the year and again at six months 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. The outcome of these reviews is communicated to ARAC annually.

A review of our controls is undertaken by both internal and external audit to reflect their respective responsibilities. Any significant issues were highlighted to the ARAC.

Internal audit

Internal audit services are provided by the GIAA under a Memorandum of Understanding with the Home Office.

Internal Audit assist 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.

Figure 4

Audit	Key findings	Management response
Business Planning & Financial Forecasting	Key controls are in place, and there is regular updating to management and unitary boards. The annual business planning cycle sets priorities for the organisation and budgets are aligned to this; however, priorities are not adjusted in a strategic manner during the year to reflect changes.	Three recommendations were made and agreed all are due to be implemented by the end of Q2 2024/5.
Case Management System	Proportionate governance, risk management, workforce plans, and stakeholder management and communication approach are in place.	All six recommendations were accepted and four have already been implemented.
Disaster Recovery	There has been a significant improvement since the last audit, not just in disaster recovery but also wider technology resilience. Learning has been identified from resilience testing, both processes and key documentation have been enhanced.	Just three recommendations were made and accepted, these are due to be implemented by the end of Q3 2024/25.
Risk Management	A substantial rating was provided for this area. The review found there were well established processes and controls around risk management. The recommendations made were suggested as “enhancements,” they were not addressing any control weaknesses.	All recommendations were accepted, and work has commenced to implement them.

Audit	Key findings	Management response
Health & Safety	The arrangements to protect the H&S of the IOPC’s staff are improving, however there are some areas where processes could be strengthened.	All recommendations were accepted, and work has commenced to implement them.
Payroll	The review identified significant control weaknesses in the payroll processing since the implementation of the new payroll module within the IOPC.	All recommendations were accepted, these are due to be implemented by the end of Q3 2024/25.

Our Head of Internal Audit noted the following to say regarding their programme of work; “Our 2023/24 audit work confirmed improving governance, risk management, and control arrangements. We were able to provide moderate opinions for four of our audits, substantial for one audit (risk management) and limited for one (payroll).”

Health and safety and wellbeing

We continue our commitment to improving health and safety within our hybrid working model. We continue to monitor attendance in our offices to ensure that our first aid provision and fire evacuation procedures remain appropriate for the reduced occupation and are reviewing our office spaces and reducing this where practical.

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. Work has also been undertaken to ensure that the new office provisions are conducive to a safe and healthy working environment and will meet the needs of colleagues.

We continue to implement our health and safety management system including quarterly Health and Safety Committee meetings, reviews of risk assessments, guidance documents, accident investigations and the undertaking of safety checks including fire safety checks, building inspections and checks of first aid equipment.

Work has been undertaken to improve the health and safety culture of the organisation by increasing awareness of key health and safety risks and encouraging engagement with safety provisions. We are improving our reporting structure to ensure thorough governance and consideration of health

and safety at all levels of the organisation and continue to improve health and safety culture across the organisation.

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 a range of wellbeing resources and initiatives to support staff with their mental, emotional, physical, and social wellbeing, including a bespoke peer-to-peer support programme.

Wellbeing workshops have been delivered to enhance mental health literacy. These have focussed on stress, burnout and presenteeism which has been harder to identify with hybrid working. The workshops also aim to reduce stigma, promote engagement with our other wellbeing provisions and nurture an open culture in which staff are comfortable and confident to engage in honest conversations about welfare. Wellbeing content has also been integrated into the investigator induction programme and the line manager training programme to ensure continued focus.

A distressing materials project is ongoing to document and embed proactive and preventative practices across the organisation to protect staff from the potential risk of trauma following exposure to distressing materials.

Effectiveness of the Raising Concerns Policy

Two concerns were raised in the year, both were dealt with and resolved in accordance with the requirements of the Raising Concerns Policy.

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, whilst safeguarding public funds and organisational assets.

My review is informed in part by the work of our internal auditors, who completed an annual internal audit plan focussed on governance, risk management and control frameworks. The Head of Internal Audit noted;

“My Moderate Opinion for 2023/24 reflects that, whilst there are areas that could be improved, I recognise that IOPC is addressing issues with its control environment, and there is an improvement from last year when we provided a Limited Opinion. I further recognise that IOPC is operating in a challenging environment and going through changes, including in its senior management and governance, and some challenges remain.

Where we have identified weaknesses, I can confirm that IOPC has taken appropriate measures to agree and remediate the identified weaknesses in the control environment, however, some work is still required to conclude the

deferred actions from our 2022/23 audits of Fleet Management and Workforce Planning, delays due to operational pressures and changes in senior management structures.”

I support this opinion, which is an improvement from last year’s position and believe that we will continue to make further improvements in controls going forward.

A handwritten signature in black ink, appearing to read 'Rachel Watson', with a long horizontal flourish extending to the right.

Rachel Watson
Director General
30 January 2025

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 22nd 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.

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. The Acting Director General chairs our Equality, Diversity, and Inclusion staff group, which meets quarterly.

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 2023/24 turnover percentage was 7.9% (2022/23: 10.1%), which is within our target range of 7% to 10%. The data excludes staff on fixed term contracts and other short-term roles.

Sickness absence data

During 2023/24, our staff incurred an average of 3.3 days sick leave. This is an improvement on the average of 4.7 days in 2022/23. 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.

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 2024 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 (9)	11 (13)	19 (22)
Staff	342 (385)	597 (650)	939 (1035)
Total	350 (394)	608 (663)	958 (1,057)

**Directors at 31 March 2024 includes the acting Director General, other SCS grades and 4 non-executive directors.*

Compensation on early retirement or loss of office

This section has been audited.

None (2022/23: none).

Payments to past directors

This section has been audited.

None (2022/23: none).

Senior civil service staff numbers by band at 31 March

Band	2023/24	2022/23 ¹²
SCS 3	1.0	1.0
SCS 2	3.0	3.0
SCS 1	11.0	12.0
Total	15.0	16.0

Fair pay disclosure

This section has been audited.

¹² Bands for 2022/23 have been reanalyzed.

The percentage change in respect of the highest paid director's salary and allowances was a decrease of 8.5%. In the reporting year, the highest paid director of the IOPC is the Acting Director General Tom Whiting. His full-time equivalent banded remuneration in 2023/24 was £160,000 to £165,000. In the previous financial year, the highest paid director of the IOPC was the former Director General Michael Lockwood and his full-time equivalent banded remuneration was £175,000 to £180,000.

In the reporting year, the average remuneration in respect of the employees of IOPC taken was £41,813 (2022/23: £39,440), this was a 6.02% increase. The pay ratio information is in the table below:

Band	2023/24	2022/23
Pay ¹³ and benefits of the highest paid director £	162,500	177,500
25 th percentile pay and benefits £	32,600	31,110
25 th percentile ratio	5.0	5.7
Median percentile pay and benefits £	40,075	36,890
Median ratio	4.1	4.8
75 th percentile pay and benefits £	46,335	43,261
75 th percentile ratio	3.5	4.1

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 decrease in the percentile ratios is a result of the Acting Director General earning less than the prior Director General. Backdated remuneration of £20,067 was paid to the Acting Director General in May 2024, of which £14,700 relates to FY 2023/24 and is included in salary, and £4,500 relates to 2022/23 salary.

The remuneration for the Acting Director General and non-executive directors is set by the Home Office. The remuneration for staff including SCS grades is linked directly to job evaluation ranges. Full-time equivalent remuneration is in the range £21,000 to £162,500 (2022/23: £19,000 to £177,500).

¹³ The reported figures are salary and allowances only because no benefits were paid to the highest paid director or to any other employees.

A London weighting allowance of £4,731 (2022/23: £4,527) 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 2024.

Neither the highest paid individual, nor other IOPC employees received performance pay or bonuses during 2023-24 (2022-23: Nil).

Exit packages

This section has been audited.

Comparative data is shown in brackets for 2022/23.

Exit package cost band	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band
<£10,000	- (-)	- (-)	- (-)
£10,000 - £25,000	- (-)	3 (-)	3 (-)
£25,001 - £50,000	- (-)	5 (-)	5 (-)
£50,001 - £100,000	- (-)	4 (1)	4 (1)
£100,001 - £150,000	- (-)	- (-)	- (-)
Total number of exit packages by type (total cost)	- (-)	12 (1)	12 (1)
Total resource cost (2023/24) in £000	-	489	489
Total resource cost (2022/23) in £000	-	95	95

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. Exit costs are disclosed in full in the year of departure. 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.

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)	2023/24	2022/23
Permanent	990	994
Other	1	7
Total	991	1,001

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	2023/24	2023/24	2023/24	2022/23
	Permanent staff	Other	Total	Total
Salaries and emoluments	42,723	36	42,759	40,244
Social security cost	4,552	-	4,552	4,301
Pension contributions	10,707	-	10,707	10,236
Sub total	57,982	36	58,018	54,781
Less: recoveries in respect of outward secondments	(353)	-	(353)	(414)

Staff costs £'000	2023/24	2023/24	2023/24	2022/23
	Permanent staff	Other	Total	Total
Net costs of all other staff	57,629	36	57,665	54,367

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 £180,000 was incurred during 2023/24 (2022/23: none). The 2023/24 expenditure was for advice on a senior management restructure.

Contingent labour

The IOPC engages contingent labour in accordance with a robust control process set by the Home Office. The contingent labour engaged for our Operations directorate has declined because of the wider requirement to make efficiencies to meet financial pressures during the year and the introduction of considered recruitment with many posts being removed from establishment.

Contingent labour costs	2023/24 £'000	2022/23 £'000
Hillsborough	36	33
Other directorates	-	588
Total	36	621

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 2024, earning £245 per day or greater.	Number
Type of engagements	
Engagements that have existed for less than one year at the time of reporting	-
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	1

All highly paid off-payroll workers engaged at any point during the year ended 31 March 2024 earning £245 per day or greater.	Number
Of which...	
Not subject to off-payroll legislation	-
No. determined as in-scope of IR35	-
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	-
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	-

For any off-payroll engagements of board members, and/or, senior officials with significant financial responsibility, between 1 April 2023 and 31 March 2024	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	13

Trade union facility time information

Table 1: relevant union officials	Number
Number of employees who were relevant union officials during the relevant period	13

Table 2: percentage of time spent on facility time	Number
Percentage of time	
0	977
1 – 50	13
51 – 99	-
100	-

Table 3: percentage of pay bill spent on facility time	£'000
The total cost of facility time	127
The total pay bill	57,629
The percentage of the total pay bill spent on facility time	0.22%

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 2023/24

This table has been audited.

Non-executive directors	Salary¹⁴	Benefits in kind¹⁵	Total Remuneration
	£'000	£'000	£'000
Deborah Bowman ¹⁶	-	-	-
Christine Elliott	10-15	0.5	10-15
Catherine Jervis	5-10	-	5-10
William Matthews ¹⁷	5-10 (5-10)	-	5-10
Rommel Moseley	5-10	0.1	5-10
Julia Mulligan	10-15	3.0	15-20

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

¹⁴ Figures in brackets are whole-year equivalent.

¹⁵ Benefits in kind relate to travel and expenses paid by IOPC for travel.

¹⁶ Deborah Bowman's last date of service on the Unitary Board was 25 April 2023 and she did not receive any remuneration during 2023/24.

¹⁷ William Matthew's last day of service on the Unitary Board was 7 February 2024.

Single total figure of remuneration for non-executive directors for the previous reporting year 2022/23

This table has been audited.

Non-executive directors	Salary	Benefits in kind¹⁸	Total Remuneration
	£'000	£'000	£'000
Deborah Bowman	5-10	-	5-10
Christine Elliott	5-10	-	5-10
Catherine Jervis	5-10	-	5-10
William Matthews	5-10	2.8	10-15
Rommel Moseley	5-10	0.1	5-10
Julia Mulligan	10-15	5.9	15-20

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

¹⁸ Benefits in kind relate to travel and expenses paid by IOPC for travel.

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

This table has been audited.

Senior managers	Salary ¹⁹	Benefits in kind	Pension benefits	Total Remuneration
	£'000	£'000	£'000	£'000
Miranda Biddle ²⁰	45-50 (115-120)	-	14	55-60
Elizabeth Booth ²¹	55-60 (105-110)	-	21	75-80
Katherine Cashell	135-140	-	53	185-190
David Cryer ²²	5-10 (95-100)	-	3	10-15
David Emery	105-110	-	63	165-170
Olive Jones ²³	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 £10,000-£15,000 in May 24 relating to backpay in their acting role. This is included in FY 2023/24 salary.

¹⁹ Figures in brackets are whole-year equivalent.

²⁰ Miranda Biddle left the IOPC on 28 July 2023.

²¹ Elizabeth Booth's left the IOPC on 11 October 2023.

²² David Cryer joined the IOPC on 4 March 2024.

²³ Olive Jones joined the IOPC on 15 January 2024.

Member Amanda Rowe (classic/classic plus/premium) has transitioned to alpha. This has resulted in a negative pension benefit because the pay award during the year was not sufficient to offset the inflation increase applied of 10.1%.

Single total figure of remuneration for senior managers for the previous reporting year 2022/23

This table has been audited.

Senior managers	Salary ²⁴	Benefits in kind	Pension benefits	Total Remuneration
	£'000	£'000	£'000	£'000
Claire Bassett ²⁵	30-35 (135-140)	-	9	40-45
Miranda Biddle	110-115	-	43	150-155
Liz Booth	100-105	-	40	140-145
Katherine Cashell	110-115	-	44	155-160
David Emery	100-105	-	13	110-115
Michael Lockwood ²⁶	140-145 (175-180)	-	-	140-145
Amanda Rowe	110-115	-	70	180-185
Tom Whiting	140-145	-	54	195-200

The values for Claire Bassett and Michael Lockwood include payment for their untaken leave at the dates of their resignations of £10,000 - £15,000 and £25,000 - £30,000 respectively.

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

²⁴ Figures in brackets are whole-year equivalent.

²⁵ Left 31 May 2022.

²⁶ Michael Lockwood resigned on 2 December 2022.

Bonuses

Bonuses are not payable to the Acting Director General and other senior managers of the IOPC.

Payments made to directors under the civil service compensation scheme

During 2023/24 there were no payments made to directors under the civil service compensation scheme. There were no payments in 2022/23.

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 Acting 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 arrangements. 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 that was extant at 31 March 2023. HM Treasury published updated guidance on 27 April 2023; this guidance will be used in the calculation of 2023-24 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	Real increase	CETV	CETV	Real increase
	at pension age as at 31/3/24	in pension at pension age	at 31 March 2024	at 31 March 2023	in CETV
	£'000	£'000	£'000	£'000	£'000
Miranda Biddle	20-25	0-2.5	311	277	9
Elizabeth Booth	10-15	0-2.5	224	188	16
Katherine Cashell	35-40	2.5-5	548	452	33
David Cryer	0-5	0-2.5	3	-	2
David Emery	35-40	2.5-5	709	604	45
Olive Jones	0-5	0-2.5	8	-	6
Steven Noonan	20-25	0-2.5	321	256	27
Amanda Rowe	50-55 Lump sum (135-140)	0-2.5 Lump sum (0)	1,175	1,090	(17)
Tom Whiting	15-20	2.5-5	255	186	36

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, and to lay copies of it (together with his report) before each House of Parliament. The National Audit Office (NAO) conducts the audit on behalf of the C&AG.

The fees for these services for 2023/24 is £65,700. In 2022/23 the audit fee was £63,520. 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 2023/24 the IOPC incurred a constructive loss of £353,000. The loss is a result of a data migration project that proved to be not needed because of the development of an alternative system that was less costly and more effective.

(2022/23: below the reporting threshold.)

Gifts

This section has been audited.

No gifts were made. (2022/23: 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. The analysis below is provided for fees and charges purposes and not for IFRS 8 purposes as directed by the FReM.

Fees and charges	2023/24 Income £'000	2023/24 Costs £'000	2023/24 (Deficit) £'000	2022/23 Income £'000	2022/23 Costs £'000	2022/23 (Deficit) £'000
HMRC income	23	(23)	-	45	(45)	-
UK Border Agency	1	(1)	-	-	-	-
Immigration Enforcement	2	(2)	-	3	(3)	-
Income from activities	26	(26)	-	48	(48)	-
Sundry income	48	(48)	-	16	(16)	-
Other income	48	(48)	-	16	(16)	-
Total	74	(74)	-	64	(64)	-

Remote contingent liabilities

This section has been audited.

The IOPC has remote contingent liabilities in respect of legal claims against the IOPC. Management judge that the full liability if the claims were successful including associated third-party legal cost for 2023/24 is £214,000 (2022/23 £2,000).



Rachel Watson
Director General
30 January 2025

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 2024 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 2024;
- 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 2024 and its net expenditure for the year then ended; and
- have been properly prepared in accordance with the Police Reform Act 2022 and HM Treasury 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*

(2022). 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 2019*. 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 and report 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 HM Treasury 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 HM Treasury 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 Performance and Accountability Report.

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 HM Treasury directions issued under the Police Reform Act 2002;
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with HM Treasury 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, 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 also 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 the Police Reform Act 2022, Managing Public Money, employment law and pensions 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 Committee concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance and the Board and internal audit reports;
- in addressing the risk of fraud through management override of controls, I tested the appropriateness of journal entries and other adjustments; assessed whether the judgements on estimates are indicative of a potential bias; and evaluated 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
Comptroller and Auditor General
30 January 2025

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 2024	Note	2023/24 £'000	2022/23 £'000
Revenue from contracts with customers		74	64
Total operating income		74	64
Staff costs	4	(57,665)	(54,367)
Purchase of goods and services	4	(13,360)	(13,443)
Depreciation and amortisation charges	4	(4,984)	(4,914)
(Loss)/gain on disposal of non-current assets	4	(199)	4
Provision reversals/(expense) and other non-cash	4	1,114	144
Total operating expenditure		(75,094)	(72,576)
Net expenditure for the year		(75,020)	(72,512)
Other comprehensive net expenditure			
Items that will not be reclassified to net operating expenditure			
Actuarial (loss)/gain on pension scheme liabilities	3.1	(4)	770
Total comprehensive net expenditure for the year		(75,024)	(71,742)

The results for the year arise from the IOPC's continuing operations.

The notes on pages 137 to 160 form part of these accounts.

Statement of financial position as at 31 March 2024	Note	31 March 2024 £'000	31 March 2023 £'000
Non-current assets			
Property, plant and equipment	5	4,058	5,364
Intangible assets	6	4,448	3,726
Right of use assets	12	10,882	12,824
Total non-current assets		19,388	21,914
Current assets			
Trade and other receivables	9	1,380	1,151
Cash and cash equivalents	8	8,293	6,603
Total current assets		9,673	7,754
Total assets		29,061	29,668
Current liabilities			
Provisions	11	(198)	(96)
Lease liabilities	12	(1,788)	(2,157)
Trade and other payables	10	(8,485)	(8,319)
Total current liabilities		(10,471)	(10,572)
Total assets less current liabilities		18,590	19,096
Non-current liabilities			
Provisions	11	(1,973)	(2,970)
Lease liabilities	12	(9,998)	(11,449)
Pension liabilities	3.1	(1,696)	(1,730)
Total non-current liabilities		(13,667)	(16,149)
Total assets less total liabilities		4,923	2,947
Taxpayers' equity and other reserves			
General reserve		6,619	4,677
Pension reserve		(1,696)	(1,730)
Total equity		4,923	2,947



Rachel Watson
Director General
30 January 2025

The notes on pages 137 to 160 form part of these accounts.

Statement of cash flows for the year ended 31 March 2024	Note	2023/24 £'000	2022/23 £'000
Cash flows from operating activities			
Net expenditure for the year		(75,020)	(72,512)
Adjustment for non-cash	4	4,069	4,766
Adjustment for lease interest		119	137
(Increase) in trade and other receivables	9	(229)	(129)
Increase/(decrease) in trade and other payables	10	166	(1,237)
(Decrease) in other liabilities	10	-	(104)
Pension benefits paid	3.1	(108)	(126)
Net cash outflow from operating activities		(71,003)	(69,205)
Cash flows from investing activities			
Purchase of property, plant, and equipment	5	(542)	(669)
Purchase of intangible assets	6	(1,994)	(1,264)
Proceeds from disposal of assets		168	5
Net cash outflow from investing activities		(2,368)	(1,928)
Cash flows from financing activities			
Home Office Grant		77,000	71,000
Payments for lease liabilities		(1,820)	(1,547)
Payments for lease interest	4	(119)	(137)
Net cash flows from financing activities		75,061	69,316
Net Increase/(decrease) in cash and cash equivalents in the period	8	1,690	(1,817)
Cash and cash equivalents at the start of the period	8	6,603	8,420
Cash and cash equivalents at the end of the period		8,293	6,603

The notes on pages 137 to 160 form part of these accounts.

Statement of changes in taxpayers' equity for the year ended 31 March 2024	Note	General reserve £'000	Pension reserve £'000	Total reserves £'000
Balance at 31 March 2022		6,276	(2,587)	3,689
Changes in taxpayers' equity for 2022/23				
Grant from Home Office received for revenue expenditure	16	69,067	-	69,067
Grant from Home Office received for capital expenditure	16	1,933	-	1,933
Transfers between reserves		(87)	87	-
Net expenditure for the year		(72,512)	-	(72,512)
Actuarial gain in year		-	770	770
Balance at 31 March 2023		4,677	(1,730)	2,947

Changes in taxpayers' equity for 2023/24	Note	General reserve £'000	Pension reserve £'000	Total reserves £'000
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

The pension reserve represents liabilities for pensions described in note 3. The notes on pages 137 to 160 form part of these accounts.

Notes to the accounts

1 Statement of accounting policies

The financial statements have been prepared in accordance with the 2023/24 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 an accruals 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 2024/25, 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 buildings financed by operating leases 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 not capitalised and expenditure is recognised in the Statement of Comprehensive Net Expenditure in the year in which the expenditure is incurred.

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), which is described more fully in the remuneration and staff report. There is a separate scheme statement for the PCSPS as a whole. Employer pension contributions are accounted for on an accruals basis. Liabilities rest with the PCSPS and not the IOPC.

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.

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, when the employees render service that increases their entitlement to future compensated absences; and

(b) in the case of non-accumulating compensated absences, 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 virtually certain.

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 used 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

Right-of-use assets are depreciated on a straight-line basis in line with the lease term.

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

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.

Quantitative disclosures can be found in note 12.

1.14 Standards in issue, but not yet effective

New standards in issue but not yet effective include IFRS 17 *Insurance Contracts*, or other amendments will have no impact on the IOPC.

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 (2023) 10, dated 4 December 2023, 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 2024.

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.

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 based on the assumption that National Property Controls apply, where we have to seek permission to remain in our properties, the economic life for the Right of Use Asset is set to the earlier of lease break or lease end. 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.

Right of Use Assets. The IOPC has assumed the National Property Control will apply to all future lease breaks.

2 Statement of operating costs by operating segment

The operating segments are based on the management board financial reporting structure at 31 March 2024. Net assets by segment are not reported to the Board.

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

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

Segment	2022/23 Gross expenditure £'000	2022/23 Income £'000	2022/23 Net expenditure £'000
Corporate Services	14,018	(16)	14,002
Operations	32,620	(48)	32,572
Private Office Group	1,465	-	1,465
Legal Services	3,762	-	3,762
Strategy and Impact	10,743	-	10,743
People	5,202	-	5,202
Non-cash	4,766	-	4,766
Total	72,576	(64)	72,512

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 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	2023/24	2022/23
Rate used to discount scheme liabilities	5.10%	4.15%

Rate of CPI inflation assumption	2.55%	2.4%
Rate of increase in pensions payment and deferred pensions	2.55%	2.4%

The assumptions for the discount rate and pension increases are specified by HM Treasury in the PES (2023) 10 paper, dated 4 December 2023, and remain unchanged for these accounts. The PES assumptions reflect market conditions as at 30 November 2023 and are typically not amended for any changes between November and the accounting date.

Covid-19 and climate change are areas where there remains significant uncertainty, which could affect both future economic and demographic experience. In line with previous years, the assumptions used in the preparation of the 2023-24 pensions disclosures allow for the current impacts of Covid-19 and climate change to the extent that they are reflected in the market data used to set or derive assumptions.

The mortality assumptions use 2020 PCPS valuation assumptions with Office for National Statistics 2020 (2020 for prior year) based UK principal population projections, which give the following life expectancies at retirement.

	31 March 2024		31 March 2023	
	Men	Women	Men	Women
Current pensioners				
At age 60	26.7	28.2	26.6	28.1
At age 65	21.9	23.3	21.8	23.2

As at March 2024 the BBA scheme is closed to future pensioners.

The liabilities associated with members are as follows	31 March 2024 £'000	31 March 2023 £'000
Pension provision		
Balance at 1 April	1,730	2,587
Decrease in provision	(34)	(857)
Present value of liabilities	1,696	1,730

Other amounts to be disclosed to understand the change in provision	31 March 2024 £'000	31 March 2023 £'000
Scheme liability at the beginning of the year	1,730	2,587
Movement in the year		
Interest cost	70	39
Actuarial Loss/(gain)	4	(770)
Benefits paid	(108)	(126)
(Decrease)/increase in scheme liability	(34)	(857)
Scheme liability at the end of the year	1,696	1,730

Expense to be recognised in the Statement of Comprehensive Net Expenditure	2023/24 £'000	2022/23 £'000
Interest costs	70	39
Total expense	70	39

Actuarial loss/(gains) to be recognised in Changes in Taxpayers' Equity	2023/24 £'000	2022/23 £'000
Experience loss arising on the scheme liabilities	174	83
Change in assumptions underlying the present value of the scheme liabilities	(170)	(853)
Net total actuarial (gain)/loss on taxpayers' equity	4	(770)

There are no employee and employer costs payable in 2023/24.

Present value of scheme liabilities	31 March 2024 £'000	31 March 2023 £'000	31 March 2022 £'000	31 March 2021 £'000	31 March 2020 £'000
Liability in respect of:					
Deferred pensioners	-	-	680	629	583
Current pensions	1,696	1,730	1,907	1,841	1,788
Total present value of scheme liabilities	1,696	1,730	2,587	2,470	2,371
History of experience loss/ (gain)	174	83	33	(32)	(11)
Percentage of scheme liabilities at the end of the year	10.3%	4.8%	1.3%	-1.3%	-0.5%

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	+ 0.5% a year	-5%	(88)
Rate of increase in CPI	+ 0.5% a year	5%	88
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 2023/24, employer’s contributions of £10,496k were payable to the PCSPS (2022/23 £9,952k) at one of four rates in the range 26.6% to 30.3% (2022/23 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 2023/24 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 £268k (2022/23 £275k) 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 £8k (2022/23 £9k), 0.5% of pensionable earnings, were payable to the PCSPS 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 £34k (2022/23 £30k).

Two individuals retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £13k (2022/23 £Nil).

Employer's contributions of £11,373k are expected to be payable to the PCSPS and other schemes for the next annual reporting period.

4 Expenditure

	Note	2023/24 £'000	2022/23 £'000
Staff costs			
Salaries and emoluments		42,759	40,244
Social security cost		4,552	4,301
Pension contributions		10,707	10,236
Less: recoveries from outward secondments		(353)	(414)
Total net costs of staff		57,665	54,367
Purchase of goods and services			
IT		5,135	5,131
Accommodation rental		207	173
Accommodation non-rental		3,825	3,196
Legal services		1,035	1,210
Travel and subsistence		658	860
Professional fees		610	691
Training		337	459
Consultancy		180	-
Forensics		342	360
Recruitment		157	303
Guidance for police and public		59	139
Lease interest		119	137
Postage and stationery		69	85
Research		60	65
Audit fee – external		66	64

	Note	2023/24 £'000	2022/23 £'000
Other costs		501	570
Total purchases of goods and services		13,360	13,443
Non-cash items			
Depreciation - PPE	5	1,822	1,794
Depreciation - ROU	12	2,243	2,249
Amortisation	6	919	871
Provisions net of reversals	11	(1,184)	(183)
Loss/(gain) on disposal of non-current assets		199	(4)
BBA pension expense	3.1	70	39
Total non-cash items		4,069	4,766
Total operating expenditure		75,094	72,576

More detailed disclosures on staff costs are included in the Accountability Report.

The fee for the 2023/24 external audit of the Statement of Accounts was £65,700 (2022/23 £61,520). The external auditors did not undertake any non-audit work.

5 Property, plant and equipment

	Payments on account and 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	-	-	-
Cost adjustment	-	-	-	(12)	(12)

	Payments on account and assets under construction £'000	Information technology £'000	Vehicles £'000	Furniture and fittings £'000	Total £'000
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
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

	Payments on account and assets under construction £'000	Information technology £'000	Vehicles £'000	Furniture and fittings £'000	Total £'000
Cost or valuation					
At 1 April 2022	1,096	5,736	1,173	10,922	18,927
Reclassifications	(1,086)	540	-	546	-
Adjustments	-	-	-	178	178
Additions	224	294	-	151	669
Disposals	-	(375)	-	-	(375)
At 31 March 2023	234	6,195	1,173	11,797	19,399
Depreciation					
At 1 April 2022	-	2,814	573	9,227	12,614
Charge for the year	-	987	112	695	1,794

Disposals	-	(373)	-	-	(373)
At 31 March 2023	-	3,428	685	9,922	14,035
Net book value at 31 March 2023					
	234	2,767	488	1,875	5,364

6 Intangible assets

	Payments on account and assets under construction £'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

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.

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

The most significant intangible assets under construction are the development of a new Case Management System and a SharePoint based Electronic Document Records Management System to be completed later in 2024/25. The net book values at 31 March 2024 are £2,414k and £641k respectively.

The Case Management System went live on 17 April 2024.

	Payments on account and assets under construction £'000	Information technology £'000	Total £'000
Cost or valuation			
At 1 April 2022	1,256	11,688	12,944
Reclassifications	(351)	351	-
Additions	1,094	170	1,264
Disposals	-	(131)	(131)
At 31 March 2023	1,999	12,078	14,077
Amortisation			
At 1 April 2022	-	9,611	9,611
Charge for the year	-	871	871
Disposals	-	(131)	(131)
At 31 March 2023	-	10,351	10,351
Net book value at 31 March 2023			
	1,999	1,727	3,726

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 less provision for impairment. A provision for impairment is made when there is evidence that the IOPC will be unable to collect an amount due in accordance with agreed terms.

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

	2023/24 £'000	2022/23 £'000
Opening balance	6,603	8,420
Net change in cash balances during the year	1,690	(1,817)
Closing cash balance	8,293	6,603

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

9 Trade and other receivables

	31 March 2024 £'000	31 March 2023 £'000
Amounts falling due within one year		
Contract assets	8	13
Trade receivables	33	31
Staff advances	37	39
Prepayments	1,302	1,068
Total falling due within one year	1,380	1,151

10 Trade and other payables

	31 March 2024 £'000	31 March 2023 £'000
Amount falling due within one year		
VAT	111	101
Other taxation and social security	2,200	2,200
Staff benefits	2,063	2,092
Retentions	-	254
Other payables	3	2
Accruals and deferred income	4,108	3,670
Total falling due within one year	8,485	8,319

	31 March 2024 £'000	31 March 2023 £'000
Amounts falling due after more than one year		
Other payables, accruals and deferred income	-	-
Total falling due after one year	-	-
Total trade and other payables		
	8,485	8,319

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 part of the fit-out 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.

During 2023/24 the provisions for our liabilities for property restoration costs were professionally assessed. This resulted in a £895,000 reduction in provisions required and the estimated cost of reinstating modifications is £2,171,000 (£3,066,000 for 2022/23).

	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)
Decrease in provisions	(895)	-	(895)
Balance at 31 March 2024	2,171	-	2,171
	Property £'000	Other £'000	Total £'000

Represented by:			
Current element of provision	198	-	198
Non-current element of provision	1,973	-	1,973

	Property £'000	Other £'000	Total £'000
Analysis of expected timing of discounted flows			
Not later than one year	198	-	198
Later than one year and not later than five years	991	-	991
Later than five years	982	-	982
Balance at 31 March 2024	2,171	-	2,171

	Property £'000	Other £'000	Total £'000
Balance at 1 April 2022	2,976	95	3,071
Provided in the year	178	-	178
Provision utilised	-	(45)	(45)
Provisions not required written back	(88)	(50)	(138)
Increase/(decrease) in provisions	90	(95)	(5)
Balance at 31 March 2023	3,066	-	3,066
Represented by:			
Current element of provision	96	-	96
Non-current element of provision	2,970	-	2,970

12 Leases

Leases have been accounted for under IFRS 16 from 1 April 2022. The IOPC has applied critical accounting judgements in relation to future lease breaks.

	31 March 2024 £'000	31 March 2023 £'000
Obligations under leases for the following period comprise		
Property:		
Not later than one year	1,891	2,276
Later than one year and not later than five years	5,515	5,724
Later than five years	4,853	6,198
Less interest element	(473)	(592)
Present value of lease obligations	11,786	13,606

Right of use assets	Property £'000	Total £'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
Amortisation		
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

Right of use assets	Property £'000	Total £'000
Cost or valuation		
At 1 April 2022	15,073	15,073
At 31 March 2023	15,073	15,073
Amortisation		
At 1 April 2022	-	-
Charge for the year	2,249	2,249
At 31 March 2023	2,249	2,249
Net book value at 31 March 2023		
	12,824	12,824

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 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 Home Office is the IOPC sponsor department and is a related party. During the year ended 31 March 2024 the Home Office provided grant in aid, as disclosed in note 16.

The income for the reporting year from the Home Office is shown in the Accountability Report. The amounts owed by the Home Office to the IOPC are classified as trade and other receivables and amounts to £nil (£nil at March 2023).

All other central government bodies are related parties. The income from these bodies is shown in the Accountability Report. The amounts owed by these bodies to the IOPC are classified as trade and other receivables and amounts to £40,227 (£43,336 at March 2023). The value for the prior year has been restated to include all other central government bodies.

The PCSPS and the Cabinet Office are also related parties. Further information on the transactions with these bodies can be found in the pensions section of the remuneration report.

During the year ended 31 March 2024 none of the non-executive directors, executive directors or key managerial staff undertook any material transactions with the IOPC. The remuneration and staff report section provides information on key management compensation.

The IOPC has adopted a Code of Conduct based on the Cabinet Office Code of Practice for Board Members of Public Bodies. The IOPC maintains a register of interests for non-executive directors and all staff who are required to declare interests. The register of interests for non-executive and executive directors is available to the public and is on our website. Where any decisions are taken that could reasonably be seen as giving rise to a conflict-of-interest individuals are required to declare the relevant interest and, when appropriate, withdraw from participating in taking the decision. IOPC procedures also ensure that investigators are not engaged on investigations in which they would have an interest.

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 2024 no monetary assets were held (2022/23 £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.

	2023/24 £'000	2022/23 £'000
Received for revenue expenditure	74,464	69,067
Received for capital expenditure	2,536	1,933
Total grant in aid received	77,000	71,000

17 Hillsborough

This note shows the expenditure incurred during 2023/24 and 2022/23.

	2023/24 £'000	2022/23 £'000
Staff costs		
Salaries and emoluments	3,110	2,606
Social security cost	303	276
Pension contributions	721	700
Temporary staff	36	33
Total staff costs	4,170	3,615
Other expenditure		
Accommodation non-rental	482	701
Lease interest	11	14
IT	24	48
Legal services	14	-
Other costs	10	28
Recruitment	-	1
Stationery	3	6
Training	2	10
Travel and subsistence	18	22
Total other expenditure	564	830

	2023/24 £'000	2022/23 £'000
Non-cash		
Depreciation	348	354
Loss on disposal of assets	-	-
Total non-cash	348	354
Total revenue expenditure	5,082	4,799

18 Events after the reporting period

The Annual Report and Accounts were authorised for issue by the Accounting Officer on the same date that the Accounts were certified by the Comptroller and Auditor General. There have been no events after the reporting period that require disclosure.

This document is also available in Welsh.

Mae'r ddogfen hon ar gael yn y Gymraeg hefyd.

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