Cambridgeshire and Peterborough Probation Trust

Annual Report and Accounts

2013–2014

HC 60

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Vision, Mission & Values

Our mission was to reduce re-offending and contribute to the prevention of harm in Cambridgeshire and Peterborough.

Our vision was to provide collaborative, locally driven services to communities, Courts and victims by managing offenders to minimise re-offending to make Cambridgeshire and Peterborough a safer place to live and work.

The Cambridgeshire and Peterborough Probation Trust's (CPPT) activity centred around three key themes for the year and were the Trust's strategic priorities. These are Quality, Engagement and Improvement.

Quality

Quality matters. It can make the difference between an average service and a genuine lasting outcome. It is about a mindset to want to deliver the best service possible, attentive to risk, yet aware of cost. We want our staff to take pride in delivering quality; we want our partners to experience and contribute to quality and we want service users to tell us what quality feels like for them. In this way, we can design quality into everything that we do and use to define who we are.

Engagement

Research tells us that real engagement with service users can make a genuine difference. We want to ensure that we design services which meet the needs of offenders and victims, rather than just suiting us. We want to harness our professional skill base to ensure that we build powerfully effective relationships with service users and treat them with respect.

Improvement

Whilst the proposed government reforms for the Probation Service have undoubtedly had an influence on how much CPPT can develop, the Trust continued to focus on organisational improvement. Our Trust has taken major steps forward in relation to its performance and practice.

This focus on improvement put our staff in a good position for the future challenges that will arise from the Transforming Rehabilitation changes to be implemented from 1 June 2014.

Foreword

On the 9th May 2013, the Government published “Transforming Rehabilitation: A Strategy for Reform” – the Government’s response to the consultation document “Transforming Rehabilitation: a revolution in the way we manage offenders”. The strategy set out the Government’s plans to transform the way in which offenders are managed in the community in order to reduce reoffending.

As a result of the recommendations there is to be a change in the way that probation services are commissioned and delivered. Probation Trusts throughout the country will cease to operate from the end of May 2014 and, with effect from 1 June 2014, a new National Probation Service (NPS) will be created and will manage high risk of harm offenders. Community Rehabilitation Companies (CRCs) are to be created to manage medium to low risk of harm offenders. This work will, later in the year, be delivered by the private sector. Future ownership of the CRCs is currently subject to a nationally run competition for the share sale of the CRCs. Staff are being allocated either to the National Probation Service or to the newly created Bedfordshire, Northamptonshire, Cambridgeshire and Hertfordshire Community Rehabilitation Company which will cover the Cambridgeshire and Peterborough areas.

Despite these uncertain times for staff in CPPT, it is to their great credit that performance has been maintained to such a high standard. Year-end performance was rated at level 3 (green) and the NOMS contract was successfully delivered.

The Trust has continued its good working relationships with its stakeholders, including the Police and Crime Commissioner, Courts and local authorities. These relationships will continue to be vital in the work of the NPS and CRC.

The Business Plan set for 2013–14 was successfully delivered and is further evidence of the quality and commitment of CPPT staff who remain committed to working towards reducing offending in Cambridgeshire and Peterborough.

In what has been a most challenging year for staff in the Trust, I am very pleased to report a successful year, one in which the demands of Transforming Rehabilitation was held in the proper context by my staff who have maintained a strong focus on their work to provide high quality services to the Courts, communities, victims and offenders in Cambridgeshire and Peterborough. As the Trust comes to an end my staff can be justly proud of all that they have achieved.

John Budd
Chief Executive Officer
25th June 2014

1. Operational & Performance Review 2013–14

Cambridgeshire Local Delivery Unit (LDU)

The Cambridgeshire LDU is responsible for providing probation services to the communities of Cambridge, East Cambridgeshire, South Cambridgeshire and Huntingdonshire. It has managed up to 1,100 offenders at any one time with a focus on reducing their future offending and the harmful impact that it has on people in the wider community.

This year has been dominated not just by change but by profound change whose demands are current but where the intended positive impact on service delivery lies in the future. As a result, the LDU has had to meet organisational and professional challenges whilst keeping a focus on maintaining the quality of the services it delivers. It is very much to the credit of its staff that this has been broadly achieved.
Due to reasons beyond our control, in the past year the LDU has had three Directors. In that time it has adopted a new database that will support better information exchange in the future but required a change in process and practice in the present. It has been dividing itself in half in order to be ready to become two very different organisations in the future. These will be the Community Rehabilitation Company and the National Probation Service. Throughout this we have had a responsibility to continue functioning successfully as one LDU.

Our performance over the year is broadly good. To meet other demands, some processes have had to be redesigned and delivered differently, which means that there was a dip in performance at the beginning of the year. However, a determined effort was made to recover our position with very positive results.

Two developments have come to fruition during the year. We have Probation Officers seconded into the Multi Agency Referral Unit and the Family Intervention Project. The former is designed to facilitate information exchange that allows all agencies to respond in a quicker and more effective way to high risk situations. The latter allows probation skills to be used to support vulnerable families and enable them to manage better the challenges they face and bring up children who understand how to function within society rather than feel estranged from it. There were two secondments, one at the cutting edge of interagency risk management and the other at the forefront of preventative work but both benefiting from LDU involvement.

The LDU includes staff seconded to HMP Littlehey. The prison service is going through changes in how it works and as a result the role of the probation team within it has changed. Staff in Littlehey have been required to work with and support prison service colleagues as they took on what had been probation roles. We have continued to work together to meeting the shared and over-riding objective of protecting the public.

We have been part of a national initiative to enhance the services available to offenders with a personality disorder. Studies have shown that a high proportion of offenders suffer from mental health issues. Almost all high and medium risk offenders have a diagnosable personality disorder. Whilst this is not a condition that can be easily “cured” or treated, we need to understand how the offender sees the world if we are going to communicate with them and create the right context for them to avoid offending.

The level of organisational change has reduced our capacity to innovate in the short term, but there have been developments in practice through this period and we continue to improve the quality of our work in line with sound evidence as to what works. As well as the personality disorder project and secondments, this includes the work on hate crime outlined in the Diversity section of this report.

Overall, this has been another successful year for the LDU as probation moves into a radically different new way of delivering its services in the future.

Peterborough and Fenland LDU

The Peterborough and Fenland LDU consists of 3 operational delivery sites one situated in Wisbech and two in Peterborough, in addition there is also a high performing Approved Premises. The LDU serves a diverse community. Wisbech features a more rural community and Peterborough is one of Britain's fastest growing cities with communities from a range of cultural backgrounds. At any one time the LDU manages approximately 1,700 offenders. The LDU area includes staff seconded to two prisons HMP Whitemoor, which is part of the high security prison estate, and a local privately run prison, HMP Peterborough. Effective partnership working exists with the prisons to ensure a smooth transition for offenders through the gate. One of the first payment by results pilot is being delivered in Peterborough. The project uses social finance to commission services to meet the needs of male offenders leaving Peterborough prison sentenced to under 12 months custody.

Working with our partners enhances the work with offenders, strong links have developed which has enabled a more localised and integrated response to crime reduction and reoffending. Directors and Team Managers are key members of the areas key strategic and operational boards working together to protect the public and safeguard children and adults. This year a significant reduction in the rates of re-offending has been achieved.

Working with women offenders continues to be one our main priorities and the partnership with the DAWN project has gone from strength to strength. The DAWN project delivers a one stop shop approach to working with women offenders within the community. Women are able to undertake, supervision, community payback and ETE as well as offending behaviour programmes at the centre. There has been a significant improvement to compliance for those women sentenced to community orders attending the project

The specialist Domestic Violence Court in the Peterborough and Fenland LDU successfully piloted two new programmes for violent offenders to address alcohol and domestic abuse. Both programmes have been rolled out in the LDU and have proved to be an effective addition to the portfolio of community interventions available to the courts.

Interventions

CPPT continued to deliver a wide range of interventions for offenders subject to community supervision, either as part of a community order or post custodial licence, during the last year. While some interventions, such as Unpaid Work (UPW) or the Senior Attendance Centre (SAC) requirements, have a strong punishment element, all the interventions delivered support the rehabilitation of offenders and the protection of the public. The last year has also seen the further expansion of interventions organised and run jointly by CPPT and partnership agencies, which has opened access to more community resources.

Some of the key interventions delivered this year include:

- Unpaid Work (or Community Payback (CP))
- General Offending Behaviour Programmes (GOBP), including programmes to tackle violent offending
- Domestic Violence Programmes
- Attendance Centre for Adult Offenders
- Mentoring for offenders
- Sexual Offender Treatment Programmes

Unpaid Work, or Community Payback, remains a very well known brand that is popular with sentencers and the wider community. During 2013–14, 1065 Community Orders or Suspended Sentence Orders were made with an Unpaid Work Requirement. In this time, the total number of offender hours worked on Community Payback (CP) was 112,390. While most UPW is carried out by work parties, Individual placements make up just under 25% all CP offender projects. The successful completion rate during 2013–14 was 73%. The total number of successful completions has remained at this very healthy rate for the last two years, which is partly due to the skills of our staff in managing offenders on UPW. During 2013–14 CPPT has continued to ensure that the benefits of visible Unpaid work are in line with the 2012

Community Payback specification. Offenders on UPW have provided social benefit in numerous communities across Cambridgeshire and Peterborough, including highway maintenance and improvements, footpath maintenance, working for homeless charities and other groups that support the vulnerable, graffiti removal in high crime areas and contributing to re-cycling projects.

For many years CPPT has worked in collaboration through a Service Level Agreement with Hertfordshire and Bedfordshire Probation Trusts to deliver the Thames Valley Sex Offender Programme. This has enabled more efficient working by employing one Team Manager to oversee operational delivery across the three Trusts. This has remained an extremely positive partnership, offering a flexible approach to this area of work and opening up some opportunities for staff to work across the three Trust areas when required. The sharing of good practice and training across Trusts has been of great benefit to both the Trust and operational staff. Some of our Sexual Offender Treatment Programme (SOTP) staff have worked closely with partners and stakeholders with the aim of offering training to their staff to enhance their risk management skills and confidence when working with sex offenders and this has been received positively. CPPT has continued to deliver the Thames Valley SOTP for serious sexual offenders, which is the main programme for this group of offenders. Some staff have also delivered the Internet Sexual Offender Treatment Programme (I-SOP) for a very specific offender group. In addition, the Trust introduced the Partners' Programme (PP), for partners of serious sexual offenders, in the last year and this seeks to ensure that risk is management enhanced. The PP has made a positive impact so far and has helped partners to develop skills and awareness in protecting children and other vulnerable groups in the family setting. Completion targets for the SOTP in CPPT were met in full.

Staff have continued to deliver a range of offending behaviour programmes in 2013–14, dealing both with general offending and with more specific offending. The achievement of the general offending behaviour completion target has presented challenges at times, partly due to the very chaotic and immature nature of the main target group (offenders under the age of 30 years). The programmes unit has worked very hard to build effective working relationships with Offender Managers to develop a more joined up approach to programme work and to ensure that programmes are targeted appropriately to meet offender need.

The main GOBP has continued to be the Thinking Skills Programme (TSP) and 93 offenders completed TSP successfully in 2013–14. CPPT has also continued to deliver the Integrated Domestic Abuse Programme (IDAP) for serious domestic violence (DV) offenders and this intervention has been a high priority area of our work. We met our target of achieving 68 successful completions for IDAP, which is a real achievement. Women Safety Officers (WSOs) have continued to provide support to the partners of those offenders attending IDAP and this has given much needed practical help and support to a group of women who are at risk of further harm from their partners. CPPT is very fortunate to have a highly skilled group of staff in the delivery of all this work.

CPPT has also negotiated a service level agreement with the Children and Family Court Advisory and Support Service (CAFCASS) which allows referrals to our Domestic Violence programmes from the Children and Family Court. Whilst this is a relatively small area of our work, CPPT views our involvement in this partnership as an important contribution to the well-being and safety of children whose parents separate.

Towards the end of 2013–14, CPPT introduced two replacement programmes to address offending behaviour and this ensures that our work in this field continues to develop and be informed by evidence of what is most effective in reducing crime. These programmes are: Resolve, which is for violent offenders; and, Building Better Relationships (BBR), for DV offenders, which replaces IDAP.

All programmes staff have worked very hard this year to prepare for the NOMS programmes audit, which took place during February and March 2014. Whilst the findings of this audit have yet to be announced, self assessment exercises conducted over the last year, including some carried out in conjunction with neighbouring Trusts, do indicate that important progress has been made in improving the quality of these programmes. As part of this improvement, treatment management of all these programmes has been strengthened greatly during this time.

Workforce planning has been implemented in the last year in the accredited programmes team to ensure greater flexibility and increased resilience within the units and CPPT has invested significantly in staff training to deliver the two new accredited programmes that came on stream at the end of 2013–14. This investment in training has helped many programme facilitators to further develop their group work skills and has increased the number of staff who have the necessary experience and knowledge to deliver at least two of the current programmes.

Two interventions that were introduced during 2012–13 to target domestic abuse perpetrators who do not meet the seriousness threshold required for the intensive, accredited Integrated Domestic Abuse Programme (IDAP) became fully established in 2013–14. The first of these, a one to one activity requirement targeting those who are lower risk offenders and/ or those non English speaking offenders, has had over 80 starts and over 40 successful completions. The second, a group programme aimed at medium risk offenders delivered in partnership with Peterborough Relate, has run twice during the year with nine offenders completing this course successfully.

CPPT has continued to develop close working relationships with local community groups, such as the Roshmini Centre (a multi-cultural drop-in education centre in Wisbech) in order to shape the delivery of local probation services to promote equality of access. In addition, the formal partnerships with women's resource centres, particularly in Peterborough and Cambridge City (known as the Dawn Project) has greatly enhanced the quality of intervention delivery for women offenders.

The other innovation in 2013–14 was the development of a partnership with Sova to provide mentoring services to offenders being supervised in the community. This partnership started in November 2013 and by March 2014 over 40 offenders had been referred to this service. This intervention has helped to reduce the isolation felt by offenders and helped them to take steps to become more integrated into local communities. This has been particularly effective with offenders who are unemployed and/or those with literacy and numeracy problems.

CPPT has continued to run its Senior Attendance Centre for offenders aged between 18 and 24 years successfully during 2013–14 and this has become a popular sentence with local magistrates. This combines a short period of punishment, in which offenders are required to attend regular sessions for up to a maximum of 36 hours, with sessions aimed at assisting these young offenders to develop life skills. In the last year referral and completion targets were met, with over 30 offenders completing this sentence successfully.

CPPT is proud of its work in continuing to deliver core interventions to a high standard and in developing new interventions, often in partnership with others. These interventions have a good track record in reducing re-offending and they will be carried forward into the new National Probation Service and Community Rehabilitation Company in 2014–15.

Diversity

This year has seen two major priorities. The first has been to support the changes in the staffing of probation and ensure that the proper equality impact processes have been followed. In particular, we have worked to ensure the proper needs of all staff, including those with protected characteristics, have been met. The second priority has been to develop services with hate crime perpetrators. This has involved working with partners across the criminal justice system to identify and manage hate crime. We have also provided specific training for Offender Managers in using an effective programme with relevant offenders.

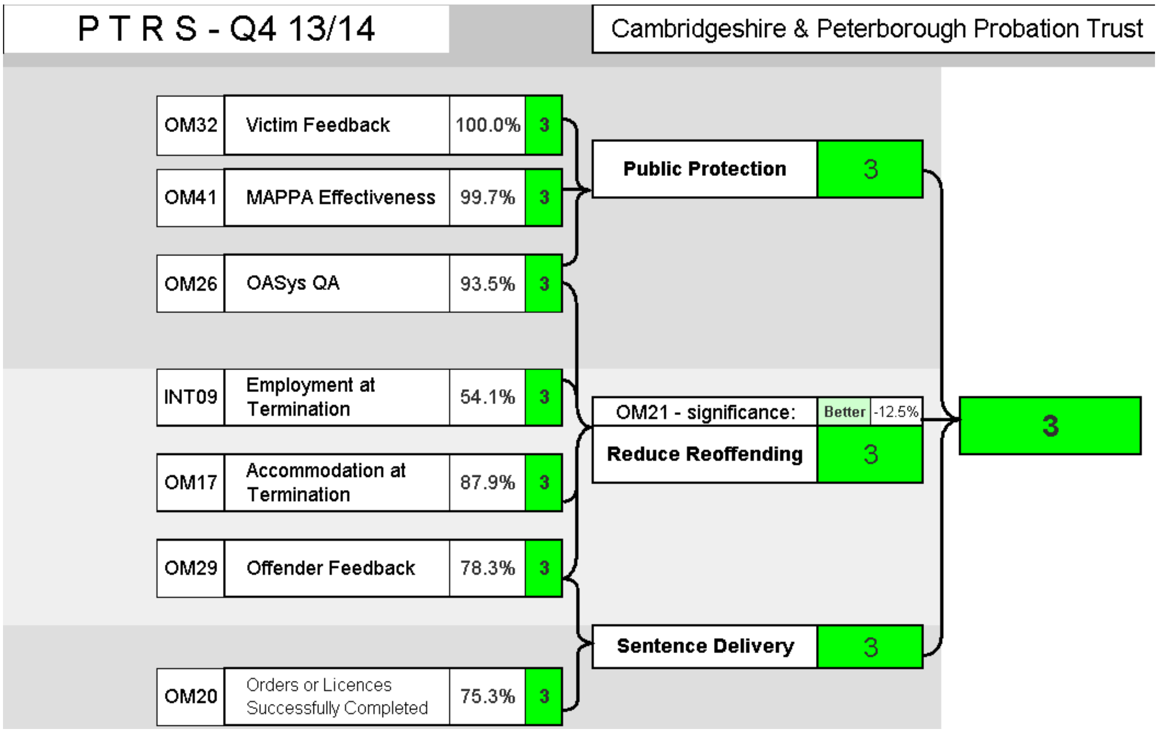
Women Offenders

We took over from NOMS a contract with the two Women Resource Centres in Peterborough and Cambridge. They provided both an appropriate setting for work with women offenders and the required expertise and knowledge to engage successfully with them.

This has been a difficult time for voluntary organisations and in July 2013 the Peterborough Women's Resource Centre closed without warning. Close working between the Cambridge Resource Centre, previous Peterborough staff and the Trust enabled us to continue to offer services. We have now agreed a new contract with the Cambridge Centre to deliver across the Cambridgeshire and Peterborough. This will ensure a level of stability for them and the delivery of a reliable and robust service for the Trust's women offenders.

Performance 2013–14

2013–2014 Probation Trust Rating System (PTRS)



CPPT has again achieved an overall consistent rating of good this year and we are particularly pleased with levels of improvement across all but 2 of the measures portrayed with in the PTRS. With the continued analysis of our victim, staff and offender surveys being systematically built into our business planning and development as a local organisation we see the benefits reflected in the Trusts lower than predicted re-offending rates with in adult offenders. Detailed performance figures are shown in the tables below.

Measure	Description	Target	Performance
OM21	Reducing Reoffending (variance between actual and predicted rates)	Lower than predicted	-12.50%
OM20	Orders or Licences Successfully Completed	75%	75.31%
OM40	All Pre-Sentence Reports (PSRs) completed to court timescale	97%	96.98%
OM29	Offenders report Positive Engagement with the Offender Management Process	75%	78.29%

Measure	Description	Target	Performance
OM39	Timely Final OASys Reviews	90%	88.09%
OM05	Timely Initiation of Breach Proceedings for Unacceptable Failure	90%	92.02%
OM04	Timely Licence Recall Process	95%	95.10%
OM26	OASys Assessments of Satisfactory or Good Quality	90%	93.51%
OM27	PAROM1 Reports provided to General Parole Process (GPP) Timeliness Milestones	92%	94.12%
OM29	Offenders report Positive Engagement with the Offender Management Process	75%	78.30%
OM32	Victims report satisfaction with the services provided	95%	100%
OM46	Category 2 Level 2 and 3 Multi-Agency Public Protection Arrangements (MAPPA) Offenders Appear on Violent and Sexual Offender Register (ViSOR)	90%	100%
OM41A	Frequency of Probation MAPPA Strategic Management Board (SMB) Member Attendance at SMB Quarterly Meetings	75%	100%
OM41B	Frequency of Appropriate Grade Probation Staff at MAPPA Level 2/3 Meetings	90%	98.76%
OM17	Settled and Suitable Accommodation at End of Sentence	80%	87.92%
INT09	Employment at Termination	46%	54.05%

Probation Trust Contract Measures

Measure	Description	Target	Performance
OM26	OASys Quality	90%	92.29%
OM39	Timeliness of OASys Termination Reviews	90%	88.08%
INT01	Sex Offender Programme Completions (Probation)	24	25
INT02	Domestic Violence Programme Completions	68	71
INT03	Accredited Offender Behaviour Programmes	105	101
INT05	Community Payback Completions	780	794
INT08	Sustained Employment	175	178
NC06	Working with Women – DAWN Project Referrals	150	140
C01	Domestic Abuse 1 to 1 Specified Activity Requirement (SAR) – Requirement Starts	74	123
C02	Domestic Abuse 1 to 1 SAR – Requirement Completions	51	60
C03	Alcohol Requirement Starts	120	243
C04	Alcohol Requirement Completions	80	107
C05	ETE SAR Requirement Starts	60	42
C06	ETE SAR Requirement Completions	40	38
C09	Working with Women – Women's Emotional Wellbeing Specified Activity Requirement (WEWSAR) Starts	36	94
C10	Working with Women – WEWSAR Completions	24	64
NC03	Senior Attendance Centre Completions – 18–24 male	27	28

Measure	Description	Target	Performance
NC04	Senior Attendance Centre Completions – 18–24 female	3	4
NC07	Delivery of BASS Referrals and Bail Information Reports	30	30
NC09	CO/SSO Under 25 OGRS – Reduce Sentencing from 25.65%	Reduce from 25.65%	24.12%
NC10	CO/SSO Under 25 OGRS – Reduce Supervision Requirements from 65% (of all CO/SSO Orders 16.4% to 11.4%)	Reduce from 65% (of all CO/SSO Orders 16.4% to 11.4%)	71.51% (17.25%)
NC11	Increase the proportion of offenders with violent offences who get an accredited programme from 28% to 32% where the offenders OGRS score is between 50 and 74%.	from 28% to 32%	45%

John Budd
Chief Executive Officer
25th June 2014

2. Management Commentary

Statutory background

Probation Trusts were established under the Offender Management Act 2007 (OM Act). Each Trust is a corporate body under the OM Act and a Non-Departmental Public Body (NDPB) which reports to the National Offender Management Service (NOMS). The Trust Accountable Officer is accountable to the NOMS Accounting Officer. This Trust came into existence on 1 April 2010 (following transition from the Cambridgeshire Probation Board which was established in 2001).

These accounts have been prepared in accordance with the Government Financial Reporting Manual (FReM) issued by HM Treasury (HMT) and in accordance with the accounts direction, on page 55, issued by the Secretary of State under the OM Act.

Principal activities

Cambridgeshire and Peterborough Probation Trust covers the Cambridgeshire police area, as defined in Schedule 1 of the Police Act 1996, serving a population of approximately 800,000. During the year, the Trust employed some 211 full-time equivalent staff that worked from 5 buildings and 1 Approved Premise across the Trust.

Each Trust is to initially provide assistance to the courts in determining the appropriate sentences to pass and making other decisions in respect of persons charged with or convicted of offences, and to assist in the supervision and rehabilitation of such persons.

The discharge of policies as established by the Ministry of Justice, are designed to ensure:

- The protection of the public;
- The reduction of re-offending;
- The proper punishment of offenders;
- Ensuring offenders' awareness of the effects of crime on the victims of crime and the public; and
- The rehabilitation of offenders.

Operational Performance during 2013–14

An analysis of performance outcomes is summarised in the Annual Report on pages 4 to 10.

Results for the year

The Statement of Comprehensive Net Expenditure (SoCNE) for the year is shown on page 25.
The Statement of Changes in Taxpayers' Equity is shown on page 28.

Operating costs

The net operating cost before tax for 2013–14 stands at £1,071,000 compared to £703,000 for 2012–13. The reason for the increase is due to pension current service costs and provision for staff voluntary early departure.

Statement of Financial Position and Statement of Cash Flows

The Statement of Financial Position and Statement of Cash Flows are on pages 26 and 27.

The net liabilities position has increased from £15,835,000 at 31 March 2013 to £17,842,000 at 31 March 2014. The largest single movement in net liabilities is £1,895,000 due to the pension funding liability.

Payment of creditors

In the year to 31 March 2014, the Trust paid 1,271 trade invoices with a value of £3,479,000. The percentage of undisputed invoices paid within 30 days by the Trust was 84.42% compared to 90.85% in 2012–13. Target was 90%.

Treatment of Pension Liabilities

Past and present employees of the Trust are covered by the provisions of the Local Government Pension Scheme (LGPS). This is a funded defined benefit scheme meaning that retirement benefits are determined independently of the investments of the scheme, and employers are obliged to make additional contributions where assets are insufficient to meet retirement benefits.

On 1 June 2014 the Trust's existing pension liabilities and corresponding assets transferred to the Greater Manchester Pension Fund (GMPF).

The responsibility for funding the past service liabilities and all future contributions associated with those original employees who are active members of the LGPS transferred with the employee to the new employer the Community Rehabilitation Company (CRC) or the National Probation Service (NPS). The MoJ ensures that the past service liabilities are 100% funded on an ongoing basis from the date the employees transferred to the CRC.

The Secretary of State for Justice has provided a guarantee to the GMPF in respect of the CRCs' participation in the GMPF for pension liabilities that transfer to the CRCs.

The responsibility for funding the past service liabilities associated with the original employees who are deferred or pensioner members of the LGPS transferred to the NPS under the Secretary of State for Justice.

Further information can be found in **Note 4** to the Accounts.

Sickness absence data

The average levels of absence due to staff sickness were 11.1 days across the Trust (2012–13 13.42 days).

Personal data related incidents

The following gives a summary report of significant personal data related incidents in 2013–14, which were formally reported to the Information Commissioner's Office (ICO).

Date of incident (month)	Nature of incident	Nature of data involved	Number of people potentially affected	Notification of steps
NIL	NIL	NIL	NIL	NIL

Events after the reporting period

In accordance with the requirements of IAS 10, events after the reporting period are considered up to the date on which the accounts are authorised for issue. This is interpreted as the date of the Audit Certificate of the Comptroller and Auditor General.

As at the date of the Audit Certificate, the following reportable events had occurred.

The Probation Trust ceased trading on 1 June 2014. The operations of the Trust have been divided between the National Probation Service and a Community Rehabilitation Company, both public sector bodies. The assets and liabilities of the Trust have been split on a practical basis that reflects the future use of assets, services provided and the allocation of employees. Refer to **Note 27** of the Accounts for further details.

From 1 June 2014 Trust staff transferred to the CRC/NPS, at an approximate proportion of 53:47.

Sustainable development

The Trust falls within the scope of reporting under the Greening Government commitment. As such we have produced a separate sustainability report showing performance against sustainability targets for greenhouse gas emissions, waste minimisation and management and the use of finite resources and their related expenditure. The Sustainability Report is shown on pages 57 and 58.

Going Concern

In March 2012 the Secretary of State announced the start of consultation exercises on the future of probation services in England and Wales and on planned reforms to community sentences. The results of these consultations, that ended on 13 February 2013, were published in "Transforming Rehabilitation: A strategy for Reform", on 9 May 2013 by the Secretary of State for Justice. This outlined plans to contract out probation services more widely and increase the use of Payment by Results.

As part of the transformation all Probation Trusts ceased trading from 1 June 2014. A Statutory Instrument to dissolve the Probation Trust, under section 5(1) (c) of the Offender Management Act 2007, will be made by the Secretary of State for Justice subject to the negative resolution procedure.

On 1 June 2014, a National Probation Service (NPS) was created to protect the public from the most dangerous offenders and manage the provision of probation services across England and Wales. The NPS remains part of the public sector.

The remaining services are divided in to 21 contract areas, which align closely with local authorities and Police and Crime Commissioner Areas. They are served by 21 new Community Rehabilitation Companies (CRCs). They are fully owned by the Secretary of State for Justice on behalf of the Ministry of Justice.

On 1 June 2014 a Transfer Order effected the transfer of the existing assets, liabilities and staff of the Trust to the NPS and CRC public sector bodies in a practical way that reflects the services that each provides. Some assets and liabilities remained in the Trust to be settled as soon as practically possible.

MoJ/NOMS has committed to fund and ensure all current services will continue under the new structure, including the CRC in private ownership, using the same assets and resources, for the foreseeable future.

A tender process is currently under way with a successful bidder(s) to take ownership of the CRCs starting from winter 2014–15. As part of the sale, the contracts will influence the operations of the CRCs ensuring continuity of services beyond this date. Services will continue to be commissioned by MoJ/NOMS under this arrangement.

As the functions previously provided by the Trust will continue to be provided by public sector entities and commissioned by the public sector when the CRC is in private ownership, the Accountable Officer with the support of senior management has concluded therefore that within the context of the Financial Reporting Manual (FReM), it is appropriate for the Trust to prepare the 2013–14 Annual Report and Accounts on a going concern basis.

Communications and employee involvement

At the start of the year the Cambridgeshire and Peterborough Probation Trust set up a dedicated communications resource to update its external and internal communications strategy and help the Trust to further improve communications to partners and other external stakeholders. As part of the work CPPT's website was re-designed and fully updated.

During the year reviews were undertaken of both external and internal communications in the Trust. Briefings were provided to external stakeholders, including the '60 second briefing' which focused particularly on giving information on the Transforming Rehabilitation agenda. A weekly email staff briefing was introduced, keeping staff up-to-date on key issues for the Trust. The monthly staff bulleting was also reviewed and refreshed.

The CEO and Chair undertook roadshow events around the Trust to inform staff about the Transforming Rehabilitation changes and gave an opportunity ask questions. Regular meetings with union representatives have taken place throughout the year.

Staff diversity

The Cambridgeshire and Peterborough Probation Trust has a strong commitment to ensuring equality of opportunity for all of its staff through policies and processes. In particular, in view of the forthcoming staff changes in the Transforming Rehabilitation agenda equality impact assessment has been monitored, ensuring that the needs of staff with protected characteristics are met.

Audit

In accordance with the direction given by the Secretary of State, these accounts have been prepared in accordance with the FReM. The Comptroller and Auditor General is appointed by statute to audit the Trust and reports on the truth and fairness of the annual financial statements and the regularity of income and expenditure. The Audit Certificate of the Comptroller and Auditor General is attached to the Accounts on page 23.

Total audit fees reported in the Accounts are £33,000. The audit fees for 2013–14 are made up of:

- £21,000 external audit and
- £12,000 MoJ internal auditors.

As Accountable Officer, I have taken all steps to ensure that:

- I am aware of any relevant audit information,
- the Auditor is aware of that information, and
- there is no relevant audit information of which the Auditor is unaware.

The Cambridgeshire and Peterborough Probation Trust Management Board

The governance arrangements within the Trust for the period April 2013 to March 2014 included the following:

- Kevin Ellis (Chair)
- John Budd (CEO)
- Susan Crampton (from 1 August 2013)
- Rod Pullen (resigned 7 February 2014)
- Cris Rees
- Barry Smethurst
- Rebecca Stephens (from 1 August 2013)

The Chair and other members of the Board were all appointed by the Secretary of State.

Details of the remuneration of the Management Board are set out in the Remuneration Report on pages 16 to 18.

Membership of the Board is set out in the table below:

Position	Name	Date appointment commenced / ended (during 2013–14) where appropriate
Chief Executive	John Budd	
Chair	Kevin Ellis	
Board Member	Susan Crampton	Appointed 1 August 2013
	Rod Pullen	Resigned 7 February 2014
	Cris Rees	
	Barry Smethurst	
	Rebecca Stephens	Appointed 1 August 2013

No conflicting interests for the individuals have been disclosed.

My thanks and appreciation is extended to all past and present members of the Board for their hard work and effort during this reporting year.

John Budd
Chief Executive Officer and Accountable Officer
25th June 2014

3. Remuneration Report

Appointments

The Chair, the Chief Executive and other members of the Trust Board are all appointed by the Secretary of State in line with the Commissioner for Public Appointments 'Guidance on Appointments to Public Bodies'.

The salary and pension entitlements of the senior managers and non-executive directors of the Cambridgeshire and Peterborough Probation Trust were as follows:

A) REMUNERATION – AUDITED

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

	Salary (£000)		Bonus payments (£000)		Benefits in kind (to nearest £100)		Pension benefits (£000)		Total (£000)	
Officials	**2013–14**	**2012–13**	**2013–14**	**2012–13**	**2013–14**	**2012–13**	**2013–14**	**2012–13**	**2013–14**	**2012–13**
John Budd – Chief Executive Officer	85–90	85–90	-	--	--	-	35–40	55–60	125–130	145–150
Kevin Ellis – Chair	15–20	15–20	-	-	-	-	-	-	15–20	15–20
Susan Crampton – Board Member (from 1 August 2013)	0–5	N/A	-	N/A	-	N/A	-	N/A	0–5	N/A
Chris Emerson – Board Member (to 31 March 2013)	N/A	0–5	N/A	-	N/A	-	N/A	-	N/A	0–5
Rod Pullen – Board Member (to 7 February 2014)	0–5	0–5	-	-	-	-	-	-	0–5	0–5
Cris Rees – Board Member	0–5	0–5	-	-	-	-	-	-	0–5	0–5
Barry Smethurst – Board Member	0–5	0–5	-	-	-	-	-	-	0–5	0–5
Rebecca Stephens – Board Member (from 1 August 2013)	0–5	N/A	-	N/A	-	N/A	-	N/A	0–5	N/A

The Chief Executive Officer will be leaving the Trust on 31 July 2014 under the Voluntary Early Departure Scheme. His compensation package will total £137k. This figure is not in the table above but has been provided for in the accounts. It will be paid in 2014-15.

All MoJ appointed Trust Board members receive non-pensionable remuneration of £15.40 per hour from 1 April 2010, with the exception of the Chief Executive and the Chair. Trusts at their discretion may pay a travelling allowance and any other relevant expenses incurred.

The emoluments of these persons and staff are determined and paid through Ministry of Justice funds.

The total remuneration of the highest paid Director and the median total remuneration for other staff are shown in the table below.

	Total Full-time Equivalent Remuneration	
	2013–14	**2012–13**
Highest paid Director (pay band)	85–90	85–90
Median for other staff	£25,797	£24,555
Pay multiple ratio	3.4:1	3.6:1

The median remuneration is the total remuneration of the staff member(s) lying in the middle of the linear distribution of the total staff, excluding the highest paid Director. The pay multiple ratio is the ratio between the total remuneration of the highest paid Director and the median for other staff.

Salary

'Salary' includes the gross salary; including allowances.

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the employer and treated by HM Revenue and Customs as a taxable emolument. The benefits received are in respect of costs for accommodation, travel and the pecuniary liability in respect of tax paid under the employer PAYE settlement agreement with HM Revenue and Customs.

B) PENSION BENEFITS – AUDITED

	Total accrued pension at pension age as at 31 March 2014 & related lump sum	Real increases in pension and related lump sum at pension age	CETV at 31 March 2014	CETV at 31 March 2013	Real increases in CETV after adjustment for inflation and changes in market investment factors
	£000s	£000s	£000s	£000s	£000s
John Budd	50–55 plus lump sum of 90–95	0–5 plus lump sum of 0–5	877	816	61

This scheme provides benefits on a 'final salary' basis at a normal retirement age of 65. Benefits accrue at the rate of 1/60th of pensionable salary for service from 1 April 2008 with no automatic lump sum. For pensionable service up to 31 March 2008, benefits accrue at the rate of 1/80th of pensionable salary for each year of service. In addition, a lump sum equivalent to 3/80ths of final pay of every year of total membership is payable on retirement. The scheme permits employees to take an increase in their lump sum payment on retirement in exchange for a reduction in their future annual pension. Members pay contributions of between 5.5% and 7.5% of pensionable earnings. Employers pay the balance of the cost of providing benefits, after taking into account investment returns.

Cash Equivalent Transfer Value (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 benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which disclosure applies. The CETV figures include the value of any pension benefit in another scheme or arrangement which the individual has transferred to the Civil Service Pension arrangements and for which the Civil Service Vote has received a transfer payment commensurate to the additional pension liabilities being assumed. They also include any additional pension benefit accrued to the member as a result of their purchasing additional years of pension service in the scheme at their own cost. CETVs are calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries, 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 drawn.

Real increase in CETV

This reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses current market valuation factors for the start and end of the period.

John Budd
Chief Executive Officer and Accountable Officer
25th June 2014

4. Statement of Accountable Officer's Responsibilities

Under the Schedule 1, paragraph 13(1) (b) of the Offender Management Act 2007, the Secretary of State has directed the Cambridgeshire and Peterborough Probation Trust to prepare for each financial year, a statement of accounts detailing the resources acquired, held or disposed of during the year and the use of resources by the Trust during the year. The accounts are prepared on an accrual basis and must give a true and fair view of the state of affairs of the Trust and of its income and expenditure, changes in taxpayers' equity and cash flows for the financial year.

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

- Observe the Accounts Direction issued by the Secretary of State, including the relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- Make judgments and estimates on a reasonable basis;
- State whether applicable accounting standards as set out in the Government Financial Reporting Manual have been followed, and disclose and explain material departures in the financial statements; and
- Prepare the financial statements on a going concern basis, unless it is inappropriate to do so.

The Secretary of State has appointed the Chief Executive as the Accountable Officer of the Trust. The responsibilities of the Accountable Officer, including responsibility for the propriety and regularity of the public finances for which the Accountable Officer is answerable, for keeping proper records and for safeguarding the Trust's assets, are set out in Managing Public Money published by HM Treasury.

5. Governance Statement

Introduction
As Accountable Officer, I have responsibility for maintaining a sound system of internal control that supports the achievement of the Trust's policies, aims and objectives, whilst safeguarding the public funds and departmental assets for which I am personally responsible, in accordance with the responsibilities assigned to me in my letter of delegation and in Managing Public Money.

Governance Framework
I, or an Officer of the Trust delegated by me, give account of Trust performance to Board meetings and to the National Offender Management Service (NOMS) throughout the year. The Audit Committee reviews and challenges, at every meeting, the assumptions made in assessing the top ten risks of the Trust. I am required to demonstrate to the Committee that adequate control objectives are in place for the Trust to achieve its business objectives and contractual requirements with NOMS. The Trust gives account of its performance at the end of the financial year by providing an annual report.

Overall Governance is exercised in accordance with the Trust's standing orders. The Board annually reviews the terms of reference for the limited sub-committee structure and the membership. All sub-committees are advisory and report to the full Board. Attendance of Board members at the Board and sub-committees is formally recorded as part of the meeting notes.

Oversight and Assurance arrangements
As Accountable Officer, I have responsibility for reviewing the effectiveness of the system of internal control. The executive managers within the Probation Trust have responsibility for the development and maintenance of the internal control framework. My review of the effectiveness of the system of internal control is informed by the work of the internal auditors and comments made by the external auditors in their management letter and other reports. I have been advised of the effectiveness of the system of internal control by the Trust Board and the Audit Committee.

The system of internal control is designed to manage risk to a reasonable level, rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of policies, aims and objectives, to evaluate the likelihood of those risks being realised, the impact should they be realised, and to manage them efficiently, effectively and economically. The system of internal control has been in place in Cambridgeshire and Peterborough Probation Trust for the year ended 31 March 2014 and up to the date of approval of the annual report and accounts, and in accordance with Treasury guidance.

Additional information in relation to risk is provided by internal and external audit reports, thematic national reports from the Probation Directorate and HM Inspectorate of Probation. All staff have been briefed on information security policies and issued with a handbook.

The Trust Board received quarterly reports on Trust performance against the NOMS contract requirements and the PTRS monitoring tool. The Trust achieved a green PTRS rating for year 2013–14.

A process has been maintained to record any personal data-related incidents and to address any issues identified. No incidents have required to be reported to the Information Commissioner's Office (ICO).

In summary internal control is maintained through management processes that identify risks impacting on the organisation as a whole and on specific service progress plans. I monitor these risks through Senior Management Team meetings, the Audit Committee, and at full Board meetings. A "traffic light" system is used to highlight status of risk and exception reports are provided where risks in relation to "likelihood" or "impact" are determined as increasing.

In respect of the effectiveness of the arrangements of the Area's risk control systems the audit opinion provided by the Ministry of Justice Internal Audit and Assurance Unit in its annual report of 2013–14 states that they are able to "give reasonable assurance on the adequacy and effectiveness of the system of governance, risk management and internal control". Of the 4 reports prepared by internal audit, 3 were assessed as a green status and one report as amber green.

Risk Management

A risk management policy identifies the roles of the Chief Executive, Board, Senior Management Team and Trust Audit Committee. In addition, it identifies risk management as an integral part of the system of internal control specifying the Trust's requirements in relation to policies and procedures, business planning, budgeting and regular reporting. As Trust policy, its status is such that it requires compliance from all staff.

Team plans are developed for all teams and risks considered in the context of the objectives.

The risk register identifies and monitors overall risks significant to the Trust. The document is formally reviewed quarterly. The Audit Committee reports to all Trust Board meetings on the effectiveness of internal controls and alerts me as Accountable Officer and the Trust Board on any emerging issues. An annual agreed programme of internal audit work is undertaken and reported to the Audit Committee.

As internal auditors for local Probation Trusts the internal auditors are well placed to ensure that I am aware of best practice that supports developing the Trust's capacity to manage risk.

The business plan, budget and risk register are agreed annually by the Trust Board. The register identifies risks and specific risks in relation to the business objectives, which underpin each of the Strategic priorities in the business plan. All risks are assessed in terms of both "likelihood" and "impact" and, where relevant, informed by the views of key stakeholders such as Local Authorities, police and sentencers. Control measures are identified in respect of every risk. The major risks identified for 2013–14 related to: capacity in the context of the Transforming Rehabilitation Programme, meeting the contract with the NOMS, Public Protection, working with the Police & Crime Commissioner and ensuring expenditure does not exceed the budget. Along with the Senior Management Team and Audit Committee I formally review quarterly reports of all identified risks and consider the updated assessment of the risk. Risks identified with a high score are reviewed on a more frequent basis. Any significant variation of risk is reported to the Trust Board. Expenditure is monitored and reviewed by the Senior Management Team on a monthly basis. The Director of Finance & Business Development reports to Board meetings on the Trust's spending against the resources allocated. A Board approved scheme of budget delegation to Directors was in place during the year.

Board Attendance

The tables below show the membership of the Board and sub-committees and the attendance records of members at meetings during the period 1 April 2013 to 31 March 2014. The respective Chairs invited officials to attend but these are not recorded below.

Name	Role	Meetings Attended / Meetings Held
John Budd	Chief Executive Officer	6 / 6
Susan Crampton	Board Member	5 / 5
Kevin Ellis	Board Chairman	5 / 6
Rod Pullen	Board Member	3 / 5
Cris Rees	Board Member	6 / 6
Barry Smethurst	Board Member	5 / 6
Rebecca Stephens	Board Member	5 / 5

Audit Committee Attendance

Name	Role	Meetings Attended / Meetings Held
John Budd	Chief Executive Officer	4 / 4
Rod Pullen	Board Member	2 / 4
Cris Rees	Board Member	3 / 4
Barry Smethurst	Board Member and Committee Chair	3 / 4
Rebecca Stephens	Board Member	3 / 3
Kevin Ellis (observing)	Board Chair	2 / 4

Joint Consultative Committee

Name	Role	Meetings Attended / Meetings Held
John Budd	Chief Executive Officer	2 / 2
Kevin Ellis	Board Chair	1 / 2
Susan Crampton	Board Member	1 / 1
Barry Smethurst	Board Member	1 / 2

Health & Safety Committee

Name	Role	Meetings Attended/ Meetings Held
Susan Crampton	Board Member	1 / 1
Rod Pullen	Board Member and Committee Chair	0 / 4
Barry Smethurst	Board Member	4 / 4
Rebecca Stephens	Board Member	0 / 1

Human Resource & Equalities Development Committee

Name	Role	Meetings Attended / Meetings Held
John Budd	Chief Executive Officer	1 / 4
Susan Crampton	Board Member and Committee Chair	3 / 3
Kevin Ellis	Board Chairman	4 / 4
Chris Emerson	Board Member	1 / 1
Rod Pullen	Board Member	3 / 4
Cris Rees	Board Member	3 / 4
Barry Smethurst	Board Member (Committee Chair)	2 / 4
Rebecca Stephens	Board Member	3 / 3

John Budd
Chief Executive Officer and Accountable Officer
25th June 2014

6. The Certificate and Report of the Comptroller and Auditor General to the Houses of Parliament

I certify that I have audited the financial statements of Cambridgeshire and Peterborough Probation Trust for the year ended 31 March 2014 under the Offender Management Act 2007. The financial statements comprise: the Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

Respective responsibilities of the Chief Executive and auditor
As explained more fully in the Statement of Accountable Officer's Responsibilities, the Chief Executive is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit, certify and report on the financial statements in accordance with the Offender Management Act 2007. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements
An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the Trust's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Trust; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

I am required to obtain evidence sufficient 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.

Opinion on regularity
In my opinion:

- in all material respects 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.

Opinion on financial statements
In my opinion:

- the financial statements give a true and fair view of the state of Cambridgeshire and Peterborough Probation Trust's affairs as at 31 March 2014 and of the net operating cost after taxation for the year then ended; and
- the financial statements have been properly prepared in accordance with the Offender Management Act 2007 and Secretary of State directions issued thereunder.

Opinion on other matters
In my opinion:
- the part of the Remuneration Report to be audited has been properly prepared in accordance with Secretary of State directions made under the Offender Management Act 2007; and
- the information given in the Operational and Performance Review and Management Commentary for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception
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 or returns adequate for my audit have not been received from branches not visited by my staff; or
- the financial statements and the part of the Remuneration Report to be audited are not in agreement with the accounting records and returns; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

Report
Without qualifying my opinion, I draw attention to the disclosures in **Note 1.4** to the financial statements regarding going concern. The Trust closed on 31st May 2014 with its functions, assets and liabilities being transferred to new public sector entities. In accordance with the Government Financial Reporting Manual the financial statements have been prepared on a going concern basis.

Sir Amyas C E Morse **10th July 2014**
Comptroller and Auditor General

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

7. Accounts

Statement of Comprehensive Net Expenditure

For the year ended 31 March 2014

	Notes	2013–14 £000	2012–13 *Restated* £000
Expenditure			
Staff costs	3(a)	7,617	6,875
Other expenditure	6	2,632	2,521
Total Expenditure		**10,249**	**9,396**
Income	7	(9,886)	(9,334)
Net operating costs		**363**	**62**
Net interest cost on pension scheme	4(c)	708	641
Net operating costs before taxation		**1,071**	**703**
Taxation	5	0	0
Net operating costs after taxation		**1,071**	**703**

Other Comprehensive Expenditure

	Notes	2013–14 £000	2012–13 Restated £000
Items that will not be reclassified to net operating costs:			
Net (gain)/loss on revaluation of property, plant and equipment	8	2	(2)
Remeasurement of post employment benefits	23	938	1,561
Total comprehensive expenditure for 31 March 2014		**2,011**	**2,262**

The notes on pages 29 to 54 form part of these accounts.

Statement of Financial Position

As at 31 March 2014

	Notes	2013–14 £000	2012–13 £000
Non-current assets			
Property, plant and equipment	8	88	61
Total non-current assets		**88**	**61**
Current assets			
Trade and other receivables	12(a)	832	1,095
Cash and cash equivalents	13	306	97
Total current assets		**1,138**	**1,192**
Total assets		**1,226**	**1,253**
Current liabilities			
Trade and other payables	14(a)	(633)	(781)
Provisions	15	(137)	0
Taxation payables	14(a)	(784)	(688)
Total current liabilities		**(1,554)**	**(1,469)**
Non-current assets plus/less net current assets/(liabilities)		**(328)**	**(216)**
Non-current liabilities			
Pension liability	4(c)	(17,514)	(15,619)
Total non-current liabilities		**(17,514)**	**(15,619)**
Assets less liabilities		**(17,842)**	**(15,835)**
Taxpayers' equity			
General fund	23	(17,847)	(15,842)
Revaluation reserve – property, plant and equipment	24(a)	5	7
		(17,842)	**(15,835)**

The financial statements on pages 25 to 28 were approved by the Board on 25th June 2014 and were signed on its behalf by

John Budd
Chief Executive Officer and Accountable Officer
25th June 2014

The notes on pages 29 to 54 form part of these accounts.

Statement of Cash Flows

For the year ended 31 March 2014

	Notes	2013–14 £000	2012–13 £000
Cash flows from operating activities			
Net operating costs	23	(1,071)	(703)
Adjustments for non-cash transactions	6	162	23
Adjustments for pension cost	4(c)	957	728
(Increase)/decrease in receivables	12(a)	263	(217)
Increase/(decrease) in payables	14(a)	(52)	2
Utilisation of provisions	15	0	0
Less movements in property, plant and equipment payable	14(a)	0	0
Net cash outflow from operating activities		**259**	**(167)**
Cash flows from investing activities			
Purchase of property, plant and equipment	8	(50)	0
Net cash outflow from investing activities		**(50)**	**0**
Net increase/(decrease) in cash and cash equivalents in the period		**209**	**(167)**
Cash and cash equivalents at the beginning of the period	13	97	264
Cash and cash equivalents at the end of the period	13	306	97
Increase/(decrease) in cash		**209**	**(167)**

The notes on pages 29 to 54 form part of these accounts.

Statement of Changes in Taxpayers' Equity

For the year ended 31 March 2014

	Notes	General Fund £000	Revaluation Reserve £000	Total £000
Balance as at 1 April 2012		**(13,588)**	**5**	**(13,583)**
Prior period adjustment	23/24	0	0	**0**
As restated at 1 April 2012		**(13,588)**	**0**	**(13,583)**
Changes in taxpayers' equity for 2012–13 (restated)				
Net operating cost after taxation	SocNE	(703)		**(703)**
Net gain/(loss) on revaluation of property, plant and equipment	24(a)	0	12	**12**
Transferred to General Fund from property, plant and equipment revaluation reserve	24(a)	0	(10)	**(10)**
Transferred from revaluation reserve	23	10	0	**10**
Remeasurement of post employment benefits	23	(1,561)	0	**(1,561)**
Balance as at 31 March 2013		**(15,842)**	**7**	**(15,835)**
Changes in taxpayers' equity for 2013–14				
Net operating cost after taxation	SocNE	(1,071)		**(1,071)**
Net gain/(loss) on revaluation of property, plant and equipment	24(a)	0	2	**2**
Transferred to General Fund from property, plant and equipment revaluation reserve	24(a)	0	(4)	**(4)**
Transferred from revaluation reserve	23	4	0	**4**
Remeasurement of post employment benefits	23	(938)	0	**(938)**
Balance as at 31 March 2014		**(17,847)**	**5**	**(17,842)**

The notes on pages 29 to 54 form part of these accounts.

Notes to the accounts

1. Statement of accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with the 2013–14 Government Financial Reporting Manual (FReM) issued by HM Treasury. The accounting policies contained in the FReM follow International Financial Reporting Standards (IFRS) as at the reporting date to the extent that it is meaningful and appropriate to the public sector.

Where the FReM permits a choice of accounting policy, the policy which has been judged to be the most appropriate to the particular circumstances of the Probation Trust for the purpose of giving a true and fair view has been selected. The Probation Trust's accounting policies have been applied consistently in dealing with items considered material in relation to the accounts.

The Trust has not adopted any Standards or Interpretations in advance of the required implementation dates. It is not expected that adoption of Standards or Interpretations which have been issued by the International Accounting Standards Board but have not been adopted will have a material impact on the financial statements.

The functional and presentation currency of the Trust is the British pound sterling (£).

1.2 Accounting convention

These accounts have been prepared on an accruals basis under the historical cost convention and modified to account for the revaluation of non-current assets.

1.3 Changes in accounting policies and restatement of comparatives

New and amended standards adopted

IAS 1 '*Presentation of Financial Statements – Other Comprehensive Income*' (effective for accounting periods beginning on or after 1 July 2012).

The impact on the Trust is that items presented in Other Comprehensive Expenditure will be grouped on the basis of whether they may subsequently be reclassified to net operating costs.

IAS 19 '*Employee Benefits'* was revised in June 2011 (effective for accounting periods beginning on or after 1 January 2013).

The changes have been made retrospectively in line with the transitional provisions of IAS 19 (revised 2011) and in accordance with IAS 8 '*Accounting policies, changes in accounting estimates and errors'*.

Those that impact on the Trust are:

- interest cost and expected return on plan assets are replaced with 'net interest', which is calculated by applying the same discount rate to the net defined benefit liability/(asset); and
- amended disclosures including the presentation of defined benefit costs, plan assets and reconciliation of net pension liability/(asset) as presented in **Note 4**.

The changes to IAS 19 apply retrospectively, giving rise to a prior period adjustment to net operating costs and other comprehensive expenditure. Net pension assets and liabilities are unchanged. The effect of the prior period adjustment on each line in the primary statements is set out in **Note 28**.

1.4 Going concern

The Statement of Financial Position at 31 March 2014 shows negative Taxpayers' Equity, which largely reflects the accumulated movement of the pension liability falling due in future years. MoJ/NOMS has committed to funding the pension liabilities transferred to the CRCs, relating to past service, and the future financing of all other liabilities in the NPS and CRCs falling due past 31 March 2014.

On 1 June 2014, the Trust ceased trading.

On this date the operations of the Trust transferred to the Secretary of State for Justice on behalf of the Ministry of Justice. They are administered by a new National Probation Service (NPS) and 21 Community Rehabilitation Companies (CRCs).

The existing assets, liabilities and staff of the Trust were split between these entities in a practical way that reflects the services that each body provides. Some assets and liabilities remained in the Trust to be settled as soon as practically possible.

A Statutory Instrument to dissolve the Probation Trust, under section 5(1)(c) of the Offender

Management Act 2007, will be made by the Secretary of State for Justice subject to the negative resolution procedure.

A tender process is currently under way with a successful bidder(s) to take ownership of the CRCs starting from winter 2014–15. As part of the sale, the contracts will influence the operations of the CRCs ensuring continuity of services beyond this date. Services will continue to be commissioned by MoJ/NOMS under this arrangement.

As the functions previously provided by the Trust will continue to be provided by public sector entities and commissioned by the public sector when the CRC is in private ownership, the Accountable Officer with the support of senior management has concluded therefore that within the context of the Financial Reporting Manual (FReM), it is appropriate for the Trust to prepare the 2013–14 Annual Report and Accounts on a going concern basis.

1.5 Property, plant and equipment

Property, plant and equipment. including subsequent expenditure on existing assets, is initially recognised at cost and is restated at each Statement of Financial Position date using the Price Index Numbers for Current Cost Accounting (Office for National Statistics). The minimum level for capitalisation of a tangible non-current asset is £10,000, inclusive of any irrecoverable VAT element, where appropriate.

Where significant purchases of individual assets which are separately beneath the capitalisation threshold arise in connection with a single project they are treated as a grouped asset.

All land and building assets used by the Probation Trust are managed and owned centrally by NOMS and are recorded on their Statement of Financial Position. The cost of using those assets is included within **Note 6**, other expenditure under “accommodation, maintenance & utilities”. The charge to the Probation Trust does not represent the full cost incurred by NOMS.

Revaluation

The revaluation reserve reflects the unrealised element of the cumulative balance of revaluation and indexation adjustments in non-current assets (excluding donated assets). Gains on revaluation are credited to the revaluation reserve and shown in other comprehensive expenditure, unless they reverse a revaluation decrease on the same asset. Reversals are credited to net operating costs in the SoCNE to the extent of the amount previously expensed, and any excess is credited to the revaluation reverse.

1.6 Depreciation

Non-current assets are depreciated at rates calculated to write them down to estimated residual value on a straight-line basis over their estimated useful lives. Assets in the course of construction are depreciated from the point at which the asset is brought into use.

Asset lives are currently in the following ranges:

Information technology	5 years depending on individual asset type
Plant & equipment	3 to 15 years depending on individual asset type
Vehicles	7 years depending on individual asset type
Furniture, fixtures & fittings	5 years depending on individual asset type

1.7 Impairment

All non-current assets are assessed annually for indications of impairment as at 31 March. Where indications of impairment exist, the asset value is tested for impairment by comparing the book value to the recoverable amount. In accordance with IAS 36 the recoverable amount is determined as the higher of the “fair value less costs to sell” and the “value in use”. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and written down to the recoverable amount and an impairment loss is recognised in the SoCNE. Any reversal of an impairment charge is recognised in the SoCNE to the extent that the original charge, adjusted for subsequent depreciation, was previously recognised in the SoCNE. The remaining amount is recognised in the Revaluation Reserve. Under IAS 36, Intangible Assets under construction should be tested for impairment annually.

1.8 Intangible non-current assets

The Trust recognises intangible non-current assets only if it is probable that future service potential will flow to the Trust and the cost of the asset can be measured reliably. Intangibles comprise internally developed software for internal use, software developed by third parties and licenses for purchased software.

The minimum level for capitalisation of an intangible non-current asset is £5,000, inclusive of any irrecoverable VAT element, where appropriate.

Expenditure is capitalised where it is directly attributable to bringing an asset into working condition. Internal staff costs are expensed to the SoCNE, as are those of contractors and interims undertaking ongoing roles that might otherwise be filled by civil servants. The costs of external consultants engaged on projects are capitalised where appropriate.

The useful lives of intangible assets are assessed to be finite. As there is no active market for these intangible assets, their fair value is assessed at re-valued amount less any accumulated amortisation and accumulated impairment losses.

The re-valued amount and indications of impairment are determined from an annual appraisal of the assets' underlying business case using discounted future economic benefits (cost savings). The net present value of the project is compared with the total current cost, and impaired accordingly.

Intangible assets are amortised using the straight-line method over their anticipated useful lives. The useful lives of the software range from 3 to 10 years. Licences are amortised over the length of the licence.

As there is no active market for these intangible assets, their fair value is assessed at the re-valued amount less any accumulated amortisation and accumulated.

Intangible assets are restated at each Statement of Financial Position date using Services Producer Price Index published by the Office for National Statistics.

1.9 Non-current assets held for sale

Non-current assets held for sale are identified as assets whose carrying amount will be recovered through sale rather than through continuing use. Depreciation on non-current assets held for sale ceases upon reclassification. Depreciation is re-instated and retrospectively applied to any assets which are subsequently not sold and re-classified as in-use.

1.10 Inventories

Stocks of stationery and other consumable stores are not considered material and are written off in the SoCNE as they are purchased.

1.11 Operating income

Income is accounted for applying the accruals convention and is recognised in the period in which services are provided.

Operating income is income that relates directly to the operating activities of the Probation Trust. This comprises income under the Trust's contract with NOMS for the provision of Probation Services, rent receivables, income from EU sources, income from other Trusts, from within the MoJ Group, from other Government Departments and miscellaneous income. Fees and charges for services are recovered on a full cost basis in accordance with the Treasury's Fees and Charges guide.

With effect from 1 April 2011, NOMS has confirmed that Trusts can now retain bank interest received. Trusts are no longer required to surrender this to HM Treasury via NOMS and MoJ.

1.12 Other Expenditure

In 2012–13 the SoCNE was analysed between administration and programme income and expenditure. The classification of expenditure and income for both Administration and Programme followed the definition set out in the FReM by HM Treasury. Administration costs reflect the costs of running the Probation Trust together with associated operating income. Programme costs are defined as projects which are fully or partially funded from outside the Ministry of Justice. Further details are shown in **Note 3**, **Note 6**, **Note 7** and **Note 28**.

On consolidation into NOMS Agency Accounts, all expenditure and income is classified as programme, except the audit fee which is administration expenditure.

1.13 Pensions

Past and present employees are covered by the provisions of the Local Government Pension Scheme (LGPS). This is a funded defined benefit scheme. Retirement benefits are determined independently of the investments of the scheme and employers are obliged to make additional contributions where assets are insufficient to meet retirement benefits.

The pension fund is subject to an independent triennial actuarial valuation to determine each employer's contribution rate (Disclosure of Stakeholder Pensions Schemes is not included in these accounts). The last formal actuarial valuation was as at 31 March 2013.

The liability recognised in the SoFP in respect of defined benefit pension plans at the reporting date is the present value of the defined benefit obligation less the fair value of plan assets. The present value of the defined benefit obligation is determined by discounting the estimated future cash outflows using discount rates as advised by the scheme actuary.

Remeasurement gains and losses are recognised within Other Comprehensive Expenditure in the period in which they arise.

Where a central government entity has a share of a local government (or other) pension scheme liability on its statement of financial position, then that entity will use a discount rate determined by the appropriate authority (for example CIPFA or a qualified independent actuary) in valuing its share and not the rate advised annually by HM Treasury. The pension fund actuary has used roll forward estimated asset value figures in producing the IAS 19 pension liability and other disclosures.

1.14 Leases

Where substantially all risks and rewards of ownership of a leased asset are borne by the Trust, the asset is recorded as a tangible non-current asset and a debt is recorded to the lessor of the minimum lease payments discounted by the interest rate implicit in the lease. The interest element of the finance lease payment is charged to the SoCNE over the period of the lease at a constant rate in the relation to the balance outstanding. Other leases are regarded as operating leases and the rentals are charged to the SoCNE on a straight-line basis over the term of the lease.

A distinction is made between finance leases and operating leases. Finance leases are leases where substantially all of the risks and rewards incidental to ownership of leased non-current assets are transferred from the lessor to the lessee when assessed against the qualitative and quantitative criteria in IAS 17. An operating lease is a lease that is not a finance lease. In operating leases, the lessor effectively retains substantially all such risks and benefits.

Finance leases

Finance lease rights and obligations are initially recognised at the commencement of the lease term as assets and liabilities equal in amount to the fair value of the leased item or, if lower, the present value of the minimum lease payments determined at the inception of the lease. Minimum lease payments are allocated between interest expense and reduction of the outstanding lease liability, according to the interest rate implicit in the lease or the HM Treasury rate where a rate could not extrapolated from the lease.

Finance lease liabilities are allocated between current and non-current components. The principal component of lease payments due on or before the end of the succeeding year is disclosed as a current liability, and the remainder of the lease liability is disclosed as a non-current liability.

Operating leases

Leases other than finance leases are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to the SoCNE on a straight-line basis.

1.15 Provisions

Provisions represent liabilities of uncertain timing or amount. Provisions are recognised when the Probation Trust has a present legal or constructive obligation, as a result of past events, for which it is probable or virtually certain that an outflow of economic benefits will be required to settle the obligation. Where the effect of the time value of money is significant, the estimated risk-adjusted cash flows are discounted using the real rate set by HM Treasury.

1.16 Value Added Tax

For the Probation Trust most of the activities are within the scope of VAT and, in general, output tax is charged and input tax on purchases is recoverable. Capitalised purchase cost of non-current assets are stated net of recoverable VAT. Where output tax is charged or input VAT is recoverable, the amounts are stated net of VAT.

1.17 Corporation Tax

The Trust is a “corporate body” in accordance with the Offender Management Act 2007 supplying court work and offender management services to NOMS and the Ministry of Justice, and as a result, HMRC has confirmed that it is subject to corporation tax. The Trust is therefore subject to Corporation Tax (CT) on its profits and ‘profit’ for this purpose means income and chargeable gains. These accounts include estimates of corporation tax liabilities.

1.18 Cash and Cash Equivalents

Cash and Cash Equivalents comprise cash in hand, that are readily convertible to a known amount of cash and are subject to insignificant risk of changes in value.

1.19 Financial instruments

As the cash requirements of the Trust are met through the estimates process, financial instruments play a more limited role in creating risk than would apply to a non-public sector body of a similar size. The majority of financial instruments relate to contracts to buy non-financial items in line with the Trust’s expected purchase and usage requirements as well as cash, receivables and payables. Therefore it is felt that the Trust is exposed to little credit, liquidity or market risk.

1.20 Segmental analysis of spend as reported to the Management Board

The segmental analysis presents the financial information based on the structure reported to the Trust’s Management Board. The segments reflect the Trust’s own individual structure allowing the Board to have a clear view on the costs of front-line operations. This is in accordance with IFRS 8 Segmental Reporting. Further detail is shown in **Note 2**.

2. Statement of Operating Costs by Operating Segment

2.1 IFRS 8 requires disclosure of information as reported to the Chief Operating Decision Maker.

The Trust considers the Chief Operating Decision Maker to be the Board because it is responsible for approving its budget and hence deciding how assets are allocated to reporting.

No transactions take place between the segments.

	2013–14	2013–14	2012–13	2012–13
	Net Expenditure £000	Total Assets £000	Net Expenditure £000	Total Assets £000
Offender Management	4,654	0	4,224	0
Interventions	2,623	38	2,577	62
Central Services	2,423	50	2,237	0
Total	**9,700**	**88**	**9,038**	**62**

2.2 The table below reconciles the management accounts to the Statement of Comprehensive Net Expenditure.

	2013–14	2012–13
	£000	£000
Total Net Expenditure for Reportable Segments	9,700	9,038
NOMS Contract price	(9,536)	(9,063)
Under ()/Over spend contract price	**164**	**(25)**
Capital Expenditure	(50)	-
Pension accounting costs	957	728
Net Operating costs after taxation	**1,071**	**703**

No changes in segment measurement methods have taken place.

No asymmetrical allocations have been made to segments, for example depreciation has not been allocated to segments without allocating the related assets.

3. Staff numbers and related costs

3a. Staff costs consist of:

	2013–14			2012–13 *Restated*
	Total	Permanently-employed staff	Others	Total
	£000	£000	£000	£000
Wages and salaries	6,721	6,277	444	6,201
Social security costs	488	488	0	463
Other pension costs	1,309	1,309	0	1,106
Sub-total	**8,518**	**8,074**	**444**	**7,770**
Less recoveries in respect of outward secondments	(901)	(901)	0	(895)
Total staff costs	**7,617**	**7,173**	**444**	**6,875**

Restatement of comparatives
In the prior year costs were split between administration and programme related costs. For 2013–14 all staff costs have been aggregated in to one classification. This has no impact on total staff costs. See also **Note 1.12**.

The Local Government Pension Scheme is a funded multi-employer defined benefit scheme. The Probation Trust's share of the underlying assets and liabilities are shown below in **Note 4**.

0 persons (2012–13: 0 persons) retired early on ill-health grounds; the total additional accrued pension liabilities in the year amounted to £0 (2012–13: £0).

3b. Average number of persons employed
The average number of full time equivalent persons (including senior management) employed during the year was as follows:

2013–14			2012–13
Total	Permanently-employed staff	Others	Total
211	196	15	197
211	**196**	**15**	**197**

3c. Reporting of compensation schemes – exit packages

Exit packages cost band	2013–14 Number of compulsory redundancies	2013–14 Number of other departures agreed	2013–14 Total number of exit packages by cost band	2012–13 Number of compulsory redundancies	2012–13 Number of other departures agreed	2012–13 Total number of exit packages by cost band
<£10,000	0	0	0	0	0	0
£10,000–£25,000	0	0	0	0	0	0
£25,000–£50,000	0	0	0	0	0	0
£50,000–£100,000	0	0	0	0	0	0
£100,000–£150,000	0	1	1	0	0	0
£150,000–£200,000	0	0	0	0	0	0
£200,000+	0	0	0	0	0	0
Total number of exit packages by type	**0**	**1**	**1**	**0**	**0**	**0**
Total resource cost £000	**0**	**137**	**137**	**0**	**0**	**0**

Redundancy and other departure costs have been paid in accordance with the Trust compensation scheme. The additional costs of any early retirements are met from the Trust and not the pension scheme and are included in the above figures.

4. Pensions costs

Pension benefits are provided through the Local Government Pension Scheme (LGPS). This is a statutory requirement and intended to be a fully funded scheme which provides benefits on a final salary basis. The scheme is administered by the Cambridgeshire County Council. Pension payments are increased in line with the Consumer Price Index. The valuation is based on the number of employees, deferred pensioners and pensioners as at 31st March 2013.

4a. Pension costs

A full actuarial valuation was carried out at 31st March 2013 by Hymans Robertson LLP. For 2013–14 employers contributions of £1,060,000 were payable to the LGPS (2012–13 £1,019,000) on the basis of 18.5% of salary. The schemes' Actuary reviews employer contributions every three years following a full scheme valuation. The contribution rates reflect benefits as they are accrued, not when the costs are actually incurred and reflect past experience of the scheme.

Employer contributions from 1 June 2014 will not be required to be paid by the Probation Trust as they have ceased trading.

Partnership accounts are excluded under IAS 19.

Employer's contributions for April–May 2014 are 17.7% of salaries.

4b. The major assumptions used by the actuary were:

	2013–14	2012–13
	%	%
Inflation assumption	2.8%	2.8%
Rate of increase in salaries	4.6%	5.1%
Rate of increase for pensions in payment and deferred pensions	2.8%	2.8%
Discount rate	4.3%	4.5%

Mortality Assumptions

The assumptions for the average future life expectancies at age 65 are: current male pensioners 22.5 years (2012–13 21 years), current female pensioners 24.5 years (2012–13 23.8 years), future male pensioners 24.4 years (2012–13 22.9 years), future female pensioners 26.9 years (2012–13 25.7 years).

4c. Movements in the defined benefit obligation during the year

	2013–14		
	Present value of obligation	Fair value of plan assets	Total
	£000	£000	£000
Plan assets		26,436	0
Funded liabilities	(41,782)	0	0
Unfunded liabilities	(273)	0	0
Opening balance at 1 April (restated)	**(42,055)**	**26,436**	**(15,619)**
Current service costs	(1,309)	0	(1,309)
Past service costs (including curtailments)	0	0	0
Gains and losses on settlements	0	0	0
Total service costs	**(1,309)**	**0**	**(1,309)**
Net Interest (cost)/income	**(1,899)**	**1,191**	**(708)**
Remeasurements			
Returns on plan assets, excluding amounts included in interest cost/(income)	0	1,820	1,820
Gain/(loss) from change in demographic assumptions	794	0	794
Gain/(loss) from change in financial assumptions	(1,888)	0	(1,888)
Experience gains/(losses)	(1,664)	0	(1,664)
Change in asset ceiling, excluding amounts included in interest cost	0	0	0
	(2,758)	**1,820**	**(938)**
Foreign exchange differences	**0**	**0**	**0**
Effect of business combinations on disposals	**0**	**0**	**0**
Contributions			
Employers	0	1,060	1,060
Plan participants	(365)	365	0
Unfunded benefits	0	0	0
Payments from plans			
Benefit payments	1,306	(1,306)	0
Unfunded benefit payments	26	(26)	0
Closing balance at 31 March	**(47,054)**	**29,540**	**(17,514)**
Plan assets	0	29,540	0
Funded liabilities	(46,633)	0	0
Unfunded liabilities	(421)	0	0
Closing balance at 31 March	**(47,054)**	**29,540**	**(17,514)**

	2012–13 (restated) Present value of obligation £000	Fair value of plan assets £000	Total £000
Plan assets	0	22,696	0
Funded liabilities	(36,026)	0	0
Unfunded liabilities	0	0	0
Opening balance at 1 April	**(36,026)**	**22,696**	**(13,330)**
Current service costs	(1,106)	0	(1,106)
Past service costs (including curtailments)	0	0	0
Gains and losses on settlements	0	0	0
Total service costs	**(1,106)**	**0**	**(1,106)**
Net interest (cost)/income	**(1,738)**	**1,097**	**(641)**
Remeasurements			
Returns on plan assets, excluding amounts included in interest cost	0	2,328	2,328
Gain/(loss) from change in demographic assumptions	0	0	0
Gain/(loss) from change in financial assumptions	(3,914)	0	(3,914)
Experience gains/(losses)	25	0	25
Change in asset ceiling, excluding amounts included in interest cost	0	0	0
Total	**(3,889)**	**2,328**	**(1,561)**
Foreign exchange differences	**0**	**0**	**0**
Effect of business combinations on disposals	**0**	**0**	**0**
Contributions			
Employers	0	1,019	1,019
Plan participants	(354)	354	0
Unfunded benefits	0	0	0
Payments from plans			
Benefit payments	1,043	(1,043)	0
Unfunded benefit payments	15	(15)	0
Closing balance at 31 March	**(42,055)**	**26,436**	**(15,619)**
Plan assets	0	26,436	0
Funded liabilities	(41,782)	0	0
Unfunded liabilities	(273)	0	0
Closing balance at 31 March	**(42,055)**	**26,436**	**(15,619)**

4d. Plan assets are comprised as follows

	2013–14				2012–13			
	Quoted	Unquoted	Total	%	Quoted	Unquoted	Total	%
	£000	£000	£000		£000	£000	£000	
Equity instruments								
Consumer	2,579	0	2,579	%	2,480	0	2,480	%
Energy and utilities	1,047	0	1,047	%	915	0	915	%
Financial institutions	2,980	0	2,980	%	2,183	0	0	%
Health and care	871	0	871	%	750	0	750	%
Information technology	1,766	0	1,766	%	1,338	0	1,338	%
Manufacturing	2,438	0	2,438	%	2,130	0	2,130	%
Other	82	0	82	%	99	0	99	%
	11,763	**0**	**11,763**	40%	**9,895**	**0**	**9,895**	37%
Cash and cash equivalents	394	0	394	1%	634	0	634	2%
Investment funds								
Equities	9,498	0	9,498	%	9,094	0	9,094	%
Bonds	4,503	0	4,503	%	3,131	0	3,131	%
Other	1,625	0	1,625	%	1,864	0	1,864	%
	15,626	**0**	**15,626**	53%	**14,089**	**0**	**14,089**	53%
Other	**0**	**1,757**	**1,757**	6%	**0**	**1,818**	**1,818**	7%
Total	**27,783**	**1,757**	**29,540**	**100%**	**24,618**	**1,818**	**26,436**	**100%**

4e. Sensitivity analysis

	Approximate % Increase to Employer Liability	Approximate monetary amount
		£000
0.5% decrease in Real Discount Rate	10%	4,705
1 year in member life expectancy	3%	1,412
0.5% increase in the Salary Increase Rate	3%	1,536
0.5% increase in the Pension Increase Rate	7%	3,094

5. Taxation

	2013–14	2012–13
	£000	£000
UK corporation tax	0	0
Total	**0**	**0**

Probation Trusts are corporate bodies under the Offender Management Act 2007, supplying court work and offender management services to the Ministry of Justice. The Trust is therefore subject to Corporation Tax on its profits and 'profit' for this purpose means income and chargeable gains.

6. Other Expenditure

	2013–14		2012–13 *Restated*	
	£000	£000	£000	£000
Accommodation, maintenance and utilities	861		893	
Travel, subsistence and hospitality	238		231	
Professional services	92		123	
IT services	352		319	
Communications, office supplies and services	196		228	
Other staff related	134		110	
Offender costs	564		561	
External Auditors' remuneration – statutory accounts	21		21	
Internal Auditors' remuneration	12		12	
		2,470		**2,498**
Non-cash items				
Depreciation of tangible non-cash assets	25		23	
Other provisions provided for in year	137		0	
		162		23
Total		**2,632**		**2,521**

Restatement of comparatives

In the prior year costs were split between administration and programme related costs. For 2013–14 all costs have been aggregated in to one classification. This has no impact on total costs. See also **Note 1.12**.

7. Income

	2013–14		2012–13 *Restated*	
	£000	**£000**	**£000**	**£000**
Income receivable from the sponsoring department – NOMS	9,536		9,063	
		9,536		**9,063**
Other income received from Probation Trusts		54		47
Other income from NOMS		80		84
Other income from other Government departments		154		81
Miscellaneous income		61		58
		9,885		**9,333**
Interest received:				
From bank	1		1	
Total interest received		**1**		**1**
Total income		**9,886**		**9,334**

Restatement of comparatives
In the prior year income was split between administration and programme related income. For 2013–14 all income has been aggregated in to one classification. This has no impact on total income. See also **Note 1.12**.

8. Property, plant and equipment

	2013–14					
	Information technology £000	Plant and machinery £000	Transport equipment £000	Furniture, fixtures and fittings £000	Payments on account and assets under construction £000	Total £000
Cost or valuation						
As at 1 April 2013	**0**	**0**	**219**	**0**	**0**	**219**
Additions	0	0	50	0	0	50
Disposals	0	0	(21)	0	0	(21)
Transfers	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0
Impairments	0	0	0	0	0	0
Indexation/revaluation	0	0	2	0	0	2
As at 31 March 2014	**0**	**0**	**250**	**0**	**0**	**250**
Depreciation						
As at 1 April 2013	**0**	**0**	**158**	**0**	**0**	**158**
Charge in year	0	0	25	0	0	25
Disposals	0	0	(21)	0	0	(21)
Transfers	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0
Impairments	0	0	0	0	0	0
Indexation/revaluation	0	0	0	0	0	0
As at 31 March 2014	**0**	**0**	**162**	**0**	**0**	**162**
Carrying value as at 31 March 2014	**0**	**0**	**88**	**0**	**0**	**88**
Carrying value as at 31 March 2013	**0**	**0**	**61**	**0**	**0**	**61**
Asset financing						
Owned	0	0	88	0	0	88
Finance leased	0	0	0	0	0	0
Carrying value as at 31 March 2014	**0**	**0**	**88**	**0**	**0**	**88**

8. (Continued)

	2012–13					
	Information technology £000	Plant and machinery £000	Transport equipment £000	Furniture, fixtures and fittings £000	Payments on account and assets under construction £000	Total £000
Cost or valuation						
As at 1 April 2012	**0**	**0**	**207**	**0**	**0**	**207**
Additions	0	0	0	0	0	0
Disposals	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0
Impairments	0	0	0	0	0	0
Indexation/revaluation	0	0	12	0	0	12
As at 31 March 2013	**0**	**0**	**219**	**0**	**0**	**219**
Depreciation						
As at 1 April 2012	**0**	**0**	**135**	**0**	**0**	**135**
Charge in year	0	0	23	0	0	23
Disposals	0	0	0	0	0	0
Transfers	0	0	0	0	0	0
Reclassifications	0	0	0	0	0	0
Impairments	0	0	0	0	0	0
Indexation/revaluation	0	0	0	0	0	0
As at 31 March 2013	**0**	**0**	**158**	**0**	**0**	**158**
Carrying value as at 31 March 2013	**0**	**0**	**61**	**0**	**0**	**61**
Carrying value as at 31 March 2012	**0**	**0**	**72**	**0**	**0**	**72**
Asset financing						
Owned	0	0	61	0	0	61
Finance leased	0	0	0	0	0	0
Carrying value as at 31 March 2013	**0**	**0**	**61**	**0**	**0**	**61**

9. Intangible assets

There are no intangible assets for the current year or 2012–13.

10. Impairments

There were no impairments in the current year or 2012–13.

11. Assets held for sale

There were no assets held for sale at the reporting date or for 2012–13.

12. Trade receivables and other current assets

12a. Analysis by type

	2013–14 £000	2012–13 £000
Amounts falling due within one year		
Trade receivables	20	20
VAT	0	0
Deposits and advances	0	0
Receivables due from Trusts	46	38
Receivables, Accrued Income and Prepayments due from NOMS Agency	711	1,033
Receivables, Accrued Income and Prepayments due from MoJ Group	0	0
Receivables, Accrued Income and Prepayments due from other Government departments	36	0
Other receivables	0	0
Prepayments	5	4
Accrued income	14	0
	832	**1,095**
Amounts falling due after more than one year		
Trade receivables		
Deposits and advances	0	0
Other receivables	0	0
Prepayments and accrued income	0	0
	0	**0**
Total	**832**	**1,095**

12b. Intra-Government receivables

	Amounts falling due within one year		Amounts falling due after more than one year	
	2013–14 £000	2012–13 £000	2013–14 £000	2012–13 £000
Balances with other central Government bodies (inc. parent department)	757	1,071	0	0
Balances with local authorities	19	0	0	0
Balances with NHS bodies	17	0	0	0
Balances with public corporations and trading funds	0	0	0	0
	793	**1,071**	**0**	**0**
Balances with bodies external to Government	39	24	0	0
Total	**832**	**1,095**	**0**	**0**

13. Cash and cash equivalents

	2013–14 £000	2012–13 £000
Balance at 1 April	97	264
Net change in cash and cash equivalents	209	(167)
Balance at 31 March	**306**	**97**
The following balances at 31 March are held at:		
Government Banking Service	0	0
Commercial banks and cash in hand	306	97
Balance at 31 March	**306**	**97**

14. Trade payables and other current liabilities

14a. Analysis by type

	2013–14	2012–13
Amounts falling due within one year (excluding taxation)	**£000**	**£000**
Trade payables	165	119
Other payables	1	14
Accruals	187	270
Deferred income	0	0
Staff payables	80	79
Bank overdraft	0	0
Payables due to Probation Trusts	3	43
Payables, Accruals and Deferred Income due to NOMS Agency	0	105
Payables, Accruals and Deferred Income due to MoJ Group	0	0
Payables, Accruals and Deferred Income due to other Government departments	50	9
Unpaid pensions contributions due to the pensions scheme	147	142
Long-term liabilities due within one year	0	0
Non-current asset accruals	0	0
	633	**781**
Tax falling due within one year		
VAT	628	540
Corporation tax	0	0
Other taxation and social security	156	148
	784	**688**
Total amounts falling due within one year	**1,417**	**1,469**
Amounts falling due after more than one year		
Staff payables	0	0
Other payables	0	0
	0	**0**
Total	**1,417**	**1,469**

14b. Intra-Government payables

	Amounts falling due within one year		Amounts falling due after more than one year	
	2013–14	2012–13	2013–14	2012–13
	£000	£000	£000	£000
Balances with other central Government bodies (inc. parent department)	787	896	0	0
Balances with local authorities	43	27	0	0
Balances with NHS bodies	7	0	0	0
Balances with public corporations and trading funds	0	0	0	0
	837	**923**	**0**	**0**
Balances with bodies external to Government	580	546	0	0
Total	**1,417**	**1,469**	**0**	**0**

15. Provisions for liabilities and charges

2013–14	Early retirements costs £000	Leasehold Property Dilapidations £000	Other Provisions £000	Voluntary Early Departure £000	Total £000
Balance at 1 April	0	0	0	0	0
Provided in year	0	0	0	137	137
Provisions not required written back	0	0	0	0	0
Provision utilised in the year	0	0	0	0	0
Unwinding of discount	0	0	0	0	0
Balance as at 31 March	**0**	**0**	**0**	**137**	**137**

Analysis of expected timing of discount flows (2013–14)	Early retirements costs £000	Leasehold Property Dilapidations £000	Other Provisions £000	Voluntary Early Departure £000	Total £000
Not later than one year	0	0	0	137	137
Current liability	**0**	**0**	**0**	**137**	**137**
Later than one year and not later than five years	0	0	0	0	0
Later than five years	0	0	0	0	0
Non-current liability	**0**	**0**	**0**	**0**	**0**
Balance as at 31 March	**0**	**0**	**0**	**137**	**137**

2012–13	Early retirements costs £000	Leasehold Property Dilapidations £000	Other Provisions £000	Voluntary Early Departure £000	Total £000
Balance at 1 April	0	0	0	0	0
Provided in year	0	0	0	0	0
Provisions not required written back	0	0	0	0	0
Provision utilised in the year	0	0	0	0	0
Unwinding of discount	0	0	0	0	0
Balance as at 31 March	**0**	**0**	**0**	**0**	**0**

Analysis of expected timing of discount flows (2012–13)	Early retirements costs £000	Leasehold Property Dilapidations £000	Other Provisions £000	Voluntary Early Departure £000	Total £000
Not later than one year	0	0	0	0	0
Current liability	**0**	**0**	**0**	**0**	**0**
Later than one year and not later than five years	0	0	0	0	0
Later than five years	0	0	0	0	0
Non-current liability	**0**	**0**	**0**	**0**	**0**
Balance as at 31 March	**0**	**0**	**0**	**0**	**0**

16. Capital commitments

There were no capital commitments at the reporting date or the previous year.

17. Commitments under leases

There were no commitments under leases at the reporting date or the previous year.

18. Other financial commitments

There are no financial commitments at the reporting date or the previous year.

19. Deferred tax asset

There are no deferred tax assets at the reporting date or the previous year.

20. Financial instruments

As the cash requirements of the Trust are met through the estimates process, financial instruments play a more limited role in creating risk than would apply to a non-public sector body of a similar size. The majority of financial instruments relate to contracts to buy non-financial items in line with the Trust's expected purchase and usage requirements as well as cash, receivables and payables. Therefore it is felt that the Trust is exposed to little credit, liquidity or market risk.

21. Contingent liabilities

There are no contingent liabilities for the reporting date or previous year.

22. Losses and special payments

There are no losses and special payments for the current or previous reporting year.

23. General fund

	2013–14 £000	2012–13 £000
Balance at 1 April	(15,842)	(13,588)
Prior period adjustment (Note 28)	0	0
Balance restated at 1 April	**(15,842)**	**(13,588)**
Financing	0	0
Net transfers from Operating Activities:		
Statement of Comprehensive Net Expenditure	(1,071)	(703)
Movement in donated assets	0	0
Transferred from revaluation reserve	4	10
Remeasurement of post employment benefits	(938)	(1,561)
Balance at 31 March	**(17,847)**	**(15,842)**

24. Revaluation reserve

The Revaluation reserve reflects the unrealised element of the cumulative balance of indexation and revaluation adjustments (excluding donated assets).

24a. Property, plant and equipment

	2013–14 £000	2012–13 £000
Balance at 1 April	7	5
Prior period adjustment (Note 28)	0	0
Balance restated at 1 April	**7**	**5**
Arising on revaluations of PPE during the year (net)	2	12
Transferred to General Fund	(4)	(10)
Balance at 31 March	**5**	**7**

24b. Intangibles

	2013–14 £000	2012–13 £000
Balance at 1 April	0	0
Prior period adjustment (Note 28)	0	0
Balance restated at 1 April	**0**	**0**
Arising on revaluations of intangibles during the year (net)	0	0
Transferred to General Fund	0	0
Balance at 31 March	**0**	**0**

25. Related party transactions

NOMS and the Ministry of Justice are regarded as a related party. Additionally, the Trust had transactions with other Trusts', other government bodies and third party organisations.

26. Third-party assets

There are no third party assets at the reporting date or previous year.

27. Events occurring after the reporting period

In accordance with the requirements of IAS 10, events after the reporting period are considered up to the date on which the accounts are authorised for issue. This is interpreted as the date of the Audit Certificate of the Comptroller and Auditor General.

As at the date of the Audit Certificate, the following reportable events had occurred.

Dissolution of the Trust
The Trust ceased trading on 1 June 2014. A Statutory Instrument to dissolve the Trust, under section 5(1) (c) of the Offender Management Act 2007, will be made by the Secretary of State for Justice subject to the negative resolution procedure.

The operations of the Trust have been divided between the National Probation Service and a Community Rehabilitation Company, both public sector entities. MoJ/NOMS has committed to ensuring all services will continue under the new structure, using the same assets and resources, for the foreseeable future.

On 1 June 2014 a Transfer Order effected the transfer of existing assets, liabilities and staff of the Trust to the NPS and CRC public sector bodies in a practical way that reflects the services that each provides. Some assets and liabilities remained in the Trust to be settled as soon as practically possible.

A tender process is currently under way with a successful bidder to take ownership of the CRC in winter 2014–15.

The Accountable Officer with the support of senior management has concluded that there is no further impact on the financial statements other than those referred to in **Note 1.4**.

Basis of allocation of balances after the Trust ceased trading on 1 June 2014
On 1 June 2014, the assets and liabilities of the Probation Trust were allocated between the NPS and CRC as follows:

Pensions
On 1 June 2014 the Trust's existing pension liabilities and corresponding assets were transferred to the Greater Manchester Pension Fund (GMPF).

The Trust is no longer required to pay employer contributions to the fund.

The responsibility for funding the past service liabilities and all future contributions associated with those original employees who are active members of the LGPS have transferred with the employee to the new employer (the CRC or the NPS) as referred to in **Note 1.4**. The MoJ ensures that the past service liabilities are 100% funded on an ongoing basis from the date the employees transferred to the CRC.

The Secretary of State for Justice has provided a guarantee to the GMPF in respect of the CRCs' participation in the GMPF for pension liabilities that transfer to the CRCs.

The responsibility for funding the past service liabilities associated with the original employees who are deferred or pensioner members of the LGPS have transferred to the NPS under the Secretary of State for Justice.

Leases and service contracts
Property and IT leases remain within the Ministry of Justice.

All other service contracts have been novated to the relevant entity based on where the services of that contract will be provided. Where the services are shared by both entities, the contract will in most cases be novated to the majority user.

Staff related balances
All staff related balances, not settled by the Trust shortly after 1 June 2014, have been allocated to the relevant entity each member is transferred.

All other balances
Existing debtors and creditors that remain within the Trust are to be settled from existing funds.

All other balances have been allocated on a practical basis taking in to account future use, staff member allocation and services provided by that entity.

Where an asset, liability or service is utilised by both entities it will likely remain within the NPS/NOMS.

The finalisation of the split of assets and liabilities has not been completed as at the date of this report. Therefore financial information is not available.

28. Prior period adjustments

IAS 19 *Employee Benefits* (Revised 2011)

In the current year, the Trust has applied the 2011 amendments to IAS 19 *Employee Benefits* (revised 2011), which are mandatory for accounting periods beginning on or after 1 January 2013. The standard requires retrospective application, which has resulted in a prior period adjustment. The prior period comparatives have been restated accordingly.

The amendments relevant to the Trust are:

The interest cost and expected return on plan assets are replaced with 'net interest', which is calculated by applying the same discount rate to the net defined benefit liability/(asset). Retrospective application has had an impact on the amounts recognised in profit or loss and other comprehensive income in 2012–13. The net assets and liabilities are unchanged.

Specific transitional provisions are applied to first time application of IAS 19 (revised 2011). The Trust has applied the relevant transitional provisions and restated the comparative figures.

Impact on total comprehensive expenditure for the year of application of IAS 19
Extract from the statement of comprehensive net expenditure

	2012–13 £000
Extract from the 2012–13 accounts before restatement:	
Net operating expenditure after taxation	520
Other comprehensive expenditure	1,742
Total comprehensive expenditure	**2,262**
Restatement:	
Increase in programme expenditure (interest costs)	183
Decrease in remeasurement of defined benefit obligation (previously actuarial loss)	(183)
	0
Extract from the 2012–13 accounts after restatement:	
Net operating expenditure after taxation	703
Other comprehensive expenditure	1,559
Total comprehensive expenditure	**2,262**

Extract from the statement of changes in taxpayers' equity

	2012–13 £000
Extract from the 2012–13 accounts before restatement:	
General fund balance as at 31 March 2013	15,842
Restatement:	
Increase in net operating expenditure	0
Decrease in remeasurement of defined benefit obligation (previously actuarial loss)	0
General fund balance as at 31 March 2013 after restatement	**15,842**

Accounts Direction

ACCOUNTS OF LOCAL PROBATION TRUSTS IN ENGLAND AND WALES
ACCOUNTS DIRECTION GIVEN BY THE SECRETARY OF STATE IN ACCORDANCE WITH PARAGRAPHS 13(1) and 14(2) OF SCHEDULE 1 TO THE OFFENDER MANAGEMENT ACT 2007

1. This direction applies to the Local Probation Trusts (the Trusts) listed in the attached Appendix 1.

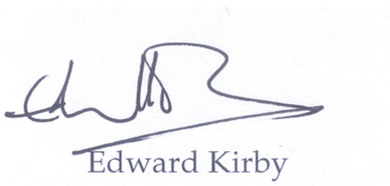
2. Each Trust shall prepare a statement of accounts for the financial year ended 31 March 2014 and subsequent financial years, in compliance with the accounting principles and disclosure requirements of the Government Financial reporting Manual ("the FReM") issued by HM Treasury and which is in force for the relevant financial year.

3. The accounts shall be prepared so as to:
   - give a true and fair view of the state of affairs of the Trust as at the financial year-end and of the comprehensive net expenditure, changes in taxpayers' equity and cash flows for the financial year and have been properly prepared in accordance with the Offender Management Act 2007;
   - provide disclosure of any material expenditure or income that has not been applied to the purposes intended by Parliament or material transactions that have not conformed to the authorities which govern them.

4. Compliance with the requirements of the FReM will, in all but exceptional circumstances, be necessary for the accounts to give a true and fair view. If, in these exceptional circumstances, compliance with the requirements of the FReM is inconsistent with the requirement to give a true and fair view, the requirements of the FReM should be departed from only to the extent necessary to give a true and fair view. In such cases, informed and unbiased judgement should be used to devise an appropriate alternative treatment which should be consistent with both the economic characteristics of the circumstances concerned and the spirit of the FReM. Any material departure from the FReM should be discussed in the first instance with NOMS Agency finance team and HM Treasury.

5. Additionally the Trusts shall be required to comply with all Probation Communication Notices to the extent that they build on the requirement of the FReM subject to the directions in paragraph 4.

6. This direction supersedes that provided by the Secretary of State to Probation Trusts dated 6 March 2013.



On behalf of the Secretary of State for the Ministry of Justice
18 February 2014

Appendix 1

35 Probation Trusts:

Avon and Somerset
Bedfordshire
Cambridgeshire and Peterborough
Cheshire
Cumbria
Derbyshire
Devon and Cornwall
Dorset
Durham Tees Valley
Essex
Gloucestershire
Greater Manchester
Hampshire
Hertfordshire
Humberside
Kent
Lancashire
Leicestershire and Rutland
Lincolnshire
London
Merseyside
Norfolk and Suffolk
Northamptonshire
Northumbria
Nottinghamshire
South Yorkshire
Staffordshire and West Midlands
Surrey and Sussex
Thames Valley
Wales
Warwickshire
West Mercia
West Yorkshire
Wiltshire
York and North Yorkshire

8. Sustainability Report

(Not subject to audit)

Introduction

Sustainability focus is on achieving government targets, reducing environmental impact and reducing costs. Priorities include reducing carbon emissions, water consumption and waste to landfill.

The Trust does not own any properties but is effectively charged an inclusive sum from the Ministry of Justice for all properties occupied. The Trust is not responsible for contracting for energy or processing payments and consumption data for properties occupied. The Ministry of Justice is also responsible for ensuring mechanical plant is environmentally efficient.

There are limitations in the extrapolating of reliable sustainability data from service charges supplied by landlords. In addition for properties shared with HM Courts Service no sustainability data has been provided.

Governance, responsibilities and internal assurance

Overall governance and assurance is managed by the Ministry of Justice Sustainable Development Team (MoJ SDT). The probation estate is managed by facilities contractors, acting on behalf of MoJ, who manage day to day estate operations including voluntary and mandated sustainability reporting. There are some limitations to the accuracy of financial and non-financial sustainability data.

Greening Government Commitments

The Greening Government Commitments launched on 1 April 2011 require Departments, including probation trusts, to take action to significantly reduce environmental impact by 2014–2015 (compared to a 2009–2010 baseline). These commitments can be found at: **http://sd.defra.gov.uk/gov/green-government/commitments/**.

Climate change adaption and mitigation

The MoJ SDT has drafted a Statement for Climate Change Adaptation and set their built and non-built estate challenging objectives as follows:

- To enable the MoJ estate to evaluate risks to its strategy for programme delivery on vulnerable flood plains and evaluate its baseline for future adaptation of its targets and actions against climate change
- To enable the MoJ estate to prioritise its management of high risk sites and where necessary divert and recalculate important and fragile resources where they are vital to operational delivery
- To identify where stakeholders and central partners need to act to facilitate further or additional actions to protect against climate change
- To establish a strategic process by which MoJ can put in place measures necessary to adapt to future climate change.

Carbon Reduction Commitment (CRC)

CRC is managed by MoJ and associated carbon allowances are accrued by MoJ Corporate Estates.

Carbon Management Plan (CMP)

A CMP is a systematic approach to reducing greenhouse gas emissions; integrating technical, financial, corporate governance and communications within an overarching strategy. A CMP covers the entire probation estate across 35 Trusts and was developed in partnership with the Carbon Trust. MoJ SDT is working to consolidate all CMPs, including those in place in the Prison Service and Courts & Tribunals to deliver a single cohesive approach with costed projects for each unit to provide an overarching framework to tackle climate change.

Our vision is to:
- be a low carbon business in which carbon management and sustainability are embedded within decision making,
- engage stakeholders and demonstrate best practice in meeting corporate sustainability targets.

The plan and statements will be kept under review and open to amendment in order to facilitate a continued improvement in meeting statutory obligations for climate change adaptation and reporting.

Environmental Management System (EMS)

MoJ SDT has an ongoing EMS implementation programme, and is looking to develop a more streamlined EMS that fully meets the requirements while reducing resource impacts on front line services.

Sustainable procurement

Cambridgeshire and Peterborough Probation Trust has access to purchasing agreements for commodities from suppliers that make available recycled and low carbon products where appropriate.

Performance summary

Greenhouse gas (GHG) emissions

		2010–11	2011–12	2012–13	2013–14
Non-financial indicators (tCO_2e)	Total gross emissions for scopes 1 & 2	379.25	352.49	268.91	340.08
	Travel emissions scope 3	-	88.16	94.72	103.44
	Total gross GHG emissions (all scopes)	**379.25**	**440.65**	**363.63**	**443.52**
Non-financial (kWh)	Electricity	434,327	459,358	313,837	396,415
	Gas	827,456	452,717	468,479	571,027
	Total energy	**1,261,783**	**912,075**	**782,316**	**967,442**
Financial indicators	Expenditure on energy	60,790	63,499	52,461	64,828
	Expenditure on official business travel	-	-	233,866	239,775

The above energy data has been provided by the Ministry of Justice and has not been independently validated by the Trust.

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