

College of Policing Limited Annual Report and Accounts for the year ended 31 March 2020

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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 pleased to present the Annual Report and Accounts of the College of Policing for 2019/20. After one of the most challenging years for policing and the country, supporting the policing family has never been more important. I am particularly proud of the College's role in supporting the police in responding to the pandemic, by swiftly creating guidance to support law changes in both England and Wales, as well as moving the entire recruitment and assessment system online.

Despite the challenges of the past year, the College is in a much stronger position than ever before. The introduction of our Plan on a page and the work carried out by the Change Programme, as well as the launch of the new branding, have established a clear vision for the College which is strongly supported both internally and by our stakeholders. However, there is more to be done over the next year.

When we look to where policing will be in the next year, it will not

be enough to just aim for things to be as they were. Events both in the UK and internationally, as well as the 20th anniversary of the publication of the Macpherson report, have highlighted that there is still a way to go until we have a police service that is truly inclusive and representative of everyone in England and Wales. It is vital that we play a leading role in this work. Within the College we will be increasing our activity in this area, to support forces and accelerate internal organisational change.

Supporting the workforce of the future means that the College needs to be able to offer something for everyone in policing. Over the coming year we will focus on expanding our existing activities such as our Aspire programme, joint coaching and mentoring and superintendents' toolkit to ensure we have a coherent and comprehensive approach to leadership development.

The College is in the early stages of providing enhanced support for leadership development by establishing a Leadership Centre. Here we will set out national leadership expectations and support for all levels of policing, in particular for those who have previously never considered leadership opportunities.

Ensuring we have the best workforce for the future means making sure we have the right people with the talents and skills needed, particularly in the area of digital development. The College is leading the Digital Intelligence and Investigations (DII) project, looking to upskill the people coming into policing. We also want to use technology to share knowledge much more quickly. Our new website gives everyone in policing access to our products and services and we want this to be

the platform for a new approach to virtual learning. Having successfully introduced virtual assessment during the pandemic, we plan to fully evaluate what it has done and how it can be used in the future.

I am looking forward to building on work with policing that focuses on looking ahead at future challenges and opportunities. Our 'Futures Thinking' work, announced with the publication of the 'Policing in England and Wales: Future Operating Environment 2040' report will help the service think more strategically about the future.

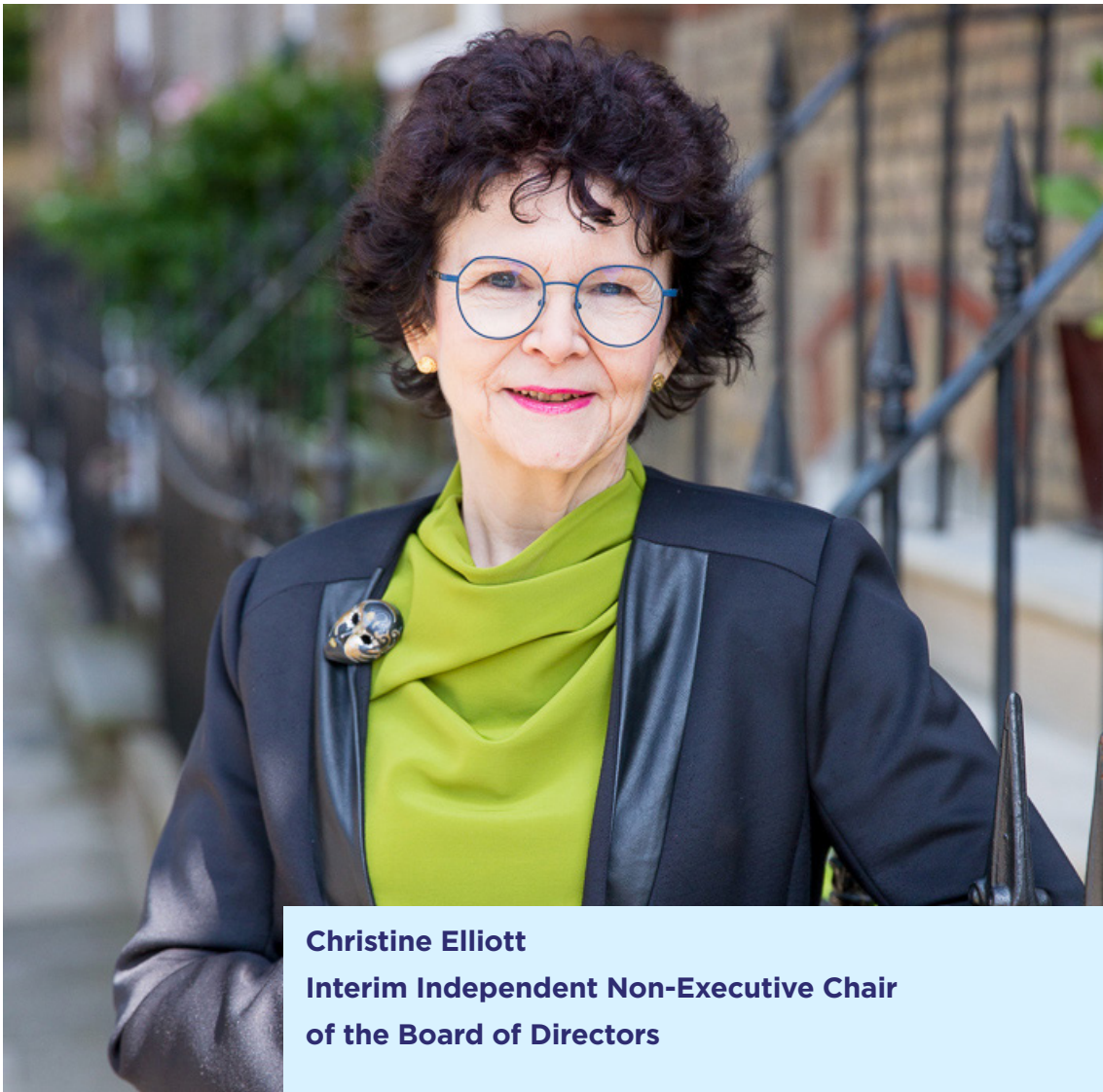
Of course there will soon be change within the College, as we look forward to a future under the leadership of both a new Chief Executive and a new permanent Chair of the Board. I would like to offer my thanks on behalf of the College of Policing Board to both Mike Cunningham and Millie Banerjee for their leadership over the last three years. I have heard much positive feedback about the direction the College is travelling in, and this owes a huge debt of thanks to Mike and Millie.

I know the College Board will continue to offer stability in setting a strategic direction and oversight. This year we welcomed Dr Robina Shah as an advisor on the organisation's

work on diversity, equality and inclusion. Dr Shah's expertise and oversight will prove invaluable over the coming years. 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 Committee and the

College Regulatory Consultative Group. Their 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 what has been a year of success in challenging circumstances.



Christine Elliott
Interim Independent Non-Executive Chair
of the Board of Directors





2. CEO's foreword

Throughout my police career, I have been acutely aware that every day in policing brings new challenges. Officers, staff and volunteers work tirelessly to keep people safe, bringing together their extensive knowledge with swift decision-making and empathy towards the public on a daily basis.

Policing has become even more challenging due to the requirements placed on the service in response to the coronavirus pandemic.

We've been working hard as part of the national policing response to help forces across England and Wales respond quickly, clearly and consistently. I am proud of how we have quickly adapted our work to provide the required support, always keeping the realities and complexities of operational policing at the centre of our approach and translating complex legislation into clear briefings. This has helped provide frontline officers

with the information they need to communicate, apply and enforce the government's regulations.

Following the tragic death of George Floyd in the USA and protests across the world, I and other policing leaders committed to act on issues of diversity and inclusion and concerns about racial inequalities. We listened to those who could share their experiences and offer insight into what needs to change, and came together as a service to turn our commitments into effective action. Our co-chairing of a national programme of work with the National Police Chiefs' Council

(NPCC) to deliver change in this area will be essential.

Over the last year, we have continued to play a significant role in fulfilling the Prime Minister's commitment to recruit 20,000 officers into the service. We have seen great progress with 3,005 uplift officers joining by the end of March 2020 and we are on target to see 6,000 additional officers join the service by March 2021. There is a great opportunity to increase the diversity of the workforce, attract and nurture new talent and to secure the skills needed to tackle new and emerging types of crime.

We have continued to work on supporting those joining the service to gain the training, preparation and recognition they need. In response to the COVID-19 challenge we have introduced a new on-line assessment process, involving more than 18,000 candidates, and we have a clear way forward from our evaluation. Our report, 'Policing Education Qualifications Framework Initial Entry Routes: Learning to date 2016 - 2019', set out the findings from forces as they implemented the new entry routes into policing. Based on those findings, we have launched our Special Constable Learning Programme, which significantly reduces the time it takes for specials to become constables. I know that the routes will continue to develop and embed across policing, ensuring

that officers have the preparation they need and recognition they deserve as they join the service.

We've pioneered work with frontline officers and staff to develop evidence-based guidelines on neighbourhood policing, recognising and responding to vulnerability-related risks and supporting first-line supervision. We have published a code of practice on armed policing and police use of less lethal weapons, outlining the responsibilities and procedures to be followed when using firearms, specialist munitions and less lethal weapons. We've also worked closely with the Home Office National Law Enforcement Data Programme to develop the code of practice for their new Law Enforcement Data Service (LEDS). These products will continue to help officers and staff across forces in their decision making and play a significant role in protecting the public.

As part of our work on innovation and knowledge sharing, we've gathered ideas from everyone in policing on how to solve the problems faced by officers, staff and volunteers by creating a 'national map of ideas'. We are sharing these ideas with national programmes, the Home Office, police and crime commissioners and chief officer teams across all forces to take them forward. We've launched Going equipped, a new publication sharing

knowledge across policing with articles written and edited by operational officers, staff and volunteers.

We recognise that police officers, staff and volunteers use our products and services on a daily basis and want to make sure we are listening to their feedback. This year we've changed the way we work by actively seeking to involve people in our consultations, user groups and workshops to shape our work and our priorities. We're also continuing to make our products clearer and easier to use.

We've reviewed the way we deliver face-to face and online learning, replacing older packages with more interactive and engaging products. Alongside this, we have refreshed and streamlined our visual identity to strengthen our brand and to give a single coherent look and feel to all of our materials, both online and in print.

We've launched a new website that we're continuing to develop to ensure access to our online resources is much more streamlined and simple. This has included a move away from offering membership, ensuring that everyone in policing – regardless of their rank, grade or role – has access to our support where and when they need it.

Officers put themselves at risk to protect the public every day. That is why this year we undertook the National Police Safety Survey, one of

the largest surveys of its kind with over 40,000 responses, and have worked with the NPCC to outline a plan to tackle assaults and devise new training to keep officers and staff safe. Our work to support this plan has already delivered with the publication of new conflict management guidelines to address concerns on de-escalation techniques, communication and negotiation skills.

As I look towards retirement at the end of this calendar year, I am immensely proud of what the College has achieved in this unprecedented year. However, I do not underestimate the challenges that lie ahead. The talent of our staff and their dedication to policing and keeping people safe makes me confident that the College will succeed with its ambitious programme of work in the coming year as we continue to work with, consult and listen to our colleagues in policing so that we remain relevant.



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 independent professional body for policing in 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 College's core purpose is to promote policing excellence and to support everyone in policing to reduce crime and keep people safe. This is achieved through three principal activities:

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

- **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 10**.



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.

“Supporting the police’s response to key issues like knife crime”

3.2 Review of performance

The College has performed strongly over the course of the year, progressing our key deliverables that were set out in the annual business plan with the potential to transform policing in England and Wales. This includes supporting the police’s response to key issues like knife crime by testing initiatives across the country and updating the way police can assess risk in domestic abuse cases. We supported new officers joining policing to meet changing demands through the implementation of new entry routes and helping officers and staff cope with the strain of their roles through the National Police Wellbeing Service. These new entry routes and the existing selection processes are supported by the College to promote diversity and inclusion, which is also of vital importance to the College.

We have also been able to support policing with the opportunities and challenges that have arisen during the year, through supporting the campaign to recruit an additional 20,000 officers into policing over the next three years. The College

has worked with the National Police Chiefs’ Council (NPCC) and Home Office at significant pace to deliver on the Police Uplift Programme commitment. The programme has successfully recruited an additional 3,005 new recruits at the time of writing (31 March 2020) and is on target to bring 6,000 new officers into the service by March 2021.

The College has also had to respond to the COVID-19 pandemic by ensuring that we support our staff and keep them safe, as well as continuing to support policing as it responds to this unprecedented challenge. This support for policing has been demonstrated specifically in the guidance we have published for police officers and members of the public to help explain what they can and cannot do in relation to the regulations. We’ve also produced an emergency curriculum and developed a new online assessment process that have enabled people to continue to be recruited to policing and become operational to support force capacity.

In responding to these challenges, the College has shown its capacity to respond quickly with purpose,

pace and determination, with a focus on supporting policing when it most needed it.

Business Plan deliverables were identified for 2019/20 and the table below outlines progress made.

Plan on a page Business Plan deliverables	Progress
<p>Transforming our College To make sure we are fit for the future and therefore best placed to achieve our purpose to support everyone in policing to reduce crime and keep people safe, by moving to a new organisational structure by April 2020.</p>	<p>Our Plan on a page sets out who we are and what we do, focusing on our three principal functions – sharing knowledge and good practice, setting standards and supporting professional development.</p>
<p>Transforming our College Digital Transformation To redesign our website and consolidate some of the external-facing online platforms.</p>	<p>The website is being designed in phases so that different areas of work can be transferred in stages. The first phase of the website went live in August 2020.</p> <p>The new website will improve user journeys, accessibility and engagement. Information will be easy to find, clear and concise – helping to promote, connect and support the work of police officers on the frontline.</p>
<p>Our workforce To embed revised values and leadership behaviours within the College.</p>	<p>Our revised leadership behaviours and values have been developed. A full implementation plan is in place to support this.</p>
<p>Transforming our College To embed our new approach to performance management.</p>	<p>As part of our approach to performance management, we have implemented key performance questions (KPQs) that align to our Plan on a page. The KPQs outline the actions that need to be taken to deliver against our vision and priorities.</p>

Plan on a page Business Plan deliverables	Progress
<p>Sharing knowledge and good practice To create a network of innovation practitioners and produce a national knowledge-sharing publication for practitioners.</p>	<p>We have established the network of innovation practitioners with representation from all forces in England and Wales. We supported 18 local innovation events, with a further eight needing to be postponed due to the pandemic. We also launched a call to create a National Map of Ideas and have received around 300 ideas from officers and staff. Our first edition of 'Going equipped' has been published and includes articles from officers and staff in a range of policing roles. The publication was launched alongside our new website.</p>
<p>Sharing knowledge and good practice To develop the evidence base on 'what works' to tackle vulnerability and violent crime.</p>	<p>An independent evaluation of eight interventions across police forces, designed to tackle vulnerability and violent crime to help build the evidence of what works, has been undertaken by the University of Birmingham and the National Centre for Social Research and draft reports have been delivered. The findings will be published later this year. In addition, working with the NPCC's Vulnerability Knowledge and Practice Programme, the College has shared the results from a national call for practice in these areas on the Knowledge Hub, to help forces learn from each other.</p>
<p>Sharing knowledge and good practice To undertake an extensive search of academic literature to identify new evidence on the effectiveness of interventions in reducing crime and to update the Crime Reduction Toolkit with the new interventions.</p>	<p>A search for new systematic reviews relating to crime reduction has been completed by University College London (UCL). The reviews have been quality assessed and coded and a number of new narratives have been uploaded to the toolkit.</p>

Plan on a page Business Plan deliverables	Progress
<p>Sharing knowledge and good practice Deliver the bursary scheme.</p>	<p>In 2019, we ran the bursary scheme for the fourth successive year and 64 officers and staff received funding. The 2020 scheme was launched in March and 135 applications have been received.</p>
<p>Sharing knowledge and good practice To develop and roll out a training programme for Safeguarding and Public Protection and evaluate it during 2019/20.</p>	<p>The first phase of the Licence to Practise (LtP) project to deliver the Public Protection and Safeguarding Leaders Programme (PPSLP) has been completed.</p>
<p>Setting standards To introduce the licensing re-inspection programme.</p>	<p>A full programme of licensing activities was completed for firearms and public order.</p>
<p>Setting standards To conduct our Authorised Professional Practice (APP) refresh.</p>	<p>APP is subject to review (either scheduled or triggered) in consultation with the relevant National Policing Business Area.</p>
<p>Setting standards Finalise the Code of Practice on the Police Use of Firearms and Less Lethal Weapons.</p>	<p>The Code was approved by Parliament and has been published.</p>
<p>Setting standards To develop the domestic abuse risk assessment tool and training materials and conduct pilot testing.</p>	<p>The Domestic Abuse Risk Assessment tool (DARA) was developed by the College, working with Cardiff University and has been piloted and evaluated in three forces. Further testing of the tool is now taking place.</p>
<p>Setting standards To accredit undercover policing units and commence inspections.</p>	<p>20 out of 22 units were awarded provisional accreditation and the remaining two are to be reviewed. The process for validation is in design and will be piloted in 2020/21.</p>

Plan on a page Business Plan deliverables	Progress
<p>Setting standards Deliver new guidelines on recognising and responding to risk.</p>	<p>The guidelines have been drafted, informed by systematic review and practitioner evidence. The consultation draft has been agreed by the guideline committee.</p>
<p>Setting standards Redesign and launch the Counter Corruption Bronze and Silver level learning programmes.</p>	<p>Work to redesign the Counter Corruption Bronze and Silver programmes is now complete and finalised products are available for delivery. In consultation with the Counter Corruption Working Group, new learning standards have been created, content updated and both products are now aligned.</p>
<p>Supporting professional development To support forces with the implementation of the three new entry routes by working with practitioners to create forums and ways of sharing learning and good practice across the service.</p>	<p>The College has supported forces with the implementation of the three new entry routes: Apprenticeship; Degree-holder Entry; and Pre-join Degree.</p> <p>Two new Police Community Support Officer (PCSO) entry routes have been developed - an apprenticeship and a non-apprenticeship route.</p>
<p>Supporting professional development To provide national entry and talent development opportunities by delivering high-quality assessment processes and development programmes for entry at inspector and superintendent ranks and Fast Track programme.</p>	<p>Evaluation of Fast Track and Direct Entry programmes delivered to Home Office and presented to the policing minister. A consultation is scheduled on the future development/delivery of these programmes.</p>

Plan on a page Business Plan deliverables	Progress
<p>Supporting professional development To provide leadership and management development opportunities accessible to all in policing.</p>	<p>We have a range of new initiatives to support progression, leadership and management development across the service. This includes a new College Leadership Learning App which provides access to leadership toolkits for information, guidance and support. We have also developed a collection of toolkits that are available to all in policing.</p>
<p>Supporting professional development To 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.</p>	<p>The College, together with colleagues from Oscar Kilo and the NPCC, launched the National Police Wellbeing Service. The new service includes mental health outreach support for police officers and staff as well as training and toolkits to improve the provision in individual forces.</p> <p>The service offers support for forces in areas such as dealing with trauma, major incidents and disaster resilience, psychological screening, peer support and the role of police leaders.</p>
<p>Supporting professional development Delivery of learning events.</p>	<p>Over 700 courses were delivered during 2019/20 despite events being paused due to COVID-19 in the final weeks of the reporting year. Work has commenced to consider conversion of face-to-face delivery to a digital solution where suitable.</p>
<p>Supporting professional development Delivery of selection and assessment products.</p>	<p>The impact of COVID-19 has had an unprecedented impact on the delivery of assessment centres and exams. In response, we developed an interim online assessment process to ensure police constable recruitment continues throughout this year. We have delivered the National Police Promotion Framework (NPPF) Step Two Legal Exams and the National Investigators' Exam (NIE) using an online platform.</p>

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, financial constraints and the impact of the COVID-19 pandemic.

Our risk management arrangements are managed across the College 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 annual business plan objectives and projects or could cause major reputational damage, etc.) are presented to every meeting of the executive and the Audit and Risk Committee (ARC) to ensure visibility. The summary below includes details of each risk, an assessment of the potential impact and likelihood of the risk materialising, and the mitigating actions being undertaken to reduce the likelihood and 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 College Board.

Our key strategic risks are set out below. Connection with the police service remains our highest risk and continues to be monitored by the executive and the ARC. In addition, the risk ratings for several of our strategic risks have increased as a result of the impact of COVID-19. This is subject to regular monitoring but has resulted in a number of actions, such as moving the delivery of some of our services online. However, in response to this situation, we have worked with the NPCC to produce guidance and summaries in relation to changes to regulations/laws which have been issued via various media channels including a COVID-19 hub on our website. We have also developed an online assessment centre to ensure police recruitment continues during the outbreak.

Strategic risks

1 Connection with policing.

We fail to connect and be relevant to policing, and that our tone of communication and methods do not effectively engage and build relationships with the service and key stakeholders. This results in reputational damage, a loss of confidence, credibility and influence in the policing landscape, and undermines our ability to deliver our priorities.

Mitigation

A communications strategy has been developed which sets out a holistic account of communication activity across the College, and how this links to our overall organisational objectives and goals. A stakeholder strategy, setting out our plans for consulting with chief constables, police and crime commissioners and other senior stakeholders, has been developed and implemented.

2 **'Brexit'**. UK exits the European Union (EU) without a deal, high potential for protest and some risk of civil disorder. This may impact on planned delivery within the College, due to increased demand for multi-agency gold incident command training and the inability of forces to release staff to attend pre-booked College training events. Also, providing policing with information on the post-Brexit processes for cooperation on intelligence and criminal justice that are being developed by the International Crime Coordination Centre may put additional pressure on the College's Criminal Justice team.

Mitigation

During 2019/20 we monitored the potential implications related to the UK exiting the EU. In managing this risk, we were part of the NPCC group that considered the civil contingencies and disorder implications of Brexit.

Being sighted on the work by forces to plan and prepare for the expected Brexit-related demand, we delivered additional strategic and tactical command training. The risk continues to be monitored by the College Brexit Impact Group and will be reassessed in the lead-up to the end of the transition period.

This risk is now closed on the Strategic Risk Register.

3 **Lack of take-up of College products, services and initiatives.** Lack of capacity and capability issues within forces, and/or loss of confidence in the College, could hinder the take-up of College products and services and the implementation of improvement initiatives. This affects policing's ability to achieve transformation and improve policing for the public.

Mitigation

We continue to engage and consult with the NPCC, the Association of Police and Crime Commissioners (APCC) and other key stakeholders to ensure our services remain fit for purpose. We have provided dedicated implementation support to assist forces with the Policing Education Qualifications Framework (PEQF) and supported tutor constables with an updated tutor standard, learning programme and train the trainer events.

4 People capability. Lack of understanding of our people capability, skills and knowledge and a failure to attract and retain the right people with the right skills, at all levels in the organisation, could undermine our ability to achieve our strategic aims and deliver our priorities.

Mitigation

Our 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, such as on-boarding to the Civil Service Jobs (CS Jobs) e-recruitment system, will assist in attracting the right people and work is ongoing to progress these. As part of the transformation programme, we are developing our capability model which will be based on the outcome of processes to prioritise our work and define demand and will therefore enable identification and allocation of resources. A leadership model has been developed which sets out our shared values and expected behaviours which is to be launched in 2020.

5 Technology. A lack of connected digital and data capability compromises our ability to deliver user-friendly services, which limits our connection with the service.

Mitigation

The College's Digital Transformation Programme aims to transform its customer-facing systems and is captured in our Digital Strategy. Governance is overseen through our technical design authority function to ensure effective centralised value for money in the delivery of new technologies to meet the evolving needs of the College.

6 Finance. Insufficient College funding does not allow for appropriate investment for College priorities and ensuring that all College expenditure offers value for money.

Mitigation

The Home Office has confirmed the College's grant-in-aid allocations to the end of the 2020/21 financial year. The College also continues to ensure it scrutinises all College expenditure appropriately to ensure value for money, as well as ensuring it charges appropriately for services it offers to policing and other customers.

7 20k Operation Uplift. If the College has insufficient capacity and capability to support the Home Office, the NPCC and police forces with the recruitment of 20,000 additional police officers and improve diversity in policing, this could result in a loss of confidence in

“A Transformation Map which shows results and change that will be delivered within the first six months has been developed”

the College and adversely affect our reputation, influence and connection with policing.

Mitigation

We are jointly working on this commitment with the NPCC and Home Office. We have executive representatives on the Police Uplift Programme Board and on the National Policing Board. A formal multi-agency programme team is in place to govern the programme and each of the seven national work streams have an NPCC ‘strategic lead’ and a College lead assigned. Internally we have adopted a programme approach.

This is a new risk which was added to the register in September 2019.

8 Delivery of the change programme. The Transforming our College programme does not achieve its intended outcomes due to insufficient capacity and unknown capability within the College. This results in a failure to implement the new structure, business processes and the overall operating model.

Mitigation

Our change programme has identified four work streams:

- defining our priorities
- managing our portfolio and resources
- defining our organisational capabilities
- developing our people

They are being managed through a project methodology. Staff within the College have been recruited for different roles/assignments on the programme and are matrix working. Further resources are being procured through the use of consultancy and a Procurement Strategy, Invitation to Tender and requirements document have been formulated to commence the Crown Commercial Service tender process. A Transformation Map which shows results and change that will be delivered within the first six months has been developed. The programme has also been subject to an internal Gateway Stage 1 review.

This is a new risk which was added to the register in November 2019.

Internal Audit

The College uses the services of the Government Internal Audit Agency (GIAA) to provide an independent and objective opinion that the mechanisms we have 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 2019/20, the internal audit schedule was agreed, of which five audits and one consultancy review have been completed, as follows:

Audit	Report date	Assurance level	Nos of actions	Not due	Overdue	Closed
Business Development	July 2019	Moderate	5	1	4	0
Counter Fraud (consultancy)	July 2019	Not applicable	0	0	0	0
Travel and expenditure	Nov 2019	Moderate	4	0	1	3
Communication - internal and external	Feb 2020	Limited	8	8	0	0
National Police Wellbeing Service	Feb 2020	Substantial	4	3	0	1
Recruitment	Apr 2020	Limited	8	6	0	2
Totals			29	18	5	6

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

The GIAA's overall opinion of the College for 2019/2020 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 strategic objectives. However, some improvements in relation to the College's internal governance structures, risk management

arrangements and application of key controls are required.'

The GIAA also recognised the significant progress made over the last 12 months to enhance the organisation's risk management framework and that appropriate consideration had been given to the College's overarching risk appetite and effective processes that are in place to adjust this for individual risks.

3.4 Future developments

We have a wide range of activities planned for 2020/21. They are based on our three principal functions of: 'Sharing knowledge and good practice', 'Setting standards' and 'Supporting professional development'. During 2020/21 we will also support the service to address the most pressing issues facing modern-day policing.

Responding to the COVID-19 pandemic

The College has played, and will continue to play, a crucial role in responding to the COVID-19 pandemic. College colleagues worked together at phenomenal pace, along with our partners, to meet force needs and supported the police workforce during the lockdown months.

The College has been praised for its quick response to support the police workforce during this time and the strong spirit of innovation and collaboration that was achieved with partners. The future impact of the pandemic on the College is not yet fully known. However, we will ensure that we can always respond flexibly and dynamically to new challenges that arise, while maintaining the excellent collaborations that have been developed with our partners.

COVID-19 will continue to have a widespread impact on all the College's work. We are reviewing our response to the pandemic so we can capture the invaluable learning gained from this experience and use it to inform our future work.

We have a large work programme for 2020/21 supporting policing to respond to the pandemic, such as developing options for combining the best of the virtual assessment methods with aspects of the recently developed 'Day One' face-to-face process. We must also examine the implications of COVID-19 on the planned programme of activities set out in this business plan, and on our staffing capacity, as well as the impact on our own staff. Where appropriate, we will reprioritise activities to accommodate the changed demands.



20,000 additional police officers (Operation Uplift)

In 2019 the Government committed to recruiting an additional 20,000 police officers and the national Police Uplift Programme was established to achieve this. The Programme has three key delivery partners: the Home Office, the NPCC and the College of Policing. We are all working together to achieve an uplift of 20,000 officers by March 2023 under the oversight of the National

Policing Board. This programme is in addition to planned recruitment to support natural turnover, meaning that well over 50,000 officers will be recruited during this period. This is a major undertaking that will make an incredible difference to forces and to communities. The College will provide wide-ranging support to the programme through adaptive delivery of our services and provision of guidance to meet the changing needs of forces and our partners.

Leadership

The 20,000 uplift in officers provides a once-in-a-generation opportunity to shape the policing workforce to meet the current

and future challenges in keeping the public safe. It also provides a challenge to the leadership of the service to ensure the culture is inclusive and supports everyone in policing to maximise their potential.



By 2023 more than a third of all police officers will be new to the service. It is vital that those progressing into leadership roles are supported in their development, including, at the more senior levels, the skills required to grow an organisation well. Building leadership capability and capacity at all levels is fundamental to ensuring policing organisations are managed efficiently and effectively. We must develop cultures that enhance inclusion, diversity, wellbeing and continuous professional development.

Diversity and inclusion

In recent months people from all parts of society have taken part in Black Lives Matter events to express their frustration and anger at inequalities and injustices. Some of this has focused on the way our communities are policed. Over 220,000 people have participated in what have been overwhelmingly peaceful demonstrations across the UK.

The police service prides itself on being a service that is made up of members of our communities, which polices with the consent of these communities. What has become clear is that this is not necessarily how it feels for all.

Policing is heavily engaged in asking questions such as: 'How do we make our service more reflective of the communities we serve, and inclusive for our Black, Asian and ethnic minority officers and staff?' and 'How do we address concerns about the use of stop and search and the use of force?'

These are complex challenges. Much work has been done, or is being done, to address them and progress has been made. But it's clear more can be done.

The NPCC has stated that it needs to look at all programmes of work that have an impact in this area, and be clear about the action to take and when it will be taken. This action must be developed and delivered with the help of all parts of the service, and with the support and scrutiny of our communities. The College will play a key role in helping to take actions forward.

We know that policies, procedures and programmes alone cannot make a change. We will encourage people at all levels and from all groups to recognise, understand and engage with the need for personal and organisational change.

We will challenge ourselves and policing to think beyond the usual,

to be radical and to take action. Our work will focus on five broad headings, within which we will deliver a number of activities:

- **Guidance** – developing and reviewing guidance and toolkits, including development and delivery of an attraction and recruitment toolkit.
- **Peer review** – delivery of a peer review framework and bespoke peer support services.
- **Positive action initiatives** including revising the content of the Aspire leadership programme, exploring alternative methods of delivering the Senior Leaders Development Centre and the Senior Leaders Career Pathway workshops for officers and staff from underrepresented groups. We will also continue to manage the national mentoring database and coach officers and staff so they can work with officers and staff from underrepresented groups.
- **Inclusion** – supporting internal College staff network groups; training mental health first aiders; supporting the policing senior BAME forum, Women’s progressing initiative, BAME Women in Policing, and LGBT+ development scheme.

- Accelerating progression – development of a Fast Track inspector to superintendent programme, and exploring lateral progression into specialisms.

As the professional body for policing we have to lead from the front. Within the College we will work to make sure that we also have an inclusive culture that enables everyone to be their true self at work. We will ensure that our culture and values reflect the diversity of our people and the communities in which we operate. Responsibility for this lies at every level of the organisation. This is a personal leadership challenge for all College staff. The Chief Executive and the Senior Management Team are committed to leading from the front, challenging ourselves about what we are each doing personally and within our teams. We will review the College leadership behaviours to ensure that everyone is committed to promoting inclusion and diversity in the College and in policing through the work that they do.

Digital capability

Digital or ‘cyber’ crimes have increased significantly in recent years. In addition, the volume of digital evidence will continue to increase.

We will continue to support policing as it adapts and responds to the digital environment, to ensure it can protect the public and reduce crime, wherever it occurs.

In the coming year we will provide digital upskilling to policing and provide specific advice to forces and organisations regarding legislation and operational compliance. We produce guidance and codes for digital capabilities and services. We support the professionalisation of specialist cyber digital investigation practitioners.

Perennial policing challenges

During 2020/21 we will work with stakeholders to develop responses to perennial challenges that we have identified. This year these are investigation and problem-solving. These challenges have been identified as needing work in relation to single crime types in the past, but we have now analysed patterns and found they are repeated across different crime types and demands over the years. If we tackle them, we will be better placed not just to respond to the current workload but to new and unforeseen challenges. The challenges are often multi-faceted, not only requiring us to develop skills but also take action across

organisations and complex systems to drive improvement for the public. We will therefore work closely with all our partners to deliver solutions to these challenges.

3.5 Review of financial performance

The College's financial performance for 2019/2020 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.

Funding for the College's activities comes predominantly from the Home Office via an annual grant-in-aid settlement to support the College's resource and capital requirements. 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.

The difference between the College's resource income and expenditure shows a loss in its financial statements, and this loss represents the grant-in-aid funding utilised in the financial year.

The table below compares the College's financial outturn for 2019/2020 with its budget.

	Net budget	2019/2020 spend	Over/(under) spend
	£ million	£ million	£ million
Income	(19.00)	(17.46)	1.54
Direct grant funding	(13.77)	(11.75)	2.02
Gross expenditure	74.81	70.89	(3.92)
Total resource	42.04	41.68	(0.36)
Total capital	4.31	4.28	(0.03)
Resource and capital	46.35	45.96	(0.39)

The resource expenditure outturn for the year to 31 March 2020 was £41.61 million. Overall income in 2019/20 was £1.91 million lower than originally budgeted, of which £0.4 million related to COVID-19 course and assessment cancellations in March. Pay costs were £1.2 million higher than budgeted, due in part to increased pension costs. This was offset against a £2 million underspend on non-pay costs, with Estates, Marketing and Communications and IT being the main contributors to the under-spend.

Non-cash depreciation costs were £0.8 million lower than budgeted

following an additional non-cash budget allocation from the Home Office. This related to the write-off of the College membership system.

The College was originally granted a Capital budget of £4.11 million, but was authorised by the Home Office to spend an additional £0.2 million during the course of the year. Capital expenditure for the year to 31 March 2020 was £4.31 million, which was in line with this. Spend on the College's main capital projects was as expected.

The cash balance for the year has increased from £2.2 million, as of 31 March 2019, to £3.5 million at 31 March 2020. There is 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 2020	Year to March 2019
Greenhouse gas emissions - scopes 1, 2 and 3 business travel, including air and rail (tCO ₂ e)*	2,377	2,610
Energy consumption - gas and electricity (kWh)	6,572,820	6,717,489
Energy expenditure - gas and electricity (£)	528,426	502,532
LPG consumption (litres)	130,102	141,441
LPG expenditure (£)	68,993	71,381
Estate waste amount (tonnes)	149	118.8
Estate water consumption (m ³)	22,430	26,316
Estate water expenditure (£)	30,889	35,999

*The figure for the year to March 2019 has been restated following further development of the College's management information systems.



3.7 The estate

The College estate at 31 March 2020 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

The current licence for the site at Old Queen Street expired on 31 August 2020 and discussions have

been ongoing with the College's landlord to take up alternative space at its premises in Spring Gardens, London. COVID-19 has had a major impact on the relocation as we have been unable to undertake a number of key pieces of work due to lockdown restrictions. It is expected that the relocation will be complete by the end of September 2020.

To provide additional space to facilitate assessment for the Police Uplift Programme, a planning application to convert the pool and dojo at Ryton into a Day One Assessment Centre is in progress.

3.8 Going concern

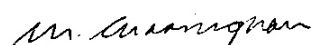
The financial statements are prepared on the basis of going concern. The directors have a reasonable expectation that the College will continue operations for the foreseeable future.

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 2020/21 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
4 December 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 members

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 have been two changes to the Board during the year. The first was the resignation of the Chair,

Millie Banerjee, in January 2020. The Home Secretary appointed Christine Elliott, then Senior Independent Director, as Interim Chair while a competition to recruit a permanent Chair is undertaken.

The second was the appointment of Paul Griffiths in January 2020, following the retirement of Gavin Thomas in March 2019, to the seat reserved for a police superintendent.

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 (NRC).

4.2 Directors' attendance at board meetings

Board meeting attendance

Member	08 May 2019	03 July 2019	18 Sep 2019	06 Nov 2019	29 Jan 2020	18 Mar 2020
Millie Banerjee	✓	✓	✓	✓	✓	N/A
David Bamber	✓	✓	✓	✓	✓	✓
Mike Cunningham	✓	✓	✓	✓	✓	✓
Christine Elliott	✓	✓	✓	✓	✓	✓
Paul Griffiths	N/A	N/A	N/A	N/A	✓	✓
Ian Hopkins	✓	x	x	✓	x	x
Clare Minchington	✓	✓	✓	✓	✓	✓
Stephen Mold	✓	x	✓	✓	x	✓
Jackie Smith	✓	✓	✓	✓	✓	x
Robin Wilkinson	✓	✓	x	✓	✓	✓
Ian Wylie	✓	✓	✓	✓	✓	✓

Key: ✓ = attended x = did not attend N/A = not applicable

Audit and Risk Committee attendance

Member	04 Apr 2019	05 July 2019	11 Sep 2019	04 Dec 2020	04 Mar 2020
David Bamber	✓	✓	✘	✓	✓
Christine Elliott	✓	✓	N/A	N/A	N/A
Ian Hopkins	✘	✓	✘	✘	✘
Clare Minchington	✓	✓	✓	✓	✓
Maggie McGhee	N/A	N/A	N/A	N/A	✓
Stephen Mold	✘	✓	✓	✘	✘
Jackie Smith	N/A	N/A	✓	✓	✓

Key: ✓ = attended ✘ = did not attend N/A = not applicable

Nominations and Remuneration Committee attendance

Member	13 June 2019	11 Sep 2019	11 Dec 2019	29 Jan 2020	12 Feb 2020
Millie Banerjee	✓	✓	✓	✓	✓
Christine Elliott	✓	✓	✓	✓	✓
Ian Wylie	✓	✓	✓	✓	✓

Key: ✓ = attended ✘ = did not attend N/A = not applicable

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. Members' interests as at 31 March 2020 are given below:

David Bamber

Non-Executive Director, College of Policing Board
National Representative, Police Federation of England and Wales
Police Sergeant, Cheshire Constabulary

Mike Cunningham

Non-Executive Director, College of Policing Board
Chief Executive, College of Policing
President, Police Mutual Assurance Society

Christine Elliott

Interim Chair, College of Policing Board
Member, College of Policing Nominations and Remuneration Committee
Chair, College Regulatory Consultative Group
Lay Member, Editors' Code of Practice Committee

Chair, Health and Care Professions Council
Company Director, Claig Company Ltd.

Ian Hopkins

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

Clare Minchington

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

Stephen Mold

Non-Executive Director, College of Policing Board
Police, Fire and Crime Commissioner, Northamptonshire
Director and Chair, Police ICT Company

Jackie Smith

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

Robin Wilkinson

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

Ian Wylie

Non-Executive Director, College of Policing Board
 Member, College of Policing Nominations and Remuneration Committee
 International adviser, Royal College of Obstetricians and Gynaecologists
 Parish Councillor, Shipton-on-Cherwell Parish Council

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.

4.4 Directors' statement, section 172 of the Companies Act (2006)

This is the first year in which the Directors' Report must include a 'section 172' statement (the new regulation applies to periods commencing on or after 1 January 2019). The statement must explain how the directors have had regard to the 'enlightened shareholder value' requirements of s172 in performing their duties and deals with the directors' duty to promote the success of the company for the benefit of shareholders as a whole. In the case of the College, the single shareholder is the Home Secretary. As the College's Board of directors, both collectively and individually, we have fulfilled our duties, as detailed in section 172 of the Companies Act (2006), to a high standard throughout this reporting period.

The likely consequences of any decision in the long term

In 2019 the Government committed to recruiting an additional 20,000 police officers and the national Police Uplift Programme was established to achieve this. The Programme has three key delivery partners: the Home Office, the NPCC and the College. We are all working together to achieve an uplift of 20,000 officers by March 2023 under the oversight of the National

Policing Board. This programme is in addition to planned recruitment to support natural turnover, meaning that well over 50,000 officers will be recruited during this period. This is a major undertaking that will make an incredible difference to forces and to communities. The College will provide wide-ranging support to the programme through adaptive delivery of our services and provision of guidance to meet the changing needs of forces and our partners. Our Plan on a page sets out who we are and what we do, focusing on our three principal functions – sharing knowledge and good practice, setting standards and supporting professional development. We connect everyone in policing by sharing knowledge and best practice. We set standards and provide training and development to reduce crime and keep people safe.

The interests of the company's employees

The College People Plan has continued to develop and remains aligned to the organisation's 'Transforming our College' change programme. This change will enable us to reshape our organisation to deliver the Plan on a page. The People and Organisational Development (OD) team is working closely with the Change Team to support the people aspects of the

change. A leadership development programme is planned to support the changes to the ways in which we work, with our values and code of ethics at its core.

In March the Board committed to an internal inclusion and diversity programme. This has attracted more than 65 employee volunteers from across the College to undertake an action-based programme to create an environment in which diversity is welcomed, recognised and celebrated, both in how we treat each other and interact with those in policing and other external stakeholders.

The need to foster business relationships with suppliers, customers and others

During the year we have developed closer and strategic relationships with some of our most critical suppliers to engage in open regular dialogue, to work smarter and to improve our ability to utilise the contracts and agreements we have more effectively to help us deliver outcomes for the business more efficiently. These include developing efficiencies in processing our business requirements for Learning and Development and professional services, as well as linking with related bodies under the Home Office and wider government to deliver business outcomes in the IS/IT area to improve the College's internal infrastructure.

The impact of the company's operations on the community and the environment

Prior to COVID-19, approximately 40% of College staff were designated as home workers, reducing the effect of commuting in the four communities in which the College is based. The College is committed to reducing its carbon footprint and, in comparison to the prior financial year, was able to reduce its greenhouse gas emissions, its gas, electricity and water consumption and its estate waste.

The desirability of the company maintaining a reputation for high standards of business conduct

Our governance and decision-making arrangements ensure we manage the business responsibly and effectively and to high standards of business conduct (see the corporate governance report on [page 61](#)). This includes operating within the requirements of the Protocol with the Home Office, relevant legislation and regulations, as well as understanding our responsibilities to manage public money and manage risks effectively.

In 2019/20, to support the quality of the decision-making, a comprehensive review of the College's Board and committee terms of reference were undertaken

and a governance framework was developed. We have also ensured that an external Board effectiveness evaluation will be completed in the 2020/21 year. We have a series of policies and guidance setting out expected standards of behaviour and conduct. This includes our Code of Conduct, our Counter-Fraud policy, and our Reporting Concerns (whistleblowing) policy.

We have an established committee structure to which we delegate detailed scrutiny of key areas of our responsibilities. We have ensured our Board has the right range and depth of knowledge, skills and experience to run the business effectively. At the date of this report, 30% of our Board members are women. However, we understand the benefits of diversity and are continually seeking to improve it across our Board and executive membership. In addition to Board members, we have an additional three female co-optees on Boards and committees.

The need to act fairly between members of the company

We have focused on promoting the success of the College and benefitting all our stakeholders. As a publicly owned company limited by guarantee, our activities and engagement concentrated on delivering our strategy and the needs

of our member (the Secretary of State for the Home Department), our colleagues in policing, our people, the general public and our suppliers.

4.5 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 2020 was £65,000 (31 March 2019, £65,000). 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 by the GIAA for the period to 31 March 2020 and funded directly by the Home Office.

4.6 Information assurance

The newly formed Information Governance Group meets quarterly to review information risks, incidents and organisational standards. This group reports to the ARC twice a year to provide scrutiny of governance arrangements and legislative compliance. Since the publication of the Annual Report and Accounts

2018/19, we have again reviewed this Committee's Terms of Reference to ensure the purpose of the meeting complements other governance structures within the College.

Our compliance with Data Protection legislation is high. We hold personal data for a variety of legitimate purposes and can demonstrate continuous improvement in the ways we work. Immediately prior to the implementation of the legislation, the College participated in a positive Home Office audit which resulted in minimal improvement recommendations. We have since fulfilled those recommendations and recruited a permanent and experienced Data Protection Manager. All public requests for information were answered within legislative timescales. We have a positive and supportive relationship with the Information Commissioner's Office as regulator. Like many public organisations, the personal data we process is contained on different systems, making compliance with Article 30 and the required Record of Processing Activity challenging. In this time period we have built on the 2018 training investment and continued to support and upskill staff through the Data Protection Impact Assessment process.

We have a confident, proportionate approach to our Freedom of Information Act (FOIA) responsibilities

from a trained and experienced Legal Services team. The numbers of public requests made are relatively low at 131 in 2019/20. Challenge arises from the inaccessibility of our data and information as retrieval is mainly dependent on manual handling. A planned investment in technology is expected to resolve these inefficiencies.

We have not received any complaints via the regulator or decision-notices for this reporting period.

Information Security work proactively with colleagues inside the College and externally to develop and implement best practice from policing and industry. We are in regular contact with the National Police Information Risk Management Team and provide regular updates against our Governance Information Risk Register.

We continue to provide security assurance of all new technology, systems and applications ensuring proportionate decisions are made which balance security requirements with the needs of the business.

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

4.7 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 2020, the following levels of payment to supplier were achieved:

- 28% of invoices paid within five days, an increase of 5% from 2018/19
- 78% of invoices paid within 30 days, a decrease of 7% from 2018/19

At 31 March 2020, the College had trade creditors of £1,205,000 which amounted to 6.2 days, as measured against all payments to suppliers during the year.

4.8 Political and charitable donations

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

4.9 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.

4.10 Compliance with cost allocation and charging requirements

The College continues to work with the Home Office and HM Treasury to achieve compliance with the cost allocation and charging requirements set out in HM Treasury guidance. During the year the College has made significant progress in allocating full costs across its training delivery products and services, which makes up the majority of its business income. The College is compliant with the requirements as set out in HM Treasury's Managing Public Money framework.

4.11 Financial risk management

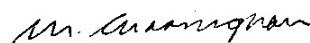
The Board is continually reviewing the exposure to credit, liquidity and cash flow risk. For the period ended 31 March 2020, the College's risk-management controls operated well and the College was not exposed to any significant risk in these areas.

4.12. 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
4 December 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

The chief executive and four other substantive directors are at

College staff grades which are the equivalent of Senior Civil Service (SCS) grades. 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

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

5.1 Board directors' tenures as at 31 March 2020

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.

Name	Initial appointment	End date of tenure or current appointment as at 31 March 2020
Millie Banerjee (Independent)	28 May 2013	06 March 2020
David Bamber	30 May 2017	29 May 2020
Mike Cunningham	15 January 2018	15 January 2023
Christine Elliott (Independent)	01 June 2015	01 June 2021
Paul Griffiths	29 January 2020	29 January 2023
Ian Hopkins	30 May 2017	29 May 2020
Clare Minchington (Independent)	12 June 2018	11 June 2021
Stephen Mold	22 November 2017	21 November 2020
Jackie Smith (Independent)	12 June 2018	11 June 2021
Robin Wilkinson	03 December 2014	02 December 2020
Ian Wylie (Independent)	12 June 2018	11 June 2021

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

Name and date appointed	Salary and allowances Year to 31 March 2020 (full year equivalent)	Bonus payments Year to 31 March 2020	Benefits in kind Year to 31 March 2020 (to nearest £100)	Pension benefits Year to 31 March 2020	Total Year to 31 March 2020	Total Year to 31 March 2019 (full year equivalent)
	£000	£000	£000	£000	£000	£000
Millie Banerjee	40-45	000	000	000	40-45	40-45
Christine Elliott	50-55	000	000	000	50-55	N/A

The Chair's remuneration is determined solely by the Home Office. Christine Elliott took up the role of Interim Chair on 6 March 2020.

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

Name and date appointed	Salary and allowances Year to 31 March 2020 (full year equivalent)	Bonus payments Year to 31 March 2020	Benefits in kind Year to 31 March 2020 (to nearest £100)	Pension benefits Year to 31 March 2020	Total Year to 31 March 2020	Total Year to 31 March 2019 (full year equivalent)
	£000	£000	£000	£000	£000	£000
Mike Cunningham* Chief Executive Officer	170-175	15-20	13,900	-	200-205	170-175
David Buckle**	115-120	1-5	-	8	125-130	160-165
Kate Husselbee	130-135	1-5	-	51	180-185	160-165
Joanne Noakes	110-115	-	-	41	150-155	25-30 (110-115)
Bernard O'Reilly***	160-165	-	-	-	160-165	60-65 (150-155)
Rachel Tuffin	110-115	1-5	-	51	165-170	135-140

* 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

** David Buckle left the College on 31 May 2019.

*** 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.

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 31/03/20	Total lump sum at pension age at 31/03/20	CETV at 01/04/20 (see below)	CETV at 31/03/20	Real increase in CETV	Pension scheme (Civil Service or as shown)
	£000	£000	£000	£000	£000	£000	£000	
David Buckle	0-2.5	-	10-15	-	179	187	4	Alpha
Mike Cunningham*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Kate Husselbee	2.5-5	-	5-10	-	67	105	24	Alpha
Bernard O'Reilly**	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Joanne Noakes	0-2.5	-	10-15	-	129	161	19	Alpha
Rachel Tuffin	2.5-5	-	55-60	-	835	910	28	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% and 8.05% 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% 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% 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

or 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 £15-£20,000 per annum to £170-£175,000 per annum (previous year £10-£15,000 to £170-£175,000), for a full year. The College's median employee pay at 31 March 2020 was £34,450 (£34,017 at 31 March 2019). The mid-point of the banded remuneration of the highest paid director (the chief executive) was £172,500 (£172,500 at 31 March 2019). The ratio between the median employee pay and the banded mid-point of the remuneration of the highest paid director was 1:5.0 (1:5.1 at 31 March 2019).

The median employee pay has been calculated using full-time equivalent salary information for staff, secondees and contractors working for the College in March 2020.

Spend on consultancy amounted to £1,891,000 (£1,448,000 at 31 March 2019). There were no off-payroll arrangements.

5.6 College workforce representation

The table below summarises the makeup of the College at 31 March 2020. This includes secondees and contractors in addition to College staff.

Age	31 March 2020		31 March 2019	
	Volume	% total	Volume	% total
20 and under	2	0.3	2	0.3
21-30	71	10.2	55	8.3
31-40	148	21.2	158	23.8
41-50	208	29.8	206	31.0
51-60	216	31	203	30.6
61 and over	52	7.5	40	6.0
Total	697	100	664	100

Gender	31 March 2020		31 March 2019	
	Volume	% total	Volume	% total
Female	418	59.9	401	60.4
Male	279	40.1	263	39.6
Total	697	100	664	100

Senior management (tier 2/tier 3 grade +)	31 March 2020		31 March 2019	
	Volume	% total	Volume	% total
Female	87	58	89	58.2
Male	63	42	64	41.8
Total	150	100	153	100

Other employees				
Female	331	60.5	312	61.1
Male	216	39.5	199	38.9
Total	547	100	511	100

Disability	31 March 2020		31 March 2019	
	Volume	% total	Volume	% total
Disability declared	15	2.1	19	2.9
No disability	548	78.6	340	51.2
Prefer not to say	22	3.2	13	1.9
Unknown/blank	112	16.1	292	44.0
Total	697	100	664	100

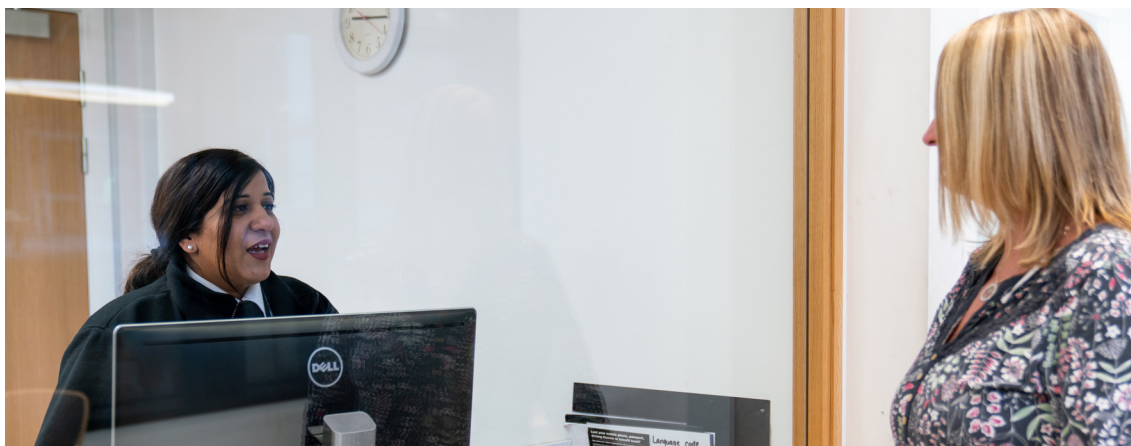
Ethnicity	31 March 2020		31 March 2019	
	Volume	% total	Volume	% total
Asian	36	5.2	34	5.1
Black	12	1.7	12	1.8
Mixed	13	1.9	12	1.8
Other	1	0.1	2	0.3
Prefer not to say	15	2.2	18	2.7
White	578	82.9	556	83.7
(blank)	42	6.0	30	4.5
Total	697	100	664	100

5.7 Headcount and staff sickness

As of 31 March 2020, the College's full-time equivalent (FTE) headcount was 555.1, across a total of 571 directly employed staff. Additionally, the College had 22 agency/contract staff and 81 inward secondees. Sickness absence figures are shown below.

College permanent FTE headcount and staff sickness data

Average monthly data April 2019 - March 2020			
FTE permanent staff	All FTE staff working days in month	Working days sickness	% working days lost to sickness
555.1	11657.1	289.9	2.49



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 is now accredited as a Committed Disability Confident Employer.

In the event of employees becoming disabled, we make every effort to make reasonable adjustments to work and facilities and have made improvements to the way in which staff can discuss and record these changes. We offer 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 £5.308 million (£4.006 million in 2018/19). The remaining contributions were made to partnership pension plans.

During the year, two employees exercised their right to opt out of the pension arrangements. A total of 12 current employees have opted out. Further details on Civil Service

pensions can be found in the Civil Service Superannuation accounts on [GOV.UK](https://www.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 2020		Year ended 31 March 2019	
	Average number of staff employed	Total £000	Average number of staff employed	Total £000
Directly employed	571	27,907	555	26,198
Seconded in	80	5,903	76	5,575
Temporary/casual	17	1,542	20	1,487
Associates	-	5,352	-	4,775
Total	668	40,704	651	38,035

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 918 associates at various times.

Staff costs comprise:	Year ended 31 March 2020					Year ended 31 March 2019
	Permanent	Secondees	Temporary or casual	Associates	Total	Total
	£000	£000	£000	£000	£000	£000
Wages and salaries	20,392	5,903	1,542	5,029	32,866	31,905
Social security costs	2,207	-	-	323	2,530	2,124
Other pension costs	5,308	-	-	-	5,308	4,006
Pension fund costs	-	-	-	-	-	-
Staff leave accrual	-	-	-	-	-	-
Subtotal	27,907	5,903	1,542	5,352	40,704	38,035
Less recoveries in respect of outward secondments	-	-	-	-	-	-
Less capitalised pay costs	-	-	-	-	-	-
Other pay costs capitalised	-	-	-	-	-	-
Total net costs	27,907	5,903	1,542	5,352	40,704	38,035

Information on the number of hours and associated cost to the College of employees who were relevant union officials during 2019/2020 is disclosed in **section 5.10**.

Reporting of Civil Service and other compensation schemes – exit packages

Exit package cost band	Year ended 31 March 2020			Year ended 31 March 2019
	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	1	-	1	-
£10,000-£25,000	1	-	1	4
£25,000-£50,000	1	-	1	8
£50,000-£95,000	1	-	1	4
£95,000-£150,000	-	-	-	2
£150,000-£200,000	-	-	-	-
£200,000-£250,000	-	-	-	-
£250,000 and over	-	-	-	-
Total number of exit packages	4	-	4	18
Total cost of exit packages (£000)	125	-	125	848

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.

5.10 Facility Time Publication Requirements

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 representatives during the relevant period: 1

Percentage of time spent on facility time:

% of time	Number of employees
0	1
1-50	-
51-66	-
100	-

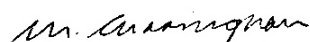
Percentage of pay bill spent on facility time

	£
Total cost of facility time	415
Total pay bill	30,693,912
% of the total pay bill spent on facility time	0%

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

Time spent on paid trade union activities as a percentage of total paid facility time (total hours spent on paid trade union activities by trade union representatives during the relevant period ÷ total paid facility time hours) x 100

Not applicable

Signed:


Mike Cunningham
Chief Executive and Accounting Officer
4 December 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 2020 and its financial position as at 31 March 2020

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 2013
- 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 Corporate 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. This document was comprehensively reviewed in 2019.

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

The Board approved the revised protocol with the Home Office which was published in July 2019. The internal audit report on effective decision-making in the College gave further impetus to review governance structures. Terms of reference for the Board, ARC and NRC were reviewed in the year. The Terms of Reference for the Board will be submitted for Home Office approval once Professional

Committee terms of reference have been approved in 2020/21. The compilation of a comprehensive governance framework is in progress and is expected to be finalised by June 2020.

Two externally facilitated Board development away days were held in July and November 2019. These considered the role and responsibilities of the Board and executive. A joint Board and executive away day was due to take place in March 2020 (prior to the end of the financial year) to consolidate the respective roles and responsibilities. Unfortunately, the away day was postponed due to COVID-19, but will be rescheduled when it is safe to do so under social distancing rules. Proposals to finalise the external review of Board performance are in place, with Board and ARC observation scheduled for September 2020.

The Board met six times during the year: face-to-face meetings were held five times during the period to December 2019. The sixth meeting of the year, in March 2020, was held by audio conference as a result of COVID-19. The Board's standing items included:

- updates from the Chair and the CEO

- reports from the Professional Committee; the ARC; the NRC; 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, including the Business Plan, the Police Uplift Programme, the development of our new operating model to align the organisation with our Plan on a page, our digital transformation programme to improve connection with the profession, and the implementation of new entry routes to policing. During the period, work continued on the PEQF and the College's role in building diversity and valuing difference across policing.

In December 2019, Millie Banerjee, Chair of the Board, tendered her resignation to the Home Secretary. The Home Secretary agreed the Board's nomination of Christine Elliott as Interim Chair while an open competition to appoint a permanent Chair takes place. The appointment of the Interim Chair has necessitated changes to the membership and chairing of committees of the Board. Mr Ian Wylie has been appointed as Interim Chair of the NRC while Ms

Clare Minchington, Chair of the ARC, has also assumed the duties of the Interim Senior Independent Director.

During the year, the College undertook a recruitment competition to appoint a Director nominated by the Superintendents' Association following the resignation of Gavin Thomas. Paul Griffiths was formally appointed in January 2020. Every new non-executive director undertakes a formal induction programme, including spending time with the executive and College staff with a specific focus on the context and issues facing policing today.

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 on pages **34** and **35**. Other published transparency data includes: the details of gifts and hospitality given, received or declined by directors; the travel costs; other expenses they receive; and their business interests.

7.3 The Nominations and Remuneration Committee report

The 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, 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 five times in the year and also conducted business between meetings as needed. Issues included:

- the recruitment of a Director nominated by the Superintendents' Association
- the recruitment of a lay member of the ARC
- diversity and inclusion
- CEO appraisal and objectives for 2019/20
- committee terms of reference
- wider succession planning for the Board
- the College pay award and pay policy
- the salary review for the executive directors
- associates' and examiners' pension scheme

- independent non-executive director remuneration
- the membership of Board committees

The Interim Chair of the NRC will liaise closely with the Public Appointments Team at the Home Office on the recruitment of the permanent Chair and the NRC will also continue to monitor succession planning more widely.

The NRC has taken the lead to ensure the appointment of a new Board member to the Police Superintendents' Association's nominated seat on the Board and the recruitment of the independent co-optee to the ARC. Both have been undertaken in accordance with the public sector appointments guidelines. It has also ensured that the whole Board has been informed of progress at all stages.

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 ARC. It also supports the Board in the management of performance. The membership of the committee

has been reduced from five Board members and an independent co-optee to four Board members and an independent co-optee.

ARC meetings are attended by a member of the Home Office sponsorship team, the GIAA and the National Audit Office, together with members of the Executive and Senior Management Team. The committee formally met five times in this period. Standing items of business include:

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

The GIAA undertook five audits and a consultancy review during the year. The ratings of the five audit reports are detailed in **section 3.3**.

Action plans are in place to address the findings and ensure progress is being made.

7.5 The Professional Committee report

The Professional Committee is chaired by the chief executive 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 recommends the development of national standards and practice to the Board.

In the year, the committee has considered the development of a range of programmes aimed at supporting professional development and workforce transformation, including:

- Code of Practice on Armed Policing and Police Use of Less Lethal Weapons
- Evaluation of Fast Track and Direct Entry programmes
- Direct Entry diversity statistics
- HM Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS) and HM Crown Prosecution Service Inspectorate report on the police and Crown Prosecution Service response to crimes against the elderly

- Hate Crime
- Fast Track Inspector to Superintendent Programme
- Roll out of Day One Assessment Centre
- Advanced Practitioner Scheme
- NPCC Update on Officer Safety

The Committee also reviewed the:

- Barred and Advisory list process
- College's response to the recommendations of the Grainger Inquiry

7.6 The Members' Committee report

The Members' Committee was established in June 2015 as an advisory committee to the Board. Its purposes were 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.

During the year it was decided that going forward an extensive engagement and connection to those on the frontline through a series of digital engagement events would ensure that members of the

profession, at all levels within policing, would inform our work more widely. The Committee's final meeting was held in February 2020.

7.7 The College Regulatory Consultative Group

The College Regulatory Consultative Group (CRCG) supports the Board and the Executive in discharging their responsibility for preparing Police Regulations, determinations, codes of practice and guidance. During the period, the CRCG met twice and reviewed:

- prospective changes to Regulation 10 to allow the age for applications to be lowered to 17 (with the joining age remaining at 18)
- potential changes to the entry regulations to accurately reflect the Day One recruitment process
- Positive Action guidance
- the introduction of Regulation 10B: Return to Policing – Government Equalities Office project

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. Monthly meetings have been opened to senior leaders within 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 setup of major programmes is provided by the Capital Investment Group, led by the Director of Enabling Services.

In 2018, we refreshed our core purpose and values to clarify who we are and what we do as an organisation. We set out our three principal functions – sharing knowledge and good practice, setting standards and supporting professional development – together with the way we want to work, in our Plan on a page. We set up an

ambitious change programme, called 'Transforming our College', to help us bring this plan to life by defining our priorities, improving the way we manage our resources, developing key organisational capabilities and developing our people.

We have delivered a catalogue of our 'fixed' products and services and the resources we need to deliver them and are continuing to develop our capabilities in:

- strategic planning
- portfolio, programme and project management
- force liaison and engagement
- corporate development
- product design development, delivery and assurance

We are also finalising new organisational values and a behaviour framework.

We aim to complete the programme by early 2021.

7.9 Risk management

During 2019/20 we have implemented the improved risk arrangements which were approved

by the ARC in February 2019, and were designed to ensure the continued effectiveness of our approach to managing risk and to ensure alignment with our new vision set out in our Plan on a page. The review resulted in a number of changes to our arrangements to enhance our risk management and assurance arrangements.

- Our Strategic Risk Register has been modified to include full detail of the mitigating actions, along with the residual risk scores, enabling our executive and the ARC to satisfy themselves that the controls and mitigating actions are appropriate.
- Work to fully embed our Corporate Risk Register so there is improved focus on the risks to our annual objectives and medium/short-term risks across the organisation.
- Dedicated bi-annual discussions with the Executive team involving an in-depth review of our risks.
- Work to further mainstream Operational Risk Registers into day-to-day work and to ensure that team managers are 'risk champions' within their own teams. Our Performance, Planning and Risk team now takes a greater oversight role and works

with nominated risk champions for each business area to enhance awareness of risk and to ensure that risks discussed are afforded a high priority in their action plans for delivering against the Plan on a page.

- The College's overall risk appetite is 'cautious' (safe options with a low risk and possible limited reward potential are preferred). However, the revised Risk Management Framework also now provides the option to vary the amount of risk it is prepared to take depending on the particular context and circumstances. This option has been applied to a number of our strategic risks. We continue to apply the HM Treasury's 5 x 5 risk ratings and risk appetites.

Assurance

Our revised Risk Management Framework also resulted in the introduction of new 'Three Lines of Assurance: 2nd Line Audit' arrangements.

- We have completed a formal assurance mapping exercise to identify any gaps, duplication or weaknesses in assurance provision.
- A programme of independent assurance/compliance checks was developed to identify areas

for Second Line Assurance checks and a full programme of checks has been completed in 2019/20.

The accounting officer is the overall risk champion and chairs the Executive monthly meeting, which has recently been extended to include our senior managers.

7.10 Performance management

The College's Executive meeting is the main forum for overseeing performance. The Executive receives a finance, performance and risk report at each meeting. 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 the ARC.

The reports to the Board and ARC provide updates on key programmes and analysis of the risks and mitigating actions. Progress is managed and monitored through the Project Management Unit, with regular reports being considered by the executive directors.

There are regular meetings with policing bodies and the College hosts a monthly Solutions Panel audio conference, chaired by an executive director. This provides the opportunity to raise and discuss policing issues

which may require a national response. The meeting may include NPCC leads, the APCC, HMICFRS, the Home Office, Ministry of Justice and other government departments.

7.11 Financial management

As an arm's-length body, the College is required to make monthly financial returns and forecasts to the Home Office. The College Board receives a financial report at each meeting. A scheme of delegation is in place, alongside profiled budgets, and budget holders are aware of their levels of authority. 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 internal audit function, as provided by the GIAA, gives assurance to the accounting officer on the risk management, governance and control arrangements relating to the College's core financial systems and other areas.

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); and other public procurement regulations and legislation. The College submitted costed scenarios to the Home Office during the Summer of 2019 as part of the Government Spending Round. 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 grants-in-aid.

7.12 People management

The College People Plan has continued to be developed to remain aligned to the organisation's 'Transforming our College' change programme. This change will enable us to reshape our organisation to deliver the Plan on a page. The People and OD team is working closely with the Change Team to support the people aspects of the change.

The performance of People and OD is monitored using the data analytics and insights in our workforce reporting. These are measured through our key performance

questions aligned with the 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.

We have updated core policies and improved the ways in which we share these with our people to make access easier. All new HR policies and processes are built with the Code of Ethics at their core. We have a rigorous process to protect the integrity of our people and the organisation through our vetting processes and continued aftercare and are implementing clearer policies for approval of business interests following an audit this year. We continue to operate a third-party hotline where staff can report wrongdoing and regularly promote its use.

The People and OD team run workshops for managers to enhance managerial skills and provide access to coaching, 360-degree feedback and psychometric testing to improve the performance of our people and we have provided specific development to address the process of change we are undergoing. Our employee assistance programme offers support and guidance to staff and their families in relation to all aspects of their wellbeing but specifically physical, mental and financial.

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. The indications are that the College's gender pay gap at 31 March 2019 will be 13.4% (mean) and 10.6% (median), a reduction of 0.2% and 0.1% respectively, compared to 31 March 2018. The figures will be adjusted to take account of the 2019 directors' pay award.

We have strengthened our approach to inclusion through the introduction of six staff networks, building on our network of Diversity Champions. Around a quarter of our staff are now part of a network to support those from underrepresented groups. Each network has an executive sponsor and they are closely involved in the work of People and OD, helping to shape our policies and promoting inclusion and diversity across the organisation. An Employee Forum has also been developed with elected representatives across the business. This complements the important work we do with our trade unions.

We have also encouraged more men to join our Mental Health First Aider Network (MHFA) and

increased their representation in this important role. We continue to support their development as they act as champions for our health and wellbeing agenda and give practical support and help to all colleagues.

Our staff survey response rate for 2019 was 74%. The survey results told us that our staff are working hard, are highly engaged, positive individuals, in good health. While some results were positive, the reported picture was less so when focusing on particular groups of staff, namely supervisor listening and communication. We are committed to addressing the issues raised and have an action plan in place to support this.

7.13 Information assurance and security

The Information Governance Group (IGG) reports to the ARC twice a year to provide scrutiny of governance arrangements and legislative compliance. The Head of Information Management and Legal Services chairs the group, which meets quarterly to strategically assess incidents, threats and risk. The group has developed a self-assessment framework and will be leading a business-wide review of approaches to information, digital and physical security.

The Practitioners Information Governance Group (PIGG) also meets quarterly to solve problems, set proportionate standards and reduce bureaucracy through collaboration by bringing together subject matter experts for information management, data protection, digital security, physical security and intellectual property.

Information law compliance is high and responses to public requests for information under the Freedom of Information Act 2000 exceed the regulator target. After a positive Home Office audit prior to the enactment of the General Data Protection Regulation (GDPR) an experienced, permanent Data Protection Officer has been recruited to manage risks for the wide variety of personal data that the College holds.

New technology is anticipated to take the 'heavy lifting' from information governance and management practices and enable greater exploitation of data and information as key business assets.

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 to 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 substantial national threat level, and continuing terrorist incidents, we continue to ensure that awareness training is made available to all staff, and that they and others representing the College who are travelling to high and medium-risk countries are appropriately briefed and have access to relevant information. We assess all overseas delegates visiting College sites.

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

Evidence that the College infrastructure is sufficiently secure is

sent to Government Digital Services on an annual basis to maintain access to the PSN. Connection to the PSN requires compliance with Information Assurance requirements which are designed to provide a baseline for security.

Evidence is also sent to the National Police Information Risk Management Team on an annual basis to provide assurance and confidence that information shared between the national policing community of trust is managed appropriately. Controls are prescribed which need to be met to continue to connect to the national policing community of trust.

External audits are conducted by the National Cyber Security Centre on a three-year basis (which have been increased to annually from 2020) to ensure compliance against prescribed requirements for the handling and management of cryptographic items in the College's care. Findings from the external audit report are acted upon as necessary.

7.14 Programme and project management

The College has strengthened its controls in relation to programme and project management by identifying a list of priority

initiatives. These include key programmes and projects, which the College Executive monitors monthly as they are of significant importance to the business.

The new College Programme Management Framework further enhances controls as it sets out key standards in line with good practice for programmes/projects that are priority initiatives. The now established Business Change and Assurance team supports delivery of priority initiatives by providing professional project and programme managers, setting and developing standards through its programme management office (PMO) and also undertaking assurance activity.

All priority projects/programmes are required to undertake gateway reviews at key points during their lifecycle in line with the government functional standard for project delivery. A programme of reviews is established. Gateway reviews undertaken to date have benefitted programme/project senior responsible owners by enabling action to improve delivery.

The College has enhanced its project management capability through recruitment of additional programme and project managers, a PMO and Assurance Manager and

transfer of knowledge from specialist contractors. The focus going forward is to build wider project capability across the College.

7.15 Areas of success

Examples of the College's successes are highlighted below:

Sharing knowledge and good practice

- The Knowledge Hub has been adopted for UK policing and its public and private sector partners to help share information, discuss ideas and opportunities and encourage greater collaboration. It provides an opportunity to share leadership knowledge, experience, evidence and ideas and learn from others to support continuing professional development and professional practice.
- In support of the £25m Safer Streets Fund, the College has published a toolkit which sets out the best available evidence on what works to tackle acquisitive crimes such as burglary and theft. The toolkit will support Police and Crime Commissioners to develop applications for funding and will ensure the funds are invested in evidence-based preventative interventions.

- We have connected successfully across policing, running a series of innovation workshops to share new ideas and link frontline practitioners to national change programmes.
- The National Police Library, housed at Ryton, contains the foremost collection of policing resources in Europe. It can be used free of charge by all police officers and staff. Its catalogue can be browsed online.
- The Cyber and Digital Career Pathways 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. Membership currently stands at 450 and over 170 upskilling opportunities were provided in this financial year. There are now 71 partner organisations (Law Enforcement Agencies) involved in the scheme.
- The first phase of the LtP project to deliver the PPSLP has been completed. The second phase of this project relates to the Licensing model, which is currently being scoped. However,

the project has been paused while we seek volunteer forces to join the LtP testing.

- The College was awarded Digital Transformation funding as part of Operation Uplift to develop a series of 'bite-sized' learning and information products focused primarily at new recruits. The project will be delivered during 2020/21. We aim to reach out to forces, other law enforcement bodies, academia and beyond to identify those aspects of the digital world that new joiners to the service should be aware of. We will also develop a knowledge base, accessible by police at scenes of incidents so that practitioners can access advice about how to manage digital risks and exploit digital opportunities.

Setting standards

- We finalised the Code of Practice on Armed Policing and Police Use of Less Lethal Weapons.
- The year's quality assurance programme of forces' armed policing has been completed for the year.
- The framework for the Accreditation of Undercover

Units has been finalised and agreed with the NPCC. All 22 units delivering the tactic have submitted self-assessments to the Registrar and, to date, the Independent Panel has agreed to award provisional accreditation to 17 units. Site visits were halted due to the COVID-19 restrictions and alternative validation processes are in progress.

- We are developing four guidelines that aim to inform and improve the police response the following perennial issues: conflict management; risk identification and assessment; effective supervision and investigation.
- The DARA was developed by the College, working with Cardiff University, because research indicated that the risk assessment tool most often used by first responders is applied inconsistently, leading to poorly identified and managed risk for DA victims. The DARA was piloted and evaluated in three forces and found to be more popular among officers and encouraged more disclosure of risk-related information. Further testing of the tool is now taking place in four forces with a view to reviewing their experiences in April. If no implementation

issues arise, more forces will be invited to join the test. In due course, once we are completely confident about the use of the tool, we will consider how to encourage all forces to adopt it for use in DA incidents.

- We have continued to support forces through our detailed APP and by sharing case studies from coronial enquiries and Independent Office for Police Conduct investigations to help protect vulnerable individuals suffering from poor mental health.
- A national definition of a police mental health-related incident has been developed for forces to use and a 24-hour snapshot exercise was held to measure the number of mental health-related incidents. The information gathered will assist forces to improve their understanding of mental health activity and demand.

Supporting professional development

- The College has established a cross-College programme delivery team to support Operation Uplift (20k) to recruit the numbers, quality and diversity of candidates required to meet current and future policing

demands and is working closely with its key delivery partners.

- 22 forces are now delivering the Police Constable Degree Apprenticeship. Eight forces are delivering the Degree Holder Entry Programme (DHEP), and three forces are delivering PCSO apprenticeships.
 - Applications have been received from 11 forces to deliver the detective-specific DHEP entry route.
 - 25 higher education providers are currently offering the Pre-join Degree in Professional Policing.
 - We quickly developed and published a curriculum for the emergency deployment (on an accompanied patrol basis) of student officers, in light of the COVID-19 crisis.
 - A new programme for the training of the Special Constabulary (SC), the Special Constable Learning Programme (SCLP) was launched. This provides a modern curriculum for the SC, aligned to the new curriculum for the police constable role.
 - Work on establishing agreed national principles and process
- expectations for Performance and Development Review is nearing completion.
- We are also due to publish career pathways guidance/advice in five key areas of policing: Response Policing; Roads Policing; Neighbourhood Policing; Investigation; and Intelligence.
 - Evaluation of Fast Track and Direct Entry programmes delivered to Home Office. Once the evaluation reports have been laid before Parliament, consultation will begin on the future development/delivery of these programmes.
 - The College continues to deliver its bursary scheme which supports the professional development of officers and staff and increases their capability to build and use evidence. Since its launch in 2016, the scheme has received over 600 applications and awarded over 200 bursaries. Officers and staff from across nearly all forces in England and Wales have received bursary funding.

Building the College

- The College is making good progress on the Transforming

our College programme which has three objectives: improve connection with policing; improve the relevance and effectiveness of College products and services; and improve staff satisfaction.

- The College is undertaking a range of activities across its digital platforms to create a more accessible and coherent offer to officers and staff, and improve its connection to policing.
- To identify the most relevant and meaningful measures to monitor and manage the delivery of our strategic goals, the College has developed a number of KPQs: a tool to help develop better and more meaningful key performance indicators (KPIs). The College has progressed 18 priority KPQs from our Plan on a page which are considered to be the most important in the delivery of our objectives.

Areas of concern include:

- The ongoing impact of the COVID-19 pandemic on College operations, and its impact on policing at a local and national level. The College continues to operate effectively and has robust working practices that have ensured that staff remain

productive. However, staff capacity has been affected due to individual circumstances and we continue to support individuals during this challenging time. The delivery of some of our services has had to cease due to the public health restrictions and social distancing measures. We continue to develop our services to be able to use other delivery methods such as online delivery to ensure our vital services can still be provided to policing.

- The Chair of the Board resigned in January 2020. The appointment of the Board-nominated Interim Chair is welcome but results in changes to committee membership, including the appointment of an Interim Chair to the NRC and an Interim Senior Independent Director. An open competition has been launched by the Home Office for a permanent Chair.
- Capacity and capability in the College restricts our ability to achieve the Business Plan deliverables. Improvements to recruitment processes and timescales and a review of vetting procedures have been successful. The Head of People and OD will continue the development of the People Strategy.

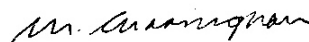
- A Spending Review is expected to take place during 2020, which will set out budget allocations for the period of the current Parliament. This is an opportunity for the College to set out the justification for further investment into the College and to communicate the important role it will play to support everyone in policing to reduce crime and keep people safe.

7.16 Overall statement of assurance

I have reviewed the contents of this report with Executive and Board colleagues.

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:



Mike Cunningham
Chief Executive and
Accounting Officer
4 December 2020

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

Opinion on financial statements

I certify that I have audited the financial statements of College of Policing for the year ended 31 March 2020 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 International Financial Reporting Standards as applied in accordance with the provisions of the Companies Act 2006. 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 College of Policing's affairs as at 31 March 2020 and of the profit/loss for the year then ended; and
- have been properly prepared in accordance with International Financial Reporting Standards as adopted by the European Union; and
- 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 have nothing to report in respect of the following matters in relation to which the ISAs (UK) require me to report to you where:

- the College of Policing's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the College of Policing have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the College of Policing's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Responsibilities of the Directors and Accounting Officer for the financial statements

As explained more fully in the Statement of directors' and accounting officer's responsibilities, they 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 and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (ISAs).

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.
- conclude on the appropriateness of the College of Policing'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. If I conclude that a material uncertainty exists, I am required to draw attention in my 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 report. However, future events or conditions may cause the College of Policing to cease to continue as a going concern.

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 and Staff 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 and those reports have been prepared in accordance with applicable legal requirements

Matters on which I report by exception

I have nothing to report in respect of the following matters where the Companies Act 2006 requires me to report to you if, in my opinion:

- adequate accounting records have not been kept by the College of Policing, or returns adequate for my audit have not been received from branches not visited by my staff; or
- the financial statements and the part of the directors' remuneration report to be audited are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; 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.

Gareth Davies

8 December 2020

**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 2020

9.1 Statement of comprehensive income for the year ended 31 March 2020

	Note	Year ended 31 March 2020	Year ended 31 March 2019
		£000	£000
Income			
Income from activities	2	29,243	27,854
		29,243	27,854
Expenditure			
Staff costs	3	(40,704)	(38,035)
Running costs	4	(24,540)	(24,260)
Other expenditure	4	(5,641)	(3,497)
		(70,885)	(65,792)
Loss before taxation		(41,642)	(37,938)
Taxation	5	-	-
Loss after taxation		(41,642)	(37,938)
Other comprehensive income			
Items that will not be reclassified to profit or loss			
Net gain/(loss) on revaluation of property, plant and equipment	6	1	769
Net gain/(loss) on revaluation of intangibles	7	7	8
Other comprehensive income/(expense)		8	777
Total comprehensive income/(expense) for the period		(41,634)	(37,161)

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

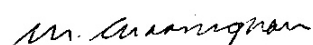
9.2 Statement of financial position as at 31 March 2020

	Note	As at 31 March 2020	As at 31 March 2019
		£000	£000
Non-current assets:			
Property, plant and equipment	6	33,925	33,649
Intangible assets	7	3,860	3,789
Total non-current assets		37,785	37,438
Current assets:			
Trade and other receivables	8	11,774	12,301
Cash and cash equivalents	9	3,471	2,183
Total current assets		15,245	14,484
Total assets		53,030	51,922
Current liabilities			
Trade and other payables	10	(17,228)	(16,764)
Provisions	11	(39)	(41)
Leased Asset Liability under 1 year	13	(424)	-
Total current liabilities		(17,691)	(16,805)
Leased Asset Liability over 1 year	13	(824)	-
Provision re Dilapidations	11	(32)	-
Assets less liabilities		34,483	35,117
Reserves			
Revaluation reserve		10,244	10,288
General reserve		24,239	24,829
Total		34,483	35,117

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 30 November 2020, and were signed on its behalf by



Mike Cunningham
Chief Executive and
Accounting Officer
4 December 2020
Company registered number:
08235199

9.3 Statement of cash flows for year ended 31 March 2020

	Note	As at 31 March 2020	As at 31 March 2019
		£000	£000
Cash flows from operating activities			
Loss after taxation		(41,642)	(37,938)
Adjustments for non-cash transactions			
Depreciation (including IFRS 16 right-of-use asset)	6	3,328	2,606
Amortisation	7	955	884
Provisions movement	11	(2)	23
Loss/(profit) on disposal of asset	4	1,357	7
(Increase)/decrease in trade and other receivables	8	527	(4,429)
Increase/(decrease) in trade payables	10	464	(8,462)
Notional interest re right-of-use asset	13	20	-
Net cash outflow from operating activities		(34,993)	(47,309)
Cash flows from investing activities			
Purchase of property, plant and equipment	6	(2,545)	(3,993)
Purchase of intangible assets	7	(1,734)	(679)
Disposal of property, plant and equipment		47	206
Net cash outflow from investing activities		(4,232)	(4,466)
Grants from parent department	15	41,000	51,000
Rent Payable for right-of-use asset	13	(487)	-
Net financing		40,513	51,000
Net increase/(decrease) in cash and cash equivalents in the period		1,288	(775)
Cash and cash equivalents at the beginning of the period	9	2,183	2,958
Cash and cash equivalents at the end of the period	9	3,471	2,183
Increase/(decrease) in cash		1,288	(775)

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 2020

	Note	Revaluation reserve	General reserve	Total equity
		£000	£000	£000
Balance at 31 March 2018		9,511	11,767	21,278
Loss after taxation		-	(37,938)	(37,938)
Grant from Home Office - resource		-	51,000	51,000
- capital		-	-	-
Revaluation of non-current assets		777	-	777
Balance at 31 March 2019		10,288	24,829	35,117
Loss after taxation		-	(41,642)	(41,642)
Grant from Home Office - resource	15	-	41,000	41,000
- capital		-	-	-
Revaluation of non-current assets		8	-	8
Realised Gain on Disposal of Membership Systems		(52)	52	-
Balance at 31 March 2020		10,244	24,239	34,483

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 18**.

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
- 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) 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.

i) 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.

j) 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

k) 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.

l) 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.

m) 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.

n) 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.

o) 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).

p) 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.

q) Accounting standards adopted in the period

First time adoption of IFRS 16 – Leases

IFRS 16, as adapted and interpreted by the FReM, is effective from 1 April 2019. The Home Office has recently advised the College and other Home Office bodies that HM Treasury has deferred the implementation of IFRS 16 until 1 April 2021. However, the College is undertaking early adoption from 1 April 2019, because it is a Company Limited by Guarantee which reports under the Companies Act and is required to follow IFRS as adopted by the EU.

IFRS 16 allows two methods of initial application: (1) full retrospective application with the restatement of comparatives and (2) modified retrospective approach without the restatement of comparatives and with certain simplifications available upon adoption. The College has elected to use the second approach

by implementing the standard retrospectively in relation to all leases in which the Company is a lessee without restating comparatives.

A review has been carried out of the College's lease/hire arrangements at 1 April 2019. There are two leases that currently fall within the scope of IFRS 16:

1. The College entered into a lease agreement with the owners of CH Property [Dooba Investments Ltd] on 21 August 2019 for a period of 10 years which has a break after five years' occupation at 18 August 2024. The College is obliged to consider exercising the break at year five and move to premises within the Exchequer Estate, under Government Property controls. Also, the College would need to prepare a Local Management Exemption Request (LMER) and submit to the Ministry of Justice for approval, if there was a need to remain at Central House after August 2024. The College has also terminated property leases at Riverside House and Priestley House in recent years, as the result of no longer requiring those offices. For these reasons, it is considered reasonably certain that the College may terminate the lease after five

years and the Central House lease has been accounted for as a five-year agreement.

2. The College also has a licence to occupy two floors of a building in Old Queen Street with the National Crime Agency (NCA). This lease was expected to run to 31 December 2020, but the College has been served with a 'Notice to Quit' the property on 31 August 2020. Accordingly, this lease has been accounted for as a 17-month agreement from 1 April 2019 to 31 August 2020

The College elected to apply the exemption for all short-term leases (up to 12 months) in the case of a previous Central House lease agreement that ended in August 2019. Expenditure on this old lease has been recognised as an expense in 2019/20. During the period 1 April 2019 to 17 August 2019, the College paid rent of £64,602 plus VAT under the old Central House lease agreement.

The College also rents a field adjacent to the Ryton site in Coventry. The lease agreement was for a period of 10 years and ends on 30 June 2025. The annual rent in 2019/20 for the field was £568. The field has not been accounted for under IFRS 16, in accordance with HM Treasury guidance which states:

“a public sector entity will likely have leases of underlying assets which do not qualify as low-value, but are immaterial to that entity. Following the requirements of IAS 1 Presentation of Financial Statements, the entity is not required to apply IFRS 16 to those immaterial leases (regardless of those leases failing to qualify as leases of low-value underlying assets).”

The College has not applied a portfolio approach to its leases, due to the small number of lease agreements involved.

The College leases 21 photocopiers on a three-year agreement with Canon that commenced in March 2019 at a cost of £68,000. This has been treated as outside the scope of IFRS 16 on the grounds of low value, as the average cost of each photocopier is £3,238. There are no other material non-property leases, peppercorn leases or sub-leases.

For the Central House and Old Queen Street leases, the College has recognised a right-of-use asset at an amount equal to the lease liability. The right-of-use asset will be depreciated over the term of the lease in accordance with our existing accounting practices. Generally right-of-use assets would subsequently be measured using the revaluation methodology applied to

existing College non-current assets in accordance with IAS 16. In the case of the Central House and Old Queen Street leases, the right-of-use assets have a five-year life and a 17-month life respectively. As the leases are relatively short, it is considered that cost can be used as a proxy for current value.

IFRS 16 requires that the College also recognise interest payable on the lease payments, based on a discount rate applied to the Lease Liability outstanding balance. Under IFRS 16, cash repayments of the lease liability are split into a principal portion (which reduces the amount of the balance sheet liability) and a notional interest payable portion which is chargeable to the statement of comprehensive income. It is not possible to determine an interest rate implicit in the College's lease agreements, nor the College's incremental rate of borrowing. The discount rate used for both the Central House and Old Queen Street

leases is 1.99%, based on guidance from HM Treasury.

IFRS 16 requires lessees to separate out rent charges from service charges, where this can be done without unnecessary expense. The College has separated out the rent element from the service charge element for both the Central House and Old Queen Street leases and has capitalised only the rent element. Service charges are expensed separately and treated as running costs.

For new leases after 1 April 2020, the College will use a low-value threshold of £5,000, which is the same as our capitalisation threshold. At the commencement date of any new lease, we will measure the lease liability at the present value of the lease payments. Right-of-use assets added after 1 April 2020 will be measured initially at cost, which will usually be equal to the initial measurement of the lease liability.

2. Income

	Year ended 31 Mar 2020	Year ended 31 Mar 2019
	£000	£000
Income source		
Income and funding		
Trading income (training, delivery, assessment, exams)	11,614	12,713
Home Office non grant-in-aid funding	11,752	10,358
Other Income	5,840	4,758
Total income and funding	29,206	27,829
Interest received	37	28
Interest to be paid to consolidated fund for extra receipts		(3)
Total income	29,243	27,854

All income for 2019/20 was derived from continuing operations.

3. Staff costs

	Year ended 31 Mar 2020	Year ended 31 Mar 2019
	£000	£000
Employee salaries and wages	20,392	20,068
Pension costs	5,308	4,006
Social security costs	2,530	2,124
Seconded in officers	5,903	5,575
Temporary and contractors	1,542	1,487
Associates	5,029	4,775
Total net costs	40,704	38,035

Average staff numbers can be found in the remuneration and staff report, **section 5**.

4. Running costs and other expenditure

	Note	Year ended 31 Mar 2020	Year ended 31 Mar 2019
		£000	£000
Running costs			
Accommodation costs (including light and heat)		1,616	1,457
External audit fees		65	65
Consultancy*		1,892	1,448
Estates costs		5,600	5,321
General running costs**		2,327	2,423
Information technology costs		3,602	3,046
IT managed services		919	648
Professional fees		251	514
Telecommunications		107	206
Travel/vehicles costs		2,455	2,710
Rentals costs***		85	699
Interest payable (notional IFRS 16)		20	-
Grants given****		2,712	3,679
Staff and customer training		2,892	2,021
Increase in provisions		(3)	23
Running costs		24,540	24,260
Depreciation	6	3,330	2,606
Amortisation	7	954	884
Loss/(profit) on disposal of asset		1,404	-
Loss on disposal of property, plant and equipment		(47)	7
Other expenditure		5,641	3,497
Total		30,181	27,757

* 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.

*** Rental costs for 2019/20 do not include the costs for the Central House and Old Queen Street leases (excluding VAT). From 2019/20,

these leases are accounted for using IFRS 16 principles.

**** 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 was the case in 2018/2019), or a loss as is the case in 2019/2020, where the movements in trade payables and receivables did not fluctuate to the same extent.

	Year ended 31 Mar 2020	Year ended 31 Mar 2019
	£000	£000
Loss before tax	(41,642)	(37,938)
Cash draw down of grant-in-aid attributable to trading activity	41,000	51,000
Less non-current asset additions	(6,026)	(4,672)
Adjusted profit/(loss)	(6,668)	8,390
Disallowable expenses	-	-
Depreciation and amortisation	4,284	3,488
Non-trade loan relationship profit (interest received)	37	28
Chargeable gain (proceeds of sales of non-current assets)	47	207
Chargeable profit/(loss) for current period	(2,300)	12,113
Profits chargeable to corporation tax	-	12,113
Current tax charge	-	2,423
Deferred tax		
Profit/(loss) brought forward from prior periods	(5,301)	(17,414)
Profit/(loss) carried forward to future periods	(7,601)	(5,301)

The tax rate used for the 2020 reconciliation above is the corporate tax rate of 19% (20% in 2019), 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	Right-of-use assets	Total
	£000	£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	3,915	-	3,994
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	6,144	-	70,499
Reclassification	-	2,215	-	117	-	660	(3,682)	-	(690)
Additions	-	45	-	10	-	17	2,472	1,748	4,292
Disposals	-	-	(232)	-	-	-	-	-	(232)
Revaluations	-	-	(2)	30	32	(28)	-	-	32
At 31 March 2020	1,315	52,003	1,163	2,008	6,112	4,618	4,934	1,748	73,901
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
Charged in year	-	1,249	105	325	527	528	-	594	3,328
Depreciation on disposals	-	-	(232)	-	-	-	-	-	(232)
Revaluations	-	-	(2)	21	25	(14)	-	-	30
At 31 March 2020	-	30,003	944	1,327	5,027	2,081	-	594	39,976
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	6,144	-	33,649
Net book value at 31 March 2020	1,315	22,000	219	681	1,085	2,537	4,934	1,154	33,925

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, except for two 'right-of-use' assets for the Central House and Old Queen Street lease agreements which have been accounted for as fixed assets under IFRS 16 for the first time in 2019/20.

The College has recognised a right-of-use asset for its Central House lease, which represents its right to use the underlying leased asset. The Central House lease is a 10-year agreement with a break clause after five years. The lease asset is based on the five-year non-cancellable lease period from August 2019 to August 2024) for the reasons set out in Note 13 Lease Liabilities. The asset value is based on the discounted value of the lease rent payments (excluding VAT) over the term of the lease, using the official HM Treasury discount rate of 1.99%. When the HM Treasury's discount rate of 1.99% is applied, this creates a leased asset value of £1,099,675. The Central House right-of-use asset is depreciated over the five-year non-cancellable period of the lease from August 2019 to August 2024.

The College has also recognised a right-of-use asset for its Old

Queen Street 'License to Occupy', which represents its right to use the underlying leased asset. The Old Queen Street license to occupy agreement with the NCA was an existing lease at the date of adoption of IFRS 16 (1 April 2019). The lease is subject to a 'notice to quit' on 31 August 2020, so this has been accounted for as a 17-month agreement from 1 April 2019 to 31 August 2020.

The asset value is based on the discounted value of the lease rent payments over the 17 months of the lease, using the official HM Treasury discount rate of 1.99%. When HM Treasury's discount rate of 1.99% is applied, this creates a leased asset value of £648,734. The Old Queen Street right-of-use asset has been depreciated over 17 months from April 2019 to August 2020.

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% and the buildings by 3.2%.

COVID-19, which was declared a global pandemic on 11 March 2020, has impacted on global financial markets and wider economies. The impact has the potential to affect asset values. For this reason, at 31 March 2020, the College has not revalued its land and buildings upwards in line with its usual indices in 2019-20. The impact on the value of College Land & Buildings will be formally assessed in 2020-21, when a professional

valuation of these assets will be conducted. All other property, plant and equipment has been revalued by the use of indices as at 31 March 2020. 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 of a range of works to improve facilities at the College's freehold sites (principally Ryton) and 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
Additions	1,734	-	-	-	1,734
Disposals	(225)	-	(1,988)	(638)	(2,851)
Indexation	-	2	9	10	21
Transfer	(27)	-	-	716	689
At 31 March 2020	3,075	361	0	2,210	5,646
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
Charge in period	-	47	396	511	954
Depreciation on disposals	-	-	(1,292)	(154)	(1,446)
Indexation	-	1	6	7	14
At 31 March 2020	-	267	0	1,519	1,786
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
Net book value at 31 March 2020	3,075	94	0	691	3,860

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 the development of Assessment Information Management Solutions (AIMS).

The cost of the membership system has been written off in 2019/20.

All intangible assets have been revalued by the use of indices as at 31 March 2020. The increase in value has been charged to the revaluation reserve.

8. Trade and other receivables

	31 Mar 2020	31 Mar 2019
	£000	£000
Amounts falling due within one year:		
Trade receivables	2,630	3,228
Deposits and advances	22	238
Other receivables	3	3
Accrued charges	7,718	7,340
Prepayments	1,401	1,492
Total	11,774	12,301



9. Cash and cash equivalents

	31 Mar 2020	31 Mar 2019
	£000	£000
Balance brought forward	2,183	2,958
Net change in cash and cash equivalent balances	1,288	(775)
Balance carried forward	3,471	2,183
The following balances were held at:		
Commercial banks and cash in hand	3,471	2,183
Short term investments	-	-
Total	3,471	2,183

10. Trade and other payables

	31 Mar 2020	31 Mar 2019
	£000	£000
Amounts falling due within one year		
VAT	1,350	1,002
Other taxation and social security	1,453	1,097
Trade and other payables	1,321	735
Accruals	12,137	12,954
Deferred income	417	459
Staff leave accrual	547	514
Other	3	3
Total	17,228	16,764

11. Provisions for liabilities and charges

	Provision for compensation	Provision for dilapidations	Total
	£000	£000	£000
Balance at 31 March 2018	18	-	18
Provided in the period	23	-	23
Provisions released in the period	-	-	-
Provisions utilised in the period	-	-	-
Balance at 31 March 2019	41	-	41
Provided in the period	-	32	32
Provisions released in the period	(2)	-	(2)
Provisions utilised in the period	-	-	-
Balance at 31 March 2020	39	32	71

Analysis of expected timing of flows	Provision for compensation	Provision for dilapidations	Total
	£000	£000	£000
Not later than one year	39	-	39
Current liability	39	-	39
Later than one year and not later than five years	-	32	32
Thereafter	-	-	-
Non-current liability	-	32	32

Provision for compensation claims

- As at 31 March 2020, the College had eight outstanding employment tribunal cases, two of which required provision for anticipated legal costs. There are also four other cases under judicial review, none of which required provision for legal costs.

Provision for dilapidations - As part of the Central House lease agreement, the College is required to make good any alterations and repair any damage that has occurred during its period of using the premises. The College has created a provision of £32,000 to meet these costs, which is most likely to be spent at the end of the current lease period in August 2024.

12. Capital commitments

The outstanding commitments at 31 March 2020 in respect of contracted capital expenditure not provided for amounted approximately to £242,000. These relate primarily to building works at Ryton and IT infrastructure improvements.

13. Lease liabilities

13.1 Lease liabilities under IFRS 16

	Central House	Old Queen Street	31 Mar 2020
			£000
Lease liability at 1 April 2019	0	648	648
New lease commitments during 2019/20	1,067	0	1,067
Notional interest expense on lease liability	13	7	20
Rent expenditure related to IFRS 16 lease	-24	-463	-487
Lease liability at 31 March 2020	1,056	192	1,248
Lease commitments due in under one year	232	192	424
Lease commitments due in over one year	824	0	824
	1,056	192	1,248

The lease liabilities are measured at the discounted present value of the contractual rent payments (excluding irrecoverable VAT). IFRS 16 requires that the College recognises notional interest payable on the lease payments, based on a discount rate applied to the lease liability outstanding balance. The lease liabilities represent the total value of rent payments for each lease, discounted to present value using the approved HM Treasury's discount rate of 1.99%.

The Central House lease is a 10-year agreement with a break clause after five years. The lease liability is based on the five-year lease period from August 2019 to August 2024. The College is obliged by Government Property controls to consider exercising the break at year five and move to premises within the Exchequer Estate. The College would also need to formally seek approval from the Ministry of Justice to remain in Central House after 2024. In recent years, the College has terminated other property leases at Riverside

House and Priestley House, as these properties were no longer required. For these reasons, it is considered reasonably certain that the College may terminate the lease at that date.

The lease agreement for Central House includes obligations to pay variable service charges, electricity and insurance costs. During the 2019/20 financial year, from the start of the lease (19 August 2019), these costs amounted to approximately £71,000.

The Old Queen Street license to occupy agreement with the NCA

was an existing lease at the date adoption of IFRS 16 (1 April 2019). The lease is subject to a 'notice to quit' on 31 August 2020, so this has been accounted for as a 17-month agreement from 1 April 2019 to 31 August 2020.

The lease agreement for Old Queen Street includes obligations to pay variable service charges and rates. During the 2019/20 financial year from 1 April 2019 to 31 March 2020, these costs amounted to approximately £325,000.

13.2 Income from lease agreements where College of Policing is the lessor

	31 Mar 2020
	£000
Lessee:	
West Midlands PCC (CBRN) (1)	241
Hampshire PCC (NAVCIS) (2)	42
Warwickshire PCC (3)	18
West Midlands Ambulance Service University NHS Foundation Trust (NARU) (4)	31
Total	332

(1) The College of Policing has a lease agreement in place with the West Midlands Police and Crime Commissioner for office accommodation in the Tamworth

and Hopkins buildings on the Ryton site. The agreement runs from 1 April 2019 to 31 March 2022 and can be terminated at six months' notice on specified dates.

(2) The College of Policing has a lease agreement in place with the Hampshire Police and Crime Commissioner for office accommodation in the Hopkins Building on the Ryton site. The agreement has run from 1 April 2016 and was recently extended to 31 March 2024. The agreement can be terminated at six months' notice.

(3) The College of Policing has a lease agreement in place with the Warwickshire Police and Crime Commissioner for office accommodation in House 3 on the Ryton site. The agreement runs from 17 July 2018 to 31 March 2021 and can be terminated at six months' notice.

(4) The College of Policing also has an agreement with the West Midlands Ambulance Service University NHS Foundation Trust (NARU) for office accommodation in the Linen Block on the Ryton site. The agreement is expected to run until 2023.

14. Contingent assets and liabilities disclosed under IAS 37

At 31 March 2020 the College had a contingent liability relating to compensation and additional legal fees in eight employment tribunal cases and four judicial review cases of £769,000 (31 March 2019 – £99,000) within the meaning of IAS 37, where the anticipated legal fees and most likely compensation have been provided for.

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.

The College also recognises PCCs and other organisations as related parties if their commissioner or Board member(s) sits on the College Board of Directors. These relationships are shown in section **4.3. Conflicts of interest.**

The table below lists all significant transactions entered with related parties.

	12 months ended 31 March 2020			
	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)	41,000	0	0	0
National Crime Agency	808	-882	66	0
Serious Fraud Office	172	0	16	0
Home Office	628	-5,439	104	0
Mayor's Office for Policing and Crime	1,361	-1,375	145	-21
Sussex PCC	262	-285	33	0
Cheshire PCC	155	-162	70	0
Greater Manchester PCC	372	-521	11	0
Northamptonshire PCC	88	-55	15	0

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 2020				
Financial assets				
Cash	3,471	-	3,471	3,471
Trade and other receivables	11,774	-	11,774	11,774
Financial liabilities				
Trade and other payables	-	(17,228)	(17,228)	(17,228)
Net Assets	15,245	(17,228)	(1,983)	(1,983)
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)

Ageing of trade receivables

	Gross	Impairment	Gross	Impairment
	31 March 2020		31 March 2019	
	£000	£000	£000	£000
Not past due	958	-	1,482	-
Past due 0-30 days	454	-	429	-
Past due 31-120 days	514	-	533	-
More than 120 days	704	-	784	-
Total	2,630	-	3,228	-

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

During the financial year to 31 March 2020, the College made two special payments totalling £16,648 in respect of settlement of a personal injury claim (no payments during the financial year to 31 March 2019).

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.

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About the College

We're the professional body for the police service in England and Wales.

Working together with everyone in policing, we share the skills and knowledge officers and staff need to prevent crime and keep people safe.

We set the standards in policing to build and preserve public trust and we help those in policing develop the expertise needed to meet the demands of today and prepare for the challenges of the future.

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