



Teaching  
Regulation  
Agency

# Teaching Regulation Agency

## Annual Report and Accounts

For the year ended  
31 March 2024



An executive agency of the Department for Education





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# Performance Report

# Chief Executive's foreword

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**Marc Cavey**  
Chief Executive –  
Teaching Regulation Agency  
(TRA or the Agency)

I am pleased to present TRA's Annual Report and Accounts (ARA) relating to the year ended 31 March 2024.

The first part of the document is the annual report which details TRA's organisational structure and performance, as well as the key risks that the Agency has identified and is managing. It also sets out how the Agency has performed during this reporting year, including how it has significantly ramped up delivery in respect of its responsibilities for the regulation of both teacher misconduct and teacher qualifications.

The accounts form the second part and provide a detailed insight into the costs associated with TRA's operations and delivery.

**Marc Cavey**  
Chief Executive  
4 July 2024



# Performance Overview

## Overview

A key area of focus during 2023-24 has been increasing TRA's capacity to respond to growing demand across its services. The interventions made by the Agency's leadership team have resulted in a year of record performance.

The Agency's Teacher Misconduct Unit (TMU) has taken extensive steps to increase capacity to ensure the timely conclusion of cases, including building additional capacity and onboarding 83 new professional conduct panellists. Digital and process improvements, influenced by user research, have streamlined TMU's activities, including the scheduling of misconduct hearings. TMU also successfully concluded a procurement exercise of seven new legal contracts to support investigation and case conclusion at hearing stage.

As a direct result of this work and other improvements, the Agency has reduced the number of older cases that have been progressed following a case to answer decision by 49% and 244 misconduct hearings took place in 2023-24. This is the highest number of hearings that the TRA has delivered during a reporting year in its history, an 18% increase from 2022-23 and a 64% increase from 2021-22.

During 2023-24, TRA has seen a significant increase in the number of misconduct referrals it receives. To address this, TMU has worked closely with key stakeholders to review its processes, including changing how referrals are communicated to teachers and conducting user research to make improvements to the service. Despite this challenge, the Agency has met its 'Initial Assessment' key performance indicator (KPI), ensuring that over 99% of referrals were initially assessed within three working days of receipt.

Delivery within the Agency's Teacher Qualification Unit (TQU) has also increased in 2023-24. Since February 2023, teachers who qualified in an expanded number of countries have been able to apply for qualified teacher status (QTS) through a new digital service. New, more robust requirements have also been introduced to ensure that only highly qualified teachers with substantial experience are awarded QTS. To respond to significantly increased demand driven by teachers who have qualified in the newly eligible countries, and in order to implement a more rigorous assessment process, the Agency has expanded its capacity and capability, enabling it to make a record number of QTS awards to highly qualified teachers during 2023-24, with 5,122 awards issued since February 2023.

Additionally, TRA has continued to modernise its customer-facing and back-end systems, working with the Department for Education (DfE or the Department) to introduce new, improved portals for employers and teachers, and to streamline the handling of enquiries about teachers' qualifications records.

The following report will provide greater detail on these and other aspects of TRA's work during the 2023-24 reporting year.

## Statement of purpose and activities

The TRA's core purpose is to support employers, schools and headteachers to discharge their safeguarding responsibilities, as set out in the Agency's [2021-24 Corporate Plan](#).<sup>1</sup>

Teaching in England is a regulated profession, and legislation sets out the training that a teacher has to undertake in order to teach in certain settings. The TRA is responsible for confirming QTS and early years teacher status (EYTS) to individuals who have completed their training in England. The Agency is also responsible for the professional recognition of teachers who have qualified outside of England. TRA maintains the central record of qualified teachers, which provides employers with the opportunity to complete pre-employment checks to ensure they are employing teachers who are not prohibited from teaching and who are appropriately qualified for their role.

The Agency, on behalf of the Secretary of State for Education, also takes action on receipt of allegations of serious teacher misconduct, as defined by [The Teachers' Disciplinary \(England\) Regulations 2012](#)<sup>2</sup> and as amended by [The Teachers' Disciplinary \(Amendment\) \(England\) Regulations 2014](#).<sup>3</sup>

Teachers are one of the most significant factors in a child's education and the overwhelming majority never engage in any form of serious misconduct.

In respect of the small minority that do, TRA is responsible for:

- investigating serious misconduct, where a teacher's alleged behaviour is fundamentally incompatible with being a teacher, and could lead to them being prohibited from teaching
- prohibiting teachers from teaching who have been found to have committed serious misconduct

Headteachers and governing bodies are responsible for managing teachers in relation to:

- their competence and conduct, and taking action to address underperformance
- less serious misconduct in their schools and relevant settings

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1 <https://www.gov.uk/government/publications/teaching-regulation-agency-corporate-plan>

2 <http://www.legislation.gov.uk/uksi/2012/560/contents/made>

3 <http://www.legislation.gov.uk/uksi/2014/1685/contents/made>

## Vision, mission and core principles

DfE's vision states "At our heart, we are the department for realising potential. We enable children and learners to thrive, by protecting the vulnerable and ensuring the delivery of excellent standards of education, training and care. This helps realise everyone's potential – and that powers our economy, strengthens society, and increases fairness."

The TRA supports the realisation of this vision by striving to achieve excellence in all that it does and by providing a fair and consistent regulatory system for the teaching profession on behalf of the Secretary of State for Education.

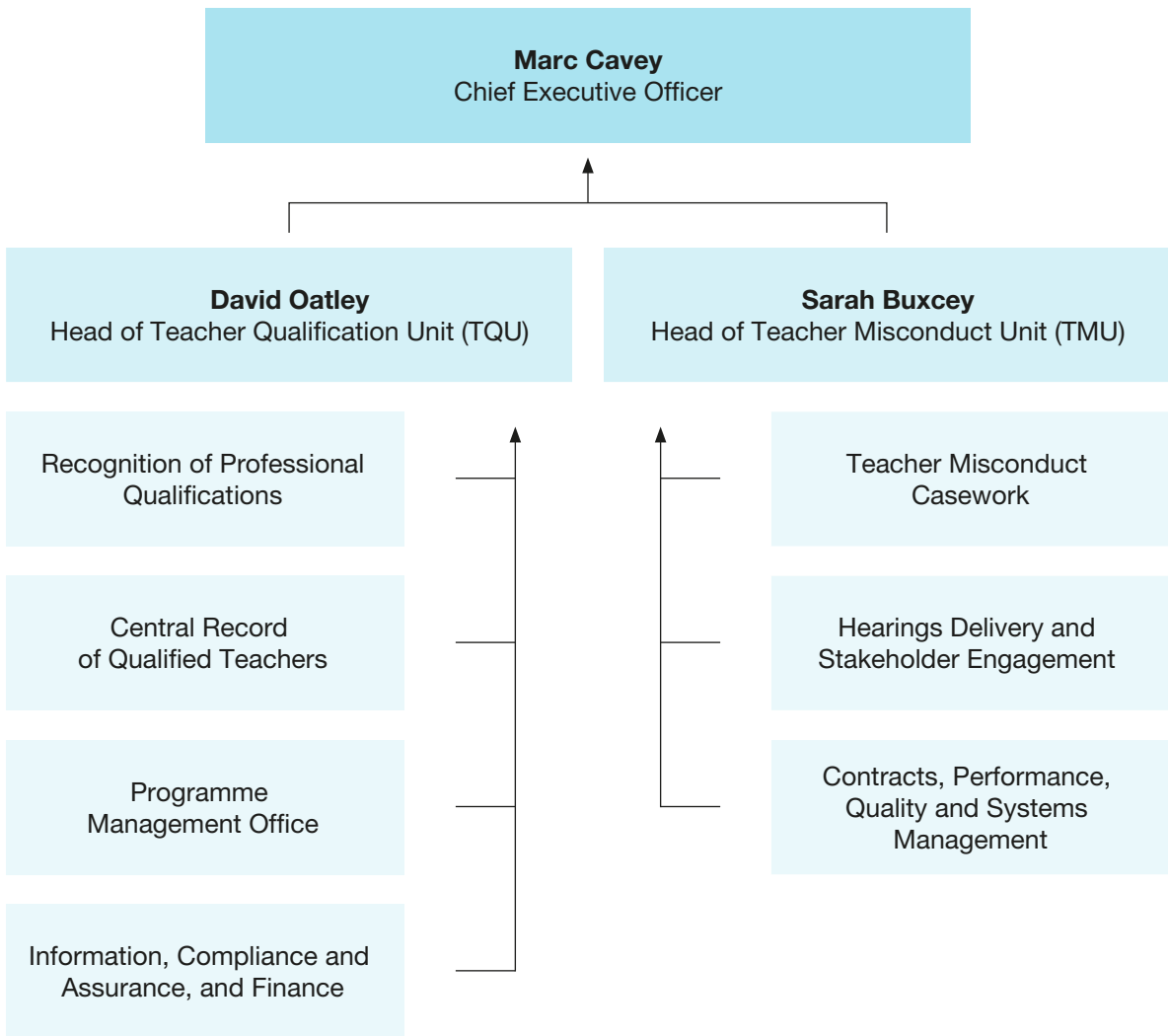
TRA does this by:

- regulating the teaching profession through fair and rigorous teacher misconduct investigations and administering professional conduct panel hearings and meetings. The Agency upholds the public interest by publishing the outcomes of these hearings and meetings where findings of unacceptable professional conduct and/or conduct that may bring the profession into disrepute, or relevant conviction have been made
- supporting schools with their safeguarding responsibilities – as outlined in the [Keeping children safe in education guidance](#)<sup>4</sup>
- maintaining the central record of qualified teachers
- maintaining the list of prohibited teachers
- confirming the award of QTS to teachers who successfully complete initial teacher training (ITT), and EYTS to individuals who complete early years ITT
- assessing applications received from teachers trained outside of England for recognition of professional status fairly and efficiently

These activities maintain the high-quality standards of the profession, allowing every child access to high-quality education, which are the Agency's overarching goals and objectives.

4 <https://www.gov.uk/government/publications/keeping-children-safe-in-education--2>

## Structure of the Agency



TRA is formed of the following two operational units:

- **TQU**

Confirms the award of QTS to teachers, and EYTS to individuals to teach children up to age 5 in England. It is also responsible for the professional recognition of overseas trained teachers (OTTs) for [QTS in England](#).<sup>5</sup>

- **TMU**

Responsible for considering all referrals of serious teacher misconduct and investigating cases that fall within its jurisdiction and meet the threshold for serious misconduct. The Unit works with its contracted legal firms to ensure that cases are investigated and, where appropriate, brought to a panel in a fair and timely manner. If necessary, it will impose an Interim Prohibition Order (IPO) and administer professional conduct panel meetings and hearings. TRA Directors, as identified on page 35, act on behalf of the Secretary of State to consider the recommendations made by professional conduct panels, decide in each case whether to impose a prohibition order and, where appropriate, set a review period. TMU is responsible for stakeholder engagement in regard to the regulation of serious misconduct, working closely with DfE policy teams, data security colleagues, government lawyers, trade unions, contracted legal firms and panellists. The Unit also works with other organisations across the regulatory community. Finally, TMU is responsible for the management and development of performance reporting, digital systems and quality, to improve the teacher misconduct process.

TRA's central services sit within the TQU, including the Programme Management Office (PMO); Information, Compliance and Assurance Team; and its Finance function.

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<sup>5</sup> <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex%3A32005L0036>

## Performance at a glance



**33,937**

Teacher Reference Numbers issued to individuals on the central record of qualified teachers (2022-23: 34,059)



**65,814**

Helpdesk queries submitted via e-mail were responded to (2022-23: 64,562)



**625**

Investigations into cases of alleged serious misconduct commenced (2022-23: 482)



**244**

Professional conduct panels held (2022-23: 207)

## Principal risks

TRA's principal risks are those that, if materialised, would have significant impact on its operational delivery and may prevent it from achieving its organisational objectives.

Risk	Area	Mitigation
A risk of a successful challenge to TRA's model of teacher regulation through legal channels, such as Judicial Review or High Court appeal, which could affect TRA's ability to make decisions on behalf of the Secretary of State.	TMU	TRA works closely with the Department's legal advisors, the Government Legal Department and policy colleagues to support a robust legal position.
A risk of TRA live misconduct case numbers continuing to increase, causing delays to concluding cases within reasonable timescales.	TMU	Forward planning to understand trends and impact, adjusting delivery plans. Implementation of improvements to streamline processes. Increase capacity to conclude cases.
There is a risk that a significant increase in the volume of applications for QTS from overseas trained teachers will cause delays to the award of QTS.	TQU	Implement improvements to the casework management system and increase capacity.

More detail about risk is provided from page 30.

# Performance Analysis

## Overview

This section provides further detail on the Agency’s performance against its objectives.

## Performance against objectives

### Key organisational performance measures and indicators

TRA’s performance is measured by eight key performance indicators (KPIs), which are monitored by the Agency’s Executive Board on a monthly basis.

The outcomes against TRA’s performance indicators are set out below.

### Teacher Qualification Unit KPIs

Performance indicator	Target	2023-24 outcomes	2022-23 outcomes	2021-22 outcomes
TQU will process all induction results submitted by appropriate bodies, and make the results available on the central record of qualified teachers within two working days of receipt	100%	99.9% <sup>1</sup>	100%	100%
The central record of qualified teachers will be available to users for 98% of the reporting year	98%	99.6%	99.2%	99.6%
Professional recognition of OTTs applications concluded in 80 working days (median of concluded cases)	80 days	51 days	N/A	N/A
TQU helpdesk: 100% of helpdesk emails responded to within five working days of receipt	100%	91% <sup>2</sup>	100%	100%
TQU helpdesk: abandonment rate for helpdesk telephone enquiries to be less than 5%	<5%	2.13%	1.7%	1%

The TQU helpdesk telephony function closed in June 2023. Therefore, performance against this KPI was measured between April and May 2023.

The reasons for the KPIs relating to induction and helpdesk emails not being achieved in 2023-24 are as follows:

- 22 induction outcomes were not processed within the required timeframe in April 2023 due to a technical fault with the central record of qualified teachers. These outcomes were processed once the fault was resolved. The target of 100% was met between May 2023 and March 2024.
- Due to a high number of enquiries related to the professional recognition of overseas trained teachers and reduced capacity in the team, the TQU Helpdesk was unable to respond to some enquiries within 5 working days of receipt between September and December 2023. Increased capacity and other improvements resulted in the target of 100% being met from January to March 2024.



## Teacher Misconduct Unit KPIs

Performance indicator	Target	2023-24 outcomes	2022-23 outcomes	2021-22 outcomes
Initial assessment: 95% of referrals are initially assessed within three working days from the date of receipt	95%	99.17%	98%	99%
Investigation: cases that are formally investigated are concluded or referred to a hearing within 20 weeks (median) from the date the investigation commences	20 weeks	27.29 weeks <sup>1</sup>	30.42 weeks	34.79 weeks
Hearing: teacher misconduct cases that are considered at the hearing stage are concluded within 52 weeks (median) from the date of receipt of the referral	52 weeks	102.79 weeks <sup>2</sup>	113.14 weeks	85.29 weeks

The reasons for the KPIs relating to investigations and hearings not being achieved in 2023-24 are as follows:

1. Due to increasing case numbers and disruption to its services caused by the pandemic, TMU has experienced an increase in the total size of its caseload which has negatively affected TRA's performance against this KPI (Investigations). Process improvements and increased investment in capacity during 2023-24 have resulted in a year-on-year reduction in the number of weeks it takes to conduct investigations compared to the previous two years. TRA continues to work with stakeholders and contracted legal firms and to build additional capacity and make further progress against this KPI.
2. As a result of increasing capacity, including an increase in funding, recruiting additional staff, services of legal firms and onboarding a new cohort of panellists, TRA concluded a record 244 hearings and seven set asides in 2023-24, an increase of 18% from 2022-23 and a 64% increase from 2021-22. These interventions have helped TRA to reduce the median number of weeks taken to conclude cases referred to a hearing compared to 2022-23. TRA has plans to build on this further during 2024-25, to make further reductions to reduce unnecessary and avoidable delays in order to support the timely conclusion of cases.

## Performance in delivery areas

### TQU

#### Key Outcomes for TQU

During 2023-24 TQU has:

Outcomes	2023-24	2022-23	2021-22	2020-21
awarded QTS to individuals who have completed a course of ITT in England	26,911	32,877	37,077	32,074
awarded EYTS	446	428	508	360
awarded QTS to teachers who completed the assessment only route in England	1,697	1,511	1,576	1,191
awarded QTS in England to teachers trained in Wales	1,237	1,326	1,356	1,069
awarded QTS in England to qualified teachers from Scotland and Northern Ireland who applied for recognition*	199	426	551	460
awarded QTS to OTTs who applied for recognition in England*	1,541	5,583	1,684	2,940
supported teacher status checks	563,834	606,375	570,715	325,209
recorded induction passes to ECTs on the central record of qualified teachers**	26,676	3,137	26,464	27,404
issued teacher reference numbers (TRN) to persons on the central record of qualified teachers	33,937	34,059	38,903	43,778
answered helpdesk telephone calls***	1,102	11,722	23,089	20,412
responded to email helpdesk queries	65,814	64,564	65,795	54,474

\* This table covers applications made in the time periods indicated. Not all applications made in 2023-24 have reached an outcome. The 2022-23 QTS award total has been updated to include awards made to overseas trained teachers who applied for QTS between 1 February and 31 March 2023 under the extended scheme. The vast majority of these awards were made in 2023-24. For the full breakdown of awards by country, please see Annex A.

\*\* Introduction of Early Career Teacher (ECT) Induction in September 2021 increased the statutory induction period from one to two years. The majority of the first ECT cohort completed their induction in 2023-24.

\*\*\* The TQU helpdesk telephony function closed in June 2023. Therefore, this data covers April – May 2023 only.

TQU also:

- maintained the central record of qualified teachers in England, and the central list of teachers prohibited from teaching in England
- managed annual data collection services to ensure the accurate recording of QTS, EYTS, ITT, statutory induction outcomes, national professional qualifications, and mandatory qualifications onto teachers' records in the central record of qualified teachers

## Recognition of professional qualifications for overseas trained teachers

### Recognition of professional qualifications

Since 1 February 2023, teachers who hold qualifications and recognition from an increased number of countries have been eligible to apply for QTS through a new digital service, Apply for QTS in England. As well as European Economic Area member states, Australia, Canada, Gibraltar, New Zealand, Switzerland, and the USA, teachers who are qualified and recognised in the following countries or regions are currently eligible to apply for QTS in England: Ghana, Guernsey, Hong Kong, Jersey, India, Jamaica, Nigeria, Singapore, South Africa and Ukraine.

Following the introduction of the service in February 2023, TRA received a very high number of applications from teachers who had qualified in the newly eligible countries; however, demand has now stabilised. The new approach sets consistent standards so the qualifications and experience of overseas teachers can be fairly assessed. All qualified teachers who were awarded QTS had achieved a teacher training qualification of at least academic level 6 or equivalent.

For the full breakdown of awards by country, please see Annex A on page 84.

## Qualified teacher status and induction

### QTS

Teachers must have [QTS](#)<sup>6</sup> to take up a teaching post in England in a local authority maintained primary, secondary, or special school or a non-maintained special school.

During 2023-24, TRA continued to confirm the award of QTS to individuals who successfully completed an accredited ITT course, or an assessment only programme, in England, and to trained teachers from Scotland, Northern Ireland, Wales or overseas countries where there is agreed professional recognition of qualified status.

### Early Career Teacher Induction

All qualified teachers who are employed in a relevant school in England must by law have completed an induction period satisfactorily, subject to specified exemptions as outlined in the related [guidance](#).<sup>7</sup> Statutory induction is the bridge between ITT and a career in teaching. TRA is responsible for updating the central record of qualified teachers once a teacher has completed their induction.

### Teacher self-service portal

During the 2023-24 reporting year, the Access Your Teaching Qualifications (AYTQ) service replaced the Teacher self-service portal (TSS). AYTQ provides teachers with access to their records held on the central record of qualified teachers, which TRA maintains on behalf of the Department. For the purpose of data protection legislation, the Department is the data controller for data held and processed within the central record of qualified teachers.

AYTQ allows teachers to view their teacher record, obtain electronic copies of their QTS, EYTS and/or induction certificates and obtain electronic copies of relevant leadership qualification certificates.

6 <https://www.gov.uk/guidance/qualified-teacher-status-qts>

7 <https://www.gov.uk/government/publications/induction-for-early-career-teachers-england>

### Online employer access service

Employer access is a free service for schools, sixth-form colleges, local authorities, ITT providers and teacher supply agencies in England to check the record of a teacher they employ or are considering employing. It should be used before appointment, and as part of ongoing safeguarding checks, to check for the award of QTS, completion of teacher induction, and prohibitions, sanctions and restrictions that might prevent the individual from taking part in certain activities or working in specific positions. [Further guidance](#)<sup>8</sup> is published online.

### Teacher reference numbers

TRA and the Teachers' Pension Scheme (England and Wales) (TPS) allocate teacher reference numbers (TRNs) to persons in England. The Education Workforce Council for Wales also allocates TRNs to persons in Wales according to their needs.

A TRN is a unique seven-digit reference number allocated to:

- teachers (qualified or trainee teachers)
- early years teachers (holding EYTS or training towards it)
- those who hold, or are working toward gaining, a National Professional Qualification
- persons who have been eligible to contribute to the TPS
- those who have a relevant restriction in relation to teaching in England

A TRN can be allocated in England by the TRA when:

- a trainee teacher's, or an early years teacher's, record is created on the central record of qualified teachers
- QTS is awarded to an overseas qualified teacher who has successfully applied to have their qualifications recognised in England
- a person is subject to a relevant restriction in relation to teaching in England
- a person is undertaking a national professional qualification

TPS can allocate a TRN if it identifies a person is eligible to contribute to the scheme, and that person does not already have a TRN.

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8 <https://www.gov.uk/guidance/teacher-status-checks-information-for-employers>

## TMU

The Education Act 2002, as amended by the Education Act 2011, gives responsibility to the Secretary of State to regulate the teaching profession in England and to hold a list of teachers who have been prohibited from teaching. TRA, on behalf of the Secretary of State, is responsible for regulating the teaching profession and managing the list of prohibited teachers.

### Key outcomes for TMU

During 2023-24 TMU has:

Outcomes	2023-24	2022-23	2021-22	2020-21
assessed referrals of teacher misconduct	1,684 *	1,038	714	628
begun an investigation into cases of alleged serious misconduct	625	482	298	416
held hearings (resulting in teachers being prohibited)	244 (157)	207 (137)	149 (108)	58 (39)
imposed IPOs	153	95	77	110
held set aside hearings (resulting in the prohibition order being removed)	7 (6)	9 (8)	14 (10)	20 (10)

\* The increase in referrals during 2023-24 has been largely driven by an increase in the number of referrals made by members of the public

TMU also

- worked with the Government Legal Department to resolve five (2022-23: 2) High Court appeals and one (2022-23: 3) application for Judicial Review on behalf of the Secretary of State
- delivered successive year-on-year improvements to increase the TRA's capacity to hold Professional Conduct Panel hearings and meetings, including targeted work to resolve TRA's oldest cases by 49%
- published [notice of forthcoming hearings](#)<sup>9</sup> and [professional conduct panel outcomes](#)<sup>10</sup>
- considered and made decisions on behalf of the Secretary of State for cases where teachers have applied for their prohibition order to be reviewed and set aside
- undertook appraisals of panellists to ensure they have consistently demonstrated and maintained the behaviours, standards and competencies required for the role, and met the standards set out in the Cabinet Office's [Governance Code for Public Appointments](#)<sup>11</sup>
- reviewed and updated its guidance to provide information to support teachers undergoing misconduct proceedings, using feedback from stakeholders, including teacher and headteacher unions
- provided training and increased engagement to professional conduct panellists to support them in their role, including safeguarding training
- revised its training offer to its teams to ensure cases can be progressed efficiently, and so that parties can be supported effectively through the process
- revised its publication policy in respect of published decision documents where there was a finding of serious misconduct, but no prohibition order was imposed – a move welcomed by stakeholders

In March 2023, TRA launched an online 'refer serious misconduct' service through GOV.UK. Since its launch, TRA has conducted user research with users, including employers and members of the public, to identify service improvements. Changes have included adding further detail as to what constitutes serious misconduct, and better signposting to other services.

9 <https://www.gov.uk/guidance/teacher-misconduct-attend-a-professional-conduct-panel-hearing-or-meeting>

10 <https://www.gov.uk/government/latest?departments%5B%5D=teaching-regulation-agency>

11 <https://www.gov.uk/government/publications/governance-code-for-public-appointments>

## Teacher misconduct casework operational delivery

### Regulatory framework

TMU regulates the teaching profession in accordance with [The Teachers' Disciplinary \(England\) Regulations 2012](#)<sup>12</sup> as amended by [The Teachers' Disciplinary \(Amendment\) \(England\) Regulations 2014](#).<sup>13</sup>

These regulations apply to all people carrying out teaching work in England, covering all schools<sup>14</sup>, sixth-form colleges, children's homes and relevant youth accommodation. The [Teacher misconduct Disciplinary procedures for the teaching profession \(May 2020\)](#)<sup>15</sup> set out the procedures for the regulatory system for teacher misconduct.

Teaching work is defined within the regulations as planning, preparing, or delivering lessons (including through distance learning or computer-aided techniques) and assessing or reporting on the development, progress and attainment of pupils.

TRA receives referrals from a range of sources, including employers, members of the public, and other organisations such as the police and the Disclosure and Barring Service (DBS). The TRA considers all referrals it receives.

TMU progresses cases where there are allegations of serious misconduct. This is when a teacher's behaviour is fundamentally incompatible with being a teacher and could lead to them being prohibited from teaching.

The regulations do not cover cases of less serious misconduct, incompetence, or under-performance. A teacher's employer should deal with these cases.

TMU will investigate cases of serious teacher misconduct and decide whether to refer a case to a professional conduct panel which will decide if the allegations are proven, whether those proven facts amount to serious misconduct and/or a relevant offence and if so, makes a recommendation regarding prohibition. TRA, acting on behalf of the Secretary of State is responsible for deciding whether a prohibition order should be issued.

### Prohibition orders

The primary purposes of a prohibition order are to protect pupils, maintain public confidence in the teaching profession, and support schools in upholding proper standards of conduct.

A prohibition order means that the individual cannot undertake teaching work in any school<sup>16</sup>, sixth-form college, children's home or youth accommodation in England.

When the decision maker decides that a prohibition order is appropriate, the teacher's details will appear on the prohibited list. However, the decision maker may allow a teacher to apply for the prohibition order to be reviewed and set aside. Further details can be seen on page 25.

TRA may decide that an allegation is sufficiently serious to mean that the teacher should not teach while the case is being investigated and concluded. In these cases, the Agency may decide to impose an IPO to safeguard pupils and the public. These can be imposed at any stage during the investigation process. Throughout this period, TRA continues to progress investigations in line with published procedures.

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<sup>12</sup> <https://www.legislation.gov.uk/uksi/2012/560>

<sup>13</sup> <https://www.legislation.gov.uk/uksi/2014/1685>

<sup>14</sup> Maintained schools (including maintained nursery schools and pupil referral units), non-maintained special schools, and independent schools (including academies, 16-19 academies, free schools, and alternative provision academies)

<sup>15</sup> <https://www.gov.uk/government/publications/teacher-misconduct-disciplinary-procedures>

<sup>16</sup> Maintained schools (including maintained nursery schools and pupil referral units), non-maintained special schools, and independent schools (including academies, 16-19 academies, free schools, and alternative provision academies)

## Teacher misconduct referrals and investigation

During 2023-24, the Agency received 1,684 teacher misconduct referrals. All referrals are initially assessed to determine if TRA should investigate the referral. The Agency took no further action on 1,059 referrals due to them not falling within its jurisdiction and/or not meeting the threshold of serious misconduct. TRA assessed 99.17% of the referrals it received within three working days.

During the same period, 642 cases of alleged serious misconduct were investigated, after which TRA decided either that there was no case to answer and therefore closed the case, or that there was a case to answer and referred the matter to a hearing. Cases were either concluded or referred to a hearing within 27.29 weeks (median) from the date the investigation commenced. Referrals that are investigated may not conclude in the same year they are referred to the Agency.

## Professional Conduct Panel Hearings

A hearing is convened following investigation when it is decided that the teacher has a case to answer. The hearing is then scheduled in line with published procedures and is either held virtually or in person, and the teacher has a right to attend and/or be represented.

## Professional Conduct Panels

Panel members are recruited through a public appointments process, which is managed by the DfE's Teacher Regulation and School Safeguarding and Safety Team. In order to ensure that sufficient panellist resource is available to appoint quorate panels, and to support the Agency to deliver the hearings, a recruitment campaign to appoint additional panellists was undertaken in the 2022-23 reporting year. These panellists were inducted in May 2023 and operationalised by July 2023.

A panel must consist of at least three members and must include a teacher (or someone who has been a teacher in the previous five years) and a layperson (specifically not from the teaching profession). The third panel member may be a teacher, a layperson or a person who has taught previously but does not currently meet the 'teacher panellist' criteria and will be referred to as a 'former teacher panellist'. All panellists are independent of the TRA and DfE.

For each hearing, TRA appoints one of the three panellists, from the [current list of panellists](#)<sup>17</sup> to act as chair.

An independent legal adviser is present to advise the panel on the legal process, including interpretation of departmental policy, practice and procedures. They cannot be a member of DfE staff and will take no part in the decision-making process.

The teacher subject to allegations of serious misconduct is able to submit relevant evidence and is given the opportunity to comment on all the evidence that the TRA is considering related to their case. [More detailed information](#)<sup>18</sup> is published online.

<sup>17</sup> <https://www.gov.uk/government/publications/teacher-misconduct-professional-conduct-panel-members>

<sup>18</sup> <https://www.gov.uk/guidance/teacher-misconduct-regulating-the-teaching-profession>

The panel will consider all the evidence and decide whether the allegations are proven. It will then go on to consider whether those proven facts amount to:

**Unacceptable professional conduct**

**Conduct that may bring the profession into disrepute**

**A conviction, at any time, of a relevant criminal offence**

If the panel decides that there has been one or more of the above, it must make a recommendation to the Secretary of State on prohibition. A TRA decision maker, as identified on page 35, considers the recommendation and makes the decision on behalf of the Secretary of State on whether a prohibition order would be appropriate and, if so, whether a review period should apply. A prohibition order aims to protect pupils and maintain public confidence in the profession.

As set out in regulations, the decision of the Secretary of State following the determination of a professional conduct panel must be published. The TRA is responsible for the publication of decisions on GOV.UK.

If the teacher requests that the case be considered without a hearing because the teacher admits the allegations and that they amount to serious misconduct, TRA will, on the teacher's request, administer a panel meeting as opposed to a hearing to decide whether there has been serious misconduct and, if so, make a recommendation to the Secretary of State on prohibition.

TRA referred 356 cases of alleged serious misconduct to an independent professional conduct panel in 2023-24, to decide whether facts are proven and, if so, whether those facts amount to one or more of the categories listed.

During 2023-24, the Agency held 244 hearings resulting in:

- 157 teachers being prohibited from teaching
- 45 hearings where serious misconduct was found but did not result in a prohibition
- 16 hearings where facts were found but no finding of serious misconduct
- 22 hearings where facts were not found
- 4 hearings were discontinued

Additionally, seven hearings were held to consider applications from teachers to remove prohibition orders (known as 'set asides').

The most common behaviour types resulting in prohibition were sexual misconduct and the viewing/sharing of illegal indecent images.



## Hearing outcomes

TRA will normally notify the teacher of the decision made within two working days. Where there is a finding of serious misconduct, the Agency publishes this on its website, usually within two weeks. A list of [decisions](#)<sup>19</sup> is available on GOV.UK.

## Teacher misconduct appeals

The regulations set out that a teacher may appeal against a prohibition order to the High Court within 28 days of the date a prohibition notice is served. In 2023-24, TRA resolved five appeals to the High Court from teachers who were prohibited. TRA also concluded one judicial review application. Judicial reviews are a challenge to the way in which a decision has been made, rather than the rights and wrongs of the conclusion reached.

## Set asides

The Secretary of State may allow a teacher to apply for the prohibition order to be reviewed and set aside after a period of no less than two years and in line with criteria outlined in [Teacher Misconduct: the Prohibition of Teachers](#).<sup>20</sup> In 2023-24, there have been seven applications by teachers to have their prohibition order reviewed and set aside, of which six were granted. An application must be made in writing to the Agency and must specify the grounds upon which it is made.

Where a person makes an application to TRA for a determination that a prohibition order should be reviewed, with a view to it being set aside, TRA will normally appoint a panel consisting of persons who were not members of the original hearing which recommended the prohibition order. There may be circumstances where TRA will set aside a prohibition order without the need to refer to a hearing.

## Stakeholder engagement and media relations

TRA engages with a number of external stakeholders, including teaching unions and other regulators, regulators across the home nations, and Ofsted. In 2023-24, TRA agreed a Memorandum of Understanding with Ofsted following recommendations in the [IICSA: report of the Independent Inquiry into Child Sexual Abuse](#)<sup>21</sup>. This supports both organisations to share relevant information when there are safeguarding concerns.

TRA delivers a panellist appraisal process and provides regular training and engagement opportunities. In 2023-24, the TRA delivered several training sessions, including inducting new panellists and its annual event, which provided dynamic training reflective of panellist needs in addition to sessions on Keeping children safe in education. TRA also communicates regularly with panellists, providing key updates in its quarterly newsletter.

TRA engages closely with over 160 panellists, including chairing quarterly meetings with the Panellist Representative Group. This representative group consists of elected panellist representatives and the meetings are a way of gathering feedback, identifying improvements to the administration of hearings and supporting the ongoing learning and development of panellists.

TRA works with the Department's press office to manage any media enquiries.

19 [https://www.gov.uk/search/all?parent=&keywords=panel+outcome+misconduct&level\\_one\\_taxon=&manual=&organisations%5B%5D=teaching-regulation-agency&organisations%5B%5D=national-college-for-teaching-and-leadership&public\\_timestamp%5Bfrom%5D=&public\\_timestamp%5Bto%5D=&order=updated-newest](https://www.gov.uk/search/all?parent=&keywords=panel+outcome+misconduct&level_one_taxon=&manual=&organisations%5B%5D=teaching-regulation-agency&organisations%5B%5D=national-college-for-teaching-and-leadership&public_timestamp%5Bfrom%5D=&public_timestamp%5Bto%5D=&order=updated-newest)

20 <https://www.gov.uk/government/publications/teacher-misconduct-the-prohibition-of-teachers>

21 <https://www.gov.uk/government/publications/iicsa-report-of-the-independent-inquiry-into-child-sexual-abuse>

### **Contracts, performance, systems and quality**

TRA undertook a procurement of its commercial legal contracts during 2023-24. A new presenting officer firm was successful along with the existing three presenting officer and three legal adviser firms, increasing capacity to seven contracts. The commercial contracts with legal firms are managed through monthly contract review meetings and quarterly strategic relationship meetings between TRA directors and senior partners from the legal firms, to ensure value for money and to measure performance against contractual indicators. Legal advice is sought in relation to the investigation of teacher misconduct cases, as well as for the panel meetings and hearings. In addition, the Agency facilitates regular collaborative meetings between the legal firms.

The support and maintenance contract for the teacher misconduct system is managed through the TRA Digital team. During 2023-24, following a digital discovery exercise designed to review the way that the Agency utilises digital tools, TMU made efficiencies to the hearings process by centralising cases at the hearing and scheduling stage. TRA has also implemented a digital online serious misconduct referral form for employers and members of the public, including an eligibility screener on GOV.UK, in order to make the referral process more secure and efficient. Following user research, changes were made during 2023-24 to improve the online referral service and make its purpose clearer.

An independent review of the existing KPI measures that the Agency works towards was undertaken during 2023-24, to assess whether the existing measures provided the necessary level of accountability and were realistic. The review outcomes are being considered during 2024-25 ahead of full implementation and reporting.

Internal quality indicators continue to be monitored against the Agency's Quality Assurance framework. Developments continue to be made to the controls, including measuring impact, improving feedback processes and regular meetings focused on quality held with the TMU casework team.

# Financial review of the year

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## Introduction

In the 2023-24 financial year, expenditure has been largely in line with expectations and budgets.

## Analysis of the year

The Agency's expenditure is included within the Departmental Group's Estimates and Parliamentary accountability processes; it does not have its own [Estimates](#).<sup>22</sup> The Agency has a budget which is set by the Department against which performance is measured. The financial performance in budgetary terms (termed outturn) may differ from that reported in the Statement of Comprehensive Net Expenditure (SoCNE) since not all spending is reported in SoCNE, such as acquisition of assets. The 2023-24 outturn was within the budget allocated by the Department. For more detailed explanation on budget types, see HM Treasury's (HMT's) [Consolidated Budgeting Guidance](#).<sup>23</sup>

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<sup>22</sup> <https://www.gov.uk/government/collections/hmt-main-estimates>

<sup>23</sup> <https://www.gov.uk/government/collections/consolidated-budgeting-guidance>

## Trends in performance

The table below presents a summary of the movements in the Agency's outturn for the past five years.

	2023-24	2022-23	2021-22	2020-21	2019-20
	£000	£000	£000	£000	£000
Staff costs	4,781	3,898	3,143	3,037	2,876
Operating expenditure, of which:	11,168	7,944	6,185	5,170	4,595
contract programme expenditure	9,279	6,492	4,755	3,687	3,287
shared service cost	1,889	1,452	1,430	1,483	1,308
<b>Total expenditure</b>	<b>15,949</b>	<b>11,842</b>	<b>9,328</b>	<b>8,207</b>	<b>7,471</b>
Net parliamentary funding	13,582	11,382	7,020	6,123	5,882
Average staff numbers (whole numbers)	96	81	74	74	69

There has been a general trend towards increasing capacity to undertake misconduct hearings, which is evident within staff costs and operating expenditure. The Agency has an internal budget, allocated by the Department. Outturn in 2023-24 was within this allocation.

### Staff costs

Staff costs in 2023-24 have increased due to higher average staff numbers (largely to increase capacity to manage the Agency's misconduct caseload).

### Operating expenditure

The main operating expenditure relates to the provision of professional services from legal firms. Legal advice is sought in relation to the investigation of teacher misconduct cases, as well as to support panel meetings and hearings.

### Shared service cost

As detailed in the accounting policy (note 1.12) the Department provides services to the Agency, as part of the wider offer to all the Department's executive agencies. The shared service charge between the Department and the Agency is notional and as such no budget allocation is made.

The costs in 2023-24 increased compared to 2022-23. This is mainly due to higher average staff numbers, which is the basis on which the shared services costs are allocated.

### Funding

Funds are transferred by the Department in line with budgetary requirements. The funding has increased in order to cover additional costs in 2023-24. Funds are not transferred for notional costs such as the shared service recharge.

## Outturn against organisational goals

Net expenditure has increased in 2023-24. This reflects an increase in activity undertaken in the year, as the Agency has increased its capacity to conduct misconduct investigations and hold professional conduct panel hearings.

# Performance in other matters

## Sustainability and TCFD disclosures

The Agency adopts the Department's policies relating to sustainability, which are included in the Department's published consolidated ARA.

This year, the Agency is producing new disclosures in accordance with the recommendations of the Taskforce on Climate-related Financial Disclosures (TCFD) and accompanying [phase 1 implementation guidance](#)<sup>24</sup> from HMT.

The TCFD recommendations are structured around four thematic areas that relate to core elements of how organisations operate.

Sustainability information can be found in Annex C, which forms part of this report.

## Social responsibility

The Agency adopts the Department's policies relating to social matters, which are included in the Department's published consolidated ARA.

## Respect for human rights

The Agency adopts the Department's policies relating to human rights, which are included in the Department's published consolidated ARA.

## Modern slavery

The Agency adopts the Department's policies relating to modern slavery, which are included in the Department's published consolidated ARA.

## Anti-corruption and anti-bribery matters

The Agency adopts the Department's policies relating to anti-corruption and anti-bribery matters, which are included in the Department's published consolidated ARA.

## Diversity

The Agency adopts the Department's policies relating to diversity, which are included in the Department's published consolidated ARA.

<sup>24</sup> <https://www.gov.uk/government/publications/tcf-aligned-disclosure-application-guidance/task-force-on-climate-related-financial-disclosure-tcf-aligned-disclosure-application-guidance#introduction>

# Key risks and issues

The key risks and issues listed below are for 2023-24, most of which remain on the Agency’s risk register to the date of this report. TRA operates in a complex environment and its business is subject to a broad range of risks. During 2023-24, the Agency took steps to mitigate and manage those risks and respond to issues that arose.

This is a summary of the significant risks and issues managed during this financial year. More details regarding TRA’s risk management can be found within the Governance Statement.

Risk	Area	Mitigation
<p>A risk of a successful challenge to TRA’s model of teacher regulation through legal channels, such as Judicial Review or High Court appeal, which could affect the Agency’s ability to make decisions on behalf of the Secretary of State.</p> <p>This would impact TRA’s ability to operate, with cases potentially being put on hold until a review of current procedures and/or regulations is carried out.</p> <p>This could impact on teachers, witnesses, and employers, until cases are fully concluded, causing stress to those involved, and could lead to adverse media scrutiny and reputational damage to TRA and DfE.</p>	TMU	<p>Risks for individual cases are identified and discussed with a nominated Senior Responsible Officer. High risk cases are escalated and managed by Senior Responsible Officers with management oversight.</p> <p>Close working relationships with the Department’s legal advisors, the Government Legal Department and policy colleagues to ensure potential issues are considered at an early stage to support a robust legal position.</p> <p>TRA works closely with the Department’s Press Office team to manage communications that arise from the reporting of hearings.</p>
<p>A risk of TRA live misconduct case numbers continuing to increase, causing delays to concluding cases within reasonable timescales.</p> <p>This could impact on the reputation of the TRA and DfE and its ability to regulate the profession effectively. It also has the potential to attract negative publicity from the press, unions, public and High Court.</p>	TMU	<p>Holding virtual hearings to mitigate delays in hearing cases.</p> <p>Continuous improvement of end-to-end processes by streamlining activity and structures. Exploring further opportunities through digital transformation.</p> <p>TRA and DfE policy team ensuring panellist capacity meets current and forecasted demand.</p> <p>Forward planning to understand trends and impact, informing options and levers in discussion with CEO, Director and other key stakeholders.</p> <p>If allegations include behaviours which put pupils/ public safety at risk, an IPO can be imposed by TRA to prevent the teacher from teaching unsupervised at any stage of the case.</p>
<p>There is a risk that a significant increase in the volume of applications for QTS from overseas trained teachers will cause delays to the award of QTS.</p>	TQU	<p>Iterate the Apply for QTS casework management system to improve the efficiency of application processing.</p> <p>Increase the number of specialist caseworkers who can assess applications for QTS.</p> <p>Introduce casework triage stage to support swifter decision making.</p> <p>Collaborate with DfE to prepare for any future changes to the route.</p>

## Forward look

Over the coming year, TRA's focus is to:

- publish a new three-year strategy and business plan
- continue to build on the progress made in 2023-24 and prioritise concluding teacher misconduct cases and assessing professional recognition applications in a timely manner
- continue to implement improvements to the Agency's digital services and technical architecture
- continue to make iterative improvements to the Refer Serious Misconduct service so that those who wish to make referrals are clear as to its purpose

## Going concern

HMT has interpreted the going concern principle for the public sector to reflect the non-commercial nature of public sector bodies. Going concern for public sector bodies is referenced back to service potential and delivery. The going concern presumption is only challenged for a public body if the services it provides will be discontinued entirely by the public sector. Transfer of services from one public body to another does not imperil the going concern presumption in the transferring body even if all its operations will cease post-transfer.

The Agency is not aware of any legislation that is planned, in force or in the process of gaining Royal Assent that would cause its activities to cease.

In addition, the Department's forward-looking plans, current Estimate and current Spending Review settlement with HMT contain funding to cover the Agency's operations for the foreseeable period. Consequently, management do not consider the going concern presumption to be in doubt.

A budget for the Agency is being set for the financial year 2024-25, as part of the Department's 2024-25 Estimates process, alongside confirmation of support from DfE for the remaining 12 months going concern period to July 2025 that enables TRA to deliver its objectives and continued regulatory intent.

**Marc Cavey**  
Accounting Officer  
4 July 2024





# Accountability Report

# Overview

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The Accountability Report sets out how the Agency meets the key accountability requirements to Parliament. It is broken down into three areas:

- Corporate Governance Report, which provides an overview of the leadership of TRA and its risk management approach
- Remuneration and Staff Report, which details remuneration and staff expenses and policies
- Parliamentary Accountability and Audit Report, which contains parliamentary accountability disclosures and the audit certificate




# Corporate governance report

The purposes of the Corporate Governance Report are to explain the composition and organisation of the TRA's governance structures and show how they support the achievement of the Agency's objectives for the 2023-24 financial year and up to the date of approval of the ARA.

## Directors' report

### Directors

TRA's Directors in post at the year end were:

Director	Position
<p><b>Marc Cavey</b></p> 	<p><b>Chief Executive and Accounting Officer</b></p> <p>Overall responsibility for the Teaching Regulation Agency. Decision maker on behalf of the Secretary of State for teacher prohibition. <b>Appointment June 2023</b></p>
<p><b>Sarah Buxcey</b></p> 	<p><b>Head of Teacher Misconduct Unit (TMU)</b></p> <p>Overall responsibility for leading the TMU. Ensures the delivery of casework processes and procedures in line with legislation and published guidance and that all cases are handled in a timely, fair, and just manner. Responsibility for Contract Management of external legal firms and stakeholder engagement including national teacher unions and the Panellist Representative Group. Decision maker on behalf of the Secretary of State for teacher prohibition. <b>Appointment April 2020</b></p>
<p><b>David Oatley</b></p> 	<p><b>Head of Teacher Qualification Unit (TQU)</b></p> <p>Overall responsibility for the TQU and TRA's PMO. Supports the Accounting Officer to ensure TRA is compliant with its legal responsibilities as an executive agency of DfE and acts on behalf of the Secretary of State as the competent authority for teachers in England. Responsibility for the integrity of the data held within the central record of qualified teachers and the processes and procedures used to maintain these records. Decision maker on behalf of the Secretary of State for teacher prohibition. <b>Appointment June 2023</b></p>

## Movement in officials in 2023-24

Changes in officials during the year are given below.

Official	Date	Position
Alan Meyrick	To 31 May 2023	Chief Executive Officer
Marc Cavey	From 1 June 2023	Chief Executive Officer
John Knowles	To 31 May 2023	Head of Teacher Qualification Unit
David Oatley	From 1 June 2023	Head of Teacher Qualification Unit

## Company directorships and other significant interests

TRA maintains a register of interests that contains details of company directorships and other significant interests held by board members. Anyone wishing to view the register can contact the Department.

There were no transactions with bodies in which the Directors held an interest during 2023-24. Any potential conflicts are managed by undertaking appropriate risk assessments and by Directors removing themselves from decision-making in line with Departmental and Agency guidance.

## Report on personal data breaches

All government departments are required to report personal data related incidents that have occurred during the financial year, in accordance with the standard disclosure format issued by the Cabinet Office.

The Cabinet Office defines a ‘personal data related incident’ as a loss, unauthorised disclosure or insecure disposal of personal data. This is data which could cause harm or distress to individuals if released or lost. As a minimum, this includes:

- information linked to one or more identifiable living person
- any source of information about 1,000 or more identifiable individuals, other than information sourced from the public domain

The number of personal data related incidents that fell within the criteria for reporting to the Information Commissioner’s Office are as follows:

	2023-24	2022-23	2021-22	2020-21
Number of incidents	3	-	2	1

## Complaints to the Parliamentary and Health Service Ombudsman

The Parliamentary and Health Service Ombudsman can investigate complaints against the administrative actions of a wide range of government departments and other public bodies, or the actions of other organisations acting on their behalf. TRA falls within the scope of the Ombudsman's activities.

TRA adheres to the Department's complaints process, which commits to responding to any complaint within 15 working days.

The number of TRA-related complaints accepted for investigation are as follows:

	2023-24	2022-23	2021-22	2020-21
Number of complaints	-	-	3	6

## Statement of Accounting Officer's responsibilities

Under the Government Resources and Accounts Act 2000, HMT has directed the Agency to prepare for each financial year a statement of accounts in the form and on the basis set out in the [Accounts Direction](#).<sup>25</sup> The accounts are prepared on an accruals basis and must give a true and fair view of the state of affairs of the Agency, and of its income and expenditure, Statement of Financial Position, and cash flows for the financial year.

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

- observe the Accounts Direction issued by HMT, 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 FRoM have been followed, and disclose and explain any material departures in the accounts
- prepare the accounts on a going concern basis
- confirm that the ARA as a whole is fair, balanced and understandable and take personal responsibility for the ARA and the judgements required for determining that they are fair, balanced and understandable

The Accounting Officer of the Department has designated the Chief Executive as the Accounting Officer of the Agency. The responsibilities of an Accounting Officer, including responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for keeping proper records and for safeguarding the Agency's assets, are set out in Managing Public Money published by HMT.

As the Accounting Officer, I have taken all the steps that I ought to have taken to make myself aware of any relevant audit information and to establish that the Agency's 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 confirm that I consider the annual report and accounts as a whole is fair, balanced and understandable. I also take personal responsibility for the annual report and accounts and the judgements required for determining that it is fair, balanced and understandable.

<sup>25</sup> [https://assets.publishing.service.gov.uk/media/66193f5d679e9c8d921dfee5/231213\\_DAO\\_letter\\_2023-24\\_.pdf](https://assets.publishing.service.gov.uk/media/66193f5d679e9c8d921dfee5/231213_DAO_letter_2023-24_.pdf)

# Governance Statement

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## Scope of responsibility

As Accounting Officer, I have personal responsibility for maintaining a sound system of governance; internal control and risk management to support the achievement of the Agency's policies, aims and objectives; whilst safeguarding public funds and Departmental assets.

## Governance, internal control and risk management

The Agency's system of governance, internal control and risk management is designed to manage risk to a reasonable level rather than to attempt to eliminate all risk completely. The Agency can therefore provide high, not absolute, assurance of their effectiveness.

I confirm that I have reviewed the effectiveness of governance, internal control and risk management arrangements in operation within my area of responsibility. I consider them to be fit for purpose. These arrangements have been in place throughout the reporting period and up to the date of approval of the ARA. My conclusion is informed by the assessment of my Senior Leadership Team, which has responsibility for the development and maintenance of these arrangements, and by the findings of my Board.

The Department requires all Senior Civil Servants (SCSs) across the Department and its executive agencies to abide by the Department's arrangements regarding risk, control systems and use of resources through the Assurance Framework Record. I am therefore able to provide the Department's Leadership Team and ministers with assurance that the TRA has undertaken its internal control responsibilities during the period.

I am confident that I have in place the suitable and appropriate arrangements for good corporate governance and that the effectiveness of these arrangements is reviewed regularly to ensure compliance with [Corporate governance code for central government departments](#)<sup>26</sup> (the Code) where relevant to the Agency and its remit. I have not identified any departures from the Code.

## Governance at Agency level

The Agency has a Board and work is organised into two distinct work areas: teacher qualifications and teacher misconduct. These work areas are also supported by the PMO, the Information, Compliance and Assurance, and Finance teams.

TRA-related activity, including performance against KPIs, staffing, contract and case management, is reported monthly to the Board.

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<sup>26</sup> <https://www.gov.uk/government/publications/corporate-governance-code-for-central-government-departments-2017>

## Board

I am provided with oversight on the performance of the Agency through the monthly Board meetings. Programme leads submit updates for advice, scrutiny and challenge.

The Board provides me with the opportunity to hold my Senior Leadership Team and their areas of work to account. The Board is responsible for developing and monitoring the strategic planning and leadership priorities of the Agency and makes decisions on how work should be progressed. It oversees corporate performance, the use of financial and human resources, provides oversight of risk and issues management, and ensures maintenance of a sound system of internal control, which includes adequate sources of assurance that internal controls and risk management processes are working effectively. The Board is additionally responsible for ensuring TRA is compliant with all policies and corporate business planning.

As Chief Executive and Accounting Officer, I chair the Board, and membership comprises of my Senior Leadership Team, which attends to report on teacher misconduct, teacher qualification, delivery progress, internal and external audit and assurance, risk and issue management. Wider DfE representation and advice are provided by the Department's finance business partner and HR business partner teams.

During 2023-24, the Board met 10 times. The table below sets out the attendance of the Chief Executive and Directors during the year.

Member	Position	Meetings attended (out of possible)
Alan Meyrick	Chief Executive & Accounting Officer	1/2
Marc Cavey	Chief Executive & Accounting Officer	8/8
Sarah Buxcey	Head of Teacher Misconduct	10/10
John Knowles	Head of Teacher Qualification	1/2
David Oatley	Head of Teacher Qualification	8/8

I am content with the effectiveness of the Board and its ability to manage the delivery challenges of the Agency.

## Governance at Departmental level

As Accounting Officer, I am accountable to the Secretary of State for the performance, leadership and day-to-day management of the Agency. I report to the senior sponsor of the Agency, who in 2023-24 was the Department's Director for Teaching Workforce: Teachers and Tutors Directorate. My objectives are agreed by the senior sponsor and aligned with DfE objectives, the Agency's [Corporate Plan](#)<sup>27</sup> and the requirements for managing public money. I use them to set objectives for my Senior Leadership Team, which are agreed and monitored throughout the year.

TRA's performance is reported to the Department's Performance team on a quarterly basis. This report forms part of a consolidated view of DfE performance to the Department's Board and its committees.

<sup>27</sup> <https://www.gov.uk/government/publications/teaching-regulation-agency-corporate-plan>

## Strategic Performance Review

As stated in the Agency's [Framework Document](#)<sup>28</sup>, TRA is required to hold Strategic Performance Reviews (SPR) quarterly with the Department. The meetings are chaired by the senior sponsor to review and challenge progress against the Agency's objectives and performance measures, financial management and the management of risks and issues. SPRs are attended by finance business partners, DfE policy colleagues responsible for safeguarding policy, and colleagues from across the Department to provide independent challenge.

SPR meetings took place quarterly during 2023-24 on 24 April, 3 August, 30 November 2023, and 29 February 2024.

## Assurance

### External audit

The Agency's ARA was audited by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General during 2023-24.

### Internal audit

The Agency receives internal audit and assurance services from the Government Internal Audit Agency (GIAA). GIAA provides independent and objective assurance to me on the adequacy and effectiveness of the Agency's framework of governance, risk management and control by measuring and evaluating the Agency's effectiveness in achieving its agreed objectives. A full audit plan for the Department and its executive agencies, including TRA, was produced and delivered for 2023-24. TRA has engaged GIAA to obtain assurance on process and control arrangements as appropriate.

The Agency is included in any Department and executive agency audits where relevant. In 2023-24, there have been two TRA-specific audits during the reporting period. These related to Workload and Casework Management and Contracted Services.

The GIAA's Head of Internal Audit has provided a summary of each audit to the Department's Audit and Risk Committee (ARC) and an annual report, which incorporates an opinion on the system of governance, risk management and internal control. The opinion is informed by the internal audit work completed during the year in line with the internal audit plan agreed by me, the Board and ARC. Of the four possible opinion ratings (substantial, moderate, limited or unsatisfactory), the rating given by GIAA for 2023-24 was moderate, which is a favourable rating.

A moderate rating states that some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management, control and assurance. I have accepted this assessment, and the recommendations from GIAA will be progressed during 2024-25.

### Departmental-level assurance

The Agency receives oversight from the Department's ARC and the Performance and Risk Committee (PRC), which are both sub-committees of the Department's Board.

ARC's primary role is to scrutinise the Department's ARA, the Agency's ARA and key risk areas. ARC makes recommendations to me as Accounting Officer, the Permanent Secretary of the Department (as Principal Accounting Officer) and the Board on the Department's and the Agency's risk management.

ARC advises the Permanent Secretary (as Principal Accounting Officer) and the Department's Board on the adequacy and effectiveness of governance, risk management and internal controls, and on the reliability and integrity of assurances used to inform the Governance Statement. I meet with the TRA's lead ARC representative quarterly to review TRA performance. Separate ARC meetings are convened specifically to approve the draft audit plan and the ARA of the agency.

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<sup>28</sup> <https://www.gov.uk/government/publications/teaching-regulation-agency-framework-document>



The PRC provides scrutiny of major projects, Departmental performance and the Department's top tier risks. It offers strategic guidance and advice on significant risks and performance issues across the Department, including non-departmental public bodies. It decides what issues or risks require further investigation or assurances and decides what requires escalation to the Department's Leadership Team. Membership of, and attendance at ARC, the PRC and other committees of the Department are disclosed in the Department's ARA.

## Risk management

The Agency has adopted DfE's Risk Management Framework, which sets out the principles, roles and responsibilities of staff and processes and procedures for how risks are managed.

TRA maintains a strategic risk register, which is reviewed monthly at the Board and at the quarterly SPR meetings. Strategic risks and issues are also reported to DfE's Planning, Performance and Risk Directorate throughout the year, and they review TRA's strategic risks register every six months. All risks and issues have a designated owner who is responsible for managing and reporting on the risk and issue monthly.

TRA has an agreed risk appetite statement. Generally, the Agency does not tolerate risks with high residual impact and high residual likelihood. However, the Board could decide to tolerate these risks on an exceptional basis. The Board considers any further actions to manage any residual risks remaining after mitigating action has been implemented.

Both business segments maintain their own risk register as a key mechanism to manage operational risks and they agree to tolerate risks at the appropriate level or escalate through to the Board. If risks and issues are escalated, following agreement by the Board, these are then added to the Agency's strategic risk register.

The Agency's PMO reviews the strategic risk register monthly, providing feedback and challenge to risk and issue owners in advance of the Board meetings.

## Shared services

The DfE continues to provide TRA with a number of corporate services as detailed in the accounting policy (note 1.12).

## Business continuity

The TRA has responsibility for managing its business continuity requirements and plans, aligning with the Department's wider arrangements. Where services are outsourced, the Agency has ensured that business continuity arrangements are in place.

## Operational policy development and delivery

I am content that the arrangements for governance, internal control and risk management of TRA's programmes provide me with assurance that these are adequate to ensure policies meet ministerial intent. The Department aims to develop and appraise policies using the best available evidence analysed using sound methodologies, in conjunction with stakeholders and partners. The Department subjects policies to robust deliverability testing. I am content that the Departmental policies which the Agency implements provide good guidance and direction to those delivering services to children, young people, parents and carers, and that the policies link clearly to its core values and objectives.

## Programme and project management

I am supported by a PMO which leads on performance reporting, risk and governance at the Agency, working with the senior sponsor and Arm's Length Body Partnership team.

A programme/project management approach is used to provide governance across all TRA's work and is applied appropriately to the scale and complexity of the particular task. Programme/project management is linked through to the wider management processes, including:

- business cases
- project initiation documents
- programme and project delivery plans
- risk registers
- issues logs
- action and decision logs

These are agreed and reviewed by the relevant governance forum, dependent on the scale of the project.

## Financial management

I am confident that TRA has clear lines of accountability in place for all programme and administrative expenditure with support from finance business partners. The TRA has put in place a number of systems to ensure adherence to Departmental processes, controls, risk management and fraud prevention so that propriety, regularity and value for money are achieved. As members of the Board, the Senior Leadership Team and I have planned monthly meetings with the finance business partner to identify risks early, to flag concerns and receive high-level monthly budget reports. This enables me to monitor and challenge financial activity across the Agency. The Agency's finance business partner attends the monthly Board meetings and quarterly SPRs.

TRA continues to place greater emphasis on financial forecasting and making use of systems and data for the purposes of financial planning. This is particularly relevant for the Agency's demand-led budgets where improved financial modelling is required, as well as regular review windows with budget holders, finance business partners, and Department finance leads, to ensure any variance can be identified and corrected, if necessary, as soon as possible. Greater emphasis has been placed on budget holders to clarify their understanding and responsibility for the day-to-day maintenance of budget lines, effective profiling of budgets and anticipating funding pressures or underspends.

Monthly accounts are reconciled and reviewed with the Department's Financial Reporting Division to ensure that spend is reported correctly.

The Department, on behalf of its departmental group, continues to work with the Cabinet Office and across government to leverage the experience and strength of other government expertise and reduce fraud within the public sector. The Department and its related bodies take a risk-based approach in this area to ensure that available resources and time are focused on the highest risk areas.

TRA staff are required to complete mandatory training regarding counter fraud, bribery and corruption. The online course highlights the role and responsibilities everyone has in fighting fraud and promoting an effective anti-fraud culture both across the Agency and the wider government.

The DfE Fraud and Error Team communicates to ARC on the above areas on a six-monthly basis. TRA maintains close communications with the DfE Fraud and Error Team and has attended its bi-monthly DfE fraud network meetings. The Agency would communicate any instances of fraud or suspected fraud to them for triage, and potential inclusion as necessary in reporting to ARC.

During 2023-24, no cases of fraud were identified.

### **Delivery arrangement and achievements against business plan**

[TRA's Corporate Plan 2021-24](#)<sup>29</sup> sets out the Agency's KPIs and objectives. Achievement against these is monitored through the Board and assured by the SPR process. All of the Agency's performance indicators are monitored regularly through management information. I am satisfied that the Agency is performing well to deliver its current plans.

### **Information technology management and data safeguarding**

The Agency received shared service IT support from DfE. IT systems were developed in accordance with [Government Digital Standards](#)<sup>30</sup> and the needs of the user and business. Staff have received training on the importance of managing information and data protection, responding to Subject Access Requests, and the process for reporting data incidents.

### **Information risk management**

Arrangements are in place to ensure that TRA complies with the requirements of both HM Government and Cabinet Office policy and guidance in addressing risks to information and information systems. The DfE Chief Information Security Officer is the designated Senior Information Risk Owner with overall responsibility for the management of information security in the Department's executive agencies, including TRA.

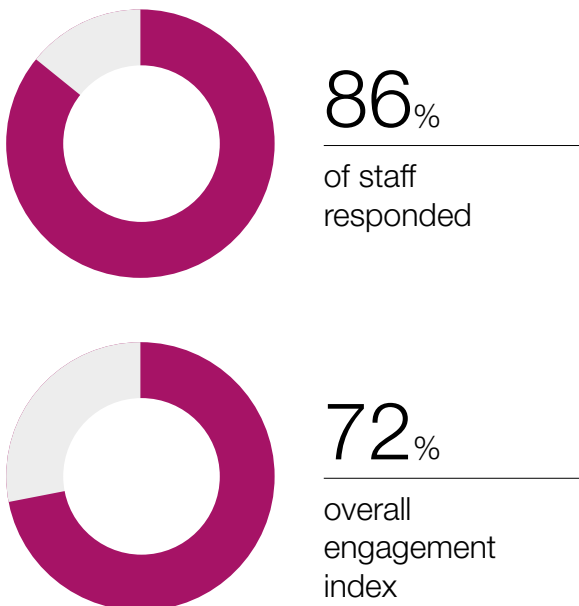
TRA has information assets that are essential to the effective and efficient operation of the organisation and the delivery of its strategic aims and objectives. Information asset owners have responsibility for protecting the information assets that are assigned to them. TRA's information asset owner completes a statement quarterly, which is recorded on the DfE's information asset register. This confirms that they have complied with their responsibilities and assessed the risks appropriately.

TRA meets with DfE's Data Protection Officer monthly to review data incidents and identify controls and mitigations which can be put in place to prevent similar incidents re-occurring. There are data impact assessments in place for TRA's operational processes.

<sup>29</sup> <https://www.gov.uk/government/publications/teaching-regulation-agency-corporate-plan>

<sup>30</sup> <https://www.gov.uk/service-manual/service-standard>

## People management



86% of TRA staff responded to the 2023 DfE People Survey with an overall engagement index of 72%. This compares positively with the DfE's engagement index of 63%.

The Agency aims to attract, retain, build the capability of, and motivate its people to enable them to deliver outstanding performance.

TRA's People Forum, which meets monthly, includes staff representatives drawn from across the Agency. The purpose of the Forum is to consider how to improve both the working practices and the culture within TRA, with staff being developed and empowered in their work.

The People Forum is responsible for developing an action plan based on key themes from the Department's People Survey. These themes include resources and workload, learning and development, and inclusion and fair treatment. The action plan identifies improvements to the working practices and culture of the Agency based on these themes. The action plan is presented to the Board for sign off and progress updates are submitted throughout the year.

The People Forum also has responsibility for organising monthly 'all-staff' meetings as well as ensuring that there is visibility of people-related issues across the Agency, identifying potential future scenarios, people-related risks or opportunities, and providing direction on how to avoid or achieve these.

TRA adheres to the Departmental policies for performance management, underperformance, attendance, and disciplinary issues. These are reported in line with other executive agencies and policy families within the Schools Group, a business segment of the Department.

TRA adopts the Department's policy and process for whistleblowing. I am satisfied with this collaborative approach and the effectiveness of this arrangement.

### Overall assessment

As Accounting Officer, I am satisfied that the Agency's internal control, risk management and governance arrangements are working effectively. TRA continues to deliver a broad range of delivery areas.

**Marc Cavey**  
Accounting Officer  
4 July 2024

# Remuneration and staff report

## Overview

The Remuneration and Staff Report sets out the Agency's remuneration policy for board members, reports on how that policy has been implemented and sets out the amounts awarded to directors and, where relevant, the link between performance and pension.

## Remuneration Report: part A (unaudited)

### Board members' remuneration policy

The Accounting Officer is a senior civil servant whose pay is decided by the Department's Senior Civil Servant Pay Committee. The committee is chaired by the Department's Permanent Secretary and comprises members of the Department's Leadership Team and a departmental non-executive director. The other two Board members are not senior civil servants, so their performance awards fall outside the remit of the Senior Civil Service Pay Committee.

The Committee makes decisions within the limits and delegated authorities set by the government in response to the annual report of the [Senior Salaries Review Body](https://www.gov.uk/government/organisations/review-body-on-senior-salaries).<sup>31</sup>

Staff employed by an executive agency of the Department have performance management and contractual terms as described in the Department's ARA. As such, the Department manages performance management and non-consolidated performance awards for members of the Senior Civil Service within the framework set by the Cabinet Office. The contractual terms of the Board members also comply with requirements set centrally by the Cabinet Office.

More on the Cabinet Office's framework and standards can be found on the [civil service website](https://www.gov.uk/government/organisations/civil-service).<sup>32</sup>

### Service contracts

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 officials covered by this report hold appointments which are 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](https://www.civilservicecommission.independent.gov.uk/) can be found at its [website](https://www.civilservicecommission.independent.gov.uk/).<sup>33</sup>

<sup>31</sup> <https://www.gov.uk/government/organisations/review-body-on-senior-salaries>

<sup>32</sup> <https://www.gov.uk/government/organisations/civil-service>

<sup>33</sup> <https://civilservicecommission.independent.gov.uk/>

## Remuneration Report: part B (audited)

### Remuneration (including salary) and pension entitlements

The following sections provide details of the remuneration and pension interests of the Board members of the Agency. Figures in brackets are full year equivalent values for those members who did not serve a full year in post.

	2023-24					
	Salary	Severance	Bonus payment	Benefits-in-kind	Pension benefits	Total
	£000	£000	£000	to nearest £100	to nearest £1,000	£000
<b>Chief Executives</b>						
Alan Meyrick to 31 May 2023 annualised	15-20 (90-95)	90-95	-	-	(1)	105-110
Marc Cavey from 1 June 2023 annualised	70-75 (80-85)	-	0-5	2,200	21	90-95
<b>Directors</b>						
Sarah Buxcey	65-70	-	0-5	-	16	80-85
John Knowles to 31 May 2023 annualised	10-15 (60-65)	90-95	-	-	4	105-110
David Oatley from 1 June 2023 annualised	55-60 (65-70)	-	0-5	1,400	10	70-75

	2022-23				
	Salary	Bonus payment	Benefits-in-kind	Pension benefits	Total
	£000	£000	to nearest £100	to nearest £1,000	£000
<b>Chief Executive</b>					
Alan Meyrick	90-95	0-5	-	(73)	15-20
<b>Directors</b>					
Sarah Buxcey	60-65	0-5	-	-	60-65
John Knowles	60-65	0-5	-	(16)	45-50

## Salary

Salary includes gross salary, overtime, reserved rights to London weighting or London allowances, recruitment and retention allowances, private office allowances, and any other allowance to the extent that it is subject to UK taxation. This report is based on accrued payments made by the Agency and thus recorded in this ARA.

## Benefits-in-kind

The monetary value of benefits-in-kind covers any benefits provided by the Agency during an individual's period of appointment to their board role and treated by HMRC as a taxable emolument.

During the year, two board members received benefits-in-kind (2022-23: nil).

## Bonuses

Bonuses are based on performance levels attained and are made as part of the appraisal process. SCS bonuses relate to the performance in the year in which they become payable to the individual. The bonuses reported in 2023-24 relate to performance in 2023-24 and the comparative bonuses reported for 2022-23 relate to the performance in 2022-23.

For non-SCS staff, bonuses relate to the performance in the year prior to that in which they become payable to the individual. The bonuses reported in 2023-24 relate to the performance in 2022-23 and the comparative bonuses reported for 2022-23 relate to the performance in 2021-22.

The Agency awards bonuses as part of the performance management process. The Agency sees effective performance management as key to driving up individual and organisational performance and providing greater value for money to deliver high-quality public services. The Agency follows the performance management arrangements for the SCS and the Agency's performance management framework for managing and rewarding performance throughout the year.

## Pay multiples

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the lower quartile, median and upper quartile remuneration of the organisation's workforce.

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.

The banded remuneration of the highest-paid director in the Agency in the financial year 2023-24 was £85,000 – £90,000 (2022-23: £90,000 – £95,000). This was 2.7 times the median (2022-23: 3.0). The decrease in this ratio compared to the prior year is due to greater improvement in the median salary compared to the slight decrease in the highest-paid director's remuneration. The median remuneration of the workforce was £32,347 (2022-23: £31,140). The pay, reward and progression policies have not changed significantly during the year, which is reflected in the relatively minor change in the median remuneration figure.

In 2023-24, no employees (2022-23: no employees) received remuneration in excess of the highest-paid director. Remuneration ranged from £23,000 – £90,000 (2022-23: £22,000 – £95,000).

	2023-24		2022-23	
	Salary and allowances	Total pay and benefits	Salary and allowances	Total pay and benefits
	£	£	£	£
Band of highest paid director's remuneration (£000)	80-85	85-90	90-95	90-95
Range (£000)	23-85	23-90	22-95	22-95
Upper quartile	36,063	36,276	34,173	35,012
Median	32,222	32,347	30,332	31,140
Lower quartile	27,790	28,040	25,900	27,019
	Ratio	Ratio	Ratio	Ratio
Upper quartile	2.3:1	2.4:1	2.7:1	2.6:1
Median	2.6:1	2.7:1	3.0:1	3.0:1
Lower quartile	3.0:1	3.1:1	3.6:1	3.4:1

**Percentage change in the total salary and bonuses of the highest paid board member and the staff average**

	2023-24		2022-23	
	Highest paid director	Staff average	Highest paid director	Staff average
	% change	% change	% change	% change
Salary and allowances	(11%)	6%	6%	5%
Bonuses	-	(64%)	100%	34%



## Pensions benefits

As an executive Agency of the Department, the Agency's staff are members of the Principal Civil Service Pension Scheme (PCSPS) and Civil Servants and Other Pension Scheme (CSOPS) that provides pension benefits. Readers can find details on the scheme at the [Civil Service Pensions website](#).<sup>34</sup>

2023-24					
	Accrued pension at pension age as at 31/3/24 and related lump sum	Real increase in pension and related lump sum at pension age	CETV at 31/3/24	CETV at 31/3/23 (Re-presented)	Real increase in CETV
	£000	£000	£000	£000	£000
<b>Chief Executives</b>					
Alan Meyrick	5-10	-	88	81	(1)
Marc Cavey	30-35 plus a lump sum of 75-80	0-2.5 plus a lump sum of 0	637	581	11
<b>Directors</b>					
Sarah Buxcey	20-25 plus a lump sum of 60-65	0-2.5 plus a lump sum of 0	531	478	8
John Knowles	10-15	0-2.5	176	159	3
David Oatley	30-35 plus a lump sum of 80-85	0-2.5 plus a lump sum of 0	726	670	4

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.

<sup>34</sup> <https://www.civilservicepensionscheme.org.uk/>

## Civil service pensions

The PCSPS and the Civil Servant and Other Pension Scheme (CSOPS), known as Alpha, are unfunded multi-employer defined benefit schemes, but TRA is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out as at 31 March 2020. You can find details in the resource accounts of the [Cabinet Office: Civil Superannuation](#)<sup>35</sup>.

Pension benefits are provided through the Civil Service pension arrangements. From 1 April 2015 a new pension scheme for civil servants was introduced – the Civil Servants and Others Pension Scheme, or Alpha, which provides benefits on a career average basis with a normal pension age equal to the member’s state pension age (or 65 if higher). From that date, all newly appointed civil servants and the majority of those already in service joined Alpha. Prior to that date, civil servants participated in the PCSPS. The PCSPS has four sections: three providing benefits on a final salary basis (classic, premium or classic plus) with a normal pension age of 60; and one providing benefits on a whole career basis (nuvos) with a normal pension age of 65.

These statutory arrangements are unfunded with the cost of benefits met by monies voted by Parliament each year. Pensions payable under classic, premium, classic plus, nuvos and Alpha are increased annually in line with Pensions Increase legislation.

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](#)<sup>36</sup> 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.

All members who switch to Alpha have their PCSPS benefits ‘banked’, with those with earlier benefits in one of the final salary sections of the PCSPS having those benefits based on their final salary when they leave Alpha (The pension figures quoted for officials show pension earned in PCSPS or Alpha – as appropriate. Where the official has benefits in both the PCSPS and Alpha the figure quoted is the combined value of their benefits in the two schemes). Members joining from October 2002 may opt for either the appropriate defined benefit arrangement or a defined contribution (money purchase) pension with an employer contribution (partnership pension account).

Employee contributions are salary-related and range between 4.6% and 8.05% of pensionable earnings for members of classic, premium, classic plus, nuvos and Alpha. Benefits in classic accrue at the rate of 1/80th of final pensionable earnings for each year of service. In addition, a lump sum equivalent to three years initial pension is payable on retirement. For premium, benefits accrue at the rate of 1/60th of final pensionable earnings for each year of service. Unlike classic, there is no automatic lump sum. Classic plus is essentially a hybrid, with benefits for service before 1 October 2002 calculated broadly as per classic and benefits for service from October 2002 worked out as in premium. In nuvos, a member builds up

<sup>35</sup> <https://www.civilservicepensionscheme.org.uk/knowledge-centre/resources/resource-accounts/>

<sup>36</sup> <https://www.gov.uk/government/collections/how-the-public-service-pension-remedy-affects-your-pension>

a pension based on their pensionable earnings during their period of scheme membership. At the end of the scheme year (31 March) the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with pensions increase legislation. Benefits in Alpha build up in a similar way to nuvos, except that the accrual rate is 2.32%. In all cases members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

### Partnership pensions

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) into a stakeholder pension product chosen by the employee from a panel of providers. The employee does not have to contribute, but where they do make contributions, the employer will match these up to a limit of 3% of pensionable salary (in addition to the employer's basic contribution). Employers also contribute a further 0.5% of pensionable salary to cover the cost of centrally provided risk benefit cover (death in service and ill health retirement).

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 60 for members of classic, premium and classic plus, 65 for members of nuvos, and the higher of 65 or State Pension Age for members of Alpha (The pension figures quoted for officials show pension earned in PCSPS or Alpha – as appropriate. Where the official has benefits in both the PCSPS and Alpha, the figure quoted is the combined value of their benefits in the two schemes, but note that part of that pension may be payable from different ages).

Further details about the [Civil Service pension arrangements](#)<sup>37</sup> can be found online.

### Cash equivalent transfer values (CETV)

This 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 pension benefits, they have accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total service, not just their current appointment. CETVs are calculated 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.

### The real increase in the value of the CETV

This is the element of the increase in accrued pension funded by the Exchequer. It excludes increases due to inflation and contributions paid by the member. It is worked out using common market valuation factors for the start and end of the period.

### Compensation for loss of office

The Agency had paid no compensation for loss of office in 2023-24 (2022-23: nil).

<sup>37</sup> [www.civilservicepensionscheme.org.uk](http://www.civilservicepensionscheme.org.uk)

## Staff Report: part A (audited)

### Staff costs

	2023-24			2022-23
	Permanently employed staff	Other	Total	Total
	£000	£000	£000	£000
Wages and salaries	3,416	181	3,597	2,942
Social security costs	376	-	376	291
Pension costs	808	-	808	665
	<b>4,600</b>	<b>181</b>	<b>4,781</b>	<b>3,898</b>
Less recoveries in respect of outward secondments	-	-	-	-
	<b>4,600</b>	<b>181</b>	<b>4,781</b>	<b>3,898</b>

The Agency pays a flat fee for agency staff, which includes social security, holiday pay, pension costs, etc. This note discloses the total sum as wages and salaries in the Other column.

### Average number of persons employed

The average number of full-time equivalent persons employed during the year is shown in the table below.

	2023-24			2022-23
	Permanently employed staff	Other	Total	Total
	Number	Number	Number	Number
Directly employed	90	-	90	80
Other	-	6	6	1
	<b>90</b>	<b>6</b>	<b>96</b>	<b>81</b>

## Pension schemes

### Civil service pensions

The PCSPS and the Civil Servant and Other Pension Scheme (CSOPS), known as Alpha, are unfunded multi-employer defined benefit schemes, but the Department is unable to identify its share of the underlying assets and liabilities. A full actuarial valuation was carried out as at 31 March 2020. You can find details in the resource accounts of the [Cabinet Office: Civil Superannuation](#).<sup>38</sup>

For this financial year, employers' contributions of £808,000 (2022-23: £665,000) were payable to the PCSPS and CSOPS at one of 4 rates in the range 26.6% to 30.3% of pensionable earnings, based on salary bands. It is estimated that employer contributions for the next financial year will be £914,000 (2022-23: £576,000).

The scheme actuary reviews employer contributions usually every 4 years following a full scheme valuation. The contribution rates are set to meet the cost of the benefits accruing during the financial year to be paid when the member retires and not the benefits paid during this period to existing pensioners.

### Partnership pension accounts

Employees can opt to open a partnership pension account, a stakeholder pension with an employer contribution. In this financial year, employers' contributions of £nil (2022-23: £nil) were paid to the appointed stakeholder pension provider.

Employer contributions are age-related and range from 3% to 12.5% of pensionable earnings up to 30 September 2015, and from 8% to 14.75% of pensionable earning from 1 October 2015. Employers also match employee contributions up to 3% of pensionable earnings. In addition, employer contributions of £nil (2022-23: £nil), 0.8% of pensionable pay up to 30 September 2015 and 0.5% of pensionable pay from 1 October 2015, were payable to the PCSPS and CSOPS to cover the cost of the future provision of lump sum benefits on death in service or ill health retirement of these employees.

Contributions due to the partnership pension providers at the year end were £nil (2022-23: £nil). Contributions prepaid at that date were £nil (2022-23: £nil).

### Ill-health retirement

No persons (2022-23: no persons) retired early on ill-health grounds.

<sup>38</sup> <https://www.civilservicepensionscheme.org.uk/knowledge-centre/resources/resource-accounts/>

## Reporting of Civil Service and other compensation schemes

Exit package cost band	2023-24			2022-23		
	Compulsory redundancies	Other agreed exits	Total exit packages	Compulsory redundancies	Other agreed exits	Total exit packages
	Number	Number	Number	Number	Number	Number
<£10,000	-	-	-	-	-	-
£10,001-£25,000	-	-	-	-	2	2
£25,001-£50,000	-	-	-	-	-	-
£50,001-£100,000	-	-	-	-	3	3
<b>Total number of exit packages</b>	-	-	-	-	<b>5</b>	<b>5</b>
<b>Total costs (£000)</b>	-	-	-	-	<b>273</b>	<b>273</b>

Those staff reported in 2022-23 agreed their exit packages during 2022-23. All costs were accrued for payments made in 2023-24.

There were no agreed exit packages in 2023-24.

## Staff Report: part B (unaudited)

### Analysis of staff policies and statistics

#### Our people

##### Staff by grade and gender

Our staff are a mix of civil servants and contractors. Our civil servants are employed by the Department on its terms and conditions. Responsibility has been delegated to me as Accounting Officer for the recruitment of staff within the parameters provided by the Department's policies and procedures.

The headcount for permanent staff as at 31 March 2024 is as follows:

	2023-24			2022-23		
	Male	Female	Total	Male	Female	Total
	Number	Number	Number	Number	Number	Number
<b>SCS</b>						
Director	-	-	-	-	-	-
Deputy Director	1	-	1	1	-	1
<b>Non-SCS</b>						
Grade 6	1	1	2	1	1	2
Grade 7	2	4	6	2	3	5
Senior executive officer	6	10	16	5	9	14
Higher executive officer	6	20	26	9	13	22
Executive officer	11	29	40	7	25	32
Executive assistant	3	7	10	3	6	9
	<b>30</b>	<b>71</b>	<b>101</b>	<b>28</b>	<b>57</b>	<b>85</b>

##### Recruitment practice

The Agency has a duty to ensure it is fully compliant with the Civil Service Commissioners' recruitment principles. The Agency follows the Departments approach to recruitment which reflects its commitment to equal and fair opportunity for all. All recruitment processes comply with the Equality Act 2010. Further details can be found in the Department's ARA.

##### Sickness absence

Figures below show the average number of working days lost through sickness absence across the Agency.

	2023-24	2022-23	2021-22	2020-21
Days per FTE	6.3	4.5	3.3	3.0

The figure is well below the Civil Service average, which was 8.1 average working days lost per full-time equivalents (FTE) in the [year ending 31 March 2023](#)<sup>39</sup> which is the most recently published information.

<sup>39</sup> <https://www.gov.uk/government/publications/civil-service-sickness-absence>

### Staff turnover

The figures below show the number of leavers within the reporting period divided by the average staff in post over the reporting period presented as a percentage. Agency turnover, staff leaving the Agency, is compared to the Civil Service average.

	2023-24	2022-23	2021-22	2020-21
Civil Service turnover	11%	9%	6%	5%
Agency turnover	7%	1%	4%	-

The agency figure does not include staff who transferred within the Departmental Group.

### Commitment to improving diversity

TRA adopts the department's new diversity and inclusion strategy 2022-26, launched in June 2022, with a vision to create an inclusive agency, which nurtures talent and reflects the ever-increasing diversity of our agency, mirroring the country we serve.

The agency strategy has commitments and actions against three aims:

- to be diverse
- to be inclusive
- to realise potential in all

The Department continues to be transparent with diversity data, publishing a diversity and inclusivity data dashboard, using data to support decision making and accountability. Alongside other characteristics, this dashboard includes data to support us to measure socio-economic background of staff to help us ensure our workforce is inclusive and representative.

The Department has seen increases in workforce representation to 20.2% for those from a minority ethnic background, 14.5% for disability and 8.3% for LGBO, as at the last day of Q3 2023-24. The Department continues to work towards achieving our SCS workforce representation targets for staff from an ethnic minority.

### Staff policies for disabled persons

The Agency offers disability leave. This is to enable employees with a disability to be able to take reasonable time off from work to undertake occupational rehabilitation, assessment or treatment to help them to return to work, or while they are waiting for a reasonable adjustment to be put in place.

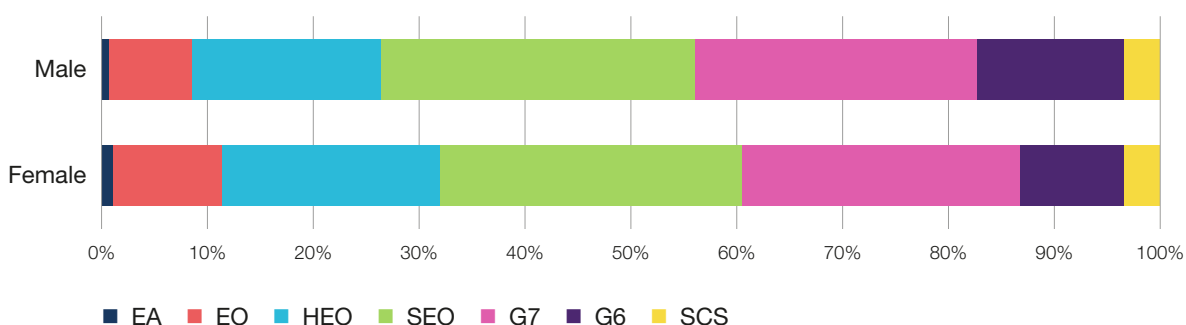
The Agency's recruitment policies also guarantee an interview to any disabled candidate who demonstrates that they meet the minimum standard required for the role.



## Gender pay gap reporting

TRA is included within the Department's gender pay gap reporting. The Department now has the third lowest gender pay gap across Whitehall. The Department's median gender pay gap as at March 2023 was 4.1% (2022: 4.9%) the latest date of available data. The Department's analysis has identified that over-representation of females in more junior grades is likely to be a significant contributor to the remaining pay gap. The 2023 Department and Agencies graph below shows that whilst both the median male and female salary continue to be within the SEO pay band, the higher proportion of women in EA to HEO grades means the overall female median is closer to the middle of the SEO distribution for females while the median male's pay is closer to the top end of the SEO distribution for males. The value for March 2024 is not available at the time of publication and will be included in the department's 2024-25 ARA.

### March 2023 grade breakdown by gender (Department and Agencies)



## Engagement with employees

The Department and its executive agencies work with our trade unions, both formally and informally, engaging with them to promote an open and constructive relationship. DfE aims to promote a positive employee relations environment where staff and the trade unions can contribute constructively to the Department's objectives.

The Department launched the strategic workforce plan in May 2022. The DfE's vision for the future is to create a workforce with world-class skills and capabilities, which is flexible and makes the best use of excellent talent, by supporting increased diversity and social mobility as well as ensuring colleagues have well-defined development plans, and that clear career paths are set out for all those who want to progress and develop their expertise. The strategic workforce plan is aligned to the Government Reform Agenda and clearly articulates the ambitions for the future workforce.

As stated in the People Management section on page 44, the Civil Service conducts a full People Survey annually, with the results published each December. The TRA's response rate and engagement index for the last four editions of the Survey is set out below:

	2023-24	2022-23	2021-22	2020-21
Response rate	86%	94%	92%	84%
Engagement index	72%	71%	74%	72%

The information from the survey responses is being used to support development of the Department's strategies and continually improve its levels of employee engagement.

### Fire, health and safety

TRA follows the department's approach to Fire, health and safety. Further information can be found in the DfE Group annual report and accounts.

### Review of tax arrangements of public sector appointees

As part of the Review of the Tax Arrangements of Public Sector Appointees published by the Chief Secretary to the Treasury on 23 May 2012, departments were directed to publish information pertaining to the number of off-payroll engagements at a cost of over £58,200 that were in place on, or after, 31 January 2012, and any off-payroll engagements of board members and/or senior officials with significant financial responsibility, during 2023-24.

The tables on the following pages set out this information.

#### Highly paid off-payroll worker engagements as at 31 March 2024, earning £245 per day or greater

	Total
Number of existing engagements as at 31 March 2024	-
Of which the number that have existed for:	
less than one year at time of reporting	-
between one and two years at time of reporting	-
between two and three years at time of reporting	-
between three and four years at time of reporting	-
four or more years at time of reporting	-

#### All highly paid off-payroll workers engaged at any point during the year ended 31 March 2024, earning £245 per day or greater

	Total
Number of off-payroll workers engaged during the year ended 31 March 2024	-
Of which:	
not subject to off-payroll legislation	-
subject to off-payroll legislation and determined as in-scope of IR35	-
subject to off-payroll legislation and determined as out-of-scope of IR35	-
Number of engagements reassessed for compliance or assurance purposes during the year	-
Of which: number of engagements that saw a change to IR35 status following review	-

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

	Total
Number of off-payroll engagements of board members and/or senior officials with significant financial responsibility, during the financial year	-
Total number of individuals on- and off-payroll that have been deemed “board members and/or senior officials with significant financial responsibility” during the financial year. This figure should include both on- and off-payroll engagements	5

**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. The Department’s ARA reports on this information for both the Department and its executive agencies.

# Parliamentary accountability and audit report

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## Overview

This section presents the disclosures to support Parliamentary accountability of TRA. The balances disclosed in this section are subject to additional controls due to their nature and sensitivity. The audit certificate from the Comptroller and Auditor General is also included at the rear of this section.

## Parliamentary accountability disclosures (audited)

The TRA acts as a custodian of taxpayers' funds and has a duty to parliament to ensure the regularity and propriety of its activities and expenditure. The Agency manages public funds in line with 'Managing Public Money'.

The importance of operating with regularity and the need for efficiency, economy, effectiveness and prudence in the administration of public resources to secure value for public money is the responsibility of TRA's accounting officer, whose responsibilities are also set out in Managing Public Money. They include responsibility for the propriety and regularity of the public finances for which the accounting officer is answerable.

To discharge this responsibility and ensure control totals are not breached, the following activities are in place:

- formal delegation of budgets
- detailed monitoring of expenditure
- monthly management reporting against control totals

In addition, the TRA operates the three lines of defence model, which is included in our risk management framework.

## Public sector losses and special payments

### Losses and special payments

#### Losses statement

The total of all losses that have been recognised this year is as follows:

	2023-24	2022-23
<b>Total number of cases</b>	<b>5</b>	<b>1</b>
	<b>£000</b>	<b>£000</b>
Cash losses	6	-
Fruitless payments and constructive losses	8	6
Claims waived or abandoned	-	-
Store losses	-	-
<b>Total value of losses</b>	<b>14</b>	<b>6</b>

There were no losses over the disclosure threshold of £300,000.

#### Special payments

	2023-24	2022-23
<b>Total number of cases</b>	<b>1</b>	<b>-</b>
	<b>£000</b>	<b>£000</b>
<b>Total value of losses</b>	<b>21</b>	<b>-</b>

There were no special payments over the disclosure threshold of £300,000.

#### Gifts

There were no gifts made in either year presented here.

#### Remote contingent liabilities

There were no remote non-IAS 37 contingent liabilities recognised in either year presented here. For contingent liabilities, please see note 10.

#### Functional standards (Unaudited)

The functional standard is part of a suite of management standards that promote consistent and coherent ways of working across government, and provide a stable basis for assurance, risk management and capability improvement. Standard GovS 006 sets out expectations for effective management and use of public funds.

The suite of standards, and associated guidance, can be found at [GOV.UK](https://www.gov.uk/government/collections/functional-standards)<sup>40</sup>.

**Marc Cavey**  
Accounting Officer  
4 July 2024

<sup>40</sup> <https://www.gov.uk/government/collections/functional-standards>

# The Certificate and Report of the Comptroller and Auditor General to the House of Commons

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## Opinion on financial statements

I certify that I have audited the financial statements of the Teaching Regulation Agency for the year ended 31 March 2024 under the Government Resources and Accounts Act 2000.

The financial statements comprise the Teaching Regulation Agency's

- Statement of Financial Position as at 31 March 2024;
- Statement of Comprehensive Net Expenditure, Statement of Cash Flows and Statement of Changes in Taxpayers' Equity for the year then ended; and
- the related notes including the significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and UK adopted international accounting standards.

In my opinion, the financial statements:

- give a true and fair view of the state of the Teaching Regulation Agency's affairs as at 31 March 2024 and its net expenditure for the year then ended; and
- have been properly prepared in accordance with the Government Resources and Accounts Act 2000 and HM Treasury directions issued thereunder.

## Opinion on regularity

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

## Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (UK) (ISAs UK), applicable law and Practice Note 10 Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom (2022). My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my certificate.

Those standards require me and my staff to comply with the Financial Reporting Council's Revised Ethical Standard 2019. I am independent of the Teaching Regulation Agency 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 Teaching Regulation Agency'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 Teaching Regulation Agency's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

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

### Other information

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

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

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

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

I have nothing to report in this regard.

### **Opinion on other matters**

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with HM Treasury directions issued under the Government Resources and Accounts Act 2000.

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

- the parts of the Accountability Report subject to audit have been properly prepared in accordance with HM Treasury directions issued under the Government Resources and Accounts Act 2000;
- 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 Teaching Regulation Agency and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance and Accountability Report.

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

- adequate accounting records have not been kept by the Teaching Regulation Agency 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 Chief Executive as 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 Teaching Regulation Agency 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 and are in accordance with HM Treasury directions issued under the Government Resources and Accounts Act 2000;
- preparing the annual report, which includes the Remuneration and Staff Report, in accordance with HM Treasury directions issued under the Government Resources and Accounts Act 2000; and
- assessing the Teaching Regulation Agency'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 Teaching Regulation Agency will not continue to be provided in the future.

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

My responsibility is to audit, certify and report on the financial statements in accordance with the Government Resources and Accounts Act 2000.

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

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

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

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

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

- considered the nature of the sector, control environment and operational performance including the design of the Teaching Regulation Agency’s accounting policies.
- inquired of management, the Teaching Regulation Agency’s head of internal audit and those charged with governance, including obtaining and reviewing supporting documentation relating to the Teaching Regulation Agency’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 Teaching Regulation Agency’s controls relating to the Teaching Regulation Agency’s compliance with the Government Resources and Accounts Act 2000, Managing Public Money, the Education Act 2002 and the Teachers’ Disciplinary (England) regulations 2012, as amended by The Teachers’ Disciplinary (Amendment) (England) Regulations 2014.
- inquired of management, the Teaching Regulation Agency’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 Teaching Regulation Agency for fraud and identified the greatest potential for fraud in the following areas: 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 Teaching Regulation Agency’s framework of authority and other legal and regulatory frameworks in which the Teaching Regulation Agency 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 Teaching Regulation Agency. The key laws and regulations I considered in this context included Government Resources and Accounts Act 2000, Managing Public Money, Supply and Appropriation (Main Estimates) Act 2023, employment law, tax legislation, Education Act 2002 and Teachers’ Disciplinary (England) regulation 2012 as amended by the Teachers’ Disciplinary (Amendment) (England) Regulations 2014.

**Audit response to identified risk**

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

- I reviewed the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described above as having direct effect on the financial statements;
- I enquired of management, the Audit and Risk Committee concerning actual and potential litigation and claims;
- I reviewed minutes of meetings of those charged with governance and the Board; and internal audit reports;
- 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 certificate.

**Other auditor's responsibilities**

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

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

**Report**

I have no observations to make on these financial statements.

**Gareth Davies**  
**12 July 2024**  
 Comptroller and Auditor General

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



# Financial Statements

## Statement of Comprehensive Net Expenditure

For the year ended 31 March 2024

	Note	2023-24	2022-23
		£000	£000
<b>Operating costs</b>			
Staff costs	3	4,781	3,898
Operating expenditure	4	11,168	7,944
<b>Total operating expenditure</b>		<b>15,949</b>	<b>11,842</b>
Finance expense		1	1
<b>Net expenditure</b>		<b>15,950</b>	<b>11,843</b>
<b>Comprehensive net expenditure for the year</b>		<b>15,950</b>	<b>11,843</b>

All income and expenditure reported in the Statement of Comprehensive Net Expenditure are derived from continuing operations.

The notes on page 74 to page 81 form part of these accounts.

## Statement of Financial Position

As at 31 March 2024

	Note	2024 £000	2023 £000
<b>Current assets</b>			
Receivables	6	47	75
Cash and cash equivalents	7	13	612
<b>Total current assets</b>		<b>60</b>	<b>687</b>
<b>Current liabilities</b>			
Payables	8	(1,750)	(1,702)
Provisions	9	(36)	-
<b>Total current liabilities</b>		<b>(1,786)</b>	<b>(1,702)</b>
<b>Total assets less total liabilities</b>		<b>(1,726)</b>	<b>(1,015)</b>
<b>Taxpayers' equity</b>			
General Fund		(1,726)	(1,015)
<b>Total taxpayers' equity</b>		<b>(1,726)</b>	<b>(1,015)</b>

**Marc Cavey**  
Accounting Officer  
4 July 2024

The notes on page 74 to page 81 form part of these accounts.

## Statement of Cash Flows

For the year ended 31 March 2024

		2023-24	2022-23
	Note	£000	£000
<b>Cash flows from operating activities</b>			
Net operating cost	SoCNE	(15,949)	(11,842)
Adjustments for non-cash transactions		1,693	877
(Increase)/decrease in receivables	6	28	39
(Decrease)/increase in payables	8	48	(449)
Finance expense		(1)	(1)
<b>Net cash outflow from operating activities</b>		<b>(14,181)</b>	<b>(11,376)</b>
<b>Cash flows from investing activities</b>			
<b>Net cash outflow from investing activities</b>		<b>-</b>	<b>-</b>
<b>Cash flows from financing activities</b>			
Draw down of Supply from sponsor department	SoCTE	13,582	11,382
<b>Net cash inflow from financing activities</b>		<b>13,582</b>	<b>11,382</b>
<b>Net (decrease)/increase in cash and cash equivalents in the period</b>		<b>(599)</b>	<b>6</b>
Cash and cash equivalents at beginning of year		612	606
<b>Cash and cash equivalents at end of year</b>		<b>13</b>	<b>612</b>

The notes on page 74 to page 81 form part of these accounts.



## Statement of Changes in Taxpayers' Equity

For the year ended 31 March 2024

	Note	General Fund £000
<b>Balance as at 31 March 2022</b>		<b>(1,431)</b>
Net Parliamentary funding – drawn down		11,382
Comprehensive expenditure for the year	SoCNE	(11,843)
<b>Non-cash adjustments</b>		
Intra-Group transactions		(632)
Auditor's remuneration	4	57
Notional shared service recharges	4	1,452
<b>Balance at 31 March 2023</b>		<b>(1,015)</b>
Net Parliamentary funding – drawn down		13,582
Comprehensive expenditure for the year	SoCNE	(15,950)
<b>Non-cash adjustments</b>		
Intra-Group transactions		(302)
Auditor's remuneration	4	70
Notional shared service recharges	4	1,889
<b>Balance at 31 March 2024</b>		<b>(1,726)</b>

The General Fund represents total assets less liabilities, to the extent that the total is not represented by other reserves and financing items for the Agency.

The notes on page 74 to page 81 form part of these accounts.

# Notes to the accounts

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## 1. Statement of accounting policies

These accounts have been prepared in accordance with the 2023-24 government FReM issued by HMT. This is set out in a statutory Accounts Direction issued pursuant to section 7(1), (2) and (5) of the Government Resources and Accounts Act 2000.

The accounting policies contained in the FReM apply International Financial Reporting Standards (IFRSs) as adapted or interpreted for the public sector context. Where the FReM permits a choice of accounting policy, the accounting policy which is judged to be most appropriate to the circumstances of the Agency for the purpose of giving a true and fair view has been selected.

The policies adopted by the Agency for 2023-24 are described below. They have been applied consistently in dealing with items considered material in relation to the accounts.

### 1.1 Accounting convention

These accounts have been prepared under the historical cost convention.

### 1.2 Going concern

Funding for TRA, as an Executive Agency, will be met by DfE as the sponsoring department. The 2021 Spending Review achieved a settlement for the financial years to 2024-25 that recognised the important role that DfE plays in delivering government objectives, which includes an appropriate level of grant-in-aid being provided to TRA to support increased capacity for its core business.

TRA, in discussions with DfE, actively monitors the sufficiency of grant-in-aid to meet the needs of the corporate plan for 12 months from approval of the accounts. A budget has been set for financial year 2024-25 alongside confirmation of support from DfE for the remaining 12 months' going concern period to July 2025 that enables TRA to deliver its objectives and continued regulatory intent. The Agency's management of associated risks is outlined in the governance statement section of this report and TRA's continued existence remains a matter of policy. Therefore, it is considered appropriate to adopt a going concern basis for the preparation of these financial statements.

### 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. These are based on historic and other factors that are believed to be reasonable. The results of these form the basis for making judgements. The estimates and underlying assumptions are reviewed on an ongoing basis.

Management has specifically made such judgements on:

### 1.3.1 Accruals

The preparation of financial statements requires TRA to make estimates and assumptions relating to un-invoiced goods or services that affect the reported amounts of assets and liabilities. Actual results could differ from these estimates.

### 1.4 Adoption of FReM amendments

There have been no significant amendments to FReM for 2023-24 that affect the Agency's financial reporting.

### 1.5 Early adoption

The Agency has not early adopted any accounting standards in 2023-24.

### 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, the Agency must disclose where it has not applied a new IFRS that has been issued but is not yet effective. There is one standard in issue but not effective:

#### 1.6.1 IFRS 17 Insurance Contracts (IFRS 17)

IFRS 17 Insurance Contracts, effective for annual periods beginning on or after 1 January 2025. Next year's FReM will present adaptations and interpretations to the standard for government financial reporting.

The Agency has carried out a review of the above IFRS, to assess their impact on its accounting policies and treatment. The full impact has been assessed as not material to the accounts.

#### 1.6.2 IFRS 18 Presentation and Disclosure in Financial Statements

This standard was issued on 9 April 2024 with an effective date for the private sector of reporting periods beginning on or after 1 January 2027. The standard has not yet been adopted by FReM, so there is as yet no effective date for central government bodies.

The objective of the standard is to set out requirements for the presentation and disclosure of information in financial statements to help ensure they provide relevant information that faithfully represents an entity's assets, liabilities, equity, income and expenses.

Until the standard is adopted into FReM, with adaptations and interpretations for the public sector context decided, it is not possible for the Agency to assess the impact on its reporting.

#### 1.6.3 IFRS 19 Subsidiaries without Public Accountability: Disclosures

This standard was issued on 9 May 2024 with an effective date for the private sector of reporting periods beginning on or after 1 January 2027. The standard has not yet been adopted by FReM, so there is as yet no effective date for central government bodies.

This standard, as issued, addresses how subsidiaries of IFRS-applying entities present their own IFRS-compliant financial statements. As an executive agency of a government department, the Agency has significant public accountability. As such the TRA does not expect this standard to have any significant impact on its reporting. However, until the standard is adopted into FReM with public sector context adaptations and interpretations, the position cannot be fully determined.

### **1.7 Segmental reporting**

In accordance with IFRS 8 Operating Segments (IFRS 8), the Agency has considered the need to analyse its income and expenditure relating to operating segments. The Agency has assessed that all lines of operation fall within the same geographical location and regulatory environment as envisaged by IFRS 8. Since segmental information for total assets and liabilities is not regularly reported to the chief operating decision-maker and in compliance with the FReM, it has not been produced in the accounts.

See note 2 for operational disclosures.

### **1.8 Draw down of Supply from sponsoring department**

The Agency has recorded all draw down of funding from the Department as financing, as the Agency regards draw down of Supply as contributions from the Agency's controlling party giving rise to a financial interest. The Agency records draw down of Supply as financing in the Statement of Cash Flows and draw down of Supply to the General Reserve.

### **1.9 Pensions**

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

Where the Agency makes contributions to defined contribution pension schemes and unfunded, multi-employer defined benefit pension schemes (where the Agency is unable to identify its share of underlying assets and liabilities), the Agency recognises contributions payable in the SoCNE.

Further details of the pension schemes are available in the Remuneration Report.

### **1.10 Financial instruments**

As the cash requirements of the Agency are met through the Estimate process, financial instruments play a more limited role in creating and managing risk than would apply to a non-public sector body. The majority of financial instruments relate to contracts to buy non-financial items in line with the Agency's expected purchase and usage requirements and the Agency is therefore exposed to little credit, liquidity or market risk.

#### **1.10.1 Financial assets**

Financial assets include cash and cash equivalents, trade and other receivables. The Agency determines the classification of its financial assets at initial recognition. Financial assets are recognised initially at fair value, normally being the transaction price. The Agency does not hold derivative financial instruments.

All of the Agency's financial assets fall under the IFRS 9 Financial Instruments category of amortised cost for the purposes of subsequent measurement.

## Amortised cost

Financial assets classified as amortised cost include:

- trade and other receivables which have fixed or determinable payments that are not quoted on an active market. They do not carry any interest
- cash and cash equivalents comprise cash-in-hand and on-demand deposits

The above asset types are subsequently recognised at amortised cost using the effective interest method. Carrying values are based on initial fair value adjusted for interest charges and repayments. Appropriate impairment allowances for estimated irrecoverable amounts are recognised in the SoCNE based on expected losses for a particular asset, or group of assets. The allowance recognised is measured as the difference between the asset's carrying amount and the estimated future recoverable amount.

### 1.10.2 Financial liabilities

Financial liabilities are measured at amortised cost. Financial liabilities include trade and other payables. The Agency does not currently have financial liabilities measured at fair value through profit or loss, nor does it have derivative financial instruments. The Agency determines the classification of its financial liabilities at initial recognition.

### Trade and other payables

Trade and other payables are generally not interest bearing and are stated at their face value on initial recognition. Subsequently, they are measured at amortised cost using the effective interest method.

## 1.11 Value added tax

Most of the activities of the Agency are outside the scope of VAT. In general, output tax does not apply, or where it does, input tax on purchases is not recoverable. Irrecoverable VAT is charged to the relevant expenditure category. Where output tax is charged or input tax is recoverable, the amounts are stated net of VAT.

## 1.12 Shared services

The Department provides a number of corporate functions as a shared service reflecting the Department's operating model as follows:

- human resources
- estates and facilities management
- communications
- legal services
- information and technology services
- corporate finance and procurement, including transactional services

These accounts include a notional recharge from the Department to the Agency to reflect the costs of these shared services. The Department makes direct charges in relation to those services which can be directly apportioned to the Agency whilst the remainder is an apportionment of costs. The apportionment is calculated as a cost per full-time equivalent employee within the Departmental Group multiplied by the number of Agency full-time equivalent employees.

## 1.13 Provisions

TRA recognises provisions in the accounts where the following criteria are met in accordance with IAS 37. The criteria are as follows:

- a legal or constructive obligation exists that will result in the transfer of economic benefit;
- the transfer is probable; and
- a reliable estimate can be made.

## 2. Statement of operating costs by operating segment

### 2.1 2023-24

	TMU	TQU	Admin	Total
	£000	£000	£000	£000
Gross expenditure	11,489	2,329	173	13,991
<b>Expenditure before notional charges</b>	<b>11,489</b>	<b>2,329</b>	<b>173</b>	<b>13,991</b>
<b>Notional charges</b>				
Shared service recharge	-	-	1,889	1,889
Auditor's remuneration	-	-	70	70
<b>Total notional charges</b>	<b>-</b>	<b>-</b>	<b>1,959</b>	<b>1,959</b>
<b>Net expenditure</b>	<b>11,489</b>	<b>2,329</b>	<b>2,132</b>	<b>15,950</b>

### 2.2 2022-23

	TMU	TQU	Admin	Total
	£000	£000	£000	£000
Gross expenditure	7,330	2,833	171	10,334
<b>Expenditure before notional charges</b>	<b>7,330</b>	<b>2,833</b>	<b>171</b>	<b>10,334</b>
<b>Notional charges</b>				
Shared service recharge	-	-	1,452	1,452
Auditor's remuneration	-	-	57	57
<b>Total notional charges</b>	<b>-</b>	<b>-</b>	<b>1,509</b>	<b>1,509</b>
<b>Net expenditure</b>	<b>7,330</b>	<b>2,833</b>	<b>1,680</b>	<b>11,843</b>

## 3. Staff costs

Disclosures relating to staff numbers and costs are detailed within the Remuneration and Staff Report on page 52.

## 4. Operating expenditure

	2023-24	2022-23
	£000	£000
Contract programme expenditure		
Professional services	7,189	4,268
Other expenditure	1,991	2,167
	<b>9,180</b>	<b>6,435</b>
<b>Non-cash items</b>		
Impairment	(7)	-
Provisions provided in year	36	
Shared services recharge	1,889	1,452
Auditor's remuneration	70	57
	<b>1,988</b>	<b>1,509</b>
	<b>11,168</b>	<b>7,944</b>

## 5. Financial instruments

### 5.1 Financial assets

	2024	2023
	£000	£000
Receivables	47	75
Cash	13	612
	<b>60</b>	<b>687</b>

### 5.2 Financial liabilities

	2024	2023
	£000	£000
Payables	1,750	1,702
Provisions	36	-
	<b>1,786</b>	<b>1,702</b>

## 6. Receivables

	2024	2023
	£000	£000
Other receivables	4	14
Prepayments	11	6
VAT	32	55
	<b>47</b>	<b>75</b>

## 7. Cash and cash equivalents

	2024	2023
	£000	£000
Balance at 1 April	612	606
Net changes in cash and cash equivalents	(599)	6
<b>Balance at 31 March</b>	<b>13</b>	<b>612</b>
<b>The following balances are held as cash at bank and in hand</b>		
Government Banking Service	13	612
<b>Balance at 31 March</b>	<b>13</b>	<b>612</b>

## 8. Current payables

	2024	2023
	£000	£000
Other taxation and social security	84	84
Trade payables	70	48
Other payables	87	64
Accruals	1,509	1,506
	<b>1,750</b>	<b>1,702</b>

## 9. Provisions

	2024	2023
	£000	£000
Provisions opening balance	-	-
Provided in year	36	-
<b>Balance at 31 March</b>	<b>36</b>	<b>-</b>



## 10. Contingent liabilities

Two IAS 37 contingent liabilities have been identified this year relating to a statutory appeal against a prohibition order and a judicial review against findings of serious misconduct and both have been quantified at £20,000 each the timing of these is uncertain (2022-23: £40,518).

## 11. Related party transactions

As well as the disclosures in the Remuneration and Staff Report, the following relationships are also considered as related parties and have therefore been disclosed in line with IAS 24 Related Party Disclosures. Transactions are classified as related party transactions if they occurred during the period the board member named held office.

The Agency regards the Department as a related party. During the year, the Agency had a number of material transactions with the Department and with other entities for which the Department is the parent department including the Education & Skills Funding Agency and the Standards & Testing Agency.

In addition, the Agency had a number of transactions with other government departments and central bodies. Most of these transactions have been with HMRC, PCSPS and CSOPS.

The Agency and its Board members had no other relationships which would be considered as related parties in 2023-24 (2022-23: none).

## 12. Events after the reporting period

### 12.1 Adjusting or non-adjusting events

There have been no events after 31 March that require disclosure.

### 12.2 Authorisation

These accounts were authorised for issue by the Accounting Officer on the date they were certified by the Comptroller and Auditor General. There have not been any other significant post year end events that have required disclosure in the accounts.



STAFF  
ONLY

# **Annexes (not subject to audit)**

# Annex A – Qualified Teacher Status awards

## Overseas trained teachers

At the time of publication, teachers who qualified in 48 countries and regions were eligible to apply for QTS. Data presented in the two tables below covers applications made by teachers who qualified in those countries between 1 February 2023 and 31 March 2024 using the new Apply for QTS in England service. The number of awards and declines were accurate as of 4 June 2024.

**Table 1. Applications submitted between 1 February 2023 and 31 March 2023\***

Country/region	No. of applications received	Of which resulted in an award	Of which resulted in a decline	Percentage of awarded applicants with two or more years teaching experience
Australia	82	53	29	94%
Austria	0	0	0	0
Belgium	0	0	0	0
Bulgaria	1	0	1	0
Canada	35	17	16	94%
Croatia	0	0	0	0
Cyprus	0	0	0	0
Czech Republic	0	0	0	0
Denmark	0	0	0	0
Estonia	0	0	0	0
Finland	0	0	0	0
France	1	0	1	0
Germany	1	1	0	100%
Ghana	8,015	2,108	5,775	96%
Gibraltar	0	0	0	0
Greece	2	0	2	0
Guernsey	0	0	0	0
Hong Kong	644	504	129	98%
Hungary	1	0	1	0
Iceland	0	0	0	0
India	663	283	309	83%
Ireland (Republic of)	17	9	8	89%

Country/region	No. of applications received	Of which resulted in an award	Of which resulted in a decline	Percentage of awarded applicants with two or more years teaching experience
Italy	2	0	2	0
Jamaica	43	19	21	100%
Jersey	0	0	0	0
Latvia	0	0	0	0
Liechtenstein	0	0	0	0
Lithuania	1	0	1	0
Luxembourg	0	0	0	0
Malta	1	0	1	0
Netherlands	2	0	2	0
New Zealand	39	34	4	100%
Nigeria	2,426	443	1,954	97%
Northern Ireland	4	1	3	0
Norway	1	1	0	100%
Poland	5	2	3	100%
Portugal	1	0	1	0
Romania	3	1	2	100%
Scotland	65	37	28	68%
Singapore	7	1	6	100%
Slovakia	1	0	1	0
Slovenia	0	0	0	0
South Africa	148	34	109	97%
Spain	17	3	14	100%
Sweden	0	0	0	0
Switzerland	0	0	0	0
Ukraine	45	20	25	95%
United States	140	48	90	94%
<b>Total</b>	<b>12,413</b>	<b>3,619</b>	<b>8,538</b>	<b>95%</b>

\* The TRA 2022-23 ARA provides a breakdown of QTS awards made to teachers who applied for QTS between 1 April 2022 and 31 January 2023.

Table 2. Applications submitted between 1 April 2023 and 31 March 2024.

Country	No. of applications received	Of which resulted in an award	Of which resulted in a decline	Percentage of awarded applicants with two or more years teaching experience
Australia	494	228	113	96%
Austria	5	3	1	100%
Belgium	6	3	3	67%
Bulgaria	14	3	7	100%
Canada	174	55	50	76%
Croatia	1	0	0	0
Cyprus	2	0	2	0
Czech Republic	4	2	2	100%
Denmark	2	0	1	0
Estonia	0	0	0	0
Finland	0	0	0	0
France	21	2	13	100%
Germany	9	2	4	100%
Ghana	6,914	214	3,673	92%
Gibraltar	0	0	0	0
Greece	37	7	25	100%
Guernsey	9	0	0	0
Hong Kong	1,017	134	91	96%
Hungary	15	2	12	100%
Iceland	0	0	0	0
India	1,763	35	477	89%
Ireland (Republic of)	93	30	39	90%
Italy	3	0	3	0
Jamaica	281	75	98	95%
Jersey	3	0	0	0
Latvia	3	0	3	0
Liechtenstein	0	0	3	0
Lithuania	3	0	3	0
Luxembourg	0	0	0	0
Malta	2	1	1	100%
Netherlands	14	1	8	100%
New Zealand	195	109	36	94%
Nigeria	5,190	212	2,955	97%
Northern Ireland	48	24	9	29%
Norway	0	0	0	0
Poland	33	4	23	100%

Country	No. of applications received	Of which resulted in an award	Of which resulted in a decline	Percentage of awarded applicants with two or more years teaching experience
Portugal	7	2	4	100%
Romania	32	7	20	71%
Scotland	265	175	77	76%
Singapore	13	2	4	100%
Slovakia	4	0	4	0
Slovenia	0	0	0	0
South Africa	617	137	368	95%
Spain	88	28	46	68%
Sweden	7	0	7	0
Switzerland	3	1	0	100%
Ukraine	217	101	71	97%
United States	706	1,411	293	94%
<b>Total</b>	<b>18,314</b>	<b>1,740</b>	<b>8,546</b>	<b>91%</b>

## Annex B – Glossary of terms

Abbreviation or term	Description
ARA	Annual Report and Accounts
ARC	Audit and Risk Committee
AYTQ	Access Your Teaching Qualifications
CSOPS	Civil Servant Other Pension Scheme
DBS	Disclosure and Barring Service
DfE	Department for Education
ECT	Early Career Teacher
EYTS	Early Years Teacher Status
FReM	Financial Reporting Manual
FTE	Full Time Equivalent
GIAA	Government Internal Audit Agency
HMT	HM Treasury
IPO	Interim Prohibition Order
ITT	Initial Teacher Training
KPI	Key Performance Indicator
NAO	National Audit Office
OTT	Overseas Trained Teacher
PCSPS	Principal Civil Service Pension Scheme
PMO	Programme Management Office
PRC	Performance and Risk Committee
QTS	Qualified Teacher Status
SoCNE	Statement of Comprehensive Net Expenditure
SCS	Senior Civil Servants
SPR	Strategic Performance Review
TCFD	Taskforce on Climate-related Financial Disclosures
TMU	Teacher Misconduct Unit
TPS	Teachers' Pension Scheme (England and Wales)
TQU	Teacher Qualification Unit
TSS	Teacher Self-Service
TRA, or Agency	Teaching Regulation Agency
TRN	Teacher Reference Number
2022-23 & 2023-24	Financial years, ending on 31 March
2022/23 & 2023/24	Academic years, ending on 31 August



# Annex C – Sustainability and TCFD disclosures

## Taskforce on Climate-related Financial Disclosures (TCFD)

The TCFD recommendations are structured around four thematic areas that relate to core elements of how organisations operate.

### Governance

- describe the Board's oversight of climate-related risks and opportunities
- describe management's role in assessing and managing climate-related risks and opportunities

### Strategy

- describe the climate-related risks and opportunities the organisation has identified over the short, medium and long term
- describe the impact of climate-related risks and opportunities on the organisations business, strategy and financial planning
- describe the resilience of the organisation's strategy, taking into account different climate scenarios including a 2°C or lower

### Risk management

- describe the organisation's processes for identifying and assessing climate-related risks
- describe the organisation's processes for managing climate-related risk
- describe how processes for identifying, assessing and managing climate-related risks are integrated into the organisation's overall risk management

### Metrics and targets

- disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process
- disclose scopes 1, 2 and 3 (where appropriate) greenhouse gas emissions and related risks
- describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets

The government has endorsed the TCFD framework and has mandated TCFD-aligned disclosure for large entities in the private sector. HMT has subsequently introduced guidance for the public sector to implement these same disclosures, with a view to fundamentally changing how organisations address climate change and its impacts, culminating in insightful disclosures in ARAs.

HMT's TCFD guidance includes a three-year implementation period, described in the following timeline.

## TCFD adoption timeline

Phase 1	Phase 2	Phase 3
<ul style="list-style-type: none"> <li>• adopted 2023-24</li> <li>• high-level overview</li> <li>• focus on full governance disclosures</li> <li>• focus on scope 1, 2 and 3 (business travel) disclosures</li> <li>• compliance statement</li> </ul>	<ul style="list-style-type: none"> <li>• adopted 2024-25</li> <li>• qualitative disclosures with existing quantitative disclosures</li> <li>• as phase 1 but add-in full metrics and targets disclosures</li> <li>• full risk management disclosures</li> </ul>	<ul style="list-style-type: none"> <li>• adopted 2025-26</li> <li>• full TCFD disclosure compliance</li> <li>• as per Phase 2 and add-in full strategy disclosures</li> </ul>

## Compliance statement

The Agency has reported on climate-related financial disclosures consistent with HMT's TCFD-aligned disclosure application guidance, which interprets and adapts the framework for the public sector.

The table below shows the TCFD disclosures the Agency has included, and an assessment of the extent to which they are compliant with HMT's implementation plan:

- not compliant
- partially compliant
- fully compliant

## TCFD disclosures

	Compliance status
<b>Governance</b>	
Describe the Board's oversight of climate-related risks and opportunities	Fully compliant
Describe management's role in assessing and managing climate-related risks and opportunities	Fully compliant
<b>Metrics and targets</b>	
Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process	Fully compliant
Disclose scopes 1, 2 and 3 (where appropriate) greenhouse gas emissions and related risks	Fully compliant
Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets	Fully compliant

The Agency expects to produce risk management disclosures in next year's ARA, and strategy disclosures the following year.

### DfE Board oversight of climate-related risks and opportunities

DfE response to GGCs on behalf of TRA:

- in 2023, a governance review of sustainability and climate change in the Department was concluded to the satisfaction of the GIAA
- climate-related risk has been tabled at board meetings, the NDPB Chairs Network and their sub-boards – the highest levels of governance in the Department
- sustainability sits within the ministerial portfolio for Baroness Barran
- Jack Boyer is lead non-executive board member for sustainability and attends the cross-government Climate Non-executive Board Member Liaison Forum
- the Permanent Secretary appointed the Director General of Strategy Group as director general champion for sustainability
- the role of Chief Sustainability Officer (CSO) has been confirmed at director level
- ministers, Directors General, CSO and the Senior Responsible Officer (SRO) attend relevant cross-government climate change and environment boards

In each of the following sections, disclosures are compliant with HMT's 2023-24 Sustainability Reporting Guidance (SRG) that organisations can consider how they could seek to improve sustainability in areas where they have an influence, such as in policy or procurement.

### Management's role at Group and Agency level in assessing and managing climate-related risks and opportunities

- in 2022, a corporate sustainability strategy was developed to mitigate decarbonisation and adaptation risk in the corporate estate, to be reviewed in 2025
- a corporate estate sustainability strategy has also been developed to set out the path to meeting GGC targets
- delivery of both of these strategies is monitored via the DfE portfolio delivery board
- DfE has recruited sustainability expertise and a corporate office estates sustainability manager to bring focus to ensure its office estate, operations, and policies support resilience and adaptation
- DfE has begun the process of assessing climate risk across its own buildings and operations and is making use of a new climate risk assessment tool, commissioned by the landlord (the Government Property Agency), to screen for priority risks
- climate-related risk was tabled at the Board during the reporting period

**Metrics used by the Agency to assess climate-related risks and opportunities in line with its strategy and risk management process**

The [Government Greening Commitments](#)<sup>41</sup> are a set of targets for central government and its executive agencies to reduce their environmental impact. The commitments, and their associated metrics, include:

- reductions in operational consumption and waste (tCO<sub>2</sub>e)
- mitigating climate change and working towards net zero by 2050
- minimising waste and promoting resource efficiency (tonnes)
- reducing water usage (m<sup>3</sup>)
- reduced business travel (tCO<sub>2</sub>e per journey, numbers of journeys taken using a particular mode of transport)
- key sustainability areas including biodiversity, climate change adaptation (increase in number of completed projects aimed at boosting biodiversity and adaptation)

Beyond GGC reporting, the DfE and its agencies' corporate sustainability strategy includes further metrics and targets, including:

- become an accredited carbon literate organisation at bronze level (number of staff trained and accredited)
- environmental considerations are embedded into policy development and delivery processes (bi-monthly sampling of usage of new environmental principles digital app)
- environmental effects of policies and behaviours is embedded into our culture (sustainability embedded in recruitment adverts and its careers page; at least 25% of staff have a sustainability objective)
- reduce the number of physical IT servers on Departmental premises and move towards cloud-based computing solutions (% reduction in server hardware; % reduction in public cloud costs)

**Scope 1, scope 2 and, if appropriate, scope 3 greenhouse gas (GHG) emissions and the related risks**

**Overall GGC performance**

This data is not available at agency level. The Group's performance against the six overall GGC performance criteria against the baselines set from 2017-18 values can be found in the DfE Group Annual report and accounts.

**Agency targets to manage climate-related risks and opportunities, and performance against targets**

The Department is aiming to increase biodiversity by 10% across its Group office estate in conjunction with its landlord, the Government Property Agency. DfE is taking a scientific approach to surveying land identified for biodiversity development, before and after an intervention to quantify how effective it has been.

<sup>41</sup> <https://www.gov.uk/government/publications/greening-government-commitments-2021-to-2025/greening-government-commitments-2021-to-2025>

## Sustainability reporting

The Agency adopts the Department's policies on sustainability which are managed by Departmental teams owing to the level of shared workspaces across the Department and its executive agencies. This is the first year detailed Agency-level information has been available to present here.

The Department recognises its responsibilities to the Greening Government Commitments (GGCs), 25 Year Environment Plan, and forthcoming Environmental Principles – and it is incorporating climate change considerations in its operational delivery and policy development. The GGCs affect how TRA operates as an organisation and its ways of working. The DfE has plans of how the Agency staff can support meeting these centrally mandated targets, along with the close support of Department staff.

The Department set up a Sustainability and Climate Change Unit in April 2021 to embed sustainability across the education system as well as into the Department's operations and education policies, which included the Agency's operations.

In April 2022, the Department launched the [Sustainability and climate change: a strategy for the education and children's services systems](#).<sup>42</sup> This set out how the Department would support education settings so that the UK's education sector can become world-leading in sustainability and climate change by 2030. However, importantly, it also included a commitment to launch a Corporate Sustainability Strategy. This was published in March 2023, outlining commitments up to 2025 to align with our corporate plans to achieve the GGCs.

We aspire to lead our organisation towards a more sustainable future, as well as being active contributors to cross-government priority outcomes, strategies and programmes.

More sustainability reporting can be found in the Department's consolidated ARA, which also includes commentary on how the Department, supported by its executive agencies, is working to improve sustainability over the education sectors.

## Scope of the following disclosures

This annex has been prepared in accordance with HMT's [Sustainability Reporting Guidance 2023-24](#)<sup>43</sup> and covers Greening Government Commitments – quantified disclosures along with policy statements relating to the Agency's own activities.

GGC information is collected centrally by the Department as the tenant to the buildings occupied by the Department and its three executive agencies.

<sup>42</sup> <https://www.gov.uk/government/publications/sustainability-and-climate-change-strategy/sustainability-and-climate-change-a-strategy-for-the-education-and-childrens-services-systems>

<sup>43</sup> <https://www.gov.uk/government/publications/sustainability-reporting-guidance-2023-24>

## Greening Government Commitments

For the first time the Agency is reporting against the 2017-18 baseline to meet its GGCs, and we have reduced utilities usage and waste across the whole estate effectively. The Agency, through the Department, has developed an operational estates sustainability management plan, which outlines its values and intended interventions required to reach the GGC targets.

On behalf of the Agency, the Department has developed a corporate office Estates Sustainability Strategy which comprehensively outlines its Net Zero road map for the next three years and the strategy required to meet the GGCs targets set out by 2025.

The Department recruited sustainability expertise and a corporate office Estates Sustainability Manager to bring focus to ensure its office estate, operations, and policies support resilience and adaptation.

We have continued to implement a range of practical interventions in the education estate which will drive forward knowledge of how to achieve sustainable outcomes economically and efficiently whilst supporting the overall aim of productive learning environments.

## Corporate Sustainability and Climate Change Strategy

The Department's Corporate Sustainability and Climate Change Strategy demonstrates how we will embed sustainability across everything we do – from how we maintain and use our office estate, to our decision-making and business processes, policy development and training our people.

It sets out how the Agency will:

- embed environmental considerations into policy development and delivery, including preparations to comply with the Environmental Principles legal duty which came into force in November 2023
- protect and enhance the environment in the Agency's operations as an organisation, including our offices, business travel and use of ICT, in line with the GGCs

As part of this, climate literacy training is now available to staff. This is accredited by the [Carbon Literacy Project](https://carbonliteracy.com/)<sup>44</sup> and includes the science of climate change, how this links with education policy and disadvantage, and how to comply with the Environmental Principles.

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44 <https://carbonliteracy.com/>

## Greening Government Commitments reporting

The Agency 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 with a new target period to 2025. The greenhouse gas emissions target for the Department is a reduction of 56% in total emissions, 36% in direct emissions and to reduce water consumption compared to the 2017-18 baseline. Waste targets are less than 5% sent to landfill and at least 70% sent to be recycled.

### Scope

The data below shows the Department's present position for 2022-23 against a 2017-18 baseline (unless otherwise stated). Environmental data is for a 12-month reporting period from January 2022 to December 2022. In accordance with annual reporting conventions across other government departments, the Department's non-financial indicators are compiled using data from the final quarter of the previous reporting year plus the first three quarters of the current reporting year. 2021-22 non-financial indicators have been restated to include actual environmental performance for 2021-22.

### Governance and data validation

The Government Property Agency (GPA) was responsible for managing the property portfolio for the Department and its executive agencies in 2023-24. However, overall responsibility for sustainability remains with the Agency. Internal data validation checks are carried out by Avieco, who are retained by DfE's landlord (GPA) to monitor performance. In order to report the greenhouse gas emissions associated with activities, 'activity' 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](https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting).<sup>45</sup>

## Governance

On behalf of the Agency, the Department undertakes a stringent monitoring regime in relation to GGC performance management, working closely with the GPA as property asset managers and our NDPBs.

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 for the education and children's services systems. 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 on Defra's behalf by Carbon Smart. 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.

<sup>45</sup> <https://www.gov.uk/government/collections/government-conversion-factors-for-company-reporting>

## Summary of GGC performance

It has not been possible to disaggregate some of the performance metrics at Agency level. A summary of performance against the GGC quantitative targets for the Group is disclosed in the Department's published consolidated ARA.

Performance indicators relate to the previous [GGC targets](#).<sup>46</sup>

## Overall GGC performance

### Achievement against target

In 2023-24, the Agency:

- saw a decrease in electricity, gas and water use compared to the baseline year
- is yet to meet the GGC targets for greenhouse gas (GHG) reduction but has seen a 43% decrease for in-scope overall emissions and 4% decrease for in-scope direct emissions. The GHG emissions target for overall emissions by 2025 is a reduction of 56% compared to a 2017-18 baseline
- met all targets related to waste reduction, waste management and water consumption

### Emission scopes

The [emission scopes](#)<sup>47</sup> can be explained as:

- Scope 1 (direct GHG emissions) – these occur from sources owned or controlled by an organisation. Examples include 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 that are a consequence of the organisation's activities, but which occur at sources you do not own or control. For example, the electricity or energy purchased to heat and cool buildings has associated emissions generated by the electricity supplier
- 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

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<sup>46</sup> <https://www.gov.uk/government/publications/greening-government-commitments-2016-to-2020>

<sup>47</sup> <https://www.gov.uk/government/publications/environmental-reporting-guidelines-including-mandatory-greenhouse-gas-emissions-reporting-guidance>



### Consumer single use plastics

The Agency remains committed to removing consumer (avoidable) single use plastics from its office estate in line with the government's pledge in the 25-year environmental plan. Considerable success has already been achieved across the Agency office estate. Where possible, we have made every effort to remove plastic cutlery, cups, straws and to improve the recyclability of takeaway containers. Other initiatives included the introduction of "bring your own" policies so that reusable coffee cups, containers and cutlery are used over other disposable or recyclable alternatives.

### ICT waste

The Agency continues to utilise technology to improve its overall environmental impact. Recent initiatives include replacing desk phones with softphones (software for making telephone calls over the internet) and encouraging the use of softphones over mobiles further supports a reduction in our physical impact and footprint. In addition, improvements to our videoconferencing provision seeks to aid and enable effective hybrid working, reducing the need for travel.

### Accounting for shared, offset, renewable and sequestered carbon

The Agency does not purchase or utilise carbon credits at all across the office estate.

### Adapting to climate change

The Agency's own offices will be adapted to the effects of climate change in line with the activities of other departments. The Agency through the Department:

- has begun the process of assessing climate risk across its own buildings and operations
- is making use of a new climate risk assessment tool, commissioned by the GPA, to screen for priority risks

## Sustainable procurement

Within the Agency we take account of social value in the award of central government contracts. Procurement Policy Note 06/20 is applied to all new in scope procurements from January 2021, with at least one of five social value themes being assessed in the procurement and subsequent contract with suppliers. Themes are selected which are most relevant to the subject matter of the contract and one of the themes is fighting climate change. In addition, new contracts require that suppliers meet the Government Buying Standards on sustainability. We have implemented Procurement Policy Note 06/21: Taking account of carbon reduction plans in the procurement of major government contracts, which came into effect on 30 September 2021 for all in scope procurements. Commercial staff involved in letting and managing contracts undertake Chartered Institute of Procurement & Supply ethics e-learning which covers three key pillars of the ethical procurement and supply profession, one of which is environmental procurement.

## Procurement of food and catering services

Using both the Department and GPA supply chain, food provided in catering outlets is local and in season, where possible. The Department buys food from farming systems that minimise harm to the environment, such as produce certified by LEAF (Linking Environment and Farming), the Soil Association or Marine Stewardship Council. Fairly traded and ethically sourced products are also available. The amount of food of animal origin eaten is being reduced, as livestock farming is one of the most significant contributors to climate change, and caterers ensure that meat, dairy products, and eggs purchased are produced to high environmental and animal welfare standards. The amount of palm oil used is also being reduced.

More broadly, the Department will encourage and support education settings to gather data and take action on food waste and to share their evidence-based best practice for sustainable waste prevention and management. The Department will also work with Defra and the Waste and Resources Action Programme to share resources for schools and children that support food waste prevention.





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