



**Institute for Apprenticeships  
& Technical Education**

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# **Institute for Apprenticeships and Technical Education**

## **Annual Report and Accounts 2024-25**

For the period 1st April 2024 to 31st March 2025

Presented to Parliament by the Secretary of State for Education by Command of His Majesty

July 2025



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# Contents

<b>Chair's Statement</b>	<b>6</b>
<b>Chief Executive's Statement</b>	<b>8</b>
<b>Performance Report</b>	<b>10</b>
Who We Were	10
Vision, Mission and Strategy	11
Our Year in Numbers	16
Performance Overview	19
Performance Analysis	20
Financial Review of the Year	28
Sustainability Report	30
Performance on Other Matters	38
Principal Risks	39
<b>Accountability Report</b>	<b>44</b>
Directors' Report	45
IfATE Board Members	50
Remuneration and Staff Report	62
Parliamentary Accountability Report - subject to audit	75
The Certificate and Report of the Comptroller and Auditor General to The Houses of Parliament	76
<b>Financial Statements</b>	<b>82</b>
<b>Notes to the Accounts</b>	<b>86</b>

## Chair's Statement

The government has made increasing growth and productivity its central mission.



This means it is more important than ever that our nation has a world class skills system with the backing of business.

That is what IfATE was created to achieve and our successor body, Skills England, will be well placed to take to the next level.

By following guidance from thousands of large and small employers, IfATE has made sure that apprenticeships, T Levels, Higher Technical Qualifications (HTQs) and Post 16 Level 2/3 qualifications are well matched to the economy's skills needs, so employers and learners can have confidence in government-endorsed skills training.

The simple framework these quality training options now follow, made up of 15 clearly defined occupational routes, is a major step forward in creating a system that is much more straightforward to engage with. We have presented these routes in Occupational Maps, which are easy to use on smart phones and tablets.

This system has been built in partnership with training providers and awarding bodies, but importantly occupational training standards have been set by employers who understand their sectors' training needs best. Over the past year, employers have continued to demonstrate willingness to do this work because they see the positive impact it is having.

I am not claiming that the job with skills reform is done by any means. The system of oversight was still fragmented as we entered 2024/25, with too many central and local government bodies involved.

The idea we have been helping to implement since the general election, of pulling everything closer together with Skills England as the guiding force, is a good one.

I am delighted that the government has stressed that employers will continue to be at the heart of skills reforms and welcome plans for wider consultation with providers, unions and regional authorities.

Skills England's broader remit, backed up by the authority it carries from endorsement by the Prime Minister, will add welcome cross-departmental influence. The opportunity to better reflect training requirements identified at local level, within the suite of available training options, is a welcome development.

So, there is much to do and be excited about. There is also a huge amount to celebrate with IfATE's achievements and I am particularly proud of how we have managed the transition towards becoming part of Skills England while continuing to deliver outstanding results on our core business.

An impressive year has left us with more than 650 employer-designed apprenticeships, 20 T Levels and 260 HTQs, which cover the majority of jobs across the economy and are delivering transformative outcomes for employers and learners from all backgrounds.

I would like to thank the huge number of employers who have given up their time freely to guide all IfATE's work. None of the progress we have made would have been possible without their commitment and phenomenal expertise.

I would also like to thank the excellent members of the IfATE board and the staff of IfATE for their expertise, passion and commitment.

**Baroness Ruby McGregor-Smith**

## Chief Executive's Statement

I am delighted to present the Annual Report and Accounts (ARA) for what will be IfATE's final year before we hand over to Skills England.



We will leave the system in a much stronger position than when we launched in 2017.

IfATE has continued to achieve a huge amount through a year of considerable change and set the scene for even greater accomplishments looking ahead.

While more than 30 new apprenticeships and occupational standards were approved for use, a great deal of our work has gone into making sure that existing programmes keep pace with the economy's skills needs.

Over 130 apprenticeships were updated following reviews.

In addition to this, we launched reviews for over 70 apprenticeships with the lowest engagement.

T Levels went from strength to strength. More than 57,000 learners have now taken these gold standard classroom-based qualifications and benefited from the extended industry placements.

New T Levels were launched for Craft & Design; Media, Broadcast & Production; and Animal Care & Management and a new Marketing T Level will be taught from September 2025.

The T Level programme was launched in 2020, and we reached a point over the past year where many of the original contracts with awarding organisations, who turn employers' guidance into qualifications fit for classrooms, were ending. It provided the chance to strengthen contractual terms, so they keep on generating high quality learning experiences for the students. Following competitive bidding, we awarded 'second generation' contracts for eight T Levels with a combined value of £47.5m.

In addition to this, IfATE substantially scaled up Higher Technical Qualifications (HTQs) to address higher-level skills needs. At Levels 4 and 5, 69 Higher Technical Qualifications were approved in the 2024/25 financial year for teaching from September 2025.



Building on the occupational standards, over 120 new wider technical qualifications at level 2 and 3, which we approved with employer experts, will be available from September 2025. These will offer learners great opportunities to develop skills for future employment and further study.

My words are tinged with sadness, as this report brings to a close IfATE's final year. However, I am extremely excited about what lies ahead – particularly due to the new focus on supporting many more younger people from disadvantaged backgrounds into rewarding careers.

I am incredibly proud of the robustness and flexibility showed by everyone involved with IfATE in the face of change that will drive further quality gains. We have laid strong foundations for the high quality and enduring skills system this country needs and look forward to taking this forward as part of Skills England.

**Carmel Grant**

# Performance Report

## Who We Were

The Institute for Apprenticeships and Technical Education (IfATE) was established in April 2017. We worked with employers to shape skills training in England. The Department for Education (DfE) sponsored us as a Crown non-departmental public body (NDPB).

We had a statutory oversight duty to review technical education and training. We ensured that apprenticeships, technical qualifications and other technical education offerings were appropriate and coherent. We worked in partnership with other statutory bodies that have complementary and supporting functions.

Our powers and duties arose from several Acts, including the Apprenticeships, Skills, Children and Learning Act 2009 (as amended by the Enterprise Act 2016), the Technical and Further Education Act 2017 and the Skills and Post-16 Education Act 2022. IfATE was abolished under the Institute for Apprenticeships and Technical Education (Transfer of Functions etc) Act [HL] on 15/05/2025.

## How IfATE Was Organised

We were overseen by a Board which consisted of:

- an independent chair
- a Chief Executive
- 10 non-executive members, drawn from sectors across the economy, appointed by the Secretary of State for Education

The Board provided leadership and direction, setting strategic aims, values and standards for the organisation. It was responsible for ensuring that we complied with our statutory responsibilities, relevant legislation and government accounting rules in relation to our use of public funds. The work of our Board was governed by IfATE's governance framework. At the executive level, we were led by the Chief Executive. There were two directorates within the organisation:

- the Skills Delivery Directorate, which developed occupational standards and approved, reviewed and revised apprenticeships and technical qualifications.
- the Skills Reform and Development Directorate, which designed product policy, planned and implemented system changes focusing on system coherence, and focused on stakeholder engagement and digital services.

These directorates were supported by corporate functions including Finance, HR, Governance, and Performance and Risk.

## **Vision, Mission and Strategy**

### **Vision**

IfATE's vision was for a world leading technical education and apprenticeships system that equips individuals with the skills that employers need.

### **Mission**

IfATE's mission was to enable employers to co-create high quality, cost-effective apprenticeships and technical qualifications, so that every employer and individual gets the skills they need to succeed.

### **Strategy**

IfATE's strategic plan for the period 2021-2024 outlined three main strategic priorities. Following the conclusion of this strategy and the announcement of IfATE's planned closure we continued to deliver the ambitions outlined in the Strategic Guidance.

## **Our Strategic Priorities Were:**

### **Delivering for Employers**

We worked with thousands of different employers to develop occupational standards and the apprenticeships and technical qualifications that arise from them. We approved technical qualifications including T Levels, Higher Technical Qualifications (HTQ) and Post 16 technical qualifications. We created and maintained Occupational Maps which bring these together and show where technical education can lead.

In our work, we brought clear benefits to employers by actively engaging them in shaping the skills system. Through their direct involvement, we ensured occupational standards reflect industry needs and support workforce development. These benefits flow through the delivery of apprenticeships and technical qualifications, to the advantage of learners and wider society. We ensured our products supplied what employers told us they needed to fill skills gaps, keep pace with industrial change and equip the workforce with the skills required to meet the government's missions.

### **Building a Simpler Skills System**

Successful technical education systems unlock potential when they offer a coherent suite of technical qualifications and apprenticeships that have value in the eyes of employers and learners and grow productivity. Our work with employers ensured that England's apprenticeships and technical qualifications met all these aspirations. The system has been constructed to facilitate progression for learners within careers and through educational levels, open opportunity for the widest possible range of individuals and embed aspiration in the fabric of the wider education system.

### **Securing Continuous Improvement**

Our work changed the status and value of technical education in England through our work with employers. We showed that we could adapt and deliver quickly, approving occupational standards, launching T Levels, HTQs and new technical qualifications at levels 2 and 3, ensuring they were also aligned with the occupational standards. Our commitment to continuous improvement was vital to ensure the skills system and our own organisation were responsive to the challenge of emerging opportunities and changing skills needs.

## Annual Strategic Guidance from DfE

In May 2024, DfE and IfATE agreed Strategic Guidance setting out the government's priorities for our role in apprenticeships and technical education reform. The strategic priorities set for 2024-25 financial year were:

- **Objective 1:** To create an employer focused, inclusive, future-facing and high-quality skills system which supports economic growth and is based on occupational standards
- **Objective 2:** Keep the apprenticeship offer up to date through the timely development, review, rationalising and updating of apprenticeships so that they are employer focused, streamlined, high quality, appropriately assessed and responsive
- **Objective 3:** Develop, review and update all Technical Education qualifications as part of the post 16 qualifications review, so that they are employer focused, streamlined, high quality, support progression, are well assessed and responsive to employer need

- **Objective 4:** IfATE will implement an internal change programme to meet its future budget, increase its pace of execution in putting new policies into delivery and contribute to wider government strategic goals for a smaller civil service by the end of 2025

Following the July 2024 General Election, the Department for Education updated and re-issued Strategic Guidance to IfATE in November 2024, with Objective 4 revised to:

- **Objective 4:** Support the establishment of Skills England and ensure an orderly winding down of IfATE.

This Strategic Guidance formed the foundation of our 2024-2025 delivery plan. Performance against this guidance was reported to DfE in 2024-2025, structured against our four main areas of work: Occupational Reform, Apprenticeship Reform, Qualifications Reform and Organisational Transformation.

## Accountability Landscape

IfATE's role, and that of the Department for Education and other associated bodies, for delivering T Levels, other technical qualifications and apprenticeships was defined in the Accountability Landscape table shown below:

	Occupational Standards	T Levels (Level 3)
<b>DfE*</b>	Overall accountability for occupational standards and the apprenticeships and technical qualifications that arise from them	Overall accountability and policy lead for T Level programme, including provision of industry placements
<b>IfATE</b>	Ensure quality of occupational standards	Production of outline content, qualification development, review and approval
	Approve, review (and, where necessary, remove approval from) occupational standards	Manage quality through contract and procurement
	Maintenance and development of the Occupational Maps	
<b>Ofsted**</b>	-	Inspection and reporting of quality of teaching
<b>Ofqual***</b>	-	Provide advice and assistance in connection with the approval of T Level technical qualifications and exercise regulatory oversight
<b>OfS****</b>	-	-

\* Department for Education

\*\* Office for Standards in Education

\*\*\* Office of Qualifications and Examinations

\*\*\*\* Office for Students

	Other Technical Qualifications (Levels 2, 3 and Higher Technical Qualifications at levels 4 and 5)	Apprenticeships
<b>DfE*</b>	Overall accountability for technical qualifications policy including funding and raising quality of provision	Overall accountability for quality, including the occupational standard and the end point assessment (EPA)
<b>IfATE</b>	<p>Ensuring quality of approved technical qualifications and their alignment with employer-developed occupational standards</p> <p>Specify categories of technical qualifications for approval and set approval criteria</p> <p>Approve, review (and, where necessary, remove approval from) technical qualifications</p>	Standards development, review and approval
<b>Ofsted**</b>	-	Inspection and reporting of quality of training provision
<b>Ofqual***</b>	Provide advice and assistance in connection with the approval of relevant technical qualifications and, where relevant, exercise regulatory oversight	Quality of qualifications in Register of Regulated Qualifications
<b>OfS****</b>	Provide advice and assistance in connection with the approval of relevant technical qualifications and, where relevant, exercise regulatory oversight	Standards of HE qualifications awarded by degree awarding bodies

\* Department for Education

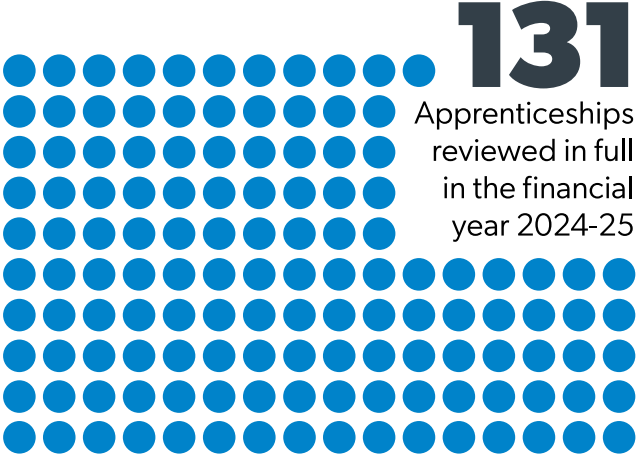
\*\* Office for Standards in Education

\*\*\* Office of Qualifications and Examinations

\*\*\*\* Office for Students

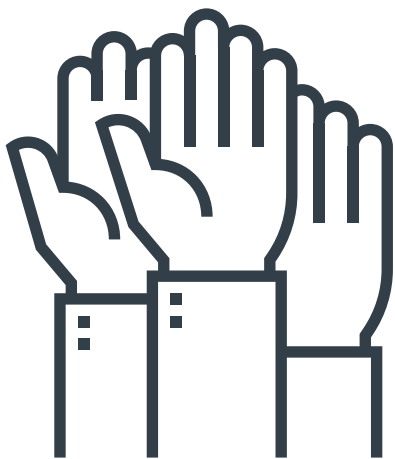
# Our Year in Numbers

## Apprenticeships





## Technical Qualifications



# Over 25,000

New T Level entrants in the academic year 2024-25

# Over 360

Education providers offering T Levels in the academic year 2024-25

# 3

New T Levels available

# 21

T Levels available as of 31 March 2025



# 123

Level 2 and 3 Qualifications approved as of March 2025



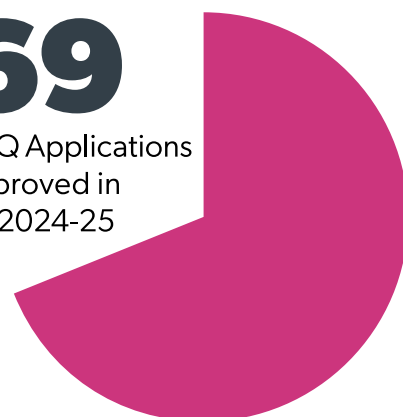
# 263

HTQs approved as of March 2025

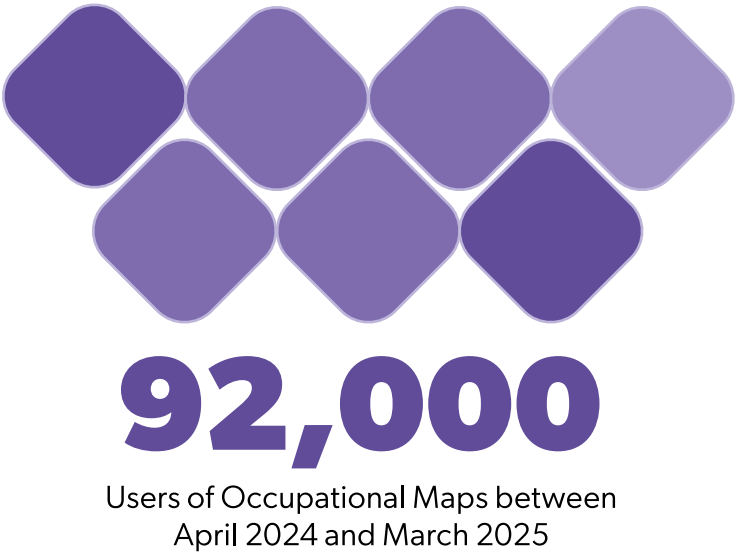
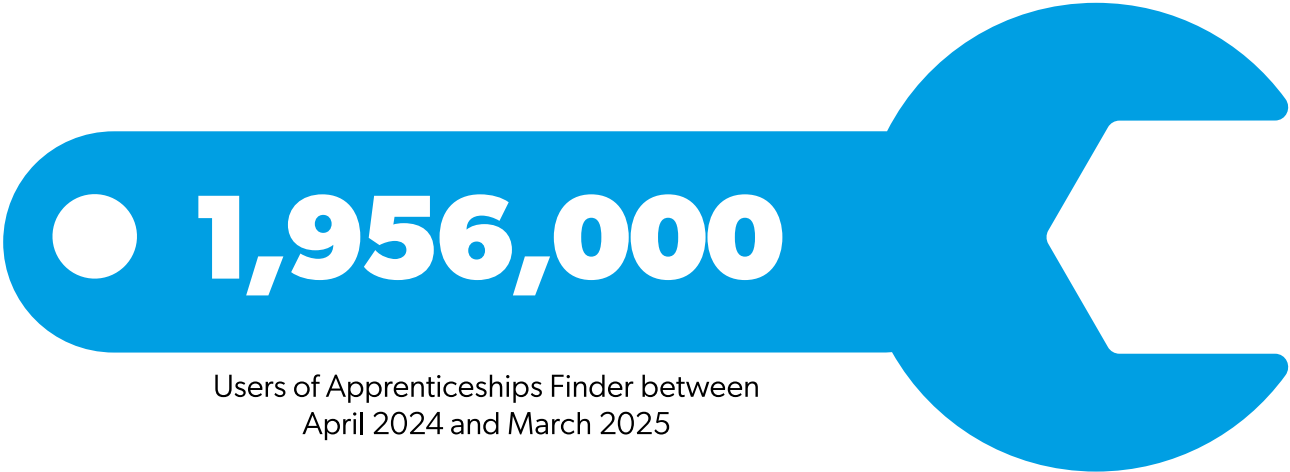


# 69

HTQ Applications approved in FY 2024-25



IfATE Data



## IfATE Performance Overview

In 2024-25, we continued our work to deliver a world leading technical education and apprenticeships system aligned with employer needs. Our work focused on maintaining and reviewing occupational standards, reforming apprenticeships and Level 2 to 5 technical qualifications, delivering an organisational transformation and preparing for the transition to Skills England.

We reviewed 131 apprenticeships, including 71 apprenticeships with low completion rates or zero learner starts. We continued work to integrate mandated qualifications with apprenticeship end point assessments. We developed 32 new apprenticeship standards, while 20 were retired. Following announcements from the Secretary of State, we began work on future apprenticeship reform, including on shorter duration apprenticeships, foundation apprenticeships and apprenticeship assessment reform.

In partnership with the Gatsby Charitable Foundation and Innovate UK, we co-funded Skills Compass, a digital tool for identifying emerging skills needs. We further strengthened relationships with Mayoral Combined Authorities to deliver regional insight into our work.

We developed strategies outlining the skills context for all 15 routes, while our Occupational Maps service continued to provide a clear and up-to-date overview of technical education products with over 92,000 users. We worked with the University and College Admissions Service (UCAS) to develop an approach for awarding tariff points to Level 3 apprenticeships. We continued to improve how our occupational standards are developed and maintained through creating set of common Knowledge, Skills and Behaviours (KSBs) across all routes, embedding cross route framework on Green and Equity, Diversity and Inclusion

and ensuring our trailblazer engagement is proportional to the complexity of the occupational standards being developed.

Over 360 education providers taught 21 T Levels to over 25,000 students. There were three new T Levels available in September 2024, with a further T Level in Marketing developed and available from September 2025, and a decision made to cease enrolments for the Onsite Construction T Level and Healthcare Science T Level. Contracts were awarded for eight second generation T Levels and we began development of these eight T Levels with awarding organisations for teaching from September 2025 or September 2026. We continued to refine our commercial strategy for future waves of T Level procurement.

At Level 2, 73 qualifications were approved in the first round of Post 16 qualifications approvals, adding to the 50 Level 3 qualifications approved in 2023-24. We paused our planned second and third approval rounds and supported the Department for Education's rapid review of qualifications at this level.

At Level 4 and 5, 69 Higher Technical Qualifications were approved this year for teaching from September 2025.

To modernise our internal operations, we implemented a new Customer Relationship Management (CRM) system and completed an occupational data model by March 2025. Staff were also trained on procurement changes ahead of the Procurement Act implementation in February 2025.

To further improve the efficiency and effectiveness of our operations, we completed the implementation of an organisational redesign in July 2024.

Following the government's July 2024 announcement of Skills England, we worked closely with DfE to plan an orderly transition of our people, assets and responsibilities.

# Performance Analysis

## Occupational Reform

Occupational standards are the foundation of a simple skills system. Working with employers, we created and maintained these standards. We ensured that apprenticeships and technical qualifications built from occupational standards provided up-to-date skills for businesses and learners.

This year we prioritised the maintenance and review of occupational standards to ensure that the products built from them are up-to-date, reflective of emerging skills, England's economic needs and understood by employers.

## Route Strategies

We developed a strategy for each of our 15 routes which the respective route panels approved by June 2024. These strategies outlined the skills context for each route and the sectors within it, detailing the steps that will be taken to deliver apprenticeships and technical education products within each route. These strategies will be updated for 2025-26 to reflect the priorities of Skills England.

## Occupational Maps

Now in their second year of operation, our refreshed Occupational Maps continued to provide a clear and up to date overview of IfATE's occupational standards and approved technical education products through a simple interface. There were over 92,000 users, a 23% increase compared to 2023-24. We improved the user experience of the maps, including better search functionality,

social media sharing capabilities and new guidance pages. We maintained the Application Programming Interface (API) and prepared the maps for the inclusion of approved Level 2 and Level 3 technical qualifications.

## Oversight

The Skills and Post 16 Education Act 2022 granted IfATE a duty to review technical education and training within its remit, referred to in legislation as the 'oversight' power. After establishing the principles for monitoring technical education products, we continued to develop approaches to evaluate the impact of apprenticeships and technical education products. This included development of draft data dashboards and incorporating oversight questions into the Employer Skills Survey.

## UCAS Tariff Points

We worked closely with the University and College Admissions Service (UCAS) on the development of an approach for awarding tariff points to Level 3 apprenticeships, enabling their use for entry to higher education. We participated in the consultation during summer 2024 and in December 2024 UCAS announced the consultation outcomes. Tariff Points will be awarded from September 2025 for those applying for 2026 entry onwards.

## **Foundation Strategies and Common KSBs**

The efficient review of occupational standards ensures they remain relevant for employers.

This year, we embedded cross route frameworks on Green and Equity, Diversity and Inclusion (EDI) throughout our review and revision processes.

To speed up the development time of new occupational standards we worked with employers to create sets of common Knowledge, Skills and Behaviours (KSBs) for their routes.

## **Trailblazer Engagement**

Trailblazer groups worked with us to develop new occupational standards and revise existing ones. This year, we concluded a project on improving employer and stakeholders' engagement in the development of occupational standards. We introduced a model to ensure the size and scope of a trailblazer group is proportionate to the complexity of the occupational standard being developed or revised.

## **Apprenticeship Reform**

IfATE worked with employers to develop new apprenticeships as well as review and where necessary, revise existing apprenticeships ensuring they reflect emerging skills and remain current for employers in England. Last year there were around 736,000 learners on apprenticeships in England.

## **Apprenticeships Development and Reviews**

In 2024-25 we reviewed 131 apprenticeships undertaken by over 70,000 learners. This included 40 apprenticeships with completion rates below 30% and 31 apprenticeships that had zero learner starts. We retired 20 apprenticeships from use, while 32 new apprenticeship standards were developed and will become available to learners.

In February 2025, the Secretary of State for Education announced plans to reduce the minimum apprenticeship duration from 12 months to 8 months. We supported engagement with trailblazers to identify apprenticeships which could, in principle, be shortened.

Foundation apprenticeships were announced as a work-based training offer for learners who do not yet qualify for Level 2. We engaged with the development of a funding model and content for the first foundation apprenticeships in four routes: Construction and the Built Environment, Engineering and Manufacturing, Health and Science, and Digital.

## **Apprenticeship Assessment**

We continued revising end point assessment (EPA) plans to deliver integrated assessment by ensuring that, where practical, any mandated qualification is integrated with the EPA. There were 25 apprenticeships where the qualifications had been integrated, or the mandatory qualification removed entirely.

We collaborated with DfE on pilot projects to improve EPA, including working with Ofqual to explore alternative approaches to EPA regulation. In February 2025, the Secretary of State announced plans to reform assessment, aiming to make it more proportionate and efficient while maintaining quality. We worked with DfE to begin developing the governance and processes to support timely revision of assessment plans.

## **Employer Directory**

The directory of professional and employer-led bodies provides employer-based insights and occupational expertise. This helps inform the reliability of our assessments and supports Ofqual and the Office for Students in delivering quality assurance. We have maintained the directory at over 100 members this year.

## Skills Compass

In 2023, we received a grant from the Gatsby Charitable Foundation which allowed co-funding of a digital tool aimed at improving the detection of changing skills demand in the labour market. This year, the collaboration expanded to include a partnership with InnovateUK and its Workforce Foresighting hub. The digital tool, called Skills Compass, will use a range of data sources to identify changing skills demand and compare this against occupational standards. The insight generated will allow Skills England to signal demand for technical qualifications and other training required to meet emerging skills driven by new technologies or evolving workforce requirements. A minimum viable product was completed at the end of March.

In advance of the planned development of Skills Compass, we provided manually compiled skills insight reports with key stakeholders, including awarding organisations. This enabled testing of the ability to signal and act upon identified skills response needs.

These proof-of-concept pilots have included:

- MedTech – with West Midlands Combined Authority
- Hydrogen Storage – with Workforce Foresighting Hub
- Digitally Enabled Care – with NHS Black Country
- AI Skills – with Department for Science, Innovation and Technology (DSIT), DfE and the Alan Turing Institute

## Regional Insight

We developed relationships with all Mayoral Combined Authorities to ensure a wider range of employer voices are represented and to collaboratively address challenges in the skills system. This year, our work included roundtable discussions with Greater Manchester, West Midlands, South Yorkshire, Liverpool City region and Greater London combined authorities. Examples of the impact of this collaboration include our work with the West Midlands and its Med Tech cluster group to identify a future skills need and solution, and our work with Greater Manchester exploring how IfATE could engage regions in a feedback loop to inform the development of technical education products. In December 2024, the Government announced through the English Devolution White Paper its intention for Mayoral Combined Authorities to become Mayoral Strategic Authorities.

## Qualifications Reform

IfATE approved technical qualifications from Levels 2 to 5 to support pathways to skilled occupations. This includes T Levels (Level 3), Post 16 qualifications (Level 2 and Level 3) and Higher Technical Qualifications (Level 4 and Level 5).

### T Levels

In the 2024/25 academic year, 21 T Levels were taught with over 360 education providers delivering these qualifications to over 25,000 students.

In May 2024, we approved T Levels in Media, Broadcasting & Production; Creative & Design; and Animal Care & Management for delivery from September 2024. Summer 2024 marked the conclusion of the third cohort, with 7,421 T Level students receiving their awards. Across all subjects 91% of students achieved a pass or above, compared to 90.5% in Summer 2023.

In October 2024, we approved a T Level in Marketing for delivery from September 2025, completing the roll out of first-generation T Levels.

We continued to manage contracts with Awarding Organisations delivering T Levels to providers, including risk and performance management, and conducting contract improvement work where appropriate.

We continued the procurement, approval and development of the second generation of T Levels. In advance of the contract awards, we reviewed the content and assessment of the qualifications in scope, ensuring improvements were incorporated. These revised T Levels will be available for teaching from September 2025.

Contracts for the first seven second generation T Levels were awarded in August 2024.

1. Building Services Engineering for Construction
2. Design, Surveying and Planning for Construction
3. Onsite Construction
4. Digital Business Services
5. Digital Support Services
6. Digital Production, Design and Development
7. Education and Early Years

In December 2024, the Department for Education announced that new enrolments for the Onsite Construction T Level would cease. Due to low demand for a Level 3 qualification in this area, apprenticeships and other classroom provision were deemed more suitable to meet the needs of learners and the economy.

In March 2025, contracts were awarded for two second wave generation 2 T Levels in Health and Science. It was also announced that new enrolments for the Healthcare Science T Level will cease after the September 2025 cohort as the content and outcomes for this route are considered to be met by the Health and Science T Levels.

We began development with awarding organisations of the revised T Levels to be available from September 2026. We worked with the Department for Education on the commercial strategy for the third wave of contracts in the generation 2 procurement.

Successful bidders are expected to refresh and update these qualifications to maintain their focus on providing skills employers need.



In March 2025, it was announced by DfE that T Levels in Hair and Beauty, and Catering will not be rolled out at this time.

### **Higher Technical Qualifications**

Higher Technical Qualifications (HTQs) sit between A Level or T Levels and bachelor's degrees. They are Level 4 or Level 5 qualifications that have been quality marked by IfATE, demonstrating their alignment with our employer-led occupational standards.

This year, we completed the approvals process for the fourth cycle of applications, approving a further 45 qualifications in this cycle to be available for teaching from September 2025. The fifth cycle of applications was split into two phases (cycle 5.1 and cycle 5.2).

Cycle 5.1 closed in April 2024. 24 applications were approved to be available for teaching from September 2025. Cycle 5.2 opened in September 2024 with an extended submission window to account for the shorter notice period following the General Election. This cycle closed in February 2025 and all applications are progressing through the approvals process. The first approval decisions are expected in the summer of 2025.

Working with employers we have approved 69 HTQs across cycle 4 and 5.1 this year bringing the total to 263. From March 2025 we moved to a business-as-usual approach for HTQ applications, conducting approvals across all routes on a rolling basis.

### **Lifelong Learning Entitlement**

The Lifelong Learning Entitlement (LLE) will deliver a single funding system for higher level study (Level 4 and above). It will enable the funding of modules, increasing the flexibility of the system to enable individuals to train,

retrain and upskill throughout their careers. This year, we published our response to the 2023-24 consultation on extending its employer-led approvals system to approve a wider range of technical qualifications for LLE funding. In the October 2024 budget the government announced that the LLE launch date would be delayed by a year (with learners now able to apply for LLE funding from September 2026). We worked with the Department for Education to plan how the outcomes of the consultation will be used to inform Skills England's future role in the introduction of the LLE.

### **Post 16 Qualifications (Level 2 and Level 3)**

Level 2 and 3 technical qualifications provide young learners and adults with a gateway into the labour market, and a foundation to further upskill. In 2023 we extended our employer led approvals system to these qualifications, ensuring they follow our existing employer defined occupational standards.

This year, we completed the first cycle of approvals, with 73 Level 2 qualifications being available to learners from August 2025 joining the 50 Level 3 qualifications approved in 2023-24.

In July 2024, the Education Secretary announced a review of the reform of qualifications at Level 3, we paused the planned second and third approval cycles and engaged with the Department for Education on the Rapid Qualifications Review. Following the review's outcome in December 2024, a submission window launched in March 2025 for Level 3 qualifications in five routes: Care Services, Construction and the Built Environment, Digital, Education & Early Years, and Health & Science, with approval expected in summer 2025.

## Organisational Transformation

We implemented an internal change programme to further improve the efficiency and effectiveness of our operations. In May 2024, a voluntary exit programme was completed, with remaining staff transitioning to a new organisational design in July 2024 to deliver more efficient and integrated ways of working across the business.

We modernised our systems to improve the digital delivery of its products and services. A Customer Relationship Management (CRM) tool was implemented across the business and a data quality programme introduced an occupational data model to improve data maintenance and management. This data model was completed in March 2025.

We prepared for the introduction of the Procurement Act (2023) and changes to public procurement. Staff received training in the changes to procurement processes.

We developed and maintained stakeholder maps and engagement plans for all routes to increase the number of partnerships with employers. We also identified opportunities for thought leadership and opinion pieces in mainstream and sector specific media.

In July 2024, the government announced the creation of Skills England as a new arm's length body. We worked with the Department for Education and Skills England in its shadow form to plan the transition of our functions, people, assets and liabilities and the orderly winding down of IfATE as a statutory body.



# Financial Review of the Year

## Introduction

Our financial priority for this year has been to ensure that IfATE uses its resources efficiently, economically and effectively whilst ensuring an orderly transition to Skills England.

This review focuses on IfATE’s financial performance in 2024-25 and provides commentary on notable changes compared to the prior year.

## Operating Income

Our operating income of £0.3m in 2024-25 (2023-24: £0.1m) relates to grant income from the Gatsby Foundation. The aim of the grant is to develop policy and a data strategy that will enable the development or reviewing of IfATE products in response to new technologies and/or business innovation.

Our operating income excludes the Grant in Aid of £28.6m that we received from our sponsor department and which is shown in the Statement of Changes in Taxpayers’ Equity.

## Staff Costs

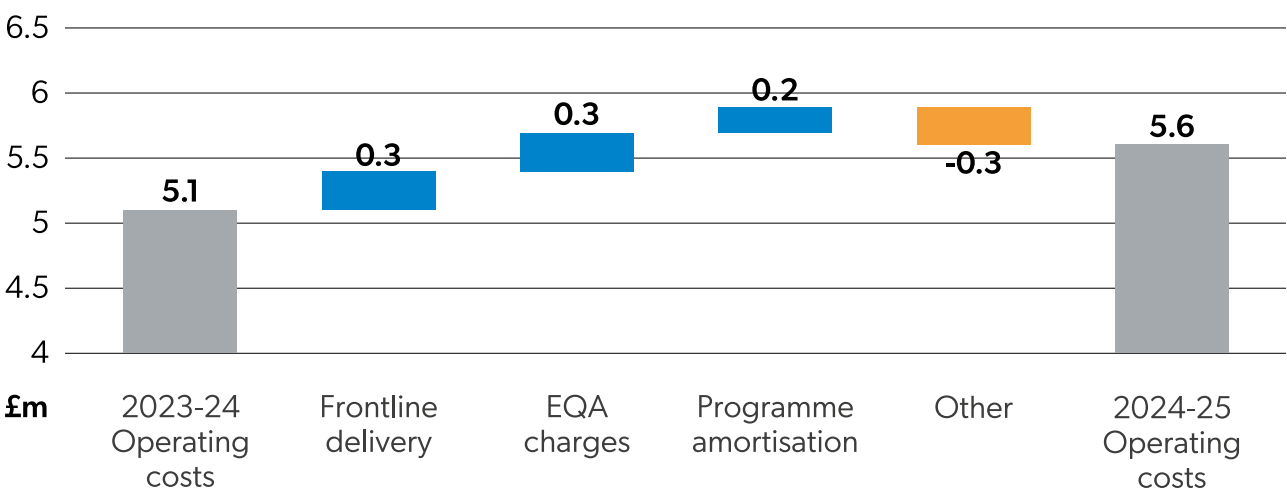
In 2024-25, our average number of full-time equivalent (FTE) employees was 285, a 14% decrease compared to 2023-24. Despite this decrease in our average number of FTEs, our staff costs only reduced by 3% from £24.2m to £23.5m due to the cost of exit payments under our Voluntary Exit Scheme offsetting the cost savings in 2024/25 arising from reducing our workforce size. However, the decrease in the workforce size is expected to result in recurring cost savings in future years.

Further detail on our staff costs can be found in the Remuneration and Staff Report and note 3 to the financial statements.

## Operating Costs

Our operating expenditure increased by 12% to £5.6m (2023-24: £5.1m). The key movements in our operating costs are shown in Figure 1 below:

**Figure 1: Movement in Operating Expenditure Compared to 2023-24**



Our frontline delivery costs relate to T Level contracts. These costs increased by £0.3m to £1.5m in 2024-25 due to the continued roll-out of the T Level programme.

The transfer of the External Quality Assurance (EQA) service to Ofqual in June 2022 meant that we did not incur any EQA expenditure in 2024-25 or 2023-24. However, we released an accrual for EQA services of £0.3m in 2023-24 which explains the increase shown in Figure 1 above.

Programme amortisation increased by £0.2m to £0.9m due to additions to our intangible assets. Further detail is shown in note 6 to the financial statements.

Our premises costs of £0.9m (2024: £0.9m) relate to the office space that we occupied in Coventry and London. We vacated our dedicated office space in London during December 2024 and moved to a shared office space with the Department for Education.

## Assets and Liabilities

Our continued investment in our digital assets is reflected in the cost of intangible assets increasing by £1.0m to £5.6m. Due to the impact of depreciation, the carrying value of our intangible assets is largely unchanged at £2.9m. Further detail is shown in note 6 to the financial statements.

Our cash balance at 31 March 2025 was £2.0m (2024: £1.4m). This increase compared to the prior year is primarily attributable to our cash balance at 31 March 2025 including cash held for anticipated payments to suppliers where invoices were not received prior to the year end.

Our accruals of £4.8m (2024: £4.4m) primarily relate to work undertaken by T Level suppliers not invoiced prior to the year end, accrued premises costs and accrued remuneration for holiday pay and performance related pay.

The decrease in our negative balance for taxpayers' equity to £1.0m (2024: £1.1m) is due to our net expenditure in 2024-25 being lower than the Grant in Aid funding received from our sponsoring department, DfE. The movements in taxpayers' equity between financial years are largely driven by timing differences between our Grant in Aid funding from DfE and the associated expenditure.

## Going Concern

Following the enactment of the Institute for Apprenticeships and Technical Education (Transfer of Functions etc) Act, IfATE was abolished as a non-departmental public body on 1 June 2025 and its functions were transferred to the Department for Education. The Financial Reporting Manual (FReM) issued by HM Treasury requires that, where an entity ceases to exist, it should consider whether or not its services will continue to be provided in determining whether to use the concept of going concern for the final set of financial statements. IfATE's services have continued following its abolition and it is therefore appropriate for these financial statements to be prepared on a going concern basis.

# Sustainability Report

As part of DfE Group, IfATE used office space in six buildings that are part of the DfE Corporate Estate.

We relied on the expertise of DfE and the Government Property Agency to manage and reduce the environmental impact of these buildings.

The below is a statement provided to IfATE by the Department for Education (IfATE's sponsoring body).



## Greening Government Commitments [E.6120]

The Department is committed to a number of targets including the mandatory GGCs for reducing energy, water, paper, travel emissions and waste management. These targets were updated during 2021-22 and the current reporting period represents the final year of the current GGC framework, with a new framework due to come into effect during 2025-26.

The Department has been set the following environmental sustainability targets based on the 2017-18 baseline:

**Greenhouse Gas Emissions:** Achieve a 56% reduction in total emissions (scope 1-3) and a 36% reduction in direct emissions (scope 1).

**Water Consumption:** Reduce overall water usage by more than 8%.

**Waste Management:** Send less than 5% of waste to landfill and ensure at least 70% is recycled.

## Scope

The data below shows the Group's present position for 2024-25 against a 2017-18 baseline (unless otherwise stated). Environmental data is for a 12-month reporting period from April 2024 to March 2025.

No exemptions were identified during the year; all Group bodies are in-scope for GGC disclosures.

## Governance and Data Validation

The Department undertakes a stringent monitoring regime in relation to GGC performance management, working closely with GPA as property asset managers, ALBs and NDPBs. For the purposes of this document these entities will be referred to as "The Group". This is supplemented by periodic audits conducted by the GIAA, reported to the Accounting Officer via the Department's finance function. Internal and cross-governance arrangements are also in place for the phases of development and delivery of initiatives set out within the Department's Sustainability and Climate Change Strategy. These are regularly reviewed by the GIAA. In addition to the internal governance process, external audits are also undertaken to assure processes and systems including methodologies for recording, analysing and verifying data, as well as the calculations for quarterly GGC returns. These external validation audits are carried out by Defra's internal GGC audit team. The vast majority of this report has been compiled using accurately measured data, verified through internal controls. This includes checking samples of automatically generated meter reading data with manual meter reads.

Where complete data sets have not been available, (for example, through lack of detail, or due to landlord service charges), internal benchmark figures have been applied based on known parameters and data sets.

The overall responsibility for sustainability sits with the Department. Internal data validation checks have been carried out by the Department. In order to report the greenhouse gas emissions associated with data such as distance travelled, litres of fuel used, or tonnes of waste disposed has been converted into carbon emissions. The greenhouse gas conversion factors used in this report can be found in the government environmental impact reporting requirements for business.

## Summary GGC Performance

The following figures present summaries of performance against the GGC quantitative targets which largely relate to office estate-based activities (the first target also includes scope 3 business travel emissions). The years between 2017-18 and 2022-23 are not part of the current target. Performance indicators for these years relate to the previous GGC targets.<sup>1</sup> Annual performance is measured against the 2017-18 baseline year and is not a cumulative measure.

## Achievement Against Target

This year, the Group has:

- Decreased its total in-scope gross GHG emissions (total emissions – Scope 1, 2 & 3) by 58% since the 2017-18 baseline year, against a target reduction of 56%.
- Decreased its scope 1 gross GHG emissions by 67% since the 2017-18 baseline year, against a target reduction of 36%.

**Table 1: Non-financial Indicators**

	Actual Performance					Baseline
	2024-25	2023-24	2022-23	2021-22	2020-21	2017-18
Total gross emissions	tCO <sub>2</sub> e	tCO <sub>2</sub> e	tCO <sub>2</sub> e	tCO <sub>2</sub> e	tCO <sub>2</sub> e	tCO <sub>2</sub> e
Scope 1	561	1,559	1,602	1,917	2,043	1,702
Scope 2	2220	2,900	3,142	3,316	3,460	6,132
Scope 3	1967	2,049	1,725	1,125	461	3,602
<b>Total</b>	<b>4749</b>	<b>6,508</b>	<b>6,469</b>	<b>6,358</b>	<b>5,964</b>	<b>11,436</b>

<sup>1</sup> <https://www.gov.uk/government/publications/greening-government-commitments-2016-to-2020>

## Emission Scopes

The emission scopes<sup>2</sup> can be explained as:

- Scope 1 (direct GHG emissions): these occur from sources owned or controlled by an organisation – for example emissions as a result of combustion in boilers owned or controlled by the organisation and emissions from organisation-owned fleet vehicles.
- Scope 2 (energy indirect emissions): these are emissions a body makes indirectly, like when the electricity or energy it buys for heating and cooling buildings, as a result of electricity consumed which is supplied by another party – for example, electricity supply in buildings or outstations; also includes other purchased indirect emission sources such as heat, steam and cooling.
- Scope 3 (other indirect GHG emissions): all other emissions which occur as a consequence of activity, but which are not owned or controlled by the accounting entity, this is primarily business travel emissions.

## Group Operational Activities

**Table 2: Non-financial Indicators**

	Actual Performance					Baseline
	2024-25 KWh	2023-24 KWh	2022-23 KWh	2021-22 KWh	2020-21 KWh	2017-18 KWh
Electricity						
non-renewable	10,345,174	13,391,092	14,612,000	13,989,000	13,708,000	16,708,000
renewable	81,998	38,267	904,000	903,000	615,000	283,000
Gas	2,842,440	8,327,908	8,575,000	10,318,000	11,080,000	8,993,000
Gas oil	-	-	-	-	-	2,000
Steam	344,480	660,298	928,000	899,000	702,000	802,000
Diesel		-	-	-	-	13,000
<b>Total</b>	<b>13,614,09</b>	<b>22,417,565</b>	<b>24,920,000</b>	<b>26,109,000</b>	<b>26,105,000</b>	<b>26,801,000</b>

The reduction in renewable electricity figure is due to changes in procured energy suppliers under the Crown Commercial Service contracts.

The reduction in gas is due to the decarbonisation of assets across the Group portfolio.

<sup>2</sup> <https://www.gov.uk/government/publications/environmental-reporting-guidelines-including-mandatory-greenhouse-gas-emissions-reporting-guidance>



## Minimising Waste and Promoting Resource Efficiency

**Table 3: Non-financial Indicators**

	Actual Performance					Baseline
	2024-25 tonnes	2023-24 tonnes	2022-23 tonnes	2021-22 tonnes	2020-21 tonnes	2017-18 tonnes
Hazardous waste	0	-	-	-	-	-
Non-hazardous waste:						
landfill	-	-	13	23	5	146
reused/recycled	245	382	347	311	231	444
composted	32	17	21	18	33	8
ICT waste:						
reused	-	-	-	-	-	-
recycled	unknown	unknown	unknown	29	3	13
Waste incinerated with energy from waste	98	75	6	79	62	127
<b>Total</b>	<b>375</b>	<b>474</b>	<b>467</b>	<b>460</b>	<b>334</b>	<b>738</b>

The volume of waste has decreased by 48% against a targeted reduction of 15% compared to the 2017-18 baseline year, zero waste was sent to landfill, surpassing the target of sending less than 5% of waste to landfill. Furthermore, 74% of waste was recycled, exceeding the target of recycling over 70% of total waste.

The Group was required to measure and report on food waste from 2022 (for office estate with over 50 FTE or over 500m<sup>2</sup> of floor area).

## Water Consumption

**Table 4: Non-financial and Financial Indicators**

	Actual Performance					Baseline
	2024-25	2023-24	2022-23	2021-22	2020-21	2017-18
Total water consumption (m <sup>3</sup> )	36,200	32,772	28,277	22,674	57,324	71,154
Reduction in usage against baseline	49%	54%	60%	68%	19%	N/A

The Group has decreased water use by 54% against a targeted reduction of 8% compared to the 2017-18 baseline year.

## Paper Usage

**Table 5: Non-financial Indicators**

	Actual Performance					Baseline
	2024-25	2023-24	2022-23	2021-22	2020-21	2017-18
Reams	5,312	7,138	11,816	12,385	12,369	27,250
Reduction in usage against baseline	81%	74%	57%	55%	55%	N/A

The Group has decreased paper use by 81% against a targeted reduction of 50% compared to the 2017-18 baseline year.

## Travel

**Table 6: Non-financial Indicators**

	Actual Performance					Baseline
	2024-25	2023-24	2022-23	2021-22	2020-21	2017-18
<b>Distance Travelled</b>	<b>000s Km</b>	<b>000s Km</b>	<b>000s Km</b>	<b>000s Km</b>	<b>000s Km</b>	<b>000s Km</b>
Domestic flights	304	246	430	19	N/A	N/A
International flights:						
short haul	279	189	46	14	N/A	N/A
long haul	695	1,021	430	14	N/A	N/A
Trains	19,938	23,665	11,899	N/A	N/A	N/A
Car fleet	-	-	-	-	-	-
<b>Total</b>	<b>21,216</b>	<b>25,121</b>	<b>12,805</b>	<b>47</b>	<b>N/A</b>	<b>N/A</b>
<b>Emissions</b>	<b>tCO2e</b>	<b>tCO2e</b>	<b>tCO2e</b>	<b>tCO2e</b>	<b>tCO2e</b>	<b>tCO2e</b>
Domestic flights	49	40	56	7	1	130
International flights:						
short haul	30	20	-	7	N/A	N/A
long haul	64	166	66	-	N/A	N/A
Trains	707	838	426	N/A	N/A	N/A
Car fleet	-	-	-	-	-	-
<b>Total</b>	<b>850</b>	<b>1064</b>	<b>548</b>	<b>14</b>	<b>1</b>	<b>130</b>

The Group does not operate a vehicle fleet. Greenhouse gas emissions (tCO2e) figures for 2023-24 have been restated.

**Table 7: Non-financial Indicators**

	Actual Performance					Baseline
	2024-25 000s Km	2023-24 000s Km	2022-23 000s Km	2021-22 000s Km	2020-21 000s Km	2017-18 000s Km
Economy class	N/A	979	391	27	N/A	N/A
Premium economy class	N/A	42	19	-	N/A	N/A
Business class	N/A	189	56	-	N/A	N/A
First class	N/A	-	10	-	N/A	N/A
<b>Total</b>	<b>N/A</b>	<b>1,210</b>	<b>476</b>	<b>27</b>	<b>N/A</b>	<b>N/A</b>

Distance data was only collected from 2021-22. The Group's policy on air travel is to restrict it to instances where overall there is value for money compared to other forms of travel when the full cost of travel and subsistence is assessed.

During the last financial year, the structure and content of the Group's travel data underwent changes. Consequently, it is not currently possible to disaggregate travel mileage by travel class for that period, as presented in the table above. Efforts are underway to refine our data collection and reporting processes, with the objective of providing travel mileage breakdowns by class in the next financial year.

## Mitigating and Adapting to Climate Change

The Department's own offices will be adapted to the effects of climate change. GPA has commissioned a climate risk assessment of the Department's office estate. The outcomes of the report will inform and prioritise climate change mitigation and adaptation requirements as well as create a risk register. As a tenant of GPA, the Department will be consulted on the outcomes of this report and will support the climate mitigation and adaption process going forward.

## Biodiversity Reporting

As well as the sustainability reporting included here, the Department also reports through the central sustainability reporting undertaken by Defra. All public authorities are subject to the general duty to consider action they can take to conserve and enhance biodiversity and then take that action. We have partnered with GPA to create a nature recovery plan for the Department's office estate. The key drivers of this plan are to enhance biodiversity within the office estate by adapting the landscape and introducing pollinating plants, green walls and insect and bird habitats.

## Accounting for Shared, Offset, Renewable and Sequestered Carbon

The Department does not engage in the purchase or utilisation of carbon credits across its office estate.

In January 2023, IfATE launched its Climate Change and Environmental Skills Strategy setting out IfATE's aim to work with employers so that apprenticeships and technical education can help the country to achieve sustainable growth and meet net zero targets.

The Climate Change and Environmental Skills Strategy included the following three principles:

- Apprenticeships and technical qualifications should be ready to fill the very latest environmental and climate change skills needs.
- T Levels and Higher Technical Qualifications should play their part in helping learners prepare for and find green jobs and apprenticeships. Employers, providers and others in the sector should be supported to make apprenticeships and technical education products more sustainable.
- Everyone, including IfATE, should embed a sustainable culture across their own organisation.

Where appropriate, IfATE used procurement frameworks from public sector buying organisations such as the Crown Commercial Service which include suppliers that have evidenced their commitment to sustainability and other important social matters as a condition of being included in the framework.

Over 200 apprenticeships have been identified by IfATE's employer experts as supporting the green economy.

Our Green Action and Innovation Network (GAIN) continued to work across IfATE during the year to increase awareness of environmental and sustainability matters locally, whilst promoting positive actions for reducing our organisational and personal carbon footprint.

## Measurement of Emissions

IfATE has made progress in monitoring and reporting its environmental impact and has also included emissions from hotels this year. In 2024-25, the emissions measured as carbon dioxide equivalent in kilograms (CO<sub>2</sub>e kg) from business trips by IfATE employees staying at hotels and travelling by air and train were 30,195 CO<sub>2</sub>e kg (2023-24: 28,542 CO<sub>2</sub>e kg – air and train only).

Our emissions in 2024-25 included 1,482 CO<sub>2</sub>e kg from air travel (2023-24: 2,263 CO<sub>2</sub>e kg).

IfATE Travel Emissions

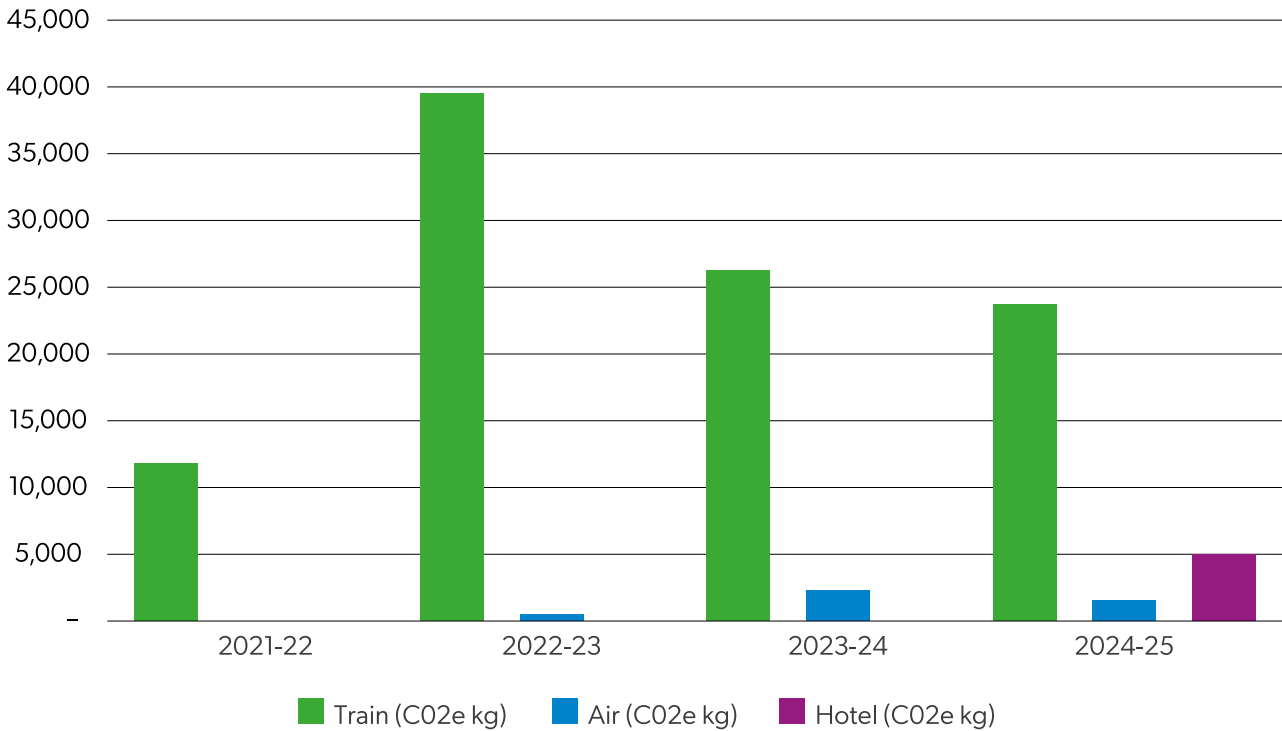


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# Performance on Other Matters

## Procedural Review

Trailblazers develop the proposals considered by IfATE’s Route Panels and Approvals Committee. Trailblazers can seek a procedural review of the decisions and recommendations made by us under specific criteria set out in our published guidance on procedural review. This means procedural review can be sought in respect of any of the final decisions or recommendations we make in relation to occupation proposals, occupational standards and assessment plans (including funding band recommendations).

Awarding bodies can also seek procedural review of final decisions made by IfATE in connection with applications for approval of technical qualifications. All requests for procedural review must meet the requirements set out in our guidance. The following table sets out details of procedural reviews in 2024-25 compared to previous years.

Procedural review requests	2024-25	2023-24	2022-23
Requests received	1	0	0
Granted	1	0	0
Not granted	0	0	0
Not in scope	0	0	0

## Customer Experience, Correspondence and Complaints

We were committed to being a customer-focused organisation by expanding and acting upon customer insights, developing our staff, and celebrating when we provided excellent customer journeys.

We had a designated enquiries email route into IfATE and a process for ensuring that all enquiries are dealt within an effective and timely manner. During the year 1 April 2024 to 31 March 2025, we received and dealt with 2,787 enquiries which consists of 2,748 general enquiries; 21 freedom of information requests; 16 parliamentary questions; two complaints and no subject access requests. Correspondence outside our remit was re-directed to the relevant organisation.

We responded to 2,745 (99.89%) enquiries within 20 working days. 2,599 (94.58%) of enquiries were answered within five working days and under. The Parliamentary and Health Service Ombudsman received no complaints about IfATE in 2024-25

## Freedom of Information

As a non-departmental public body, we were required to comply with freedom of information legislation and respond in an appropriate and timely manner to any requests for information made. Between 1 April 2024 and 31 March 2025, we received and responded to 21 requests made under the Freedom of Information Act (compared to 26 requests in 2023-24 and 34 in 2022-23). We responded to all requests within the statutory timeframe of 20 working days.

## Whistleblowing

There were no reports of fraud or whistleblowing in 2024-25.

# Principal Risks

We continued to review and refine how we managed risk, so we could understand and improve the effectiveness of our strategic delivery, processes and controls.

## Risk Management

Management of our risks was integrated across the organisation’s teams, projects, programmes and portfolio of work. Risks that posed a significant impact to the delivery of our objectives were managed at a senior leadership level. We had mitigation plans to manage significant risks, together with an established reporting structure with reviews regularly undertaken by the Executive Leadership Team, our Sponsor Department and the IfATE Board. The Audit and Risk Assurance Committee of the Board provided oversight and challenge on the effectiveness of our risk framework and risk management plans.

## Risk Position

When assigning a ‘position’ to each risk, the risk cause and mitigating factors were integral components of the risk assessment. Our risk positions were defined as follows:

RISK RATING	DEFINITION
SEVERE	Severe impact on objectives/plans and organisation. Escalation and immediate management action needed.
SUBSTANTIAL	Potential for a significant impact on business operations. Senior management to consider actions at an organisational level.
MODERATE	The consequences are not severe and can be managed by contingency actions at operational level. Action plans require development and the risk should be subject to ongoing monitoring.
LOW	The risk status requires periodic review.

## Risk Appetite

The work and activities we undertook to deliver our objectives presented varying levels of inherent risk as well as reward.

Our approach to managing risks was guided by our assessment of risk impact, balancing costs and benefits of each individual intervention, and our willingness to pursue opportunities where positive gains could outweigh negative consequences. This meant that we may not have sought to intervene in all situations. We prioritised with respect to risk, costs and benefits, choosing the best course of action from our knowledge and experience.

Our risk appetite statement was refreshed in May 2024. It outlined our approach to our principal risks, helping to guide us where we could be open to taking considered risk, areas where we might need to be more cautious and where to adopt an averse stance.

## Risk Appetite Statement

APPETITE RATING	DESCRIPTION	POSITION STATEMENT
<b>AVERSE</b>	Avoid or ultra safe in taking risk that outweighs reward	Across all our principal risks we take an averse position to information loss, fraud and cyber security. We pursue a safe and secure approach to handling of information and adherence to data sharing protocol and GDPR, fraud assurance controls, and preventative measures to maintain cyber security.
<b>CAUTIOUS</b>	Low trade-off between low risk and reward	<p><b>Risk 1 – Employer Engagement:</b> We take a cautious approach to the volume of work placed on our trailblazer groups that help to deliver our occupational standards but welcome opportunities for digital consultation to support development activity.</p> <p><b>Risk 2 – People:</b> We are cautious in relation to standard policies, practices, but remain open and innovative in our approach to the development of our people’s talent and skills and embrace working practices that enable our people to deliver their best work.</p> <p><b>Risk 3 – IfATE Products:</b> We take a cautious stance to ensure we remain responsive to employers’ needs in the development of occupational standards and technical qualifications.</p>
<b>OPEN</b>	Innovation meets higher risk but higher reward	<p><b>Risk 4 – Awarding Markets:</b> We are broadly open where innovation and collaboration with suppliers brings benefits for commercial delivery, but ensure we adhere with regulatory compliance and mandated commercial policy.</p> <p><b>Risk 5 – Digital Delivery:</b> Whilst we take an ‘Open’ approach we would implement the systems with the appropriate cyber measures and controls.</p> <p><b>Risk 6 – Function &amp; Form:</b> We are open to innovation in how we deliver organisational priorities, but cautious to budget and resource constraints.</p>



## Principal Risks and Forward Look

We have assessed risks against our strategic priorities and the table below shows the key risks we have actively managed during 2024-25. These risks have been managed with consideration of external environmental and economic developments. The risk positions shown are as at 31 March 2025.

Risk	Risk Position	Risk Management Activity
<b>RISK 1: Employer Engagement</b> A loss of employer input and insight hinders our ability to deliver high quality Apprenticeships, T Levels, HTQs and other Technical Qualifications, and we are unable to act with authority as the voice of employers.	<b>TOLERABLE</b>	<p>As the skills landscape has evolved during the year, we continued to manage the risk of employer disengagement.</p> <p><b>Key activities:</b></p> <ul style="list-style-type: none"> <li>• We developed and rolled out a risk-based approach to employer trailblazer engagement across all 15 routes.</li> <li>• We launched the Customer Relationship Management (CRM) system to enable wider engagement and the Skills Compass project to enable data-led drafting, to reduce the burden on Trailblazers.</li> </ul>
<b>RISK 2: People</b> The uncertainty and change surrounding the transition causes staff anxiety, disengagement and departures, undermining productivity and affecting our ability to deliver our strategic priorities.	<b>TOLERABLE</b>	<p>During the year, we refreshed this risk to reflect the announcement of Skills England and the associated impact on our people.</p> <p><b>Key activities:</b></p> <ul style="list-style-type: none"> <li>• We implemented an engagement plan in collaboration with the Department for Education to support our people during the transition to Skills England.</li> <li>• We completed a critical role exercise and succession plan.</li> <li>• We supported colleagues to manage change and build personal resilience.</li> </ul>

Risk	Risk Position	Risk Management Activity
<b>RISK 3:</b> <b>IfATE Products</b> T Levels, HTQs, EQA, Apprenticeships Standards and Occupational Standards products fail to meet stakeholder expectations, undermining confidence in the skills system and engagement in our products.	<b>MODERATE</b>	<p>We maintained thorough process controls and supervision, reporting updates to the Product Assurance Committee regularly.</p> <p><b>Key activities:</b></p> <ul style="list-style-type: none"> <li>• We continued delivery of products as per intended waves of delivery, with a core focus on quality of content and support to Awarding Bodies and other organisations involved.</li> <li>• Employer input and lessons learned remained critical and we continued to assess and monitor whether products are meeting employer expectations.</li> <li>• We developed and maintained effective and customer facing operational processes, continuously improving Standards and working to ensure products were relevant and future proofed.</li> </ul>
<b>RISK 4:</b> <b>Awarding Markets</b> Delivery failures and uncertainty about the skills landscape undermines market confidence in T Levels, discredits IfATE products and impede programme growth.	<b>MODERATE</b>	<p>Awarding Organisations (AOs) delivering T Levels were subject to a single licensing model which was procured through a robust competitive process and managed in delivery with a high level of scrutiny.</p> <p><b>Key activities:</b></p> <ul style="list-style-type: none"> <li>• We established supplier management processes include key performance indicators (KPIs), contract administration standards and contingency plans.</li> <li>• We maintained relationships with AO markets, listening to feedback and contributing to ongoing work around the future structure of the T Level programme.</li> </ul>

Risk	Risk Position	Risk Management Activity
<b>RISK 5:</b> <b>Digital Delivery</b> Essential planned reforms to our digital infrastructure and (skills) data architecture will be delayed, undermining delivery of the flexible and responsive skills system that Ministers are seeking.	<b>MODERATE</b>	<p>We continued to maintain and develop our digital capability whilst maintaining a strong focus on cybersecurity.</p> <p><b>Key activities:</b></p> <ul style="list-style-type: none"> <li>• We completed the roll-out of a new Customer Relationship Management (CRM) system.</li> <li>• We delivered the Skills Compass pilot to improve data driven insights.</li> </ul> <p>We strengthened our cybersecurity protections including performance testing, monitoring and validation, and disaster response and recovery plans.</p>
<b>RISK 6:</b> <b>Function &amp; Form</b> Failure to deliver our statutory obligations and strategic priorities as a result of the evolving and complex skills landscape leads to dips in the provision, quality and take-up of technical education provisions, loss of stakeholder confidence and a failure to deliver a simpler and more joined up skills system.	<b>TOLERABLE</b>	<p>We improved and simplified the journey from policy to delivery whilst ensuring that our statutory obligations and strategic priorities were delivered.</p> <p><b>Key activities:</b></p> <ul style="list-style-type: none"> <li>• We delivered an organisational change programme which improved IfATE's efficiency and effectiveness.</li> <li>• We worked jointly with the DfE to ensure a smooth transition to Skills England with no interruption to the delivery of functions.</li> <li>• We ensured that our statutory obligations and strategic priorities were delivered.</li> </ul>

**Susan Acland-Hood**

Permanent Secretary & Principal Accounting Officer, Department for Education

11 July 2025

# Accountability Report

## Corporate Governance Report

The Corporate Governance Report explains how IfATE was governed in order to achieve its objectives.

It includes information about IfATE's directors, confirms the Chief Executive's responsibilities as Accounting Officer and how they were assured, and outlines IfATE's governance framework including the work of the Board. It also assesses the risks to the organisation.

The Corporate Governance Report has three sections:

- The Directors' Report
- Statement of Accounting Officer's Responsibilities and
- Governance Statement

# Directors' Report

## How IfATE was Organised

IfATE's Chair, Board and Chief Executive Officer had decision-making authority at Board level as per the [Framework Document](#) between IfATE and the Department for Education, and IfATE's Governance Framework. They were supported by senior management and staff in discharging their duties.

## Board and Board Committee Structure

IfATE's Board and its three committees led the process and structures used to identify, evaluate and manage the principal and emerging risks IfATE faces.

The Chair of IfATE's Board was Baroness Ruby McGregor-Smith CBE, who was appointed by the Secretary of State for Education on 1 August 2021. IfATE's Acting Chief Executive Officer was Carmel Grant.

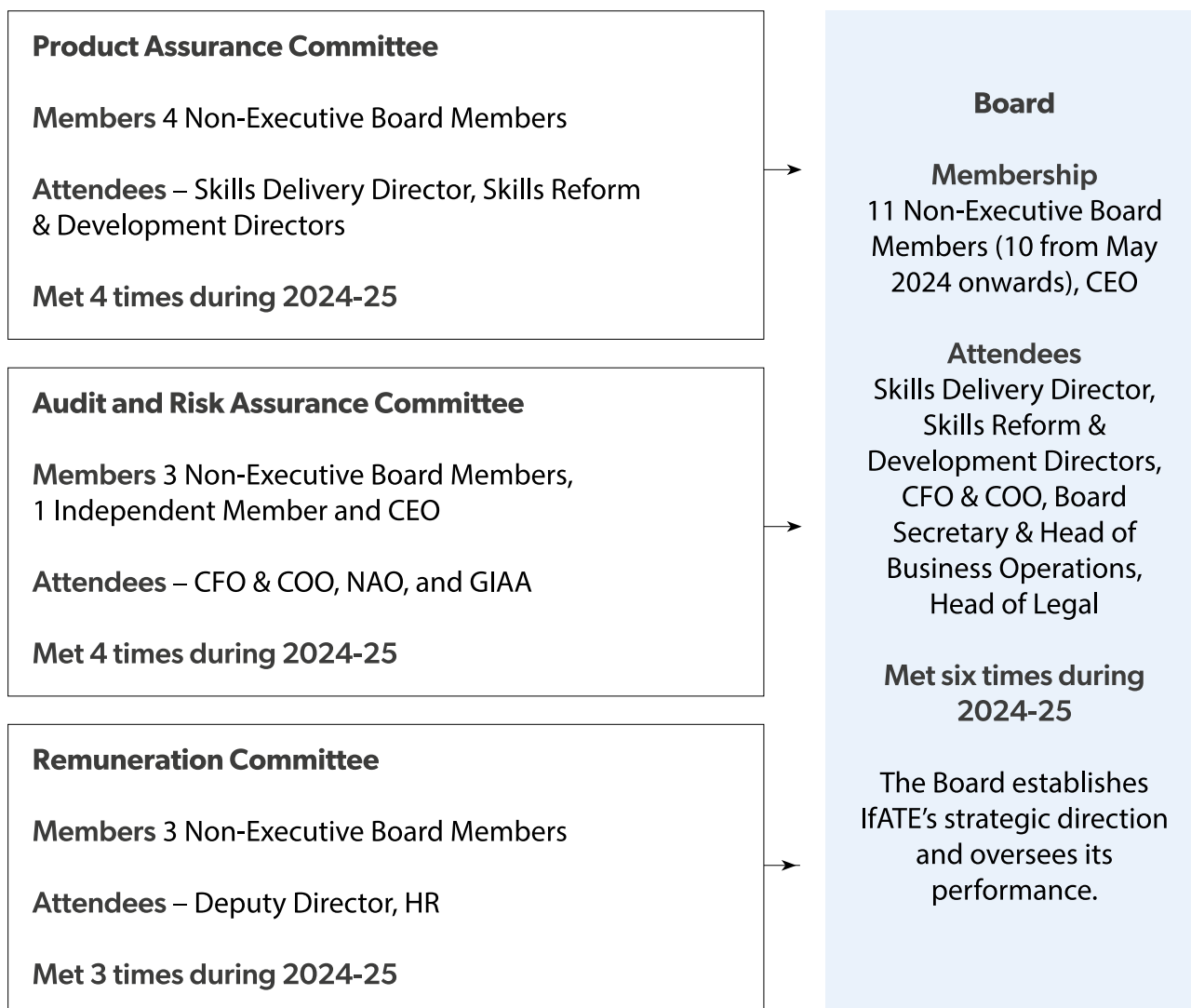
IfATE operated within a governance framework agreed with the Department for Education.

**Figure 2 below shows the 3 Board committees in operation during 2024-25:**



In 2023-24, IfATE considered it timely to take stock of the changes made to its committee structure in 2022 as a result of its growing remit. This reflected the external Board evaluation that took place in 2022-23 and incorporated work on IfATE's Governance Framework and Scheme of Delegation.

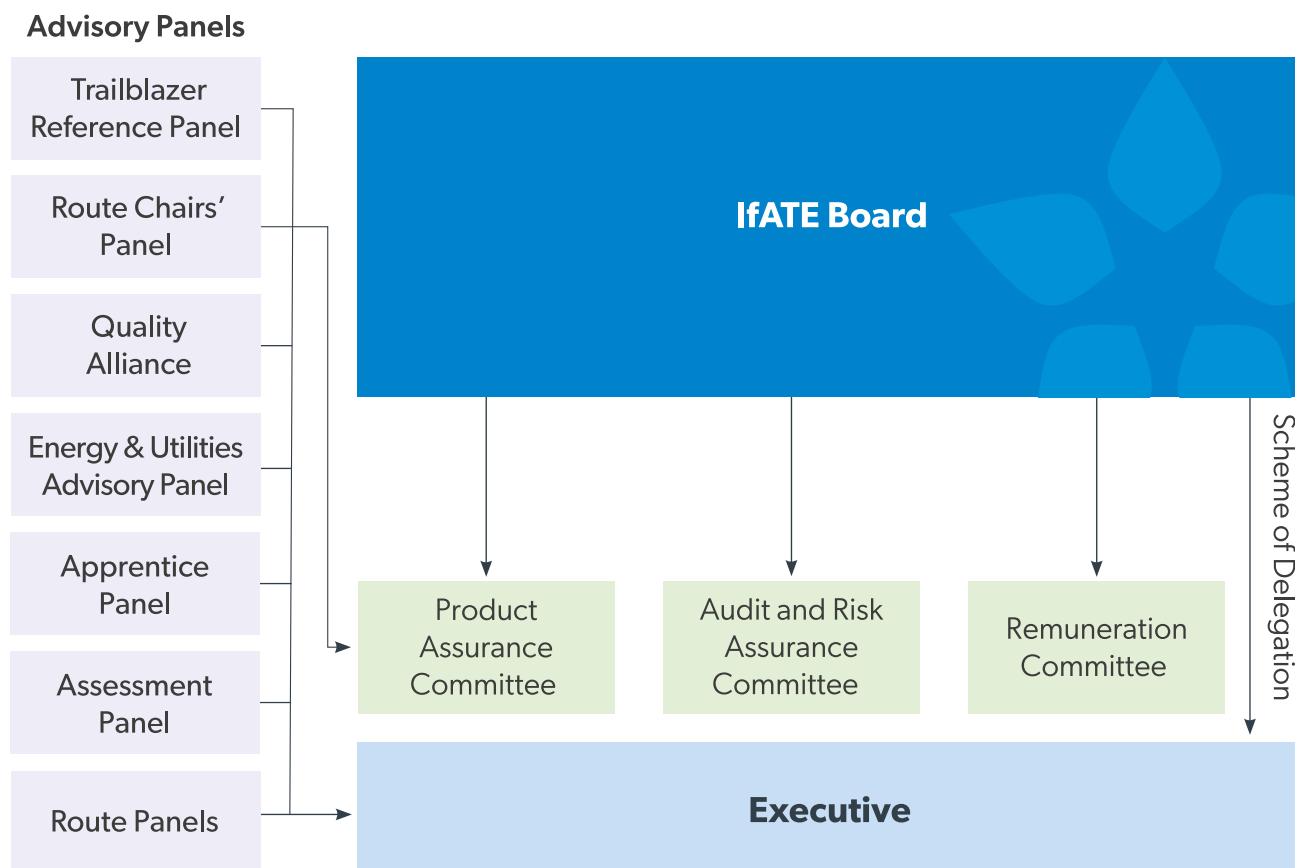
This review resulted in realigning the former Approvals Policy and Assurance Committee, to become the Product Assurance Committee, to reflect terms of reference that were more tightly focused on IfATE's products. The Equity, Diversity and Inclusion (EDI) Committee was discontinued after having successfully overseen the development of IfATE's EDI strategy and toolkit products, and responsibility for assuring progress against EDI objectives has transferred to other committees, overseen by the Board. Board members were also appointed as champions for our Digital Delivery Plan and for workforce and whistleblowing. These changes took effect from April 2024.



Note: During summer 2024, IfATE underwent an internal transformation programme that reconfigured the structure of the organisation. This changed some of the role titles of those attending the Board and Board committees. The diagram above shows the titles after these changes.

## Board Advisory Panel Structure

The diagram below provides an overview of the advisory groups that reported to the Board. Further information on the panels can be found on page 54.



## Register of Interests

IfATE maintained a register of Board and committee members' disclosable interests and regularly reviewed this to ensure that it was accurate and up to date. For the duration of IfATE's existence, the register was available on IfATE's website.

Board members and Senior Civil Servants were required to confirm on at least an annual basis that their Declarations of Interest are accurate and up-to-date and to declare immediately any changes as they arose. Additionally, Declarations of Interest were a standing item of business at the beginning of every Board and Board committee meeting and all declarations were recorded in the minutes.

## Personal Data Management

Personal data breaches, fraud and whistleblowing were monitored through IfATE's Audit and Risk Assurance Committee.

We reported zero personal data incidents in 2024-25 to the Information Commissioner's Office (ICO). There were no reports in 2023-24. There were no reports of fraud or whistleblowing in 2024-25.

IfATE continued its commitment to strengthen its approach to personal data security. We provided training on Security and Data Protection for new and existing employees, and introduced additional measures to ensure staff had the necessary tools to ensure they managed personal data appropriately including processes, policies and guidance. All staff were required to undertake relevant training annually.





# IfATE Board Members 2024-25

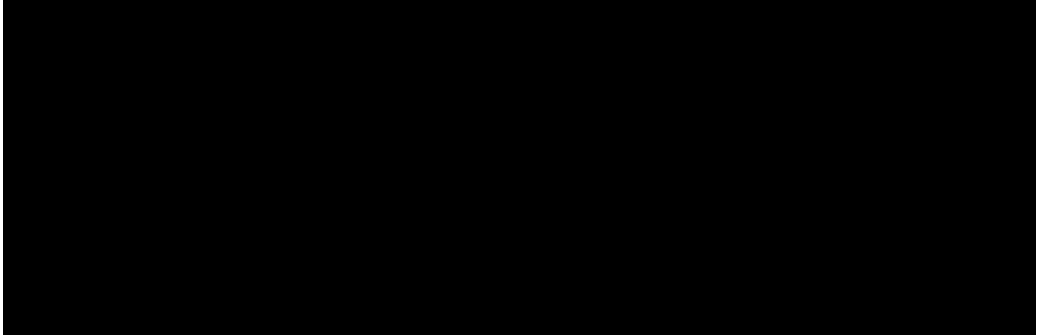


**Baroness Ruby McGregor-Smith CBE**  
Chair



**Jennifer Coupland**  
Executive Board Member, Chief Executive and  
Accounting Officer (until 31 January 2025)

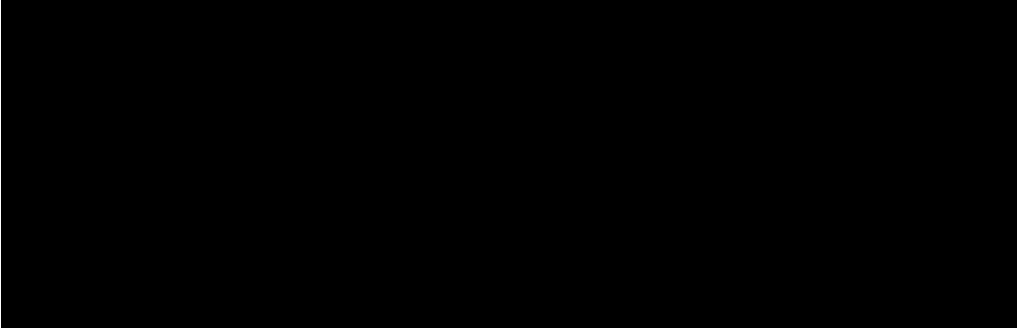
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**Carmel Grant**  
Executive Board Member, Acting Chief Executive  
and Accounting Officer (from 1 February 2025)

**Dame Fiona Kendrick**  
(Deputy Chair), Chair, PWC Public Interest Body

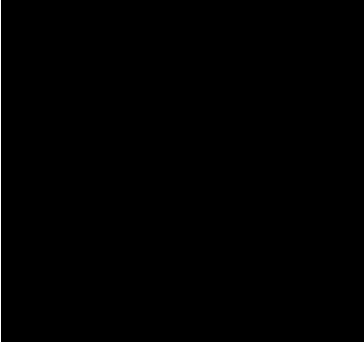
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**Sir Peter Estlin**  
Non-Executive Director, Rothschild & Co  
and Chair, FutureDotNow

**Jane Hadfield**  
National Lead, Talent for Care and NHS  
Apprenticeships Workforce, Training and  
Education at NHS England

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**Dr Kate Barclay OBE**  
Kate Barclay Consulting Ltd  
Skills Strategy Consultant at the BioIndustry Association (BIA)

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**Mark McClennon MBE**

Founder, Ridgewood Advisory

**Sir Robin Millar**

Chairperson, Blue Raincoat Chrysalis Group  
(on sabbatical from January to March 2025)

PHOTO REDACTED DUE TO THIRD PARTY RIGHTS OR OTHER LEGAL ISSUES



**Neil Morrison**

HR and Communications Director, Severn Trent

**Professor Malcolm Press CBE**

Vice-Chancellor of Manchester Metropolitan  
University

PHOTO REDACTED DUE TO THIRD PARTY RIGHTS OR OTHER LEGAL ISSUES



**Bev Robinson CBE**

**John Cope**

(until 22 May 2024)

## **The Statement of Accounting Officer's Responsibilities**

The accounts were prepared on an accruals basis to give a true and fair view of the state of affairs of IfATE and of its income and expenditure, Statement of Financial Position and cash flows for the financial year.

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

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

The responsibilities of an Accounting Officer, included responsibility for the propriety and regularity of the public finances for which the Accounting Officer was answerable, for keeping proper records and for safeguarding IfATE's assets, are set out in Managing Public Money published by the HM Treasury.

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

I have reviewed the assurances provided by IfATE's management team and can confirm that the Annual Report and Accounts as a whole is fair, balanced, and understandable, and that I take personal responsibility for the Annual Report and Accounts and the judgements required for determining that it is fair, balanced and understandable.

## **Governance Statement**

This Governance Statement sets out the governance arrangements and assurances I have received as Accounting Officer. It identifies IfATE's compliance with its responsibilities for risk management and internal control systems as set out in Corporate Governance in Central Government Departments: Code of Good Practice where relevant to IfATE and its remit and in reviewing the effectiveness of governance.

As Accounting Officer, I had responsibility for maintaining a sound system of internal control, with regular monitoring, review and assurance. IfATE has systems of control which have been in place for the year under review and up to the date of approval of the Annual Report and Accounts.

### Structure of the IfATE Board, Committees and Advisory Panels

At 31 March 2025, the Board consisted of a Chair, nine non-executive Board members (including a Deputy Chair) and the Chief Executive. Non-executive Board members were appointed by the Secretary of State for Education for terms no longer than five years. John Cope resigned from the board on 22 May 2024 and was not replaced, reducing the size of the board from its original size of 12.

During 2024-25, Professor Martin Doel CBE fulfilled the role of independent member for the Audit and Risk Assurance Committee.

### Membership of the IfATE Board Committees in 2024-25

Committee	Membership 2024-25
Audit and Risk Assurance Committee	<p><b>Non-executive Board members:</b></p> <ul style="list-style-type: none"> <li>• Sir Peter Estlin (chair)</li> <li>• Neil Morrison</li> <li>• Bev Robinson CBE</li> </ul> <p><b>Chief Executive:</b></p> <ul style="list-style-type: none"> <li>• Jennifer Coupland (until 31 January 2025)</li> <li>• Carmel Grant (from 1 February 2025)</li> </ul> <p><b>Independent members:</b></p> <ul style="list-style-type: none"> <li>• Professor Martin Doel CBE</li> </ul>
Product Assurance Committee	<p><b>Non-executive Board members:</b></p> <ul style="list-style-type: none"> <li>• Dr Kate Barclay MBE (chair)</li> <li>• Jane Hadfield</li> <li>• Mark McClennon MBE</li> <li>• Sir Robin Millar CBE</li> </ul>
Remuneration Committee	<p><b>Non-executive Board members:</b></p> <ul style="list-style-type: none"> <li>• Dame Fiona Kendrick (chair)</li> <li>• Baroness Ruby McGregor-Smith CBE</li> <li>• Professor Malcolm Press CBE</li> </ul> <p><b>Chief Executive:</b></p> <ul style="list-style-type: none"> <li>• Jennifer Coupland (until 31 January 2025)</li> <li>• Carmel Grant (from 1 February 2025)</li> </ul>

### **Board Advisory Panels and Groups**

IfATE's Board engaged with key stakeholders and industry participants through a number of advisory panels and groups providing insight to the Board.

The panels were not formal committees and did not undertake delegated functions but instead enabled the Board to access a broad range of expertise and insights from stakeholders across the apprenticeship and technical education landscape.

#### **Trailblazer Reference Panel**

The Trailblazer Reference Panel helped the Board access a broad range of views and expertise about the impact of IfATE's work on apprenticeship quality and take-up through the involvement of a wide group of sector representatives.

#### **Quality Alliance**

The Quality Alliance combined the various bodies whose roles together ensured the quality of apprenticeships, to monitor quality across the sector and build effective coordination to improve quality where appropriate.

#### **Apprentice Panel**

The Apprentice Panel provided an apprentice perspective to the Board and helped to ensure that apprentice views were adequately considered and represented within IfATE's policy-making process.

The Panel was chaired by an apprentice and currently consists of 24 apprentices from 14 of the 15 occupational routes and at various stages of their apprenticeships.

### **Assessment Panel**

The Assessment Panel provided access to specialist, leading-edge, independent expertise as a means of ensuring that IfATE's apprenticeships and technical education products were high quality, met the assessment needs of employers, embodied best assessment practice and were sustained through a culture of continuous improvement.

#### **Energy and Utilities Advisory Panel**

The purpose of this panel was to provide independent, employer expertise that supported the development and maintenance of apprenticeships and technical qualifications within the energy and utilities sector. EUAP considered the content and coverage of occupational standards, so they reflected the current and future skills needs of the utilities sector.

#### **Route Panels**

There were also 15 sector-based Route Panels of industry experts and assessment experts who:

- reviewed and made recommendations on whether or not to approve apprenticeship standards and assessment plans
- made recommendations on funding bands for apprenticeship standards
- supported and oversaw the review of existing apprenticeship standards

The Route Panels' recommendations contributed to the decision-making process via the Executive.

## IfATE Board and Board Committee Attendance 1 April 2024 to 31 March 2025

Member	Meetings attended per member out of those eligible to attend			
	IfATE Board	Audit and Risk Assurance Committee	Product Assurance Committee	Remuneration Committee
Baroness Ruby McGregor-Smith CBE	6 / 6			3 / 3
Jennifer Coupland*	5 / 5	3 / 3		2 / 2
Carmel Grant**	1 / 1	1 / 1		1 / 1
Dame Fiona Kendrick	5 / 6			3 / 3
Kate Barclay MBE	6 / 6		4 / 4	
Sir Peter Estlin	5 / 6	4 / 4		
Jane Hadfield	5 / 6		3 / 4	
Mark McClennon	6 / 6		3 / 4	
Sir Robin Millar***	4 / 4		3 / 3	
Neil Morrison	5 / 6	2 / 4		
Professor Malcolm Press	5 / 6			2 / 3
Bev Robinson CBE	5 / 6	4 / 4		
John Cope****	1 / 1			

## Independents

Martin Doel	4 / 4
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\* Jennifer Coupland's appointment as IfATE Chief Executive came to an end on 31 January 2025.

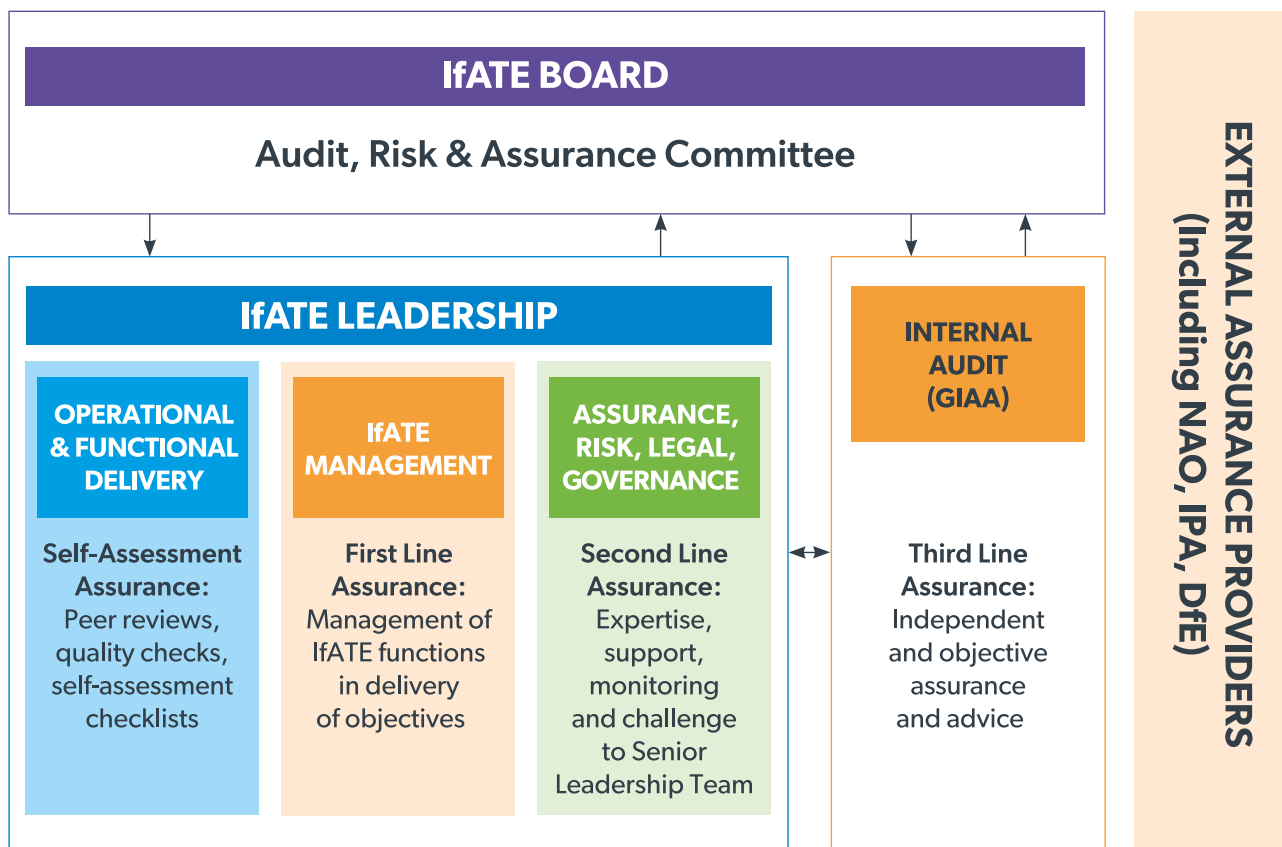
\*\* Carmel Grant became Acting Chief Executive of IfATE on 1 February 2025.

\*\*\* Robin Millar was on sabbatical from January – March 2025. Attendance figures are shown for those meetings he was eligible to attend.

\*\*\*\* John Cope resigned on 22 May 2024. Attendance figures are shown for those meetings he was eligible to attend.

## Processes for Maintaining and Reviewing the System of Internal Control

### IfATE's Assurance Framework



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### NAO T Level Report

The National Audit Office (NAO) carried out an investigation to provide transparency over the government's introduction of T Levels. A full report was published on 28 March 2025 which can be found at the NAO site: [Investigation into introducing T Levels - NAO report](#)

### The Board

The Board and its committees met regularly and kept the effectiveness of the system of risk management and internal control under review. The Board and its committees received regular reports on performance and scrutinised actions which were taken to remedy any significant failings or weaknesses.

Board and committee members were required to declare potential conflicts of interest on appointment and at the beginning of each meeting they attend. They must confirm regularly that the register of their interests is up to date. Where actual or potential conflicts of interests are identified, Board members take no part in any discussion and are not involved in any decisions that relate to those interests.



## **Audit and Risk Assurance Committee**

The Audit and Risk Assurance Committee (ARAC) provided advice and assurance to the board and to me as Accounting Officer, on the effectiveness of internal controls, risk management processes and governance arrangements, and ensuring value for money. It oversaw internal and external audit arrangements covering both financial and non-financial systems. The committee normally met four times a year.

The internal and external auditors attended these meetings as did our Chief Financial Officer and other members of IfATE's staff, where appropriate.

The Committee considered all aspects of internal control including risk management (strategic and systemic), financial management and assurance, information security and counter fraud. It was supported by reports from the internal and external auditors. Reports included checks on IfATE's counter fraud arrangements.

During 2024-25, the committee reviewed audit reports on a range of IfATE's operations. Specific audits undertaken during the year looked at the Level 2 and Level 3 approval process, employer engagement (trailblazers), Customer Relationship Management (CRM) system implementation and T Level contract management.

### **Statement from Sir Peter Estlin, Chair of the Audit and Risk Assurance Committee**

I am satisfied that during 2024-25 the Audit and Risk Assurance Committee functioned effectively and discharged its responsibilities on behalf of the Board.

Our membership included me, as Chair, Neil Morrison, Bev Robinson CBE and Professor Martin Doel CBE, our independent non-executive member. Our Chief Executive also attended ARAC meetings. DfE, as a partner with whom we shared some key risks, was also represented at the meetings.

The Committee undertook the annual review of accounts. The Committee considered the agreed programmes of internal and external audits carried out by the Government Internal Audit Agency and the National Audit Office throughout the year. The Committee was particularly pleased to note the GIAA's Satisfactory opinions following its audits on the Level 2 and Level 3 approval process and on employer engagement (trailblazers). In light of the intention to wind up IfATE's operations as an enduring entity in order to transition to Skills England, the committee did not undertake a self-assessment exercise this year.

IfATE showed its commitment to ensure and improve appropriate risk management processes during this last year. We made good progress in better embedding and aligning our control environment and risk management approaches with both strategy and programme implementation, and the Committee undertook deep dives to better understand and seek assurance on development and delivery of Level 2 qualifications, IfATE's strategic people risk, Post 16 delivery, IfATE's delivery responsibilities and on readiness to transfer our contractual, data and IP responsibilities to DfE and Skills England upon IfATE's closure. Input from professional auditors helped us pursue best practice. I am satisfied that the Audit and Risk Assurance Committee operated well and provided assurance to the Board.

## Management Control Activities

The Board delegated the responsibility for leading the organisation on a day-to-day basis to the Chief Executive. Duties were discharged by members of the Executive Team through line management arrangements. Management control was exercised through the Senior Leadership Team.

## Board Performance

IfATE adhered to the Corporate Governance Code for central government bodies. During 2024-25, the Board and executive team continued to address areas proposed for development following the 2022-23 externally facilitated evaluation of the effectiveness of IfATE's Board which also highlighted several areas of strength.

## Key Matters Considered by the Board in 2024-25

Strategic and reporting	
Stakeholder voice	2 / 6
Reports/minutes from committees	6 / 6
IfATE's profile, brand strategy and external engagements	5 / 6
Strategic risks	6 / 6
Digital Delivery Plan	6 / 6
Skills England	4 / 6
AI opportunities and challenges	1 / 6
People Survey	1 / 6

## Operational matters

Delivery update/performance scorecard	6 / 6
Finance	6 / 6
T Levels	6 / 6
Board data pack	5 / 6
HR and people	2 / 6
People and Places Plan/Estates/office occupancy	4 / 6
Post 16/Level 2-3	3 / 6
Advanced British Standard	2 / 6
Apprenticeships/Apprenticeship Innovation and Change	6 / 6
Skills Compass	2 / 6
HTQs	3 / 6
End Point Assessment Organisation (EPAO) withdrawals	2 / 6
LLE	2 / 6
Focus programme (organisational redesign)	2 / 6
UCAS points	1 / 6
Technical Qualification reviews	3 / 6
Growth and Skills Levy	2 / 6

## Information Risk and GDPR

We continued to develop our approach to information so that we could maximise our data and digital capabilities and use the information we had more effectively and efficiently in supporting the mission of IfATE and the wider apprenticeship reform programme. We implemented a Customer Relationship Management (CRM) system and used this to streamline our processes and maximise compliance with our GDPR responsibilities as well as delivery of our other core business functions.

The key principles that underpinned IfATE's approach were openness and transparency, whilst ensuring that the standards for data and information capture, storage and interchange were robust and effective. From a legislative perspective, IfATE complied with its legal and regulatory responsibilities for information handling, meeting information rights and other disclosure obligations, and supporting public and parliamentary accountability. The Data Protection Officer (DPO) continued to ensure that we complied with our legal and regulatory responsibilities in respect of GDPR.

## Product Assurance Committee

The Product Assurance Committee (PAC) was established to monitor and review whether IfATE's products (Occupational Maps, apprenticeships, end-point assessments, funding bands, T Levels, HTQs and Level 2/3 Qualifications) were meeting the needs of employers, apprentices and other stakeholders, with a particular focus on quality and impact. The committee met four times during the year.

In its considerations and recommendations, PAC considered product quality and impact, risk management, process improvement, coherence and diversity, equality and inclusion. Through its assurance activities, the committee also had regard to IfATE's statutory responsibilities.

The work of PAC was complemented by a number of specialist advisory panels. PAC worked closely with these panels, both to support the work of the committee and as a forum to which the panels could bring issues.

### **Statement from Dr Kate Barclay, Chair of the Product Assurance Committee**

I am satisfied that during 2024-25 the Product Assurance Committee (PAC) had functioned effectively and discharged its responsibilities on behalf of the board, and that IfATE's approvals processes were sound. In determining this, I am satisfied that the Committee successfully challenged officials and encouraged improvements that will further benefit learners, apprentices, employers and the economy overall.

The Committee met four times during the year. We collaborated with, and received specialist advice from, members of the following advisory panels:

- Trailblazer Reference Panel.
- Assessment Panel.
- Apprentice Panel.
- Route Panel Chairs Panel.

Our membership includes Jane Hadfield and Mark McClennon MBE, with whom I served on the former Approvals Policy and Assurance Committee. I am pleased that we were also joined by Sir Robin Millar CBE, who brings with him extensive expertise in diversity, equality and inclusion.

During 2024-25, PAC focused on the following themes:

- Impact of apprenticeships, where we focused on whether the apprenticeships programme was achieving its desired objectives.
- How Occupational Maps support an integrated skills system.
- Opportunities to grow T Level take-up.
- IfATE product stocktake.

PAC developed well as it evolved from the Approvals Policy and Assurance Committee. We continued to encourage and challenge IfATE on the quality and impact of its products, including in the Equity, Diversity and Inclusion (EDI) performance of apprenticeships and technical qualifications.

The Product Assurance Committee (PAC) monitored and reviewed IfATE's products (Occupational Maps, apprenticeships, end-point assessments, funding bands, T Levels, HTQs and Level 2/3 Qualifications) to ensure they met the needs of employers, apprentices and stakeholders, focusing on quality and impact. In the context of the preparatory work on the transition to Skills England, the committee identified the resilience of IfATE systems and the dedication of officials who worked to ensure IfATE products continued to be fit for purpose for all stakeholders.

IfATE's Skills Delivery Director and Skills Reform and Development Directors, along with other relevant staff, attended PAC meetings. PAC evaluated product quality, impact, risk management, process improvement, coherence, diversity, equality and inclusion, while considering IfATE's statutory responsibilities.

## Internal Audit

The Government Internal Audit Agency (GIAA) provides the internal audit service for IfATE. The internal audit plan is set at the beginning of the financial year, informed by a number of considerations including strategic priorities and key identified areas of risk. It is reviewed by the ARAC, and agreed with the Chief Executive and revisited as appropriate during the year to reflect changing circumstances.

For 2024-25, the Head of Internal Audit provided a “Substantial” opinion, which states that the framework of governance, risk management and control is adequate and effective. This opinion is based on the audit work completed during the 2024-25 year, and also takes into account GIAA’s knowledge of the governance, internal control and risk management frameworks; observations during attendance at Audit and Risk Assurance Committee (ARAC) meetings; outputs from the internal IfATE Committee for Corporate Oversight (CCO) meetings, and GIAA’s ad-hoc engagement with the in-house second line assurance function.

GIAA issued four Substantial opinion reviews, progressing from the previous year with two Substantial and two Moderate opinions, thus evidencing a continued strengthening of the governance and risk management framework. The improvements are reflected in audits conducted over the past three years with a similar focus.

## Remuneration and staff report

The Remuneration and Staff Report sets out IfATE's remuneration policy and actual cost for all staff, including Board members and senior officials.

### Remuneration Policy

IfATE was made up of civil servants who are paid in accordance with the Civil Service pay structures.

Performance management and reward for members of IfATE's Senior Civil Service (SCS) aligned with the framework set centrally by the Cabinet Office. It allowed for annual base pay, agreed centrally each year following the Senior Salaries Review Body (SSRB) recommendations and for non-consolidated performance awards.

SCS pay was determined by the Remuneration Committee in line with the central guidance. The Remuneration Committee was chaired by the Deputy Chair of IfATE's Board and additionally included the Chair of the Board, Chief Executive and one non-executive Board member.

### Senior Officials

The Constitutional Reform and Governance Act 2010 requires Civil Service appointments to be made on merit on the basis of fair and open competition. The recruitment principles published by the Civil Service Commission specify the circumstances when appointments may be made otherwise.

Unless otherwise stated below, the senior officials covered by this report hold appointments which were open-ended. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme. Further information about the work of the Civil Service Commission can be found on their website.

### Senior Officials' Remuneration – subject to audit

	2024 - 25				2023- 24			
	Accrued				Accrued			
Name	Salary	Performance Related Pay	Pension benefits	Total	Salary	Performance Related Pay	Pension benefits	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Jennifer Coupland	120-125 (FY145-150)	5-10	71	196-206	140-145	0-5	51	191-201
Carmel Grant	15-20 (FY100-105)	0-5	20	35-45	n/a	n/a	n/a	n/a

FY = amount that would have been paid for a full 12 month tenure.

Figures for Salary are reflective of duration of appointment.

Jennifer Coupland's appointment as IfATE Chief Executive came to an end on 31 January 2025. From 1st February 2025 she was seconded to London South Bank University; IfATE continued to cover the costs of her employment and did not seek reimbursement for these costs.

Carmel Grant became Acting Chief Executive of IfATE on 1 February 2025.

Salary includes gross salary and any other allowance to the extent that it is subject to UK taxation. This report is based on accrued payments made by IfATE and thus recorded in these financial statements. No benefits in kind were paid to any senior official in 2024 -25 or 2023-24.

SCS bonuses were based on performance levels attained and were made as part of the appraisal process.

## Board Members

The following sections provide details of the salary entitlements of members of the IfATE Board for years ending 31 March 2025 and 31 March 2024.

### Board Members' Remuneration – subject to audit

Name	2024-25	2023-24
	Fees	Fees
	£000	£000
Baroness Ruby McGregor-Smith CBE	25-30	25-30
Dr Kate Barclay MBE	10-15	10-15
Dame Fiona Kendrick	10-15	10-15
Sir Robin Millar	10-15	10-15
Bev Robinson CBE	10-15	10-15
John Cope (resigned 22 May 2024)	01-05 (FY10-15)	10-15
Professor Malcolm Press CBE	10-15	10-15
Neil Morrison	10-15	10-15
Sir Peter Estlin	10-15	10-15
Mark McClennon MBE	10-15	05-10 (FY 10-15)
Jane Hadfield	10-15	05-10 (FY 10-15)
Jessica Leigh Jones MBE (resigned 1 September 2023)	0	05-10 (FY 10-15)
Dale Bayliss (term expired 31 October 2023)	0	05-10 (FY 10-15)

As members of the Board were statutory office holders, Board members were not entitled to any pension benefits.

## Fair Pay Disclosure – subject to audit

Reporting bodies are required to disclose the relationship between the remuneration of the highest paid director in their organisation and the 25th, 50th and 75th percentile remuneration of the organisation's workforce.

The banded remuneration of the highest paid director (including bonuses and allowances) in 2024-25 was £150,000 - £155,000 (2023-24: £145,000 - £150,000). This compares with the remuneration of other employees as below:

	Total pay and benefits 2024-25	Salary 2024-25	Total pay and benefits 2023-24	Salary 2023-24
Percentile	£'000	£'000	£'000	£'000
25	43	42	41	40
50	57	56	55	54
75	62	61	59	58

	25 <sup>th</sup> percentile	50 <sup>th</sup> percentile	75 <sup>th</sup> percentile
Year	Ratio	Ratio	Ratio
2024-25	3.6:1	2.7:1	2.5:1
2023-24	3.6:1	2.7:1	2.5:1

This means that when everyone in IfATE is put into order of who is paid (in terms of total pay and benefits) the highest and who is paid the least, then the person who is 25% from the lowest paid earns £1 for every £3.60 earned by the highest paid.

The individual 75% up from the lowest paid earns £1 for every £2.50 earned by the highest paid. These ratios are modest, reflecting that the relatively high level of people working at senior grades, as was required for IfATE's technically demanding work.

Remuneration ranged from £25,000 - £30,000 to £150,000 - £155,000 (2023-24: £20,000 - £25,000 to £145,000 - £150,000). Total remuneration includes salary, non-consolidated performance-related pay and benefits-in-kind. It does not include severance payments, employer pension contributions and the cash equivalent transfer value of pensions. Between 2023-24 and 2024-25 actual average salary and allowances increased by 5% with average bonuses increasing by 3%. The Financial Reporting Manual (FReM) methodology requires us to calculate changes to salary and allowances and bonus payments based on rounding the actual amounts to the midpoint of the nearest £5k band.

Using this methodology, the rounded salary and allowances of the highest paid director increased by 4% and this is a good representation of the actual increase. Over the same period, the rounded bonus remuneration increased by 200% which significantly overstates the actual increase.



## Gender Pay Gap – not subject to audit

We were committed to transparency and equality in the workplace. We monitored our gender pay data to identify and reduce unfairness and use this data to inform our policies and practices. We continued to employ more women than men with 65% of our workforce being female in 2023-24. The gender pay gap for 2023-24 was published in April 2025.

As IfATE's headcount is above the 250 threshold, our gender pay gap data is published on the gov.uk website.

	Median Hourly Pay Gap %	Median Hourly Pay - what a woman earns when a man earns £1	Mean Hourly Pay Gap %	Mean Hourly Pay - what a woman earns when a man earns £1
2024-25	0.0	£1	5.3	94.7 pence
2023-24	0.0	£1	5.4	94.6 pence

The 2023-24 figures are based on the 'snapshot' date of 5 April 2024, IfATE employed 329 staff of which 214 (65%) were female and 115 (35%) were male.

Our hourly pay gap for 2023-24 compares favourably to the Civil Service hourly pay gap (median: 8.5% and mean: 7.4%), as calculated as part of the Annual Civil Service Employee Survey using a snapshot date of 31 March 2024.

## Pension Benefits – subject to Audit

	Accrued pension at pension age as at 31/03/25	Real increase in pension and related lump sum at pension age	CETV at 31/03/2025	CETV at 31/03/2024	Real increase in CETV
Officials	£'000	£'000	£'000	£'000	£'000
Jennifer Coupland	50 - 55 plus a lump sum of 120 - 125	2.5 - 5 plus a lump sum of 2.5 - 5	1,113	1,009	59
Carmel Grant	50-55	0 - 2.5	1,070	1,047	19

No other senior official received any pension benefits in 2024-25 or 2023-24.

## Civil Service Pensions

Pension benefits are provided through the Civil Service pension arrangements. Before 1 April 2015, the only scheme was the Principal Civil Service Pension Scheme (PCSPS), which is divided into a few different sections – classic, premium, and classic plus provide benefits on a final salary basis, whilst nuvos provides benefits on a career average basis. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme or alpha, which provides benefits on a career average basis.

All newly appointed civil servants, and the majority of those already in service, joined the new scheme.

The PCSPS and alpha are unfunded statutory schemes. Employees and employers make contributions (employee contributions range between 4.6% and 8.05%, depending on salary). The balance of the cost of benefits in payment is met by monies voted by Parliament each year. Pensions in payment are increased annually in line with the Pensions Increase legislation. Instead of the defined benefit arrangements, employees may opt for a defined contribution pension with an employer contribution, the partnership pension account.

In alpha, pension builds up at a rate of 2.32% of pensionable earnings each year, and the total amount accrued is adjusted annually in line with a rate set by HM Treasury. Members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004. All members who switched to alpha from the PCSPS had their PCSPS benefits ‘banked’, with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave alpha.

The accrued pensions shown in this report are the pension the member is entitled to receive when they reach normal pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over normal pension age. Normal pension age is 60 for members of classic, premium, and classic plus, 65 for members of nuvos, and the higher of 65 or State Pension Age for members of alpha. The pension figures in this report show pension earned in PCSPS or alpha – as appropriate. Where a member has benefits in both the PCSPS and alpha, the figures show the combined value of their benefits in the two schemes but note that the constituent parts of that pension may be payable from different ages.

When the Government introduced new public service pension schemes in 2015, there were transitional arrangements which treated existing scheme members differently based on their age. Older members of the PCSPS remained in that scheme, rather than moving to alpha. In 2018, the Court of Appeal found that the transitional arrangements in the public service pension schemes unlawfully discriminated against younger members.

As a result, steps are being taken to remedy those 2015 reforms, making the pension scheme provisions fair to all members. The public service pensions remedy 7 is made up of two parts. The first part closed the PCSPS on 31 March 2022, with all active members becoming members of alpha from 1 April 2022. The second part removes the age discrimination for the remedy period, between 1 April 2015 and 31 March 2022, by moving the membership of eligible members during this period back into the PCSPS on 1 October 2023. This is known as “rollback”.

For members who are in scope of the public service pension remedy, the calculation of their benefits for the purpose of calculating

their Cash Equivalent Transfer Value and their single total figure of remuneration, as of 31 March 2023 and 31 March 2024, reflects the fact that membership between 1 April 2015 and 31 March 2022 has been rolled back into the PCSPS. Although members will in due course get an option to decide whether that period should count towards PCSPS or alpha benefits, the figures show the rolled back position i.e., PCSPS benefits for that period.

For 2024-25, employers' contributions of £4.3m were payable to the PCSPS (2023-24: 4.6m) at one of four rates in the range 26.6% to 30.3% of pensionable earnings, based on salary bands. The Scheme Actuary reviews employer contributions usually every four years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during 2024-25 to be paid when the member retires and not the benefits paid during this period to existing pensioners.

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

Further details about the Civil Service pension arrangements can be found at the website [www.civilservicepensionscheme.org.uk](http://www.civilservicepensionscheme.org.uk)

### **Cash Equivalent Transfer Values:**

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

The figures include the value of any pension benefit in another scheme or arrangement which the member has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their buying additional pension benefits at their own cost.

CETVs are worked out in accordance with The Occupational Pension Schemes (Transfer Values) (Amendment) Regulations 2008 and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

### **Real Increase in CETV**

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

## Reporting of Civil Service and Other Compensation Schemes – Exit Packages – subject to audit

During 2024-25 IfATE agreed 30 exit packages. These were part of a voluntary exit scheme that was introduced to ensure IfATE operated within agreed budget and headcount limits.

Exit costs were accounted for in full in the year of departure.

### Total Number of Exit Packages by Cost Band

Exit Package Cost Band	2024-25	2023-24
£0 - £10,000	1	-
£10,001 to £25,000	5	2
£25,001 to £50,000	7	-
£50,001 - £100,000	17	-
£100,001 - £150,000	-	1
<b>Total number of Exit Packages</b>	<b>30</b>	<b>3</b>
<b>Total Costs (£'000)</b>	<b>1,815</b>	<b>178</b>

We have paid exit costs in accordance with the provisions of the Civil Service Compensation Scheme, a statutory scheme made under the Superannuation Act 1972.

## Staff Report – subject to audit

Average number of full-time equivalent (FTE) persons employed by IfATE. This is a monthly average across the financial year.

	2024-25			2023-24		
	Permanently employed staff	Others	Total	Permanently employed staff	Others	Total
Average number of full-time equivalent staff	280	5	285	326	6	332

The staff costs for IfATE decreased to £23.5m (2023-24: £24.2m) and staff numbers decreased to an average full time equivalent of 285 (2023-24: 332).

## Breakdown of Staff Costs – subject to audit

	2024-25			2023-24		
	Permanently employed staff	Others	Total	Permanently employed staff	Others	Total
	£000's	£000's	£000's	£000's	£000's	£000's
Wages and salaries	17,167	7	17,174	17,469	90	17,559
Social security costs	2,002	-	2,002	2,086	-	2,086
Pension costs	4,297	-	4,297	4,593	-	4,593
Total	23,466	7	23,473	24,148	90	24,238
<b>Costs are split as follows:</b>						
<b>Programme staff costs</b>	<b>16,638</b>	<b>-</b>	<b>16,638</b>	<b>15,743</b>	<b>33</b>	<b>15,776</b>
<b>Admin staff costs</b>	<b>6,828</b>	<b>7</b>	<b>6,835</b>	<b>8,405</b>	<b>57</b>	<b>8,462</b>

'Others' are staff engaged on the objectives of IfATE via short term contracts (e.g., agency/ temporary workers). IfATE paid a flat fee for agency staff, which includes social security and holiday pay.

The staff turnover unaudited figure has remained at a similar level to the previous year at 14% (2023-2024: 12%). This is indicative of a relatively normal cycle of people joining and leaving the organisation over the course of the year.

## Analysis of Staff Policies and Practice

### Sickness Absence

During the year ended 31 March 2025, we lost 1,144 days to sickness absence (2023-2024: 962). This equates to approximately 4.1 days (2023-24: 2.9 days) sickness absence per employee per year. In comparison, the overall Average Working Days Lost (AWDL) per staff year metric for the Civil Service was 7.8 days for the year ending 31 March 2024 (the latest available data).

## People

Our staff were mainly civil servants, with some contractors for specific activities of expertise.

Our civil servants were employed by IfATE on terms and conditions as agreed by HM Treasury and varied with Ministerial approval.

Responsibility was delegated to the Accounting Officer for the recruitment of IfATE staff.

Grade	2024-25*			2023-24		
	Male	Female	Total	Male	Female	Total
CEO	0	1	1	0	1	1
Directors	0	0	0	1	2	3
Senior Civil Servants (SCS Band 1/ Deputy Director)	4	6	10	5	7	12
Civil Servants grades EA to G6	90	171	261	108	203	311
<b>Total</b>	<b>94</b>	<b>178</b>	<b>272</b>	<b>114</b>	<b>213</b>	<b>327</b>

\* 2024-25 headcount as at 31st March 2025.

## Expenditure on HR Services and Training

IfATE spent £179k (2023-24: £192k) on HR services and training in the year ended 31 March 2025.

## Off-payroll Engagements

The 'Others' category includes individuals who are not paid through IfATE's payroll.

In line with the Review of Tax Arrangements of Public Sector Appointees published by the Chief Secretary to the Treasury on 23 May 2012, we are required to publish the following details for all off payroll arrangements as of 31 March 2025: where the individual is paid more than £245 per day and the engagement has lasted for longer than six months; and any off-payroll engagements of Board members, and/or senior officials with significant financial responsibility, between 1 April 2024 and 31 March 2025.

## All Off-Payroll Engagements as at 31 March 2025, for More Than £245 per Day and That Last for Longer Than 6 Months

<b>Number of existing engagements as at 31 March 2025</b>	<b>4</b>
Of which:	
Number that have existed for more than 6 months but less than 1 year	1
Number that have existed for between 1 and 2 years at time of reporting	3

**All New Off-Payroll Engagements, or Those That Reached 6 Months in Duration, between 1 April 2024 and 31 March 2025, for More Than £245 per Day and That Last for Longer Than 6 Months**

<b>Number of new engagements, or those that reached 6 months in duration, between 1 April 2024 and 31 March 2025</b>	<b>4</b>
Number assessed as caught by IR35	0
Number assessed as not caught by IR35	4

There were no off-payroll engagements of Board members and/or senior officials between 1 April 2024 and 31 March 2025.

**Trade Union Facility Time**

The Trade Union (Facility Time Publication Requirements) Regulations 2017 requires relevant public sector organisations to report on trade union facility time in their organisations. None of IfATE's employees were trade union representatives in 2024-2025 (2023-2024: none).

**Consultancy**

IfATE incurred no expenditure in respect of consultancy in 2024-25 (2023-24: nil).

**Estates**

IfATE had two main office locations, one in Coventry and one in London, with a smaller presence in Manchester, Darlington, Sheffield and Bristol. 67% of our staff were based outside of London.

The table below shows a comparison between 2024-25 and 2023-24 indicating the office locations where IfATE staff were based.

<b>Location (headcount)</b>	<b>2024-25</b>	<b>2023-24</b>
Bristol	7	8
Darlington	37	37
Manchester	25	31
Sheffield	8	14
Coventry	104	124
London	91	113
<b>Total staff</b>	<b>272</b>	<b>327</b>

2024-25 headcount as at 31st March 2025.

2023-24 headcount as at 31st March 2024.



## Our People

Our workforce was essential to the successful delivery of our mission and strategic aims. IfATE aimed to be an exemplar employer, where people were supported to do their best work and feel included, valued and supported to develop.

Our workforce was reduced by 17.2% this year, starting with a figure of 318.5 FTE (327 headcount) permanently employed civil servants in April 2024 and ending the year at a figure of 263.7 FTE (272 headcount). This reflects our appropriate use of recruitment controls and the outcome of a voluntary exit scheme.

We were proud of the diversity of our workforce where:

- 22% were from an ethnic minority background.
- 65% identified as female and 35% as male.
- 7% self-identified as having a disability.
- 4% identified as LGBTQ+.

We continued to review our recruitment processes to ensure an inclusive approach, especially focusing on attracting and recruiting people from under-represented groups.

We regularly produced demographic data to allow us to monitor the diversity of applicants, candidates and appointments.

We continued to build on our Disability Confident Leader accreditation by proactively providing flexibilities and reasonable adjustments.

We continued to work on the set of equity, diversity and inclusion priorities for IfATE which form part of the “employer” strand of our EDI Strategy, which was published in March 2023.

Following the introduction of Civil Service-wide guidance on hybrid working, we developed an approach for IfATE that both optimises operational effectiveness and offers appropriate flexibility and support for our staff.

## Staff Networks

IfATE’s Diversity and Inclusion Network has been less active this year and is likely to wind down following the transition to Skills England. IfATE colleagues will continue to have access to the wide array of staff networks in the Department for Education, covering topics such as caring, faith, disability, eating disorders, the menopause and LGBTQ+.

IfATE’s Social Mobility Network continued its work to champion the value and diversity that people with different experiences and backgrounds bring to IfATE and beyond. Its particular focus this year has been the development of a reverse mentoring programme, which has enabled individuals from a diverse range of backgrounds to be paired with senior colleagues, sharing their perspectives to encourage more inclusive ways of thinking.

## Staff Engagement

IfATE took part in the annual Civil Service People Survey for the fifth time in 2024. Our overall engagement index score was 65%, which was the same as in 2023 and 1% above the Civil Service benchmark (median) score. Given the significant amount of change IfATE has experienced this year, our results paint a positive picture of the resilience and determination of IfATE and its people.

Due to IfATE colleagues transferring to either Skills England, DfE or the Government Legal Department (GLD) in 2025-26, we took a different approach to action planning compared to prior years. We took a small number of actions that we believe we can take prior to the transition, plus a number of suggestions to be taken forward by our successor organisations.

## Apprentices

IfATE was committed to continuing to develop an excellent internal apprenticeship offer, joining the 5% club, a body for employers who have a goal to have at least 5% of their workforce either on an apprenticeship or who have completed one.

IfATE's level of apprentices at 31 March 2025 was 3.9% of our workforce. Colleagues are undertaking apprenticeships at Levels 3–7 across areas including finance, business administration, management, human resources, commercial and legal.

## Learning and Development

IfATE continued to develop its approach to learning and development during the year.

This was based on an ethos that all our colleagues should prioritise and take ownership of their own development, with the support of their line manager. As part of our performance management process, we expected all of our people to develop and maintain a personal development plan (PDP).

We continued to promote the 70/20/10<sup>3</sup> model of learning, which recognises the value of both formal and informal learning approaches. To improve access to learning opportunities we launched an IfATE Prospectus and updated the Learning & Development (L&D) hub to collate and promote learning opportunities with a much stronger focus on self-directed learning and knowledge sharing rather than formal courses. We proactively sought to co-ordinate cohorts for identified skills gaps and critical development across teams particularly in project management. We also worked closely with colleagues in Delivery Group to create a Microsoft Teams collaboration space where bespoke training, Standard Operating Procedures (SOPs), problem solving and collaboration could be shared and internally managed to build on services provided by Civil Service Learning (CSL) and other formal learning routes. We also utilised learning at work week to feature and showcase alternative routes to learning reinforcing our learning culture.

3 70% 'learning by doing', 20% 'learning through others' (coaching, mentoring, shadowing etc.) and 10% formal learning, such as through training courses.

# Parliamentary Accountability Report - subject to audit

## Fees Statement

During 2024-25 IfATE received no fees (2023-24: None)

## Losses Statement

During the 2021-22 and 2022-23 financial years, IfATE made payments totalling £1.0m in relation to the Hair & Beauty and Catering T Levels. On 21 March 2025, DfE announced stopping the roll out of these T levels [T Level update March 2025](#). The payments were recorded in IfATE's financial statements for the relevant financial years and there is no impact on IfATE's 2024-25 accounts. (2023-24: None).

## Special Payments Statements

There were no special payments greater than £300,000 in 2024-25 (2023-24: None)

## Susan Acland-Hood

Permanent Secretary & Principal Accounting Officer, Department for Education

11 July 2025

# The Audit Report of the Comptroller and Auditor General to The Houses of Parliament

## Opinion on financial statements

I have audited the financial statements of the Institute for Apprenticeships and Technical Education for the year ended 31 March 2025.

The financial statements comprise the Institute for Apprenticeships and Technical Education's

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

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

In my opinion, the financial statements:

- give a true and fair view of the state of the Institute for Apprenticeships and Technical Education's affairs as at 31 March 2025 and its net expenditure for the year then ended; and
- have been properly prepared in accordance with UK adopted International Accounting Standards.

## Opinion on regularity

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

## Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs UK), applicable law and Practice Note 10 *Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom* (2024). My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my report.

Those standards require me and my staff to comply with the Financial Reporting Council's *Revised Ethical Standard 2024*.

I am independent of the Institute for Apprenticeships and Technical Education in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

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

## Conclusions relating to going concern

In auditing the financial statements, I have concluded that the Institute for Apprenticeships and Technical Education's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

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

## Other information

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

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

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

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

I have nothing to report in this regard.

### Opinion on other matters

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with HM Treasury's Government Financial Reporting Manual.

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

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with HM Treasury's Government Financial Reporting Manual; and
- the information given in the Performance and Accountability Reports for the financial year for which the financial statements are prepared is consistent with the financial statements and is in accordance with the applicable legal requirements.

### Matters on which I report by exception

In the light of the knowledge and understanding of the Institute for Apprenticeships and Technical Education and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance and Accountability Reports.

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

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

## **Responsibilities of the Accounting Officer for the financial statements**

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

- maintaining proper accounting records;
- providing the C&AG with access to all information of which management is aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- providing the C&AG with additional information and explanations needed for his audit;
- providing the C&AG with unrestricted access to persons within the Institute for Apprenticeships and Technical Education from whom the auditor determines it necessary to obtain audit evidence;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- preparing financial statements which give a true and fair view in accordance with UK adopted International Accounting Standards as interpreted by HM Treasury's Government Financial Reporting Manual;
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with the UK adopted International Accounting Standards as interpreted by HM Treasury's Government Financial Reporting Manual; and

- assessing the Institute for Apprenticeships and Technical Education's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by the Institute for Apprenticeships and Technical Education will not continue to be provided in the future.

## **Auditor's responsibilities for the audit of the financial statements**

My responsibility is to audit and report on the financial statements in accordance with applicable law and International Standards on Auditing (UK) (ISAs (UK)).

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



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

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

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

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

- considered the nature of the sector, control environment and operational performance including the design of the Institute for Apprenticeships and Technical Education's accounting policies;
- inquired of management, the Institute for Apprenticeships and Technical Education's head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Institute for Apprenticeships and Technical Education's policies and procedures on:
  - identifying, evaluating and complying with laws and regulations;
  - detecting and responding to the risks of fraud; and

- the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the Institute for Apprenticeships and Technical Education's controls relating to the Institute for Apprenticeships and Technical Education's compliance with the Apprenticeships, Skills, Children and Learning Act 2009 and Managing Public Money;
- inquired of management, the Institute for Apprenticeships and Technical Education's head of internal audit and those charged with governance whether:
  - they were aware of any instances of non-compliance with laws and regulations;
  - they had knowledge of any actual, suspected, or alleged fraud;
- discussed with the engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

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

I obtained an understanding of the Institute for Apprenticeships and Technical Education's framework of authority and other legal and regulatory frameworks in which the Institute for Apprenticeships and Technical Education operates.



I focused on those laws and regulations that had a direct effect on material amounts and disclosures in the financial statements or that had a fundamental effect on the operations of the Institute for Apprenticeships and Technical Education. The key laws and regulations I considered in this context included the Apprenticeships, Skills, Children and Learning Act 2009, Managing Public Money, employment law, pensions legislation and tax Legislation.

### **Audit response to identified risk**

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

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

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

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of my report.

### **Other auditor's responsibilities**

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

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

### **Gareth Davies**

Comptroller and Auditor General

15 July 2025

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

# Financial Statements

## Statement of Comprehensive Net Expenditure

For the year ended 31 March 2025

		2024-25	2023-24
	Note	£000	£000
Operating income	2	(276)	(131)
		<b>(276)</b>	<b>(131)</b>
Staff costs	3	23,473	24,238
Operating expenditure	4	5,549	5,084
<b>Total operating expenditure</b>		<b>29,022</b>	<b>29,322</b>
<b>Net expenditure for the year</b>		<b>28,746</b>	<b>29,191</b>
<b>Comprehensive net expenditure for the year</b>		<b>28,746</b>	<b>29,191</b>

There are no other recognised gains or losses. There are no discontinued operations.

The notes on page 86 to page 98 form part of these accounts.

## Statement of Financial Position

As at 31 March 2025

		2024-25	2023-24
	Note	£000	£000
<b>Non-current assets</b>			
Property, plant and equipment	5	0	113
Intangible assets	6	2,911	2,866
<b>Total non-current assets</b>		<b>2,911</b>	<b>2,979</b>
<b>Current assets</b>			
Receivables	7	67	211
Cash and cash equivalents	8	2,046	1,425
<b>Total current assets</b>		<b>2,113</b>	<b>1,636</b>
<b>Total assets</b>		<b>5,024</b>	<b>4,615</b>
<b>Current liabilities</b>			
Payables	9	(5,777)	(5,594)
Provisions	10	(278)	(117)
<b>Total current liabilities</b>		<b>(6,055)</b>	<b>(5,711)</b>
<b>Total assets less current liabilities</b>		<b>(1,031)</b>	<b>(1,096)</b>
<b>Taxpayers' equity:</b>			
General fund		(1,031)	(1,096)
<b>Total taxpayers' equity</b>		<b>(1,031)</b>	<b>(1,096)</b>

The notes on page 86 to page 98 form part of these accounts.

**Susan Acland-Hood**

Permanent Secretary & Principal Accounting Officer, Department for Education

11 July 2025

## Statement of Cash Flows

For the year ended 31 March 2025

		2024-25	2023-24
	Note	£000	£000
<b>Cash flows from operating activities</b>			
Net expenditure for the year	SoCNE	(28,746)	(29,191)
Adjustments for non-cash transactions			
Notional expenditure: IT costs		260	330
Depreciation on property, plant and equipment	5	113	100
Amortisation	6	926	715
(Increase)/decrease in receivables	7	144	(108)
Increase/(decrease) in payables	9	183	84
Increase/(decrease) in provisions for liabilities	10	161	-
<b>Net cash outflow from operating activities</b>		<b>(26,959)</b>	<b>(28,070)</b>
<b>Cash flows from investing activities</b>			
Purchase of intangible assets	6	(971)	(1,536)
<b>Net cash outflow from investing activities</b>		<b>(971)</b>	<b>(1,536)</b>
<b>Cash flows from financing activities</b>			
Grant in Aid from sponsor department	SoCTE	28,551	28,209
<b>Net cash inflow from financing activities</b>		<b>28,551</b>	<b>28,209</b>
Net increase / (decrease) in cash and cash equivalents		621	(1,397)
Cash and cash equivalents at 1 April	8	1,425	2,822
<b>Cash and cash equivalents at 31 March</b>	<b>8</b>	<b>2,046</b>	<b>1,425</b>

The notes on page 86 to page 98 form part of these accounts.

## Statement of Changes in Taxpayers' Equity

For the year ended 31 March 2025

	Note	General Fund £000
<b>Balance at 1 April 2023</b>		<b>(444)</b>
Grant in Aid from sponsor department		28,209
Comprehensive net expenditure for the year	SoCNE	(29,191)
Notional IT costs		330
<b>Balance at 31 March 2024</b>		<b>(1,096)</b>
Grant in Aid from sponsor department		28,551
Comprehensive net expenditure for the year	SoCNE	(28,746)
Notional IT costs		260
<b>Balance at 31 March 2025</b>		<b>(1,031)</b>

The notes on page 86 to page 98 form part of these accounts.

# Notes to the accounts

## 1. Statement of Accounting Policies

These accounts have been prepared in accordance with the 2024-25 Financial Reporting Manual (FReM) issued by HM Treasury (HMT). The accounting policies contained in the manual apply International Financial Reporting Standards (IFRS) as adapted or interpreted for the public sector.

### 1.1 Accounting Convention

These accounts have been prepared on an accruals basis, under the historical cost convention.

### 1.2 Going Concern

Following the enactment of the Institute for Apprenticeships and Technical Education (Transfer of Functions etc) Act, IfATE was abolished as a non-departmental public body on 1 June 2025. The Financial Reporting Manual (FReM) issued by HM Treasury requires that, where an entity ceases to exist, it should consider whether or not its services will continue to be provided in determining whether to use the concept of going concern for the final set of financial statements. Following IfATE's abolition, its services have continued to be provided following their transfer to Skills England, and it is therefore appropriate for these financial statements to be prepared on a going concern basis.

## 1.3 Critical Accounting Judgements and Key Sources of Estimation Uncertainty

The preparation of these accounts requires management to make judgements, estimates and assumptions that affect the application of policies and reported values of assets and liabilities, income and expenditure.

As at 31 March 2025, IfATE occupied a dedicated office space in Coventry. IfATE has served notice to the Government Property Agency that IfATE, or its successor organisation, will vacate the office space by 31 March 2026. Due to the short occupancy period, the occupation of the Coventry office space does not constitute a lease as per IFRS 16. Therefore, the costs has been fully expensed.

## 1.4 Adoption of FReM Amendments

There were no significant FReM changes in 2024-25.

## 1.5 Early Adoption

IfATE has not early adopted any accounting standards in 2024-25.

## 1.6 IFRSs in Issue but not yet Effective

In order to comply with the requirements of IAS 8 Accounting Policies, Changes in Accounting Estimates and Errors, IfATE must disclose where it has not applied a new IFRS that has been issued but is not yet effective. At the date of authorisation of these financial statements, the following standards and interpretations were in issue but not yet effective:

**IFRS 17 - Insurance Contracts** (effective 1 April 2025): IFRS 17 replaces IFRS 4 of the same name. The new standard will apply more standardised and rigorous requirements on accounting for insurance contracts. IfATE has not adopted this standard.

**IFRS 18 – Presentation and Disclosure in Financial Statements** (effective 1 January 2027): This new standard replaces IAS 1 and introduces revised presentation requirements. IfATE has not adopted this standard.

## 1.7 Property, Plant and Equipment

The minimum value of capitalisation for expenditure on property, plant and equipment is £2,500. In the case of ICT equipment and furniture, all items recorded as capital expenditure are capitalised and if they fall below the £2,500 threshold they are grouped together and recorded as bulk assets. The asset value on capitalisation is measured at cost plus direct costs, such as installation, attributable to bringing them into working condition.

## 1.8 Depreciation

The depreciation periods which best reflect the pattern of consumption of economic benefits and the periods over which such benefits are expected to be consumed by the Institute are summarised below:

- furniture: 5 years
- fixtures and fittings: lower of 10 years or the length of the building lease
- right use of asset: over the term of the lease
- computer equipment: 5 years

Depreciation is applied on a straight-line basis.

## 1.9 Intangible Assets

Intangible assets are initially valued at cost, then carried at fair value that is determined by reference to an active market where possible. Where there is no active market, we use depreciated replacement cost as a proxy fair value. Assets are capitalised as intangible assets where expenditure of £2,500 or more is incurred. Assets are amortised over their estimated useful economic lives. Assets under construction are not amortised but assessed for impairment annually.

Asset lives for IfATE's intangible assets are:

- IT systems: 5 years

Amortisation is applied on a straight-line basis.

### **1.10 Impairment of Non-Current Assets**

IfATE reviews all non-current assets for impairment if circumstances indicate the carrying value may not be recoverable and recognises as a loss the sum that the asset's carrying value exceeds its recoverable value. The recoverable value is the higher of the asset's fair value less costs to sell and its value in use.

No additional depreciation or impairment has been recognised as IfATE's operations are being transferred to Skills England following the enactment of the Institute for Apprenticeships and Technical Education (Transfer of Functions etc) Act [HL] on 15/05/2025.

IfATE charges any impairment losses that result from a clear consumption of economic benefits to the Statement of Comprehensive Net Expenditure.

### **1.11 Financial Liabilities**

Financial liabilities are mainly trade and other payables that are initially recognised at fair value and held at amortised cost. The cost is judged to be a reasonable approximation of fair value and amortised cost.

### **1.12 Grant in Aid**

Grants from the Department are recognised as funding.

Grant in Aid is recorded by IfATE as financing in the Statement of Cash Flows and is recognised as a movement in the General Fund in the Statement of Changes in Taxpayers Equity.

### **1.13 Operating and Other Income**

Operating and other income includes costs recovered by IfATE on its directly provided services, on a full-cost basis. Operating income is stated net of VAT. Further detail is provided in Note 2.

Income is recognised in accordance with IFRS 15 Revenue from Contracts with Customers, which is applied by HM Treasury in the Government Financial Reporting Manual (FReM). This states that revenue shall only be recognised once a performance obligation is met.

### **1.14 Administration and Programme Expenditure**

The notes to the Statement of Comprehensive Net Expenditure are analysed between administration and programme expenditure. The classification of expenditure as 'administration' or as 'programme' reflects the determination of administration costs in HM Treasury's Consolidated Budgeting Guidance.

Administration costs reflect the costs of running IfATE and include staff costs such as wages, salaries, and other administrative costs, including travel, subsistence, IT maintenance and office expenditure.

Programme costs reflect the costs of programme delivery and may include staff and other costs where these relate to activities associated with frontline service delivery.



## **1.15 Employee Benefits**

### **1.15.1 Pensions**

IfATE has adopted IAS 19 Employee Benefits to account for its pension schemes.

IfATE's staff are members of the Principal Civil Service Pension Scheme (PCSPS). This is an unfunded multi-employer defined benefit pension scheme. For accounting purposes this is recognised as a defined contribution scheme in accordance with the FReM. IfATE recognises contributions payable in the Statement of Comprehensive Net Expenditure.

Pension benefits are provided through Civil Service pension arrangements, as detailed from page 65 on the Remuneration and Staff Report.

### **1.15.2 Other Employee Benefits**

This includes the value of untaken holiday leave at the financial year-end, which is accrued as it is earned.

## **1.16 Value Added Tax**

Irrecoverable value-added tax (VAT) is charged to the relevant expenditure category or included in the capitalised purchase cost of fixed assets.

### **1.17 Provisions**

IfATE recognises provisions in accordance with IAS 37, 'Provisions, contingent liabilities and contingent assets'.

The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligation at the statement of the financial position date.

### **1.18 Notional Charges**

Certain costs are charged on a notional basis and included in the accounts.

The only notional costs in 2024-25 and 2023-24 were for IT provided by the Department for Education. Notional costs are recorded in the Statement of Comprehensive Net Expenditure and recorded as a movement in the General Fund.

## 2. Operating Income

	2024-25	2023-24
	£000	£000
Other income	276	131
	<b>276</b>	<b>131</b>

Other income relates to grants received.

## 3. Staff Numbers and Related Costs

	Permanently employed staff	Others	2024-25 Total	Permanently employed staff	Others	2023-24 Total
	£000	£000	£000	£000	£000	£000
Wages and salaries	17,167	7	<b>17,174</b>	17,469	90	<b>17,559</b>
Social security costs	2,002	-	<b>2,002</b>	2,086	-	<b>2,086</b>
Pension costs	4,297	-	<b>4,297</b>	4,593	-	<b>4,593</b>
	23,466	7	<b>23,473</b>	24,148	90	<b>24,238</b>
Average full time equivalent number of persons employed	280	5	<b>285</b>	326	6	<b>332</b>

Full-time equivalent (FTE) is a monthly average across the financial year. More detailed disclosures relating to staff costs and numbers can be found in the Remuneration and Staff Report.

#### 4. Operating Expenditure

	2024-25	2023-24
	£000	£000
Programme related expenditure:		
EQA charges	-	(286)
Frontline delivery	1,445	1,161
Programme travel costs	158	190
Programme amortisation	926	715
Other	520	650
<b>Total Programme related expenditure</b>	<b>3,049</b>	<b>2,430</b>
Administration expenditure:		
Staff related costs	185	193
Board costs	189	209
Professional fees	90	182
Premises costs including rates and service charges	913	919
IT and telecommunications costs	846	883
PR & Marketing	84	66
Travel and subsistence	99	124
External audit fees	91	76
Other expenditure	3	2
<b>Total Administration expenditure</b>	<b>2,500</b>	<b>2,654</b>
<b>Total Operating expenditure</b>	<b>5,549</b>	<b>5,084</b>

EQA charges in 2023-24 were settled below the accrued value resulting in a release of £286k.

## 5. Property, Plant and Equipment

	2024-25 Fixtures & Fittings £000	2024-25 Total £000
<b>Cost or valuation</b>		
At 1 April 2024	317	317
Additions	-	-
Disposals	-	-
<b>At 31 March 2025</b>	<b>317</b>	<b>317</b>
<b>Depreciation</b>		
At 1 April 2024	(204)	(204)
Charged in year	(113)	(113)
Disposals	-	-
<b>At 31 March 2025</b>	<b>(317)</b>	<b>(317)</b>
<b>Carrying value at 31 March 2025</b>	<b>-</b>	<b>-</b>

	2023-24 Fixtures & Fittings £000	2023-24 Total £000
<b>Cost or valuation</b>		
At 1 April 2023	317	317
Additions	-	-
Disposals	-	-
<b>At 31 March 2024</b>	<b>317</b>	<b>317</b>
<b>Depreciation</b>		
At 1 April 2023	(104)	(104)
Charged in year	(100)	(100)
Disposals	-	-
<b>At 31 March 2024</b>	<b>(204)</b>	<b>(204)</b>
<b>Carrying value at 31 March 2024</b>	<b>113</b>	<b>113</b>

## 6. Intangible Assets

	2024-25 Developed software	2024-25 IT development	2024-25 Total
	£000	£000	£000
<b>Cost or Valuation</b>			
At 1 April 2024	4,638	-	4,638
Additions	971	-	971
Transfers	-	-	-
<b>At 31 March 2025</b>	<b>5,609</b>	<b>-</b>	<b>5,609</b>
<b>Depreciation</b>			
At 1 April 2024	(1,772)	-	(1,772)
Amortisation	(926)	-	(926)
<b>At 31 March 2025</b>	<b>(2,698)</b>	<b>-</b>	<b>(2,698)</b>
<b>Carrying value at 31 March 2025</b>	<b>2,911</b>	<b>-</b>	<b>2,911</b>

IfATE has continued to invest in digital solutions on a number of fronts, primarily on IDS - Institute Data Systems, Occupational Maps and Website products. There were no impairments during the financial year.

	2023-24 Developed software	2023-24 IT development	2023-24 Total
	£000	£000	£000
<b>Cost or Valuation</b>			
At 1 April 2023	2,892	210	3,102
Additions	1,536	-	1,536
Transfers	210	(210)	-
<b>At 31 March 2024</b>	<b>4,638</b>	<b>-</b>	<b>4,638</b>
<b>Depreciation</b>			
At 1 April 2023	(1,057)	-	(1,057)
Amortisation	(715)	-	(715)
<b>At 31 March 2024</b>	<b>(1,772)</b>	<b>-</b>	<b>(1,772)</b>
<b>Carrying value at 31 March 2024</b>	<b>2,866</b>	<b>-</b>	<b>2,866</b>

## 7. Receivables

	2024-25	2023-24
	£000	£000
Amounts falling due within one year:		
Sundry debtors	-	91
Prepayments and accrued income	26	50
VAT refund	41	70
<b>Total receivables</b>	<b>67</b>	<b>211</b>

## 8. Cash

	2024-25	2023-24
	£000	£000
Balance at 1 April	1,425	2,822
Net change in cash and cash equivalents	621	(1,397)
<b>Balance at 31 March</b>	<b>2,046</b>	<b>1,425</b>

All balances are held with the Government Banking Service.



## 9. Payables

	2024-25	2023-24
	£000	£000
<b>Amounts falling due within one year:</b>		
Trade payables	16	239
Tax and Social Security costs	556	468
Pensions liability	420	466
Accruals and deferred income	4,785	4,421
<b>Total Payables</b>	<b>5,777</b>	<b>5,594</b>

## 10. Provisions for Liabilities and Charges

	2024-25	2023-24
	£000	£000
<b>Amounts falling due within one year:</b>		
Dilapidations on Coventry premises	278	117
<b>Total provisions for liabilities and charges</b>	<b>278</b>	<b>117</b>

IfATE bases its dilapidation provision on information received from the lessor.

## **11 Financial Instruments and Risk**

IFRS 7: Financial Instruments (IFRS 7) disclosure requires IfATE to disclose information on the significance of financial instruments to its financial position and performance.

### **11.1 Liquidity Risk**

IfATE is in a net deficit position due to significant accruals at the year end.

Cash will be drawn down as Grant in Aid when required to settle these liabilities. Parliament votes annually on the financing of IfATE's net revenue resource requirements, as well as its capital expenditure. With no borrowings, IfATE does not consider itself exposed to any significant liquidity risks.

### **11.2 Interest Rate Risk**

IfATE's financial liabilities carry a nil rate of interest and IfATE does not consider itself exposed to any interest rate risk.

### **11.3 Foreign Currency Risk**

All material assets and liabilities are denominated in sterling. IfATE does not consider itself exposed to any significant currency risk.

## **12. Capital Commitments**

IfATE had £680k of capital commitments as at 31 March 2025 (31 March 2024: £710k) in respect of software development.

## **13. Related Party Transactions**

IfATE regards the Departmental group as a related party. During the year, IfATE had a number of material transactions with the Departmental Group and with other entities for which the Department is the parent department.

IfATE had a number of transactions with other government departments and central bodies. Most of these transactions have been with HMRC, PCSPS and the Cabinet Office.

IfATE's non-executive directors, independent members and senior civil servants are required to complete declarations of interest to identify related parties.

The following declarations of interest have been identified:

Joanna Moonan, Deputy Director of IfATE was also Chair of the Board for WJEC CBAC Ltd until 30th September 2024. During 2024-25, IfATE awarded a T Level contract to WJEC which commenced on 13th August 2024.

## **14. Events after the Reporting Period**

The Accounting Officer authorised these accounts for issue on the date they were certified by the Comptroller and Auditor General. Shortly after the reporting period, IfATE was abolished following the enactment of the Institute for Apprenticeships and Technical Education (Transfer of Functions etc) Act [HL] on 15/05/2025. Its functions were transferred to the Department for Education on 1 June 2025.



