

College of Policing Limited Annual Report and Accounts for the year ended 31 March 2021

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College of Policing Limited Annual Report and Accounts for the year ended 31 March 2021

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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Contents

Section 1:	1
Section 2:	63
Section 3:	73
Section 4:	131

Section 1: Performance report

Overview

Chief Executive's statement	3
Who we are and what we do	7
Barriers to achieving our objectives - risk	9
Internal audit	15

Performance highlights

Executive oversight	16
Review of financial performance	16
Progress against our Business plan	21

Our performance in depth

Responding to COVID-19	31
20,000 additional police officers (Operation Uplift)	36
Online services	36
Sharing knowledge and good practice	37
Setting standards	40
Supporting professional development	43
Transforming our College	46

Diversity, equality and inclusion	48
Digital capability	51
Programme and project management	52
Our estate	53
People management	54
Information assurance and security	57
Going concern	59
Managing the impact of our activities	61

Overview

Chief Executive's statement

I am delighted to introduce our annual report and accounts for 2020/21 at the beginning of my tenure as Chief Executive. The report sets out the College's achievements over the past year and also describes our priorities for 2021/22 and what we will deliver to cut crime and keep communities safe.

I am delighted to lead the College, which has delivered a significant programme of work at pace in the past year. I would like to thank my predecessor, Mike Cunningham, and Bernie O'Reilly who acted as Interim CEO until my appointment, together with all the staff and officers at the College, for their hard work and commitment.

As a former chief constable, I know how challenging the past year has been for everyone in policing. The College has not only risen to those challenges but, in many cases, has turned them into opportunities. I am already proud of the skills and passion of the people who work at the College. It is their expertise and knowledge that delivered so much in the last year.

We provided over 130 different briefings to forces, officers, and staff on changes to COVID-19 regulations by interpreting complex legislation, distilling key information and communicating it out to policing at a rapid pace. We delivered an online assessment process that enabled forces to continue to recruit during the pandemic and played our part in recruiting 8,771 officers against the target of 6,000 officers in the last year.

We have also adapted our offer for existing officers. During the last year, we have delivered policing exams online for the first time and provided 14,808 candidates an opportunity to prove their knowledge so they can gain promotion or take on a more specialist role. I'm pleased

this offer will continue to be available online in 2021.

Despite the challenges of the pandemic, we have also been able to take a step forward in supporting officers and staff to police in the modern world. We developed Operation Modify, a series of 'bite-sized' learning and information products to help officers and staff develop their digital investigation knowledge and skills. Our ambition to provide information and services to policing in a clear, creative and engaging manner remains and we have taken big strides forward with the launch of our new brand, website, and learning environment – College Learn. The site has over 350 thousand users and has delivered 30 new products in the last year whilst updating a further 93. There is a strong pipeline of products under development to offer our people the best continuous professional development we can on the challenges that matter most in the coming year.

The Transforming our College Programme has made great strides in improving the way we work to better manage our

resources, priorities and delivery. By transforming the way we work, we will strengthen our connection with policing, and put the College in the position where we are better able to help everyone in policing make a difference, reduce crime and keep people safe. A key part of this transformation is the implementation of a new Digital and Data Strategy including a new Digital Operating Model aligned to the Government's Digital, Data and Technology Profession Capability Framework. This work will ensure a modern approach to our design and delivery of products and services to policing.

In March, the Chair of the Board launched his fundamental review of the College to look at the work we do, as well as the place that we occupy in the policing landscape, and ask some key questions about how the work of policing's professional body can improve. As the new Chief Executive, I am determined to work with our partners across policing to understand their needs and make impactful changes and improvements to our work and products. The recommendations from the fundamental review will reshape



the focus of our activity, helping keep us relevant, dynamic and connected, setting a clear direction for the College for 2021/22 and into the future.

Recent incidents in policing have once again cast a light on the importance of having consistency, the right culture and, most importantly, leadership at all levels of policing. The College has a critical role supporting the development of these within the service and I am determined we make a lasting contribution. I know first-hand the scale and

depth of talent and commitment that exists in the people who make up policing in England and Wales. We must develop and support them, so that they can provide the best possible service to their communities.

We look forward to building on the progress the College has made and working together with our partners and colleagues to keep people safe.

Andy Marsh
Chief Executive and
Accounting Officer



We are the professional body for the police service in England and Wales.
We work together with everyone 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 everyone working in policing and law enforcement, to ensure that we understand the challenges they face.

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.

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.

Who we are and what we do

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 and is a company limited by guarantee. 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 functions.

- **Sharing knowledge and good practice.** We create and maintain easy access to knowledge, disseminate good practice and facilitate the sharing of what works.
- **Setting standards.** We set standards for key areas of policing that help forces and individuals to provide consistency and better service for the public.
- **Supporting 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 that we need to excel at, as well as the resources that we need to help deliver our vision. The Plan on a page is shown on [page 6](#).

Our Business Plan identified the following areas of focus for 2020/21:

- responding to the COVID-19 pandemic
- 20,000 additional police officers (Police Uplift Programme)
- leadership
- diversity, equality and inclusion
- digital capability



Our ‘Transforming our College’ change programme outlines our vision to modernise the organisation, so that we are better able to help everyone in policing to make a difference, reduce crime and keep people safe.

In March 2021, we launched a fundamental review of the College’s work. This review will consider our role, effectiveness and place in the policing landscape, including our depth, reach and the boundaries within which it operates. It will also consider whether the

College fulfils its mission as the confident professional body for policing. Views are being sought via written submissions from national organisations through a call for evidence, interviews with key partners, and focus groups with the frontline. The results of the College survey, which was launched in June 2021, will also feed into the review. The review will produce a report that sets out a clear strategic narrative around our work and our relationships with other policing bodies, along with recommendations.

Barriers to achieving our objectives – risk

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 strategic risks are subject to regular review and are presented to every meeting of the Executive, the Audit and Risk Committee (ARC), and the Board to ensure visibility. Our approach is complemented by a review by the Executive twice a year. During the year, this included a number of updates to risk descriptions, the technology risk being split into two to cover the internal and external environments, and Business Recovery added as a new risk. A further risk relating to the CEO and Board Chair turnover had been added but has been adjusted to reflect the appointment of Lord Herbert as our substantive Chair.

The executive team considered the continuing impact that COVID-19 has to our risks and identified the impact of:

- working together collectively and at pace
- taking a more open approach to risk
- identifying where our risk appetite has moved from a ‘cautious’ approach
- additional pressure on next year’s budget

The summary below includes details of each risk and the mitigating actions being undertaken to reduce the likelihood and impact.

Strategic risks

1 Connection with the service. We fail to connect and be relevant to policing, and our approach to decision making does not engage and build relationships with the service and key stakeholders effectively. This results in reputational

damage, a loss of confidence, credibility and influence in the policing landscape, and undermines our ability to deliver our priorities.

Mitigating actions

A fundamental review of the College's work has been launched, including a survey to capture views. This covers our role, effectiveness and place in the policing landscape, considering our depth, reach and the boundaries within which we operate. We are linked in with the National Police Chiefs' Council (NPCC) Chair around the 'new operating model' and the connections between the two organisations and other strategic partners. We attend various NPCC Committees and are a representative on the national response to COVID-19.

A three-year strategic direction has been agreed with the Board and our Corporate Strategy will be further developed in 2021.

We launched a new website and all content from the old website has now been transferred. Work continues to migrate separate

platforms that house APP and the What Works Centre.

2 20k Operation Uplift.

If the College has insufficient capacity and capability to support the Police Uplift Programme to achieve its aims, this could result in a loss of confidence in the College and adversely affect our reputation, influence and connection with policing.

Mitigating actions

Specialist resourcing Digital, IT and Selection & Assessment to support online delivery has been critical, as the same type of resources are integral to online recruitment assessments and exams. Additional posts within our Digital and Selection & Assessment teams have been appointed and additional support for the Assessment Information Management System (AIMS) has been progressed. We continue to monitor resourcing carefully and have re-profiled resourcing for the 2021/22 business year, aligned to the deliverables. The College is represented at various meetings including the Police Uplift Programme Board, the National

Policing Board and the eight national work streams.

3 Meeting service delivery needs and expectations.

We have accumulated a large backlog of delegates waiting to access our programmes, which results in an inability to meet the needs of the service. This is a result firstly of suspending face-to-face delivery of our training and development programmes, and then resuming with reduced numbers of delegates to remain COVID-19 secure, combined with the lack of a platform to enable more flexible, online delivery.

Mitigating actions

We continue to prioritise essential training, in consultation with stakeholders, to maximise delivery both on- and off-site to deal with the backlog of training, in line with COVID-19 guidelines. Our Learning Solutions Project (LSP) is looking to widen access across policing to opportunities for learning and development and the sharing of knowledge and best practice. The project is working alongside the National Enablers Programme (NEP) to deliver the best possible training outcomes for the police

service and the wider law enforcement community.

4 Resourcing.

Due to limited capacity and resources, we are unable to deliver some elements of our People Strategy and the supporting programme of work. This may lead to uncertainty of our workforce requirements and an inability to secure resources needed now and for the future, which could undermine our ability to achieve our strategic aims and deliver our priorities.

Mitigating actions

Our People Strategy, supported with an implementation plan, informs the improvements to be made in leadership, organisational design, development and culture. Our Workforce Planning Strategy will enable us to identify future staff requirements to meet the changing needs of the College. Corporate values continue to be embedded and the Leadership Behaviours Framework is due to be launched. We have on-boarded to the Civil Service e-recruitment system.



5 Technology - external digital connection.

We fail to implement or prioritise our digital strategy, which compromises our delivery of user-friendly timely services, hindering our connection and reputation with the service.

Mitigating actions

Our new Digital Strategy identifies 27 key objectives and is supported with an implementation plan that includes timescales, benefits and costs. The College's Digital Programme prioritises and manages the digital projects and its resources, ensuring alignment with the digital strategy.

6 Technology - internal infrastructure.

Failure to replace and decommission outdated IT infrastructure (hardware, software and networks) results in an inability to carry out key services and contributes to inefficient working processes (eg, Microsoft 365, enterprise resource planning, customer relations and service management).

Mitigating actions

Microsoft 365 (M365):
A project board is in place and we are working to the same design blueprint as forces through the National Enabling

Programme (NEP). Microsoft-approved expert services are assisting with the technical implementation to College requirements. A detailed plan for business change implementation is being progressed.

Enterprise resource planning - The Home Office METIS project commenced in September 2020. The introduction of the new enterprise resource planning system is subject to delay due to a third-party supplier not being appointed following a procurement exercise. The process is being restarted, which therefore has an impact on implementation. This is now likely to be in 2022.

7 Finance.

The current fiscal environment affects our funding and budget allocation, which has an impact on our ability to meet existing and new priorities and curtails our ambition.

Mitigating actions

Our wider market strategy and implementation plan outlines our commercial appetite and future income generation activities. The financial planning process sets

out the high-level plan to balance the budget and allow delivery of objectives within the Home Office funding allocation. An integrated business planning process is being implemented to agree our strategic priorities. This involves identifying medium-term and long-term challenges for policing, and working with our stakeholders across policing to agree where we should focus our efforts.

8 Delivery of the change programme. If we do not have a robust Business Change plan that is focused on identifying, embedding and sustaining change, the outputs from the Transforming Our College (TOC) programme will not be achieved. This may lead to continued silo working and not realising the intended benefits.

Mitigating actions

The TOC programme has an agreed business change strategy and methodology. As part of the change, culture and leadership project, we have upskilled and trained Business Change Managers. Business change activities have also been identified, enabling us to build the motivation and capability of people to change

behaviours and ultimately realise our programme benefits. A Design and Delivery Group has been set up as an additional governance function to provide oversight and ensure that design and delivery remain on track.

9 Business recovery. The College fails to convert lessons learned from COVID-19 response and recovery into tangible plans to adopt new ways of working internally, which has had an impact on effective business recovery.

Mitigating actions

The Recovery and Exit Strategy has been updated following the publication of the Government

COVID-19 Response Spring 2021 (Roadmap). Existing delivery vehicles (such as priorities and evolving strategies) will be used based on a programme with specific work streams and tasks. In the meantime we continue to deliver prioritised, essential training from our main operational sites.

10 CEO turnover. A failure to recruit the CEO appointment in a timely manner may impact upon strategic leadership and decision-making.

Mitigating actions

The appointment of Andy Marsh as the College’s new CEO was announced in August 2021.

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 2020/21, the internal audit schedule was agreed, of which all six audits have been completed, as follows.

Audit area	Completion date	GIAA audit rating
Administrative support	August 2020	Moderate
Diversity and inclusion (internal)	October 2020	Moderate
Associates	October 2020	Moderate
Product licensing	February 2021	Moderate
Tendering	April 2021	Moderate
Business continuity	April 2021	Substantial

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 gave an overall 'moderate' opinion rating of the College for 2020/2021, concluding 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 are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control.'

In 2021, the College will develop an improvement plan to address proposed risk management improvements and develop a performance management framework.



Performance highlights

Executive oversight

The College's Senior Management Team (SMT) meeting is the main forum for overseeing operational performance. It receives separate finance and performance reports at each meeting. The reports are 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. Our performance management arrangements are currently subject to review and we expect the revised arrangements to be implemented during 2021/22.

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

Review of financial performance

The College's financial performance for 2020/21 has been tightly managed, particularly in light of the challenges relating to COVID-19 and restrictions on face-to-face delivery due to lockdown. Despite that, the College has continued to deliver its objectives in this challenging environment, through prioritising resources and identifying efficiencies and alternative delivery methods, such as online assessments and exams.

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. This loss represents the grant-in-aid funding utilised in the financial year.

The College recognised the cost of paying an exemplary

fine of £367,500 after securing retrospective approval from the Chief Secretary of the Treasury, in relation to breaching the control process in negotiating the remuneration package of the Deputy Chief Executive Officer in the financial year 2018/19.

The table below compares the College's financial outturn for 2020/2021 with its budget.

	Net budget	2020/21 spend	Over/(under) spend
	£ million	£ million	£ million
Income	(20.00)	(17.92)	2.08
Direct grant funding	(8.07)	(6.36)	1.71
Gross expenditure	76.36	71.07	(5.29)
Total resource	48.29	46.79	(1.50)
Total capital	6.85	6.76	(0.09)
Resource and capital	55.14	53.55	(1.59)



- The resource expenditure outturn for the year to 31 March 2021 was £46.79m. Overall income in 2020/21 was £2.08m lower than originally budgeted.
- The College ceased face-to-face training delivery in March 2020 due to COVID-19 restrictions. Training recommenced in the second half of the year at significantly reduced capacity due to COVID-19 restrictions. £4m of income generated came as a direct grant from Home Office to cover the training income shortfall. In real terms, the income shortfall was therefore nearer to £6m due to lockdown restrictions.
- Pay costs were £1.2m below budget, all related to the direct grant. GIA pay costs were in line with budget with both establishment costs and associate tutor levels, and were very close to budget.
- Non-pay costs were £3.2m underspent. £3.4m of that was GIA spend. The main contributors to this underspend were Estates (£3.2m), Marketing and Communications (£0.5m),



and IT (£0.5m). Non-cash depreciation costs were £0.2m higher than budgeted. This is primarily due to the transition to IFRS 16 accounting rules for leasehold properties, which created unbudgeted non-cash pressure.

- The College was originally granted a capital budget of £2.4m, which was increased to £6.55m by year end. A permitted overspend of £0.3m was also granted.
- Full-year capital expenditure came in at £6.76m, compared with the full allowed budget of £6.85m. The main areas of spend were the conversion of the pool and dojo at Ryton into training delivery space (£1.8m), replacement College servers and firewall (£1m), and Digital Transformation work (£1.9m).
- The cash balance for the year has increased from £3.5m at 31 March 2020, to £6.7m at 31 March 2021.
- 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 taxpayers, and still allows the College to meet its immediate cash requirements.

Progress against the Business Plan

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.

The table below outlines progress against the Business Plan 2020/21 deliverables, some of which are enduring commitments.

Business Plan deliverables	Progress
Transforming our College	
Deliver a catalogue of our 'fixed' products and services, as well as the resources we need to deliver them.	Achieved. We have developed our core offer (a catalogue of products and services).
Design a new strategic planning capability, diagnostic scoping and response model.	Achieved. We have designed and are piloting a new strategic planning process to set our priorities.
Design and roll out a new portfolio, programme and project management capability to manage our work and resources.	Ongoing. We are implementing the new operating model for the College. The aim is to complete this work by Autumn 2021.
Build our product design development, delivery and assurance capability.	

Business Plan deliverables	Progress
Transforming our College	
Design and develop a new force liaison and engagement capability.	<p>Ongoing. The design of our new Communications and Engagement capability is complete.</p> <p>The aim is to complete implementation of this work by Autumn 2021.</p>
Introduce our new College website to provide a useful, immediate access point to our products and services to all in policing.	<p>Achieved. Our new website has been launched.</p>
Implement an e-recruitment system.	<p>Achieved. We have on-boarded to the Civil Service e-recruitment system.</p>
Implement our new enterprise resource planning system	<p>Ongoing. The introduction of our new enterprise resource planning system is subject to delay due to delays in the Home Office procurement exercise. Implementation is now likely to be in 2022.</p>

Business Plan deliverables	Progress
Sharing knowledge and good practice	
Work with officers, staff and volunteers to create a National Map of Police Ideas to share ideas nationally, learning from others and building on experience from other forces.	Achieved. National Map of Ideas launched and all police forces across the UK have been invited to take part.
Work with the NPCC to further develop the evidence base on 'what works' to tackle vulnerability and violent crime.	Ongoing. Guidelines developed and released for consultation.
Publish the first two editions of our new national online publication, 'Going equipped'.	Achieved. Editions are available on the College website.
Undertake a major update of the Crime Reduction Toolkit.	Achieved. 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 onto the toolkit.
Support the development of officers and staff through our bursary scheme.	Achieved. In 2020, we ran the bursary scheme for the fifth successive year.

Business Plan deliverables	Progress
Sharing knowledge and good practice	
<p>Through our tailored peer support and practitioner networks, we will offer opportunities to share knowledge, promote good practice and embrace change management.</p>	<p>Achieved. We have continued to support the policing response to the pandemic through the delivery of weekly Knowledge Sharing Events (KSEs).</p>
<p>Deliver the Digital Intelligence and Investigation project.</p>	<p>Achieved. The Digital Intelligence and Investigation project (DII) has delivered Operation Modify interactive learning and the CyberDigiTools app.</p>
<p>Establish an independent Institute of Cyber Digital Investigation Professionals (ICDIP) body funded by its membership.</p>	<p>Achieved. The project aimed to create a career structure and pathway for cyber/ and digital professionals, to reduce the flow of talent from policing into the private sector.</p>

Business Plan deliverables	Progress
Setting standards	
Deliver our new guidelines on first-line supervision.	Achieved (subject to publication).
Deliver our risk assessment guidelines by October 2020.	Achieved (subject to publication).
Review the way in which we develop APP to ensure that it delivers the best support possible to those dealing with complex policing matters.	Ongoing. A framework for standards development and the establishment of a programme to transition to that framework is being progressed. A draft outline of the standards framework has been taken to the oversight group. The group will have oversight of decisions relating to APP, as well as agreeing the principles on decommissioning. Investigation is the first area being reviewed.
Establish the first elements of a National Personal Safety Curriculum for officers and staff.	Ongoing. The personal safety training curriculum has been developed and we are now working with the NPCC to develop supporting processes and train the trainer products for forces to pilot during 2021. We published new evidence-based guidelines on conflict management and supporting learning materials.

Business Plan deliverables	Progress
Setting standards	
<p>Assess the testing of the Domestic Abuse Risk Assessment (DARA) tool and decide whether it should be rolled out to more forces.</p>	<p>Ongoing. The DARA tool was developed by the College with Cardiff University. It has been piloted and evaluated in three forces, and it has been found to be more popular among officers and encouraged more disclosure of risk-related information.</p>
<p>Deliver APP for investigation.</p>	<p>Ongoing. We have consulted on the scope for the ‘Supporting effective investigations’ guidelines and are using the feedback to draft a final version of the guidance.</p>
<p>Conduct the annual review of the quality of firearms training delivered by forces.</p>	<p>Achieved. The quality assurance programme of forces’ armed policing has been completed for the year.</p>

Business Plan deliverables	Progress
Supporting professional development	
Support ongoing quality assurance and forces' implementation of the Policing Education Qualifications Framework (PEQF) entry routes.	Achieved. We continue to work with forces to support the implementation of new entry routes into policing for police constables, detective constables and police community support officers.
Develop and implement new initiatives aimed at widening the potential recruitment pool, and a new educational provision for the Special Constabulary, linked to the national curriculum for police constable.	Achieved. We have developed and are piloting a widening access initiative to support those who are considering a career in policing, but do not yet possess the minimum qualifications required for application.
Continue to support recruitment and progression.	Ongoing. All 43 Home Office forces are using the online assessment process to recruit new officers.
Evaluate the experiences of delivering the online assessment process, along with the evaluation of the Day One assessment centre, to inform the future model for recruit assessments.	Achieved. We have undertaken detailed monitoring and analysis to understand how the online process is performing. A full evaluation and independent peer review was also carried out.

Business Plan deliverables	Progress
Supporting professional development	
<p>Undertake a review of the promotion processes for sergeants and inspectors.</p>	<p>Ongoing. We are currently conducting a national consultation on promotion frameworks and progression routes. The outcomes of this consultation will include informing the future model of delivery for examinations beyond 2021.</p>
<p>Continue to work in partnership with forces, supporting them in their ongoing use of performance development review (PDR) and continuing professional development (CPD) initiatives as part of workforce development.</p>	<p>Ongoing. National guidelines on PDR principles and processes, as well as further advice on the purpose and benefits of PDR, have been developed. We have redefined the national definition of CPD and provided a range of events to support CPD in the service.</p>
<p>Consult on the future delivery and development of Direct Entry and Fast Track programmes, including the potential development of a Fast Track inspector to superintendent programme.</p>	<p>Achieved. The initial consultation phase closed in January 2021. This consultation also includes review of the National Police Promotion Framework (NPPF).</p>

Business Plan deliverables	Progress
Supporting professional development	
<p>Provide leadership and management development opportunities for all in policing, with targeted activities to support the progression of under-represented groups.</p> <p>Enhance the range of products, services and support provided through the Leadership Learning Platform and the Senior Leaders Hub.</p>	<p>Ongoing. We have provided ongoing support for leadership development via the Senior Leaders Hub and Leadership Learning Platform. Ongoing CPD initiatives and events are available for officers and staff in leadership roles at all levels.</p>
<p>Provide specific leadership development for first-line supervisors, including toolkits, guidance and information for those who are tutoring and supervising probationers.</p>	<p>Achieved. We have developed a number of initiatives in this area, including a national learning standard for supervisors and first-line managers of tutors and assessors.</p>



Our performance in depth

Responding to the COVID-19 pandemic

The ongoing impact of the COVID-19 pandemic on College operations, as well as its impact on policing at a local and national level, is still not fully known. The College continues to operate effectively and has robust working practices in place that have supported staff to remain productive and to keep them safe. However, staff capacity has been affected due to individual circumstances and we continue to support individuals during this challenging time. We also continue to support policing as it responds to this unprecedented challenge.

Comprehensive risk assessments have been carried out.

Considerable effort to comply with COVID-19-secure guidelines and mitigate risk has enabled us to deliver a limited, prioritised programme of face-to-face training, both on- and off-site.

We are focusing on essential training to support operational policing, taking account of the demand for courses that have been postponed and our capacity to deliver courses on- and off-site. We are also running some key events necessary for officer and staff development.

We continue to work closely with force learning and development leads, as well as national policing leads, to develop a revised

programme of courses for delivery in the new financial year.

To support policing to respond to the pandemic, the College created a new online platform for the initial recruitment process in a period of eight weeks, which combined the best of the virtual assessment methods with aspects of the Day One face-to-face process.

Up to 31 March 2021, 38,615 candidates were invited to undertake an assessment for a police constable's role.

Despite the enormous challenges of the past 12 months, the Police Uplift Programme exceeded the Year 1 milestone, having recruited

8,771 officers against the target of 6,000. Following successful delivery of the Year 1 milestone, we are committed to providing wide-ranging support to the programme throughout Year 2 and beyond. We will continue to adapt the delivery of our services and the provision of guidance to meet changing needs of forces and our partners. COVID-19 also led to national policing examinations (NPPF Step Two Legal Exams and National Investigators' Exams (NIE)) being delivered online, enabling forces to continue the promotion and progression of officers to frontline roles.

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

- A swift move to home working for most staff, with the exception of a limited number of staff essential to support face-to-face training.

- Created over 100 pieces of guidance to keep up with changing COVID-19 regulations including how to implement the health protection regulations.
- Put an emergency curriculum in place to keep training initial recruits during the restrictions.
- Created a new on-line platform for the initial recruitment process.
- Delivered the NPPF Step Two Legal Exams and NIE online.
- Delivered prioritised essential training, in consultation with stakeholders, to maximise delivery both on- and off-site to deal with the backlog of training, in line with COVID-19 guidelines.
- Provided support for wellbeing and welfare issues arising from the pandemic, via the National Police Wellbeing Service. Provided guidance to policing on a wide range of issues, such as working from home, caring for vulnerable individuals, bereavement and funerals.
- Used the Knowledge Hub to share learning across forces



effectively during the early stages of the pandemic.

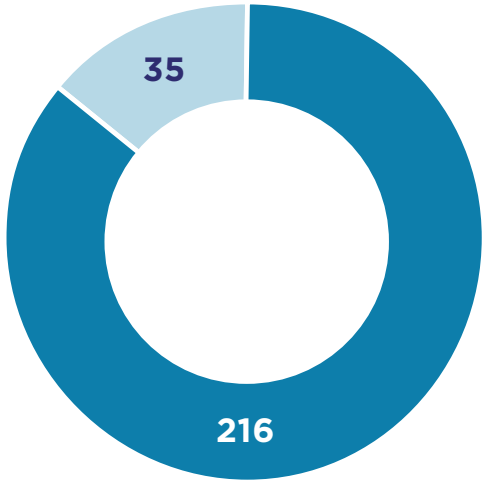
- Hosted weekly virtual Knowledge Sharing Events for frontline officers and staff, senior leaders and policing organisations across the UK to share practice and learning during the pandemic. Each week, around 125 people joined the events to share their experiences, raise issues and share ideas that could inform the national policing response. Themes have included neighbourhood policing, demand management, agile working, the criminal justice system process, wellbeing,

COVID-19 secure custody and enabling technologies.

- Established a monthly forum for forces and third-sector organisations (as well as Her Majesty's Inspectorate of Constabulary and Fire and Rescue Services (HMICFRS), the Crown Prosecution Service and Home Office) to discuss challenges of the pandemic in relation to domestic abuse.

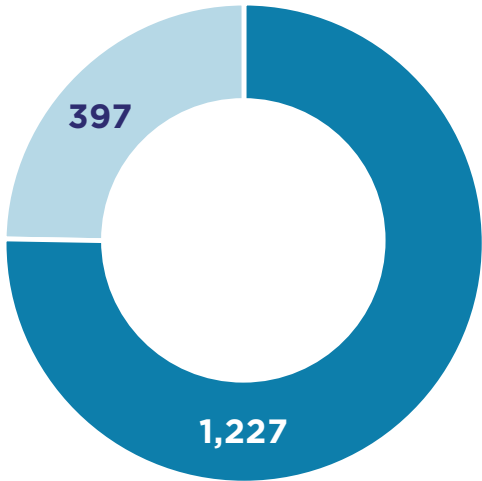
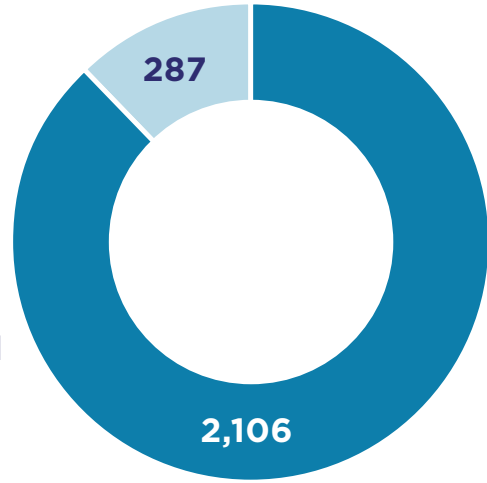
The following charts outline site activities, delegates and financial impacts of COVID-19. This indicated a 70% reduction in site activities and an 86% reduction in numbers of delegates on site.

Site activities
2019/20 v 2020/21

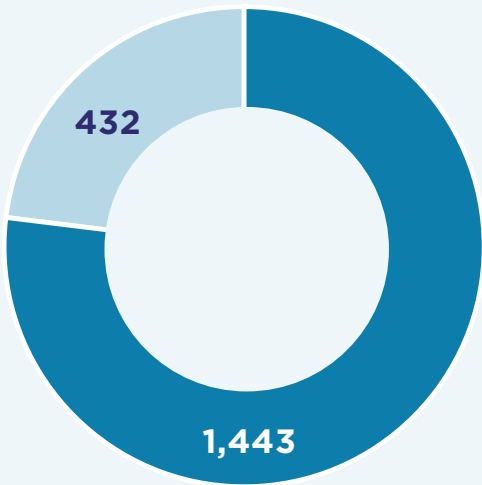
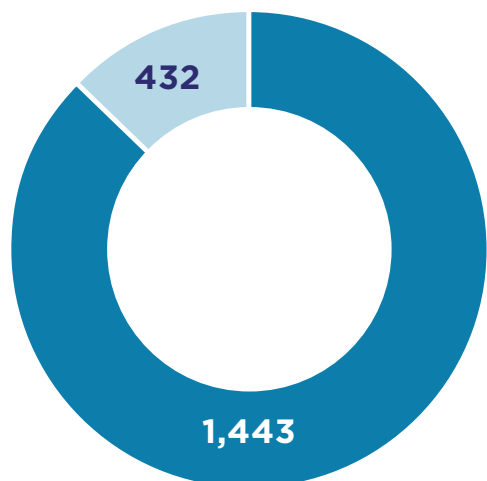


Harperley Hall

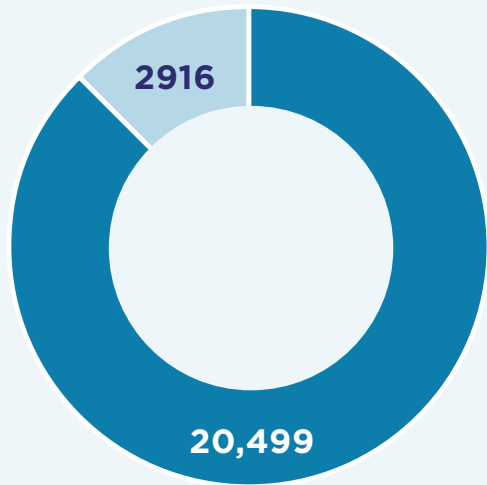
Number of site delegates
2019/20 v 2020/21



Ryton



Total



The financial impact of COVID-19 was monitored and additional Home Office funding was sought to offset the loss of income.

COVID-19 costs	£'000s
College secondees recalled by their forces to cope with the COVID-19 pandemic	450
Opportunity costs of Total Facilities Management contract payments (fixed site running costs)	1,935
Additional costs relating to the establishment of online assessments for officer recruitment and online examinations	1,111
Associates hardship scheme to offset loss of earnings by trainers	272
Loss of income from delivery services	7,050
Total costs	10,818
COVID-19 savings	£'000s
Travel and subsistence savings	1,625
Associates tutor pay savings	2,009
Face-to-face delivery savings	279
Total savings	3,913
Net costs 2020/21	6,905
Total costs	10,818

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.

The College committed to providing 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.

- The programme exceeded the Year 1 milestone, having recruited 8,771 officers against the target of 6,000.
- Work commenced on the conversion of the pool and dojo at Ryton to provide additional space for the assessment centres.
- Formal evaluation and an independent peer review of online assessment delivery and processes were completed.

Online services

Last year we delivered NPPF Step Two Legal Exams and NIE online, as part of our response to COVID-19. Over the course of three months, the College delivered 10 exam events to 14,808 candidates taking national policing exams. In 2021, all examinations will continue to be delivered online to ensure fairness and consistency to candidates.

There were connectivity issues with our partner's platform on the day that a large number of candidates sat the NIE in October 2020. As we were unable to provide candidates with assurance around the functionality of the system, we made the difficult decision to suspend the exam. We conducted a full review with our exam platform supplier to understand the exact problems and to fully assure ourselves that candidates would not experience these issues again in future online exams. A full recovery plan was put in place and all subsequent examinations in 2020 were delivered successfully.

Additional deliverables associated with the programme include the following.

- End-to-end recruitment process improvements (locally and nationally managed).
- Supporting diverse recruitment, retention and progression through delivery of diversity and inclusion support, tools and programmes for forces and stakeholders.
- Entry routes and initial learning and development programmes: Initial Police Learning and Development Programme (IPLDP) transitioning to PEQF.
- Professional development support for police officer tutors and leaders.
- Development and maintenance of wellbeing services and tools to support retention.
- Produced emergency guidance on conducting pre-employment processes during the pandemic.
- Development and integration of AIMS.

Sharing knowledge and good practice

- The College continues to work with the Police Digital Service to develop the Knowledge Hub, to support effective collaboration and knowledge sharing across policing. The Hub has been used to support implementation of the College's Neighbourhood Policing guidelines and was used by the College to share learning across forces effectively during the early stages of the COVID-19 pandemic.

21 innovations evaluated to help reduce neighbourhood crime and prevent crime in hotspot areas as part of the Safer Streets fund.

- The first two editions of 'Going equipped', written by and for police officers and staff, have been published and are available on our website.

The College has updated our Safer Streets Toolkit to support

the second round of the Home Office's Safer Streets Fund. The toolkit sets out the best available evidence on what works to tackle neighbourhood crime, such as burglary and vehicle crime. The toolkit will support police and crime commissioners (PCCs) to develop applications for funding and will ensure that the funds are invested in evidence-based preventative interventions.

- The College published the outputs of its Future Operating Environment 2040 (FOE 2040) work in August 2020. The FOE 2040 aims to improve police preparedness through the following.
 - Increasing awareness of the threats, challenges and opportunities facing policing over the next 20 years, and encouraging new thinking about the best policies and interventions for addressing them.
 - A number of workshops have been held with policing stakeholders, including national policing leads, to discuss the challenges and identify

concrete actions that need to be taken now to improve policing's preparedness for the future.

- We are currently working with forces, PCCs, national policing bodies and academic institutions to test the toolkit.
- The College has designed and delivered the Public Protection and Safeguarding Leaders' Learning Program (PPSLLP) in response to a Police Superintendents' Association survey, which showed that senior officers in significant safeguarding roles had received no training or other preparation and approximately half had no relevant experience. We are also exploring whether Licence to Practise (LtP) can contribute to improving standards in high-risk areas of policing. PPSLLP delivery has been funded by the Home Office and funding for 2021/22 has been agreed. When we are able to resume delivery, we will seek volunteer forces to use PPSLLP as the basis on which to test the LtP model.

- The College was awarded Digital Transformation funding as part of Operation Uplift to develop a series of 'bite-sized' learning and information products under the Digital Intelligence and Investigation project, aimed primarily at new recruits. Operation Modify, which is made up of 10 interactive learning episodes, and the CyberDigiTools app have been launched and are available on College Learn. We have involved forces, policing individuals, 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. The interactive learning is helping all new and serving officers, police staff and volunteers to acquire the digital skills they need to undertake investigations effectively.
- The upgraded CyberDigiTools app is a collaboration between the College, NPCC Cyber and the Police Digital Company and builds on the earlier CyberTools app. The app enables all officers and staff with Android devices to access up-to-date information from force-approved devices. IoT devices will follow.
- Funded by the Cabinet Office, the College supported the establishment of the Cyber and Digital Career Pathways scheme, aimed at retaining cyber and digital specialists within forces. 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 scheme has been established and has now passed to an external body, the Chartered Institute of Information Security (CIISec), to take it forward.
- To support police forces to share practice and learning

60 innovations shared through the crime reduction toolkit to help decision makers in policing understand what works.

65 bursary opportunities provided for police officers and staff to undertake problem solving for their forces.

during the pandemic, the College hosted weekly virtual knowledge sharing events for frontline officers and staff, senior leaders and policing organisations across the UK. Each week, around 125 people joined the events to share their experiences, raise issues and share ideas that can inform the national policing response. Themes have included neighbourhood policing, demand management, agile working, the criminal justice system process, wellbeing, COVID-19 secure custody and enabling technologies.

The College continues to deliver its bursary scheme, which supports

700 different courses delivered in high-risk areas of policing such as investigation and cybercrime.

the professional development of officers and staff, and increases their capability to build and use evidence. Over 270 police officers and staff from 44 forces have been offered bursary funding since the scheme began in 2016.

Setting standards

- We published updated undercover policing APP, which sets out a sound framework to support delivery of safe, ethical and legal undercover policing tactics.
- We published an update to our Hate Crime APP. The updates address recommendations in a HMICFRS report, which looked at the initial police response to reports of hate crime. It also takes into account the findings from a High Court ruling in February 2021 when a claim that the College's previous Hate Crime Operational Guidance for police was unlawful was rejected. The judicial review judgment in our favour was subject of appeal and the Appeal Court heard the arguments on 9-10 March 2021. We are awaiting the judgment.

70+ areas of policing guidance maintained through Authorised Professional Practice (APP), from undercover policing and stop and search, to bail and engagement with the media.

- We published the APP on post-incident procedures following death or serious injury (DSI-PIP). The APP includes guidance on post-incident procedures, management, welfare and legal issues. The guidance outlines provision of accounts by officers and staff in a broadly chronological manner, provides responsibilities for key roles, and sets out approaches to organisational learning and debriefing. The information provided is relevant to any investigation, whether carried out by the force's professional standards department or by the relevant independent investigative authority.
- We published the Code of Practice on Armed Policing and Police Use of Less Lethal Weapons. The Code

outlines the responsibilities and procedures that should be followed when police officers use firearms, specialist munitions and less lethal weapons. The new code of practice, which all chief constables have a duty to follow, replaces the 2003 version and should be used in conjunction with the College of Policing APP for Armed Policing.

- We are developing four guidelines that aim to inform and improve the police response to vulnerability at an individual and organisational level under our work on recognising and responding to vulnerability-related risk.
- The DARA was developed because research indicated that the risk assessment tool most often used by first responders is applied inconsistently, leading to poorly identified and managed

130+ briefings to forces, officers and staff on legislation changes relating to COVID-19.

risk for domestic abuse (DA) victims. The pilot found the DARA to be more popular among officers and encouraged more disclosure of risk-related information. Three forces have adopted the tool and we are working with two connected forces to bring them into testing. A number of other forces have expressed interest. We are seeking to work with the larger IT systems suppliers to address any impact on force IT systems, to enable new working processes to be adopted. More forces will be invited to join the test if no implementation issues arise. We are now working with the National Policing Lead to establish DARA as the single approved DA risk assessment tool for use by forces in England and Wales.

12,000+ officers and staff provided with interactive training on digital investigation.

- As part of the College's response to COVID-19 and the increase in domestic violence incidents, we circulated ideas about how to deal with demand without attending incidents (via telephones, internet etc). We also established a monthly forum for forces and third-sector organisations (as well as HMICFRS, CPS and Home Office) to discuss challenges of the pandemic in relation to DA.
- The 'Effective investigations' guidelines will further support forces to improve investigative practice, alongside our work on disclosure, digital intelligence and investigation, as well as guidelines on taking initial accounts from victims and witnesses and on effective supervision.

35,000 officers enabled to operate at national standards across firearms and public order.

Supporting professional development

- A cross-College programme delivery team is in place to support the Police Uplift Programme (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. All Home Office forces have now on-boarded and are utilising our initial recruit online assessment process. Wider implementation of local delivery by forces has commenced and will continue into 2021/22.
- Formal evaluation and an independent peer review of the online assessment delivery and processes have been completed via an inter-rater reliability study, taking into account:
 - performance
 - stakeholder views
 - candidate and assessor feedback
 - assessor marking consistency
- The evaluation and review findings indicated that the online process is fit for purpose to support diverse recruitment. The evaluation showed that there is still a gap between the performance of White (73.6% pass rate) and ethnic minority (62.6% pass rate) candidates overall, although there are considerable variations between the pass rates for different minority ethnic groups. We have continued to undertake further, and wider, analysis to better understand the reasons for the difference in outcomes between White and ethnic minority candidates. We have made enhancements to the online assessment process identified from the evaluation, as this process will remain in place

500 police officers and staff provided with CPD events, including targeted training to underrepresented groups.

until March 2022, with a review date of January 2022. We have also driven improvements to other stages within the end to-end recruitment process, together with the Police Uplift Programme.

- We continue to work with forces to support the implementation of new entry routes (PEQF) into policing for police constables, detective constables, special constables and police community support officers. In total, 32 forces are now live with at least one of the new entry routes, while 28 forces have discontinued their use of the outdated IPLDP entry. The first students on pre-join degree programmes are due to graduate in July 2021.
- 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.
- Work on establishing national principles and process expectations for performance and development review has been completed and published to the service. We have also developed guiding principles for career development in the police service, as well as a range of specialist career pathway resources.
- We are publishing, on an ongoing basis, career pathways guidance and advice in five key areas of policing:
 - Response Policing
 - Roads Policing
 - Neighbourhood Policing
 - Investigation
 - Intelligence
- The College has consulted with the service and key stakeholders as to the role of the Fast Track and Direct Entry (FTDE) national programmes in the College's future talent provision. This is being undertaken as part of a wider review of promotion and progression, the initial consultation phase of which closed in January 2021. This consultation also includes

70 areas of national policing standards maintained via the National Police Curriculum.

review of the NPPF. Initial feedback has now been analysed. Focus groups and working groups have been set up to conduct further review and to develop consultation outputs, ahead of a final report with recommendations to the NPCC in Autumn 2021.

- The Leadership Learning App has now been downloaded on approximately 20,000 individual mobile devices. To further support leadership and management development opportunities, we have:
 - delivered 22 Senior Leaders Hub events, attended by 41 forces, comprising a total of 1,168 attendees
 - delivered 237 executive coaching sessions, six Aspire programmes, seven Aspire masterclasses and four progression events
 - run a range of virtual CPD events, specifically for superintendents, police staff equivalents and chief officers.
 - run a rolling programme of leadership development events open to all

25,000+

potential new recruits assessed across 43 forces via our new online process to support the Police Uplift Programme.

- developed Leadership Expectations (guidance and development diagnostics around what 'good' looks like at various levels of leadership in policing)

- In addition to a national learning standard for supervisors and first-line managers of tutors and assessors, we have developed:
 - development toolkits for assessors and tutors, and for supervisors and line managers
 - a pilot qualification for assessors
 - an operating strategy for regional moderation panels to provide assurance on the consistency of local assessment decisions

Transforming our College (TOC)

The aim of our TOC programme is to modernise our organisation, so that we are better able to help everyone in policing to make a difference, reduce crime and keep people safe. Since its establishment in 2018, this has involved us implementing changes to:

- define our priorities
- improve the way we manage our resources
- develop key organisational capabilities
- develop our people

We have made significant progress over the past year, including the following.

- Developing our core offer, which defines what we must do as part of our statutory role year after year, and helps us understand our capacity to take on additional work in the shape of strategic priorities.
- Designing and piloting a new process to set our strategic priorities in a way that involves

working closely with our stakeholders, which involves a four-stage process:

- scan – identify key areas for us to focus on through horizon scanning
 - set – agree with stakeholders which of these areas we should focus on (strategic priorities)
 - explore – understand the root causes of problems within these priority areas
 - design response – move away from single products to coordinated packages of work, with more impact
- Designing a new portfolio management approach for the College, including a high-level portfolio structure and introduction of professional families. This enables clear accountability aligned to project and programme outcomes.
 - Designing a corporate development capability that will:
 - provide strategy and planning oversight

- coordinate delivery across all teams and units
 - lead engagement with customers
 - manage and prioritise requests across strategic, tactical and core tasks
 - lead continuous improvement for the College
- Designing and developing a new force liaison and engagement capability. We are currently appointing people to, and implementing, the new model. It is anticipated that this will be in place by September 2021.
 - Training members of staff in a behavioural science approach so that we are better able to diagnose the root cause of problems, and to develop and deliver more impactful solutions to tackle the systemic challenges that face policing.
 - Developing a clear and consistent approach to programmes and projects so that we will work more effectively, and are clearer about the outcomes we want to achieve and what we need to be able to achieve them.
- Redesigning processes to improve the way that we communicate and engage as an organisation, moving to more coordinated communications and engagement activity and impactful campaigns.
 - Introducing new organisational values and behaviours for the College, which will support our new ways of working.
 - Launching our new website and branding, which was well received by policing and its stakeholders. It has already created an improved connection to policing via increased visibility and engagement with the College's brand and products. The new brand also meets government accessibility standards for our key corporate channel, in line with changes to legislation.
- We aim to have completed the TOC programme by Autumn 2021.

Diversity, equality and inclusion (DEI)

We committed to challenge ourselves and policing to think beyond the usual, to be radical and to take action. We are working in line with the [NPCC Diversity, Equality & Inclusion Strategy 2018-2025](#) to drive the direction of our work alongside the rest of policing. We have worked on three different but interconnected areas:

- the joint College and NPCC plan of action for inclusion and race equality
- the national Uplift programme
- the internal Diversity, Equality and Inclusion programme

Our work with the profession, focused on five broad headings, within which we have delivered a number of activities.

Guidance

We have used national learning to develop and promote a best-practice guide for forces to support workplace adjustments across all protected characteristics. This includes national standards, an

adjustments passport and a self-assessment tool.

Through Operation Uplift, we are driving process improvements within the end-to-end police recruitment process that seek to:

- standardise processes
- reduce the potential for adverse impact at all stages
- improve consistency
- improve the candidate experience

This is underpinned by consistent national data collection that provides an accurate, rich picture of workforce diversity from the point of attraction through to appointment. Through development of the internal reporting system, we have devised a standard data set for the consistent and accurate recording of protected (and other) characteristics. The code scheme has been approved by the NPCC as the standard for use across the police service. This will mean that there is a consistent way of asking about, and recording, a person's characteristics. In turn, this will

improve national DEI analysis and lead to better informed decisions.

We developed and published revised positive action guidance for use by forces. The guidance contains case study examples and is being supplemented and embedded via a series of workshops with Operation Uplift.

We have produced guidance and templates for forces to improve equality impact assessments, and have delivered workshops virtually to forces across England and Wales.

The national police constable application Form has been revised and updated following a comprehensive review. All forces have access to the form, which is current, welcoming, uses inclusive language and supports successful completion by applicants with diverse characteristics.

Peer review

With funding from the NPCC Police Uplift Programme, we have provided peer support to 14 forces for DEI, including:

- personal contact with each force by the peer support manager
- dialling into forces' strategic DEI meetings to provide advice and field any questions from the chief officer lead and their teams
- holding four Knowledge Sharing Events to build peer-to-peer support, enable networking and tackle some thorny issues, such as positive action, benefits realisation, inclusion and capturing equality data
- advice and guidance with data monitoring and the related tools
- desk-based reviews of the force strategies, policies and materials
- interviews and focus groups in force with up to 70 staff members from each force
- comprehensive and bespoke feedback reports provided along with data, PESTLE analysis (political, economic, social, technological, legal and environmental), and personalised support

- hosting debriefs with the chief officer sponsor and single point of contact (SPOC) to highlight the strengths and risks
- Holding follow-up meetings in force to discuss the options and suggestions for improvement

A summary and evaluation of the findings is being conducted. The intention is to progress the potential good practice we have seen in the forces and to consider how best to develop the organisational learning for the College peer support offer, as well as for wider sharing of knowledge and learning for policing.

Positive action initiatives

We continue to manage the national mentoring database. We have provided workshops to over 1,000 officers and staff to improve their coaching skills. The delegates have all committed to working with at least three people from groups currently under-represented in policing. The programme is subject to a longitudinal evaluation by the Home Office. During lockdown, we have adapted the programme

and have delivered an online version to two pilot cohorts.

With our workforce, we have used the Aspire programme to grow and map internal talent progression. We are using apprentices to create a more diverse pipeline of talent, and we have also created new recruitment guidelines that improve outcomes for neurodiverse candidates. Positive action is being taken in key areas, such as recruitment.

Inclusion

We have supported the policing Senior Black, Asian and Minority Ethnic leaders' forum, where senior leaders in policing attend CPD sessions. We are being encouraged to develop regional networks to support more junior officers and staff. We have provided two online development days for the Black, Asian and Minority Ethnic Women in Policing network for over 200 women at each session. Most recently, we trained 20 LGBT+ mentors from the National Police LGBT+ network, with the aim of them mentoring both new recruits and those seeking promotion in force.

Accelerating progression

We have consulted with the service to understand the demand for future Fast Track and Direct Entry schemes, taking into account the cost and the diversity it brings to the service. This is part of a suite of proposals being consulted on via the national promotion and progression consultation.

Digital capability

Our business plan identified the following activities:

- provide digital upskilling to policing
- provide specific advice to forces and organisations regarding legislation and operational compliance
- produce guidance and codes for digital capabilities and services
- support the professionalisation of specialist cyber digital investigation practitioners

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

- We produced a new digital strategy that sets out how we intend to position the College as a leader in the digital world with respect to learning and digital technologies over the next five years. The ambitious strategy defines new and exciting opportunities and priorities. It broadens the traditional understanding of digital beyond social media and tools, to include ways of working and capabilities.
- We launched our new website to improve the connection of the College's products, both online and non-digital, to frontline officers, staff and all those working in policing. Work continues on integrating further services, including APP, career pathways and the What Works Centre. Our new branding was well received by policing and its stakeholders.
- We developed draft guidance to cover the way that police manage the extraction of digital data from personal devices. Consultation on the draft has been sought and we are using the feedback to draft a final version of the guidance.

- We implemented a framework to professionalise the cyber and digital aspects of the investigative process. It provides a clear career structure, while recognising the specialist skill set required.

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 that the College Executive monitors monthly, as they are of significant importance to the business.

Corporate governance over the commissioning and delivery of programmes and projects has been improved through the establishment of the Tasking, Coordination and Delivery Group, as well as the Change Portfolio Board, which is currently under review to strengthen capacity in this area. The Corporate Development function currently being implemented as part of the TOC Programme is designed to further strengthen corporate capability in this area.

The new College Programme Management Framework further enhances controls, as it sets out key standards in line with good practice for programmes and 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, and also undertaking assurance activity. As a result, programme and project-level board structures are more widely embedded to assure and drive delivery.

All priority projects and 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 and project senior responsible owners by enabling action to improve delivery. Outcomes from gateway review recommendations include improved delivery planning,

better management of risks and more effective project resourcing.

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 through the implementation of the TOC Programme, which includes a focus on building portfolio, programme and project management skills, as well as aligned delivery structures. The College has designed a Portfolio, Programme and Project Management profession with an associated skills framework. Outcome-focused delivery portfolios are also in the process of being established.

Our estate

The College estate as at 31 March 2021 consisted of:

- two freehold sites (Ryton, near Coventry, and Harperley Hall, County Durham)
- one leasehold site (Central House, Harrogate)
- one site held under licence at Spring Gardens, Tinworth Street, London

The College moved from premises in Old Queen Street, London to Spring Gardens, London in September 2021, as noted in our last report. This was delayed due to COVID-19, but was achieved within the deadline for the release of the premises to the landlord.

The College is undertaking a review of its Estate Strategy and a strategic outline case (SOC) was considered by the College Board in May 2021. The review will consider the changing needs of the College, the changing environment post-pandemic, the new Digital Strategy, the Wider Market Strategy and feedback from our stakeholders.

We will adjust the SOC to align with any outcomes from the Chair's Fundamental Review. Following on from this, we will develop the SOC into an outline business case (OBC) and full business case (FBC) during 2022, setting out the future

direction of the estate and clear recommendations for future interventions to provide a flexible and versatile estate.

The College is currently undertaking work on the conversion of two buildings at Ryton as part of the Police Uplift Programme. The facilities are due for completion by September and will have a flexible use for either training, assessment or other associated purposes.

People management

Our People Strategy and underpinning implementation plan will be launched in summer 2021. We aspire to make working for the College of Policing the best experience for our people, where they are valued and flourish in an environment where they feel empowered, passionate and positive, with opportunities that enable them to be the best that they can. Our People Strategy illustrates how we will attract, develop and retain high-calibre people with excellent skills, working in a positive and inclusive environment that embraces change and is supported by inspirational leadership at all

levels. It links the management and development of our people to our corporate strategy. It will form the baseline of the People and Organisational Development work plan over the next three years, and will inform the improvements in leadership, organisational design and development, and culture that the College needs to face the future.

Our corporate values were launched in November 2020. Shaped by staff views and contributions, our values reflect the type of organisation that our people want to be part of: inclusive, collaborative, open and innovative. Our values clarify our expectations for how we behave towards each other and everyone we connect with. The values are the building blocks for the way we all work together and offer guiding principles when we make decisions. Sitting under our values is our Leadership Behaviours Framework, which lays out the behavioural expectations on all our staff, regardless of where they work in the College. Our philosophy ‘everyone is a leader’ will provide clarity and guidance to successfully embed the values.



The wellbeing of our staff has been a priority during this past year and we offered a plethora of support throughout the pandemic and lockdowns. Key challenges for our staff included balancing childcare commitments, self-care and caring for the vulnerable while working. Responding to our people needs, we put in place a series of activities to help manage all aspects of wellbeing: physical, mental, social and work-related.

These included signposting to our well-established Mental Health First Aid Network, our Employee Assistance Programme, and other useful websites and resources. We hosted 'tea and talk' sessions to enhance connection by reducing isolation and providing a safe space for people to talk out their concerns and share their stories along with online relaxation sessions. For managers, we offered Mental Health Awareness

workshops, offering them strategies to recognise the signs of mental ill-health in their teams and what they can do to help. Our Employee Assistance Programme was extended to cover the immediate family members of our people, meaning that partners, spouses, parents and children over 18 were able to seek support if they needed it. As we now enter into the 'recovery' phase, we seek to understand the true impact of COVID-19 on people's wellbeing, the feasibility of hybrid-working for all, and offering insights to influence decision-making on estates, infrastructure and capacity planning as we return to our 'new normal'.

We moved from a process-driven PDR to a culture of continuous high-quality conversations, relying on the skills and confidence of our line managers to have courageous conversations. Our work on our values and behaviours revealed a strong theme about being bold, challenging inappropriate behaviour and being receptive to feedback. Our Courageous Conversations workshops offer practical and effective techniques for our people to confidently address difficult issues at the

earliest opportunity, and will encourage a culture where we are able to share perspectives and enact positive changes.

The enforced homeworking situation led us to rethink our learning delivery mechanisms, with us quickly adapting to working in the virtual environment. We reviewed the content and delivery of our 'Recruiting in the College' workshop, which has brought about greater consistency and improved the quality of our assessment process. These workshops have contributed in part to our response to a recruitment audit conducted this year.

We established a dedicated internal DEI programme in July 2020 in direct response to the Black Lives Matter movement, with a specific focus on ethnicity. The aim of the programme was to further embed DEI within our ways of working and to secure the confidence of our workforce. Key deliverables have included:

- the development of our DEI strategy

- increased diversity of perspectives into our key decision-making bodies and within our policy making
- improved recruitment processes, including mandatory training for all interview panel members and the use of diverse selection panels
- representative panels for all board appointments since July 2020 (our interview panellists' pool contains 18.5% of staff from minority groups, compared to 12.1% in our workforce)
- dedicated discussion forums with our staff with inputs from external speakers

Our 10 staff networks have continued to inform our approaches, especially to our ways of working during the pandemic. This has enabled us to be more responsive to the needs of those who have been disproportionately affected, including ethnic minority staff, parents and carers. Each network is supported by a member of the Senior Management Team (SMT) or Executive as their Senior Sponsor. The Chairs of the employee

networks attend the monthly SMT on a revolving basis.

Information assurance and security

Information assurance governance arrangements were reviewed by the Director of Enabling Services in his capacity as Senior Information Risk Owner (SIRO) in the latter half of 2020. The Knowledge Information and Data Assurance (KIDA) Committee has been formed to replace the Information Governance Group. The KIDA is chaired by the SIRO and meets quarterly with an expanded remit to review our information and legal compliance, and to strategically assess information incidents, threats and risk and to develop our Data and Knowledge strategies. The KIDA reports annually to the ARC for scrutiny of our information assurance arrangements.

The Practitioners Information Governance Group continues to meet 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.

Our information law compliance is high in response to increasing volumes of public requests. We have a positive working relationship with the Information Commissioner's Office and have not received any decision notices for the reporting period. We exceeded the 90% target response rate and responded to 97% of Freedom of Information Act 2000 requests within the legal timeframes during this reporting period.

We have recruited into an additional post of Deputy Data Protection Manager to support the Data Protection Manager.

We are expected to implement Microsoft 365 (M365) during 2021, which is anticipated to take some of the 'heavy lifting' from information governance requirements, and to enable greater exploitation of data and information as key business assets. Work is underway to strategically progress the maturity with which we handle our data and information assets and exploit them for organisational gain.

Evidence that the College infrastructure is sufficiently secure is sent to Government Digital Services on an annual basis, in order to maintain access to the Public Services Network (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 within the national policing community of trust is managed appropriately. Controls are prescribed that need to be met in order to continue to connect to the national policing community of trust. Due to the impact of COVID-19 and the rollout of M365, the completion of the annual return has been delayed. The relevant parties are aware and the outstanding actions will be completed as soon as possible following M365 deployment.

External audits are conducted by the National Cyber Security Centre annually (prior to 2021 this

was every three years) 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.

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 section security officers collate, act on and report all physical and information security breaches to the relevant bodies.

As part of the move to M365, the College was assessed against a set of security controls. Though we were found to be well placed, this work did identify some areas, namely incident response, protective monitoring and third-party assurance, which could be further improved. The Security team will work with others to implement proportionate controls and assurances in these areas.

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 2021/22 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.

Andy Marsh

**Chief Executive and
Accounting Officer**

10 December 2021

Managing the impact of our activities

The Greening Government Commitment targets set firm goals for departments to reduce the impact that 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 2009/10.

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.

We have baselined our energy information from our formation date in 2012, rather than 2009/10 baseline used by the Greening Government Commitment, which gives a good understanding of the College's sustainability and its consumption trajectory. Since the college was formed in December 2012, it has gone through a number of changes and reduced the size of its estate considerably.

College greenhouse gas emissions are 18.6% of the

levels that were emitted when the College was formed. This is partly due to a reduction in size of our estate and also the COVID-19 pandemic. We have a policy of reducing energy whenever we replace any lighting or heating systems, and we will continue to develop this towards the net zero carbon emissions initiative.

Our consumption of gas and electricity is currently 18% of the level consumed in 2012/13. While fuel costs continue to rise, our costs are 56% of the cost in 2012/13.

Our consumption of liquefied petroleum gas (LPG) is currently 34.6% of what it was in 2012/13, while the cost is 46.6% of the baseline.

The College waste levels are 95% of the volume in 2012/13. We will be re-asserting our efforts to

reduce the waste consumed in 2021/22.

The College consume 25% of the water that it did in 2012/13. The expenditure is 27.5% of the baseline cost in 2012/13.

The College's energy usage for the year to March 2021 is outlined in the summary table below. While the reduction in energy use is welcome, these reductions have been achieved during COVID-19, when College premises were not in full-time use.

Area	Year to March 2021	Year to March 2020
Greenhouse Gas Emissions (tCO ₂ e) as a % of income (£000)	7.67%	8.41%
Greenhouse gas emissions – scopes 1, 2 and 3 business travel, including air and rail (tCO ₂ e)	1,862*	2,456**
Energy consumption – gas and electricity (kWh)	5,653,346	6,572,820
Energy expenditure – gas and electricity (£)	476,425	528,426
LPG consumption (litres)	87,897	130,102
LPG expenditure (£)	50,143	68,993
Estate waste amount (tonnes)	131.4	149
Estate water consumption (m ³)	17,540	22,430
Estate water expenditure (£)	25,739	30,899

Notes

* The CO₂ figure of 1,862 to March 2021 is estimated.

** The CO₂ figure to March 2020 is an actual figure. The figure of 2,377 tCO₂ contained in the Annual Report and Accounts 2020 was the estimate.

Section 2: Strategic report

Our plans for the future

Chair's fundamental review	64
Strategy	64
20,000 additional police officers (Police Uplift Programme)	65
COVID-19 response, recovery and exit phases	65
Diversity, equality and inclusion	66
Digital capability	69
Leadership	69
Transforming our College	71
Code of Ethics	71
Police super-complaints system	72

Our plans for the future

Chair's fundamental review

Ten years on from when the College was established, the new Chair, The Rt Hon the Lord Herbert of South Downs, CBE PC, launched a fundamental review of the College's work in March 2021.

The College is currently improving our connection to policing, by redesigning the way that we plan, prioritise, deliver and communicate about our work.

We will be introducing new ways of working so that we can improve the impact that we have, to support all those in policing to help keep the public safe.

While these changes will help to improve how we operate internally, we want to build on this to ensure that we are meeting our full potential. We want to be as effective as possible across everything, from our products and services within our core offer, through to our position in the wider policing landscape. This review aims to help us do that by:

- carrying out a fundamental assessment of the College, its role, effectiveness and place

in the policing landscape, considering its depth, reach and the boundaries within which it operates

- ensuring that the College fulfils its mission as the confident professional body for policing, which is highly valued by every section of policing, from officers on the front line to chief constables and police and crime commissioners

Emerging findings will be reported to the Board in September 2021.

Strategy

The Board continues to give strategic direction to a number of priorities, based on our three principal functions of:

- sharing knowledge and good practice
- setting standards

- supporting professional development

During 2021/22, we will focus on the following strategic priorities.

20,000 additional police officers (Police Uplift Programme)

In 2019, the government committed to recruiting an additional 20,000 police officers and the national Police Uplift Programme was established to achieve this. With our key delivery partners, the Home Office and the NPCC, the College continues to play a critical role in achieving this commitment and in increasing the diversity of the service.

We are all working together to achieve the uplift of 20,000 additional recruits by March 2023, with oversight provided by the National Policing Board. By 31 March 2021, despite the enormous challenges of the past 12 months, the programme exceeded the Year 1 milestone, having recruited 8,871 officers against the target of 6,000. This equates to a national

increase of 5% in the total number of police officers, and is in addition to the planned recruitment to support natural turnover of police officers. This means that, if this trend continues, well over 50,000 officers will be recruited during the three-year programme.

After successful delivery of the Year 1 milestone, we are committed to providing wide-ranging support to the programme throughout Year 2 and beyond. We will continue to actively adapt the delivery of our services and the provision of guidance, to meet the changing needs of forces and our partners.

COVID-19 response, recovery and exit phases

The initial response and recovery phases to the COVID-19 crisis were completed successfully and included the following actions.

- A swift move to homeworking for the majority of staff.
- Delivered critical COVID-safe site-based training for policing, providing a COVID-safe environment for officers, staff

and contractors. Continuing to manage over 420 COVID-secure site-based events between August 2020 and December 2020.

- Developed and moved to an online system to support policing recruitment and promotions, negating the need for face-to-face activities.

The health, safety and wellbeing of our customers and staff is a major priority for us. Officers and colleagues are using the resources and outreach support provided by the National Police Wellbeing Service, as well as our own internal occupational health services. The National Police Wellbeing Service also provided guidance to policing on issues such as homeworking, individual resilience and caring for vulnerable individuals. As part of the College's contribution to Operation Talla (the national policing response to COVID-19), we developed timely briefing and guidance packages for each of more than 125 changes in the law, attracting favourable comment from partners, politicians and the media. We are now adjusting our recovery and exit plans to align with government's 'Spring 2021' roadmap.

Over the coming year, we will continue to focus on the execution of our recovery and exit strategy, including a commitment to learn and build on the opportunities presented, for example:

- improving our ways of working to maximise our digital response
- exploiting the additional agility provided by increased working from home
- innovating and improving the use of our current estate
- driving a measurable reduction in our environmental impact arising from travel

We will continue to respond flexibly and dynamically to new challenges that arise, while maintaining the excellent collaborations that have been developed with our partners.

Diversity, equality and inclusion

DEI is one of our top strategic priorities. The Black Lives Matters protests and the death of George Floyd have heightened our focus on this work, particularly in

relation to ethnicity. The moral obligation and imperative to address injustices experienced by individuals from ethnic minority backgrounds in this country is now very much in the spotlight.

Policing, in particular, is facing demands to improve. As the professional body for the service, we need to take a leading role in securing rapid and tangible progress. We can only claim to hold a leadership position if we can demonstrate that we are taking action ourselves to become a beacon for others.

Our work in this area spans across all College functions, as we use the levers that we have available to us to bring about the cultural change needed within policing. These levers include the following.

- **Setting standards** – producing evidence-based guidelines, developing Codes of Practice, Authorised Professional Practice (APP), and examinations and assessments.
- **Developing skills and capability** through setting the National Curriculum, producing learning and development materials, and

providing opportunities for CPD.

- **Knowledge sharing** – building and sharing what works and good practice.

Together with the NPCC, we are key partners in the Inclusion and Race Programme. This is an action-oriented programme to build policing that is effective and demonstrably anti-racist, earns trust, does not exacerbate existing social disadvantage, and is proactive in tackling discrimination and racial inequalities where they exist, so that people from Black communities feel involved, protected, respected and represented.

Based on the evidence and experiences of Black people, three core areas have been identified for immediate action:

- internal culture and inclusivity
- use of police powers
- community relations and engagement

We are working alongside the NPCC in these areas to ensure that the programme is underpinned with a solid evidence base.

We are also continuing to work with the Police Uplift Programme, as this ‘once in a generation’ opportunity could have a significant impact on the diversity of the policing workforce. We are providing peer support to local teams in forces to help build their skills and capabilities in areas such as community outreach and attraction strategies. We also recognise that retention is as important as attraction and recruitment, and we are developing new inclusive leadership programmes and guidelines for supervisors to facilitate cultural change.

We’ve also looked inwards to examine our internal culture, as we too need to reflect the communities we serve and ensure that our organisation is one where everyone can realise their full potential and express their true selves. Our internal programme aims to further embed inclusion and diversity in our College culture. To achieve this, we have split the work into five different workstreams.

- Benchmarking our starting point to help us understand the extent to which we have

been successful and where further work is necessary.

- Improving the employee experience from application through to exit. Our attraction, recruitment and selection processes need to be more inclusive to increase the diversity of our workforce, especially within our senior leadership. We will ensure that our ways of working reflect inclusive behaviours. We’ve already started on this by introducing more diversity on interview panels, looking at the language in our job adverts and thinking about where those adverts are placed.
- Ensuring that fully inclusive leadership behaviours are embedded across the College.
- Ensuring that our governance, processes and structures are inclusive and diverse, and proactively promoting equality of opportunity at an organisational level.
- Reviewing who we are working with internally and externally, and how we are engaging with them. We want the products and services that we receive and deliver to be inclusive and

diverse, and to promote equity of opportunity. With three major programmes of work, as well as ongoing advice, guidance and positive action programmes, we're underlining that diversity, equality and inclusion is much more for us than compliance with our public duties - it's our way of working.

Digital capability

In order to enhance the experience for all police officers and staff, we will implement our new Digital Strategy by expanding and developing our external digital products, including more content development for our new website, online learning, online examinations, assessments and recruitment. We will also drive the improvement of internal effectiveness with the introduction of M365. The Digital Strategy will be delivered using a programme approach. It will drive digital innovation, through a commitment to evidence-based professional development and continuous improvement, and will strengthen our connection with forces.

Leadership

We will establish a National Police Leadership Centre that will set standards for leadership excellence across the service, as well as providing leadership development opportunities for all in policing, enabling police officers and staff to achieve their full professional potential.

The recruitment of an additional 20,000 officers provides an unprecedented 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 that the culture is inclusive and supports everyone in policing to maximise their potential. By 2023, more than a third of all police officers will have less than five years' 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 that policing organisations are managed efficiently and

effectively. We must develop cultures that enhance inclusion, diversity, wellbeing and continuous professional development.

Activities of the National Police Leadership Centre will be structured around the following core functions.

- Setting and maintaining leadership standards for police officers and staff at every level, as the national benchmark for leadership performance in policing.
- Developing a national curriculum for CPD to support achievement of leadership standards.
- Benchmarking and enabling development of initiatives and programmes supporting leadership development.
- Facilitating flexible approaches to leadership delivery, including collaborative local and regional approaches.

The Leadership Centre will be comprehensive in scope, inclusive, coordinated and dynamic. It will be established in partnership with, and on behalf of, the service. This year, we will initially deliver the proof of

concept, in order to demonstrate how this initiative can operate in practice and that it can achieve positive outcomes. A programme of leadership development for sergeants and equivalent first-line supervisory staff will be developed in recognition of the pivotal importance of this level of leadership in achieving the aims of the Police Uplift Programme. In line with the core functions outlined above, the proof of concept will also entail definition of new leadership standards and a new enabling curriculum, combined with a modern approach to professional development for the sergeant and first-line supervisor role. The programme will be nationally assured and delivered in a local context, to meet local needs. Once proof of concept has been established, we will extend the work of the Leadership Centre, developing further initiatives to meet urgent police leadership needs. Further phases of leadership development will focus, in particular, on measures to identify and foster talent and leadership capability, as well as measures to improve leadership development and opportunities for progression by under-represented groups.

The College's full business plan is published on our website and contains our key deliverables for the year. Highlights include the following.

Transforming our College

The Transforming our College change programme will ensure that we have the right organisational capabilities to deliver our Plan on a page, and ensure that we are better able to help everyone in policing to make a difference, reduce crime and keep people safe.

We will embed our new integrated operating model, which enhances the way that individuals and teams work across the College to deliver flexible, adaptive, responsive and outcome-driven services, standards, products and learning.

Over the next 12 months, we will improve the way that we engage and work with our stakeholders and partners to coordinate our efforts, so we can have a greater impact in supporting frontline policing. This engagement will

be aligned with the fundamental review of the role of the College in the policing landscape being undertaken by the Chair in 2021. We will exploit the opportunities provided by new, fully scoped and outcome-based portfolios that are prioritised and aligned to our resources. These will be complemented by a new single coordination and prioritisation process for all customer-facing demand, which will cover core, strategic and tactical products and services. College delivery professional communities will also be introduced to aid the maintenance and delivery of our products and services

Code of Ethics

The Code of Ethics, which was first published in July 2014, has been used by officers and staff to guide their behaviour and decision making. We will carry out a review of the Code of Ethics to ensure that it is based on the best available current evidence on how to support everyone in policing, to ensure that we are all operating in a way that is in keeping with the high expectations of the policing profession.



Police super-complaints system

The police super-complaints system was launched in October 2018 and provides a way for the public to raise potential features of policing that could be causing significant harm to the public interest. HMICFRS, the Independent Office for Police Conduct and the College of Policing jointly oversee the system. HMICFRS has the lead administration role and all three bodies collaboratively assess super-complaint submissions, investigate

concerns, report findings and produce recommendations.

One super-complaint has been published concerning the police response to violence against women and girls. The second super-complaint relates to the police response to modern slavery. The College is leading a third, which concerns police perpetrated domestic abuse. The fourth is at the planning stage and concerns the police response to victims of sexual abuse from ethnic minority groups.

Section 3: Accountability report

Corporate governance

Directors' report	74
Our leadership	76
Directors' statement, section 172 of the Companies Act (2006)	82
Statement of Directors' and Accounting Officer's responsibilities	86
Governance statement	88

Remuneration and staff

Remuneration and staff report	106
Senior management remuneration and pension entitlement	107
Our people	111

Parliamentary accountability and audit

The Report of the Comptroller and Auditor General to the House of Commons	123
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Corporate governance

Chair's introduction to the Directors' report

On behalf of the Board of the College of Policing, I am pleased to present my first Directors' Report since assuming the role of Chair in January 2021.

The College of Policing is needed now, more than ever. Policing faces myriad challenges, from the way it polices Black communities, and supports and protects women and girls, to the need to respond to ever-changing crime threats. The culture within policing is rightly under the microscope, with serious questions being asked about leadership and professionalism.

At the same time, a significant investment in officers means that almost 50,000 new recruits are entering policing in the next few years. These officers need to be trained to the very highest standard and supported to develop themselves professionally. The government, in its Beating Crime Plan, is setting expectations on the police which, along with the demands set by local communities through their police and crime commissioners, need to be met.

The College has a vital role to play in helping forces to meet these challenges and to capitalise on opportunities. We can, and should, be much more than the legal standard setter for policing. We should hold and share a compelling evidence base for good practice and what works to reduce crime, helping to provide a level of consistency across the service. We should actively support personal development and leadership in policing. We should ensure that we are practically useful to every officer and staff member, regardless of rank or position, in the drive to cut crime and keep the public safe. The College's response to COVID-19, set out in this report, has proved that we can provide a national source for training and development for everyone in policing.

To ensure the College is doing all it can to support policing,



I instigated a Fundamental Review of its work and place in the policing landscape when I became Chair, with findings to be published shortly. These will underpin a new corporate strategy and business plan for the College in early 2022, demonstrating how we are going to change and develop to deliver on our potential. In appointing Chief Constable Andy Marsh as our new Chief Executive, I am confident that the College has the right leadership to deliver this vision.

Finally, I would like to thank all members of the Board, including Ian Hopkins, Robin Wilkinson and Christine Elliott, who have stood down during the period covered by this report, for their work to support the College as we begin the next, important chapter of our work.

The Rt Hon The Lord Herbert of South Downs CBE PC

Our leadership

The Board is guardian of the public interest. 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 an Audit and Risk Committee, a Nominations and Remuneration Committee and a Professional Committee.

Led by Lord Herbert, the independent chair, the Board comprises:

- 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



Non-executive members of the College Board as at 31 March 2021

Name		Initial appointment	End date of tenure or current appointment as at 31 March 2021	Total length of service
Lord Herbert	Non-Executive Chair	01/01/2021	31/12/2024	0 years, 3 months
David Bamber	Non-Executive Director	30/05/2017	29/05/2023	3 years, 10 months
Paul Griffiths	Non-Executive Director	29/01/2020	29/01/2023	1 year, 2 months
Clare Minchington	Non-Executive Director	12/06/2018	31/12/2021	2 years, 9 months
Stephen Mold	Non-Executive Director	22/11/2017	21/11/2023	3 years, 4 months
Alexis Poole	Non-Executive Director	01/03/2021	28/02/2024	0 years, 1 month
Jackie Smith	Non-Executive Director	12/06/2018	31/12/2021	2 years, 9 months
Ian Wylie	Non-Executive Director	12/06/2018	31/12/2021	2 years, 9 months

Executive members of the College Board as at 31 March 2021

Name		Initial appointment	End date of tenure or current appointment as at 31 March 2021	Total length of service
Bernard O'Reilly	Interim Chief Executive Officer	1802/2021	19/09/2021	0 years, 3 months

Advisor to the Board on Diversity Equality and Inclusion as at 31 March 2020

Professor Robina Shah		20/04/2020	19/04/2021	0 years, 11 months
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Former non-executive members of the Board who served during the year to 31 March 2021

Christine Elliott	Interim Non-Executive Chair		Service ended 31 December 2020
Robin Wilkinson	Non-Executive Director		Service ended 2 December 2020
Ian Hopkins	Non-Executive Chair		Service ended 22 December 2020
Mike Cunningham	Chief Executive Officer		Service ended 31 December 2020

Declarations of interest

Board members declare any conflicts of interest at the start of every Board and committee meeting. 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.

Procedures are in place to ensure that 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 2021 are given below.

David Bamber

Non-Executive Director, College of Policing Board

National Representative, Police Federation of England and Wales

Police Sergeant, Cheshire Constabulary

Paul Griffiths

Non-Executive Director, College of Policing Board

President, Police Superintendents' Association

Council Chair, St John Ambulance Cymru

Chair, Police History Society

Chief Superintendent, Gwent Police

Trustee, National Police Memorial Day Charity

Trustee, Police Arboretum Memorial Trust

Trustee, Police Care UK

Nick Herbert

Chair, College of Policing

Chair, Nick Herbert Consulting Ltd

Chairman, Countryside Alliance

Chairman, The Project for Modern Democracy

Advisor, Get Licensed Limited

Ambassador, DePaul International

Chairman, Commission for Smart Government

Chairman, Global Equality Caucus

Chairman, Global TB Caucus

Chairman, GovernUp

Clare Minchington

Non-Executive Director, College of Policing Board

Chair, College of Policing Audit and Risk Committee

Non-Executive Director, Government Internal Audit Agency

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

Alexis Poole

Non-Executive Director, College of Policing Board

Assistant Chief Officer – People, Devon and Cornwall Police

Jackie Smith

Non-Executive Director, College of Policing Board

Chair, Camden and Islington NHS Trust



Chair of Barnet, Enfield and Haringey NHS Trust

Board Member of the North Central London Health and Care Partnership

Board Member of the Integrated Care System for North Central London.

Ian Wylie

Non-Executive Director, College of Policing Board

Chair, Nominations and Remuneration Committee

Member, College of Policing Nominations and Remuneration Committee

International adviser, Royal College of Obstetricians and Gynaecologists

Parish Councillor, Shipton-on-Cherwell Parish Council

Trustee, Oxford Bach Choir

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

The Directors' report must include a 'section 172' statement that explains 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 2020, 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.

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 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 how we 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 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 our contracts and agreements 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 information Services/Information Technology 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. In comparison to the prior financial year, and in light of COVID-19, the College 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 that we manage the business responsibly and effectively and to high standards of business conduct (see the [corporate governance report](#) on page 88). This includes operating within the

requirements of the Protocol with the Home Office and relevant legislation and regulations, as well as understanding our responsibilities to manage public money and manage risks effectively.

In 2020/21, 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 was carried out. 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 that our Board has the right range and depth of knowledge, skills and experience to run the business effectively. At the date of this report, 33% of our Board

members are women. A vacancy for one non-executive director currently exists. 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.

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 under HM Treasury's financial reporting manual (FRoM), 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 Accounting Officer is 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
- 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 2021 and its financial position as at 31 March 2021

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.

Governance statement

As Accounting Officer for the College, I take responsibility for this Governance Statement, which aims to provide an insight into the effective running of the College and to offer a clear understanding of our governance arrangements.

Scope of responsibility

It is my responsibility to ensure that there is a sound system of governance, risk management and internal control in place, and that the College's business is conducted in accordance with Managing Public Money to ensure that public money is safeguarded, properly accounted for and used economically, efficiently and effectively. To demonstrate this, our governance statement covers our:

- corporate governance
- risk management
- control activities

Corporate governance

The College's governance structure 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 that 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 and

policing bodies. The College hosts a monthly Solutions Panel audio conference, chaired by an executive director. This provides the opportunity to raise and discuss policing issues that may require a national response. The meeting may include representatives from the NPCC, the APCC, HMICFRS, the Home Office, Ministry of Justice and other government departments.

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.

The College of Policing Board

Meetings of the Board of Directors and its committees have all taken place remotely as a result of the coronavirus restrictions. All of the business of the Board and its committees has been completed during these extraordinary circumstances.

On 1 January 2021, Lord Herbert was appointed Chair of the

College of Policing Board, following Christine Elliott's interim appointment. Ms Elliott stepped down from the Board on 31 December 2020. Deputy Chief Constable Bernard O'Reilly was appointed Interim Chief Executive. A recruitment campaign to appoint the substantive CEO commenced in June 2021. I, Andy Marsh, former Chief Constable of Avon and Somerset Police was appointed on 20 September 2021.

Having served his maximum term of office as a Non-Executive Director in a seat reserved for Police Staff, Robin Wilkinson retired from the Board. His successor, Alexis Poole, was appointed on 1 March 2021.

Following his resignation as Chief Constable of Greater Manchester Police, Ian Hopkins tendered his resignation on 22 December 2020. His successor, Assistant Commissioner Neil Basu of the Metropolitan Police Service was appointed on 1 September 2021.

A campaign to appoint a successor to Ms Elliott and three additional Independent Non-Executive Directors has commenced, to allow

appointments to be made when the current Independent Non-Executive Directors end their terms of office.

A joint board and executive away day, which was postponed due to COVID-19, will be rescheduled when it is safe to do so under social distancing rules.

The Board held six meetings during the year. The Board's standing items included:

- updates from the Chair and the CEO
- reports from the Professional Committee; the ARC; the NRC, the Senior Management Team (SMT), and the Change Portfolio Board (CPB)
- reports on progress against the Business Plan, priority initiatives, the management of strategic risks, budgetary and financial matters

In addition, the Board held four additional meetings to consider:

- key strategic priorities, which were agreed by the Board as:
 - diversity, equality and inclusion

- leadership

- digital

- the establishment of an Independent Ethics Panel
- the Future Operating Environment 2040, and to review lessons learned from COVID-19 and implications for future ways of working
- the Business Plan 2020/21, options to enhance engagement with the Board from under-represented groups, and the College's future business model

In support of the strategic priority of diversity, equality and inclusion, the Board appointed, Professor Robina Shah, as an advisor to the Board in this area. During the period, work continued on the College's role in building diversity and valuing difference across policing.

Directors' attendance at Board meetings in 2020/21

Name	Date started	Date ended	Number of meetings attended	Number of meetings that could have been attended
Christine Elliott		31/12/2020	4	4
Mike Cunningham		31/12/2020	4	4
David Bamber			6	6
Paul Griffiths			6	6
Nick Herbert	01/01/2021		2	2
Ian Hopkins		22/12/2020	4	4
Clare Minchington			6	6
Stephen Mold			6	6
Bernard O'Reilly	01/01/2021		2	2
Alexis Poole			1	1
Professor Robina Shah*			6	6
Jackie Smith			6	6
Robin Wilkinson		2/12/2020	3	4
Ian Wylie			6	6

*Advisor to the Board on DEI

Board member details, meeting minutes, and terms of reference of its committees are published on the College website.

Other published transparency data includes:

- the details of gifts and hospitality given, received or declined by directors
- the travel costs
- other expenses they receive
- their business interests

External review of effectiveness

In preparation for an external board effectiveness evaluation, the Board undertook a self-assessment audit of Non-Executive and Executive Director skills, together with a competency assessment analysis to identify possible areas for development. Both evaluations provided ‘snapshots’ of the overall effectiveness of the Board and of individual skills and competencies. It also provided a useful picture of the Board at a time of significant change in the College, and during an unprecedented period of a global pandemic.

The facilitators of the external effectiveness evaluation drew upon the Cabinet Office’s guidance on best practice in reviewing Departmental Board effectiveness. In preparation for observation of ARC and Board meetings in September 2020, the facilitators undertook:

- an online survey of Board members, based on Cabinet Office guidance
- desk research to look at attendance, agenda and formal notes of meetings, recording of decision making, and quality of papers
- one-to-one interviews with board members and members of the executive team

The evaluation found that the Board is mature and collaborative, open and willing to challenge, and able to have difficult conversations and to ask difficult questions.

The findings of the review provided guidance as to the Board’s development priorities for the next 12 months. These included:

- improving diversity on the Board, reflecting the communities that policing serves



- continuing Board development sessions, building good working relationships and a shared ambition, particularly with a transition in College leadership
- enhanced digital expertise at Board level

Audit and Risk Committee

The ARC supports the Board in discharging its responsibility for the following.

- Establishing formal and transparent policies and procedures to ensure the independence and effectiveness of internal and

external audit functions and to satisfy itself on the integrity of the Annual Report and Accounts.

Presenting a fair, balanced and understandable assessment of the company’s position and prospects within the Annual Report and Accounts

- Establishing procedures to manage risk, overseeing the internal control framework, and determining the nature and extent of the principal risks the College is willing to take in order to achieve its long-term strategic objectives.

Committee membership and attendance

Core membership of the Committee was maintained at four, comprising three independent non-executive directors, including the Chair, and an independent co-opted member. This represented a majority of independent members, as is good practice.

Name	Role	Number of meetings attended	Number of meetings that could have been attended
Clare Minchington	Chair	4	4
David Bamber	Member	4	4
Ian Hopkins	Member	0	2
Maggie McGhee	Independent Co-Opted Member	4	4
Stephen Mold	Member	2	2
Jackie Smith	Member	4	4

All meetings were attended by representatives from the GIAA and the National Audit Office (NAO).

Business under consideration

Standing items of business include:

- updates from the ARC Chair and the CEO
- review of the strategic risk register and discussion on risk management and mitigation

- internal and external audit reports and related action
- relevant policy updates.
- approval of the Annual Report and Accounts and the Letter of Representation

Other items of business included the following.

- Recommendations to the Board to:
 - agree a proposed approach to Board oversight of investment decisions and proposals over £1m.
 - approve a new Governance Framework for the College, including new Terms of Reference for all committees, closing an outstanding action from the 2018 governance audit.
 - mandate counter-fraud training for all Board members
- Consideration of a light touch review on Government Functional Standards (GFS) by business areas. A comply or explain approach was considered proportionate where appropriate, depending

on relevance of a standard to the College. This is ongoing as and when a new GFS is issued.

- A light-touch ARC effectiveness review pending a full review in summer 2021. It found that the Committee was effective overall, with a broad skill set. It suggested developing digital capability to allow better assessment of risks around cyber and digital working, and developing its relationship with the Home Office ARAC.

Nominations and Remuneration Committee

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.

Committee membership and attendance

Membership of the Committee, as well as the roles of its members, changed following the appointment of Ms Christine Elliott as Interim Chair of the Board. Mr Ian Wylie was appointed as Interim Chair of

the Committee. His substantive role was confirmed following the appointment of Lord Herbert as the Chair of the Board. Lord Herbert joined the Committee as a committee member. The Committee has maintained a majority of independent members, as is good practice.

Name	Role	Number of meetings attended	Number of meetings that could have been attended
Ian Wylie	Chair/Member	6	6
Christine Elliott	Chair	5	5
Paul Griffiths	Member	6	6
Nick Herbert	Member	1	1

Business under consideration

The Committee was actively involved in the recruitment of a permanent Chief Executive Officer to succeed Mike Cunningham, who resigned in December 2020.

The Committee progressed a number of initiatives in relation to

an Independent Ethics Committee which will be developed further in 2021/22.

Other items of business included the following.

- Recommendations to the Board:
 - to appoint members,

advisors and co-optees to the Board and to appoint and release members and Chairs of its committees.

- the format of the Board's external effectiveness evaluation
- Wider succession planning for the Board
- The approval to appoint a Director for Operational Standards
- A review of the outcome of the Board Member Appraisal process for the year 2019/20.
- The approval of the 2021 pay award, directors' and the CEO's salaries.

Professional Committee

The Professional Committee supports the Board in discharging its responsibility for preparing Police Regulations, determinations, codes of practice and guidance (under Part 11 of the Anti-Social Behaviour, Crime and Policing Act 2014, sections 123, 124, 125, 126) [Section 50 of the Police Act 1996 (as amended)] and section 97 of the Criminal Justice and Police Act 2001.

Committee membership

The breadth of membership of Professional Committee, which gives representation to all areas of policing, mitigates diversity and inclusion issues. The Committee 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.

A review of the Board and its committee structure was undertaken during the year. It was recognised that the College Regulatory Consultative Group (CRCG) and Professional Committee undertook similar roles and it was decided to streamline the committee structure by absorbing the functions of CRCG into Professional Committee. The Terms of Reference of Professional Committee were reviewed to take account of CRCG's functions and ensured that the broad consultation process enshrined within CRCG was maintained.

Business under consideration

The Committee has been actively involved in identifying priorities across policing where national standards are required, including supporting professional development and workforce transformation. It has also provided scrutiny and advice to ensure that the national standards and related products that support the professional development of police officers and staff is based on the best possible evidence and draws on good practice across all sectors.

Regulatory items included the following.

- The proposed amendment to Regulation 10 around the age requirement for appointment to a police force – to allow applications from candidates under the age of 18 years in order to take up appointment on reaching the age of 18 years.
- The proposed amendment to the Police Regulations 2003 (Annex BA) (Regulation 10) to establish the PEQF entry routes as the sole entry route into policing for

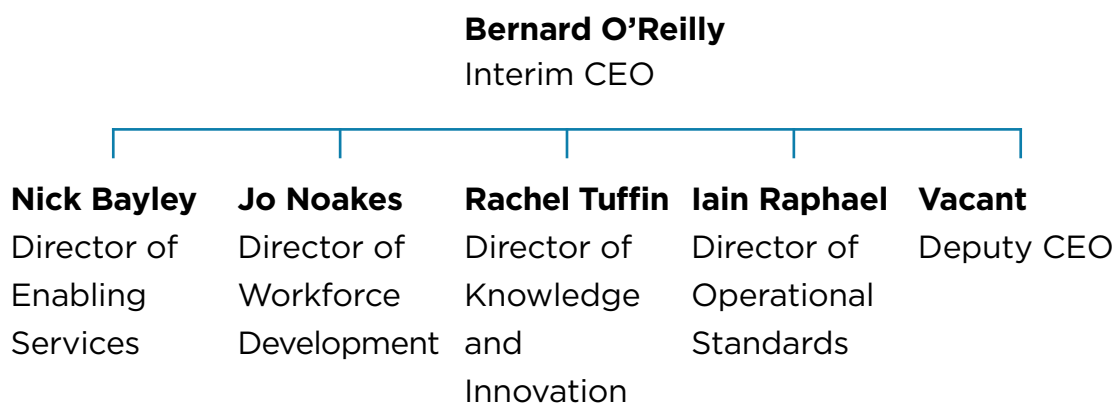
which consultation will be undertaken in early 2021.

Other items included the:

- development of Code of Practice – Digital Extraction.
- development of the Code of Practice for the National Law Enforcement Database System (NLEDS).
- further development of the Information and Records Management Code of Practice.
- publication of the Post-incident procedures following death or serious injury as Authorised Professional Practice (and associated training guidance material)
- publication of the 2020 Hate Crime Operational Guidance as Authorised Professional Practice
- Digital Intelligence and Investigations project
- revisions to the National Vulnerability Action Plan (NVAP)
- consultation on Promotions Frameworks and Progression routes work undertaken by the College.

Executive Committee

The Executive Committee membership was increased by the appointment of the Director of Operational Standards. As at 31 March 2021, the membership is:



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. Executive directors meet monthly with senior leaders within the College to consider strategic and policy decisions at a Senior Management Team (SMT) meeting.

Business under consideration

Items of business included:

- strategy, business planning, and financial management

- risk management, audit and assurance
- operational management and performance
- corporate governance
- leadership, people and organisational development
- diversity, equality and inclusion
- fraud, whistleblowing and internal controls
- health, safety and wellbeing

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.

A Change Portfolio Board was established in May 2020 to assist the Executive to prioritise and manage internal change across the College, to allocate resources to ensure that College business outcomes are met and the associated benefits are realised, and to scrutinise the progress of projects.

Risk management

During 2020/21, the following progress has been made to enhance our risk management arrangements.

- Our Strategic Risk Register continues to include full details 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.
- Our Corporate Risk Register has been embedded and provides details of the risks to our annual objectives, as well as medium- and short-term risks across the organisation.
- Dedicated discussions with the executive team have been undertaken twice a year, involving an in-depth review and revision of our strategic risks.
- Continued to 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 performs an 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 team have delivered sessions to enhance awareness of risk across the business to ensure that risks are discussed, managed and captured at an operational level.
- The College’s overall risk appetite remains ‘cautious’ (a preference for safe options with low risk and possible limited reward potential). However, the Risk Management Policy also

provides the option to vary the amount of risk that the College is prepared to take depending on the particular context and circumstances. This option has been applied to a number of our strategic

risks. For example, as a consequence of COVID-19 we have taken a more open approach to risk in various circumstances, such as delivery of our products and services via different methods.

Control activities

Our Board Assurance Framework outlines our assurance arrangements based on the 'Three Lines' issued by the Institute of Internal Auditors.

First Line	Second Line	Third Line
The way that risks are managed and controlled day to day. Assurance coming directly from those responsible for delivering specific objectives. It may lack independence but its value comes from those who know the business well.	The way that the organisation oversees the control framework. Providing assurance that is separate from those responsible for delivery, but not independent of the management chains.	Objective and independent assurance such as internal audit. Providing reasonable (not absolute) assurance of the overall effectiveness of governance, risk management and internal controls.
Examples include management controls, and internal control measures	Examples include financial control and risk management.	Examples include the GIAA.

The following has been undertaken in 2020/21:

- 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 2020/21
- updates on assurance outcomes have been reported to the ARC

Auditors

The College is included in the Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2017, 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 2021 was £65,800 (31 March 2020, £65,000). The NAO 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 2021 funded directly by the Home Office.

Information assurance

As noted on page 57, our governance arrangements were reviewed by the Director of Enabling Services in his capacity of Senior Information Risk Owner (SIRO).

Our information law compliance remains high in response to increasing numbers of requests and our responses to public requests for information under the Freedom of Information Act 2000 exceed the regulator target. We have a positive working relationship with the Information Commissioner's Office and have not received any decision notices for the reporting period.

Pandemic responses have necessitated significant work to protect the personal data of potential recruits and police officers undertaking promotion assessments online. Our responses to the public exercise of rights under the Data Protection Act



2000 and the GDPR are 100% compliant. A review has confirmed that we are exposed to very little data protection risk as a result of the exit from the European Union.

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 2021, the following levels of payment to supplier were achieved:

- 25% of invoices paid within five days, a decrease of 3% from 2019/20
- 77% of invoices paid within 30 days, a decrease of 1% from 2019/20

At 31 March 2021, the College had trade creditors of £589,000, which amounted to 6.3 days, as measured against all payments to suppliers during the year.

Political and charitable donations

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

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 that 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.

Compliance with cost allocation and charging requirements

The College has developed a new pricing strategy to take effect from 1 April 2021 to ensure that the College is compliant with the requirements as set out in HM Treasury's Managing

Public Money framework. The framework requires full cost recovery to be achieved, with scope for agreed subsidy where there is clear alignment with the organisation's strategic alignment and public interest.

The College has received HM Treasury approval for its subsidy of training products in the financial year 2020/21, prior to the new prices taking effect. HM Treasury also approved the College not providing a fees and charges breakdown for 2020/21. This will be included in later years in line with the introduction of the new pricing.

Financial risk management

The Board is continually reviewing the exposure to credit, liquidity and cash flow risk. For the period ended 31 March 2021, the College's risk-management controls operated well and the College was not exposed to any significant risk in these areas.

Other material issues

There have been no material events that have affected, 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 page 63)

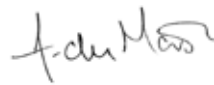
The College conducts social research to inform the standards that it develops across policing practice and does not invest in technical research and development.

Overall statement of assurance

I have reviewed the content 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 further our purpose of supporting everyone in policing to reduce crime and keep people safe.

Signed:



Andy Marsh
Chief Executive and
Accounting Officer
10 December 2021

Remuneration and staff

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 that 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 five 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 that 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.

Senior management remuneration and pension entitlement

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.

Salaries and emoluments of the chair of the College Board (audited)

Name	Salary and allowances Year to 31 March 2021	Bonus payments Year to 31 March 2021	Benefits in kind Year to 31 March 2021	Pension benefits Year to 31 March 2021	Total Year to 31 March 2021	Total Year to 31 March 2020
	£000	£000	£000	£000	£000	£000
Christine Elliott	40-45 (50-55 full time equivalent)	-	-	-	40-45 (50-55 full time equivalent)	50-55
Lord Nicholas Herbert	10-15 (50-55 full time equivalent)	-	-	-	10-15 (50-55 full time equivalent)	N/A

The Chair's remuneration is determined solely by the Home Office. Lord Nicholas Herbert took up the role of Chair on 1 January 2021.

Salaries and emoluments of the senior management team (audited)

Name and date appointed	Salary and allowances Year to 31 March 2021 (full year equivalent)	Bonus payments Year to 31 March 2021	Benefits in kind Year to 31 March 2021	Pension benefits Year to 31 March 2021	Total Year to 31 March 2021 (full year equivalent)	Total Year to 31 March 2020
	£000	£000	£000	£000	£000	£000
Mike Cunningham* Chief Executive Officer	125-130 (170-175)	30-35	-	-	160-165 (205-210)	200-205
Bernard O'Reilly**	160-165	-	-	-	160-165	160-165
Kate Husselbee***	10-15 (130-135)	-	-	4	15-20 (135-140)	180-185
Iain Raphael****	65-70 (120-125)	-	-	-	65-70 (120-125)	-
Jo Noakes	110-115	-	-	44	155-160	150-155
Rachel Tuffin	115-120	-	-	54	165-170	165-170
Nicholas Bayley*****	95-100 (110-115)	-	-	41	135-140 (150-155)	-

* Mike Cunningham was seconded from the Metropolitan Police Service on a five-year contract commencing 15 January 2018.

This ended early on 31 December 2020. Mr Cunningham has not participated in any pension scheme since joining the College.

His bonus payment this year relates to bonuses for 2019/20 and 2020/21 financial year.

** Bernard O'Reilly took up the role of interim CEO on 1 January 2021. He 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.

*** Kate Husselbee left the College on 20 April 2020. She also received payment of £35k to £40k severance payments during 2020/21. This amount was agreed in 2019-20 and thus not included in the 2020/21 exit packages disclosure.

**** Iain Raphael joined the College on 28 September 2020 and is seconded from the Metropolitan Police Service. His pension arrangements are managed by the Metropolitan Police and are disclosed in the report and accounts for that body.

***** Nick Bayley joined the College on 20 April 2020.

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.

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 at 31 March 2021	Total lump sum at pension age at at 31 March 2021	CETV at 1 April 2020	CETV at 31 March 2021	Real increase in CETV	Pension scheme (Civil Service or as shown)
	£000	£000	£000	£000	£000	£000	£000	
Mike Cunningham*	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Kate Husselbee	0-2.5	-	5-10	-	105	107	2	Alpha
Jo Noakes	2.5-5	-	15-20	-	161	196	20	Alpha
Bernard O'Reilly**	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Rachel Tuffin	2.5-5	N/A	60-65	N/A	910	979	32	Alpha
Nicholas Bayley	0-2.5	N/A	0-5	N/A	0	27	19	Alpha
Ian Raphael***	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

* 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 Sussex Police, and are disclosed in the report and accounts for that body.

***Iain Raphael has not participated in any College pension scheme since being seconded to the College. His pension arrangements are managed by the Metropolitan Police Service, and are disclosed in the report and accounts for that body.

Our people

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 that 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. They do not take account of any actual or potential reduction to benefits resulting from lifetime allowance tax that 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 or contributions paid by the employee, including the value of any benefits transferred from another pension scheme or arrangement. It uses common market valuation factors for the start and end of the period.

Employee pay (audited)

The remuneration of the College's employees was in the range £15-£20,000 per annum to £205-£210,000 per annum (previous year £15-£20,000 to £200-£205,000), for a full year. The College's median employee pay at 31 March 2021 was £35,208 (£34,450 at 31 March 2020). The mid-point of the banded remuneration of the highest paid director (the CEO) was £207,500 (£202,500 at 31 March 2020). The ratio between the median employee pay and the banded mid-point of the remuneration of the highest paid director was 1:5.9 (1:5.9 at 31 March 2020 restated to include total remuneration).

The median employee pay has been calculated using full-time equivalent salary information for staff, secondees and contractors working for the College in March 2021.

Spend on consultancy amounted to £3,856,000 (£1,892,000 at 31 March 2020). There were no off-payroll arrangements.

College workforce representation

The tables below summarise the makeup of the College at 31 March 2021. This includes secondees and contractors in addition to College staff.

Age	31 March 2021		31 March 2020	
	Volume	% total	Volume	% total
20 and under	0	0	2	0.3
21-30	77	10.9	71	10.2
31-40	134	18.9	148	21.2
41-50	214	30.2	208	29.8
51-60	223	31.5	216	31.2
61 and over	60	8.5	52	7.5
Total	708	100	697	100

Gender	31 March 2021		31 March 2020	
	Volume	% total	Volume	% total
Female	414	58.5	418	59.9
Male	294	41.5	279	40.1
Total	708	100	697	100

Senior management (tier 2/tier 3 grade)	31 March 2021		31 March 2020	
	Volume	% total	Volume	% total
Female	97	58.1	87	58
Male	70	41.9	63	42
Total	167	100	150	100

Other employees				
Female	317	58.6	331	60.5
Male	224	41.4	216	39.5
Total	541	100	547	100

Disability	31 March 2021		31 March 2020	
	Volume	% total	Volume	% total
Disability declared	25	3.6	15	2.1
No disability	567	80.0	548	78.6
Prefer not to say	26	3.7	22	3.2
Unknown/blank	90	12.7	112	16.1
Total	708	100	697	100

Ethnicity	31 March 2021		31 March 2020	
	Volume	% total	Volume	% total
Asian	40	5.6	36	5.2
Black	14	2.0	12	1.7
Mixed	15	2.1	13	1.9
White	586	82.8	578	82.9
Other	1	0.2	1	0.1
Prefer not to say	18	2.5	15	2.2
Unknown	34	4.8	42	6.0
Total	708	100	697	100

Headcount and staff sickness

As of 31 March 2021, the College's full-time equivalent (FTE) headcount was 593.2, across a total of 611 directly employed

staff. Additionally, the College had 17 agency/contract staff and 69 inward secondees. Staff turnover in the year was 10.31% [Sickness absence figures](#) are shown on page 116.

College permanent FTE headcount and staff sickness data

Average monthly data April 2020 – March 2021			
FTE permanent staff	All FTE staff working days in month	Working days sickness	% working days lost to sickness
593.2	12457.2	212.5	1.71

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. We 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.

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. 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 £5.833 million (£5.308 million in 2019/20). The remaining contributions were made to partnership pension plans.

Staff costs comprise:	Year ended 31 March 2021					Year ended 31 March 2020
	Permanent	Secondees	Temporary or casual	Associates	Total	Total
	£000	£000	£000	£000	£000	£000
Wages and salaries	22,606	5,066	1,162	4,677	33,511	32,866
Social security costs	2,430	-	-	109	2,539	2,530
Other pension costs	5,833	-	-	-	5,833	5,308
Pension fund costs	-	-	-	-	-	-
Staff leave accrual	-	-	-	-	-	-
Subtotal	30,869	5,066	1,162	4,786	41,883	40,704
Less recoveries in respect of outward secondments	-	-	-	-	-	-
Less capitalised pay costs	-	-	-	-	-	-
Other pay costs capitalised	-	-	-	-	-	-
Total net costs	30,869	5,066	1,162	4,786	41,883	40,704

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 ([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, so they do not feature in the College's staff leave accrual.

Average number of persons employed (audited)

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

	Year ended 31 March 2021		Year ended 31 March 2020	
	Average number	Total £000	Average number	Total £000
Directly employed	593	30,869	571	27,907
Seconded in	69	5,066	80	5,903
Temporary/casual	17	1,162	17	1,542
Associates	-	4,786	-	5,352
Total	679	41,883	668	40,704

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.

Information on the number of hours and associated cost to the College of **employees who were relevant union officials** during 2020/2021 is disclosed on page 122.

Reporting of Civil Service and other compensation schemes - exit packages (audited)

Exit package cost band	Year ended 31 March 2021			Year ended 31 March 2020
	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	1
£10,000-£25,000	-	-	-	1
£25,000-£50,000	-	-	-	1
£50,000-£95,000	-	-	-	1
£95,000-£150,000	-	-	-	-
£150,000-£200,000	-	-	-	-
£200,000-£250,000	-	-	-	-
£250,000 and over	-	-	-	-
Total number of exit packages	1	-	1	4
Total cost of exit packages (£000)	9	-	9	125

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 when 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.

Facility Time Publication Requirements

The College is required, by the Trade Union (Facility Time Publication Requirements) Regulations 2017 that 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 that 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	-

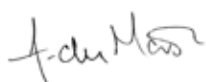
Percentage of pay bill spent on facility time:

	£
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
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Signed:



Andy Marsh

Chief Executive and Accounting Officer

10 December 2021

The Report of the Comptroller and Auditor General to the Members of College of Policing Ltd

Opinion on financial statements

I have audited the financial statements of College of Policing for the year ended 31 March 2021 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 Accounting Standards as applied in accordance with the provisions of the Companies Act 2006.

I have also audited the information in the Remuneration 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 2021 and of loss after taxation for the year then ended;
- have been properly prepared in accordance with International Accounting Standards in conformity with the requirements of the Companies Act 2006; 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 for opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law 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 report.

Those standards require me and my staff to comply with the Financial Reporting Council's Revised Ethical Standard 2019. I have also elected to apply the ethical standards relevant to listed entities. I am independent of the College of Policing in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK. My staff and I have fulfilled our other ethical responsibilities in accordance with these requirements.

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

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the College of Policing's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

Other information

The other information comprises information included in the Annual Report, but does not include the parts of the of the Remuneration and Staff Report described in that report as having been audited, the financial statements and my auditor's report thereon. The directors are responsible for the other information. My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon. 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 I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there

is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- the parts of the Remuneration Report to be audited have been properly prepared in accordance with the Government Financial Reporting Manual;
- 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
- the Strategic Report and the Directors' Report have been prepared in accordance with applicable legal requirements

Matters on which I report by exception

In the light of the knowledge and understanding of the College of Policing and its environment obtained in the course of the audit, I have not identified material misstatements in the Strategic Report or the Performance Report.

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

- adequate accounting records have not been kept or returns adequate for my audit have not been received from branches not visited by my staff; or
- the financial statements and the parts of the Remuneration and Staff Report to be audited are not in agreement with the accounting records and returns; or
- certain disclosures of director's remuneration specified by law are not made; or
- a corporate governance statement has not been

prepared by the parent company; or

- I have not received all of the information and explanations I require for my audit;

Responsibilities of the directors for the financial statements

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

- the preparation of the financial statements and for being satisfied that they give a true and fair view.
- such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
- assessing the College of Policing's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board and the Accounting Officer

either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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

on the basis of these financial statements.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included the following:

- Inquiring of management, the Government Internal Audit Agency and those charged with governance, including obtaining and reviewing supporting documentation relating to the College of Policing policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and

- the internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations including the College of Policing’s controls relating to Government Resources and Accounts Act 2000, Managing Public Money and the Companies Act 2006;
 - discussing among the engagement team and involving relevant internal and external specialists, including external experts on Property valuation, regarding how and where fraud might occur in the financial statements and any potential indicators of fraud. As part of this discussion, I identified potential for fraud in the following areas: revenue recognition and posting of unusual journals;
 - obtaining an understanding of College of Policing’s framework of authority as well as other legal and regulatory frameworks that the College of Policing operates in, focusing on those laws and regulations that had a direct effect on the financial statements or that had a fundamental effect on the operations of the College of Policing. The key laws and regulations I considered in this context included: the Government Resources and Accounts Act 2000, Managing Public Money, Employment Law and tax Legislation Companies Act 2006, and relevant Police Legislation;
 - other risk assessment procedures performed relating to fraud, non-compliance with laws and regulations and regularity, including review of board minutes, enquiries of College of Policing management, risk-based sampling of manual journals to identify those presenting higher risk of fraud, informed by planning risk assessment; review of estimates presented within the accounts; analysis of individual income streams to address the potential risk of fraud in revenue recognition;
- In addition to the above, my procedures to respond to identified risks included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with relevant laws and regulations discussed above;
- enquiring of management, the Audit Committee and in-house legal counsel concerning actual and potential litigation and claims;
- reading minutes of meetings of those charged with governance and the Board;
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business; and
- testing of recognition points for revenue stream under IFRS 15 and review correspondence with HMRC on VAT liabilities

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

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

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.

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.

Gareth Davies

14 December 2021

**Comptroller and Auditor General
National Audit Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP**

Section 4: Financial statements

Our financial statements and disclosure notes make up the final report in this year's annual report and accounts. They have been audited by the Comptroller and Auditor General. We have prepared our accounts under International Accounting Standards (IAS), in addition to the Government Financial Reporting Manual (FRM), issued by Her Majesty's Treasury.

We have outlined the new reporting standards and any changes to accounting policy that affect our financial statements in [Note 1 \(q\)](#) page 147.

Statement of comprehensive income	132
Statement of financial position	133
Statement of cash flows	135
Statement of changes in equity	136
Notes to the statement of accounts	137

Statement of comprehensive income

	Note	Year ended 31 March 2021	Year ended 31 March 2020
		£000	£000
Income			
Revenue from contracts with customers	2	24,285	29,243
		24,285	29,243
Expenditure			
Staff costs	3	(41,883)	(40,704)
Running costs	4	(23,932)	(24,540)
Other expenditure	4	(5,263)	(5,641)
		(71,078)	(70,885)
Loss before taxation		(46,793)	(41,642)
Taxation	5	-	-
Loss after taxation		(46,793)	(41,642)
Other comprehensive income			
Items that will not be reclassified to profit or loss			
Net gain/(loss) on revaluation of property, plant and equipment	6	(295)	1
Net gain/(loss) on revaluation of intangibles	7	14	7
Other comprehensive income/(expense)		(281)	8
Total comprehensive income/(expense) for the period		(47,074)	(41,634)

The accounting policies and notes in [Notes to the statement of accounts](#) (pages 137-171) form part of these accounts.

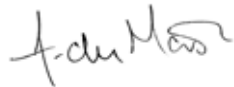
Statement of financial position

	Note	As at 31 March 2021	As at 31 March 2020
		£000	£000
Non-current assets:			
Property, plant and equipment	6	35,431	33,925
Intangible assets	7	5,322	3,860
Total non-current assets		40,753	37,785
Current assets:			
Trade and other receivables	8	12,469	11,774
Cash and cash equivalents	9	6,692	3,471
Total current assets		19,161	15,245
Total assets		59,914	53,030
Current liabilities			
Trade and other payables	10	(20,937)	(17,228)
Provisions	11	(72)	(39)
Leased Asset Liability under 1 year	13	(571)	(424)
Total current liabilities		(21,580)	(17,691)
Leased Asset Liability over 1 year	13	(1,781)	(824)
Provision re Dilapidations	11	(55)	(32)
Assets less liabilities		36,498	34,483
Reserves			
Revaluation reserve		10,015	10,244
General reserve		26,483	24,239
Total		36,498	34,483

The accounting policies and notes in [Notes to the statement of accounts](#) (pages 137-171) 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 17 November 2021, and were signed on its behalf by:



Andy Marsh
Chief Executive and Accounting Officer
10 December 2021
Company registered number: 08235199

Statement of cash flows

	Note	As at 31 March 2021	As at 31 March 2020
		£000	£000
Cash flows from operating activities			
Loss after taxation		(46,793)	(41,642)
Adjustments for non-cash transactions			
Depreciation	6	4,136	3,328
Amortisation	7	677	955
Provisions movement	11	33	(2)
Loss/(profit) on disposal of asset	4	363	1,357
Revaluation losses recognised in I&E	4	89	-
(Increase)/decrease in trade and other receivables	8	(695)	527
Increase/(decrease) in trade payables	10	3,709	464
Notional interest re right-of-use asset	13	31	20
Net cash outflow from operating activities		(38,450)	(34,993)
Cash flows from investing activities			
Purchase of property, plant and equipment	6	(4,220)	(2,545)
Purchase of intangible assets	7	(2,539)	(1,734)
Disposal of property, plant and equipment		65	47
Net cash outflow from investing activities		(6,694)	(4,232)
Grants from parent department	15	49,000	41,000
Rent payable for right-of-use asset	13	(635)	(487)
Net financing		48,365	40,513
Net increase/(decrease) in cash and cash equivalents in the period		3,221	1,288
Cash and cash equivalents at the beginning of the period	9	3,471	2,183
Cash and cash equivalents at the end of the period	9	6,692	3,471
Increase/(decrease) in cash		3,221	1,288

The accounting policies and notes in [Notes to the statement of accounts](#) (pages 137-171) form part of these accounts.

Statement of changes in equity

	Note	Revaluation reserve	General reserve	Total equity
		£000	£000	£000
Balance at 31 March 2019		10,288	24,829	35,117
Loss after taxation		-	(41,642)	(41,642)
Grant from Home Office - resource		-	41,000	41,000
- capital		-	-	-
Revaluation of non-current assets		8	-	8
Realised gain on disposals		(52)	52	-
Balance at 31 March 2020		10,244	24,239	34,483
Loss after taxation		-	(46,793)	(46,793)
Grant from Home Office - resource	15	-	49,000	49,000
- capital		-	-	-
Revaluation of non-current assets		(281)	-	(281)
Realised gain on disposals		(37)	37	-
Revaluation losses recognised in I&E		89	-	89
Balance at 31 March 2021		10,015	26,483	36,498

The accounting policies and notes in [Notes to the statement of accounts](#) (pages 137-171) form part of these accounts.

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 IAS, 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 2).

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 that 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 that 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 that 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.

Right-of-use assets and liabilities

For new leases after 1 April 2019, the College has used a low-value threshold of £5,000. 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 2019 will be measured initially at cost, which will usually be equal to the initial measurement of the lease liability.

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.

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 its property leases and has capitalised only the rent element. Service charges are expensed separately and treated as running costs.

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 to 7 years
Computer hardware	3 to 7 years
Furniture and fittings	5 to 10 years
Transport equipment	5 to 7 years
Right-of-use assets	Duration of lease

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 that 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 when 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 when 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

The College has not adopted any new accounting standards during the 2020/21 financial year.

The Home Office 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 undertook early adoption from 1 April 2019, because it is a Company Limited by Guarantee that reports under the Companies Act and is required to follow IFRS.

2. Income

	Year ended 31 Mar 2021	Year ended 31 Mar 2020
	£000	£000
Income source		
Income and funding		
Revenue from contracts with customers for streams falling under IFRS 15	13,086	17,454
Other operating income (Home Office non grant-in-aid funding)	11,195	11,752
Total income and funding	24,281	29,206
Interest received	4	37
Total income	24,285	29,243

All income for 2020/21 was derived from continuing operations.

3. Staff costs

	Year ended 31 Mar 2021	Year ended 31 Mar 2020
	£000	£000
Employee salaries and wages	22,606	20,392
Pension costs	5,833	5,308
Social security costs	2,539	2,530
Seconded in officers	5,066	5,903
Temporary and contractors	1,162	1,542
Associates	4,677	5,029
Total net costs	41,883	40,704

*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.

Average staff numbers can be found in the [Remuneration and staff report](#) on page 119.

4. Running costs and other expenditure

	Note	Year ended 31 Mar 2021	Year ended 31 Mar 2020
		£000	£000
Running costs			
Accommodation costs (including light and heat)		1,450	1,616
External audit fees		66	65
Consultancy*		3,856	1,892
Estates costs		5,784	5,600
General running costs**		2,105	2,327
IT costs		3,475	3,602
IT managed services		1,434	919
Professional fees		420	251
Telecommunications		136	107
Travel/vehicles costs		381	2,455
Rentals costs***		28	85
Interest payable (notional IFRS 16)		30	20
Grants given****		1,658	2,712
Staff and customer training		3,076	2,892
Increase in provisions		33	(3)
Running costs		23,932	24,540
Depreciation	6	4,135	3,330
Amortisation	7	676	954
Loss/(profit) on disposal of asset*****		363	1,357
Revaluation losses recognised in I&E		89	-
Other expenditure		5,263	5,641
Total		29,195	30,181

* Consultancy consists of ad hoc advisory services provided to management. It excludes outsourced ICT and professional services that 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. In the year ended 31 March 2021, it also includes two significant 'one-off' costs:

a) An amount of £675k payable to HMRC (see Note 5 for details)

b) An amount of £367k payable to HM Treasury (see Note 17 for details)

*** Rental costs do not include the rent costs for the Spring Gardens, Central House and Old Queen Street leases (excluding VAT), as 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.

***** Loss/(profit) on disposal of asset includes a credit allowance of £65k for the disposal of IT hardware.

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

5. Tax

For corporation tax purposes, the money that 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 2018/19), or a loss as is the case in 2019/20 and 2020/2021, where the movements in trade payables and receivables did not fluctuate to the same extent.

	Year ended 31 Mar 2021	Year ended 31 Mar 2020
	£000	£000
Loss before tax	(46,793)	(41,642)
Cash draw down of grant-in-aid attributable to trading activity	49,000	41,000
Less non-current asset additions	(8,491)	(6,026)
Adjusted profit/(loss)	(6,284)	(6,668)
Disallowable expenses	-	-
Depreciation and amortisation	4,811	4,284
Non-trade loan relationship profit (interest received)	4	37
Chargeable gain (proceeds of sales of non-current assets)	65	47
Chargeable profit/(loss) for current period	(1,404)	(2,300)
Profits chargeable to corporation tax	-	-
Current tax charge	-	-
Deferred tax		Restated
Profit/(loss) brought forward from prior periods	(4,967)	(2,667)
Profit/(loss) carried forward to future periods	(6,371)	(4,967)

The tax rate used for the 2020/21 reconciliation above is the corporate tax rate of 19% (19% in 2019/20), 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.

Following a review of prior year Corporation Tax liabilities by HMRC, an amount of £675k is payable to HMRC in settlement of prior year Corporation Tax liabilities and has been accrued for in 2020/21. The Deferred Tax Profit / (Loss) brought forward from prior periods has been restated, to reflect the outcome of the HMRC review. As losses carried forward have not been recognised as a deferred tax asset by the College, there is no impact on the College's Balance Sheet.



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 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
Reclassification	-	558	427	698	2,243	436	(4,363)	-	(1)
Additions	-	104	-	20	6	55	4,035	1,731	5,951
Disposals	-	(307)	(21)	(239)	(2,345)	(461)	-	(658)	(4,031)
Revaluations	(23)	(927)	(39)	(186)	71	(24)	-	-	(1,128)
At 31 March 2021	1,292	51,431	1,530	2,301	6,087	4,624	4,606	2,821	74,692
Depreciation									
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
Charged in year	-	1,303	156	426	1,045	596	-	610	4,136
Depreciation on disposals	-	(294)	(21)	(239)	(2,345)	(461)	-	(658)	(4,018)
Revaluations	-	(706)	(35)	(150)	70	(12)	-	-	(833)
At 31 March 2021	-	30,306	1,044	1,364	3,797	2,204	-	546	39,261
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
Net book value at 31 March 2021	1,292	21,125	486	937	2,290	2,420	4,606	2,275	35,431

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 right-of-use assets for three property lease agreements, which have been accounted for as fixed assets under IFRS 16.

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 recognised a right-of-use asset for its Spring Gardens lease, which represents its right to use the underlying leased asset. The Spring Gardens lease is for a period of 5 years and 3 months from September 2020 to November 2025. The agreement includes annual rent reviews based on RPI, each September. 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 1.27%. When the HM Treasury's discount rate of 1.27% is applied, this creates a leased asset value of £1,721,732. The Spring Gardens right-of-use asset is depreciated over the period of the lease from September 2020 to November 2025.

The College has also recognised a right-of-use asset for its Old Queen Street licence to occupy, which represents its right to use the underlying leased asset.

The Old Queen Street licence to occupy agreement with the NCA was an existing lease at the date of adoption of IFRS 16 (1 April 2020). This lease has now ended in September 2020.

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 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.

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

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 2021, 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.

Cushman and Wakefield provided figures using both

the 'Fair Value' Existing Use Value Comparable Method and Depreciated Replacement Cost. They advised that the Existing Use Value Comparable approach was the most appropriate valuation to use based upon the deemed non-specialist nature of the buildings and the College's estate requirements. This is consistent with the approach used in prior years and resulted in a 1.1% reduction in the net book value of the freehold land and building assets.

All other property, plant and equipment has been revalued by the use of indices as at 31 March 2021. 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.

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. As both the Central House and Spring Gardens right-of-use assets are relatively short (under 5 years remaining), it is considered that cost can be used as a proxy for current value.

Assets under construction consist of a range of works to improve facilities at the College's freehold sites, most notably the Ryton pool and dojo conversion, and improvements in IT infrastructure, such as the purchase of new servers.

7. Intangibles

	Intangibles AUC	Software licences	Membership system	Other intangible software	Total
	£000	£000	£000	£000	£000
Cost or valuation					
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
Additions	1,908	-	-	631	2,539
Disposals	(414)	(106)	-	(254)	(774)
Indexation	-	8	-	63	71
Transfer	(1,640)	85	-	1,555	-
At 31 March 2021	2,929	348	0	4,205	7,482
Amortisation					
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
Charge in period	-	42	-	635	677
Depreciation on disposals	-	(106)	-	(254)	(360)
Indexation	-	6	-	51	57
At 31 March 2021	-	209	0	1,951	2,160
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
Net book value at 31 March 2021	2,929	139	0	2,254	5,322

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

the College Website and 20K Recruitment Uplift capital project costs.

All intangible assets have been revalued by the use of indices as at 31 March 2021. The increase in value has been charged to the revaluation reserve.

8. Trade and other receivables

	31 Mar 2021	31 Mar 2020
	£000	£000
Amounts falling due within one year:		
Trade receivables	3,252	2,630
Deposits and advances	4	22
Other receivables	68	3
Accrued charges	7,983	7,718
Prepayments	1,162	1,401
Total	12,469	11,774

9. Cash and cash equivalents

	31 Mar 2021	31 Mar 2020
	£000	£000
Balance brought forward	3,471	2,183
Net change in cash and cash equivalent balances	3,221	1,288
Balance carried forward	6,692	3,471

	31 Mar 2021	31 Mar 2020
	£000	£000
The following balances were held at:		
Commercial banks and cash in hand	6,692	3,471
Short term investments	-	-
Total	6,692	3,471

10. Trade and other payables

	31 Mar 2021	31 Mar 2020
	£000	£000
Amounts falling due within one year		
VAT	1,978	1,350
Other taxation and social security	1,330	1,453
Trade and other payables	783	1,321
Accruals	15,581	12,137
Contract liabilities	356	417
Staff leave accrual	786	547
Other	123	3
Total	20,937	17,228

11. Provisions for liabilities and charges

	Provision for compensation	Provision for dilapidations	Total
	£000	£000	£000
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
Provided in the period	33	23	56
Provisions released in the period	-	-	-
Provisions utilised in the period	-	-	-
Balance at 31 March 2021	72	55	127

Analysis of expected timing of flows	Provision for compensation	Provision for dilapidations	Total
	£000	£000	£000
Not later than one year	72	-	72
Current liability	72	-	72
Later than one year and not later than five years	-	55	55
Thereafter	-	-	-
Non-current liability	-	55	55

Provision for compensation claims – As at 31 March 2021, the College had four ongoing

employment tribunal cases, three of which required provision for anticipated legal costs. There

were also five cases under judicial review, four of which required provision for legal costs.

Provision for dilapidations -

As part of the Central House and Spring Gardens lease agreements, 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 £55,000 to meet these costs, which is most likely to be spent at the end of the lease periods in 2024 for Central House, and 2025 for Spring Gardens.

12. Capital commitments

The outstanding commitments at 31 March 2021 in respect of contracted capital expenditure not provided for amounted approximately to £879,000. These relate primarily to building works at Ryton and IT infrastructure improvements, the largest commitment being the ongoing building works on the Ryton Pool / Dojo conversion.



13. Lease liabilities

13.1 Lease liabilities under IFRS 16

	Central House	Old Queen Street	Spring Gardens	Total
				£000
Lease liability at 1 April 2019	0	648	0	648
New lease commitments	1067	0	0	1,067
Notional interest expense	13	7	0	20
Rent expenditure related to lease	(24)	(463)	0	(487)
Lease liability at 31 March 2020	1,056	192	0	1,248
New lease commitments	0	9	1,699	1,708
Notional interest expense	19	1	11	31
Rent expenditure related to lease	(250)	(202)	(183)	(635)
Lease liability at 31 March 2021	825	0	1,527	2,352
Lease commitments due in under one year	232	0	339	571
Lease commitments due in over one year	593	0	1,188	1,781
Total	825	0	1,527	2,352

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% for Central House and 1.27% for Spring Gardens.

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 Old Queen Street licence to occupy agreement with the NCA was subject to a 'notice to quit' on 31 August 2020. The College extended the lease by one week in September 2020 to facilitate the move to new offices at Spring Gardens, London. The College has now vacated these offices completely and the lease has been terminated.

The Spring Gardens licence to occupy a proportion of the office space owned by the National Crime Agency is based on a lease period of 5 years and 3 months from September 2020 to November 2025. The agreement includes annual rent reviews each September, based on the July RPI figure. The lease agreement can be terminated by either party by giving six months' notice.

The lease agreement for Central House includes obligations to pay variable service charges, electricity and insurance costs. During the 2020/21 financial year, these costs amounted to £129,000.

The licence to occupy Spring Gardens includes obligations to pay variable service charges and rates. During the 2020/21 financial year (from 6 September

2020 to 31 March 2021), these costs amounted to approximately £60,000.

The lease agreement for Old Queen Street included obligations to pay variable service charges and rates. During the 2020/21 financial year to 6 September 2020, these costs amounted to approximately £142,000.

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

	31 Mar 2021	31 Mar 2020
	£000	£000
Lessee:		
West Midlands PCC (CBRN) (1)	268	241
Hampshire PCC (NAVCI) (2)	63	42
Warwickshire PCC (3)	18	18
West Midlands Ambulance Service University NHS Foundation Trust (NARU) (4)	29	31
Total	378	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 2021, the College had a contingent liability of £819,000 (31 March 2020 – £769,000) within the meaning

of IAS 37, which relates to the anticipated legal fees and most likely compensation for legal cases where these have not been included in the compensation provision. The contingent liability relates to the seven cases included in the provision for compensation, one additional employment tribunal, and one additional judicial review.

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. Cash drawn down from the Home Office in relation to 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 **Declarations of interest.**

Below are listed all significant transactions entered with related parties.

	12 months ended 31 March 2021			
	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)	49,000	0	0	0
National Crime Agency	283	-702	14	0
Serious Fraud Office	121	0	0	0
Home Office	254	-4,457	30	0
Mayor's Office for Policing and Crime	384	-1,264	393	0
Sussex PCC	223	-186	33	0
Cheshire PCC	216	-29	123	0
Greater Manchester PCC	508	-357	346	-2
Northamptonshire PCC	123	-267	13	0
Gwent PCC	69	0	6	0
Devon and Cornwall PCC	191	-255	104	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 2021				
Financial assets				
Cash	6,692	-	6,692	6,692
Trade and other receivables	12,469	-	12,469	12,469
Financial liabilities				
Trade and other payables	-	(20,937)	(20,937)	(20,937)
Net Assets	19,161	(20,937)	(1,776)	(1,776)
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)

Ageing of trade receivables

	Gross	Impairment	Gross	Impairment
	31 March 2021		31 March 2020	
	£000	£000	£000	£000
Not past due	2,454	-	958	-
Past due 0-30 days	87	-	454	-
Past due 31-120 days	85	-	514	-
More than 120 days	626	-	704	-
Total	3,252	-	2630	-

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

The College recognised the cost of paying an exemplary fine of £367,500 after securing retrospective approval from the Chief Secretary of the Treasury in relation to breaching the control process in negotiating the remuneration package of the Deputy Chief Executive Officer in financial year 2018/19.

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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