REVENUE grant determination (non-ringfenced)

UK Football Policing GRANT DETERMINATION 2024/25 No. 31/7428.

The Minister of State for The Home Office ("the Minister of State"), in exercise of the powers conferred by section 31 of the Local Government Act 2003, makes the following determination:

Citation

1) This determination may be cited as the UK Football Policing Unit Determination 2024/25 [No. 31/7428].

Purpose of the grant

2) The purpose of the grant is to provide the Greater London Authority with the funding to enable the operation of the UK Football Policing Unit.

Determination

3) The Minister of State determines the authorities to which the grant is to be paid, and the amount of grant to be paid. The authorities and the amount to be paid are set out in Annex A.

Treasury consent

4) Before making this determination, the Minister of State obtained the consent of the Treasury.

Signed by authority of the Minister of State for Policing, Fire and Crime Prevention

Paul Regan

A senior civil servant within the Home Office

XX XXXXXX 202X

ANNEX A

Authorities to which grant is to be paid	**Amount of grant to be paid**
Greater London Authority	**£2.5million**

Annex to Grant Determination

1. In this Annex:

   “the Project” means those outputs, activities, milestones and targets identified in the bid for grant dated 1 April 2024 (attached at Annex A);

   “the Department” means the Home Office**;**

   “the authority” means [the Mayor’s Office for Policing and Crime (within the Greater London Authority)]**;**

   “the Secretary of State” means the Minister of State for the Home Office

2. Grant will only be paid to the authority to support eligible expenditure.

Eligible expenditure

3. Eligible expenditure means payments made by the authority or any person acting on behalf of the authority, between 1 April 2024 and 31 March 2025, for the purposes of the Project.

4. If the authority incurs any of the following costs, they must be excluded from eligible expenditure:
   a) contributions in kind
   b) payments for activities of a political or exclusively religious nature
   c) depreciation, amortisation or impairment of fixed assets owned by the authority
   d) input VAT reclaimable by the authority from HM Revenue & Customs
   e) interest payments or service charge payments for finance leases
   f) gifts, other than promotional items with a value of no more than £10 in a year to any one person
   g) entertaining (Entertaining for this purpose means anything that would be a taxable benefit to the person being entertained, according to current UK tax regulations)
   h) statutory fines, criminal fines or penalties

5. The authority must not deliberately incur liabilities for eligible expenditure before there is an operational need for it to do so.

6. For the purpose of defining the time of payments, a payment is made by the authority when money passes out of its control (or out of the control of any person acting on behalf of the authority). Money will be assumed to have passed out of such

control at the moment when legal tender is passed to a supplier (or, if wages, to an employee), when a letter is posted to a supplier or employee containing a cheque, or an electronic instruction is sent to a bank to make a payment to a supplier or employee by direct credit or bank transfer.

Payment arrangements

7. Given that this is a transfer of a business function from the Home Office to MOPAC the Grant will be paid in one sum, in advance of expenditure to be managed by the authority.

8. If at any time the authority becomes aware that the above profile no longer reflects the pattern of eligible expenditure during the year, the authority must inform the Department as soon as possible. The Secretary of State reserves the right to alter the timing or amount of grants payments accordingly.

Statement of Grant Usage

9. The authority must prepare a Statement of Grant Usage for the period 1 April 2024 to 31 March 2025 to be submitted to the Department on or before 30 June 2024. The Statement of Grant Usage must be in a form agreed between the authority and the Department and must provide details of eligible expenditure in the period. The Statement of Grant Usage must be certified by the authority's chief executive that, to the best of his or her knowledge, the amounts shown on the Statement are all eligible expenditure and that the grant has been used for the purposes intended.

10. The Statement of Grant Usage submitted to the Department must be accompanied by a report from the authority's chief executive or chief finance officer setting out whether he or she has received an audit opinion from the authority 's chief internal auditor that he can provide reasonable assurance that the Statement of Grant Usage, in all material respects, fairly presents the eligible expenditure in the period 1 April 2024 to 31 March 2025 in accordance with the definitions and conditions in this Determination.

11. The authority must inform the Department promptly of any significant financial control issues raised by its internal auditors.

12. If the Statement of Grant Usage identifies any overpayment of grant, the authority must repay this amount within 30 days of being asked by the Department.

13. The Secretary of State may at any time require a further external validation to be carried out by an appropriately qualified independent accountant or auditor, on the use of the grant.

Progress Report

14. The authority must prepare a progress report at six monthly intervals or at such other intervals as may be specified by the Department, to be submitted to the Department by a date to be specified by the Department. The report must provide details of progress against the outputs, activities, milestones and targets set out in the bid.

Financial Management

15. The authority must maintain a sound system of internal financial controls.

16. If the authority has any grounds for suspecting financial irregularity in the use of any grant paid under this funding agreement, it must notify the Department immediately, explain what steps are being taken to investigate the suspicion and keep the Department informed about the progress of the investigation. For these purposes "financial irregularity" includes fraud or other impropriety, mismanagement, and the use of grant for purposes other than those for which it was provided.

Records to be kept

17. The authority must maintain reliable, accessible and up to date accounting records with an adequate audit trail for all expenditure funded by grant monies under this Determination.

18. The authority and any person acting on behalf of the authority must allow:

    a) the Comptroller and Auditor General or appointed representatives; and
    b) the Secretary of State or appointed representatives;

    free access at all reasonable times to all documents (including computerised documents and data) and other information as are connected to the grant payable under this Determination, or to the purposes for which grant was used, subject to the provisions in paragraph 19.

19. The documents, data and information referred to in paragraph 17 are such which the Secretary of State or the Comptroller and Auditor General may reasonably require for the purposes of his financial audit or any department or other public body or for carrying out examinations into the economy, efficiency and effectiveness with which any department or other public body has used its resources. The authority must provide such further explanations as are reasonably required for these purposes.

20. Paragraphs 17 and 18 do not constitute a requirement for the examination, certification or inspection of the accounts of the authority by the Comptroller and Auditor General under section 6(3) of the National Audit Act 1983. The Comptroller and Auditor General will seek access in a measured manner to minimise any burden on the authority and will avoid duplication of effort by seeking and sharing information with the Audit Commission.

Fixed Assets

21. The authority must keep a register of fixed assets, including all land and buildings, acquired or improved, at a cost exceeding £1,000, wholly or partly using grant provided under this Determination.

22. For each fixed asset in the register the following particulars must be shown where appropriate:

a) date of acquisition or improvement;
b) description of the asset;
c) cost, net of recoverable VAT;
d) location of the asset;
e) serial or identification numbers;
f) location of the title deeds (where appropriate);
g) date of any disposal;
h) proceeds of disposal net of VAT; and
i) the identity of any person to whom the fixed asset has been transferred or sold.

23. If fixed assets are sold or their ownership transferred while they have any economic value, the authority must notify the Secretary of State as soon as possible. The Secretary of State may require the authority to repay the proceeds or an appropriate part of them, as may be determined by the Secretary of State and notified in writing to the authority. Such sum as has been notified will immediately become repayable to the Secretary of State who may set off the sum against any future amount due to the authority from central government.

24. The authority must not allow a third party to take a charge on any fixed asset funded wholly or partly by grant paid under this Determination, without written permission from the Department.

Breach of Conditions and Recovery of Grant

25. If the authority fails to comply with any of these conditions, or if any overpayment is made under this grant or any amount is paid in error, or if any of the events set out in paragraph 26 occurs, the Secretary of State may reduce, suspend or withhold grant payments or require the repayment of the whole or any part of the

grant monies paid, as may be determined by the Secretary of State and notified in writing to the authority. Such sum as has been notified will immediately become repayable to the Secretary of State who may set off the sum against any future amount due to the authority from central government.

26. The events referred to in paragraph 25 are:

a) the authority purports to transfer or assign any rights, interests or obligations arising under this Determination without the prior agreement of the Secretary of State;

b) any information provided in any application for grant monies payable under this Determination, or in any subsequent supporting correspondence is found to be significantly incorrect or incomplete in the opinion of the Secretary of State;

c) it appears to the Secretary of State that other circumstances have arisen or events have occurred that are likely to significantly affect the authority's ability to achieve the outputs, activities, milestones and targets set out in the bid;

d) the authority 's chief internal auditor is unable to provide reasonable assurance that the Statement of Grant Usage, in all material respects, fairly presents the eligible expenditure in the period 1 April 2024 to 31 March 2025 in accordance with the definitions and conditions in this Determination.

Annex A - outputs, activities, milestones and targets

On 1 April 2023 the UK Football Policing Unit (UKFPU) transferred from the Home Office to NPCC, managed by the Mayor's Office for Policing and Crime (MOPAC), within the Greater London Authority (GLA). This enables UKFPU to better fulfil its role in coordinating national police forces in terms of domestic crime and football related disorder. This is a non-ring-fenced grant that meets the full costs of the operational and statutory activities that UKFPU is undertaking on behalf of Government and policing during the current financial year, including:-

- Coordinating policing's football intelligence network in England and Wales;
- acting as the UK's National Football Information Point;
- acting as the statutory Football Banning Orders Authority;
- funding and oversight of local police force operations seeking targeted football banning orders;
- arranging with local forces targeted intelligence-led police ports operations during control periods for overseas matches and tournaments;
- collating data on and investigating football related hate crime;
- football related training of which they are the College of Policing provider.

1 April 2024