

BlueLight Commercial Annual Report & Accounts 2024/25



Working with blue light organisations to transform commercial services

Contents

1. Introduction	3
Chair's Statement	4
Chief Executive Officer's Statement	5
About BlueLight Commercial	8
Financial Annual Benefits Summary	11
2. Reports	14
Sustainability Report	15
Statements	18
Board Sub-Committee Reports	23
3. Statutory Financial Statements for the year ended 31 March 2025	25
Directors' Report	
Independent Auditors' Report to the Members of BlueLight Commercial Limited	
Statement of Comprehensive Income	
Statement of Financial Position	
Notes to the Financial Statements	
Glossary	





Chair's Statement

As we move into our sixth year of operation I am delighted, as the new Chair of the Board, to share with you BlueLight Commercial's Annual Report & Accounts for 2024/25 and reflect on the achievements of the past twelve months.

In the face of continued ongoing economic pressures, market instability and supply chain challenges, members must rely on a commercial service that increases collaboration, delivers savings, reduces duplication and coordinates efforts. By speaking with a single voice to market, managing supply chain risks and developing effective social value measurement at a local level, we can achieve great impact.

Over the past year, BlueLight Commercial has continued to find ways to support our members through our commitment to driving innovation, developing commercial excellence and delivering value and greater efficiencies.

The company has demonstrated strong and sustained growth in people, skills and organisational capabilities, with ICT and Digital Forensics functions now fully integrated into our service offering.

For the Financial Year 2024/25, we were delighted to report BlueLight Commercial exceeded targets for cashable procurement savings, procurement cost avoidance and revenue generation.

Collectively, the financial value created during 2024/25, realised across the 43 forces in England and Wales, amounts to £47m of cashable procurement savings (BLC contribution £10.3m), £54.8m of procurement cost avoidance savings (BLC contribution £27.7m) and BLC delivered £7.4m of cost recovery. Across our membership BlueLight Commercial delivered £58.1m of benefits.

In 2024, the government announced its plan for change which included the Neighbourhood Policing Guarantee and Safer Streets Mission. The Board fully supports these priorities and ensures that BLC activities align and contribute to national objectives.

The Home Secretary launched the national Policing Efficiencies and Collaboration Programme, with BLC as the commercial delivery partner on behalf of the Home Office for policing. A series of quick win national commercial activities are underway and starting to deliver, which include Energy, Fleet, End User Devices and Software, alongside a focused programme of work in Cost Recovery.

The Board was pleased to see our partnership with the NFCC has developed further during the last year, with a transformation programme now in place and contract ownership of the Multi-Agency Incident Transfer (MAIT) framework established.

Over the past year BlueLight Commercial has delivered a diverse range of new and re-procured national frameworks, for police, fire and emergency service members. These provide consistency, best practice sharing and maximum value in support of operational staff across all third party spend areas.

BLC has worked tirelessly on cross-government activities to enable policing to maximise cost recovery in key areas such as custody and firearms licensing.

The Board also welcomed the launch of the BlueLight Commercial Academy at the end of the financial year. This will build commercial capability, ensuring police and fire teams are trained and prepared for the most significant policy change in procurement regulations in decades.

I pass my sincere gratitude to the BlueLight Commercial team for their part in making last year such a success. We look forward to working closely with partners and members over the coming year. Finally, I thank my fellow Board members for their contribution, dedication and support.

Joy Allen

Police and Crime Commissioner Durham & Chair of BlueLight Commercial Board





Chief Executive Officer's Statement

2024 was a pivotal year for BlueLight Commercial, expanding our national commercial services scope to include ICT, Digital Forensics, and National Fire transformation, alongside leading the Procurement Act regulation deployment for police and fire and launching the BlueLight Commercial Academy.

BlueLight Commercial continues to play a vital role in helping members realise efficiencies and deliver value for money. We identify and address opportunities at every stage of the commercial lifecycle, embrace innovation, social value and technology and enhance commercial capability – all while commissioning in a sustainable, ethical and progressive way.

In addition to delivering significant improvement in direct financial benefits of £58.1m for our members, BlueLight Commercial also delivered additional non-financial value such as market stability in forensics, critical supply chain management for vehicles and uniform and supporting legislative changes to firearms licensing, which are all critical activities aligned with member priorities.

As a key delivery partner for the commercial efficiencies workstream of the Home Office's Police Efficiencies and Collaboration Programme (PECP), we have begun accelerating national commercial strategies – delivering quick wins across core categories, with an initial focus on Transport (Fuel & Fleet), Utilities (Energy Baskets) and ICT, and driving greater participation in national agreements.

I am immensely proud of how the team have undertaken new challenges, ensured the right skills are in place, shown agility where necessary to support the police and fire requirements in science, technology and innovation, operational policing, income generation, market development and stability, procurement processes and sustainability.

Science, Technology & Innovation

To stay ahead of future criminal threats, policing must harness the best that science, technology and innovation offers. BlueLight Commercial is working closely with science and technology colleagues, suppliers and experts to ensure members have access to the latest and most innovative products.

BlueLight Commercial has been working closely with the NPCC National Biometric Function at South Wales Police to develop the first bespoke National Live Facial Recognition Framework for software and hardware services. This innovative framework promotes building capability in this emerging area of technology.

This year also saw the introduction of a Robotic Process Automation (RPA) framework, enabling policing to access RPA software, professional services and specialist resources.



Continued...



Chief Executive Officer's Statement continued...

Market Development and Stability

Through national contract management and market engagement processes across multiple categories, efforts have focused on strengthening market stability, reducing operational risk and developing suppliers in new and existing markets.

For example, BlueLight Commercial collaborated with NHS England, the APCC and the OPCC commissioning leads to boost market participation in Sexual Assault Referral Centres (SARCs). By encouraging supplier diversification, the risk of a near-market monopoly was reduced and competition increased – leading to the successful awarding of contracts to two new SARC providers.

In the Uniform and Equipment category efforts have been made to broaden the supplier base and improve operational resilience. In areas such as waterproof clothing and utility vests the number of suppliers has doubled, offering greater choice and security of supply.

Procurement Processes

In February 2025 the Procurement Act 2023 came into effect, marking the most significant overhaul of procurement regulations in a generation. As the Cabinet Office's single point of contact for policing and fire, BlueLight Commercial played a significant role in supporting the sector through this transition – helping 192 superusers across 103 organisations prepare for and implementing the changes.

The new Procurement Act simplifies regulations, enhances transparency, promotes fair competition for small and medium-sized enterprises (SMEs), and encourages greater innovation and social value in public spending.

Operational Delivery

BlueLight Commercial's national commercial strategies are developed in close collaboration with operational leads to deliver strong value for the public purse, whilst also improving consistency and quality of products and services used by frontline staff, involving extensive user trials and specification development. This approach directly supports the Government's Safer Street mission by ensuring operational officers have the right equipment and services when they need them.

In March, a contract was awarded to supply seven new helicopters in support of the National Police Air Service (NPAS). This highly strategic and complex five-year collaborative procurement delivered cutting-edge technology to enhance operational capability, whilst ensuring value for money for the taxpayer.

In the Uniform and Equipment category, new kit – such as body-worn equipment - undergoes extensive user trials with operational officers from multiple forces to ensure it is fit for purpose and meets frontline requirements.

BlueLight Commercial has also supported the College of Policing, through the implementation of a national framework for Police Constable Entry Routes, covering Police Constable Degree Apprenticeships (PCDA) and the Degree-Holder Entry Programme (DHEP). Leading to more effective use of the apprenticeship levy, as a result, three forces using the framework reported a 67% increase in levy funding drawdown for PCDA delivery and a 40% cost reduction in DHEP delivery.

Continued...



Chief Executive Officer's Statement continued...

Income Generation & Cost Recovery

The Revenue Generation team continues to work closely with income generation officers, finance managers, key operational and front-line managers to support income generation and cost recovery across policing activities.

Through national guidelines, standardised pricing and consistent charging processes, this approach reduces duplication and ensures full income generation and cost recovery.

For example the three-year project, in partnership with the NPCC Lead and the Home Office, to address the long-standing cost recovery gap in Firearms Licensing costs - where fees have remained unchanged since 2015 - is expected to generate an additional £63m of revenue over the next 5 years.

2025/26 and Beyond

As we move into 2025/26, the team's focus remains on supporting the Home Office's Police Efficiencies and Collaboration Programme (PECP), as key delivery partner. We continue to develop the national commercial strategies that support police and fire requirements. There will be further development of Fire transformation, and commercial capability, which will be accessible for all roles. Commercial offerings will be further developed to include growing local and national marketplaces, social value and support towards net zero ambitions.

Building on proven concepts and collaboratively developed national commercial strategies, we will accelerate national activity to deliver quick wins and increased participation - ensuring greater impact, efficiency, and value across the policing sector.

Finally, I'd like to thank, firstly, the Board and our member organisations for their support and contributions and secondly, the BlueLight Commercial team, for their hard work and dedication.

I look forward to working with you all over the coming year.

Lianne DeemingChief Executive Officer,
BlueLight Commercial







About BlueLight Commercial

BlueLight Commercial's commitment to delivering commercial excellence is as strong as ever, continuing to work to harness national collaboration to deliver meaningful value at both local and national levels, driving savings, improving outcomes through innovation and the provision of high quality goods and services across all main areas of spend, enabling greater efficiency and improved outcomes across the entire commercial lifecycle.

Once again, this year has been one of significant progress and growth, ensuring alignment to policing priorities detailed in the Policing Vision 2030, implementing the Procurement Act 2030 and supporting the Home Office's Police Efficiencies and Collaboration Programme. As the pace and complexity of change in blue light services continues to grow, this work becomes ever more vital to the delivery of effective frontline services.

Strategic Objectives

BlueLight Commercial's strategic objectives are aligned to our purpose, vision and mission and are underpinned by our values. They are the basis for our delivery and focus.

Objectives and activities are aligned to support the delivery of our strategic objectives. Performance is monitored and tracked via management tools and processes, with adjustments made when necessary.

Key Outcomes

Bottom Line Impact

Transforming
Commercial Activities

Sustainable Future

Core Deliverables

Maximise Financial & Commercial Benefits

Maximise financial and commercial benefits through commercial efficiency and collaboration

Drive & Support National Portfolio for Policing

Assist and drive national priorities across complex and critical categories, supporting national portfolios, strategies and standardisation

Building Capability

Lead the development of commercial acumen and talent across policing and members

Delivering Policing, Fire & Customer Priorities

Lead the development of commercial acumen and talent across policing and members

Supporting Police Commercial Reform

Driving commercial excellence, change, value for money, sustainability and benchmarking

Organisational Design & Effectiveness

Deliver sustainable, efficient and effective organisation to support strategic objectives

Continued...



Service Model

The service model is aligned to all six categories of national spend, with four core commercial pillars providing a full service offering across the commercial lifecycle. Employees are drawn from the best of both the private and public sectors with a wide range of subject matter expertise, with a lean, matrix, category management structure enabling collaborative working with local commercial and operational teams.



BlueLight Commercial's agile approach enables flexibility in responding to areas of critical importance to policing. Working closely with NPCC Portfolio and APCC leads, and the Home Office, the team continues to support a diverse range of national projects.

As at the end of March 2025, national contractual arrangements were in place for circa 285 contracts and frameworks covering about £2bn of spend during the lifetime of the arrangements.

This financial year the contracts launched include Firearms Uniform & Kit, Body Worn and In Vehicle Video, Waterproof Clothing, Insignia, Gloves and Ancillary Uniform, Utility Vests, Vehicle Conversions, High Performance Vehicles, Fuel Cards, Confidential Waste, National Data Quality Improvement Service, APMIS, Robotic Process Automation, Live Facial Recognition Software, i2 Analysis Software, IBM SPSS Analysis Software, Social Media Management, VMware Enterprise Order, Omnissa ELA and Specialist Competencies and Assets.

Stakeholder Engagement

The BlueLight Commercial team deploys a range of engagement strategies to ensure stakeholders are fully informed of activity; including attending strategic working groups and events, specialist commercial forums and resources, corporate publications, website and social media, newsletters and email updates.

Fire Transformation

BlueLight Commercial's partnership with the National Fire Chief's Council (NFCC) commenced in 2023, delivering a range of benefits as part of a Fire Transformation Programme including:

- · Co-ordination of the National Hub, aligning reporting for category leads.
- · Management of the Multi-Agency Incident Transfer (MAIT) Framework.
- Development of category strategies and management for ICT, Professional Services, Facilities Management and Construction.
- · Central co-ordination of third-party spend and savings data.
- Development of commercial transformation proposal with the sector to include a Fire Pillar within BlueLight Commercial to support specific Fire National Procurement.

Continued...



BlueLight Commercial Academy

In February we launched the BlueLight Commercial Academy, significantly enhancing our commercial capability combining commercial development opportunities for members along with Chartered Institute of Procurement and Supply (CIPS) training for commercial professionals across the public sector.

CIPS Study Centre

The BlueLight Commercial Academy provides high quality training with a focus on public sector procurement and regulations, delivered through interactive online classes and supported by a resource rich virtual learning environment.

The CIPS qualifications available are:

- Level 3 Advanced Certificate
- Level 4 Diploma
- · Level 5 Advanced Diploma
- Level 6 Professional Diploma

As a not-for-profit study fees are retained within the blue light sector and any excess is reinvested in member services for the benefit of front-line operations.



Commercial Learning for Members

BlueLight Commercial helps individuals and teams transform their commercial lifecycle and procurement activity through commercial capability training. Over the last five years we have delivered commercial training to over 4000 delegates, from commercial professionals to operational managers and strategic decision makers.

Last year within forces and PCCs 534 e-learning modules were completed and 751 students attended tutor-led workshops.

Our Learning Management System (LMS) supports 2,840 users from 166 organisations, with access to 11 specialist commercial forums, including the Sustainability Hub, where best practice, guidance and commercial resources are shared to support continuous improvement and collaboration across the sector.

Available training courses include:

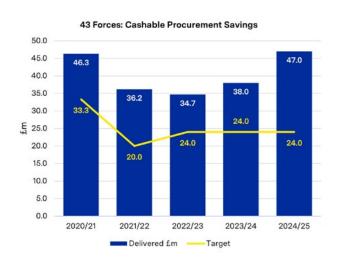
- Advanced Contract Management Risk, Legal, Effective Supplier Relationships
- Financial Awareness
- Fundamentals in Contract Management
- Managing Effective Evaluation
- Principles of Grants & Contracts
- Public Procurement Regulations,
- Purchase Price & Cost Analysis
- Writing Effective Specifications

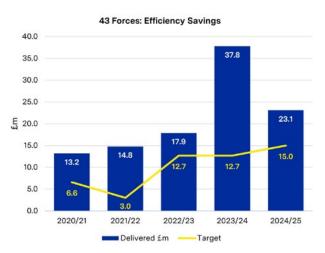


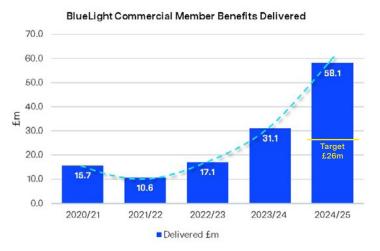
Financial Annual Benefits Summary

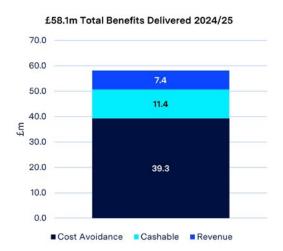
For the Financial Year 2024/25, BlueLight Commercial exceeded targets for cashable (procurement) savings, cost avoidance (efficiency) savings and revenue generation, delivering £58.1m of benefits to members.

BlueLight Commercial coordinates the capture, reporting and analysis of force savings, efficiencies, spend and income generation data. A Power BI tool, available to forces, enables deep dive analysis of data. Savings and efficiencies are reviewed with forces in the NPCC Finance Committee and reported to the Home Office.









Note: From Financial Year 2024/25 figures now include ICT and aviation related savings

BlueLight Commercial not only delivers financial benefits but also adds significant added value through innovation, increased efficiencies and enhanced commercial capability. A more comprehensive list of benefits delivered is available in our Annual Benefits Statement.



Value Delivery

Our team of commercial experts partner with operational, procurement and leaderships teams to:

- Deliver tangible value in the form of procurement efficiency savings, standardisation, cost recovery and revenue generation, making budgets go further.
- Accelerate collaboration and innovation through national frameworks that facilitate new thinking, processes and technologies.
- Build commercial capability by providing globally recognised best in class commercial training and access to best practice from across England and Wales.
- Embed social value and sustainability by incorporating decarbonisation, equality, diversity, responsible consumption and community outreach into commercial activity.

Substantial progress has been made in delivering against priorities, namely in developing smarter contracting, sharing best practice, improving specifications, delivering cashable and cost avoidance savings and efficiencies whilst enhancing commercial skills.

Crucially work has been carried out with suppliers and the wider marketplace, engaging collaboratively with existing suppliers to improve delivery and increase mutual value, whilst supporting good levels of market competition, enabling new market entrants, avoiding creating barriers to smaller organisations and, most importantly, achieving best value for money for members.

Finance, Funding and Resources

BlueLight Commercial is funded through a mixture of Home Office grant allocation and internal revenue.

As a not-for-profit organisation any income that the company generates by developing the customer base or charging for services such as analytical expertise or organisational design work is reinvested into the future structure and capabilities of the company. Any financial reserves contribute towards ongoing funding requirements in future years.

FTE resources include permanent employees and also projects which are covered through flexible resource. This is reflected in the headcount.





Key Issues & Risks

Risk management is co-ordinated at both strategic and operational levels.

The Audit & Risk and Finance & Commercial Committee provides the scrutiny of the overall system of risk management and reviews the risk register at a strategic level to ensure the effectiveness of managing actions with regularity.

Key operational risks and associated management actions are reviewed by the Senior Leadership Team.

A Risk Register is in place with cyclical review by each pillar through the Plan/Do/Check/Act (PDCA) process. Our risk management practices are aligned to the guidance and main principles of HM Treasury's Orange Book.

The key issues and risks to delivering our objectives at a strategic level are:

- Supply chain failure / disruption within critical and strategic categories: There is a risk that supply chain members fail or performance not satisfactory.
- Business continuity failure / disruption: There
 is a risk of loss or disruption to key personnel,
 systems or activities.
- Delivery of strategic objectives: The Police
 Reform agenda poses significant strategic and
 organisational impact with the work being
 generated through this and associated
 programmes.
- Inadequate organisational capacity to support business commitments and growth:
 There is a risk that the capacity, capability or competence of people employed by BlueLight Commercial is not of an appropriate level to deliver.
- Information or cyber security breaches: There
 is a risk that there is a breach of standards due
 to lack of organisational adherence to policies
 and procedures.

- Reputational damage: Caused through ethical breaches, regulatory non-compliance, cyber incidents or poor customer service leading to a loss of trust and confidence of BLC and its employees.
- Cashflow: There is a risk of not being able to meet payroll and supplier payments or remain a going concern if customers fail to raise purchase orders or make prompt payment of invoices and income streams are not sufficient to mitigate any unplanned reduction in grant funding.
- Governance structure ineffective / fails / disrupted: Ensuring alignment to Procurement Act to prevent any lack of compliant, transparent and ethical processes leading to unethical and/or inappropriate practices.





Sustainability Report

Responsible Procurement

BlueLight Commercial has implemented a Responsible Procurement and Commissioning Strategy which seeks to fully integrate the environmental, economic and social impacts into our procurement and commissioning activities. It is designed to translate a national commercial vision into a clear framework.

Our goals are linked to key three themes:

People:

- · Improving supply chain diversity
- · Embedding inclusive employment practices
- Enabling skills, training and employment opportunities

Planet:

· Improving environmental sustainability

Public Purse

- Promoting ethical sourcing practices
- Maximising social value contributions

Modern Slavery

We prioritised supporting suppliers with guidance on responding to Modern Slavery, and are working towards a national approach for suppliers to complete a Social Value Action Plan allowing us to:

- Assess supplier awareness of modern slavery and whether they have made a public commitment to addressing the problem.
- 2. Monitor supplier plans for evidence of supplier development within their supply chains (what we recognise as our Tier 2 and 3 suppliers).
- Support suppliers to develop plans for disclosing modern slavery if issues appear in their supply chain.
- 4. Report on the progress of our suppliers in responding to modern slavery.
- 5. Comply with obligations under the Modern Slavery Act 2015, specifically Section 54(1) Transparency in Supply Chain (TISC).

Embedding Social Value

BlueLight Commercial's work helps embed social value best practice tools and techniques within organisational processes and helps forces and suppliers demonstrate and measure the positive societal contributions they are creating in their communities.

In collaboration with key partners we delivered:

- Relaunch of the Supplier Social Value Action Planning Tool with NetPositive Futures, creating improved functionality for suppliers and providing access to crucial information on the social value activity in our supply chains.
 1300 suppliers have registered on the Tool with 821 action plans created.
- The National Social Value Application and Measurement Toolkit, providing guidance and support on how to embed social value successfully and effectively in all stages of the commercial lifecycle. Documentation and templates created to ensure consistency of approach and to maximise impact.
- Continued adoption of Procurement Policy Notice (PPN) 06/20 and PPN 002, requiring a minimum weighting of 10% of the total score for social value throughout all our contracts.
- Social Value training, guidance and support for all forces and Bluelight Commercial employees.
 Workshops delivered on delivering social value under the new Procurement Act 2023 and meeting the requirements of the National Procurement Policy Statement and Governmental missions.
- Collaboration with Go-4-Growth focusing on supporting small and micro businesses in bidding for public sector contracts. Series of workshops delivered to forces and BLC employees on how to engage small and micro businesses in public procurement and how to remove barriers in the process.



Ethical Standards

Good commercial practice is critical to the delivery of public goods and services. We ensure all procurement activity is undertaken in line with the Procurement Act 2023, in an open, transparent, non-discriminatory and proportionate manner and an appropriate balance between quality and cost when evaluating suppliers' bids.

Our policies ensure a consistent operating framework, with breaches raised and actioned:

- Anti-Bribery & Gifts and Hospitality Policy
- · Equality, Diversity & Inclusion Policy
- Responsible Procurement & Commissioning Strategy
- · Whistleblowing Policy

All our employees annually undertake CIPS
Corporate Ethical training so that BlueLight
Commercial maintain our Commercial Chartered
Institute of Procurement and Supply (CIPS)
Corporate Ethics Mark, demonstrating our
commitment to ethical procurement.

The value we placed on ethical procurement is demonstrated through our processes and policies, with all staff CIPS trained and tested. This gives suppliers, customers, employees and stakeholders confidence that we are committed to ensuring we have adopted ethical values across how we source and manage suppliers.

Our Impact on the Environment

BlueLight Commercial has been set up to minimise our impact on the environment, with virtual working at our core. In 2024, we conducted an organisation-wide carbon footprint analysis to baseline our emissions and identify the work required to directly reduce and support reductions of carbon emissions in our daily work.

The BlueLight Commercial carbon footprint is lower than average for an organisation of our size, with the following total emissions for the period 1 October 2023 – 30 September 2024:

Company CO ₂ Emissions (tons)	63.41
Average CO ₂ Emissions per person (tons)	0.824
Average CO ₂ Emissions per person per day (kgs)	3.55

To reduce our carbon impact, when we travel we encourage low carbon travel via the rail network or car sharing. We have also implemented a new Electric Vehicle Salary Sacrifice Scheme designed to provide all employees with competitively priced motoring and direct access to lease an electric vehicle.





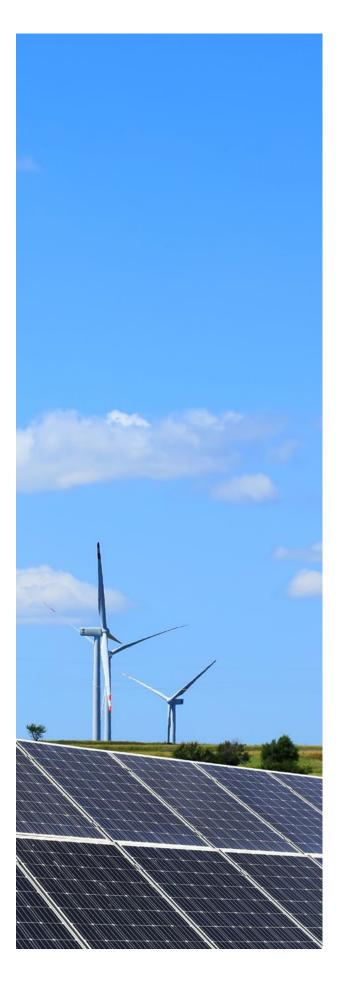
Sustainability Programme

We continued our work supporting the National Sustainability Programme, together with the NPCC, APCC and College of Policing.

This focuses on delivering a unified strategy and policy with the development of roadmaps for transport and estates, to reduce and mitigate the impact on climate change to meet the governmental Net Zero Carbon targets.

Key outputs that BlueLight Commercial have delivered include:

- Created a Sustainability Hub to provide a
 platform to collaborate nationally on
 sustainability activity through the sharing of
 strategy, guidance and best practice. The hub
 ensures that all areas across policing have
 access to key updates, documentation, and
 other resources that will support on the
 sustainability and decarbonisation journey.
- Promotion and adoption of a national Sustainability Charter which details a number of sustainability goals and aspirations for emergency services and will support the organisation to achieve national and international sustainability objectives.
- Consultation with Department for Transport and other Government Departments on the impacts the transition to zero emission vehicles will have on policing.





Statements

Information Security Procedures

BlueLight Commercial data and information handling procedures comply with statutory and regulatory requirements.

During 2024/25 there have been no material breaches and no incidents reportable to the Information Commissioner's Office.

The Privacy & Information Security Programme of work continues to be developed by the Information Governance Committee who meet monthly to drive forwards this agenda and ensure implementation across BlueLight Commercial and its functions.

The programme delivers a robust Privacy Management Framework for BlueLight Commercial, comprising of governance inventory, data mapping, privacy and information security related policies, processes, and procedures, risk & control security for privacy third party risk management, incident response training and awareness monitoring and auditing to ensure that the UK General Data Protection Regulation (UK GDPR) principles are fully embedded into and form part of the fabric of BlueLight Commercial in all that it undertakes.

We deliver a training programme to the team on cyber and information security which forms part of our annual compliance training programme, including cyclical testing of organisational response to simulated phishing attacks.

Diversity, Equity & Inclusion

BlueLight Commercial is committed to fostering a culture where all employees feel valued, are fairly remunerated, and have equal access to opportunities across the organisation.

Our policies are designed to ensure transparency and provide clear, consistent guidelines that are regularly reviewed and updated in line with market conditions and organisational growth.

61% of our workforce is female, with balanced gender representation across all levels including the senior leadership team. This reflects our ongoing commitment to building an inclusive and representative organisation.

Employee remuneration is determined by role level and is not influenced by gender, ensuring fairness and equity in our pay structures. BlueLight Commercial is also a Living Wage Employer and holds a Silver accreditation from Investors in People, underscoring our dedication to employee wellbeing and development.

Looking ahead, we will be launching an Employee Voice Forum to further strengthen engagement and inclusion, providing a platform for open dialogue and continuous improvement.



Fraud, Bribery & Whistleblowing

BlueLight Commercial has policies and guidance in place in relation to conflicts of interest, fraud, gifts, hospitality and whistleblowing and to ensure compliance with the Bribery Act 2010.

The Audit & Risk and Finance & Commercial Committee review the Gifts & Hospitality Register at every meeting.

There have been no reported or attempted reported cases of fraud or whistleblowing in 2024/25.

Governance Statement

The Board of Directors has the overall responsibility for reviewing the effectiveness of the governance, risk management and system of internal control for the company.

As Chair of the Board, and in conjunction with the Audit & Risk and Finance & Commercial Committee I conclude that BlueLight Commercial has a sound system of governance, risk management and internal control during the financial year 2024/25.

I make this decision based on the assurance from the Audit & Risk and Finance & Commercial Committee, through regular review of the evidence provided by the CEO and through the opinion of the annual audit provided by Price Bailey.

Joy Allen - Chair of the Board

Statement of Accounting Officer's Responsibilities

The Board of Directors has the overall responsibility for the proper conduct and financial operation of the company.

The CEO has been appointed as the Accounting Officer of BlueLight Commercial. The responsibilities of an Accounting Officer are to ensure the monitoring of expenditure through the provision of reports, maintenance and review of proper financial records; evaluate internal management systems, procedure and risks in order to provide recommendations; and to ensure compliance with accounting and tax laws. The CEO is also assigned as the Project Manager in respect of the Home Office grant allocation.

In line with Home Office grant conditions, I as the Accounting Officer, and in conjunction with the Audit & Risk Committee, have taken all the necessary steps to make myself aware of any relevant audit information and to ensure that the appointed auditors are aware of that information. So far as I am aware, there is no relevant information of which the auditors are unaware.

The Accounting Officer confirms compliance with all of the above requirements.

Lianne Deeming - CEO



Corporate Governance Report

The purpose of this corporate governance report is to provide an overview of our governance arrangements and to demonstrate how the Board has monitored and overseen the company's operation throughout the reporting period, 1 April 2024 – 31 March 2025.

The management of BlueLight Commercial was directed by the Board which comprises the Chair, PCC Non-Executive Directors, Chief Constable Non-Executive Directors, the Chief Executive Officer and an Independent Non-Executive Director. Matthew Scott resigned as the Non-Executive Chair of the Board during the reporting period and was replaced Joy Allen, who has been the Non-Executive Chair of the Board for the remainder of the reporting period. A profile of all members of the Board and Company Secretary can be found on our website www.bluelightcommercial.police.uk.

The purpose of the Board is to monitor and oversee the company's operation, ensuring competent and prudent management, sound planning, proper procedures for the maintenance of adequate accounting and other records and systems of internal control, and for compliance with statutory and regulatory requirement. The Board considers strategic issues and risks.

It has overall responsibility for setting the long-term plans for BlueLight Commercial, reviewing and monitoring financial reports. The Terms of Reference of the BlueLight Commercial Board can be found on our website.

The Board also had two sub-committees in the reporting period:

- · Audit & Risk Committee
- Nominations & Remuneration Committee

There have been 11 Board meetings in the reporting period, two Board Strategy Events and one Annual General Meeting. The Audit & Risk Committee met five times and the Nominations & Remuneration Committee met eight times during the reporting period.

From 1st April 2025 the Board sub-committees were re-arranged into three committees as follows:

- Audit & Risk and Finance & Commercial Committee
- · People, Culture & Ethics Committee
- Nominations Committee



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Board and Committee attendance for the reporting period is detailed in the table below:

Director Name	Position	Current / Resigned in Year	Board Meetings	Strategy Events	AGM	Audit & Risk Committee	Nom & Rem Committee
Alison Lowe OBE	Non-Executive Director PCC (resigned 25 July 2024)	Resigned	2/4	N/A	0/1		2/2
Dan Price	Non-Executive Director PCC	Current	0/0	N/A	0/1		
David Allen	Non-Executive Director PFCC	Current	4/7	2/2	1/1		5/5
Gavin Stephens QPM	Non-Executive Director Chief Constable	Current	10 / 11	2/2	1/1	4/5	
Heather Benjamin	Non-Executive Director Independent	Current	11/11	2/2	1/1	5/5	8/8
John Tizard	Non-Executive Director PCC	Current	0/0	N/A	0/1		
Joy Allen	Non-Executive Director PCC	Current	8 / 11	2/2	0/1	1/3	2/4
Lianne Deeming	Chief Executive Officer	Current	11 / 11	2/2	1/1	5/5	8/8
Matthew Barber	Non-Executive Director PCC	Current	5 / 11	0/2	0/1		
Matthew Scott	Non-Executive Director PCC Chair	Current	10 / 11	1/2	1/1	1/2	3/4
Paul Sanford	Non-Executive Director Chief Constable, rep of Finance & Co-ordinating Committee of NPCC	Current	10 / 11	1/2	1/1	3/5	
Philip Seccombe	Non-Executive Director PCC (resigned 28 February 2025)	Resigned	9 / 11	0/1	0/1		6/6
Roger Hirst	Non-Executive Director PCC (resigned 12 June 2024)	Resigned	0/2	N/A	1/1		
Stephen Watson QPM	Non-Executive Director Chief Constable	Current	2/11	1/2	0/1		

There are procedures in place to ensure the company is aligned to the Companies Act 2006 and captures and records conflicts of interest for all Board members. Conflicts of interest declarations are requested at every Board meeting and are recorded in the minutes.

Continued...



The table below details the declarations of interest for all Directors of the Board during the reporting period, however there were no actual conflicts of interest raised in the reporting period:

Director Name	Description of Interest	Does the interest relate to the board member, or a person closely connected to the board member?	Is the interest current?
	Chair of NPAS Local Board & NPAS Board Member		Yes
Alison Lowe OBE (Resigned 25 July 2024)	Citizen's Advice Leeds - Trustee	_	Yes
	DMPC West Yorkshire	Board Member	Yes
, ,	Leeds Community Healthcare NHS Trust - Non-Executive Director	_	Yes
	Together Women - Trustee		Yes
	Carlisle Cathedral Development Trust - Trustee	-	Yes
	PCC Cumbria	-	Yes
David Allen (Appointed 25 July 2024)	Police Digital Services - Chair of Board	Board Member	Yes
	Police Digital Services - Chair of Finance Sub-Committee	-	Yes
	Police Digital Services - Director		Yes
	ACRO (Criminal Records Office) - Chair of Board	-	Yes
	National Police Chiefs Council (NPCC) - Chair	-	Yes
0 : 0: 1 001	Police Care UK - Trustee	-	Yes
Gavin Stephens QPM	Police Crime Prevention Initiatives (PCPI) - Chair of Board	Board Member	Yes
	Police Digital Services - Director	-	Yes
	Police Memorial Arboretum Trust - Chair of Board	-	Yes
	Police Mutual Assurance Society - Patron Every Turn Mental Health Charity - Chair		Yes Yes
		┥	Yes
	International Advisory Board for Academy of St Martins International Orchestra - Member Leaders Club - Vice President		Yes
Heather Benjamin	ShareSoc - Chair	Non-Executive Director / Board Member	Yes
	Supply Chain Co-ordination Ltd - Non-Executive Director	-	No
	Walsingham Support Ltd (Honorary Role) - Vice President	-	Yes
	Association of Police and Crime Commissioners - Member of		Yes
	Bishop Auckland College - Governor	-	Yes
	Durham SAFFA - Patron of	1	Yes
	Institute of Directors (IOD) - Member of	-	Yes
	New Towns Board Member (Spennymoor and Darlington)	1	Yes
Joy Allen	North East Chamber of Commerce - Member of	Chair of Board	Yes
	North East Business Resilience Centre - Board Member	7	Yes
	PCC Durham	i i	Yes
	Pelton Community Association - Trustee	7 1	Yes
	Victims Commissioner Advisory Group - Member of	7 1	Yes
	Whitworth Park School - Governor	7	Yes
	Cardiff University School of Engineering - Advisory Board Member		Yes
L' D	Proactive Nominations Committee & Leaders in Innovation Fellowship Steering Group - Chair	B I Maraka	Yes
Lianne Deeming	Royal Academy of Engineering - Fellow	Board Member	Yes
	Royal Academy of Engineering LIF Programme Steering Committee - Member		Yes
	Nations Business Crime Solution Ltd - Director	Board Member	Yes
Matthew Barber	Oxford Menopause Ltd - Director	Connected Person	Yes
Matthew barber	PCC Thames Valley	Board Member	Yes
	Very Important Projects Ltd - Director	Board Member	Yes
	International School of Revenue Management Ltd - Director	Connected Person	Yes
	Kent Fire & Rescue Authority - Member	Board Member	Yes
Matthew Scott	PCC Kent	Board Member	Yes
	Revenue Management and Pricing International Ltd - Director	Connected Person	Yes
	Sevenoaks District Council - elected Councillor	Connected Person	Yes
	Swanley Town Council - elected Councillor	Connected Person	Yes
Paul Sanford	Chief Constable Norfolk	Board Member	Yes
	L&D Seccombe Charitable Trust - Trustee	Board Member	Yes
	PCC Warwickshire	Board Member	Yes
Philip Seccombe	Warwickshire Bluelight Collaboration - Chair	Board Member	Yes
(Resigned 28 February	Warwickshire County Council - Leader	Connected Person	Yes
	Warwickshire Local Criminal Justice Board - Chair	Board Member	Yes
2025)		!	
	Warwickshire Road Safety Partnership - Chair	Board Member	Yes
	Warwickshire Road Safety Partnership - Chair Warwickshire Yeomanary Museum Trust - Trustee	Board Member Board Member	Yes
	Warwickshire Road Safety Partnership - Chair Warwickshire Yeomanary Museum Trust - Trustee Brentwood Borough Council Councillor		Yes Yes
	Warwickshire Road Safety Partnership - Chair Warwickshire Yeomanary Museum Trust - Trustee Brentwood Borough Council Councillor Fire Services Management Committee / Local Government Association (PFCC)	Board Member	Yes Yes Yes
2025)	Warwickshire Road Safety Partnership - Chair Warwickshire Yeomanary Museum Trust - Trustee Brentwood Borough Council Councillor Fire Services Management Committee / Local Government Association (PFCC) Hutton Charities Trustee		Yes Yes Yes Yes
2025) Roger Hirst	Warwickshire Road Safety Partnership - Chair Warwickshire Yeomanary Museum Trust - Trustee Brentwood Borough Council Councillor Fire Services Management Committee / Local Government Association (PFCC) Hutton Charities Trustee PFCC Essex	Board Member	Yes Yes Yes Yes Yes Yes
2025) Roger Hirst	Warwickshire Road Safety Partnership - Chair Warwickshire Yeomanary Museum Trust - Trustee Brentwood Borough Council Councillor Fire Services Management Committee / Local Government Association (PFCC) Hutton Charities Trustee PFCC Essex Thames Chase Trust Trustee	Board Member	Yes Yes Yes Yes Yes Yes Yes
2025) Roger Hirst	Warwickshire Road Safety Partnership - Chair Warwickshire Yeomanary Museum Trust - Trustee Brentwood Borough Council Councillor Fire Services Management Committee / Local Government Association (PFCC) Hutton Charities Trustee PFCC Essex	Board Member	Yes Yes Yes Yes Yes Yes



Board Sub-Committee Reports

Audit & Risk Committee

The Audit & Risk Committee's role is to advise the Board on matters relating to financial performance, to monitor the integrity of the financial statements of the company including its annual reports, interim management statements, and any other formal announcement relating to its financial performance. The Audit & Risk Committee reviews and reports to the Board of Directors on significant financial reporting issues and judgements.

The Audit & Risk Committee comprises of three Non- Executive Directors (two being Chief Constables, and the other being an Independent Non- Executive Director), the Chief Executive Officer and the Chair of the Board (in the capacity of an observer). The constitution and terms of reference for the Audit & Risk Committee can be found on our website.

The Committee met six times during the reporting period.

The Chair of the Audit & Risk Committee reports upon the business transacted in those meetings to the Board of Directors, and annually submits a report to the Board which summarises the work of the Committee over the fiscal year.

During the reporting period the Committee focused their attention on reporting, risk management & internal control, appointment of an external auditor and compliance and governance matters. The Committee considered the integrity of the year-end financial statements, closely assessed and monitored the management's response to any significant audit findings and recommendations and considered the longer-term viability of the company and evidence of going concern.

The Committee reviewed budget proposals and monitored income generation plans. The Business Continuity Management Strategy was considered and the Committee regularly reviewed the work of the Information Governance Committee and had oversight of the effectiveness of policies, processes and procedures relating to information and cyber security.

Key Police Reform activities were monitored to ensure control of workflow and pipeline, strategic and grant objectives were reviewed to ensure delivery is aligned to strategy and the commissioning strategy with the Home Office was examined for effectiveness.

Key policies such as Whistleblowing, Anti-Bribery, Reserves, Income through Levies and Contract Margins and Fixed Asset Accounting were reviewed and monitored, with the Gifts & Hospitality Register reviewed at every meeting as a standing agenda item.

There have been no known fraud or litigation issues during the reporting period.

The Audit & Risk Committee Annual Report 2024-25 has been presented to the Board of Directors, summarising the business undertaken during the reporting period and providing commentary on the focus for the year ahead. The Committee, as per the terms of reference, undertook an evaluation and widened the remit to include Finance and Commercial activity. From 1st April 2025 the Committee became known as the Audit & Risk and Finance & Commercial Committee.



Nominations & Remuneration Committee

The Nominations & Remuneration Committee's role is to determine and agree remuneration, obtaining reliable up to date information in other companies of comparable scale, review the appropriateness of the remuneration policy, determine performance related pay schemes, formulate succession planning, identify and mitigate risks and promote the long-term success of BlueLight Commercial.

The constitution and terms of reference for the Nominations & Remuneration Committee were established in November 2020 and can be found on our website.

The Committee met eight times during the reporting period.

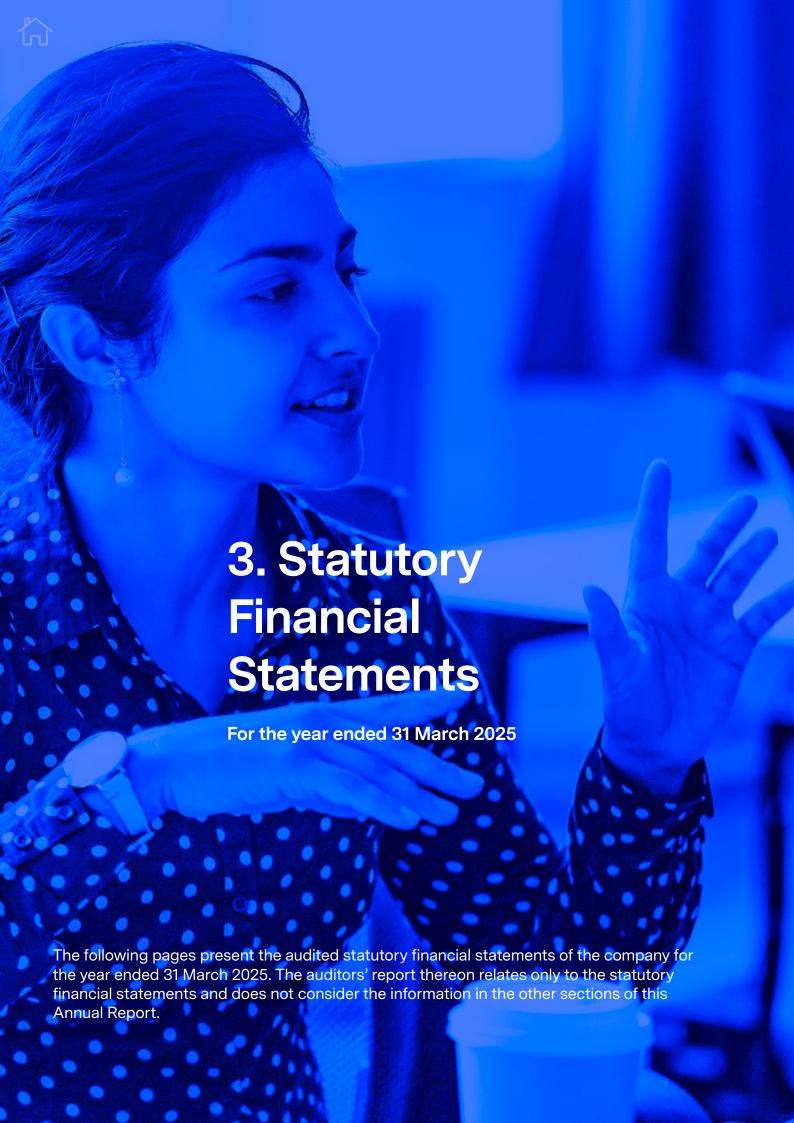
The Nominations & Remuneration Committee comprises of three Non-Executive Directors (two being Police and Crime Commissioner and the other being an Independent Non-Executive Director who is the Chair), the Chief Executive Officer and the Chair of the Board (in the capacity of an observer).

During the reporting period the Committee focused on remuneration strategies, Director exit interview processes, preparation for the appointment of a Vice Chair of Board, review of the Terms of Reference, and commissioned a Board Skills Audit and Board Effectiveness Review.

The Committee also confirmed agreement for board roles to ensure the composition included a diverse range of skills.

The Nominations & Remuneration Committee Annual Report 2024-25 has been presented to the Board of Directors, summarising the business undertaken during the reporting period and providing commentary on the focus for the year ahead. The Nominations & Remuneration Committee, as per the terms of reference undertook an evaluation and widened the remit to include Ethics & Culture activity. From 1st April 2025 the Committee split into two and became known as the People, Ethics & Culture Committee and the Nominations Committee.







BLUELIGHT COMMERCIAL LIMITED

(A Company Limited by Guarantee)

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

BLUELIGHT COMMERCIAL LIMITED

(A Company Limited by Guarantee)

COMPANY INFORMATION

Directors H V Benjamin

L E Deeming

A N K Lowe (resigned 25 July 2024)

PCC Kent

PCC Warwickshire (resigned 28 February 2025)

J Allen

G J Stephens

R Hirst (resigned 12 June 2024)

M D Barber
P D Sanford

S Watson (appointed 25 April 2024) D Allen (appointed 25 July 2024)

Directors appointed post year end: D Price (appointed 17 April 2025) J Tizard (appointed 17 April 2025)

Company secretary C Moss

Registered number 12517649

Registered office Lower Ground 5-8 The Sanctuary

Westminster SW1P 3JS

Independent auditor Price Bailey LLP

Chartered Accountants & Statutory Auditor

24 Old Bond Street

London W1S 4AP

CONTENTS

	Page
Strategic Report	1 - 2
Directors' Report	3 - 4
Independent Auditor's Report	5 - 8
Statement of Income and Retained Earnings	9
Statement of Financial Position	10
Statement of Cash Flows	11
Notes to the Financial Statements	12 - 22

STRATEGIC REPORT FOR THE YEAR ENDED 31 MARCH 2025

Introduction

The Directors present their Strategic report for the year ended 31 March 2025.

Business review

The Company has continued to develop and expand throughout the period, advancing development and delivery of national commercial strategies for blue light organisations.

The principal activity of the Company during the year as the national commercial body for policing and fire, was to continue to support blue light organisations by delivering value through transforming commercial lifecycle and procurement activity, to result in cost and time savings for a more sustainable future.

The Company received a total grant of £4,499,996 (2024: £5,952,372) from the Home Office. The Company has successfully achieved its objective to increase non-grant income streams to support funding requirements and strive to continue to do so.

The Company has made a profit before tax of £3,467,334 (2024: £885,482) during the year, resulting in net assets of £4,667,786 (2024: £2,067,286).

The Board of Directors acknowledge a growing requirement for increased non-grant funding to support growth in national contracts in future years and therefore satisfied this performance contributes to a sustainable company position.

Principal risks and uncertainties

The Directors are responsible for setting the Company risk management strategy and objectives, with responsibilities and authorities delegated to Company Sub-Committees and the Senior Leadership Team to establish and implement appropriate policies.

Due to the nature of operations, the Company is exposed to a number of potential risks which could have a material impact on reputation, financial and operational performance. The Company is exposed to various financial risks such as market risk, credit risk, liquidity risk.

The Company uses sound management principles to protect against certain financial risk exposure, monitored by the Company's Finance department.

Financial key performance indicators

The Directors have monitored progress throughout the year, against various financial key performance indicators:

Commercial Savings and Benefits

The Company has continued to demonstrate value to blue light organisations by exceeding targets for cashable (procurement) savings, cost avoidance (efficiency) savings and revenue generation. Cumulative commercial savings achieved total circa £133 million pounds, to the end of 31 March 2025.

Budget utilisation and Variance management

Expenditure has been closely monitored by the Finance team, senior management and regulatory reviewed by the Board of Directors, to ensure appropriate use of funds and overall value for money.

Cashflow

The Company's financial position remains robust, with closely monitored and controlled cashflow activities. Options were explored throughout the year to maximise returns on funds, this has been carried out on a low-risk basis.

BLUELIGHT COMMERCIAL LIMITED

(A Company Limited by Guarantee)

STRATEGIC REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Reserves Management

The Company strategy has been to build and maintain an appropriate level of cash reserves to support company sustainability and future years funding.

Other key performance indicators

Commercial Excellence and Compliance with Regulations

The Company continue to create additional value by enabling local and national commercial transformations, driving change and demonstrating improvement through commercial delivery models.

Stakeholder engagement and Customer Satisfaction

Activities to strengthen corporate, strategic and commercial stakeholder engagement and satisfaction continue to be a priority and are reviewed regularly in the form of customer satisfaction, supplier relationship management, contracts and frameworks utilisation tracking and ability for national collaboration through participation with forums, boards and councils.

Building Capabilities

Responsible for leading the development of commercial acumen and talent across policing and members, the Company have continued to provide and progress as a single point of contact between Police, Fire and the Cabinet Office for commercial learning and development.

Employee Satisfaction - Staff turnover

The Company are pleased to report that staff turnover remains low at 9%.

This report was approved by the board and signed on its behalf.

Paul Sanford

Paul Sanford (Oct 9, 2025, 9:27am)

P D Sanford

Director

09 Oct 2025

DIRECTORS' REPORT FOR THE YEAR ENDED 31 MARCH 2025

The Directors present their report and the financial statements for the year ended 31 March 2025.

Directors' responsibilities statement

The Directors are responsible for preparing the Strategic Report, the Directors' Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies for the Company's financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

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

Results and dividends

The profit for the year, after taxation, amounted to £2,600,500 (2024 - £659,600).

No dividends have been paid in the year (2024: £Nil).

Directors

The Directors who served during the year were:

H V Benjamin
L E Deeming
A N K Lowe (resigned 25 July 2024)
PCC Kent
PCC Warwickshire (resigned 28 February 2025)
J Allen
G J Stephens
R Hirst (resigned 12 June 2024)
M D Barber
P D Sanford
S Watson (appointed 25 April 2024)
D Allen (appointed 25 July 2024)

DIRECTORS' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Disclosure of information to auditor

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

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

Auditor

The auditor, Price Bailey LLP, may be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

This report was approved by the board and signed on its behalf.

Paul Sanford

Paul Sanford (Oct 9, 2025, 9:27am)

P D Sanford

Director

09 Oct 2025

Date:

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BLUELIGHT COMMERCIAL LIMITED

Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 31 March 2025 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice: and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BLUELIGHT COMMERCIAL LIMITED (CONTINUED)

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditor's Report thereon. The Directors are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Strategic Report and the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Strategic Report and the Directors' Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic Report or the Directors' Report.

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

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

Responsibilities of directors

As explained more fully in the Directors' Responsibilities Statement set out on page 3, the Directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BLUELIGHT COMMERCIAL LIMITED (CONTINUED)

Auditor's responsibilities for the audit of the financial statements

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

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

We detailed an understanding of the legal and regulatory framework applicable to the Company and the sector in which it operates and considered the risk of the Company not complying with the applicable laws and regulations including fraud; in particular those that could have a material impact on the financial statements, including financial reporting. In relation to the operations of the Company this included compliance with Companies Act 2006.

The risks were discussed with the audit team and we remained alert to any indications of non-compliance throughout the audit. We carried out specific procedures to address the risks identified. These include the following:

- Review of legal fees incurred;
- Review of Company risk management procedures;
- Reviewing minutes of Board meetings;
- Agreeing the financial statement disclosures to underlying supporting documentation;
- Enquiring of management including those charged with governance; and
- Reviewing the key accounting policies and estimates.

To address the risk of management override of controls, we reviewed systems and procedures to identify areas of management override risk. In particular, we carried out a review of journal entries and other adjustments for appropriateness, evaluated the business rationale of significant transactions to identify large or unusual transactions and also assessed management bias in relation to the accounting policies adopted in determining significant accounting estimates.

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

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BLUELIGHT COMMERCIAL LIMITED (CONTINUED)

Use of our report

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

M. Coop-Di

Michael Cooper-Davis FCCA ACA (Senior Statutory Auditor)

for and on behalf of **Price Bailey LLP**

Chartered Accountants Statutory Auditor

24 Old Bond Street London W1S 4AP

9 October 2025

STATEMENT OF INCOME AND RETAINED EARNINGS FOR THE YEAR ENDED 31 MARCH 2025

		2025	2024
	Note	£	£
Turnover	4	9,651,930	2,727,088
Cost of sales		(2,729,660)	(1,120,511)
Gross profit		6,922,270	1,606,577
Administrative expenses		(8,051,488)	(6,673,481)
Other operating income	5	4,499,996	5,952,372
Operating profit		3,370,778	885,468
Interest receivable and similar income	9	99,564	14
Interest payable and similar expenses	10	(3,008)	-
Profit before tax		3,467,334	885,482
Tax on profit	11	(866,834)	(225,882)
Profit after tax		2,600,500	659,600
Retained earnings at the beginning of the year		2,067,286	1,407,686
		2,067,286	1,407,686
Profit for the year		2,600,500	659,600
Retained earnings at the end of the year		4,667,786	2,067,286

There were no recognised gains and losses for 2025 or 2024 other than those included in the statement of income and retained earnings.

The notes on pages 12 to 22 form part of these financial statements.

BLUELIGHT COMMERCIAL LIMITED

(A Company Limited by Guarantee) REGISTERED NUMBER: 12517649

STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2025

	Note		2025 £		2024 £
Fixed assets			_		
Tangible assets	12		128,076		51,848
			128,076		51,848
Current assets					
Debtors: amounts falling due within one year	13	14,605,996		3,650,724	
Cash at bank and in hand	14	12,630,121		2,824,142	
		27,236,117		6,474,866	
Creditors: amounts falling due within one year	15	(22,685,168)		(4,316,797)	
Net current assets			4,550,949		2,158,069
Total assets less current liabilities Provisions for liabilities			4,679,025		2,209,917
Deferred tax	16	(11,239)		(3,626)	
Other provisions	17	-		(139,005)	
			(11,239)		(142,631)
Net assets			4,667,786		2,067,286
Capital and reserves		•		•	
Profit and loss account			4,667,786		2,067,286
			4,667,786		2,067,286

The financial statements were approved and authorised for issue by the board and were signed on its behalf by:

Paul Sanford

Paul Sanford (Oct 9, 2025, 9:27am)

P D Sanford

Director

09 Oct 2025

Date:

The notes on pages 12 to 22 form part of these financial statements.

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
Cash flows from operating activities	_	_
Profit for the financial year	2,600,500	659,600
Adjustments for:		
Depreciation of tangible assets	20,822	38,313
Interest paid	3,008	-
Interest received	(99,564)	(14)
Taxation charge	866,834	225,882
(Increase) in debtors	(10,955,272)	(2,765,339)
Increase in creditors	17,768,205	1,821,390
(Decrease)/increase in provisions	(139,005)	139,005
Corporation tax (paid)	(259,055)	(127,198)
Net cash generated from operating activities	9,806,473	(8,361)
Cash flows from investing activities		
Purchase of tangible fixed assets	(97,050)	(42,883)
Interest received	99,564	14
Net cash from investing activities	2,514	(42,869)
Cash flows from financing activities		
Interest paid	(3,008)	-
Net cash used in financing activities	(3,008)	
Net increase/(decrease) in cash and cash equivalents	9,805,979	(51,230)
Cash and cash equivalents at beginning of year	2,824,142	2,875,372
Cash and cash equivalents at the end of year	12,630,121	2,824,142
Cash and cash equivalents at the end of year comprise:		
Cash at bank and in hand	12,630,121	2,824,142
	12,630,121	2,824,142

The notes on pages 12 to 22 form part of these financial statements.

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

1. General information

Bluelight Commercial Limited is a company limited by guarantee, incorporated in England and Wales. The address of the registered office is Lower Ground 5-8 The Sanctuary, Westminster, London, SW1P 3JS, United Kingdom.

The Company specialises in procurement, commercial and shared services on behalf of emergency services.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention unless otherwise specified within these accounting policies and in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and the Companies Act 2006.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company's accounting policies (see note 3).

The following principal accounting policies have been applied:

2.2 Foreign currency translation

Functional and presentation currency

The Company's functional and presentational currency is GBP, and the financial statements have been rounded to the nearest £.

Transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each period end foreign currency monetary items are translated using the closing rate. Non-monetary items measured at historical cost are translated using the exchange rate at the date of the transaction and non-monetary items measured at fair value are measured using the exchange rate when fair value was determined.

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

2. Accounting policies (continued)

2.3 Turnover

Turnover is recognised to the extent that it is probable that the economic benefits will flow to the Company and the revenue can be reliably measured. Turnover is measured as the fair value of the consideration received or receivable, excluding discounts, rebates, value added tax and other sales taxes. The following criteria must also be met before revenue is recognised:

Rendering of services

Turnover from a contract to provide services is recognised in the period in which the services are provided in accordance with the stage of completion of the contract when all of the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the Company will receive the consideration due under the contract;
- the stage of completion of the contract at the end of the reporting period can be measured reliably; and
- the costs incurred and the costs to complete the contract can be measured reliably.

As part of their core activities, BlueLight Commercial Limited acts as an agent on behalf of policing for some cross government department activities.

2.4 Government grants

Grants are accounted for under the accruals model as permitted by FRS 102. Grants relating to expenditure on tangible fixed assets are credited to the Statement of Comprehensive Income at the same rate as the depreciation on the assets to which the grant relates. The deferred element of grants is included in creditors as deferred income and the accrued element is included in debtors as accrued income.

Grants of a revenue nature are recognised in the Statement of Comprehensive Income in the same period as the related expenditure.

2.5 Operating leases: the Company as lessee

Rentals paid under operating leases are charged to profit or loss on a straight-line basis over the lease term.

Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight-line basis over the lease term, unless another systematic basis is representative of the time pattern of the lessee's benefit from the use of the leased asset.

2.6 Interest income

Interest income is recognised in the Statement of Comprehensive Income using the effective interest method.

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

2. Accounting policies (continued)

2.7 Pensions

Defined contribution pension plan

The Company operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the Company pays fixed contributions into a separate entity. Once the contributions have been paid the Company has no further payment obligations.

The contributions are recognised as an expense in profit or loss when they fall due. Amounts not paid are shown in accruals as a liability in the Statement of Financial Position. The assets of the plan are held separately from the Company in independently administered funds.

2.8 Current and deferred taxation

The tax expense for the year comprises current and deferred tax. Tax is recognised in profit or loss except that a charge attributable to an item of income and expense recognised as other comprehensive income or to an item recognised directly in equity is also recognised in other comprehensive income or directly in equity respectively.

The current income tax charge is calculated on the basis of tax rates and laws that have been enacted or substantively enacted by the reporting date in the countries where the Company operates and generates income.

Deferred tax balances are recognised in respect of all timing differences that have originated but not reversed by the reporting date, except that:

- The recognition of deferred tax assets is limited to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits; and
- Any deferred tax balances are reversed if and when all conditions for retaining associated tax allowances have been met.

Deferred tax balances are not recognised in respect of permanent differences except in respect of business combinations, when deferred tax is recognised on the differences between the fair values of assets acquired and the future tax deductions available for them and the differences between the fair values of liabilities acquired and the amount that will be assessed for tax. Deferred tax is determined using tax rates and laws that have been enacted or substantively enacted by the reporting date.

2.9 Tangible fixed assets

Tangible fixed assets under the cost model are stated at historical cost less accumulated depreciation and any accumulated impairment losses. Historical cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

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

2. Accounting policies (continued)

2.9 Tangible fixed assets (continued)

Depreciation is charged so as to allocate the cost of assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Office equipment - 33% straight line

The assets' residual values, useful lives and depreciation methods are reviewed, and adjusted prospectively if appropriate, or if there is an indication of a significant change since the last reporting date.

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the Statement of Comprehensive Income.

2.10 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.11 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the Company's cash management.

2.12 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.13 Provisions for liabilities

Provisions are recognised when an event has taken place that gives rise to a legal or constructive obligation, a transfer of economic benefits is probable and a reliable estimate can be made.

Provisions are measured as the best estimate of the amount required to settle the obligation, taking into account the related risks and uncertainties.

Increases in provisions are generally charged as an expense to the Statement of Comprehensive Income.

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

3. Judgements in applying accounting policies and key sources of estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Directors make estimates and assumptions concerning the future based on their knowledge of the business and the markets it operates in. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. Directors have made judgements relating to depreciation, deferred and accrued income during the year. These estimates are made on the basis of best available information at the balance sheet date.

4. Turnover

An analysis of turnover by class of business is as follows:

		2025 £	2024 £
	Turnover	9,651,930	2,727,088
		9,651,930	2,727,088
	All turnover arose within the United Kingdom.		
5.	Other operating income		
		2025 £	2024 £
	Other operating income	4,499,996	5,952,372
		4,499,996	5,952,372
6.	Auditor's remuneration		
		2025 £	2024 £
	Fees payable to the Company's auditor for the audit of the Company's financial statements	16,000	14,750

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

7. Employees

Staff costs, including Directors' remuneration, were as follows:

	2025 £	2024 £
Wages and salaries	4,925,043	3,898,886
Social security costs	558,849	373,749
Cost of defined contribution scheme	562,143	399,075
	6,046,035	4,671,710

The average monthly number of employees, including directors, during the year was 76 (2024 - 72).

8. Directors' remuneration

	2025 £	2024 £
Directors' emoluments	230,780	220,963
Company contributions to defined contribution pension schemes	38,598	24,356
	269,378	245,319

During the year retirement benefits were accruing to 1 Director (2024 - 1) in respect of defined contribution pension schemes.

The highest paid Director received remuneration of £212,780 (2024 - £202,963).

The value of the Company's contributions paid to a defined contribution pension scheme in respect of the highest paid Director amounted to £38,598 (2024 - £24,356).

9. Interest receivable

	2025 £	2024 £
Other interest receivable	99,564	14
	99,564	14

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

		2025 £	2024 £
	Other interest payable	3,008	-
		3,008	-
11.	Taxation		
		2025 £	2024 £
	Corporation tax	~	~
	Current tax on profits for the year	859,221	222,256
		859,221	222,256
	Total current tax	<u>859,221</u>	222,256
	Deferred tax		
	Deferred tax	7,613	3,626
	Total deferred tax	7,613	3,626
	Tax on profit	866,834	225,882
	Factors affecting tax charge for the year		
	The tax assessed for the year is lower than (2024 - higher than) the standarthe UK of 25% (2024 - 25%). The differences are explained below:	ard rate of corpo	ration tax in
		2025 £	2024 £
	Profit on ordinary activities before tax	3,467,334	863,257
	Profit on ordinary activities multiplied by standard rate of corporation tax in the UK of 25% (2024 - 25%)	866,834	221,371
	Effects of:		
	Adjustments to tax charge in respect of prior periods		4,511
	Total tax charge for the year	866,834	225,882

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

11. Taxation (continued)

Factors that may affect future tax charges

There are no known factors at the current time that may materially impact the future tax rates.

12. Tangible fixed assets

			Office equipment £
	Cost or valuation		
	At 1 April 2024		153,253
	Additions		97,050
	At 31 March 2025		250,303
	Depreciation		
	At 1 April 2024		101,405
	Charge for the year on owned assets		20,822
	At 31 March 2025		122,227
	Net book value		
	At 31 March 2025		128,076
	At 31 March 2024		51,848
13.	Debtors		
		2025 £	2024 £
	Trade debtors	5,790,163	1,866,951
	Other debtors	43,378	1,055
	Prepayments and accrued income	8,772,455	1,782,718
		14,605,996	3,650,724
		14,605,996	3,650,724

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

14.	Cash and cash equivalents	

• • • •	outh and outh oquivalents		
		2025 £	2024 £
	Cash at bank and in hand	12,630,121	2,824,142
15.	Creditors: Amounts falling due within one year		
		2025 £	2024 £
	Trade creditors	12,209,500	203,271
	Corporation tax	822,422	222,256
	Other taxation and social security	312,195	578,102
	Other creditors	83,122	62,622
	Accruals and deferred income	9,257,929	3,250,546
		22,685,168	4,316,797
16.	Deferred taxation		
			2025 £
	At beginning of year		(3,626)
	Charged to the Statement of Comprehensive Income		(7,613)
	At end of year		(11,239)
	The provision for deferred taxation is made up as follows:		
		2025	2024
		£	£
	Accelerated capital allowances	(32,019)	(12,962)
	Pension surplus	20,780	9,336
		(11,239)	(3,626)

BLUELIGHT COMMERCIAL LIMITED

(A Company Limited by Guarantee)

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

17. **Provisions**

	Other provision 1 £
At 1 April 2024 Released in year	139,005 (139,005)
At 31 March 2025	- (139,003)

18. **Company status**

The Company is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the company in the event of liquidation.

19. **Pension commitments**

The company makes contributions to defined contribution pension schemes. The assets of the schemes are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the Company to the funds and amounted to £562,143 (2024: £399,075). Contributions totalling £83,122 (2024: £62,622) were payable to the fund as at 31 March 2025 and are included in other creditors.

20. Commitments under operating leases

At 31 March 2025 the Company had future minimum lease payments due under non-cancellable operating leases for each of the following periods:

	2025 £	2024 £
Not later than 1 year	23,020	-
Later than 1 year and not later than 5 years	41,283	-
	64,303	

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

21. Related party transactions

Some of the Directors are associated with various police forces. Transactions occurred during the year between Bluelight Commercial Limited and some of these police forces in the normal course of its objectives.

During the year, the Company made purchases from a director, PCC Warwickshire amounting to £16,236 (2024: £14,156). At the year end, there was a balance outstanding within trade creditors of £Nil (2024: £Nil).

The purchases all relate to vetting checks carried out on behalf of the company as the Warwickshire Police is the lead for police contractor vetting. These transactions were carried out on an arms' length basis.

22. Controlling party

There is no ultimate controlling party.



Glossary

APCC Association of Police and Crime Commissioners

BLC BlueLight Commercial

CSR Comprehensive Spending Review

ESESG Emergency Services Environment and Sustainability Group

FRS Financial Reporting Council

FCN Forensic Capability Network

GDPR General Data Protection Regulation

HM Treasury Her Majesty's Treasury

ISAs UK International Standards on Auditing United Kingdom

KPIs Key Performance Indicators

LLP Limited Liability Partnership

NPCC National Association of Chiefs Council

NAPFM National Association of Police Fleet Managers

NAPCFG National Airport Policing Commercial and Finance Group

NCA National Crime Agency

NFCC National Fire Chiefs Council

NPEG National Police Estates Group

NPAS National Police Air Service

OBC Original Business Case

PPE Personal Protective Equipment

PDS Police Digital Service

PolFIG Police Forum for Income Generation

PCC Police and Crime Commissioner

SPS Special Police Services





Document Control & Version History

Reference	Version	Owner	Last Reviewed	Next Review
BLCRef0024	1.0	C. Moss	October 2025	

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