



College of  
Policing

# College of Policing Limited Annual Report and Accounts

**for the year ended 31 March 2019**



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# College of Policing Limited Annual Report and Accounts for the year ended 31 March 2019

Accounts presented to the House of Commons pursuant to Section 7  
of the Government Resources and Accounts Act 2000

Annual Report presented to the House of Commons by Command of Her Majesty

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## 1. Chair's foreword

I am delighted to present the Annual Report and Accounts of the College of Policing for 2018–19. It has been a highly productive year for the College, with many significant achievements.

Key among them has been the launch of the National Police Wellbeing Service in April 2019. It introduces for the first time, a range of mental health outreach services to help officers and staff deal with intense psychological and physical pressures. This includes support around trauma, major incidences, disaster resilience, psychological screening and peer support. I am immensely proud of our work on this and I hope it will lay the foundation for the ongoing provision of support services in this very important area.

In addition to wellbeing, the College made significant progress in its core ambition of supporting the educational and professional development of the policing workforce. Its workforce transformation programme has placed

education, upskilling and innovation at the heart of policing's response to new, complex forms of crime.

The College reached an important milestone in September 2018, with the launch of the Police Constable Degree Apprenticeship (PCDA). The PCDA will enhance the rigour and consistency of police education and will equip new recruits with the skills and mindset that modern policing demands.

To promote learning and innovation among existing officers and staff, the College has launched a Registered Pilot Scheme that offers expertise to forces who are testing innovative approaches to fighting crime. For the fourth year running, the College is also

offering bursaries to individual officers to undertake academic study, helping them to develop skills in building evidence-based practice and contribute to the wider policing knowledge base.

Alongside the launch of new initiatives, the College has continued to grow its reputation as a provider of guidance and training in critical areas of policing. In 2018–19, more than 75,000 officers and staff completed the College’s new training on disclosure, demonstrating how we have a powerful role to play in driving through necessary change in the culture of investigations and prosecutions.

Over the last year, the College has been refreshing its purpose and priorities, which has culminated in a new Plan on a page. I am grateful to the College’s CEO Mike Cunningham and his executive team, who have provided strong leadership and direction during this period of organisational change and review.

The College board have also played a key role in setting strategic direction and oversight. Three new non-executive directors were appointed in June 2018 and all bring a wealth of experience and valuable insight to the organisation. In addition to thanking the board members for their contributions, I would also like to take this opportunity to recognise and thank those advisors and partners who sit on the College’s Professional and Members’ Committees and the College Regulatory Consultative Group, whose input enables the College to progress with its objectives and aims.

Finally, I would like to thank staff across the College for their hard work and commitment in helping to deliver such an ambitious programme of work.



**Millie Banerjee CBE**  
**Independent Non-Executive Chair**  
**of the Board of Directors**





## 2. CEO's foreword

The nature of crime is changing, and policing must adapt to meet this challenge. New technologies, rapid social change and a greater awareness of vulnerability are among the factors prompting a rethink of every aspect of policing; from its role in society, to the skillset of individual officers.

This year, the College has delivered an ambitious programme of work, supporting forces and the workforce to navigate these changes. As part of our key role in setting national standards, sharing knowledge and good practice and supporting the professional development of the workforce, we have undertaken a wide range of activities aimed at promoting excellence in policing.

Working with the service, we have launched a new evidence-based approach to national police guideline development, which will help promote consistency of practice and support officers to deal with some of the most challenging areas of their work. Guidelines around how best

to approach neighbourhood policing and deal with conflict management were both issued this year.

Across the national policing landscape, the College has established a strong reputation for delivering rigorous and robust evidence-based work. Over the last year we have undertaken groundbreaking work to identify perennial problems in policing and used this to inform a new approach to building a 'smarter policing system'. Working in collaboration with other national agencies, the College has led the development of a joint proposal to build strategic capability at a national level in activities such as horizon

scanning, tackling under performance and sharing best practice.

Supporting the professional development of the people who work in policing and making sure they have the right skills, knowledge and experience to reduce crime and protect the public is a core part of our mission. The establishment of a new workforce directorate and appointment of a new workforce transformation director has helped to accelerate and strengthen internal capability and delivery in this area. For example, we have a significant role in fulfilling the Prime Minister's announcement on the recruitment of 20,000 additional officers over the next three years. The College is supporting forces to ensure a seamless transition in managing the uplift and training of these officers. Working with the Home Office, the National Police Chiefs' Council and other partners, this is a great opportunity for both the College and for forces to increase the diversity of the workforce, attract and nurture new talent and to secure the skills needed for new and emerging crime types.

A huge amount of effort has been put into the development and delivery of quality products and services, including: the trialling of a new state-of-the-art assessment centre to replace Police SEARCH; the creation of new career pathways and a competency and values framework to support selection and recruitment; and the launch of a new Senior Leaders' Hub supporting chief

officer recruitment and the professional development and progression of under-represented groups.

The introduction of three new initial entry routes into policing has been a key achievement this year. I am very pleased to report that by next year there will be more than 30 police forces delivering the new course and the majority of forces are on track towards meeting final go-live timescales of June 2020. Ten forces have already started new recruits via the new Police Constable Degree Apprenticeship, with eight more likely to go live by December 2019. The Degree Holder entry route has seen initial roll out by three forces and the Pre-join Degree route is on track to go live at universities in the autumn. Successful roll out and implementation support for forces has been a key priority this year and will continue to be an area of significant focus next year.

As we look forward, I am pleased that work to refresh the College's role and purpose has resulted in a new Plan on a page, providing greater clarity around our core mission and priorities. Staff across the organisation and our wider policing partners have actively helped to shape it. It has been very well received and places our ambition to strengthen our connection to policing at the heart of everything we do. I have appointed a new deputy chief constable to lead its implementation and deliver a College-wide change programme to ensure our resources deliver against its priorities.

I am grateful for the support provided by the Government Internal Audit Agency (GIAA) in helping the College to identify key areas in which it can improve. I have asked the GIAA to focus on areas which I see as being vital to the success of the College. As part of their internal audit reviews they have, at times, identified that some significant improvements are needed. The College is committed to this improvement and I will continue to ask the GIAA to challenge us in this way.

In the year ahead, I would like to see the College make more progress in two key areas. Firstly, I'd like us to strengthen our connection with frontline policing. This important initiative will be used to inform further developments in policing practice.

Secondly, I believe we need to make more progress in promoting diversity and inclusion in the workforce. Over the coming year, the College will focus on ways which we can expand existing activities such as our popular and oversubscribed Aspire programme; targeted at supporting the professional development of under-represented groups as well as formulating new support to improve workforce diversity across the service.

So, while I am really pleased with what the College has achieved in the past year, I do not underestimate the challenges of the year to come. The talent of our staff and their dedication to policing and keeping people safe makes me confident we will succeed.

The aim of the programme is to attract, identify and develop the most talented constables within the police service. They will bring new perspectives, diverse skills, have a positive influence in the continuous development of policing, and impact on the management and culture of the service.

The programme also supports individuals to advance to the rank of inspector within two years for serving constables, and to reach the senior ranks of the service (at least superintendent). Overall, it supports individuals' continuing professional development to provide a cadre of officers with the skills, experience and capacity to reach the senior ranks in the service.



**Mike Cunningham QPM**  
**Chief Executive and**  
**Accounting Officer**



## 3. Strategic report

### 3.1 Status

The College of Policing Limited (the College of Policing, also referred to as the College) is the professional body for police officers and staff of all grades and ranks across England and Wales. It became operational on 1 December 2012, is a company limited by guarantee, and its member (owner) is the Home Secretary. It is also an arm's-length body of the Home Office. The College is a national policing body established in the public interest for all in policing.

#### Core purpose and priorities

The core purpose of the College of Policing is to be the independent professional body supporting everyone working in policing to reduce crime and keep people safe.

“Supporting everyone working in policing to reduce crime and keep people safe”

Our priorities are to:

- **Share knowledge and good practice.** We create and maintain easy access to knowledge, disseminate good practice, and facilitate the sharing of what works.
- **Set standards.** We set standards for key areas of policing which help forces and individuals provide consistency and better service for the public.
- **Support professional development.** We set requirements, accredit, quality assure and deliver learning and professional development, promote diversity and wellbeing, and help to nurture and select leaders at all levels.

In addition to setting out our core purpose and priorities, our Plan on a page provides clarity regarding all the areas of the business we need to excel at and the resources that we need to help deliver our vision. The Plan on a page is shown on **page 8**.



## Promoting excellence in policing

The College of Policing is the independent professional body supporting everyone working in policing to reduce crime and keep people safe

### What we do

#### Share knowledge and good practice

We create and maintain easy access to knowledge, disseminate good practice, and facilitate the sharing of what works.

#### Set standards

We set standards for key areas of policing which help forces and individuals provide consistency and better service for the public.

#### Support professional development

We set requirements, accredit, quality assure and deliver learning and professional development, promote diversity and wellbeing, and help to nurture and select leaders at all levels.

#### Working as part of policing

We connect with those working in policing and law enforcement and understand the challenges they face day-to-day.

#### Developing evidence-based knowledge

We identify, coordinate, monitor and develop good practice, standards, guidance and content based on practical evidence and research.

#### Providing a voice of professional policing

We are the independent and authoritative body with regard to policing knowledge, standards, skills and capabilities.

#### Identifying the future for policing

We analyse and identify the challenges and demands for the future policing workforce. The insights we draw inform our work and the priority areas for knowledge, standards and professional development.

### What we need to be good at

#### Communicating and marketing our services

We communicate clearly and proactively, establish trust and engage well through all forms of media. We effectively market our products and services in the UK and overseas.

#### Ensuring and assessing impact

Our products and services are right for policing and we assess the impact of our work.

#### Building and maintaining stakeholder relationships

We work effectively with our key stakeholders, have a clear understanding of roles and responsibilities and support coordination across the sector.

### The resources we need

#### Become an employer of choice

We attract and retain engaged, motivated, talented and committed people from all backgrounds who are valued, supported, empowered and proud to work here.

#### Foster a learning and improvement culture

We focus on learning and continuous performance improvement supported by clear ownership and accountability.

#### Ensure effective leadership, values and governance

We develop leadership skills across our organisation and adopt clear, simple and ethical decision-making processes and governance.

#### Transform our digital and data capabilities

We use technology and data to create an effective digital experience and high quality information for our staff and customers.

#### Ensure sustainable funding and deliver value for money

We secure resources for our organisation and use them efficiently and effectively to deliver value for money.

#### Improve our structure and processes

We create an agile and collaborative structure in line with our priorities, and take any opportunity to improve our processes and remove bureaucracy.

“The management of risk must continue to be central to our decision-making”

### **3.2 Review of performance**

The successful implementation of the Plan on a page necessitates ensuring alignment of all College activity, including performance management and governance, organisational structure, capabilities and skills, with our core purpose and priorities. Our work to align all of these critical activities will be key in 2019/2020, with the implementation of a new target operating model agreed and underway by April 2020.

A key component of the Plan is a change in our approach to performance reporting; from monitoring a predetermined set of key performance indicators to reviewing performance based upon key performance questions, which outline the actions that need to be taken to deliver against the vision and the priorities set out in the Plan on a page. Plans for implementing the key performance questions are now being developed. Towards the latter part of 2018, we reviewed our performance management arrangements and introduced refreshed arrangements, which now focus on the monitoring of our highest priority initiatives, strategic risks and financial performance. Further information on our priority initiatives can be found in **section 7**.

### **3.3 Principal risks and uncertainties**

The management of risk continues to be a priority for the College. In common with other public sector bodies the College is operating in a challenging environment with unprecedented demand, a constantly changing landscape and financial constraints. The management of risk must continue to be central to our decision-making. In the spirit of our Plan on a page, all systems, policies and procedures must be aligned and, accordingly, enhanced risk-management arrangements were introduced in 2018/2019.

The revised arrangements further enhance and embed risk management at all levels across the College, and risk is now managed at three levels – strategic, corporate and operational. A summary of the strategic risks (which represent a risk to the achievement of organisational objectives) and corporate risks (which pose a threat to the achievement of corporate objectives or could cause major reputational damage, etc.) are now presented to every meeting of the executive and the board so as to ensure visibility. The summary includes details of each risk; an assessment of the potential

impact/probability and likelihood of the risk materialising, and the mitigating actions being undertaken to reduce the likelihood/impact. This arrangement is complemented by biannual sessions of the executive dedicated to reviewing our strategic risks. Strategic risks are also considered at every meeting of the Audit and Risk Committee.

Our key strategic risks are set out below. In all but one risk, the mitigating actions have reduced the risks to acceptable levels. The exception is risk number 1 which, it is considered, will endure for some considerable time and will continue to be monitored by the executive and the Audit and Risk Committee on a monthly basis.

## Strategic risks

### 1 **Connection with policing.**

The College's ambition is to support everyone in policing. This requires a sound understanding of the needs of the police service. A failure to connect effectively with policing could lead to a loss of credibility and reputation which will impact on the College's services and the service's ability to deliver effective policing. A comprehensive action plan to achieve broader engagement has been developed to ensure that we are connecting effectively. Due to the constantly changing demands, in which the police service is operating within, this is likely to be an ongoing risk which will remain on the risk register.

2 **'Brexit'.** There are potentially a number of implications should the UK exit the European Union without a deal; including increased demands for the multi-agency gold incident command training provided by the College, forces' being unable to release staff for training courses, and the need for post-Brexit advice for intelligence and criminal justice. These could impact on the College's efficiency and effectiveness, and ability to satisfy other commitments. The College is in close communication with partners to assist planning and is represented on the NPCC group considering the implications of Brexit. We are sighted on forces' plans and preparations, and the likelihood of unexpected demand is reducing.

3 **Working as part of policing.** A lack of appetite, capacity and capability within forces to implement College initiatives could affect the service's ability to transform and improve service to the public. Proposals to address this have been widely considered within the College and engagement has taken place with the NPCC, the Association of Police and Crime Commissioners and other key stakeholders. Ongoing consultation will take place to ensure our services remain fit for purpose.

4 **Communicating and marketing.** If our communication and marketing activity does not engage effectively with the police service, our reputation and position in policing could be compromised. The College has reviewed its services and



product-development plans to ensure our communications and marketing are effective, and work is ongoing to mitigate this risk.

**5 Stakeholder relationships.** If the College does not engage effectively with senior policing stakeholders, a loss of confidence and reluctance to adopt College products could result. A stakeholder strategy, setting out our plans for consulting with chief constables, police and crime commissioners and other senior stakeholders, has been developed. Plans for a coordinated approach and a central database are being developed to capture and share stakeholder feedback, such as analysis and assessment of new products.

**6 Becoming an employer of choice.** If the College does not have a good understanding of its capability/capacity needs, it may not attract and retain the right people with the right skills, which will impact on our ability to deliver our services. Our new People Plan sets out plans for staff retention, and we are currently identifying the skills and knowledge required to deliver our services effectively. Improvements to digital platforms will assist in attracting the right people and work is ongoing to progress these.

## **7 Leadership, values and governance.**

There is a risk that the College leadership does not have a shared understanding or can clearly articulate our strategic direction. A leadership model has been developed which sets out our shared values and expected behaviours. Further investment in digital technology and training and development is planned.

## **8 Transform our digital and data capabilities.**

A lack of connected digital and data capability could compromise our ability to deliver user-friendly services resulting in a loss of credibility and reputation. The College's new Digital Transformation Programme aims to transform its customer-facing systems. Funding of £1.2m has been made available.

## **9 Ensure sustainable funding.**

There is a risk that insufficient College funding, arising from the spending review and austerity, does not allow for appropriate investment for College priorities. The Home Office has confirmed the College's grant-in-aid allocations to the end of the spending review period. Work continues to raise the awareness of the Home Office of the College's strategic priorities and of the risks to College services. Long-term planning is underway.



**Internal Audit.** The College uses the services of the Government Internal Audit Agency (GIAA) to provide an independent and objective opinion that the mechanisms in place enable the Accounting Officer to be satisfied with the overall adequacy and effectiveness

of the College's framework of governance, risk management and control.

During 2018/2019, the internal audit schedule was agreed, of which six audits have been completed, as follows:

Audit	Report date	Assurance level	Nos of actions	Not due	Overdue	Closed
GDPR preparedness	June 2018	Moderate	3	0	0	3
Delivery services	Sept 2018	Moderate	5	0	0	5
Key financial controls	Oct 2018	Moderate	6	0	0	2
Decision-making processes	Dec 2018	Limited	6	4	4	2
Income processes	Jan 2019	Limited	3	3	0	0
Homeworking arrangements	Apr 2019	Substantial	6	2	0	4
Totals			29	9	4	16

In all instances, actions to address areas of improvement are monitored and reported to the executive team on a monthly basis.

The GIAA's overall opinion of the College for 2018/2019 concluded that: the College of Policing generally has a sound system of internal control which facilitates the effective exercise of its functions and the achievement of its strategic objectives. The GIAA further

concluded that further improvement to the College's internal-governance structures, risk-management arrangements, and application of key controls is required. The work to satisfy these issues is already underway and, in particular, a comprehensive review of the College's risk-management arrangements was conducted in the latter part of 2018/2019 (described at **section 7.9**) and the arrangements will be implemented early in 2019/2020.

“We will make sure the organisation is fit for the future, and that we are best placed to achieve our purpose”

### 3.4 Future developments

#### Transforming our College

1 Through the ‘Transforming our College’ programme, we will make sure the organisation is fit for the future, and that we are best placed to achieve our purpose to support everyone in policing to reduce crime and keep people safe, by agreeing a new organisational structure.

2 Our digital transformation programme for 2019/2020 will involve the redesign of the College’s website and the consolidation of some of the College’s external facing online platforms. This work will be fundamental

to connecting with the profession in terms of sharing best practice, providing access to standards, and advancing learning across the profession.

3 As part of the first stage of our People Plan, we will embed revised values and leadership behaviours within the College.

4 We will have embedded our new approach to performance management, implementing key performance questions that align to our Plan on a page.





## Sharing knowledge and good practice

- 1** We will create and run a network of innovation practitioners who will work with College staff to make exchange of examples and ideas across policing easier.
- 2** We will create and produce a first national knowledge-sharing publication for practitioners to share local practice examples and research.
- 3** We will work with the National Police Chiefs' Council (NPCC) to develop the evidence base on 'what works', to tackle vulnerability and violent crime. Eight interventions will undergo rigorous assessment over the year and those found to be effective will be shared with forces, as examples of good practice, which they could implement in response to serious violence.
- 4** We will update the Crime Reduction Toolkit by undertaking a search of the academic literature to identify new evidence on the effectiveness of interventions in reducing crime. These interventions will then be shared via the Crime Reduction Toolkit so that policing and crime reduction partners have the most up-to-date evidence to inform their crime reduction approaches.
- 5** We will support the development of officers and staff through our bursary scheme.
- 6** We will launch the first element of the Public Protection and Safeguarding Leadership programme.



## Setting standards

- 1** We will introduce a programme of quality assurance of high-risk policing practice.
- 2** We will conduct our Authorised Professional Practice refresh and we will finalise the Code of Practice on the Police use of Firearms and Less Lethal Weapons.
- 3** We will develop the domestic abuse risk-assessment tool and training materials, and conduct pilot testing.
- 4** We will develop a programme of work to accredit undercover policing units and commence inspections.
- 5** We will deliver new guidelines on recognising and responding to risk.
- 6** We will redesign and launch the Counter Corruption Bronze and Silver level learning programmes.

## Supporting professional development

**1** We will continue to support forces with the implementation of the three new initial entry routes, by working with practitioners to create forums and ways of sharing learning and good practice across the service.

**2** We will meet the demand from forces for national entry and talent-development opportunities by delivering high-quality assessment processes and development programmes for direct entry at inspector and superintendent ranks, together with the Fast Track programme.

**3** We will provide leadership and management-development opportunities accessible to all in policing, by offering a range of activities such as toolkits, events, programmes, coaching, mentoring and webinars, with particular activities to support the progression of under-represented groups. For example, we will:

- launch module one of the Aspire programme in April (for women) and in May 2019 (for members of black and minority ethnic communities). Aspire is a leadership programme targeting under-represented groups at senior leader levels in the service.
- support the development of the Senior leaders hub, through the design and delivery of webinars.

**4** We will provide a framework for forces to help all people who work in policing understand how to build personal resilience, feel confident they can speak up when things aren't going well, and to get the best personalised support possible by delivering the National Wellbeing Service.

**5** We will deliver approximately 700 learning events (learning programmes, seminars, continuing professional development).

**6** We will meet the demand from forces for national selection and assessment processes through delivering our range of Selection and Assessment products, including 8,000 police recruits and over 10,000 candidates for promotion and development activities at all levels.

In the period since the Plan was approved by the Home Secretary it was announced that a further 20,000 officers will be recruited. This development is in addition to our programme set out above and work is underway to ensure that the College has the capacity and capability to support this major programme of work.

We will continue to maintain sound working relationships with partner agencies such as:

- NPCC
- National Crime Agency

- HMICFRS
- IOPC
- APCC.

Our work will also be guided by the invaluable input of our Professional Committee, and our Members' Committee.





### 3.5 Review of financial performance

The College's financial performance for 2018/2019 has been strong, particularly in the context of continuing budget reductions across government. The College has continued to deliver its objectives in this challenging environment, through prioritising resources and identifying efficiencies.

Since the College was established, efficiencies have centred on rationalising the size and cost of our estate and reducing staff costs in non-priority areas.

The table below compares the College's financial outturn for 2018/2019 with its budget.

	Net budget	2018/2019 spend	Over/(under) spend
	£ million	£ million	£ million
Total resource	38.9	38.0	(0.9)
Total capital	4.7	4.7	0
Resource and capital	43.6	42.7	(0.9)

The resource expenditure outturn for the year to 31 March 2019 was £38.0 million. This is £0.9m below the agreed budget of £38.9m. Underspend on non-pay costs of £1.5 million is offset by overspend on pay costs of £0.8 million and a shortfall in income of £0.1 million. Travel and subsistence costs were the biggest single area of underspend in non-pay, this was due to reduced international delivery and an increased use of the new College video Skype facility. There was an underspend on the non-cash depreciation budget of £0.3m, coming in at £3.5m.

Capital expenditure for the year to 31 March 2019 was £4.7 million. The College invested this into maintaining and enhancing its physical estate and IT infrastructure.

Funding for the College's activities comes predominantly from the Home Office via an annual grant-in-aid settlement to support the College's delivery costs. This is supplemented by additional direct grants received by the Home Office for delivering specific and defined work programmes. The remaining funding is derived from trading activities, for which it charges customers directly.

	Net budget
	£ million
Grant-in-aid	38.9
Direct grants	12.7
Trading income	17.2

The cash balance for the year has decreased from £3 million, as of 31 March 2018, to £2.2 million at 31 March 2019. This represents a continued focus on close cash management in the College to ensure that appropriate cash balances are held in its bank accounts. This allows for cash to be returned to the Exchequer, in turn achieving greater rates of return for tax payers, and still allows the College to meet its immediate cash requirements.

### 3.6 Sustainability performance summary

The Greening Government Commitment targets set firm goals for departments to reduce the impact they have on

the environment. The goals include reducing carbon emissions, water use, waste and supply chain across the whole government estate, as measured against a baseline year of 2009/2010.

These commitments apply to the office and non-office estate of central government departments and their executive agencies, non-ministerial departments and executive non-departmental public bodies. All must report in line with the commitments using financial and non-financial information. As the College is funded by the Home Office, it must also comply with these requirements.

The College's energy usage is outlined in the summary table below.

Area	Year to March 2019	Year to March 2018
Greenhouse gas emissions – scopes 1, 2 and 3 business travel, including air and rail (tCO <sub>2</sub> e)	714	817
Energy consumption – gas and electricity (kWh)	6,717,489	7,249,190
Energy expenditure – gas and electricity (£)	502,532	473,396
LPG consumption (litres)	141,441	121,940
LPG expenditure (£)	71,381	54,077
Estate waste amount (tonnes)	118.8	106.4
Estate water consumption (m <sup>3</sup> )	26,316	22,309
Estate water expenditure (£)	35,999	30,093



### 3.7 The estate

The College estate as of 31 March 2019 consisted of:

- two freehold sites (Ryton near Coventry, and Harperley Hall, County Durham)
- one leasehold site (Central House, Harrogate)
- a site governed by a licence at Old Queen Street, London.

During 2018/2019, the College continued to rationalise its estate by moving out of Riverside House, London into Old Queen Street, London in August 2019. We closed the Basingstoke Office in December 2018 and moved out in March 2019.

We have continued to implement agile working across the estate and invest in key 'front of house' areas with the conversion of the main reception at Ryton into a more identifiable reception, more aligned with agile working and customer training needs as detailed in the last report.

The College continues to improve the customer experience by:

- improving residential accommodation at Ryton by upgrading washrooms and bedrooms
- improving changing-room accommodation at Ryton
- providing new TVs in bedrooms at Ryton and Harperley Hall, as the existing ones were past end of life, continually failing and reducing the customer experience
- undertaking phase 1 of a programme of works to improve a pre-existing practical training block at Harperley Hall to enable multi-functional use for assessments and training etc.
- replacing worn out commercial cookers and a plate wash at Ryton
- improving the kitchen servery at Harperley Hall.

### 3.8 Going concern

The financial statements are prepared on the basis of going concern. The directors have a reasonable expectation that the College will continue operations for the foreseeable future.

This opinion is based on the legislative and policy commitments made by the Home Secretary as the sole member of the company in the Anti-social Behaviour, Crime and Policing Act 2014 and the government’s current police and crime policies.

In addition, the College’s activities are primarily financed by the Home Office. The College has received a budgetary delegation from the Home Office for

2019/2020 that is sufficient to meet its liabilities in that year. It is in discussions with the Home Office regarding funding requirements for future years. There is no reason to believe that adequate levels of grant-in-aid will not be forthcoming from the Home Office.

Having considered the circumstances described above, and from discussion with the Home Office, the College of Policing’s directors consider it appropriate to adopt a going concern basis for the preparation of the financial statements.

**Mike Cunningham**  
**Chief Executive and Accounting Officer**  
**14 January 2020**



## 4. Directors' report

### 4.1 Introduction

The College board is led by an independent chair and is comprised of:

- the chief executive of the College
- a chief police officer
- a police superintendent
- a member of the police federated ranks
- a member of police staff
- a police and crime commissioner
- four independent people.

All are non-executive directors, apart from the chief executive. The names and tenures of all board directors are set out in the remuneration and staff report (see **section 5.1**).

There has been only one change to the board during the year which was the retirement of Gavin Thomas in March 2019. A replacement for the seat, reserved for a police superintendent, is being recruited in accordance with the Governance Code on Public Appointments.

The board is guardian of the public interest and all directors voice their professional judgement on matters of strategy, performance, resources and the conduct of College staff. The board sets the College's strategic direction and oversees the management of performance and risk, financial management, planning, and overall governance. It is supported by a Professional Committee, a Members' Committee, an Audit and Risk Committee, and a Nominations and Remuneration Committee.

## 4.2 Directors' attendance at board meetings

### Board meeting attendance

Member	23 May 2018	24 July 2018	19 Sep 2018	21 Nov 2018	15 Jan 2019	06 Mar 2019
Millie Banerjee Chair	✓	✓	✓	✓	✓	✓
Christine Elliott	✓	✓	✓	✓	✓	✓
Clare Minchington	N/A	✓	✓	✓	✓	✓
Jackie Smith	N/A	✓	✓	✓	✓	✓
Ian Wylie	N/A	✓	✓	✓	✓	✓
Gavin Thomas	✓	✓	✓	✓	✓	✓
Robin Wilkinson	✓	✓	✓	✓	✓	✓
Ian Hopkins	✓	✗	✓	✗	✓	✗
David Bamber	✗	✓	✓	✓	✓	✓
Stephen Mold	✓	✓	✗	✓	✗	✗
Mike Cunningham	✓	✓	✓	✓	✓	✓

Key: ✓ = attended ✗ = did not attend PA = part attendance NA = not applicable

Attendance at committees is shown in **Annex B**.

## 4.3 Conflicts of interest

Procedures are in place to ensure directors comply with their duties in relation to conflicts of interest. Board directors are obliged to provide details of any direct or indirect interests that conflict with, or may conflict with, the College's interests. These are recorded on a register of interests, published on the College's website and

updated regularly. See **Annex A** for the register of members' interests.

At the start of every board and committee meeting, the chair asks for any interests to be declared. The meeting minutes include the details of any interest, or state if none were

declared. The board is permitted to authorise a conflict of interest in line with company law, according to its terms of reference. The board's authorisation is only valid if the relevant director does not count in the quorum, or vote on a resolution relating to their interest. The approach is included in the board's Ways of Working document.

#### 4.4 Auditors

The College is included in the Government Resources and Accounts Act 2000 (Estimates and Accounts) Order 2018, creating a statutory requirement for the Comptroller and Auditor General to be the external auditor to the College.

The estimated total amount of the external audit fee for the period to 31 March 2019 was £65,000 (31 March 2018, £60,000). The National Audit Office was not paid for any work of a non-audit nature during the period.

The College used internal audit services provided free of charge by the Government Internal Audit Agency for the period to 31 March 2019.

#### 4.5 Information assurance

The three strands of information governance – legal compliance, information handling, and records

management – were brought together as a single business unit in April 2018. We are currently reviewing our processes and approaches to make sure we encourage proportionate and efficient information assurance practice.

In the next year, we will also review our information governance culture, as we move away from tick-box compliance towards empowered innovation, underpinned by robust knowledge. Any information or security breaches will be brought together into one incident management process to ensure we support staff, identify patterns, and learn lessons from mistakes.

We have external e-learning, mandated for all staff, on: information security, the General Data Protection Regulation (GDPR) 2018, and the Freedom of Information Act 2000.

Over the last 12 months, we have been preparing for the changes to personal data handling required by the GDPR. This increases the rights of individuals and the obligations on organisations and levels of sanctions for non-compliance. We are confident that we have taken the required steps to mitigate high risks.

Committing to deliver against a realistic and agreed plan when rectifying compliance issues is an acceptable demonstration for the Information Commissioner's Office (ICO) as regulator.

We have updated all relevant terms and conditions and privacy notices.

We continue to work in partnership and regularly liaise with the ICO on matters of information law. The regulator recently agreed with how we applied the law in response to a long-running complaint. As the legal services team grows with experience, so our outcomes and how we apply the law will also improve.

We are seeking inclusion in the provisions of the Public Records Act 1958, which would enable us to send the legacy information, inherited from our predecessor organisations, to the National Archive. We have the agreement in principle and are awaiting the required legislation.

The governance statement includes the key controls to manage and assure information (see [section 7](#)).

#### **4.6 Compliance with public sector prompt payment policy**

The College's policy is to pay valid invoices within 30 days of receipt. In the case of small and medium-sized enterprises, this 30-day payment period has been a legal duty of the public sector since the publication of Lord Young's 'Report on Small Firms 2010 to 2015' in February 2015.

During the year to March 2019, the following levels of payment to supplier were achieved:

- 23 per cent of invoices paid within 5 days
- 85 per cent of invoices paid within 30 days.

At 31 March 2019, the College had trade creditors of £600,000 which amounted to 3.3 days, as measured against all payments to suppliers during the year.

#### **4.7 Political and charitable donations**

The College made no political or charitable donations and incurred no political expenditure during the period.

#### **4.8 Disclosure of information to auditors**

The directors who held office at the date of approval of this report confirm that, so far as they are each aware, there is no relevant audit information of which the College's auditors are unaware. Each director took all the steps they ought to have taken as director to make themselves aware of relevant audit information and to establish that the College's auditors are aware of that information.



#### **4.9 Compliance with cost allocation and charging requirements**

The College has worked with the Home Office and HM Treasury to achieve compliance with the cost allocation and charging requirements set out in HM Treasury guidance.

#### **4.10 Financial risk management**

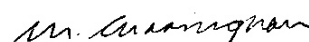
The board is continually reviewing the exposure to credit, liquidity and cash flow risk. For the period ended 31 March 2019, the College's risk-management controls operated well and the College was not exposed to any significant risk in these areas.

#### **4.11 Other material issues**

There have been no material events that have or are expected to affect the College since the end of this report period. The details of future developments in the College's business are set out in the strategic report (see **section 3**).

The College conducts social research to inform the standards it develops across policing practice and does not invest in technical research and development.

**Signed:**



**Mike Cunningham**  
**Chief Executive and Accounting Officer**  
**14 January 2020**



## 5. Remuneration and staff report

### Service contracts

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

Unless otherwise stated below, the officials covered by this report hold appointments which are open-ended. Early termination, other than for misconduct, would result in the individual receiving compensation as set out in the Civil Service Compensation Scheme.

Further information about the work of the Civil Service Commission can be found at [civilservicecommission.org.uk](http://civilservicecommission.org.uk)

The chief executive and two other substantive directors are at College

staff grades which are the equivalent of Senior Civil Service Grades (SCS); due to differences in job evaluation methodologies, the precise equivalent grades cannot be determined. Their pay was set in line with recommendations made by the Review Body on Senior Salaries. The Review Body on Senior Salaries provides independent advice to the Prime Minister and Cabinet Ministers on the remuneration of the SCS taking account of evidence it receives about wider economic considerations and the affordability of its recommendations. Further information about the work of the Review Body can be found at:

[gov.uk/government/organisations/office-of-manpower-economics](http://gov.uk/government/organisations/office-of-manpower-economics)

All other employees had their remuneration determined by processes consistent with MOD and Treasury guidance.

## 5.1 Board directors' tenures as at 31 March 2019

Name	Initial appointment	End date of tenure or current appointment as at 31 March 2019
Millie Banerjee (Independent)	28 May 2013	14 November 2020
Christine Elliott (Independent)	01 June 2015	01 June 2021
Robin Wilkinson	03 December 2014	02 December 2020
Gavin Thomas	26 April 2016	25 April 2019
Ian Hopkins	30 May 2017	29 May 2020
David Bamber	30 May 2017	29 May 2020
Stephen Mold	22 November 2017	22 November 2020
Mike Cunningham	15 January 2018	15 January 2023
Clare Minchington (Independent)	12 June 2018	11 June 2021
Jackie Smith (Independent)	12 June 2018	11 June 2021
Ian Wylie (Independent)	12 June 2018	11 June 2021

Independent members of the board are remunerated, as agreed by the board in March 2016 and approved by the Home Office. The daily rate is £250 for members and its committees and

£300 for chairs of board committees. Board members are permitted to claim reasonable expenses, including travel and subsistence when attending board meetings.

## 5.2 Salaries and emoluments of the chair of the College board (audited)

Name and date appointed	Salary and allowances Year to 31 March 2019 (full year equivalent)	Bonus payments Year to 31 March 2019	Benefits in kind Year to 31 March 2019 (to nearest £100)	Pension benefits Year to 31 March 2019	Total Year to 31 March 2019	Total Year to 31 March 2018 (full year equivalent)
	£000	£000	£000	£000	£000	£000
Millie Banerjee	40-45	-	-	-	40-45	40-45

The Chair's remuneration is determined solely by the Home Office.

## 5.3 Salaries and emoluments of the senior management team (audited)

Name and date appointed	Salary and allowances Year to 31 March 2019 (full year equivalent)	Bonus payments Year to 31 March 2019	Benefits in kind Year to 31 March 2019 (to nearest £100)	Pension benefits Year to 31 March 2019	Total Year to 31 March 2019	Total Year to 31 March 2018 (full year equivalent)
	£000	£000	£000	£000	£000	£000
Mike Cunningham* Chief Executive Officer	170-175	N/A	-	-	170-175	35-40 (170-175)
Rachel Tuffin Director of Knowledge and Innovation	105-110	-	-	30	135-140	290-295

Name and date appointed	Salary and allowances Year to 31 March 2019 (full year equivalent)	Bonus payments Year to 31 March 2019	Benefits in kind Year to 31 March 2019 (to nearest £100)	Pension benefits Year to 31 March 2019	Total Year to 31 March 2019	Total Year to 31 March 2018 (full year equivalent)
	£000	£000	£000	£000	£000	£000
David Buckle Director of Membership and Business Development	115–120	–	–	46	160–165	160–165
Joanne Noakes Director of Workforce Development from 21 January 2019	20–25 (100–105)	–	–	8	25–30 (110–115)	N/A
Bernard O'Reilly** Director for Standards and communication from 5 November 2018	60–65 (150–155)	–	–	–	60–65 (150–155)	N/A
Kate Husselbee Director of Corporate Services	115–120	–	–	45	160–165	155–160

\* Mike Cunningham is seconded from the Metropolitan Police on a five-year contract commencing 15 January 2018. Mr Cunningham has not participated in any pension scheme since joining the College.

\*\* Bernard O'Reilly is seconded from the Sussex Police Authority for three years from 5 November 2018. His pension arrangements are managed by the Sussex police and are disclosed in the report and accounts for that body.

### **Salary and allowances**

Salary includes:

- gross salary
- overtime
- reserved rights to London weighting or London allowances
- recruitment and retention allowances
- private office allowances
- any other allowances to the extent that they were subject to UK taxation.

### **Benefits in kind**

The monetary value of benefits in kind covers any benefits provided by the College and treated by HM Revenue and Customs as a taxable emolument.

### **Bonuses**

Bonuses are declared, if agreed, in the period to which they relate.

No bonuses were paid in the year ended 31 March 2019.



## 5.4. Pension entitlements of the senior management team (audited)

Name and date appointed	Real increase in pension	Real increase in lump sum	Total accrued pension at pension age at 31/03/19	Total lump sum at pension age at 31/03/19	CETV at 01/04/18 (see below)	CETV at 31/03/19	Real increase in CETV	Pension scheme (Civil Service or as shown)
	£000	£000	£000	£000	£000	£000	£000	
Mike Cunningham* Chief Executive Officer	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Rachel Tuffin Director of Knowledge and Innovation	2.5-5	-	50-55	-	712	835	9	Alpha
David Buckle Director of Membership and Business Development	2.5-5	-	10-15	-	127	179	27	Alpha
Bernard O'Reilly** Director for Standards and communication from 5 November 2018	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Joanne Noakes Director of Workforce Development from 21 January 2019	0-2.5	-	10-15	-	124	129	3	Alpha
Kate Husselbee Director of Corporate Services	2.5-5	-	5-10	-	32	67	21	Alpha



\* Mike Cunningham has not participated in any College or Metropolitan Police pension scheme since being seconded to the College.

\*\* Bernard O'Reilly is seconded from the Sussex Police Authority for three years from 5 November 2018. His pension arrangements are managed by the Sussex police and are disclosed in the report and accounts for that body.

### Civil Service pensions

The value of pension benefits accrued during the year is calculated as (the real increase in pension multiplied by 20) plus (the real increase in any lump sum) less (the contributions made by the individual). The real increases exclude increases due to inflation or any increase or decreases due to a transfer of pension rights.

Employee contributions are salary-related and range between 4.6 per cent and 8.05 per cent for the Nuvos and Alpha schemes.

Nuvos is a defined benefit 'whole career' scheme in which a member builds up a pension based on pensionable earnings during the period of membership. At the end of the scheme year (31 March), the member's earned pension account is credited with 2.3 per cent of their pensionable earnings in that scheme year and the accrued pension is uprated in line with pensions increase legislation.

Alpha is a defined benefit scheme (career average – CARE). The pension builds up at 2.32 per cent of actual pensionable earnings each scheme year. Introduced on 1 April 2015, most new entrants will join this scheme. The majority of Principal Civil Service Pension scheme members (including Classic, Classic Plus, Premium and Nuvos) have moved into Alpha. The exceptions are those nearing their normal retirement age.

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 65 for members of Nuvos and the higher of 65 and state pension age for Alpha. Members of both schemes can exchange some of their pension for a tax-free lump sum on retirement.

Further details on Civil Service pensions can be found in the Civil Service: Superannuation accounts on [GOV.UK](https://www.gov.uk).

### Cash equivalent transfer values

A cash equivalent transfer value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme, or an 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 the total years as a member of the pension scheme, not just service in the senior capacity to which the disclosure applies. The figures include the value of any pension benefit in another scheme or arrangement that the individual has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchase of additional pension benefits at their own cost.

CETVs are calculated according to 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 taken.

### **Real increase in CETV**

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the

value of any benefits transferred from another pension scheme or arrangement) and it uses common market valuation factors for the start and end of the period.

## **5.5 Employee pay (audited)**

The remuneration of the College's employees was in the range £10–£15,000 per annum to £170–£175,000 per annum (previous year £15–£20,000 to £170–£175,000), for a full year. The College's median employee pay at 31 March 2019 was £34,017 (£33,798 at 31 March 2018). The mid-point of the banded remuneration of the highest paid director (the chief executive) was £172,500 (£172,500 at 31 March 2018). The ratio between the median employee pay and the banded mid-point of the remuneration of the highest paid director was 1:5.1 (1:5.1 at 31 March 2018).

The median employee pay has been calculated using full-time equivalent salary information for staff, secondees and contractors working for the College in March 2019.

Spend on consultancy amounted to £1,448,000. There were no off-payroll arrangements.

## 5.6 College workforce representation

The table below summarises the makeup of the College at 31 March 2019. This includes secondees and contractors in addition to College staff.

Age	31 March 2019		31 March 2018	
	Volume	% total	Volume	% total
20 and under	2	0.3	4	0.6
21–30	55	8.3	53	8.2
31–40	158	23.8	145	22.6
41–50	206	31.0	196	30.5
51–60	203	30.6	205	31.9
61 and over	40	6.0	40	6.2
<b>Total</b>	<b>664</b>	<b>100</b>	<b>643</b>	<b>100</b>

Gender	31 March 2019		31 March 2018	
	Volume	% total	Volume	% total
Female	401	60.4	375	58.3
Male	263	39.6	268	41.7
<b>Total</b>	<b>664</b>	<b>100</b>	<b>643</b>	<b>100</b>

Senior management (tier 2/tier 3 grade +)	31 March 2019		31 March 2018	
	Volume	% total	Volume	% total
Female	89	58.2	49	62.8
Male	64	41.8	29	37.2
<b>Total</b>	<b>153</b>	<b>100</b>	<b>78</b>	<b>100</b>

Other employees	31 March 2019		31 March 2018	
	Volume	% total	Volume	% total
Female	312	61.1	326	57.7
Male	199	38.9	239	42.3
<b>Total</b>	<b>511</b>	<b>100</b>	<b>565</b>	<b>100</b>

Disability	31 March 2019		31 March 2018	
	Volume	% total	Volume	% total
Disability declared	19	2.9	20	3.7
No disability	340	51.2	301	55.9
Prefer not to say	13	1.9	15	2.8
Unknown/blank	292	44.0	202	37.6
Total	664	100	538	100

Ethnicity	31 March 2019		31 March 2018	
	Volume	% total	Volume	% total
Asian	34	5.1	27	4.2
Black	12	1.8	14	2.2
Mixed	12	1.8	9	1.4
Other	2	0.3	3	0.5
Prefer not to say	18	2.7	15	2.3
White	556	83.7	487	75.7
(blank)	30	4.5	88	13.7
Total	664	100	643	100

## 5.7 Headcount and staff sickness

As of 31 March 2019, the College's full-time equivalent (FTE) headcount was 539.7, across a total of 664 directly employed staff. Additionally, the College

had 13 agency/contract staff and 68 inward secondees. Sickness absence figures are shown below.

## College permanent FTE headcount and staff sickness data

Average monthly data April 2018 – March 2019			
FTE permanent staff	All FTE staff working days in month	Working days sickness	% working days lost to sickness
539.7	11,380	236.3	2.08

### 5.8 Statement of College's policy on employees with disabilities

Applications from people with disabilities are given full and fair consideration against the essential criteria of qualifications, skills, knowledge and experience, as specified in the job description and required of all candidates for the vacancy. The College observes the Civil Service guaranteed interview scheme for internal and external applicants who declare a disability.

In the event of employees becoming disabled, every effort is made to retain them within the College. Appropriate adjustments are made to work and facilities where reasonably practicable. The College offers training, career development and promotion opportunities to all employees, irrespective of any disability.

### 5.9 Staff numbers and related running costs (audited)

The majority of College employees are members of the Civil Service pension arrangements, which are multi-employer defined benefit schemes. These are not included in the College's accounts and contributions are recognised as expenditure incurred, as the College is unable to identify its share of the underlying assets and liabilities. Contributions to Civil Service pension schemes for the period totalled £4.006 million (£3.666 million in 2017/2018). The remaining contributions were made to partnership pension plans.

During the year, twelve employees exercised their right to opt out of the pension arrangements. A total of seventeen current employees have opted out. Further details on Civil Service pensions can be found in the Civil Service Superannuation accounts

on **GOV.UK**. All police officers were seconded and their seconding force remains responsible for their pension benefits. Full details of pension schemes

are shown in the remuneration report. The seconding force is also responsible for staff leave and so they do not feature in the College's staff leave accrual.

### Average number of persons employed

The average number of persons employed by the College during the period was as follows:

	Year ended 31 March 2019		Year ended 31 March 2018	
	Average number of staff employed	Total £000	Average number of staff employed	Total £000
Directly employed	555	26,198	497	23,815
Seconded in	76	5,575	81	6,028
Temporary/casual	20	1,487	20	1,320
Associates	–	4,775	–	6,455
<b>Total</b>	<b>651</b>	<b>38,035</b>	<b>598</b>	<b>37,618</b>

Associates are individuals or corporate entities who are not employees of the College nor classed as contractors and contingent labour and who are engaged by the College to perform specific,

discrete tasks. As associates do not work continuously, there is no comparator in the table above. During the year the College engaged a total of 786 associates at various times.

Staff costs comprise:	Year ended 31 March 2019				Year ended 31 March 2018
	Permanent	Secondees	Temporary or casual	Total	Total
	£000	£000	£000	£000	£000
Wages and salaries	20,068	5,575	6,262	31,905	32,003
Social security costs	2,124	–	–	2,124	1,949
Other pension costs	4,006	–	–	4,006	3,666
Staff leave accrual	–	–	–	–	–
Subtotal	26,198	5,575	6,262	38,035	37,618
Less recoveries in respect of outward secondments	–	–	–	–	–
Less capitalised pay costs	–	–	–	–	–
Other pay costs capitalised	–	–	–	–	–
Total net costs	26,198	5,575	6,262	38,035	37,618

Information on the number of hours and associated cost to the College of employees

who were relevant union officials during 2017/2018 is disclosed in **Annex C**.

## Reporting of Civil Service and other compensation schemes – exit packages

Exit package cost band	Year ended 31 March 2019			Year ended 31 March 2018
	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band	Total number of exit packages by cost band
<£10,000	–	–	–	2
£10,000–£25,000	–	4	4	3
£25,000–£50,000	–	8	8	4
£50,000–£95,000	–	4	4	2
£95,000–£150,000	–	2	2	–
£150,000–£200,000	–	–	–	–
£200,000–£250,000	–	–	–	–
£250,000 and over	–	–	–	–
Total number of exit packages	0	18	18	11
Total cost of exit packages (£000)	0	848	848	330



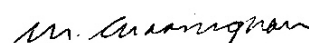
Redundancy and other departure costs have been paid in accordance with the provisions of the Civil Service Compensation Scheme, a statutory scheme made under the Superannuation Act 1972. Exit costs, are accounted for in full in the year the exit package is confirmed.

Where the College has agreed on an early retirement, any additional costs on top of the retiree taking their pension at the usual retirement date are met by the College and not by the Civil Service

pension scheme. Ill health retirement costs are met by the pension scheme and are not included in the table.

Any amounts paid in lieu of contracted notice periods are included in the table.

**Signed:**



**Mike Cunningham**  
**Chief Executive and Accounting Officer**  
**14 January 2020**



## 6. Statement of directors' and accounting officer's responsibilities

Company law requires the directors to prepare financial statements for each financial year. Directors are required to follow the principles of the Companies Act 2006 and International Financial Reporting Standards (IFRS) with additional, voluntary disclosures added under.

HM Treasury's financial reporting manual (FReM), where this would improve understanding. Under company law, the directors must not approve the financial statements unless they are satisfied that they are prepared on an accrual basis.

The statements must give a true and fair view of the company's state of affairs and of the College's surplus or deficit, application of resources, changes in equity and cash flows for that period.

In preparing financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently

- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards as set under IFRS have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the College will continue in operation.

The directors are responsible for keeping proper accounting records that disclose at any time, and with reasonable accuracy, the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006 and the IFRS. They are also responsible for safeguarding the company's assets and for taking reasonable steps to prevent and detect fraud and other irregularities.

The accounting officer for the Home Office has designated the chief executive as accounting officer for the College. The College's accounting officer is personally responsible for:

- safeguarding the public funds for which they have charge
- ensuring propriety and regularity in the handling of those public funds
- the day-to-day operations and management of the College
- satisfying themselves that the Annual Report and Accounts are fair and balanced

- taking responsibility for the judgements used in the accounts
- the Accounting Officer is responsible for confirming that the Annual Report and Accounts as a whole give a fair, balanced and understandable view of the College's activities for the year ended 31 March 2019 and its financial position as at 31 March 2019.

So far as the directors are aware, there is no relevant audit information (as defined by section 418 of the Companies Act 2006) of which the College's auditors are unaware. Each director has also taken the necessary steps to make themselves aware of any relevant audit information and to establish that the College's auditors are aware of that information.



## 7. Governance statement

### 7.1 Corporate governance

The College's governance structures and processes have been developed to comply with good practice, including:

- HM Treasury's 'Corporate governance in central government departments: Code of good practice April 2017'
- the Companies Act 2006
- HM Treasury's Managing Public Money framework 2014
- the IFAC/CIPFA International Framework – Good Governance in the Public Sector (2014)
- the Code of Ethics for Policing in England and Wales.

The Head of Governance works with the board and executive to develop good governance across the College. The College, with the Home Office, has signed and published a protocol which sets out the two parties' respective roles and responsibilities and this document was comprehensively reviewed in 2018.

College staff also have regular meetings with Home Office ministers and officials.

The College has access to legal advice from the government legal department and independent lawyers.

The following paragraphs report on the main elements of corporate governance.

### 7.2 The Board of Directors

In this period, the College board welcomed three new independent members and the addition of their valuable skills, experience and knowledge to the College's governance. The board engaged fully with the development of the Plan on a page and continues to provide strategic input to the Transforming our College programme as well as other, externally focused initiatives.

The board approved the revised protocol with the Home Office in May 2019 which, in conjunction with the internal audit report on effective decision-making in the College, gives further impetus to continue the

review of governance structures, including the committees' terms of reference.

Additional board development activities are planned for 2019/2020, with the first of a series of development awaydays planned for early June. These will consider the role and responsibilities of the board and executive, consider their values and behaviours and aim to reach consensus on ways of working. A formal induction programme was introduced for new board members in the year, including both spending time with the executive and College staff in order to learn about the College's work, and spending time on the front line. This is so that the independent members can increase their knowledge of day-to-day policing issues. It will also ensure all board members can form a connection with serving officers and police staff.

The board met six times in this period. Its standing items included:

- updates from the chair and the CEO
- reports from the Professional Committee; the Audit and Risk Committee; the Nominations and Remuneration Committee; the Members' Committee; and the College Regulatory Consultancy Group
- reports on progress against the business plan, the management of corporate risks, budgetary and financial matters.

The board continues to give strategic direction to a number of priorities and wider issues, including the implications for policing post-Brexit, the increasing importance of the health and wellbeing agenda, the Government's Spending Review and developments in the policing system. The connection between the College and all those in policing, and issues facing policing today, remain in the board's focus.

Board member details, meeting minutes, ways of working, and terms of reference of its committees are published on the College website. Details of board and committee attendance can be found in **Annex B** below. Other published transparency data includes: details of gifts and hospitality given, received or declined by directors; travel costs; other expenses they receive; and their business interests.

### **7.3 The Nominations and Remuneration Committee report**

The Nominations and Remuneration Committee (NRC) supports the board by: discharging its responsibilities for the composition and effectiveness of the board and its committees; the remuneration of the College chair, chief executive officer, and other executive directors; and the principles and policy relating to the remuneration of all College staff. The committee has maintained a majority of independent

members, as is good practice. It met four times in this period and also conducted business between meetings as needed. Issues included:

- succession planning for the board
- the College pay award and pay policy
- the statutory gender pay-gap report
- the equal-pay audit
- the salary review for the executive directors
- consideration of the chief executive's objectives and appraisal.

The NRC will lead on the board effectiveness plans for the coming period and will continue to monitor the implementation of actions to improve drawn from previous reviews, as well as other areas of development. These include the lessons learned from the recent recruitment activities.

The NRC supports the chair in the appointment of board members to the committees, taking into account their skills and experience. It has also supported the chair in drafting and reviewing the CEO's performance objectives and the subsequent review of performance against them. It has also ensured that the whole board has been kept informed on these matters.

## 7.4 The Audit and Risk Committee (ARC) report

The board is responsible for the management of risk, control and overall governance, and is supported in the discharge of this responsibility by the Audit and Risk Committee. It also supports the board in the management of performance. It is comprised of five board members and an independent co-optee. ARC meetings are attended by a member of the Home Office sponsorship team, along with members of the executive and internal GIAA and external NAO audit. The committee formally met five times in this period and conducted other business outside these meetings. Standing items of business included:

- updates from the ARC chair and the CEO
- a review of the corporate risk register
- discussion on risk management and mitigation
- internal and external audit reports and related actions
- relevant policy updates.

The Government Internal Audit Agency conducted a number of audits during the period which are referred to in **section 3.4** above. The reports from these audits are discussed fully by the committee

and progress against resulting actions is monitored closely.

## 7.5 The Professional Committee report

The Professional Committee is chaired by the CEO and its membership comprises: representatives of officers and staff of all ranks and grades; the Special Constabulary; and police and crime commissioners. It has limited delegated authority from the board to make evidence-based decisions on the police service's capability needs and the development of national standards and practice.

In this period, the committee has considered a range of prioritised workforce-transformation initiatives, as well as the support required for successful implementation, including:

- providing views on a constable advanced practitioner model
- reviewing proposals to increase diversity within the service, in particular via the direct entry programme
- approval of the Chief Constable Professional Profile, published on the Professional Development Platform
- reviewing the guidance on using the Competency and Values Framework in recruitment and selection

- discussing changes to Regulation 10b to enable those who have left the service to re-join
- consideration of 10 identified 'perennial problems' in policing where improvement is required and that could be used to inform wider policing priorities
- debating the police service response to cases of stalking and harassment
- providing views on the governance and leadership of the Policing, Health and Social Care Consensus
- a national policing response to various HMICFRS reports and independent reviews, including the Angiolini review into serious incidents and deaths in custody, and the Independent Inquiry into Child Sexual Abuse (IICSA).

## 7.6 The Members' Committee report

The Members' Committee was established in June 2015 as an advisory committee to the board. Its purpose is to promote and support the development of our connection to all those working in the profession and to contribute to the development of services for individuals in the profession. It works with the membership team and other College staff to improve current member services



and programmes, initiate new ones and increase the value of membership.

All serving officers and members of police staff from forces in England and Wales were invited to apply to serve on the committee. There are currently reserved seats for nominees from UNISON, the Police Federation of England and Wales, the Police Superintendents' Association, and the Chief Police Officers' Staff Association. The committee increased its diversity by introducing a range of reserved seats for women and for officers or staff from a range of minority groups. These are not representative roles and all committee members act in the best interests of the College and its members. The committee is chaired by a non-executive board director who provides a report to each board meeting.

The committee meets three times a year.

It has considered a range of issues, including: the membership communication strategy; the College's work on valuing difference and inclusion; professional development; the PEQF; and the challenges of establishing a licence to practise for those in high-risk roles. Committee members also take an active part in College business and have assisted with staff interviews and at staff-development days to connect with our frontline members.

At 31 March 2019, membership stood at over 35,000 individuals from

organisations across England, Wales and Northern Ireland. Over the course of the next year, it will review the role and purpose of the committee.

## **7.7 The Equality, Diversity and Inclusion Advisory Panel report**

The Equality, Diversity and Inclusion Advisory Panel (EDIAP) is a volunteer panel that provides support, advice, expertise and feedback to the executive. By providing external objectivity it helps to embed equality, diversity and inclusion in College products, services and ways of working.

The College took the decision to pause the work of the EDIAP in July 2018. This pause enabled us to welcome a new chief executive and chair and to align our approach to equality, diversity and inclusion (EDI) within the College.

In December 2018 the decision was taken to conclude the panel on a permanent basis. The decision reflects the work within the College to promote EDI. We have combined our new People Plan with the EDI strategy. A newly formed EDI Team has been created which sits within the People and Organisational Development team. The internal and external-facing teams are working together on joint projects, such as developing a singular approach for the College and forces for equality-impact

assessments, and promoting inclusion and accessibility at the College's sites, initiatives, materials and training.

## 7.8 Executive governance

The executive governance structure supports the achievement of the College's ambitions by ensuring effective decision-making. This is informed by consultation, engagement and constructive challenge. The executive directors meet weekly to share updates and discuss any immediate risks, and monthly to consider strategic and policy decisions. Other senior managers are invited to attend as required. The senior leaders meet with the executive directors every two months to discuss and shape the direction of the College. The monthly executive meeting has assessed: performance against plans and the management of risk; finance; people; programmes and projects; commissioning; security; and information. Strategic leadership in the management of investments, investment decisions and the set up of major programmes is provided by the Capital Investment Group, led by the director of corporate services.

## 7.9 Risk management

The accounting officer is the overall risk champion and chairs the executive monthly meeting. Risk management and

the strategic risk register are considered prior to tabling at ARC and the board. Operational responsibility for risk management rests with the director of corporate services.

The College's overall risk appetite is 'cautious'. This means safe options with a low risk and possible limited reward potential are preferred when appropriate, although the risk appetite should be considered on its merits for each decision. In practice, this means that the other risk appetite definitions of 'open' and 'hungry' can be used if the circumstances are appropriate.

The College's strategic risks are detailed in **section 3.4**.

The Audit and Risk Committee and the board also regularly consider risk, and the board agreed there was a moderate level of assurance in relation to risk management. The ARC worked with the executive to manage risk throughout the year. During 2018/2019, new biannual reviews of the Strategic Risk Register by the executive were introduced in addition to the monthly consideration of risks at executive meetings.

Additionally, new assurance arrangements have been put in place, a formal assurance mapping exercise has taken place and a programme of assurance activities for the new financial year 2019/2020 has been developed and will commence shortly.

## 7.10 Performance management

While we have been developing our Plan on a page and performance reporting methodology during 2018/2019, the main forum for overseeing performance has been, and continues to be, the monthly executive meeting, where the executive receives a finance, performance and risk report. This report is also presented to the board so it can support and challenge the executive on delivery. The board is supported in its work by ARC.

The reporting arrangements have been enhanced during 2018/2019 reports, and the executive and the board now receive updates on key project/programmes and analysis of the programme/project risks and mitigating actions. Progress is managed and monitored through the Business Change and Assurance Unit and the Performance, Planning and Risk Unit.

The new Plan on a page is underpinned by a performance management regime, focusing on key performance questions which help to translate the Plan on a page into clear, meaningful questions. This in turn will facilitate an understanding of the extent to which our vision is being achieved, and progress is on track. An extensive work programme involving colleagues from across the College is underway, to develop the new performance-management framework. This is a challenging area of work, and will

require dedicated attention over the next 12 months and beyond.

## 7.11 Financial management

The internal audit provides assurance to the accounting officer on the risk management, governance and control arrangements relating to the College's core financial systems and other areas. Senior managers are improving the internal control environment and building resilience. Their aim is to retain appropriate levels of professional financial staff and ensure process improvements and efficiencies.

A budget management process is now in place. As an arm's-length body, the College is required to make monthly financial returns and forecasts to the Home Office, which scrutinises any variances to budget and financial forecast. The College board receive a financial report and forecast at each meeting. A scheme of delegation is also in place alongside profiled budgets, and budget holders are aware of their authority levels. Finance business partners support and challenge the financial forecasts (for which budget holders are responsible) and evaluate the level of financial risk and volatility in each budget area. The College's Capital Investment Group ensures governance over proposals relating to use of the capital grant from the Home Office, by evaluating business cases and monitoring the progress of approved projects.

The College complies with Cabinet Office requirements for public sector bodies to procure common goods and services through: the government procurement service; HM Treasury’s guidance on procurement (Managing Public Money, July 2013); and other public procurement regulations and legislation. The College submitted costed scenarios to the Home Office in August 2015 as part of the Government Spending Review. This evidenced the ability of the College to look at its priorities in depth and how the cost base of the College could be adjusted to cope with potential reductions in future grant-in-aid.

## 7.12 People management

The College People Strategy has been developed and will be published towards the end of the 2018/2019 financial year. The strategy is aligned to the College Plan on a page and outlines a statement of intent for staff in relation to a number of people priorities and values, including:

- becoming an employer of choice – attraction, retention and reward
- health, wellbeing and self-care
- effective leadership and management
- fostering a learning and improvement culture

- understanding our people – using data analytics and insights to drive improvement.

A defined development programme will be designed to support the People Plan specifically linked to the College values, which will support ethical decision-making aligned to our agreed priorities.

All redeployment and redundancy processes are carried out in line with College policy and Cabinet Office and Home Office protocols and will support the College in its transformation programme. The College also uses Civil Service Local to mitigate potential redundancies and accept redeployees from other government departments. We have updated core HR policies and shared these with all staff through the guides available on the intranet. All new HR policies and processes are built with the Code of Ethics at their core. The people and OD team run workshops for managers to enhance managerial skills.

Data analytics and insights are used in workforce reporting that is based on qualitative and quantitative data, which are measured against key performance questions. These are aligned to our Plan on a page and support the development of the organisational people priorities, focusing on the delivery of an inclusive culture that meets our Public Sector Equality Duty requirements.

The Implementation of Health and Wellbeing strategy has included:

- A Mental Health First Aider Network (MHFA) where 52 staff are now trained as mental health first aiders across the business, acting as champions for our health and wellbeing agenda and giving practical support and help to all colleagues.
- An A-Z of wellbeing where we offer lots of varying activities to support staff and raise awareness. From reflective sessions as part of CPD week, stress and wellbeing workshops for teams, telephone mindfulness and relaxation sessions and regular discussion threads on our CollegeCHAT (our internal intranet), we are actively taking steps to promote and engage staff with health, wellbeing and self-care. Where possible, we signpost College staff to membership resources available too.
- An improved employee assistance programme, offering support and guidance to staff and their families in relation to all aspects of their wellbeing, but specifically physical, mental and financial.
- Blue Light Framework audit of the College has begun to examine each element of the framework in detail

and identify positive action, plus continued events and interventions supporting staff wellbeing and health, capitalising on our MHFA's network.

We have undertaken a review and improvement of our reward platforms and benefits for staff. We have also republished our pay policy, with transparent guidance for staff and eliminating any perceived unfairness in our pay.

Diversity Equality and Inclusion strategies include:

- Diversity champions, where we have over a dozen champions from across the business who will engage with colleagues. They listen and gain feedback, and will promote further understanding of the Equality, Diversity and Inclusion agenda.
- Staff associations, where College staff can now join existing Police Staff Associations to support with networking opportunities, information and advice and guidance.
- The College continues to reduce its gender pay gap – the mean has reduced from 18.5 per cent to 13.6 per cent, and the median from 17.3 per cent to 10.7 per cent.

### **7.13 Information assurance and security**

The Information Governance Committee, chaired by the College's director of corporate services, who is also SIRO, considered issues, opportunities and risks around data protection, information and record management, and information assurance. The SIRO is currently reviewing the overall approach to risk management and security in this area.

The College has previously undergone an annual assessment of its information handling policies and practices, One3M assessment, and has achieved an overall Level 2. The College is reviewing the approach to assessment for future years. We continue to provide evidence on an ongoing basis to Government Digital Services in order maintain our access to the Public Service Network (PSN). We also provide evidence to the National Police Information Risk Management Team to remain on the PSN Protect for Police. This is pivotal to our development of the membership platform and other national policing systems.

We have developed the information management programme to include published guidance on standards and best practice. We have also made significant progress in identification and ownership of active information. We review and make decisions around legacy information.

In response to the heightened security risk and continuing terrorist incidents, we continue to ensure that all staff and others representing the College who are travelling to high and medium-risk countries are briefed and have access to relevant information. We assess overseas delegates visiting College sites and undertake checks with the Home Office Departmental Security Unit as required.

The departmental security officer collates, acts on and reports all physical and information security breaches.

### **7.14 Programme and project management**

The Business Change and Assurance unit provides professional support to deliver essential initiatives, such as the PEQF and the People in Policing Programme. The team's prime focus is on delivering the key projects detailed in the College's business plan. It applies a flexible project-management framework, consistent with the principles of Managing Successful Programmes and PRINCE 2.

All priority programmes and projects have appropriate governance, such as senior responsible owners, project boards, project initiation documentation and project plans.

There has been a robust reporting framework in place to keep the College executive informed of highlights, risks and issues.

The College board receives a report at each meeting detailing progress and how issues are being addressed.

## 7.15 Areas of success

Examples of the College's successes are highlighted below:

### **Day One Recruitment.**

Over 6,000 candidates have now been assessed in the pilot taking place within the Metropolitan Police Service, which seeks to improve the candidate experience and maximise equality of opportunity for black and minority ethnic (BAME) candidates. It is planned to launch Day One in another force and an evaluation of the Day One Recruitment initiative has been prepared. The College will be consulting with forces during 2019 on the national delivery options for Day One, after which proposals will be developed.

### **Domestic Abuse Risk Assessments.**

We are committed to supporting forces and PCCs to be as effective as possible in making people safe. In support of this, the College has developed a new domestic abuse risk-assessment tool based on research and the views of practitioners, survivors and academics. The tool was then piloted in three forces.

In 2019/2020 we will test the tool in more forces to see if the initial positive

findings are replicated across larger and more diverse populations.

### **National Police Wellbeing Service.**

Our new professional complementary welfare support for all 43 forces was launched by the Minister of State for Policing and Fire Service on 30 April 2019. The service, delivered via the web portal **Oscar Kilo**, aims to help every member of the police service understand how to build personal resilience, feel confident that they can speak up when things aren't going well, and get the best personalised support possible when they do. It delivers transformational capability through a holistic approach to wellbeing through the elements of promotion, prevention, detection and support, and treatment and recovery; there are eight live service capabilities:

1. Leadership for Wellbeing  
(executive leaders and line managers)
2. Individual Resilience
3. Peer Support for Wellbeing
4. Psychological Risk Management
5. Trauma Management
6. Wellbeing at Work
7. Wellbeing Outreach Service
8. Benefits Realisation

Plus two new capabilities in development:

1. Occupational Health Service Model Project
2. Strategic & Health Partnerships Project

**Cyber and Digital Career Pathways.**

Attaining and retaining skilled cyber and digital professionals is a significant challenge for policing. This scheme is aimed at retaining cyber and digital specialists within forces, and the associated vital specialist capacity and skills to tackle crime. The College is supporting the establishment of an academy of cyber and digital specialists and 350 candidates will undergo the programme of learning in 2019/2020. We will also promote progression and career opportunities for specialists across all forces to help retain these skills within the police service.

**Licence to Practise (LtP).**

In consultation with other stakeholders, a Licence to Practise scheme is being introduced to help bring about national consistency and support, increasing professionalisation of high-risk roles. Structures and processes have been reviewed and an operating approach is being developed. This will enable the College to operate the Licence to Practise scheme for the 43 Home Office forces in England and Wales. The College has engaged with forces to identify potential pilot forces and work is underway to

introduce pilots in 2019. The main challenge around this initiative relates to the ongoing resourcing of the project.

**Vulnerability and Violence Evidence**

**Base.** The Vulnerability Knowledge and Practice Programme (VKPP) and College will collate a national practice register to help build the evidence of what works in tackling vulnerability and violent crime. The College is commissioning an independent evaluation of eight of the most promising interventions, whose work will be shared with forces as examples of good practice that they could implement in response to serious violence. This important initiative will be used to inform further developments in policing practice.

**Advanced Practitioner.** The Advanced Practitioner (AP) scheme is a voluntary scheme to recognise and potentially reward professional knowledge, skills and expertise.

A considerable amount of work has been completed in the last 12 months and consultation on the plans for the Advanced Practitioner scheme is due to begin in 2019. A full report and summary on the Advanced Practitioner pilot has been produced. Additional materials, including two case studies, have also been produced and proposals are underway for the establishment of a National AP Strategic User Group. The consultation will run for eight weeks. Work will continue in 2019/2020 developing a suite



of resources to support forces in their implementation of the scheme, including assessment and selection, readiness review, and induction.

**Senior leaders hub.** Twenty-seven chief officer vacancies have been uploaded onto the hub website and the College appointments' team are currently working with a number of forces to support their chief officer recruitment exercises. Work is underway with one force to develop an input on workshops for officers from black and minority ethnic communities. The hub has been promoted at events such as the Senior Women in Policing Conference, leadership events and a chief officers CPD event in March 2019. Online engagement events to promote the hub are planned for May and June 2019.

The impact of the Police Transformation Funding awarded to the College for 2019/2020 is being monitored.

#### **Approaches to mental health.**

We are supporting the work to address the recommendations made by Her Majesty's Inspectorate of Constabulary and Fire & Rescue Services' (HMICFRS) thematic report *Picking up the Pieces*. This has included the work to redefine the national definition of a mental health incident, which will help forces and PCCs understand the growing demands on frontline officers and staff responding to incidents involving people experiencing mental illness. We will also work with the NPCC to develop and produce

a national strategy for policing and mental health. We are also producing an assessment framework to help PCCs and forces understand the impact of their partnership responses to issues associated with mental health through the triage schemes. The aim of these schemes is to ensure that people get the medical attention they need as quickly as possible. Our work will outline the need for better assessment and include an improved reporting form, a checklist of questions to prompt reflection on current schemes, and guiding principles of 'good' schemes.

**Direct Entry (DE) schemes.** In 2018 the College once again coordinated the process for identifying those forces interested in running direct entry schemes. This process necessitates extensive engagement and liaison with forces. Twenty-seven forces replied and 47 places for inspectors and two for superintendents have been identified.

An evaluation of the scheme has also been completed and will be submitted to Parliament during 2019.

#### **Constable apprenticeships.**

The apprenticeship is a new modern initial-learning programme taking place over three years and is intended for non-degree holders. Recruits will join as a police constable and follow an apprenticeship in professional policing practice with both on and off-the-job learning. On completion of

the programme and the probationary period, applicants are awarded a degree in professional policing practice. We are also working with the service to confirm a number of university providers to deliver the new entry programme in collaboration with police forces. The first apprentices joined the service in September 2018, and forces will continue to implement the new entry route in 2019/2020.

**Pre-join Degree Entry scheme.**

The pre-join degree entry scheme is for anyone not yet in policing. Individuals who have studied for a three-year degree in professional policing can apply to a force and undertake a shorter, on-the-job training programme. A number of higher education providers have been confirmed to deliver the pre-join degree from September 2019.

**Degree Holder Entry Pathway (DHEP).**

Forces are able to recruit applicants who already hold a degree in any subject. New recruits via this entry route will complete a two-year programme focusing on the policing skills and knowledge required for modern policing. On completion of the probationary period, a graduate diploma in professional policing practice will be awarded. We are working with the service to confirm a number of university providers to deliver the programme in collaboration with police forces. The first programme launched in March 2019, and forces will continue to adopt this entry route throughout 2019/2020.

**Re-entry to policing.** A change to entry requirements has opened up the ability to bring back individuals who left policing and utilise the skills and experience they have gained from outside policing. Individuals can now re-enter policing without a time constraint and at the same, higher or lower rank. We are working with the Government Equalities Office to bring back individuals, who left primarily for caregiving reasons, into detective roles as part of a one-year project.

**College Bursary scheme.** Our bursary scheme supports the development of officers and staff undertaking higher education academic study. The scheme promotes a policing culture which values continuing learning, and where our members are equipped with the appropriate skills and knowledge to make decisions based on the best available evidence. In 2018, for the third successive year, the College once again ran the scheme and just under 150 police officers and staff from 36 forces have been offered bursary funding across the three schemes in 2016, 2017 and 2018. The College will run the fourth round of the bursary scheme in 2019.

**Firearms licensing and public order.** A full programme of licensing activities was completed for firearms and public order.

**The Police Barred List.** The list holds information on those who have been dismissed from policing (officers, staff and specials) to prevent them from

re-entering the service. The list is an important step, ensuring integrity and professionalism within policing is maintained. The College has been developing the process for maintaining the list, together with the review mechanism for individuals to request that their name be removed from the list.

### **7.16 Overall statement of assurance**

Taking these findings into account, together with consideration of the achievement of objectives in this period, I can provide moderate assurance regarding the internal control system. I am confident that the work carried out in this period has enabled the College to improve its structure, processes, governance and control arrangements to build the future professional body, as well as develop its products and services.



**Signed:**

Handwritten signature of Mike Cunningham in blue ink.

**Mike Cunningham**  
**Chief Executive and Accounting Officer**  
**14 January 2020**



## 8. The Certificate and Report of the Comptroller and Auditor General to the Members of College of Policing Ltd

### Opinion on financial statements

I have audited the financial statements of College of Policing for the year ended 31 March 2019 under the Government Resources and Accounts Act 2000.

The financial statements comprise the statement of comprehensive income, statement of financial position, statement of cash flows and statement of changes in equity and the related notes, including the significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law, the Companies Act 2006 and the International Financial Reporting Standards as adopted by the European Union. I have also audited the information in the Remuneration and Staff Report that is described in that report as having been audited

In my opinion:

- the financial statements give a true and fair view of the state of the company's affairs as at 31 March 2019 and of the profit/loss for the year then ended; and
- the financial statements have been properly prepared in accordance with International Financial Reporting Standards as adopted by the European Union; and
- the financial statements have been prepared in accordance with the Companies Act 2006.

### Opinion on regularity

In my opinion, in all material respects the income and expenditure recorded in the financial statements have been applied to the purposes intended by Parliament

and the financial transactions recorded in the financial statements conform to the authorities which govern them.

## **Basis of opinions**

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK) and Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my certificate. Those standards require me and my staff to comply with the Financial Reporting Council's Revised Ethical Standard 2016. I am independent of the College of Policing in accordance with the ethical requirements that are relevant to my audit and the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

## **Conclusions relating to going concern**

I am required to conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty

exists related to events or conditions that may cast significant doubt on the College of Policing's ability to continue as a going concern for a period of at least twelve months from the date of approval of the financial statements. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the entity to cease to continue as a going concern. I have nothing to report in these respects.

## **Responsibilities of the directors for the financial statements**

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for:

- the preparation of the financial statements and for being satisfied that they give a true and fair view.
- such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

- assessing the company's ability to continue as a going concern, disclosing, if applicable, matters relating to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the group or the parent company or to cease operations, or have no realistic alternative but to do so.

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

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

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

As part of an audit in accordance with ISAs (UK), I exercise professional

judgment and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the College of Policing's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the income and expenditure reported in the financial statements have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them

## Other Information

Management is responsible for the other information. The other information comprises information included in the annual report, but does not include the parts of the Remuneration Report described in that report as having been audited, the financial statements and my auditor's report thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon. In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider

whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

## Opinion on other matters

In my opinion:

- the parts of the Remuneration Report to be audited have been properly prepared in accordance with the Government Financial Reporting Manual;
- in light of the knowledge and understanding of the company and its environment obtained in the course of the audit, I have not identified any material misstatements in the Strategic Report or the Directors' Report; and
- the information given in the Strategic and Directors' Report 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 parts 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**

I have no observations to make on these financial statements.

**16 January 2020**

**Gareth Davies**

**Comptroller and Auditor General**

**National Audit Office**

**157-197 Buckingham Palace Road**

**Victoria London SW1W 9SP**



## 9. Financial statements for the year ended 31 March 2019

### 9.1 Statement of comprehensive income for the year ended 31 March 2019

	Note	Year ended 31 March 2019	Year ended 31 March 2018
		£000	£000
Income			
Income from activities	2	27,854	25,315
		27,854	25,315
Expenditure			
Staff costs	3	(38,035)	(37,618)
Running Costs	4	(24,260)	(23,658)
Other expenditure	4	(3,497)	(3,138)
		(65,792)	(64,414)
Loss before taxation		(37,938)	(39,099)
Taxation	5	–	–
Loss after taxation		(37,938)	(39,099)
Other comprehensive income			
Items that will not be reclassified to profit or loss			
Net gain/(loss) on revaluation of property, plant and equipment	6	769	2,897
Net gain/(loss) on revaluation of intangibles	7	8	39
Other comprehensive income/(expense)		777	2,936
Total comprehensive income/(expense) for the period		(37,161)	(36,163)

The accounting policies and notes in **section 9.5** form part of these accounts.

## 9.2 Statement of financial position as at 31 March 2019

	Note	As at 31 March 2019	As at 31 March 2018
		£000	£000
Non-current assets:			
Property, plant and equipment	6	33,649	32,324
Intangible assets	7	3,789	3,368
Total non-current assets		37,438	35,692
Current assets:			
Trade and other receivables	8	12,301	7,872
Cash and cash equivalents	9	2,183	2,958
Total current assets		14,484	10,830
Total assets		51,922	46,522
Current liabilities			
Trade and other payables	10	(16,764)	(25,226)
Provisions	11	(41)	(18)
Total current liabilities		(16,805)	(25,244)
Assets less liabilities		35,117	21,278
Reserves			
Revaluation reserve		10,288	9,511
General reserve		24,829	11,767
Total		35,117	21,278

The accounting policies and notes in **section 9.5** form part of these accounts.

These accounts have been audited under the Government Resources and Accounts Act 2000 and are therefore exempt from the requirements of section 475 of the Companies Act 2006.

These financial statements were approved by the Board on 18 September 2019, and were signed on its behalf by:

*Mr. Cunningham*

**Mike Cunningham**  
**Chief Executive and Accounting Officer**  
**14 January 2020**  
**Company registered number: 08235199**



### 9.3 Statement of cash flows for year ended 31 March 2019

	Note	As at 31 March 2019	As at 31 March 2018
		£000	£000
Cash flows from operating activities			
Loss after taxation		(37,938)	(39,099)
Adjustments for non-cash transactions			
Depreciation	6	2,606	2,416
Amortisation	7	884	762
Impairment and asset write off	6	–	–
Provisions movement	11	23	(104)
Loss/(profit) on disposal of asset	4	7	(40)
Contributions from equity participants		–	–
(Increase)/decrease in trade and other receivables	8	(4,429)	(1,738)
Increase/(decrease) in trade payables	10	(8,462)	8,490
Net cash outflow from operating activities		(47,309)	(29,313)
Cash flows from investing activities			
Purchase of property, plant and equipment	6	(3,993)	(5,317)
Purchase of intangible assets	7	(679)	(694)
Disposal of property, plant and equipment		206	41
Net cash outflow from investing activities		(4,466)	(5,970)
Grants from parent department	15	51,000	28,500
Net financing		51,000	28,500
Net increase/(decrease) in cash and cash equivalents in the period		(775)	(6,783)
Cash and cash equivalents at the beginning of the period	9	2,958	9,741
Cash and cash equivalents at the end of the period	9	2,183	2,958
Increase/(decrease) in cash		(775)	(6,783)

The accounting policies and notes in **section 9.5** form part of these accounts.

## 9.4 Statement of changes in equity for the year ending 31 March 2019

	Note	Revaluation reserve	General reserve	Total equity
		£000	£000	£000
Balance at 31 March 2017		6,575	22,366	28,941
Loss after taxation		–	(39,099)	(39,099)
Grant from Home Office – resource	15	–	28,500	28,500
– capital		–	–	–
Revaluation of non-current assets		2,936	–	2,936
Balance at 31 March 2018		9,511	11,767	21,278
Loss after taxation		–	(37,938)	(37,938)
Grant from Home Office – resource	15	–	51,000	51,000
– capital		–	–	–
Revaluation of non-current assets		777	–	777
Balance at 31 March 2019		10,288	24,829	35,117

The accounting policies and notes in **section 9.5** form part of these accounts.

## 9.5 Notes to the statement of accounts

### 1. Accounting policies

College of Policing Limited (the College) is a company limited by guarantee, incorporated and domiciled in the UK.

These financial statements have been prepared in accordance with applicable IFRS, as adopted by the European Union, the Companies Act 2006 and the FReM. The College has adopted and interpreted the FReM, as issued by HM Treasury, to the extent that the FReM is consistent with the requirements of the Companies Act 2006.

Where there is a choice of accounting policy, the one judged to be most appropriate to the College for the purpose of giving a true and fair view has been selected. The particular policies adopted by the College are described below. They have been applied consistently to items that are considered material to the accounts.

Judgements made by the directors, when applying the accounting policies that have significant effect on the financial statements and estimates with a significant risk of material adjustment in the next year, are discussed in **note 19**.

#### a) Going concern

The directors have a reasonable expectation that the College has adequate resources to continue in

operational existence for the foreseeable future. The basis of this is continued support from the Home Office.

Therefore, the College has adopted the going concern basis of accounting in preparing these financial statements.

The going concern basis of preparation is discussed in more detail in the strategic report (see **section 3**).

#### b) Grants and grant-in-aid

The College receives the majority of its funding by way of grant-in-aid from the Home Office. The grants received are used to finance expenditure that supports the College's objectives.

These grants are treated as a capital contribution and credited to the general reserve, because they are regarded as contributions from a controlling party. Other grants, such as European Union grants, are received from time to time. These are recorded under income.

#### c) Revenue

The College recognises income, net of VAT, on an accruals basis at the transaction amount or the amount which the customer is committed to pay. Where fees have been invoiced and the service has not been completed by the year end, fees are treated as deferred income. The amount deferred is calculated by reference to the proportion of work undertaken at the end of the year, relative to the expected time to complete the work, and is released to the statement



of comprehensive income as the work is completed. Where fees have not been invoiced but the service has been provided or partly provided by the year end, fees will be included as accrued income. The amount held in accrued income is calculated in reference to the proportion of work undertaken at the year end and not invoiced.

The College has assessed the impact of IFRS 15 (Revenue from Contracts with Customers) on its revenue streams and considers its current Revenue Recognition policies to be entirely compliant with this standard and the five-step approach it suggests.

#### **d) Property, plant and equipment**

Assets that have physical substance and are held for use in supplying goods and services or for administrative purposes, and are expected to be used during more than one financial year, are classified as property, plant and equipment. Expenditure of £5,000 and above on acquiring, creating or enhancing property, plant and equipment is capitalised on the accruals basis, provided it is probable that the future economic benefits or service potential associated with the item will flow to the College and the cost of the item can be reliably measured.

Where parts of an item of property, plant and equipment have different useful lives, they are accounted for as separate items.

#### **Land and buildings**

Land and buildings are initially recognised at cost. Freehold land is subsequently carried at the revalued amount less accumulated impairment losses. Buildings are subsequently carried at the revalued amounts less accumulated depreciation and accumulated impairment losses.

Land and buildings are revalued by independent professionals at least every five years. In the intervening years, land and buildings are revalued by the use of published indices appropriate to the type of land or building. When an asset is revalued, any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset.

The net amount is then restated to the revalued amount of the asset. Land and buildings are not revalued in either the year of addition or disposal. College buildings are viewed as not being specialised assets and are therefore valued at market value rather than depreciated replacement cost.

#### **Non-property assets**

All other items of property, plant and equipment are initially recognised at cost, which comprises the purchase price and any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended. Subsequently, carrying value is recognised at market value in existing

use less accumulated depreciation and impairment losses, where market value is calculated either by: valuation; where an active market exists; or by the use of indices to the lower of depreciated replacement cost or value in use.

Increases in carrying amounts arising from revaluation are recognised in other comprehensive income and accumulated in equity under the heading revaluation surplus. This is unless they offset previous decreases in the carrying amounts of the same asset which had been recognised in profit or loss. In this case, they are recognised in profit or loss. Decreases in carrying amounts that offset previous increases of the same asset are recognised in other comprehensive income, to the extent of any credit balance exceeding the revaluation surplus in respect of that asset. All other decreases in carrying amounts are recognised in profit or loss.

## Depreciation

Land and assets under construction (AUC) are not depreciated.

Depreciation is charged to the statement of comprehensive income on a straight-line basis over the estimated useful lives of each part of an item of property, plant and equipment. The estimated useful lives are as follows:

Buildings	5 to 50 years
Plant and machinery	5 years
Computer hardware	3 to 7 years
Furniture and fittings	5 to 10 years
Transport equipment	5 to 7 years

Depreciation methods, useful lives and residual values are reviewed and adjusted as appropriate at each balance sheet date. The effects of any revision are recognised in the statement of comprehensive income when the changes arise.

## e) Intangibles

Intangible assets are non-monetary assets without physical substance, which arise from contractual or other legal rights. They are recognised only when it is probable that future economic benefits will flow to the College and where the cost of the asset can be measured reliably.

Development costs with a reasonable expectation of commercial exploitation are capitalised as intangible, provided all of the following have been demonstrated:

- the technical feasibility of developing the product so that it will be available for use
- the intention to complete the intangible asset and use it
- the ability to sell or use the intangible asset
- how the intangible asset will generate future economic benefits
- the availability of adequate technical, financial and other resources to complete the intangible asset and sell or use it
- the ability to measure reliably the expenditure attributable to the intangible asset during its development.

The amount initially recognised for internally generated intangible assets is the sum of the expenditure incurred from the date when the criteria above are initially met. Where no internally generated intangible asset can be recognised, the expenditure is charged in the period in which it is incurred.

Subsequent to initial recognition, the carrying value is at market value in existing use less accumulated

depreciation and impairment losses, where market value is calculated either by valuation, where an active market exists, or by the use of indices to the lower of depreciated replacement cost or value in use.

Amortisation is charged to the statement of comprehensive income on a straight-line basis over the estimated useful lives of each part of an item of the intangible asset. The estimated useful life is:

Software	3 to 7 years
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Intangible AUC are not amortised.

## f) Assets under construction

AUC include any property, plant and equipment or intangibles that are under construction at the balance sheet date. During the construction phase they are initially recognised at cost. This comprises the purchase price and any costs attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended. When completed, AUC are reclassified and carrying value is recognised in line with the appropriate non-current asset category and depreciated from the date on which they are brought into service. AUC and assets in their first year of use are carried at historical cost. After that, they are revalued in line with the policy for that asset group.

## **g) Impairments**

### **Financial assets (including receivables)**

A financial asset not carried at fair value through profit or loss is assessed at each reporting date to determine whether there is objective evidence that it is impaired. A financial asset is impaired if objective evidence shows a loss event has occurred after the initial recognition of the asset, with a negative effect on the estimated future cash flows of the asset that can be estimated reliably.

An impairment loss in respect of a financial asset measured at amortised cost is calculated as the difference between its carrying amount and the present value of the estimated future cash flows discounted at the asset's original effective interest rate.

### **Non-financial assets**

The carrying amounts of the company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated.

The recoverable amount of an asset is the greater of its value in use and its fair value less costs to sell.

An impairment loss is recognised if the carrying amount of an asset exceeds its estimated recoverable amount. Where the loss is determined for a previously

revalued asset, it is written off against any revaluation gains held for the relevant asset in the revaluation reserve. Any excess is charged to the statement of comprehensive income. Where an impairment loss is subsequently reversed, the reversal is credited to the relevant expenditure lines in the statement of comprehensive income (up to the amount of the original loss), adjusted for depreciation that would have been charged if the loss had not been recognised.

## **h) Operating leases**

Payments made under operating leases are recognised in the statement of comprehensive income on a straight-line basis over the term of the lease. Lease incentives received are recognised in the statement of comprehensive income as an integral part of the total lease expense.

## **i) Foreign currency**

Transactions in foreign currencies are translated to the company's functional currency at the foreign exchange rate on the date of transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are retranslated to the functional currency at the foreign exchange rate ruling on that date. Foreign exchange differences arising on translation are recognised in the statement of comprehensive income.

Non-monetary assets and liabilities that are measured at historical cost in a foreign currency are translated using the exchange rate on the date of transaction. Non-monetary assets and liabilities denominated in foreign currencies that are stated at fair value are retranslated to the functional currency at foreign exchange rates ruling on the dates the fair value was determined.

## **j) Employee benefits**

### **Short-term employee benefits**

Salaries, wages and employment-related payments are recognised in the period in which the service is received from employees. Where considered material, the cost of leave earned but not taken by employees at the end of the period is recognised in the financial statements to the extent that employees are permitted to carry forward leave into the following period.

### **Pensions**

The College's employees are members of the Civil Service pension arrangements, which is an unfunded multi-employer defined benefit scheme. The College is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis. Therefore, as required by International Accounting Standard (IAS) 19, it accounts for the scheme as if it were a defined contribution scheme. The scheme actuary revalues the scheme centrally and reassesses contributions

every four years. Further detail is available in the civil superannuation accounts prepared by the Cabinet Office.

### **Termination benefits**

Termination benefits are amounts payable as a result of a decision by the College to terminate employment before the normal retirement date, or a decision by an employee to accept voluntary redundancy. Amounts payable are charged on an accruals basis to the staff cost line in the statement of comprehensive income. This occurs when the College is demonstrably committed to terminating the employment of an employee or group of employees or when an employee accepts an offer of voluntary redundancy. Redundancy costs will be provided for when the College has a present obligation and it is probable that there will be an outflow of resource and this outflow can be measured reliably.

## **k) Reserves**

Reserves constitute:

- Revaluation reserve. The upward revaluation amounts relate to property and any future valuations of plant and equipment.
- General reserve. Balances accumulated by the usual operation of the business and grants-in-aid received from the Home Office.

## **l) Provisions**

A provision is recognised in the statement of financial position when the College has a present legal or constructive obligation, as a result of a past event, that can be reliably measured and it is probable that an outflow of economic benefits will be required to settle the obligation. Provisions are determined by discounting the expected future cash flows at a pre-tax rate that reflects risks specific to the liability, if the effect of discounting is material.

Provisions are charged as an expense to the appropriate expenditure line in the statement of comprehensive income in the year that the College becomes aware of the obligation. They are measured at the best estimate on the balance sheet date of the expenditure required to settle the obligation, taking into account relevant risks and uncertainties.

When payments are eventually made, they are charged to the provision carried in the statement of financial position. Estimated settlements are reviewed at the end of each financial year. Where it becomes less probable that a transfer of economic benefits will not be required (or a lower settlement than anticipated is made), the provision is reversed and credited back to the relevant service.

## **m) Contingent liability**

A contingent liability arises where an event has taken place that gives the College a possible obligation that will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the College's control. Contingent liabilities also arise in circumstances where a provision would otherwise be made but either it is not probable that an outflow of resources will be required or the amount of the obligation cannot be measured. Contingent liabilities are not recognised in the statement of financial position, but disclosed in a note to the accounts.

## **n) Contingent asset**

A contingent asset arises where an event has taken place that gives the College a possible asset that will only be confirmed by the occurrence or otherwise of uncertain future events not wholly within the College's control.

Contingent assets are not recognised in the statement of financial position. They are disclosed in a note to the accounts where it is probable that there will be an inflow of economic benefits.

**o) Taxation**

The College has registered for corporation tax, which is payable on property and interest income, chargeable gains and adjusted trading profit less any losses carried forward when this produces a positive taxable total profit. All bank interest is remitted to the consolidated fund for extra receipts but is also taxed as trading income.

Tax on the profit or loss for the year comprises current and deferred tax. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised directly in equity. In this case, it is recognised in equity.

Current tax is the expected tax payable or receivable on the taxable income or loss for the year. It uses tax rates enacted or substantively enacted on the balance sheet date, and any adjustment to tax payable in respect of previous years.

Deferred tax is provided on temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes.

A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilised.

**p) Value added tax (VAT)**

As an eligible body as defined in Note (1) Group 6 Schedule 9 of the Value Added Tax Act 1994, the College has the right to make exempt supplies, ie, sales without a VAT charge being made, predominately on education and other related services. The College is registered for VAT and can partially recover some input VAT using the Standard Method, as laid down by Her Majesty's Revenue and Customs (HMRC).

**q) Financing expenses and income**

Financing expenses comprise interest payable, unwinding of the discount on provisions and net foreign exchange losses recognised in the statement of comprehensive income (see foreign currency accounting policy). Financing income comprises net foreign exchange gains.

Foreign currency gains and losses are reported on a net basis.

**r) Accounting standards adopted in the period****i) First time adoption of IFRS9 Financial Instruments**

IFRS 9 has been adopted by the FReM with effect from 1 April 2018. The College has determined that this has no material impact on the classification or measurement of its financial instruments. IFRS 9 eliminates the threshold in IAS 39

for the recognition of credit losses and it is no longer necessary for a credit event to have occurred before credit losses are recognised. All Financial Assets held by COP are Trade and other receivables held to collect contractual cash flows and as such are recognised in the Amortised Cost category. Therefore the College would be expected to recognise the value at initial recognition at invoice cost which is the basis that has been followed hitherto. The college would be expected to recognise impairment losses on its Trade receivables. In accordance with the FReM adaptation no impairment loss would be recognised on balances with Government Departments. For receivable balances with other entities the impairment loss would be recognised specifically if the contracting party commits an act of default, such as an act of bankruptcy. Additionally the Standard requires the recognition of forward credit losses based on a provisions matrix. For the matrix the receivables are analysed under age categories and a probability of default factor calculated for each category based on historical

performance. These factors are then applied to the balances in each category to calculate an impairment loss which would be recognised in the SOCNE. The College has reported no Trade receivable defaults for the past two years and therefore could calculate a zero impairment provision making the impact of IFRS minimal.

#### **ii) First time adoption of IFRS 15 Revenue from Contracts with customers**

IFRS 9 has been adopted by the FReM with effect from 1 April 2018, and provides a comprehensive standard for revenue recognition. To recognise revenue under IFRS 15, an entity applies the following five steps:

1. Identify the contract(s) with a customer.
2. Identify the performance obligations in the contract. Performance obligations are promises in a contract to transfer to a customer goods or services that are distinct.



3. Determine the transaction price.  
The transaction price is the amount of consideration to which an entity expects to be entitled in exchange for transferring promised goods or services to a customer. If the consideration promised in a contract includes a variable amount, an entity must estimate the amount of consideration to which it expects to be entitled in exchange for transferring the promised goods or services to a customer.

4. Allocate the transaction price to each performance obligation on the basis of the relative stand-alone selling prices of each distinct good or service promised in the contract.

5. Recognise revenue when a performance obligation is satisfied by transferring a promised good or service to a customer (which is when the customer obtains control of that good or service). A performance obligation may be satisfied at a point in time (typically for promises

to transfer goods to a customer) or over time (typically for promises to transfer services to a customer). For a performance obligation satisfied over time, an entity would select an appropriate measure of progress to determine how much revenue should be recognised as the performance obligation is satisfied.

The College of Policing recognises revenue primarily from the provision of training courses, both nationally and internationally, selection and assessment activities, events, licencing and royalties, board and accommodation, and rents.

The College's revenue recognition under IFRS 15 is materially at the same point in time, and at the same amount, as under IAS 18. Due to the immaterial impact of IFRS 15 on the College's financial statements, these accounts are not restated, nor do they show a cumulative catch up in the statement of taxpayers' equity, to reflect the change in accounting policy.

### Performance obligations

The table below sets out, for each income stream, when performance obligations are typically satisfied, the significant payment terms, and the nature of the goods or services which the College

supplies. Most income streams usually have a contract of a duration which is directly related to the nature of the service provided and in most cases lasting less than a year.

Income stream	Description of income stream	Performance obligation	Payment terms	IFRS 15 recognition point
Training delivery	Policing related training delivered in the UK or overseas	Delivery of training to delegates at a point in time	30 days from invoice issues at start of delivery	Spread evenly over delivery period
Selection and assessment centres	Policing related assessment and recruitment activities	Assessment of candidates at a point in time	30 days from invoice issues at start of delivery	Date of assessment
Licence fees	3 year licences to deliver College training products	Provision of information and materials required for delivery of licensed products	30 days from invoice issues at start of licence period	Spread evenly over licence period

Income stream	Description of income stream	Performance obligation	Payment terms	IFRS 15 recognition point
Royalties	Royalties payable when licence holders deliver to delegates outside the Home Office forces	Provision of information and materials required for delivery of licensed products	30 days from invoice issues at start of delivery	Royalties are self-reported bi-annually by licence holders. Revenue is accrued where values can be reliably estimated
Events	Delegate fees for attendance at conferences and other vocational training events	Delivery of the event to delegates	30 days from invoice date	Date of event
Board and accomodation	Board and accomodation supplied to delegates on College sites	Provision of room and meals	30 days from invoice issues at start of delivery	Spread evenly over period of stay

### Contract balances

The College normally issues an invoice for most of its services after the start of the activity and does not receive revenue in advance of delivering the performance obligation. In some cases, for international training courses, invoicing is delayed until after the

course is over in order to ensure that all rechargeable costs have been captured. The College holds no material contract liabilities at year end, and has made no changes to its recognition of contract assets as a result of applying the new standard.

## s) New IFRS and amendments to IAS and interpretations

IFRS 16, which has an effective date for the College of 1 April 2019, requires lessees to recognise operating leases on their Consolidated Statement of Financial Position which would reflect the lessee's right to use an asset for a period of time. The College's current operating leases are shown in note 13.

Although IFRS 16 would require these operating leases to be shown on the Consolidated Statement of Financial Position the College do not believe this would lead to a material adjustment on the adoption of IFRS 16. The College is undertaking a full assessment in 2019-20 to support the adoption of IFRS 16.

## 2. Income

	Year ended 31 Mar 2019	Year ended 31 Mar 2018
	£000	£000
Income source		
Income and funding		
Trading income (training, delivery, assessment, exams)	12,852	15,310
Home Office non grant-in-aid funding	10,358	8,628
Other Income	4,619	1,377
Total income and funding	27,829	25,315
Interest received	28	3
Interest to be paid to consolidated fund for extra receipts	(3)	(3)
Total income	27,854	25,315

All income for 2018/2019 was derived from continuing operations.

### 3. Staff costs

	Year ended 31 Mar 2019	Year ended 31 Mar 2018
	£000	£000
Employee salaries and wages	20,068	18,200
Pension costs	4,006	3,666
Social security costs	2,124	1,949
Seconded in officers	5,575	6,028
Temporary and contractors	6,262	7,775
<b>Total net costs</b>	<b>38,035</b>	<b>37,618</b>

Average staff numbers can be found in the remuneration and staff report, [section 5.9](#).



## 4. Running costs and other expenditure

	Note	Year ended 31 Mar 2019	Year ended 31 Mar 2018
		£000	£000
Running costs			
Accommodation costs (including light and heat)		1,457	1,438
External audit fees		65	60
Consultancy*		1,448	1,684
Estates costs		5,321	5,053
General running costs**		2,423	3,185
Information technology costs		3,046	2,698
IT managed services		648	1,294
Professional fees		514	400
Telecommunications		206	(90)
Travel/vehicles costs		2,710	2,512
Rentals under operating leases		699	687
Grants given***		3,679	2,952
Staff and customer training		2,021	1,890
Cost of capital charges		–	–
Increase in provisions		23	(105)
Less: capitalised non-pay costs		–	–
Running costs		24,260	23,658
Depreciation	6	2,606	2,416
Amortisation	7	884	762
Loss/(profit) on disposal of asset		–	–
Loss on disposal of property, plant and equipment	7	–	(40)
Impairment and write offs		–	–
Indexation		–	–
Other expenditure		3,497	3,138
Total		27,757	26,796

\* Consultancy consists of ad hoc advisory services provided to management. It excludes outsourced ICT and professional services which support the College of Policing's usual business.

\*\* General running costs include hospitality, stationery and photocopying charges, miscellaneous expenses, recruitment fees, publication costs, conference costs, payroll services and various smaller cost lines.

\*\*\* Grants given consist of payments to Police Authorities in support of Direct Entry schemes and grants and bursaries to fund educational and development programmes.

The analysis of external auditor remuneration is disclosed in the **directors' report**.

## 5. Tax

For corporation tax purposes, the money which the College draws down from the Home Office in the form of grant-in-aid is treated as income. As the College follows the principles of accrual accounting, the amount of cash drawn down from the Home Office in a year does not always match the net expenditure of

the College in any period. This can lead to the College making a profit for tax purposes (where cash has been drawn down to pay historical invoices as is the case in 2018/2019) or a loss as is the case in 2017/2018 (where liabilities in trade payables increased in the year and cash holdings went down).

	Year ended 31 Mar 2019	Year ended 31 Mar 2018
	£000	£000
Loss before tax	(37,938)	(39,099)
Cash draw down of Grant In Aid attributable to trading activity	51,000	28,500
Less non-current asset additions	(4,672)	(6,012)
Adjusted profit/(loss)	8,390	(16,611)
Disallowable expenses	–	–
Depreciation and amortisation	3,488	3,179
Non-trade loan relationship profit (interest received)	28	3
Chargeable gain (proceeds of sales of non-current assets)	207	12
Chargeable profit/(loss) for current period	12,113	(13,417)
Profits chargeable to corporation tax	12,113	–
Current tax charge	2,423	–
Deferred tax		
Profit/(loss) brought forward from prior periods	(17,414)	(3,997)
Profit/(loss) carried forward to future periods	(5,301)	(17,414)



**Note:** The figure for non-current asset additions for 2017/2018 has been re-stated, prior to re-statement it was £6,012.

This re-statement had no effect on the current tax charge or liability for 2017/2018. The tax rate used for the 2019 reconciliation above is the

corporate tax rate of 20 per cent (20 per cent in 2018), applicable in the United Kingdom on the taxable profits for this period under tax law in that jurisdiction.

The loss carried forward has not resulted in a deferred tax asset due to insufficient certainty around future taxable profits.



## 6. Property, plant and equipment

	Land	Buildings	Transport equipment	Plant and machinery	Information technology	Furniture and fittings	Assets under construction	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Cost or valuation								
At 31 March 2018	1,271	49,362	1,469	1,766	5,673	2,492	4,636	66,669
Reclassification	–	–	–	60	381	1,347	(2,407)	(619)
Additions	–	–	32	–	–	47	3,914	3,993
Disposals	–	(265)	(122)	–	–	–	–	(387)
Revaluations	44	646	18	25	26	83	–	842
At 31 March 2019	1,315	49,743	1,397	1,851	6,080	3,969	6,143	70,498
Depreciation								
At 31 March 2018	–	27,667	1,069	648	3,916	1,045	–	34,345
Charged in year	–	1,139	117	320	542	488	–	2,606
Depreciation on disposals	–	(52)	(122)	–	–	–	–	(174)
Revaluations	–	–	9	13	17	34	–	73
At 31 March 2019	–	28,754	1,073	981	4,475	1,567	–	36,850
Net book value at 31 March 2018	1,271	21,695	400	1,118	1,757	1,447	4,636	32,324
Net book value at 31 March 2019	1,315	20,989	324	870	1,605	2,402	6,143	33,648

Transfers include the movement of completed projects out of AUC, reclassifications between property, plant and equipment categories and transfers to or from intangibles.

All property, plant and equipment is owned by the College of Policing Ltd.

Land consists of the College's freehold sites at Ryton and Harperley Hall, buildings consist of the built structures contained within those sites together with capitalised leasehold improvements at the College's leased site in London. A professional valuation of land and buildings at Ryton and Harperley Hall was undertaken as at 31 March 2019, in accordance with the provision of the Royal Institution of Chartered Surveyors (RICS) valuation standards by Cushman and Wakefield, who are appropriately qualified valuers for the purpose of the RICS valuation standards.

As a result of the valuation the land values increased by 3.4 per cent and the buildings by 3.2 per cent.

All plant and equipment has been revalued by the use of indices as at 31 March 2019. Increases in value have been charged to the revaluation reserve. Decreases in carrying amounts that offset previous increases of the same asset have been recognised in other comprehensive income, to the extent of any credit balance exceeding the revaluation surplus in respect of that asset.

Assets under construction consist chiefly (£2.786 million) of works to improve facilities at the College's freehold sites (principally Ryton). The remainder relates mainly to improvements in IT infrastructure.

## 7. Intangibles

	Intangibles AUC	Software licences	Membership system	Other intangible software	Total
	£000	£000	£000	£000	£000
Cost or valuation					
At 31 March 2018	827	312	1,972	1,629	4,740
Additions	654	25	–	–	679
Indexation	–	1	7	8	16
Transfer	112	21	–	485	618
At 31 March 2019	1,593	359	1,979	2,122	6,053
Amortisation					
At 31 March 2018	–	151	493	728	1,372
Charge in period	–	67	394	423	884
Indexation	–	1	3	4	8
At 31 March 2019	–	219	890	1,155	2,264
Net book value at 31 March 2017	423	142	1,840	938	3,343
Net book value at 31 March 2018	827	161	1,479	901	3,368
Net book value at 31 March 2019	1,593	140	1,089	967	3,789

Transfers include the movement of completed projects out of AUC, reclassifications between intangible categories and transfers to or from property, plant and equipment.

Assets under construction consist chiefly of digital e-learning products

(£1,030,000). The remainder relates to phase two of the membership system.

All intangible assets have been revalued by the use of indices as at 31 March 2019. The increase in value has been charged to the revaluation reserve.

## 8. Trade and other receivables

	31 Mar 2019	31 Mar 2018
	£000	£000
Amounts falling due within one year:		
Trade receivables	3,228	2,821
Less: Impairment for trade receivables	–	–
Deposits and advances	238	208
Asset transfers	–	–
Other receivables	3	3
VAT	–	–
Accrued charges	7,340	3,975
Prepayments	1,492	865
	12,301	7,872

## 9. Cash and cash equivalents

	31 Mar 2019	31 Mar 2018
	£000	£000
Balance brought forward	2,958	9,741
Net change in cash and cash equivalent balances	(775)	(6,783)
Balance carried forward	2,183	2,958
The following balances were held at:		
Commercial banks and cash in hand	2,183	2,958
Short term investments	–	–
Total	2,183	2,958

## 10. Trade and other payables

	31 Mar 2019	31 Mar 2018
	£000	£000
Amounts falling due within one year		
VAT	1,002	60
Other taxation and social security	1,097	1,168
Trade and other payables	735	969
Accruals	12,954	22,277
Deferred income	459	281
Staff leave accrual	514	468
Other	3	3
	16,764	25,226

## 11. Provisions for liabilities and charges

	Provision for compensation	Total
	£000	£000
Balance at 31 March 2017	122	122
Provided in the period	–	–
Provisions released in the period	(104)	(104)
Provisions utilised in the period	–	–
Balance at 31 March 2018	18	18
Provided in the period	23	23
Provisions utilised in the period	–	–
Balance at 31 March 2019	41	41

All provisions are expected to be utilised within one year of the balance sheet date.

### Provision for compensation claims

As at 31 March 2019, the College had three outstanding personal injury claims, two of which requiring provision for anticipated legal costs, and two outstanding employment tribunal cases, both requiring provision for anticipated legal costs.

## 12. Capital commitments

The outstanding commitments at 31 March 2019 in respect of contracted capital expenditure not provided for amounted approximately to £618,000. These relate primarily to building works at Ryton.

## 13. Commitments under operating leases

The totals of future minimum lease payments under non-cancellable operating leases due to expire within the relevant periods are shown in the table below.

	31 Mar 2019	31 Mar 2018
	£000	£000
Obligations under operating leases due to expire within the relevant period comprise:		
Not later than one year	809	718
Later than one year and not later than five years	–	21
Later than five years	–	–
Total	809	739

## 14. Contingent assets and liabilities disclosed under IAS 37

The College had a contingent liability relating to compensation and additional legal fees in three ongoing personal injury claims and two employment tribunal cases of £99,000 within the meaning of IAS 37, where the anticipated legal fees and most likely compensation have been provided for (31 March 2018 – £179,000).

## 15. Related party transactions

The Home Office is regarded as a related party of the company. During this period, the company has had a significant number of material transactions with the Home Office and other entities for which the Home Office is regarded as the parent entity.

The College of Policing is a limited company financed primarily by grant-in-aid from the Home Office. Home Office grant-in-aid has been recognised in the general reserve.



The Home Office provides internal audit services to the College free of charge as a benefit in kind.

their commissioner or board member(s) sits on the College Board of Directors. These relationships are shown in **Annex A**.

The College also recognises PCCs and other organisations as related parties if

Below are listed all significant transactions entered with related parties.

	12 months ended 31 March 2019			
	Transactions		Outstanding balance	
	£000		£000	
	Income	Expenditure	Income	Expenditure
Name of related party				
Secretary of state for the Home Department				
Home Office (grant-in-aid)	51,000	-	-	-
National Crime Agency	1,038	(963)	117	-
Serious Fraud Office	249	-	46	-
Home Office	1,463	(11,686)	341	-
Mayor's Office for Policing and Crime	1,317	(1,028)	300	-
Sussex PCC	265	(72)	23	-
Gloucestershire PCC	137	(33)	-	-
Cheshire PCC	124	-	11	-
Greater Manchester PCC	426	(689)	64	(17)
Northamptonshire	136	-	36	-

## 16. Financial instruments

The book and fair value of the College's financial instruments are as follows.

	Amortised cost		Total book value	Fair value
	£000	£000	£000	£000
31 March 2019				
Financial assets				
Cash	2,183	–	2,183	2,183
Trade and other receivables	12,301	–	12,301	12,301
Financial liabilities				
Trade and other payables	–	(16,764)	(16,764)	(16,764)
Net Assets	14,484	(16,764)	(2,280)	(2,280)
31 March 2018				
Financial assets				
Cash	2,958	–	2,958	2,958
Trade and other receivables	7,872	–	7,872	7,872
Trade and other payables	–	(25,226)	(25,226)	(25,226)
Net Assets	10,830	(25,226)	(14,396)	(14,396)
Ageing of trade receivables				

	Gross	Impairment	Gross	Impairment
	31 March 2019		31 March 2018	
	£000	£000	£000	£000
Not past due	1,482	–	732	–
Past due 0-30 days	429	–	453	–
Past due 31-120 days	533	–	891	–
More than 120 days	784	–	745	–
Total	3,228	–	2,821	–

### a) Liquidity risk

The College receives funding from the Home Office. There are no requirements to maintain commercial borrowing facilities and therefore the College is not exposed to liquidity risks. The Home Office's resource requirements are voted annually by Parliament.

### b) Market risk

#### Interest rate risk

The financial assets held by the College are trade and other receivables (**note 8**) and cash and cash equivalents (**note 9**). The assets are not subject to interest rate risk.

The financial liabilities held by the College are trade and other payables (**note 10**). These liabilities are not subject to interest rate risk.

### Currency risk

The College's transactions are primarily undertaken in sterling and therefore it has limited exposure to foreign exchange risk. There were no significant balances in foreign currencies at the period end.

### c) Credit risk

The College is subject to some credit risk. The carrying amount of receivables represents the College's maximum exposure to credit risk. Receivables are impaired where there is sufficient knowledge to indicate that recovery is improbable, for example, when an entity has entered administration. Receivables are written off when all means of recovery have been exhausted and the debt cannot be recovered.

## **17. Statement of losses and special payments**

At 31 March 2019, the College had no qualifying losses or special payments that warrant disclosure (31 March 2017 – £0).

## **18. Accounting estimates and judgements**

The financial statements and notes contain some estimated figures that are based on assumptions made by the College about the future or are otherwise uncertain. Estimates take into account historical experience, current trends and other relevant factors. However, because all accounting balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

There are a number of areas in the accounts subject to estimates and judgements about the future that have a material effect. Accounting entries for the valuation of land and buildings are externally assessed by suitably qualified professional organisations. Other areas, such as non-current asset accounting treatments, accruals and prepayments

of income and expenditure, are subject to estimates and judgements made internally by the College's professionally qualified accountants. Key accounting judgements include debt impairment and the valuation of intangible assets.

## **19. Ultimate controlling party**

The ultimate controlling party of the company is the secretary of state for the Home Office.

## **20. Events after the reporting period**

No significant events have taken place since the period end that have not been accounted for in the financial statements that require further disclosure.

In accordance with the requirements of IAS 10 'Events after the reporting period', events are considered up to the date on which the financial statements are authorised for issue, which is interpreted as the date of the certificate and report of the Comptroller and Auditor General. There were no events after the reporting period that require disclosure.

# Annex A – Register of members’ interests

## As at March 2019

### Millie Banerjee CBE

Non-Executive Director, College of Policing Board  
 Board Member, East London Foundation Trust  
 External Examiner, University College London Telecoms MSC  
 Non-Executive Chair, NHS Blood and Transplant

### Christine Elliott

Non-Executive Director, College of Policing Board  
 Member, College of Policing Nominations and Remuneration Committee  
 Member, College of Policing Audit and Risk Committee  
 Chair, College Regulatory Consultative Group  
 Lay Member, Editors’ Code of Practice Committee  
 Special Advisor, Hadlow Group  
 Special Adviser, Collaborate C.I.C.  
 Company Director, Claig Company Ltd (consulting vehicle)  
 Chair, Borough Market  
 Chair, Health and Care Professions Council

### Clare Minchington

Non-Executive Director, College of Policing Board  
 Chair, College of Policing Audit and Risk Committee  
 Chair, BPP University  
 Lay Member and Trustee, General Optical Council  
 Chair of Audit and Risk Committee, General Optical Council

### Ian Wylie

Non-Executive Director, College of Policing Board  
 Member, College of Policing Nominations and Remuneration Committee  
 CEO, Royal College of Obstetricians and Gynaecologists to February 2019  
 Parish Councillor, Shipton-on-Cherwell Parish Council

Jackie Smith

Non-Executive Director, College of Policing Board  
Non-Executive Director, Camden and Islington NHS Trust

Robin Wilkinson

Non-Executive Director, College of Policing Board  
Chief of Corporate Services, Metropolitan Police Service

Gavin Thomas

Non-Executive Director, College of Policing Board  
Chair, College of Policing Nominations and Remuneration Committee  
President and Executive Director, Police Superintendents' Association Ltd

Ian Hopkins

Non-Executive Director, College of Policing Board  
Trustee, Key 103 Cash for Kids  
Trustee, Michael Carrick Foundation  
Trustee, Police Treatment Centre  
Trustee, We Love Manchester Emergency Fund  
Chief Constable, Greater Manchester Police

David Bamber

Non-Executive Director, College of Policing Board  
Police Sergeant, Cheshire Constabulary

Mike Cunningham

Non-Executive Director, College of Policing Board  
Chief Executive, College of Policing  
Chair, British Police Symphony Orchestra  
Vice President, Police Mutual Assurance Society

Stephen Mold

Non-Executive Director, College of Policing Board  
Police and Crime Commissioner, Northamptonshire  
Board Member, National Enabling Programme  
Director, Police ICT Company  
Director, Voice for Victims and Witnesses Ltd

# Annex B – Committee attendance record

**1 April 2018 – 31 March 2019**

## Audit and Risk Committee attendance

Meeting date	2 May 2018	5 Sept 2018	7 Nov 2018	14 Feb 2019
<b>Member</b>				
Clare Minchington	–	✓	✓	✓
Christine Elliott	✓	✓	✓	✓
Ian Hopkins	✘	✘	✘	✓
David Bamber	✓	✓	✓	✓
Stephen Mold	✘	✘	✘	✘
Stephen Mann	✓	✓	✓	✘

Key: ✓ = attended ✘ = did not attend – = not a member at the time PA = part attendance

## Nominations and Remuneration Committee attendance

Meeting date	18 May 2018	2 July 2018	5 Dec 2018	07 Jan 2019
<b>Member</b>				
Gavin Thomas	✓	✓	✓	✓
Millie Banerjee	✓	✓	✓	✓
Christine Elliott	✓	✓	✘	✓
Ian Wylie	–	–	–	✓

Key: ✓ = attended ✘ = did not attend – = not a member at the time PA = part attendance





# Annex C – Trade Union

## (Facility Time Publication Requirements)

### 1 April 2018 – 31 March 2019

The College is required, by the Trade Union (Facility Time Publication Requirements) Regulations 2017 which came into force on 1 April 2017, to disclose the number of hours spent on facility time by employees who are a relevant union official during the reporting period, which are paid by the College.

Facility time is recognised as the time an employee has spent on paid trade union activities where the employee has received wages from the College.

Total number of employees who were Trade Union (TU) representatives during the relevant period:

Number of employees who were relevant union officials during the relevant period	FTE employee number
3	3

Percentage of time spent on facility time:

% of time	Number of employees
0	2
1–50	1
51–99	0
100	0

Percentage of pay bill spent on facility time:

First column	Figures
Total cost of facility time	£1,228
Total pay bill	£25,968,529
% of the total pay bill spent on facility time	0.005

Paid TU activities – As a percentage of total paid facility time hours, how many hours were spent by employees who were TU representatives during the relevant period on paid TU activities?

Time spent on paid TU activities as a percentage of total paid facility time	Not applicable
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## About the College

We're the professional body for everyone who works for the police service in England and Wales. Our purpose is to provide those working in policing with the skills and knowledge necessary to prevent crime, protect the public and secure public trust.

[college.police.uk](https://college.police.uk)



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