

What we said we would do	What we achieved
	<ul style="list-style-type: none"> • Carrying out and embedding lessons learnt particularly within the care sector. <p>The Victim Navigator allowed us to assess the support that we provide to victims throughout the investigative process. 97 per cent of victims remained engaged in our investigative process from the beginning of the process (e.g. speaking with GLAA officers, providing written statements) to the end (willing to support a prosecution). This is significant as although its normal for victims to be cautious and partially engaged at the start of the process, this figure shows that victims felt safe enough to entrust GLAA officers to support them from the beginning to the end of the court process.</p>

Strategic Goal three: Be an essential enforcement partner

The ambition was to focus on ensuring our expertise, skills, experience and delegated powers are used effectively to protect exploited workers. This will set us up for years two and three to work more effectively with partners on co-ordinated operational activity.

Through improved prioritisation we saw better operational and disruption outcomes in 2023-24 including:

- 2 Modern Slavery convictions (3 in 2022-23),
- 13 Slavery and Trafficking Risk Orders/Slavery and Trafficking Prevent Orders (22 in 2022-23).
- 7 Labour Market Enforcement Undertakings (7 in 2022-23), and

In 2024-25, we will work more closely with Police Regional Organised Crime Units (ROCU) to ensure our expertise is fully harnessed in joint activities tackling the exploitation of workers by serious and organised crime groups (OCGs).

Key deliverables	
What we said we would do	What we achieved
Develop a partnership plan, which defines our approach to partnership working.	<p>We mostly achieved the KPI linked to this deliverable. GLAA led investigations resulting in criminal or civil disruption orders increased from 17 per cent, to 21 per cent – 1 per cent away from our target of 22 per cent.</p> <p>Our key activities to support this deliverable included:</p> <ul style="list-style-type: none"> • Formally defining and agreeing who our strategic partners are. • Understanding how we can better work in partnership to stop labour exploitation through embedding lessons learned. • Developed videos collaboratively with Justice and Care, to help our partners and the public understand what the GLAA can do compared with other enforcement bodies on our website.⁶ <p>133 investigations were launched. 46 were Care related (34 per cent). Of these 133 investigations 80 were closed. 10 of these cases received either prosecution or civil disruption, with a further 11 cases being referred to the CPS for early advice or charging.</p> <p>As the GLAA continues to drive a partnership approach to tackling modern slavery, the inability to</p>

⁶ <https://www.gla.gov.uk/report-issues>

What we said we would do	What we achieved
	<p>highlight joint positive outcomes will not reflect the totality of the effort being put into this by the GLAA. The National Investigator Teams and Data Analysts are working closely to identify how we can better report on investigation outcomes following joint activity for next year.</p>
<p>Further embed our Control Strategy priorities within the GLAA.</p>	<p>We mostly achieved this deliverable.</p> <p>We achieved 48.7 per cent of our investigations relating to CSPs. We expected a drop in the percentage of investigations relating to CSPs in September (33.3 per cent in September in comparison to 100 per cent in June), as our Control Strategy priorities changed at the end of August. Whilst this is just shy of our target of 50 per cent, this represents an accurate picture of being intelligence led.</p> <p>We further embedded our Control Strategy priorities within the GLAA this year by:</p> <ul style="list-style-type: none"> • Reviewing the Control Strategy landscape to refocus our efforts on the areas of highest risk, depending on the threats that emerge. • Enhancing the delivery of the tasking process. • Drawing on our lessons learned to monitor and improve the effectiveness of the Control Strategy in our new focus areas.
<p>Evaluate the impact of our disruption and enforcement activities.</p>	<p>We achieved this deliverable.</p> <p>We carried out the following three projects to support this deliverable:</p> <ul style="list-style-type: none"> • Reviewed our approach to disruption reporting and implemented new data entry points to support our analysis. • Delivering five lessons learned from operational activity this year. • Carrying out a Victim Navigator Evaluation. <p>The five lessons learned this year focused on the following areas:</p> <ol style="list-style-type: none"> 1. Op Beetlejuice aligned to the agriculture sector in October. 2. An operation into a private care home.

What we said we would do	What we achieved
	<ul style="list-style-type: none"> 3. Op Omega aligned to the Residential Care sector. 4. An operation into the Car Wash sector and 5. The Shellfish sector. <p>By evaluating the impact of our enforcement and disruption activity, we have developed our understanding of the impact of our enforcement outcomes.</p>

Our People and Resources:

Align our priorities with our capacity, resources and budget

Our people and resources are key to delivering the goals of the GLAA. We are committed to investing in our colleagues, improving our diversity and inclusion, and changing our organisational culture to be able to fully deliver for the people we exist to protect.

With a tight budget and limited resources, this year we had to prioritise our operational activities, to maximise the effectiveness of our resources in protecting vulnerable and exploited workers. GLAA spent a similar amount to last financial year on its staff, £5,951,000 in 2023-24 (£5,594,000), see remuneration report below page 43). In 2023-24 GLAA also incurred exit costs of £337,000 (page 55).

This year, we implemented the new TOM fully and effectively. We have seen improvements across all elements of the GLAA, our systems, processes, assurance, culture, and leadership.

In 2024-25, we will be launching our People Strategy and improving our data quality to accurately report on diversity figures, improving our recruitment systems and delivering a new case management system subject to financial support. We will be looking at our location strategy, which will include an office move and how we can use our office space to increase productivity and creativity. The People Strategy will allow the GLAA to ensure we have the right people, in the right place to deliver results.

Key deliverables	
What we said we would do	What we achieved
<p>Deliver the people transformation as part of our new operating model.</p>	<p>This deliverable was achieved.</p> <p>We carried out the following projects to ensure that our organisation is set up to deliver on our strategic goals:</p> <ul style="list-style-type: none"> Delivered our operating model implementation plan. Embedded a new governance model. <p>The GLAA was given additional funding for 2023-24 to support the delivery of the new target operating model. This successfully addressed longer term efficiency and effectiveness of the GLAA and delivery of cashable savings, along with a new governance model.</p> <p>Overall satisfaction and engagement across the GLAA has seen a positive uplift in employee scores, including “I have a real sense of belonging at the GLAA”, increasing 2022-23’s results from 3.23 to 3.51 (out of 5).</p>

What we said we would do	What we achieved
<p>Deliver IT improvements to improve efficiency, effectiveness, and productivity.</p>	<p>This deliverable was achieved.</p> <p>We have proven that we are an efficient and effective organisation which is modernising the way we work by:</p> <ul style="list-style-type: none"> • Delivered an improved intelligence and case management system. • Enhanced our licensing system that has made a significant difference to reducing licensing application times. • Identified opportunities to digitalise our processes. • Improved our use of data to operate more effectively. <p>As such, the GLAA has successfully delivered IT systems that save time on key internal processes.</p>
<p>Develop and embed a diversity and inclusion (D&I) strategy.</p>	<p>This deliverable was partly achieved.</p> <p>We provided a clear strategic vision and direction for the future of D&I through the following three projects:</p> <ul style="list-style-type: none"> • Developed the D&I strategy to champion equality, diversity and inclusion (EDI). • Leadership alignment on D&I future vision and ambition, providing excellent leadership visibility and accelerating our commitments to advancing EDI at the GLAA. • Communicated D&I future vision and ambition organisation wide. <p>During 2023-24, the implementation of the TOM has been the key priority and has allowed the GLAA to build and develop its culture, unifying the entire organisation to achieve clear priorities.</p> <p>Our goal was to increase the percentage of colleagues reporting being from a minority ethnic background (as a percentage of the total workforce) from 6 to 10 per cent. Whilst we partly achieved this deliverable as we saw an increase from 6 per cent to 7.6 in 2023-24, we have yet to hit our target.</p> <p>In 2024-25, we are integrating EDI effectively into our operations function, by improving diversity including gender diversity, to better inform our victim support and investigations by representing the victims that we help.</p>

What we said we would do	What we achieved
<p>GLAA values are relaunched and embedded across the organisation.</p>	<p>This deliverable was achieved.</p> <p>From our People Survey results, we found that 92 per cent of colleagues chose that they either 'Strongly Agree' or 'Agree' with this statement.</p> <p>We increased alignment with GLAA values across the organisation through the following three projects:</p> <ul style="list-style-type: none"> • Clearly outlined our values to all employees within the strategy launch. • Communicated our values, updated ways of working and desired leadership behaviours • Introduced a values award to recognise colleagues that have been living the GLAA values. <p>We introduced a CEO Values Award in July 2023 to recognise the excellent work carried out by colleagues displaying our core values. On a monthly basis, the Management Board choose a winner based on colleagues' nominations made via the Star Rewards platform. Each recipient receives a £50 voucher to be used at a number of discounted retailers on Star Rewards.</p> <p>644 Star Rewards recognition e-cards and instant awards were received by employees this financial year. 29 Values Awards were also presented to employees by the CEO directly, honouring a positive work environment where contributions are valued and celebrated.</p>
<p>Develop a structured programme of professional development opportunities</p>	<p>This deliverable was achieved.</p> <p>During this performance year, we reshaped how we measure the development opportunities we provided by:</p> <ul style="list-style-type: none"> • Recording the number of training requests received. • Developing a skills matrix for each role within teams, allowing management to analyse and explore training needs for all employees. • Training needs analysed per role and team, allowing management to fully support their team in a culture of continuous learning. • 23 completed PDPs were sent to Learning and Development this year and 13 employees received five or more days of training.

Financial Review

GLAA had additional costs during the 2023-24 financial year, which resulted in our gross expenditure being nearly £1.5 million higher than the previous year.

Our operating costs saw a significant rise of £1.1m compared to 2022-23. This included restructuring or staff exit costs amounting to £337,000, while there were no such costs in the previous year. Additionally, we had an increase of £333,000 in professional services costs, primarily due to the implementation of our new TOM. We also recognised a liability for dilapidation costs on our shared office space, along with other additional estates charges in 2023-24, leading to an increase of £365,000.

Despite having the similar staff numbers as 2023-24 115 FTE (113 FTE 2022-23), our pay costs were higher by £357,000 due to pay awards, cost of living payments, and an increase in employer pension contributions.

On a positive note, our income was £115,000 higher in 2023-24, thanks to clearing a backlog of applications and issuing new licences as a result. Many of these financial pressures were anticipated at the start of the year, and our funding was initially increased by £998,000 to accommodate this. We had to agree additional funding for estates pressures and other emerging costs with the Home Office, our sponsoring department.

Looking ahead, our funding for 2024-25 funding will revert to just below 2022-23 levels, with a reduction of £212,000, as the previous year's pressures were one-off occurrences.

In terms of capital expenditure, we invested in several areas: £85,000 for security and functionality upgrades to our website, case management, and intelligence system; £28,000 for enhancements to our licensing system to support process changes identified in the new TOM; £89,000 on IT hardware; and £10,000 on operational equipment.



Elysia McCaffrey
Chief Executive Officer
10 March 2025

Accountability Report

Corporate Governance Report

The Director's Report

Executive Leadership Team

Declarations of interest for the Executive Leadership Team are recorded on page 58. These are disclosed for transparency and in case of conflict with their GLAA management responsibilities.

The composition of the Executive Leadership Team is identified under the Remuneration and Staff Report on page 43 and comprises of the Chief Executive Officer (CEO), the Director of Strategy and Impact, the Director of Operational Delivery and the Director of Corporate Services.

Also, on pages 43 to 57, under the Remuneration and Staff Report, there is a register of Board member directorships and significant interests. A public register of interests for Board members is held, and this may be accessed via the GLAA's website at <https://www.gla.gov.uk/who-we-are/the-glaa-board/glaa-board-members-register-of-interests/>

Financial position

The Statement of Comprehensive Net Expenditure for the year ended 31 March 2024 on page 66 shows a deficit of £8,143,000 (Deficit of £6,835,000 2022-23).

This deficit reflects the fact that, for the purposes of financial reporting, the Grant-in-Aid (GIA) does not form part of the GLAA's income. It is accounted for in the Financial Statements within the Statement of Changes in Taxpayers' Equity for the year ended 31 March 2024 on page 69.

In 2023-24 GLAA also incurred exit costs of £337,000 (page 55).

Pension arrangements

Pension arrangements for the GLAA are provided through the Civil Service Pension Scheme. Further details can be found within the Remuneration and Staff Report on pages 43 to 57.

Payment policy

The Government commitment is to pay 90 per cent of undisputed and valid invoices from small and medium sized enterprises within five days and 100 per cent of all undisputed

and valid invoices to be paid within 30 days. Government departments are required to report their performance against these payment targets on a quarterly basis on GOV.UK.

Through the Public Contract Regulations 2015, public sector buyers must include 30-day payment terms in new public sector contracts; and require that this payment term be passed down the supply chain. Public sector buyers must also publish annual reports on their payment performance.

For 2023-24, the GLAA achieved an average payment time of 3.44 days (3.60 days in 2022-23).

Complaints procedure

The GLAA has an established Complaints Policy and Procedure⁷. All formal complaints are responded to in writing and are dealt with by the Governance Team. If the complainant is dissatisfied, the complainant can write to the GLAA's CEO for a review of their complaint.

If they are still dissatisfied, they can refer the matter to the Parliamentary and Health Service Ombudsman (PHSO), who investigate complaints about maladministration or service failure on the part of the GLAA.

Oversight of the enforcement powers granted to the GLAA from 2017, comes under the remit of the Independent Office for Police Conduct (IOPC). Any abuse of the GLAA's PACE (Authorised Police and Criminal Evidence Act 1984) powers can therefore result in a complaint being sent to the IOPC, who then determine how that complaint should be dealt with in accordance with the GLAA (Complaints and Misconduct) Regulations 2017⁸. To date there have been no cases referred to the IOPC, which gives the GLAA confidence in its operations of its wider investigative powers.

In 2023-24 the GLAA received 10 formal complaints (7 received in 2022-23). Three of these complaints were upheld and seven were rejected. Seven of the ten complaints received related to the time taken to make a decision on a licence. 2 complaints were related to enforcement and intelligence operations and 1 refers to recruitment process delays. 3 complaints were referred to the CEO for review and were rejected.

0 complaints received in 2023-24 were referred to the PHSO (0 complaints were referred in 2022-23).

Freedom of Information Act

Under the Freedom of Information Act 2000 (FOI Act), anybody may request information from a public authority which has functions in England, Wales and/or Northern Ireland. The FOI Act requires that all requests are in writing (this does include emails), stating clearly what information is required with the name of the applicant and an address for

⁷ www.gla.gov.uk/who-we-are/complaints/

⁸ <http://www.legislation.gov.uk/uksi/2017/521/contents/made>

correspondence. The GLAA provides guidance on how it handles FOI requests in the External Communications Policy.

In 2023-24 the GLAA received 36 requests under the FOI Act (34 requests in 2022-23). Requests mainly concerned operational activity, labour exploitation, as well as corporate FOIs relating to HR practices, IT and finance. 80.5 per cent of responses were provided inside the stipulated 20-day period. Where there were delays this was generally due to resource pressures.

Published FOIs can be found on the GLAA website at <https://www.gla.gov.uk/whats-new/freedom-of-information-requests/foi-requests/>

Equality, Diversity and Inclusion

Following the roll out of the Equality, Diversity and Inclusion (EDI) policy in April 2022, the EDI group focused on sharing resources, EDI events and articles on our intranet.⁹ This included an International Women's Day session and presentation organisation-wide and a range of sessions relating to Home Office Social Mobility Month designed to break down barriers and improve confidence. Additionally, our Communications team published an inspiring 'Celebrating Pride 2023' article on our intranet to explore the history of the evolution of LGBTQ+ rights thanks to Stonewall and The Pride Shop's Pride Calendar of the year. We also had the pleasure to hear personal reflections from colleagues on LGBTQ+ and disability inclusion throughout the year.

This year, the GLAA became a Host Board as part of the Boardroom Apprentice scheme, which seeks to enable a wider diversity of individuals to play their part in our boardrooms. A Board Member was assigned to be a Board Apprentice Mentor to support this 12-month scheme.

There was ongoing work to encourage completion of diversity data to help with reporting and understanding the GLAA workforce make-up. This year, 73 per cent of colleagues reported their diversity data on average, meaning our target of 70 per cent was achieved.

Over the next three years, the GLAA is focused on delivering our goals behind the five equal and inequality pillars as shown in our People Strategy. Our goal to champion equality, diversity and inclusion to ensure it is at the heart of our work will be a key deliverable for the GLAA from 2024-2026.

Environmental sustainability

GLAA have exemption from Department of Environment, Food and Rural Affairs on reporting against Government Greening Commitments (GGCs) as the office space it occupies is below the threshold of 500m².

Integrity and counter bribery protections

We are committed to the highest standards of ethical conduct and integrity. We do not tolerate any form of bribery by, or of, our employees, agents or consultants, or any person

⁹ [gla.gov.uk/morecambe/equality-diversity-and-inclusion/celebrating-pride-2023](https://www.gla.gov.uk/morecambe/equality-diversity-and-inclusion/celebrating-pride-2023)

or body acting on its behalf. We will fully investigate any instances of alleged or suspected bribery in line with our Disciplinary Policy and Procedure.

We communicate our Anti-Bribery Policy and Procedure on an annual basis and individuals are required to state that they have read and understood the policy.

The same applies to Protected Disclosure matters, and our approach to this is set out in the GLAA Protected Disclosure Policy and Procedure.

A handwritten signature in black ink, appearing to read 'Elysia McCaffrey', written in a cursive style.

Elysia McCaffrey
Accounting Officer
10 March 2025

Statement of Accounting Officer's responsibilities

Under the Gangmasters (Licensing Authority) Regulations 2015 the GLAA must prepare a statement of accounts for each financial year in the form and containing such information as the Secretary of State for the Home Office may direct and in accordance with the Accounts Direction. The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the GLAA and of its income and expenditure, Statement of Financial Position, and cash flows for the financial year.

In preparing the accounts, I, as Accounting Officer, am required to comply with the requirements of the Financial Reporting Manual (FRM) and to:

- Observe the Accounts Direction issued by the Secretary of State, 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 FRM, have been followed, and disclose and explain any material departures in the accounts
- Prepare the accounts on a going concern basis and
- Confirm that the Annual Report and Accounts as a whole is fair, balanced, 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 Secretary of State for the Home Office has designated the Chief Executive Officer as Accounting Officer of the GLAA. The responsibilities of an Accounting Officer - including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, keeping proper records and for safeguarding the GLAA's assets - are set out in Managing Public Money published by HM Treasury.

As 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 GLAA's auditors are aware of that information. So far as I am aware, there is no relevant audit information of which the GLAA's auditor are unaware.

Governance Statement

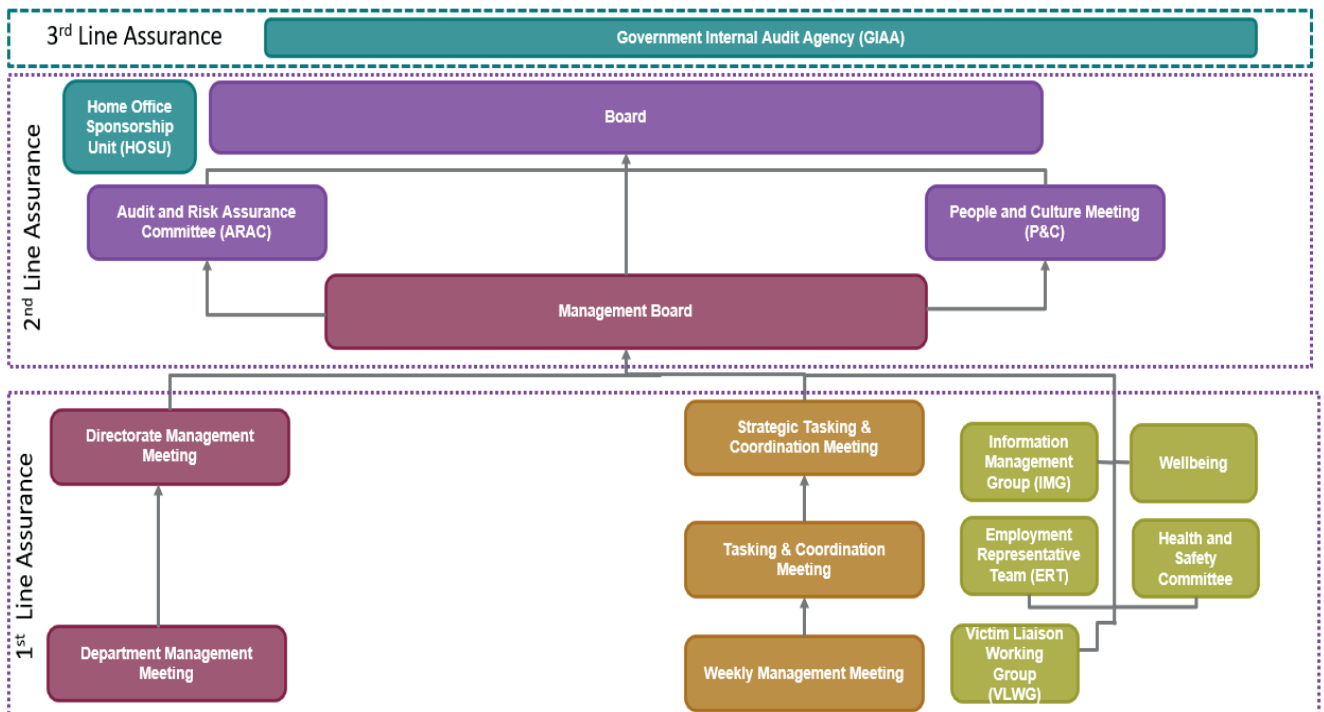
Scope of Accounting Officer's responsibilities

As the Chief Executive and designated Accounting Officer for the GLAA, I have responsibility for the management and control of the resources used within the Authority as delegated to me by the Home Office.

I am responsible for maintaining a sound system of governance, internal control and risk management that supports the achievement of the GLAA's aims, priorities and objectives, whilst safeguarding the public funds and departmental assets for which I am personally responsible. The GLAA is responsible for managing a diverse range of risks and is committed to engaging effectively with its customers and stakeholders to ensure that their views are known and considered in the decision-making process.

The system of internal control in use has been subject to regular review by the Leadership Team as shown by the Strategic Leadership structure below. The GLAA Board is presented with a full strategic risk register bi-annually and has delegated responsibility for routine monitoring of risk management arrangements to the ARAC. The setting of risk appetite for all strategic risks is the responsibility of the GLAA Board. Processes are in place for risks to be escalated within the GLAA and to the Home Office where necessary.

Figure 1. The GLAA Strategic Leadership structure.



During the reporting period 2023-24 the GLAA reported regularly to the Home Office to satisfy it of the regularity and propriety of expenditure relating to licensing and to enforcement, the responsibility for which has been delegated directly to the GLAA by the Secretary of State.

In addition, the GLAA ensured that the Home Office Permanent Secretary was made aware of the main risks managed by the GLAA through regular reporting to its sponsor team.

In preparing the annual Governance Statement for 2023-24 we have incorporated the guidance from the HM Treasury DAO (GEN) 02/12 and Managing Public Money annex 3.1 and have applied the principles set out in the Corporate Governance Code for central government departments.

The Board

The GLAA is a NDPB sponsored by the Home Office. Our activities are controlled and monitored by the GLAA's Board whose members are appointed by the Secretary of State.

During the year the GLAA board composition changed. We have continued our involvement in the Board Apprentice scheme and appointed a Board Apprentice, mentored by a Board member. Regulation 4 of The Gangmasters (Licensing Authority) Regulations 2015 provides for the appointment of up to eight members. Board meetings are also attended by the GLAA's Leadership Team. In 2023-24, the Board held a total of five meetings, including a strategy day and exceptional meeting. With a strong board in place, the GLAA is well-positioned to continue its mission of Stopping Worker Exploitation.

The Board has two committees that conduct business on its behalf. The ARAC considers the strategic process for risk, control and governance, internal and external audit provision, accounting policies and the compilation of the GLAA's Annual Report and Accounts. Minutes of ARAC are provided for all Board members at Board meetings.

The People and Culture committee makes recommendations regarding the performance management and any remuneration applicable to the Chief Executive. It also considers and approves policies that relate to the management of people within the GLAA. Minutes are shared with the Board.

There are also two liaison groups (these are not committees of the Board): a Labour User/Provider liaison group, which is chaired by a Board member, and a Worker/NGO liaison group which is also chaired by a Board member. The former advises stakeholders within the regulated sectors. It seeks to enhance co-operation between the GLAA and its stakeholders, identifying joint areas of interest and the adoption of new policies and strategies. The Worker/NGO liaison group provides a similar role but draws in stakeholders from the wider labour market, including trade union representatives and representatives from the third sector.

The GLAA executive are also members of various national stakeholder groups and governance structures, including the Modern Slavery Threat Group, Prosecution Oversight Group, forums established by the Director of Labour Market Enforcement and international liaison committees.

Board Effectiveness

In March 2024 the Board undertook an externally facilitated Board development day which enabled the Board to reflect on how it works together, as part of its ongoing review of Board effectiveness. Recommendations were developed for the Board to consider, and these are being taken forward, as part of continuing improvements to oversight and governance. Home Office also completed a detailed independent review of our governance process that covered all key decision making related to our corporate governance framework. The GLAA Board are also undertaking accountability training next financial year.

Reports and papers prepared for Board meetings are assured by the lead director and the Chief Executive. The Executive also meet to review Board papers and allowing opportunity for input on any cross-cutting issues and improve assurance on papers and data presented. Real time feedback is provided in the Board meetings through one member of the Board being nominated to act as the Board conscience for that meeting and to reflect on how the meeting has operated. GLAA recognises challenges with extracting and producing data from internal systems and flags any limitations to the Board. The Executive have given assurance that the data presented to Board is accurate and complete and therefore sufficient to support the Board's oversight and decision making, despite these challenges.

Attendance

A full list of members and their individual attendance records at Board meetings during 2023-24 is detailed below. A public register of interests for Board members is held, and this may be accessed via the GLAA's website at www.gla.gov.uk.

Representative	GLAA Board meetings	Audit and Risk & Assurance Committee	People & Culture Committee
Julia Mulligan, Chair	5/5	N/A	4/4
David Snowball, Board Member	4/5	2/2 ¹⁰	3/4
Deep Sagar, Board Member	1/5	N/A	N/A
Keith Rosser, Board Member	5/5	4/4	N/A
Phillip Cain, Board Member (to 23 July 2023)	1/1	N/A	1/1
Pippa Greenslade, Board Member	5/5	N/A	4/4
Suzanne McCarthy, Board Member	4/5	4/4	N/A
Elysia McCaffrey, GLAA CEO	5/5	4/4	3/4

¹⁰ David Snowball stepped down from ARAC during the year, having attended all scheduled meetings prior to this.

NB – The CEO Elysia McCaffrey is not formally appointed to the Board.

During the year, the ARAC considered a number of reports from the executive and internal audit covering key risks and issues and the management of risk itself within the GLAA. Further information regarding key risks and issues is set out later in this statement.

The GLAA Board, subject to the approval of the Secretary of State, appoint a Chief Executive who, with senior managers, ensures the operational objectives of the GLAA are delivered. The GLAA records its performance against agreed business plan objectives and reports on performance at Board Meetings. The Board has deemed the quality acceptable for its purposes of oversight and scrutiny of the GLAA.

Internal Audit

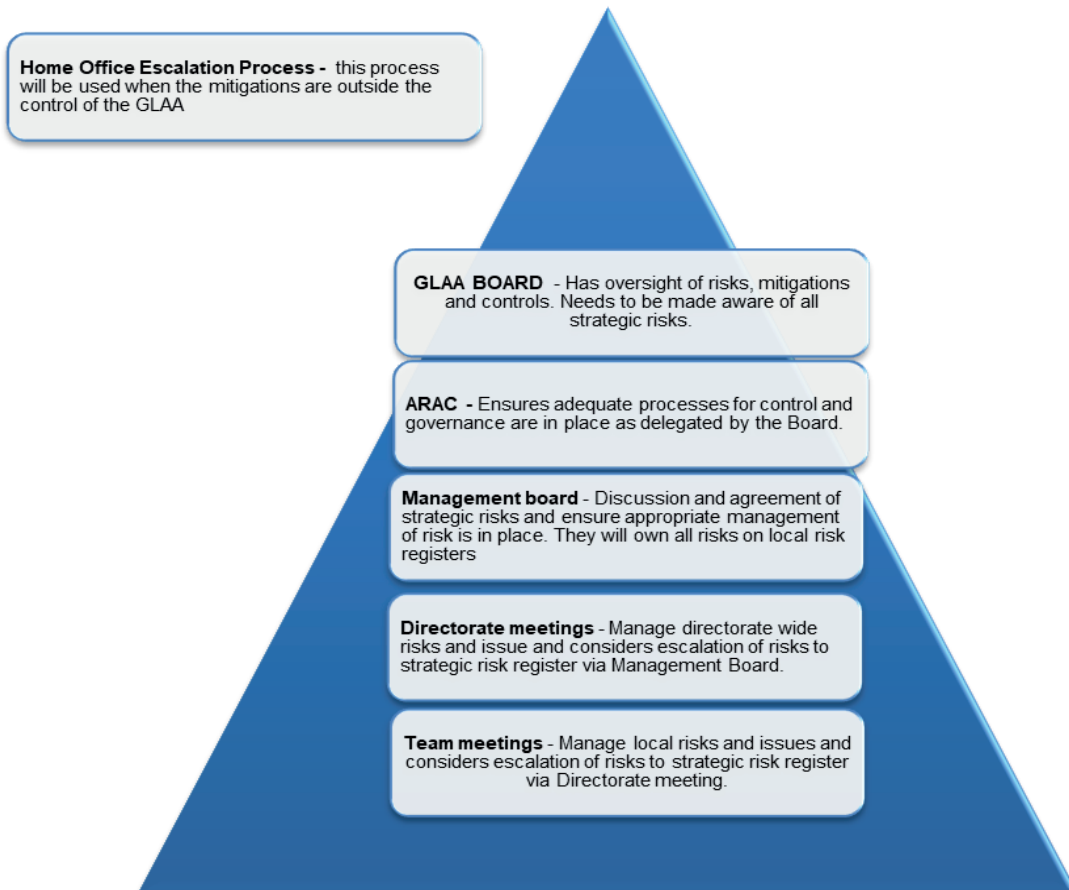
The internal audit service is provided by the GIAA operating to the standards set out in Public Sector Internal Audit. The internal audit strategy is based on the analysis of the risk to which we are exposed by the Leadership Team and ARAC.

Five audits were planned during the year but one was removed and deferred to the 2024-25 audit plan. The table below summarises the assurance ratings for each audit. The overall opinion of GIAA was moderate. This was an improvement on previous years where the annual opinion was limited.

Audit subject	Assurance rating
Regulator Audit	Moderate
Operational Frontline Delivery - Enforcement	Limited
Corporate Governance	Moderate

Risk Management

In 2023-24 the risk management process has been developed. Local risk registers are maintained which informs the strategic risk register. These risks are scrutinised through various levels as illustrated in the figure below. Team meetings inform and regularly escalate risks to directorate meetings, which provides first line assurances through individual 'risk actionees' and the due diligence undertaken by the Risk and Information Assurance Manager. Second line assurance is carried out at the Management Board by way of a standing agenda item for Risk Management and finally, third line assurance is undertaken by ARAC, which is attended by relevant key stakeholders, including the GIAA. Key risks are escalated to the Home Office through the regular Sponsorship meetings.



Risk appetite statement - The GLAA does not have a single risk appetite, but separate appetites across its activities. The GLAA recognises that in pursuit of its goals, strategic priorities and outcomes it may choose to accept different degrees of risk in different areas.

The GLAA has established and articulated a risk appetite for different areas of the business. Where the GLAA chooses to accept an increased level of risk it will do so, subject always to ensuring that the potential benefits and threats are fully understood before actions are authorised, that it has sufficient risk capacity, and that sensible and proportionate measures to mitigate risk are established.

Risk category and appetite

Business and operational area risk appetite levels

The GLAA's risk appetite across a range of activities is articulated as follows:

Deliver our statutory responsibilities: The GLAA has key statutory responsibilities both as a public body and as an organisation charged with regulatory and enforcement responsibilities for regulated and unregulated sectors of the labour market. Failure to deliver on these areas' places significant risks on those at risk of being exploited in the labour market. The GLAA therefore takes an **averse** approach to the risk of failing meeting our statutory responsibilities.

Legal and Health & Safety (compliance): We retain an **averse** risk appetite to behaving in an illegal, unrealistic or irrational way, or any other way, which would be likely to give rise to significant risks in breaching legislation.

Information Governance: We are heavily reliant upon information and data to be able to operate as an effective risk-based regulator. The accidental or deliberate wrongful disclosure of sensitive or official information has the potential to erode trust, damage our reputation and ultimately prevent us from being able to function. We have **minimal** appetite for such risks. The accidental or deliberate wrongful disclosure of sensitive or restricted information has the potential to erode trust, damage our reputation and ultimately prevent us from being able to function.

Anti-fraud and financial controls: We are **averse** to the risks of internal fraud and fraudulent behaviour and will maintain appropriately robust controls and sanctions to maximise prevention, detection and deterrence of this type of behaviour.

Physical and Information Security: Alongside other businesses we recognise that the GLAA faces increasing physical, information security and cyber risks which may be internal or external to the organisation and may be malicious or unintentional. The GLAA is **averse** to these risks which may potentially cause loss, harm or reputational damage related to the GLAA's physical and technical infrastructure and assets, or the use of technology within the organisation. We place an emphasis on deploying our security controls, alongside Home Office providers, effectively against a baseline risk appetite of averse.

Operational controls and compliance: Acknowledgement of the development and operational maturity of our enforcement and regulatory services, we maintain a **cautious** risk appetite to sustaining appropriate operational processes, systems and controls to support the provision of our public services.

Organisational controls and compliance: As a public sector organisation the GLAA has a wide range of statutory obligations with which it must comply. We maintain a **minimalist** risk appetite to the processes, systems and controls to ensure that we fulfil these obligations.

Organisational change and development: We have a **hungry** risk appetite towards continuous improvement, seeking opportunities to take a well-managed approach to innovate and deliver change in order to achieve our strategic vision and objectives,

including how we maximise opportunities around our IT and infrastructure to be as efficient and effective as possible.

Reputational: We rely on our reputation to influence and secure the engagement of those we regulate and other stakeholders. The support of these parties is essential to achieving our goals and so we hold a strong commitment to being seen as a proportionate and respected regulator and retain an overall **cautious** risk appetite for our reputation. However, we are prepared to take a stance which may be opposed by some of our audience where we believe it is necessary for the achievement of one or all of our statutory objectives.

Staff recruitment: We are committed to attracting the highest calibre and diversity of candidates to the GLAA to maximise the personal and collective contributions of staff towards the achievement of our strategic vision and goals. We take a **hungry** approach, actively seeking new and innovative ways to maximise our recruitment reach so that our candidate pool is as diverse and capable as it is possible to be.

Staff retention, development and progression: We are committed to providing a working environment in which all GLAA employees are able to progress, develop and thrive, working positively and constructively to maximise their potential and career development. We will take an **open** approach, seeking to tailor our approaches to the needs of individual staff or particular professions or departments.

Staff performance: We are committed to providing a working environment in which all GLAA employees are able to maximise their personal and collective contributions towards the achievement of our strategic vision and goals. **When we identify poor performance** we will take a **cautious** approach, seeking to provide the opportunity and support to enable performance to improve. However, **when we identify good performance**, we will take a more **open** approach, ensuring our reward and recognition mechanisms amplify GLAA employee productivity to retain high calibre employees.

Staff misconduct: We are **averse to risks of deliberate acts of misconduct** from staff and will tackle these. However, we will ensure the GLAA takes an **open approach towards opportunities to learn**, when appropriate. We aim to act clearly and effectively to maintain the high standards of professional conduct and behaviour we expect of our workforce.

Operational prioritisation: We have an **open** appetite towards prioritising resources based on the intelligence led threat and risks posed to the public, rather than focusing on the order by which they were reported to the GLAA.

Finance and budgeting: As a responsible public sector organisation we need careful financial planning to ensure that we do not risk significant over-spend or under-spend. Therefore, we have a **cautious** risk appetite in this area.

Definitions of appetite

Appetite	Rank	Description
Hungry	5/5	Eager to be innovative and choose activities that focus on maximising opportunities (additional benefits and goals) and offering potentially very high reward, even if these activities carry a very high residual risk.
Open	4/5	Undertakes activities by seeking to achieve a balance between a high likelihood of successful delivery and a high degree of reward and value for money; or activities themselves may potentially carry, or contribute to, a high degree of residual risk.
Cautious	3/5	Willing to accept/tolerate a degree of risk in selecting which activities to undertake to achieve key deliverables or initiatives, where we have identified scope to achieve significant reward and/or realise an opportunity; or activities undertaken may carry a high degree of inherent risk that is deemed controllable to a large extent.
Minimalist	2/5	Predilection to undertake activities considered to be very safe in the achievement of key deliverables or initiatives; or activities will only be taken where they have a low degree of inherent risk. The associated potential for reward/pursuit of opportunity is not a key driver in selecting activities.
Averse	1/5	Avoidance of risk and uncertainty in achievement of key deliverables or initiatives is paramount; or activities undertaken will only be those considered to carry virtually no inherent risk.

The strategic risk register and emerging issues are presented to the regular ARAC meetings with comments and proposed actions, as well as being presented bi-annually in full to the GLAA Board. The risk register, management and tolerance levels are then set and reviewed in line with Home Office best practice.

Risk Environment

GLAA operates in an environment where there is significant risk which must be managed. Some of these risks can only be mitigated and cannot be eliminated or reduced to a low level. GLAA aims to manage risks within set appetites. There were a number of significant risks ranked as having higher level potential impacts and likelihood of occurring.

These included:

- We are not a robust and effective regulator – this is the core of the GLAA mission and focus of its work on developing a new Target Operating Model.

- Non Compliance with Data Protection Act and General Data Protection Regulation – GLAA is still working on improving compliance around the data it holds. Sometimes this is technically challenging and resource intensive.
- Unknown impact of Illegal Migration Act – How this new legislation could impact the GLAA's ability to conduct successful Modern Slavery investigations linked to force or compulsory labour.
- Legal Challenges – GLAA will always face a number of challenges from both its operational activity and corporate activities, especially as the organisation continues to go through significant changes.
- Financial Stability – The GLAA and wider public sector are subject to ongoing funding pressures and challenges. The ability to mitigate risks or take opportunities often come down to resource issues.
- Lack of adequate capability to implement meaningful change – This risk was split into 2 risks around capacity and capability to implement change, given the scale of change from strategic to operational.

Review of effectiveness

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review is informed by the work of the internal auditors and the senior managers within the GLAA who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports.

Financial management

The GLAA has had confirmation of funding for 2024-25 for another 12-month period. This is based on both Grant in Aid funding and forecast of income from fees, in line with current funding. Additionally, the GLAA has a c£1 million one-off increase in cash resource funding for 2023-24 and capital funding of £650,000 to help us deliver a new Target Operating Model. The GLAA will continue to prioritise resources against risk but faces continued and increasing operational demands and cost pressures.

Information security

In 2023-24 the GLAA's Data Protection Officer reported nil breaches to the Information Commissioner's Office (ICO) (0 in 2022-23). Although a small number of breaches were reported and recorded internally, once assessed using the ICO reporting framework these were recorded as 'not reportable'.

Protected Disclosures (Whistleblowing) Arrangements

The GLAA has a Protected Disclosures (Whistleblowing) policy and procedure which is available both on the GLAA intranet and GLAA website¹¹ for all colleagues to view. ARAC

¹¹ <https://www.gla.gov.uk/publications/protected-disclosures-policy-and-procedure/>

has oversight of this policy and when any disclosures are made. The policy outlines three options to make a disclosure. One is through a line manager who is expected to make a fair evaluation. Option two is through a dedicated e-mail which is monitored by the Head of People and Change, and option three is directly to the CEO or to the Chair of ARAC. In 2023-24 no disclosures were received (0 in 2022-23).

Review of effectiveness

ARAC, on behalf of the GLAA's Board, has regularly reviewed the effectiveness of the system of internal control. Issues that have been identified are in the process of being addressed. I am confident that arrangements that have been initiated this year and are continuing will improve the areas of weakness identified through the work of ARAC and the Board. With the guidance of internal audit and ARAC, the Leadership Team has a good understanding of the risks and issues the Authority faces and is working to mitigate these.

Functional Standards

This year we reviewed our delivery against the government Functional Standards. This review showed we met the majority of the mandatory 'shall' elements and most advisory 'should' elements. As a small Arm's Length Body, we were content with this position and aim to improve on this for the next annual report.

This year we focused on refining our self-assessment and embedding our use of the Function Standards across the GLAA. In 2024-25, we will be clarifying accountabilities by defining the roles needed and establishing a stable basis for assurance and risk-based control. This will ensure that we are continuously reassessing areas in which we can tolerate. This will be supported by the aligning the Standards to our developing Assurance Framework. This work will be overseen by the Executive Leadership Team and reported on to our ARAC.



Elysia McCaffrey
Accounting Officer
10 March 2025

Remuneration and staff report

Executive Leadership Team

The composition of the Executive Leadership Team in the reporting period was as follows:

Elysia McCaffrey, Chief Executive Officer

Daniel Scully, Chief Operating Officer (to 21 June 2023)

Karen O'Brien, Director of Corporate Services

Phillip Cain, Director of Operations (from 24 July 2023)

Samantha Ireland, Director of Strategy and Impact

Contract information

Policy on the remuneration of the Executive Leadership Team

The initial salary packages for all Executive Leadership Team were set using a benchmarking process to define comparable packages for the area and the specialist skills required and are in line with Civil Service guidelines. Current and future salary packages are set in line with the work and recommendations of the Senior Salaries Review Body and Civil Service pay guidance. The terms and conditions of the Chief Executive are determined by the Board and approved by the Secretary of State. Positions were advertised nationally. Salary information is recorded in the tables on pages 49 to 50.

Board members remuneration (subject to audit)

The Chair and Board Members of the GLAA are remunerated on a daily basis.

These costs are included in the staff costs total of £5,951,000 in 2023-24 (£5,594,000 2022-23) on page 54. Payments have been made to the Chair totalling £1,778 in 2023-24 (£1,049 2022-23) for travel and subsistence.

	Directorships and significant interests	Remuneration 2023-24 £000s	Remuneration 2022-23 £000s
Julia Mulligan	<ul style="list-style-type: none">• Chair, Independent Domestic Abuse Service• Independent Member, The Parole Board• Independent Chair, Police Advisory Board for England and Wales	25-30	25-30

	Directorships and significant interests	Remuneration 2023-24 £000s	Remuneration 2022-23 £000s
	<ul style="list-style-type: none"> Senior Independent Director, Independent Office for Police Conduct 		
Suzanne McCarthy	<ul style="list-style-type: none"> Chair, Fire Standards Board, Chief Fire Officers Association Chair, National Guardian Office's Accountability and Liaison Board, Care Quality Commission Member of the Royal Institute of Chartered Surveyors' Professional Standards Steering Group Deputy Chair, Valuation Tribunal Service, Chair, Audit Committee Ministry of Housing, Communities and Local Government. Board Member and Chair, Standards Committee, Fundraising Regulator Independent Member, Audit Committee, Office for Students Independent Appointed Person, Greater London Authority. Chair, Right to Succeed Chair, Lepra Board Member and Chair of Audit Committee, College of Policing. Director - Medics Academy (Vopulus Ltd) 	5-10	5-10
Deep Sagar	<ul style="list-style-type: none"> Member, Employment Tribunal Advisory Member, Commission for Local Administration Board Member, Legal Aid Agency Chair, NHS Continuing Care Review Panels, England and Wales Chair, Advisory Committee on Packaging Member, Civil Legal Services Appeals Panel Board Member, Plexus/Omega Housing Consultant, Austen Jones Solicitors Board Member, Animal and Plant Health Agency (from 18 Jul 22) 	5-10	5-10
Pippa Greenslade	<ul style="list-style-type: none"> Member, Senior Salary Review Body, Department of Business, 	0-5	0-5

	Directorships and significant interests	Remuneration 2023-24 £000s	Remuneration 2022-23 £000s
	Energy and Industrial Strategy, UK Gov		
David Snowball		10-15	5-10
Phillip Cain (to 23 July 2023)	<ul style="list-style-type: none"> • Senior Assessor, College of Policing • Chair, TGAT Post 16 Education Governors Board, Gorse Academy Trust Leeds (until May 23) • P M Cain Consultancy Ltd (Dissolved July 2023) 	5-10	10-15
Keith Rosser	<ul style="list-style-type: none"> • Group Director, Reed • Non-Executive Board Member, Disclosure Scotland • Chair, The Better Hiring Institute • Non-Executive Board Member, SEPA (Scottish Environment Protection Agency) • Advisory Board Member, ME Passport • Company Director, SAFERjobs CIC • Company Director, UKFIA 	5-10	0-5

Normal business-related travel and subsistence was reimbursed to Board Members in line with the GLAA's policy. This amounted to £1,832 in 2023-24 (£2,480 2022-23).

Tax arrangements for public sector appointees

There were no off-payroll engagements as of 31 March 2024 (none 2022-23) for more than £245 per day, and that lasted for longer than six months. These are contractors and consultants who have their own tax and national insurance arrangements; none were current or former employees of the GLAA (none 2022-23). None of the engagements involved Board members or any of the Executive Leadership Team with significant financial responsibility, during the financial year.

The total spends on contractors for 2023-24 was £36,281 (£0 2022-23).

Policy on the duration of contracts and notice periods

The Chief Executive, Elysia McCaffrey, is a permanent employee. She commenced her position on 28 June 2021. During the first six months of service, the notice period is one month, on completion of six months service, the notice period is three months.

All other senior managers are permanent employees and all senior managers' contracts contain a three-month notice period, which is an appropriate time to allow for a handover period.

Policy on performance related pay

All GLAA staff members, subject to an eligibility criterion, may qualify for performance related pay (PRP) in addition to basic salaries. Each year the GLAA submits its proposals for its approach to pay increases and changes in line with annual Civil Service pay guidance to the Minister for approval.

In 2022-23, the end of year bonus award was shared amongst those who had achieved a rating of 'effective' or 'highly effective' on their PDR. With amount £821.85 paid pro rata for part time staff and staff that had not been in post all year.

For 2023-24 spot awards were introduced that could be issued by a manager, Director, or CEO. The end of year bonus was divided between those achieving an effective and highly effective rating in their end of year assessment. The award was differentiated and paid to those rated highly effective £1,168.05 and those rated effective £778.74. With amounts paid pro rata for part time staff and staff that had not been in post all year.

The Chief Executive's and Chief Operating Officer's PRP is determined by their contracts (up to 10 per cent award) and review by People and Culture Committee. Awards are dependent upon meeting agreed personal objectives. This is assessed by the Chair and People and Culture Committee.

Employment of Disabled Persons' Policy

The GLAA works to ensure disability is not regarded as a barrier to recruitment or promotion. It is committed to ensuring disabled staff have access to the same opportunities as other staff, not only when they first join but at all stages in their career.

The GLAA operates a Guaranteed Interview Scheme, which guarantees an interview to anyone with a disability whose application meets the minimum criteria for the post. Once in post, disabled staff are provided with any reasonable support/adjustments they might need to carry out their duties.

The Recruitment and Selection Policy clarifies the GLAA commitment to providing equal opportunities for all candidates during the selection process. The GLAA welcomes applications from people with disabilities and encourages these candidates to make an application if they feel they have the requisite skills and qualifications for the position and, in line with the Guaranteed Interview Scheme, additional assistance or adjustments can be accommodated ahead of the interview. The GLAA will ensure all recruitment and promotion will be undertaken based on the skills and experience necessary to perform the role.

We continue the employment of, and arrange appropriate training for, employees of the GLAA who have become disabled during the period. We promote the training, career development and promotion of disabled people employed by the GLAA.

Transparency on Business Appointments

In compliance with Business Appointment rules, the GLAA is transparent in the advice given to individual applications for senior staff, including special advisers. Advice regarding specific business appointments has been published on the Home Office website.¹²

Staff turnover

In 2023-24 GLAA overall staff turnover was 25.11 per cent (18.49 per cent 2022-23). When taking into account colleagues that moved to other roles within the civil service, the turnover is reduced to 18.83 per cent 2023-24 (11.76 per cent 2022-23).

Staff engagement

Following the TOM, the GLAA has actively engaged with all colleagues, including providing time to speak with the consultants directly, weekly drop in calls with the CEO, forums for questions, answers and feedback in person and online and opportunities to do this anonymously.

Engagement continued to be a key focus of GLAA activity in 2023-24, with a range of approaches for colleagues to share their views and impact change, including weekly drop in calls with the CEO, pulse surveys, shared forums for questions and answers online and an established Employee Representation Team.

Engagement across the GLAA has seen a positive uplift in employee scores for “I have a real sense of belonging at the GLAA”, increasing 2022-23’s results from 3.23 to 3.51 (out of 5). The GLAA will be prioritising culture and engagement as one of the key pillars of the People Strategy, focusing on building a collaborative, inclusive, professional and inspiring culture.

Other employee matters

The Equal Opportunities and Diversity Policy statements detail the organisational commitment to eliminating discrimination and encouraging diversity amongst the workforce. It also includes the commitment to recruitment and promotion and that this will be undertaken based on skills and experience necessary to perform the role.

Training, development, and progression opportunities are available to all staff. The GLAA’s performance management and learning and development statements will ensure all staff are provided with equal opportunities for personal and career development. All employees are required to read and confirm their understanding of this policy on an annual basis, and any breach of this policy may result in gross misconduct and lead to action in line with the disciplinary procedure.

We communicate directly with all employees regarding employment issues that relate to them, we also engage with the Public and Commercial Services Union (PCS) with formal consultation where appropriate and actively encourage individual and group employee participation on relevant employment matters.

¹² <https://www.gov.uk/government/publications/home-office-business-appointment-rules-advice>

A Health and Safety Committee is held on a quarterly basis where representatives from across the organisation discuss health and safety matters and any changes required to improve safe working within the organisation.

We work in partnership with the PCS union, who are recognised as representing PCS members within the organisation. Regular union management meetings are held to discuss employment matters and to resolve any issues to the satisfaction of the organisation and union where possible.

Salary information (subject to audit)

Single total figure of remuneration

The Chief Executive (Senior Civil Servant scale 2) and the three Directors (Senior Civil Servant scale 1) are GLAA Senior Civil Servant (SCS) equivalent posts.

The bonus for SCS posts is a maximum bonus of 10 per cent of base salary, on a sliding scale of performance against objectives. It is expected that 10 per cent can only be awarded if all objectives are considered to have been exceeded. Payment was also pro-rata for Directors in 2023-24, based on when in performance year they were appointed.

The figures in the table include salary, benefit in kind, and non-consolidated performance-related pay. There were no severance payments or benefit in kind payments to the CEO or Directors in 2023-24 (none in 2022-23). It does not include employer pension contributions and the cash equivalent transfer value of pensions.

The PRP payments within the single remuneration figure are reported on a paid basis. A bonus was approved for the CEO relating to 2023-24 performance year at the maximum of 10 per cent which will be paid during 2024-25. (In 2022-23 a full 10 per cent bonus was also approved paid in 2023-24, so any difference was due to pay award).

No other benefits-in-kind or compensation were paid to the CEO or the COO. The GLAA does not offer any remuneration package which is not in the form of cash.

2023-24

Senior manager	Job title	Salary £000s	Performance Payments £000s	Pensions Benefits £000s	Total £000s
Elysia McCaffrey	Chief Executive	115-120	10-15	27	150-155
Daniel Scully (to 21 June 2023)	Chief Operating Officer	15-20 (FYE 75-80)	-	56	75-80
Samantha Ireland (from 9 May 2023)	Director of Strategy & Impact	65-70 (FYE 75-80)	-	26	90-95

Phillip Cain (from 24 July 2023)	Director of Operations	55-60 (FYE 80-85)	-	-	55-60
Karen O'Brien (from 2 October 2023)	Director of Corporate Services	35-40 (FYE 75-80)	-	(60) ¹³	-20-25

(FYE Full Year Earnings)

2022-23

Senior Manager	Job Title	Salary £000s	Performance Payments £000s	Pensions Benefits £000s	Total £000s
Elysia McCaffrey	Chief Executive	115-120	5-10	3	125-130
Daniel Scully	Chief Operating Officer	75-80	5-10	8	90-95

Fair pay disclosure (subject to audit)

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid director in the organisation and the median remuneration of the organisation's workforce.

Total remuneration includes salary, benefits in kind and non-consolidated performance related pay. It does not include severance payments, employer pension contributions, and the cash equivalent transfer value of pensions.

The banded remuneration of the highest-paid director is shown below. There were no significant changes in ratios in 2023-24 compared to 2022-23.

Highest paid Director	2023-24	2022-23
Remuneration	£125,000 to £130,000	£120,000 to £125,000
Salary	£115,000 to £120,000	£110,000 to £115,000

¹³ Karen O'Brien moved from Civil Service Classic pension to Alpha pension scheme, this has changed how her pension benefits have now been calculated and resulted in a negative result.

Total Remuneration	2023-24		2022-23	
	£	Ratio	£	Ratio
Median	35,453	3.60	32,621	3.76
75 th Percentile	42,126	3.03	39,510	4.01
25 th Percentile	33,564	3.80	30,543	3.10

Salary only	2023-24		2022-23	
	£	Ratio	£	Ratio
Median	34,692	3.39	30,859	3.65
75 th Percentile	41,000	2.87	33,985	3.31
25 th Percentile	32,785	3.58	29,555	3.81

The percentage change in salary for the highest paid director was 4.4 per cent, the average percentage change in salary for all other employees was 6.9 per cent.

The highest paid director received a bonus in both 2023-24 and 2022-23, the percentage change was 66.7 per cent. The bonuses are also shown in the Single Total Figure of Remuneration within the Remuneration Report. For other employees, the average performance pay and bonuses paid to eligible employees was £892 in 2023-24 compared to £735 in 2022-23 (a 21 per cent increase).

In 2023-24 no employees received remuneration in excess of the highest-paid director (none 2022-23). Remuneration ranged from £20,000-£25,000 to £125,000-£130,000 (£20,000-£25,000 to £120,000-£125,000 2022-23). Total remuneration includes salary, non-consolidated PRP, and benefits in kind. It does not include severance payments, employer pension contributions, and the cash equivalent transfer value of pensions.

Staff composition (head count) as at 31 March 2024

	2023-24			2022-23		
	Female	Male	Non-binary	Female	Male	Non-Binary
Other Employees	45	57	1	47	71	1
Executive	3	1	-	1	1	-
Board	3	3	-	3	4	-
Total	51	61	1	51	76	1

Pension information

CETV Information (subject to audit)

2023-24

Senior Manager	Accrued pension as at 31/03/24 and related lump sum at pension age £000s	Real increase in pension and related lump sum at pension age £000s	CETV at 31 March 2023 £000s	CETV at 31 March 2024 £000s	Real increase in CETV £000s
Elysia McCaffrey	30 - 35 plus a lump sum of 85 - 90	0 - 2.5 plus a lump sum of 0	567	633	8
Daniel Scully (to 21 June 2023)	25 - 30	2.5 - 5	417	472	40
Samantha Ireland (from 09 May 2023)	5 - 10	0 - 2.5	85	106	13
Phillip Cain (from 24 July 2023)	-	-	-	-	-
Karen O'Brien (from 2 October 2023)	35 - 40 plus a lump sum of 95 - 100	0 plus a lump sum of 0	883	846	(67) ¹⁴

There was £8,453 employer contributions to the Partnership Pension Scheme for the Senior Managers of the GLAA (£0 2022-23).

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, which 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. Prior to that date, 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 10 years of their normal pension age on 1 April 2012 remained in the PCSPS after 1 April 2015. Those who were between 10 years and

¹⁴ Taking account of inflation, the CETV funded by the employer has decreased in real terms.

13 years and 5 months from their normal pension age on 1 April 2012 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, it is expected that, in due course, 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 per cent and 8.05 per cent 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, a member builds up a pension based on his 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 per cent 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 per cent. 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 and General Mastertrust. The employer makes a basic contribution of between 8 per cent and 14.75 per cent (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 per cent of pensionable salary (in addition to the employer’s basic contribution). Employers also contribute a further 0.5 per cent 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 website www.civilservicepensionscheme.org.uk

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.

Staff costs (subject to audit)

	2023-24			2022-23		
	Permanently employed staff £000s	Other / Temporary £000s	Total	Permanently employed staff £000s	Other / Temporary £000s	Total
Staff salaries including PRP	4,346	91	4,437	4,047	127	4,174
Employee benefits as per IAS 19	5	-	5	(23)	-	(23)
Social security costs	473	10	483	443	17	460
Pension service costs	1,001	25	1,026	947	36	983
Total	5,825	126	5,951	5,414	180	5,594

Four employees were employed on a fixed term contract during 2023-24 (five employees 2022-23). GLAA spent £36,281 on consultancy in 2023-24 (£0 2022-23).

A total of £129,000 was accrued for performance related pay (PRP) (£111,000 2022-23).

Pension costs

The PCSPS and the Civil Servant and Other Pension Scheme (CSOPS) – known as “Alpha” – are unfunded multiemployer defined benefit schemes but the GLAA is unable to identify its share of the underlying assets and liabilities. The scheme actuary valued the Civil Service Pension Scheme as at 31 March 2020.¹⁵

You can also find details in the resource accounts of the Cabinet Office.¹⁶

For 2023-24 employers’ contributions of £932,000 were payable to PCSPS and CSOPS (£886,000 2022-23) at one of four rates in the range of 26.6 per cent to 30.3 per cent of pensionable earnings, based on salary bands.

The Scheme Actuary reviews employer contributions usually every four years following a full scheme valuation. The salary bands and contribution rates were revised for 2024-25 and will remain unchanged until 2026-27. The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred, and reflect past experience of the scheme.

Employees can opt to open a partnership pension account or a stakeholder pension with an employer contribution. In 2023-24 employer’s contributions of £91,000 (£94,000 2022-23) were paid to Legal and General, who was appointed as the sole stakeholder pension

¹⁵ [Civil Service Pension Scheme Actuarial Valuation as at 31 March 2020 - Valuation Results \(publishing.service.gov.uk\)](https://publishing.service.gov.uk)

¹⁶ [Civil Superannuation annual account 2022 to 2023 - GOV.UK \(www.gov.uk\)](https://www.gov.uk)

providers in September 2018. Employer contributions are age-related and ranged from 8 per cent to 14.75 per cent. Employers also match employee contributions up to 3 per cent of pensionable earnings.

In addition, employer contributions of £3,000 (£3,000 2022-23), 0.5 per cent of pensionable pay, were payable to the PCSPS in 2022-23 to cover the cost of the future provision of lump sum benefits on death in service or ill health retirement of these employees. Contributions due to the partnership pension providers at 31 March 2024 were £0 (£0 31 March 2023). Contributions prepaid at that date were nil (nil in 31 March 2023).

Average number of employees (based on FTE) (subject to audit)

	2023-24			2022-23		
	Total	Permanent staff	Others	Total	Permanent staff	Others
Total directly employed	115	113	2	113	111	2

Reporting of Civil Service and other compensation schemes exit packages 2023-24 (subject to Audit)

None of these related to senior managers but were all as result of the management restructure and all followed the relevant Cabinet Office approval protocol (0 exit packages in 2022-23).

Exit package cost band	2023-24			2022-23		
	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by 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	-	-	-	-	-	-
£25,000 - £50,000	-	4	4	-	-	-
£50,000 - £100,000	-	1	1	-	-	-
£100,000 - £150,000	-	1	1	-	-	-
£150,000 - £200,000	-	-	-	-	-	-
Total						
Number of exit packages	-	6	6	-	-	-
Total resource cost (£,000)	-	337	337	-	-	-

Redundancy and other departure costs have been paid in accordance with the provisions of the Civil Service Compensation Scheme (CSCS), a statutory scheme made under the Superannuation Act 1972. The table above shows the total cost of exit packages agreed and accounted for in 2023-24 (2022-23 comparative figures are also given).

£337,000 exit costs were paid in 2023-24, the year of departure (£0 2022-23). Where the NDPB has agreed early retirements, the additional costs are met by the NDPB 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. There were no special severance payments made (nil 2022-23).

Sickness absence

For the reporting year to 31 March 2024, the average number of days lost to staff sickness was 11.01 (10.14 2022-23).

The rate of sickness increased, in substantial part due to long term sickness absences relating to occasions because of recovery from surgery, cases of anxiety/stress/depression, and musculoskeletal and cardiac issues. While 2023-24 saw a reduction (by more than half) in the amount of Covid-19 related absence, the GLAA has seen the impact of reduced immunity (cold/cough/flu and viral infections) continuing to affect short term sickness absence rates.

Trade Union Facility time

The Trade Union (Facility Time Publication Requirements) Regulations 2017 require certain public-sector employers to publish information on facility time used by Trade Union representatives. The information below sets out the relevant Trade Union facility time data for the GLAA covering the period 1 April 2023 to 31 March 2024.

The information is based on time sheet recordings by the PCS union representatives regarding union facility time.

2023-24

Employees who are Union officials during period	FTE	Facility time per cent	Cost of facility time per cent of pay bill	Total cost of facility time £000	Total pay bill £000	Paid Trade Union activities per cent
4	4	1-50	0.10	6	5,951	100

2022-23

Employees who are Union officials during period	FTE	Facility time per cent	Cost of facility time per cent of pay bill	Total cost of facility time £000	Total pay bill £000	Paid Trade Union activities per cent
3	3	1-50	0.16	9	5,594	100

Declarations of interest

Executive Leadership Team	Declarations of Interest
Elysia McCaffrey, Chief Executive	None
Daniel Scully, Chief Operating Officer (to 21 June 2023)	None
Karen O'Brien, Director of Corporate Services	None
Phillip Cain, Director of Operations	<ul style="list-style-type: none"> • Senior Assessor, College of Policing • Chair, TGAT Post 16 Education Governors Board – Gorse Academy Trust Leeds until 2 May 2023 • Sole owner, P M Cain Consultancy Ltd (Dissolved July 2023)
Samantha Ireland, Director of Strategy and Impact	<ul style="list-style-type: none"> • Magistrate

Parliamentary Accountability and Audit Report

All information in this section is subject to audit by the Comptroller and Auditor General.

Regularity of expenditure and Income

There are no regularity issues to report.

Losses and special payments

Managing public money requires disclosure of losses and special payments by category type and value where they exceed £300,000 in total and for any individual items above £300,000. During the year 1 April 2023 to 31 March 2024, the GLAA incurred no losses (£0 2022-23). GLAA made no special payments in 2023-24 (£0 2022-23).

Fees and charges (subject to audit)

For the purposes of cost recovery, expenditure has been analysed by function, as well as category, shown in note 2 on page 76. All costs are allocated based on the GLAA's best estimate of the apportionment of costs between enforcement and licensing activities.

The organisation should operate on a full cost recovery basis, which is currently not being achieved. The review of fees will be put forward to HM treasury and Secretary of State in 2025-26. GLAA have been working with Home Office to develop proposals for fee change.

	Income £000s	Full costs £000s	Surplus/(deficit) £000s	Fee recovery actual per cent
Licensing 2023-24	1,226	4,725	(3,499)	26 per cent
Licensing 2022-23	1,123	2,501	(1,378)	45 per cent

Further information on the fees charged and number of licences can be found in note 5 on pages 78 to 79. The cost of licensing was impacted by one off costs associated with restructuring in 2023-24, these costs added £285,000 in 2023-24, but the new TOM also refocused resources on regulation activity.

Remote contingent liabilities

In addition to contingent liabilities reported in accordance with IAS 37, the GLAA also reports liabilities for which the likelihood of a transfer of economic benefit in settlement is too remote to meet the definition of a contingent liability.

GLAA has an ongoing legal case involving staffing matters. Given that this could result in future legal claims, they present potential liabilities for the organisation although this case has not met the requirements that would require a provision being made.

The GLAA has no remote contingent liabilities as at 31 March 2024 (none 2022-23).



Elysia McCaffrey
Accounting Officer
10 March 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 Gangmasters and Labour Abuse Authority for the year ended 31 March 2024 under the Gangmasters (Licensing Authority) Regulations 2015.

The financial statements comprise the Gangmasters and Labour Abuse Authority'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 Gangmasters and Labour Abuse Authority'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 Gangmasters (Licensing Authority) Regulations 2015 and Secretary of State directions issued thereunder.

Opinion on regularity

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

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs UK), applicable law and Practice Note 10 *Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom (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 Gangmasters and Labour Abuse Authority 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 Gangmasters and Labour Abuse Authority'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 Gangmasters and Labour Abuse Authority'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 Gangmasters and Labour Abuse Authority is adopted in consideration of the requirements set out in HM Treasury's Government Financial Reporting Manual, which requires entities to adopt the going concern basis of accounting in the preparation of the financial statements where it is anticipated that the services which they provide will continue into the future.

Other Information

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

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

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

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

I have nothing to report in this regard.

Opinion on other matters

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with Secretary of State directions issued under the Gangmasters (Licensing Authority) Regulations 2015.

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

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with Secretary of State directions made under the Gangmasters (Licensing Authority) Regulations 2015; 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 Gangmasters and Labour Abuse Authority and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance and Accountability Reports.

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 Gangmasters and Labour Abuse Authority 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 Gangmasters and Labour Abuse Authority from whom the auditor determines it necessary to obtain audit evidence;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;

- preparing financial statements which give a true and fair view in accordance with Secretary of State directions issued under the Gangmasters (Licensing Authority) Regulations 2015;
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with Secretary of State directions issued under the Gangmasters (Licensing Authority) Regulations 2015; and
- assessing the Gangmasters and Labour Abuse Authority'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 Gangmasters and Labour Abuse Authority 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 Gangmasters (Licensing Authority) Regulations 2015.

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 Gangmasters and Labour Abuse Authority's accounting policies.
- inquired of management, the Gangmasters and Labour Abuse Authority's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Gangmasters and Labour Abuse Authority'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 Gangmasters and Labour Abuse Authority's controls relating to the Gangmasters and Labour Abuse Authority's compliance with the Gangmasters (Licensing Authority) Regulations 2015 and Managing Public Money.
- inquired of management, the Gangmasters and Labour Abuse Authority'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 Gangmasters and Labour Abuse Authority's for fraud and identified the greatest potential for fraud in the following areas: revenue recognition, posting of unusual journals, complex transactions and bias in management estimates. In common with all audits under ISAs (UK), I am required to perform specific procedures to respond to the risk of management override.

I obtained an understanding of the Gangmasters and Labour Abuse Authority's framework of authority and other legal and regulatory frameworks in which the Gangmasters and Labour Abuse Authority's 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 Gangmasters and Labour Abuse Authority's. The key laws and regulations I considered in this context included Gangmasters (Licensing Authority) Regulations 2015, employment law, pensions and tax legislation, Managing Public Money and the Gangmasters (Licensing Conditions) Rules 2009.

Audit response to identified risk

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

- I reviewed the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;
- I enquired of management, the Audit and Risk Assurance Committee concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance and the Board and internal audit reports;
- I addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements on estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business; and
- I performed substantive testing of income streams and confirmed appropriate fees had been applied and the performance obligation had been met.

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
10 March 2025

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

Financial Statements

Statement of comprehensive net expenditure for the year ended 31 March 2024

	Note	2023-24 £000s	2022-23 £000s
Expenditure			
Staff costs	3	5,951	5,594
Operating expenditure	3	3,533	2,467
Total expenditure		9,484	8,061
Revenue from contracts with customers			
Other	4	(128)	(103)
Licence fees	5	(893)	(838)
Application inspections	5	(320)	(285)
Total income		(1,341)	(1,226)
Net expenditure for the year		8,143	6,835

Other comprehensive expenditure

	Note	2023-24	2022-23
Items that will not be reclassified to net operating cost:			
Net loss on revaluation of intangible assets		-	-
Comprehensive net expenditure for the year		8,143	6,835

The notes on pages 70 to 85 form an integral part of the accounts.

Statement of financial position as at 31 March 2024

	Note	31 March 2024 £000s	31 March 2023 £000s
Non-current assets			
Property, plant, and equipment	6	136	208
Intangible assets	7	525	749
Right of use assets	9	91	199
Total non-current assets		752	1,156
Current assets			
Trade and other receivables	10	292	162
Cash and cash equivalents	11	567	492
Total current assets		859	654
Total assets		1,611	1,810
Current liabilities			
Trade and other payables	12	(1,235)	(1,154)
Lease Liability	13	(91)	(108)
Provisions	14	(277)	-
Total current liabilities		(1,603)	(1,262)
Total assets less current liabilities		8	548
Non-current liabilities			
Lease Liability		-	(91)
Provisions	14	-	(17)
Total non-current liabilities		-	(108)
Total liabilities		(1,603)	(1,370)
Assets less liabilities		8	440
Reserves			
General reserve		8	440
Total reserves		8	440



Elysia McCaffrey
Accounting Officer
10 March 2025

The notes on pages 70 to 85 form an integral part of the accounts.

Statement of cash flows for the year ended 31 March 2024

	Note	2023-24 £000s	2022-23 £000s
Cash flows from operating activities:			
Net operating cost	SoCNE	(8,143)	(6,835)
Adjustments for non-cash transactions:			
Depreciation	6&9	279	441
Amortisation	7	337	330
(Increase)/Decrease in trade and other receivables	10	(131)	30
Increase/(Decrease) in trade and other payables	12	81	(817)
Use of Provisions	14	260	
Less movement in payables relating to items not passing through SoCNE	9	(107)	27
Net cash outflow from operating activities		(7,424)	(6,824)
Cash flows from investing activities			
Purchase of property, plant, and equipment	6	(62)	(2)
Purchase of intangible assets	7	(41)	(33)
Net cash outflow from investing activities		(103)	(35)
Cash flows from financing activities			
Revenue – Grant in Aid	SoCTE	7,711	6,898
Capital element of lease liability repayments	9	(107)	(107)
Interest paid on lease liability repayments	13	(2)	(3)
Total financing		7,602	6,788
Net (decrease)/increase in cash and cash equivalents in the period	11	75	(71)
Cash and cash equivalents at the beginning of the period	11	492	563
Cash and cash equivalents at the end of the period	11	567	492

The notes on pages 70 to 85 form an integral part of the accounts.

Statement of changes in taxpayers' equity for the year ended 31 March 2024

	General reserve £000s
Balance at 1 April 2022	376
Net operating cost	(6,835)
Grant-in-aid	6,898
Balance at 31 March 2023	440
Balance at 1 April 2023	440
Net operating cost	(8,143)
Grant-in-aid	7,711
Balance at 31 March 2024	8

'General fund reserves' are reserves that reflect a contribution from or to the Consolidated Fund.

The notes on pages 70 to 85 form an integral part of the accounts.

Notes to the accounts

1. Statement of accounting policies

These financial statements have been prepared in accordance with the 2023-24 FReM issued by HM Treasury. The accounting policies contained in the FReM apply to 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 which is judged to be most appropriate to the circumstances of the GLAA for the purpose of giving a true and fair view has been selected. The policies adopted by the GLAA for the reportable activity are described below. They have been applied consistently in dealing with items that are considered material to the accounts.

Reporting entity name

The Gangmasters and Labour Abuse Authority.

Accounting convention

These accounts have been prepared under the historical cost convention, modified to account for the revaluation of property, plant and equipment, intangible assets, and inventories.

All figures are shown to the nearest £1,000; this may result in small cumulative rounding differences between notes.

Basis of accounts preparation

The statements of accounts are prepared in accordance with regulation 9 of the Gangmasters (Licensing Authority) Regulations 2015 and directions made thereunder by the Secretary of State, reporting the state of the GLAA's affairs as at 31 March 2024 and its financial position for the year.

The GLAA's accounts are audited by the Comptroller and Auditor General.

Any events that would impact on these accounts after the 31 March 2024 are stated in note 17 on page 85.

Going concern

The GLAA has received confirmation of continued funding for 2024-25. The GLAA expects to be funded beyond this although future funding is yet to be formally confirmed from 2025-26 (which is normal). Due to how GLAA is funded it had a positive reserve balance in 2023-24 £8,000 (£440,000 positive balance 2022-23).

The government has announced intention to combine the GLAA with some other bodies to create a Fair Work Agency. GLAA expects current activities to continue or be expanded even if they managed differently.

Therefore, there is no reason to believe future sponsorship and future parliamentary approval will not be forthcoming. It has accordingly been considered appropriate to adopt a going concern basis for the preparation of these financial statements.

Grant in Aid

GIA utilised for both revenue and capital expenditure is regarded as a finance flow used to support the statutory and other objectives of the GLAA and is credited to the general reserve in the year to which it relates on a receipts basis.

Segmental reporting

A segment is a distinguishable component of the business that is engaged in providing products or services, which is subject to risks and rewards that are different from other segments, and which are reviewed with senior management. The GLAA has two separately identifiable business objectives which are reported under this heading, these being licensing activities and enforcement activities. Under the adoption of IFRS 8, it has been necessary to add these to the existing cost recovery analysis.

Costs are apportioned between licensing and enforcement activities based on management judgement of the fair apportionment of costs between these segments. This is reviewed annually.

Income

Revenue: contracts with customers

Income is recognised when all the conditions laid down in IFRS 15 Income have been satisfied. This follows a 5 the steps set in IFRS 15. Revenue is recognised when a performance obligation included within a contract with a customer is satisfied, at the transaction price allocated to that performance obligation (the transaction price being the licence or application fee). This is a point in time for application fees as this is a one off fee, and over time for licence fees (12 month the licence period).

Application inspection payments: The key performance obligation changed during the year due to new processes introduced as part of a new operating model. Previously the key performance obligation was when a physical inspection was completed (which nearly all applicants got). With a risk-based approach not all applicants are being inspected physically before a licence decision is made so the key performance obligation moved to be the licence decision when the process changed from October-2023. Although this was a stage later in the process the streamlining of process meant GLAA could process more applications and quicker, so contract liabilities reduced by £100,000 or 15 per cent (note 12).

Licence fees: The licence fee is paid with an application inspection fee for those applying for a new licence or paid annually before the expiration of the licence for existing licence holders. These fees are paid by those applying for a licence based on projected turnover in the regulated sector and by those renewing based on their turnover in sector. This is based on the fee bands below note 5 (page 79).

The performance obligation is discharged over the course of the licence period. Therefore, the income is recognised monthly over the life of a licence and, in the case of new licences, only once issued. In the case of cancelled or refused licence applications, the fee is not refundable, the full amount of the licence fee is recognised in the month the decision is made.

As application inspection payments and licence fees are both received in advance, these funds are held as contract liabilities until the performance obligation is met or refunds are made.

These policies in line with IFRS 15 were reviewed by management and GLAA Audit and Risk Committee and agreed that this approach provided an appropriate approach to income recognition.

Income received for both licence fees and application fees are exempt from value added tax (VAT) and are set in accordance with HM Treasury's Fees and Charges Guide.

Payables

The GLAA has a policy of paying all suppliers promptly. The payables figure represents the amounts owed to GLAA suppliers who have issued invoices to the GLAA which have been processed but not paid at the balance sheet date. These amounts are generally paid shortly (days) after being processed, and certainly within one year.

Accruals

The GLAA prepares its accounts on an accrual's basis. It accrues for transactions and where appropriate uses estimates to ensure that the accounts give a true and fair view of events and transactions during the reporting period.

Financial assets and liabilities

The GLAA classifies its non-derivative financial assets as loans and receivables. Financial assets and liabilities are recognised at fair value, loans and receivables are then held at amortised cost (the transaction price plus any directly attributable transaction costs).

Property, plant and equipment

Plant and equipment are held at depreciated historic cost which is a proxy for fair value. The capitalisation threshold for expenditure on property, plant and equipment is £5,000. As these assets have a short useful economic life (UEL) and low values, this method represents fair value under IAS 16 and permitted by the FReM. The UEL and residual value is assessed on an annual basis in line with the impairment review. GLAA assets are not revalued as this not deemed material.

Depreciation

Depreciation is provided against tangible fixed assets on a straight-line basis at rates calculated to write off the cost over the expected UEL of the asset over the following periods:

Fixtures and fittings	1-7 years
Plant and machinery	1-5 years
Information technology	2-10 years

Amortisation

Amortisation is provided against intangible fixed assets on a straight-line basis at rates calculated to write off the cost over the expected UEL of the asset over the following periods: This includes both internal and externally developed intangible assets. The useful lives of intangible assets are assessed to be either finite or indefinite. All intangible assets are currently assessed to have a finite life and are assessed for impairment.

Software licence	2-5 years
Information technology	2-10 years

Intangible assets

In line with IAS 38, where no active market comparable price exists, intangible assets are valued at historic cost. Impairment is reviewed on an annual basis (at balance sheet date). The capitalisation threshold for expenditure on intangible assets is £5,000.

Assets under construction

Assets under construction are shown at accumulated cost with depreciation commencing when the asset is completed and brought into service.

Cash

Cash and cash equivalents comprise cash in hand, current balances with banks.

Financial Instruments

IFRS 9 includes requirements for classification, recognition, and measurement, impairment, derecognition and general hedge accounting. GLAA does not operate hedge accounting, so the specific requirements of IFRS 9 for hedge instruments do not apply.

Receivables are shown net of expected credit losses. These accounts do not include transition disclosures in respect of IFRS 9, due to the effect of IFRS 9 not being material for GLAA.

Receivable items for GLAA includes only trade receivables, prepayments, and accrued income, all of which are due within the next 12 months. On this basis, no impairments in

accordance with the requirements of HM Treasury's Financial Reporting Manual and IFRS 9 are required.

GLAA believe the fair value of its receivable items is noted in the accounts, with no requirement to adjust the carrying value for estimated future flow of repayment. This is based on historical collection rates.

Leases IFRS 16

IFRS 16 "Leases" introduces a single lessee accounting model, removing the distinction between operating and finance leases and requiring a lessee to recognise 'right of use' assets and liabilities for all leases (apart from the exemptions included below). For government bodies reporting under the FReM, IFRS 16 was implemented on 1 April 2022 and replaces IAS 17 (Leases).

The GLAA has adopted the approach of its parent Department, the Home Office. Leasing activities relate to being a lessee in respect of buildings occupied for operational purposes.

For short term and low value leases in line with the practical expedients and FReM, GLAA will not apply IFRS 16 to short term or low value leases and will expense lease payments as they fall due.

These are defined as leases with:

- a lease term of up to 12 months are considered short term leases.
- an underlying asset value of up to £5,000 are considered low value leases.

This is consistent with GLAA capitalisation threshold on purchases assets. The total value of any short term or low value leases will be disclosed in the notes to the financial statements.

At the commencement date of any new lease, we measure the lease liability at the present value of the lease payments. IFRS 16 requires that we also recognise interest payable on the lease payments, based on a discount rate applied to the Lease Liability outstanding balance.

Under IFRS 16, cash repayments of the lease liability are split into a principal portion (which reduces the amount of the balance sheet liability) and a notional interest payable portion (which is chargeable to the Statement of Comprehensive Income).

Our share of the lease for our only office space (Apex Court), falls under the scope of IFRS 16. GLAA separates out rent charges from service charges for this building, as required by IFRS 16. We have capitalised only the rent element. Service charges are expensed separately and treated as running costs.

Employee benefits

Under IAS 19, employee benefit costs must be recognised in the period in which it was earned. Therefore, the GLAA accrues all allowable untaken leave due at the Statement of Financial Position date utilising the measurement method of the average daily rate per employee.

Total severance / early retirement costs are expensed in full in the year in which the departure is agreed (in line with IAS 19). Both offer and acceptance of the scheme conditions must be confirmed, and the date agreement is reached dictates the year in which the costs are expensed in total. For compulsory schemes, the necessary legal and consultation exercises must have been completed in advance but the critical date for recognition purposes is the date that the departure has become irreversible.

Accounting policies for expenditure

The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the GLAA and of its income and expenditure

Pension costs

The pension arrangements for the GLAA are covered by the Superannuation Act 1972 and reflect benefits for members of the PCSPS and Civil Servants and other pension scheme (alpha). The Superannuation Act provides for defined pension benefits to be met from the consolidated fund and no liability rests with the GLAA.

Past and present employees of the GLAA are covered by the provisions of the PCSPS and alpha. The scheme is a defined benefit scheme and liability rests with the scheme and not the GLAA. Benefits are paid from the Civil Superannuation Vote, to which the GLAA makes contributions calculated to cover accruing pension entitlement for staff employed. Statements of account for the scheme are provided by the Cabinet Office Civil Superannuation Resource Account. The PCSPS pension scheme undergoes a reassessment of the contribution rates by the Government Actuary at four-yearly intervals. In respect of defined contribution schemes, the GLAA recognises the contributions payable for the year.

Full details can be found on pages 43 to 57 of the Remuneration and Staff Report.

Tax

The GLAA is not registered for VAT as its statutory functions are outside the scope of VAT. As VAT is not recoverable, it is charged to the relevant expenditure category or included in the capitalised purchase cost of non-current assets. GLAA is also not liable for corporation tax.

Provisions

GLAA provides for obligations arising from past events where the GLAA has a present obligation at the Statement of Financial Position date, and where it is probable that it will be required to settle the obligation, and a reliable estimate can be made. Where material, future costs have been discounted using the rates as directed by HM Treasury.

Estimates and judgements

The GLAA have assumed a lease break will be exercised on its headquarters building based on notification from Government Property Agency who hold the overall lease. The interest rate assumed on the building lease liability is based on the incremental borrowing rate for

government departments is set by HM Treasury and communicated in HM Treasury PES paper releases. On transition, this rate was 0.95 per cent. This is consistent with guidance and the approach of the GLAA parent department (Home Office).

IFRS issued but not yet effective

IFRS 17 is the new accounting standard for insurance contracts and aims to make risk transfer contracts more comparable between entities. The standard sets out the principles for the recognition, measurement, presentation and disclosure of insurance contracts within the scope and replaces the previous standard IFRS 4 Insurance Contracts.

The new standard is being applied by HM Treasury in the FRem from 1 April 2025 (with limited options for early adoption). No material impact is anticipated from this standard.

Domicile status

The GLAA principal place of business is Nottingham, England.

2. Statement of operating costs by operating segment

In line with HM Treasury's Fees and Charges Guide, the GLAA is required to operate on a full cost recovery basis.

GLAA are working with the Home Office to bring forward recommendations for a fee change in 2023-24 for potential implementation from April 2024. Work on this has been delayed as the GLAA reviewed its operating model which will have an impact on regulation costs and fee modelling.

Function	2023-24			2022-23		
	Licensing £000s	Enforcement £000s	Total £000s	Licensing £000s	Enforcement £000s	Total £000s
Expenditure						
Staff costs	(2,885)	(3,066)	(5,951)	(1,608)	(3,986)	(5,594)
Operating expenditure	(1,840)	(1,693)	(3,533)	(893)	(1,574)	(2,467)
Total	(4,725)	(4,759)	(9,484)	(2,501)	(5,560)	(8,061)
Income						
Licensing	1,213	-	1,213	1,123	-	1,123
Other	13	115	128	-	103	103
Total	1,226	115	1,341	1,123	103	1,226
Net income/ (expenditure)	(3,499)	(4,644)	(8,143)	(1,378)	(5,457)	(6,835)

This analysis of income satisfies both the fees and charges requirements of HM Treasury, and the same basis has been used for IFRS 8 Operating Segments, to show the cost of the licensing function. Net assets are not split by segment in reporting to the Board.

3. Expenditure

Staff Costs

	2023-24		2022-23	
	Permanently employed staff £000s	Other / temporary £000s	Permanently employed staff £000s	Other / temporary £000s
Staff salaries including PRP	4,346	91	4,047	127
Employee benefits as per IAS 19	5	-	(23)	-
Social security costs	473	10	443	17
Pension service costs	1,001	25	947	36
Total	5,825	126	5,414	180

Further staff disclosures can be found in the Remuneration and Staff Report section of the Annual Report (on pages 43 to 57).

Operating Expenditure

	2023-24 Total £000s	2022-23 Total £000s
Travel and subsistence	253	308
Information technology	532	548
Marketing	6	5
Depreciation	279	431
Amortisation	337	330
Legal costs	121	27
Recruitment	2	1
Accommodation	526	161
Training	86	46
Interpreters	54	22
External auditors	44	40
Stationery/postage	31	27
Board expenses	5	5
Professional services/advice	830	437
Restructuring	337	-
Other	90	79
Total	3,533	2,467

The external audit fee was £44,000 in 2023-24 (£40,450 2022-23). There were no non-audit services provided by external audit (£0 2022-23).

4. Other Revenue from Contracts with Customers

	2023-24 £000s	2022-23 £000s
Additional enforcement income from Department of Agriculture, Environment and Rural Affairs (DAERA), for regional food activity	100	100
Other income (Bank Interest)	28	3
Total	128	103

5. Licence fees and application inspections

Annual turnover	Fee Band	New applications (inspection and licence Fees) £	Application inspection fee £	Renewal fee £
£10m+	A	5,500	2,900	2,600
£5-10m	B	4,400	2,400	2,000
£1-5m	C	3,350	2,150	1,200
<£1m	D	2,250	1,850	400

Licence fees are based on gross annual turnover within the sector. Licence fees have remained unchanged since 2009.

Under the 2004 Act, the GLAA regulates the UK-wide licensing of activities involving the supply or use of workers in connection with agriculture, horticulture and shellfish gathering, and associated processing and packaging industries. Exclusions to this are set out in the Gangmasters (Exclusions) Regulations 2013. The Act requires the GLAA to keep under review generally the activities of persons acting as gangmasters and to create and maintain a Public Register of persons licensed under the Act.

Licence fees

The number of licences issued was as follows:

2023-24	Licences issued/renewed*	Licence applications cancelled	Licence applications refused	Licences revoked	Recognised £000s
Horticulture, agriculture, and shellfish	1,138	41	14	7	893

2022-23	Licences issued/renewed*	Licence applications cancelled	Licence applications refused	Licences revoked	Recognised £000s
Horticulture, agriculture, and shellfish	1,106	12	9	4	838

* Licences issued and renewed reflect the number of licenses as at 31 March, as this number fluctuates through the year based on applications made and processed and licences renewed.

Application inspections

Application inspection income is based on gross annual turnover within the sector, as identified in the table above. In 2023-24 inspection income was £320,000 (£285,000 2022-23).

6. Property, plant and equipment

2023-24	Plant and machinery total	Information technology total	Fixtures and fittings total	GLAA total
	£'000s	£000s	£000s	£000s
Cost or valuation:				
At 1 April 2023	41	1,560	161	1,762
Additions	10	89	-	99
At 31 March 2024	51	1,649	161	1,861
Depreciation:				
At 1 April 2023	41	1,402	111	1,554
Charge for the period	-	157	14	171
At 31 March 2024	41	1,559	125	1,725
Net book value:				
At 31 March 2024	10	90	36	136
At 31 March 2023	-	158	50	208
Asset Financing				
Net book value owned as at 31 March 2024	10	90	36	136
Carrying amount at 31 March 2024	10	90	36	136

2022-23	Plant and machinery total £'000s	Information technology total £000s	Fixtures and fittings total £000s	GLAA total £000s	
Cost or valuation:					
At 1 April 2022		41	1,598	159	1,798
Additions		-	-	2	2
Disposal		-	(38)	-	(38)
At 31 March 2023		41	1,560	161	1,762
Depreciation:					
At 1 April 2022		39	1,106	86	1,231
Charge for the period		2	307	25	334
Disposal		-	(11)	-	(11)
At 31 March 2023		41	1,402	111	1,554
Net book value:					
At 31 March 2023		-	158	50	208
At 31 March 2022		2	492	73	567
Asset financing					
Net book value owned as at 31 March 2023		-	158	50	208
Carrying amount at 31 March 2023		-	158	50	208

7. Intangible assets

2023-24	Software licence £000s	Assets under construction £000s	GLAA total £000s
Cost or valuation:			
At 1 April 2023	1,384	-	1,384
Addition		113	113
At 31 March 2024	1,384	113	1,497
Amortisation:			
At 1 April 2023	635	-	635
Charge for the period	337		337
At 31 March 2024	972	-	972
Net book value:			
At 31 March 2024	412	113	525
At 31 March 2023	749	-	749

2022-23	Software licence £000s	Assets under construction £000s	GLAA total £000s
Cost or valuation:			
At 1 April 2022	1,350	-	1,350
Addition	33	-	33
Revaluation	1	-	1
At 31 March 2023	1,384	-	1,384
Amortisation:			
At 1 April 2022	305	-	305
Charge for the period	330	-	330
At 31 March 2023	635	-	635
Net book value:			
At 31 March 2023	749	-	749
At 31 March 2022	1,045	-	1,045

GLAA most material intangible asset is its licensing system GLASS. With a net book value of £412,000 (£714,000 2022-23). This asset has a useful life estimated to May-2025.

8. Financial Instruments

The GLAA does not enter into contracts that use derivative instruments such as interest rate swaps or any other hedging facilities. The GLAA seeks to eliminate or minimise its exposure to interest rate and exchange rate risk by not making investments and does not have any contracts denominated in foreign currencies. Trade receivables and payables are not interest-bearing and are stated at their amortised cost, which is usually their invoiced amount.

Cash at bank and in hand comprises cash in hand and current balances with banks, which are subject to insignificant changes in value. Liquidity risk is managed through the management of GIA funding through the Home Office. As the cash requirements of the GLAA are met through Grant in Aid, financial instruments play a limited role in creating and managing risk than would apply to a non-public sector body.

Financial assets within the accounts relate to cash and cash equivalents and trade receivables. Financial liabilities relate to payables balances, as per the Government commitment all undisputed and valid invoices must be paid within 30 days hence there is no exposure to discounting of these balances. The GLAA has no material exposure to currency, credit, liquidity, or market risk.

9. Right of use assets

The GLAA has recognised a single right of use asset for its share of the building it occupies at Apex Court, Nottingham.

	2023-24 £000s
Cost or Valuation:	
At 1 April 2023	306
Additions	-
Disposal	-
At 31 March 2024	306
Depreciation	
At 1 April 2023	107
Charge for Year	108
Total	215
Carrying Amount	
31 March 2024	91

	2022-23 £000s
Cost or Valuation:	
At 1 April 2022 adoption	306
Additions	-
Disposal	-
At 31 March 2023	306
Depreciation	
At 1 April 2022 adoption	-
Charge for Year	107
Total	107
Carrying Amount	
31 March 2022	-
31 March 2023	199

10. Trade receivables, financial and other assets

	2023-24 £000s	2022-23 £000s
Trade receivables:		
Trade receivables	2	-
Other receivables:		
Prepayments and accrued income	290	161
Total	292	161

11. Cash and cash equivalents

	2023-24 £000s	2022-23 £000s
Balance at 1 April	492	563
Net change in cash and cash equivalent balances	75	(71)
Balance at 31 March	567	492
The following balances at 31 March were held at:		
Commercial banks and cash in hand	567	492
Balance at 31 March	567	492

12. Trade payables and other current liabilities

	2023-24 £000s	2022-23 £000s
Amounts falling due within one year		
Other taxation and social security	-	7
Trade payables	10	1
Accruals	672	494
Contract liabilities	553	652
Total	1,235	1,154

13. Lease Liability

	2023-24 £000s	2022-23 £000s
Balance at 1 April:	199	304
Lease Payment	(110)	(108)
Interest Payments	2	3
At 31 March	91	199
Lease Liabilities under IFRS 16		
Lease Liability	93	202
Less Interest Element	(2)	(3)
Present Value of Obligation	91	199
Current	91	108
Non-current	-	91
Total	91	199

GLAA had no short term or low value leases at 31 March 2024 (none 2022-23).

14. Provisions for liabilities

In accordance with IAS 37, provisions are disclosed in the Statement of Financial Position for legal and 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 with the highest probability.

	2023-24	
	Dilapidations	Total
	£000s	£000s
Balance as at 1 April 2023	17	17
Provided in the year	260	260
Balance at 31 March 2024	277	277

The dilapidation provision will be due around the lease break point in January 2025. The timing of legal provision is unclear. The dilapidations provisions are current liabilities expected to be paid in 2024-25 when leave break occurs (January 2025).

15. Capital and other financial commitments

The GLAA had no outstanding capital or other financial commitments as at 31 March 2024 (£0 31 March 2023).

16. Related party transactions

The GLAA is a NDPB of the Home Office. The Home Office is regarded as a related party. During the year, the GLAA has had a number of material transactions with the Home Office.

In addition, the GLAA has had a small number of transactions with other government departments and other central government bodies. Most of these transactions have been with:

- DAERA

During the year GIA has been received from the Home Office as disclosed in the Statement of Cash Flows on page 69.

The GLAA had no transactions with the organisations identified by senior managers under the Declarations of Interest.

A formal register of interests is received from the CEO and Directors on an annual basis and is included on page 58. Payment to the CEO and Directors has been disclosed as part of the Remuneration and Staff Report on pages 43 to 57.

During the year, no Minister, senior manager, or other related party has undertaken any material transactions with the GLAA, the Home Office or any other government departments.

17. Events after the reporting date

There were no significant events after the reporting period that require disclosure. In accordance with the requirements of IAS 10 Events After the Reporting Period, events are considered up to the date on which the accounts are authorised for issue.

The Accounting Officer authorised these financial statements for issue on the date of the Comptroller and Auditor General's audit certificate on pages 60 to 65.

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978-1-5286-5000-7