

College of Policing Limited Annual Report and Accounts

for the year ended 31 March 2024

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College of Policing Limited

Annual Report and Accounts

for the year ended 31 March 2024

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 His
Majesty

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Overview

Chair and Chief Executive's foreword

The College of Policing's mission is to boost professionalism, drive performance and improve leadership. We are pleased to have made substantial progress in delivering this in 2023/24.

Our purpose is to support everyone in policing to reduce crime and keep people safe, including by sharing knowledge and good practice. By end March 2024 we had shared 100 innovative and promising interventions through our practice bank on topics ranging from tackling knife crime and antisocial behaviour to improving the quality of investigations; we supported more forces to improve their performance including Devon and Cornwall, Gloucestershire, Staffordshire and Wiltshire after they were placed in Engage status by His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS); and to help boost public confidence we developed the professionalising neighbourhood policing (PNP) programme. The training focuses on tackling crime and anti-social behaviour which most concerns people in neighbourhoods

because we know this has a significant impact on people's quality of life and where done well improves confidence in policing.

We have supported professional and leadership development in policing. We launched new specialised training in investigating sexual offences in May 2023, and had more than doubled the initial target of training 2,000 investigators by May 2024. The training ensures officers are taking a victim centred approach, and as a direct result an increasing number of individuals are rightly being brought to justice for these very serious offences. Our National Centre for Police Leadership has made significant progress in improving leadership development in policing. We have set a leadership development strategy and developed national leadership standards as well as national leadership

development programmes. We also launched a new programme for executive leaders, replacing the decommissioned Strategic Command Course. This is significantly improving the pipeline of talent available for the most senior roles. We also supported a number of forces initiate the new Police Constable Entry Programme in 2023/24. All four entry routes into policing are now underpinned with the same core curriculum and have a strong focus on work-based learning and assessment, offering forces a mix of routes to use to widen their attraction.

We have also made progress in setting important standards for policing. We published our Code of Practice for Vetting in July 2023. The revised Code supports forces to identify unacceptable behaviour from people before they enter policing and as they continue in service. We also launched an updated Code of Ethics which is evidence based and underpinned by three core principles – Courage, Respect and Empathy and Public Service. The Code of Ethics supports everyone in policing to deliver a service that is fair, ethical and can be trusted

to make decisions in the interest of keeping people safe.

Despite these successes we were very disappointed that the National Audit Office (NAO) offered a disclaimed audit opinion on the 2023/24 accounts. The primary cause of this disclaimed opinion relates to the College's adoption of the Home Office public finance and HR system, Metis, in October 2023. This created a range of challenges around the accurate migration of data and the adoption of new procedures and processes, with implications for the integrity of financial reporting and system governance. These challenges were found to have a significant effect on the completeness and accuracy of data and were considered pervasive given the potential to affect all elements of the financial statements. They led to significant delays in progressing all other areas of the audit, including providing timely sample evidence. It also meant that some disclosures in the financial statements which were dependent on income or payroll information could not be finalised. Although we had made progress towards resolving the challenges,



Lord Herbert of South Downs

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it was the NAO's view that the amount of time the College was spending on the 2023/24 audit would potentially create risks in future years and effort would be better spent addressing the underlying issues relating to the adoption of Metis.

We have accepted the C&AG's conclusion and improving the College's financial oversight and governance is a critical priority for the Board and Executive Team. Many of the issues which contributed to the disclaimed opinion have



Andy Marsh

either been resolved or were unique to 2023/24, such as the migration of data between two financial systems during one financial year. We are confident that we have a comprehensive plan in place to address the remaining problems and have taken a number of important steps to strengthen the College's financial control environment including strengthening the resilience and experience of the finance function at both Board, Executive and Operational levels. We have also improved the underlying financial data to

strengthen the robustness and consistency of the reconciliations which underpin our financial statements.

Notwithstanding the financial challenges, which we are committed to resolving, we have started to take a number of steps to broaden the College's role in 2024/25. After the independent Policing Productivity Review was published in November 2023, the College agreed at the request of the Home Office to begin work setting up a Centre for Police Productivity. This represents an important step for the College in extending its support for policing. The College has also started work at pace to respond to Part 1 of the Angiolini Inquiry, published in February 2024. This made 16 recommendations for policing focusing on recruitment, vetting and culture, and capability to respond to violence against women and girls (VAWG), in particular indecent exposure. Finally, we welcomed our colleagues from the Vulnerability Knowledge and Practice Programme (VKPP) at the start of the 2024/25 year. The VKPP specialises in tackling

a range of vulnerabilities, including safeguarding, safeguarding concerns, mental health challenges and issues related to domestic abuse and exploitation. The VKPP also manages the Child Sexual Exploitation and Abuse (CSEA) analysts network based within the ten regional organised crime units. This marks a significant step forward in the College's ongoing commitment to address policing's response to public protection as well as contributing to our strategic ambitions.

The Board has seen changes to its membership this year. Paul Fotheringham retired from policing and stepped down from the Board, and we thank him for his service. We also welcomed Peter Cheese and Paul Matthews to the Board, both of whom bring valuable expertise that will support us in achieving our vision.

**The Rt Hon Lord Herbert
of South Downs CBE PC
Chair**

**Sir Andy Marsh QPM
Chief Executive and Accounting
Officer**

Who we are

The College of Policing Limited ('the College') was formed in 2012. It is an operationally independent arm's-length body of the Home Office and a company limited by guarantee. Its member (owner) is the Home Secretary. We are the professional body for policing in England and Wales. We support everyone in policing across the United Kingdom to reduce crime and keep people safe.

What we do

Core mission and vision

Our mission is to support police officers, police staff and volunteers to deliver the best service to the public through leadership, standards and performance.



Our vision is for trusted and effective policing that cuts crime and keeps people safe.



Annual business planning and corporate strategy development are coordinated through the Corporate Development Unit. Progress is managed and monitored through the Corporate Development Unit, with regular reports being considered by the executive directors.

Our progress in achieving the priorities set out in our business plan 2023/24 is given in [Our performance in depth](#).

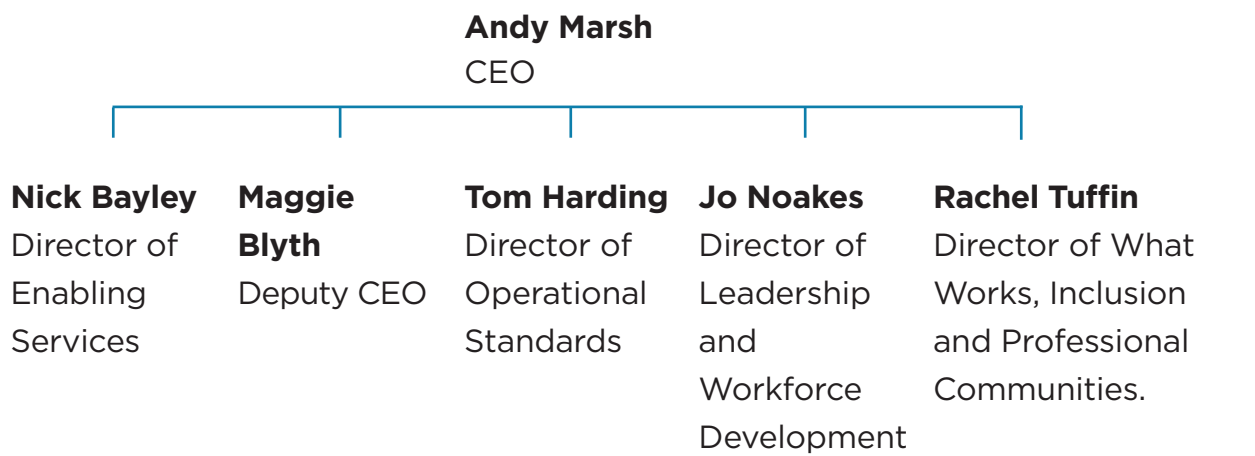
[Section 2: Strategic report](#) outlines the ambitions given in our business plan 2024-26.

Performance management

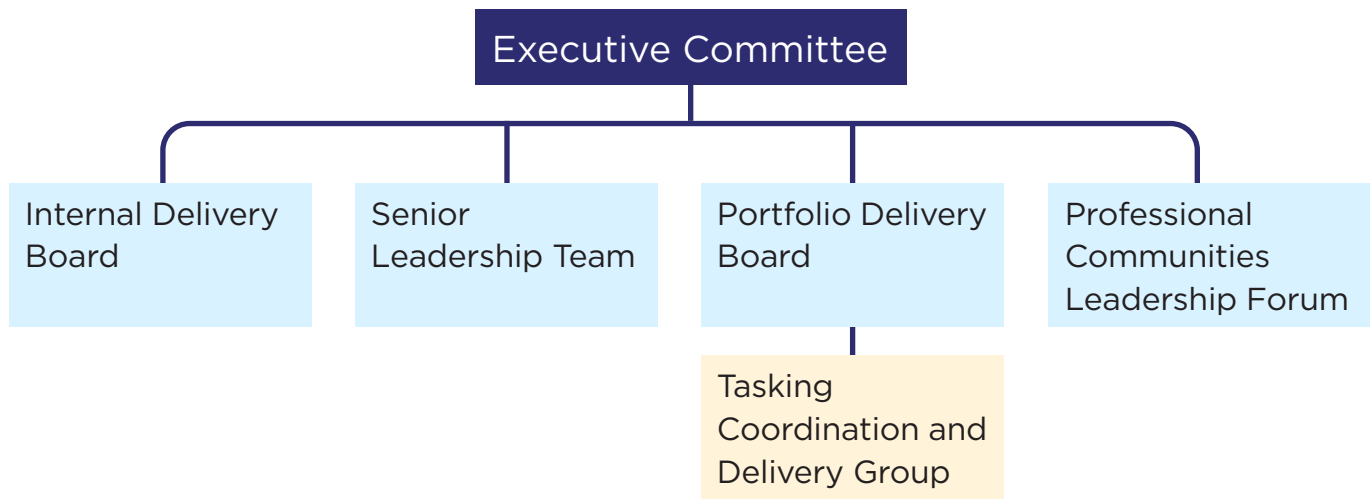
During 2023/24, our portfolios were:

- diversity and inclusion
- What Works Centre
- professional communities
- enabling services
- public safety and risk
- leadership and workforce development

At 31 March 2024, the Executive Committee, chaired by the Chief Executive Officer (CEO), comprised:



Executive oversight



Executive Committee

The Executive Committee retains its oversight and ratification role for all our deliverables within the business plan. Executive directors meet formally on a monthly basis. In the interim, they have regular informal meetings to share updates and discuss any immediate risks.

Senior Leadership Team

The Senior Leadership Team is responsible for the day-to-day operational activity within the College.

Portfolio Delivery Board and Internal Delivery Board

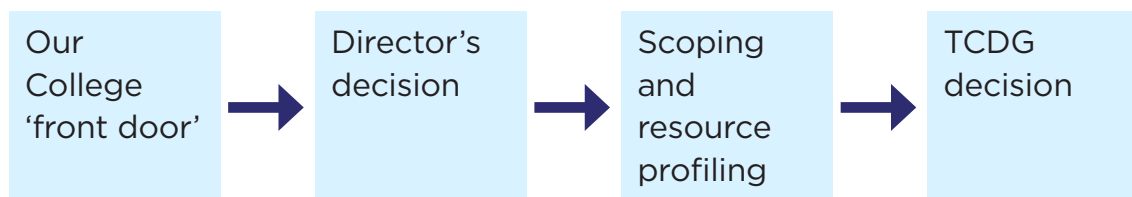
The Portfolio Delivery Board (PDB) receives detailed quarterly performance and risk reports from delivery portfolios and reports on strategic and corporate risks. The Internal Delivery Board (IDB) receives similarly detailed quarterly updates on the work of enabling services. These are the main forums for overseeing our performance against the business plan and corporate strategy. These delivery boards then report into the Finance and Performance Committee (FPC) and Audit and Risk Committee (ARC), which then report to the Board.

Professional Communities Leadership Forum

The Professional Communities Leadership Forum (PCLF) provides space for information sharing, coordination and collaboration across professional communities in the College. It helps identify questions and take collective decisions about operations.

Tasking Coordination and Delivery Group

All new in-year requests for work are considered by the Tasking Coordination and Delivery Group (TCDG). We have introduced a new and improved four-stage process, with dedicated staff to support the start-up of new work and two decision points.



Capital Investment Group

The Capital Investment Group provides strategic leadership in the management of investments,

investment decisions and the set up of major capital programmes.

Review of financial performance

The College has continued to deliver its objectives in a challenging environment, prioritising resources and identifying efficiencies. Since the College was established, efficiencies have centred on rationalising the size and cost of our estate and reducing staff costs in lower 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 from the Home Office for delivering specific and defined work

programmes. The remaining funding is derived from trading activities, for which the College charges customers directly. The difference between the College's resource income and expenditure shows a loss in its financial statements, which represents the grant-in-aid funding used in the financial year.

The College identified a number of financial challenges during the year and actively managed the budget to address these issues, working with the Home Office.

The table below compares the College's financial outturn for 2023/24 with its budget.

	Net budget	2023/24 actual	Over (under) spend
	£ million	£ million	£ million
Income	31.65	26.43	(5.22)
Direct grant funding	14.00	13.80	0.20
Gross expenditure	82.37	84.81	2.44
Total resource	36.72	44.58	7.86
Total capital	5.90	4.41	(1.49)
Resource and capital	42.62	48.99	6.37

1. The resource expenditure outturn for the year to 31 March 2024 was £44.58 million, an overspend of £7.86 million against the initial budget.
2. Pay costs were £0.09 million below budget. Associate tutor costs came in £1.00 million lower than budget due to the reduced training delivery volumes. Establishment staff costs were £0.91 million higher than budget, due to increased FTE during the year, this was offset by higher transfer of staff costs from grant in aid to direct grant and reduced Police Seconded costs.
3. Non-pay costs were £3.25 million overspent. A large part of this was IT costs related to Metis implementation costs which came in £1.8 million over the initial budget. Estates costs were £0.5 million higher than budget and T&S £0.7 million higher.
4. Full-year capital expenditure came in at £4.41m compared with an initial budget of £5.9 million. The College actively chose to prioritise capital expenditure levels to reduce pressures on overall spend and focus on maintenance and critical improvement activities. The main areas of spend related to estates improvements on the Ryton site: including replacing the Rugby Conference Centre roof and upgrading the Ryton kitchen. There were smaller IT spends on the College website and enhancements to the assessment information management system (AIMS), which is used for candidate registration.
5. The cash balance for the year has reduced from £7.4 million, as of 31 March 2023, to £4.0 million at 31 March 2024.
6. 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
7. It is worth noting that the figures quoted above relating to net expenditure and associated variance to budget differ from the details reported at the year end. This is following audit adjustments made as part of the NAO review of our accounts.

Performance overview

Our business plan 2023/24 contained 129 deliverables across our five strategic priorities, broken down as follows:

- leadership and culture – 24
- boosting core skills – 25
- building trust and a fair culture and ‘what works’ – 39
- enabling services – 41

An additional 13 deliverables were approved in-year by the TCDG, bringing the total number to 142.

These included:

- neighbourhood policing career pathways
- authorised professional practice (APP) for intelligence management, mounted police and dogs
- guidance to forces piloting domestic abuse protection orders (DAPOs)

Of the 142 deliverables:

99 deliverables (70%) were completed during in 2023/24

14 deliverables (10%) were decommissioned or paused

29 deliverables (20%) remained open at year end:

- 10 deliverables agreed at outset to deliver in 2024/25 or beyond
- four deliverables extended by zero to three months
- six deliverables extended by three to six months
- nine deliverables extended by six or more months

The College's total work is much greater than the deliverables mentioned above. To support operational policing we provided:

58 Aspire and senior leadership development programme modules

126 strategic command and National Search Centre courses

- Training for chief officers, detectives and trainers
- 159 immersive learning events
- 165 ICT courses and 3.4 million digital courses through College Learn

Further details are provided on [**page 29**](#).

Our performance in depth

This section provides further details on the major deliverables and new in-year priorities that we undertook to deliver during the year. The depth and breadth of the work we are undertaking is substantial. We have therefore chosen to highlight the 2023/24 deliverables that are crucial to policing and the public it serves.

New in-year priorities and reprioritisation

The College has introduced a new commissioning process. New in-year demand is captured via a single College 'front door'. If approved by a director, the demand is then fully scoped, to understand resourcing and financial implications. Scopes are considered at TCDG (chaired by the deputy CEO) and prioritisation decisions are then made about which proposed new work proceeds (and what planned work will give way to create resource capacity for it) or is declined. By this mechanism, College resources remain allocated to the highest priorities, without overload. Where new demand requires immediate delivery, the commissioning process reconciles the resourcing implications.

Our PDB and IDB make decisions about reprioritising current business plan deliverables to ensure we are relevant, dynamic, connected and responsive to in-year priorities.

Neighbourhood policing programme

The College developed an enhanced neighbourhood policing curriculum during 2023/24.

The professionalising neighbourhood policing (PNP) programme reflects the model of the long-established professionalising investigations programme (PIP). It has four levels based on breadth of accountability and responsibility.

Our aim for 2023/24 was to scope and test the requirements of designing a national curriculum for neighbourhood policing specialists.

The training focuses on tackling crime and anti-social behaviour in neighbourhoods. It has a focus on the issues that have a significant impact on people's quality of life. It covers community engagement, supporting officers to build relationships that help to gather intelligence, cut crime and develop plans to address local issues. There is also specific training for those who lead neighbourhood teams.

The course requires officers and staff to demonstrate their learning within their neighbourhood roles and combines classroom teaching with some online products. Those who pass the course will be recognised as specialists within neighbourhood policing.

Fourth entry route (non-degree) to the police education qualifications framework

In November 2022, the then-Home Secretary asked the College to accelerate the programme of work to optimise police constable entry routes (PCERs). The College was also asked to scope a new non-degree entry route to recruit officers of the highest calibre, complementing the existing framework.

Working at pace, we supported West Midlands, Hampshire, Durham and Nottinghamshire to initiate the new route (police constable entry programme - PCEP) between January and March 2024. By March 2025, there are anticipated to be over 35 forces delivering the PCEP.

Centre for Police Productivity

Prior to the 2024 general election, the College was selected by the Home Office to host the new Centre for Police Productivity (CPP). This was as a result of the government's independent policing productivity review recommendations to drive change to improve data exploitation and innovation.

The review identified potential savings in police officer hours through productivity improvements. These would increase frontline officer and staff capacity to focus on preventing crime and keeping people safe.

Progress against the business plan

We have provided details of our achievements against the 2022-24 business plan, which was updated for 2023/24, below.

Building trust and a fair culture

Set standards and provide guidance

Issue revised Code of Ethics and provide implementation support to forces

The non-statutory Code of Ethics was published in January 2024. It has two parts:

- ethical policing principles
- guidance for ethical and professional behaviour in policing

This is supported by the statutory Code of Practice for Ethical Policing, launched in December 2023. This code of practice provides chief officers with direction for promoting and supporting ethical and professional behaviour within their forces.

Together, these replace the earlier Code of Ethics, published in 2014. The College has a long-term implementation plan to support forces in effectively embedding the new ethical framework.

Scope the requirements to deliver a national behaviour change programme to prevent misogyny and other inappropriate behaviours in forces

We have continued to apply the behaviour change wheel to the issue of sexism and misogyny within policing. Of the package of 12 interventions the College identified during 2022/23, four interventions have since been prioritised. These focus on supporting first-line leaders as change agents. The package, Leading Inclusive Teams, is being piloted in a small number of forces, with the pilot's evaluation to be reported in winter 2025.

Vetting Code of Practice

The College's statutory Code of Practice, setting out the principles and standards relating to vetting, was published in July 2023.

The purpose of the Vetting Code of Practice is to:

- Set out the actions that a chief officer must ensure are taken for effective vetting in the police service.
- Ensure confidence that all those in policing are effectively vetted. This is so that only those who are suitable to work in policing, and can maintain the expected standards, are able to do so.
- Promote an ethical and professional environment in policing.
- Uphold the standards of professional behaviour.
- Ensure the consistent application of vetting standards across the police service.

The College will publish a revised APP for vetting in late 2024. This will supplement the Code by providing detailed guidance to

all those working in vetting. It will further reinforce the importance of a consistent and effective vetting regime for policing.

The following deliverables have been delayed due to re-prioritisation and have been included in our 2024-26 business plan:

- counter corruption APP
- scoping the requirements for the introduction of national accreditation for force vetting teams

Manage national registers on behalf of the service

Maintain the barred and advisory list for the service and produce an annual report

The barred and advisory lists were introduced as part of the government's commitment to improving police integrity. They ensure that those who are dismissed from policing cannot return in any role. The names of those on the public barred list are published through the College's website, helping to demonstrate the transparency of the police conduct system.

Both lists are administered by the College.

Maintain accreditation registers for high-risk policing units

We quality assure and maintain registrations of individuals for the practice and accreditation of high-risk policing units, such as firearms and undercover.

Police uplift programme (PUP)

The College had a major role in delivering the PUP. Using our online selection and assessment candidate registration system, we have facilitated the recruitment of over 46,000 police officers since the PUP began in autumn 2019. Of those, 20,951 are additional officers towards the government's commitment of 20,000 additional officers, who have been recruited through the PUP. As at 31 March 2023, there were 149,572 officers in total nationally, the highest number of police officers ever in England and Wales.

The effects of this go beyond the numbers themselves:

- our forces are more diverse, with more female officers (more than 53,000) and ethnic minority officers (more than 12,000) than ever before
- we have more officers working in public protection, local policing and crime investigations
- we have an additional 725 officers working on serious and organised crime
- our new recruits bring valuable experience from sectors such as the military, customer services, business and finance

New recruits survey

The 2023 new recruits survey was conducted with the Home Office between March to May 2023, supporting evaluation and improvement of police constable initial education.

The survey was carried out prior to changes to the entry routes being introduced through a national optimisation programme.

There have been common findings across the three years of the survey. Again, the 2023 results

show that across all entry routes there was:

- high satisfaction with education and training delivered by force trainers and with support from force staff
- high self-reported mental wellbeing
- high satisfaction with the police officer role

The PCERs are constantly reviewed to make sure they are delivering for policing and recruits.

Issues raised in the survey are already being addressed as part of the national optimisation programme for the entry routes.

Reform police recruitment processes

Over recent years, significant improvements have been made to national and local recruitment processes. Forces have implemented all stages of the end-to-end recruitment standard. Diversity outcomes remain positive and stable. However, we continue to monitor processes and look at further enhancements.

Online assessment process – new platform

The College will be transitioning to a new online assessment platform in September 2024. This will help streamline current processes and provide candidates with a more seamless and user-friendly experience. We continue to develop our assessment information management system (AIMS) to further optimise candidate flows. Our goal is to make our police recruitment digital services more efficient and effective for forces and the College.

Roll out updated recruitment process for police community support officers (PCSOs)

The College continues to introduce the national standards for PCSOs. This includes candidates completing the national sift via the College's AIMS platform, and an in-force interview delivered face-to-face in force using College standards and guidance. As of June 2024, 35 forces were using the national sift and 28 were using the in-force interview for PCSO recruitment.

Roll out updated recruitment process for those seeking to commence entry-level detective pathways

We began the introduction of a new recruitment process for the detective degree-holder entry programme (DHEP) pathway in April 2024. Candidates are invited to the assessment process after passing the national sift and online assessment process. To date, six forces have successfully rolled out the new assessment process, with a seventh force implementing it by April 2025. We are continuing to work with remaining forces to confirm achievable timelines for them to adopt this new standard. Work continues on exploring how this approach could be rolled out more broadly to other detective entry routes.

Embedding recruitment standards in police regulations

Building on this success, the College is working to embed the end-to-end recruitment standard in regulations. This is to ensure that the service continues to benefit from a consistent

approach, and that we have the trust and confidence of the public.

A comprehensive internal review of the proposed amendment to Regulation 10 of the Police Regulations 2003 has concluded. Legal and other considerations have been recorded and actioned accordingly. The amendment provides for the full suite of entry routes into policing at the rank of police constable. This includes the new non-degree entry route, the PCEP.

Formal consultation with relevant stakeholders, including staff associations and other representative bodies, is scheduled from July 2025.

Angiolini Inquiry recommendations

On 29 February 2024, Lady Angiolini published her report into Part 1 of the Angiolini Inquiry. This independent inquiry was commissioned by the Home Office following the abduction, rape and murder of Sarah Everard by a serving police officer.

The report makes 16 recommendations for policing.

These focus on recruitment, vetting and culture, and capability to respond to violence against women and girls (VAWG), in particular indecent exposure.

Where the recommendations relate to recruitment and selection processes, the College is engaged with the National Police Chiefs' Council (NPCC) working groups. It is supporting them in identifying actions to address the recommendations.

Design enhanced Aspire training for senior ranks and levels – chief inspector upwards and staff equivalent

The Aspire programme is an enabling programme targeted towards underrepresented senior leaders in policing. Delivery of Aspire in the 2023/24 business year involved providing additional support for those undertaking the Police Superintendents' Association's decommissioned Future Supers programme. All the College's commitments to deliver sessions for the Future Supers group have been met.

Publish College research on racial disparity in police use of Taser

The College commissioned research conducted by University College London and Keele, Exeter and Staffordshire universities. The report, published in December 2023, found that police are far more likely to use Taser against black people. It found that this was due to structural and institutional racism rather than the views of individual officers.

The study stated that the main reasons for racial disparity were not decisions made by individual officers, but how and where officers were deployed. Officers are deployed more frequently into higher-crime areas. These tend to have acute levels of poverty and higher ethnic minority populations.

The publication of the College's research on what works in community engagement was deliberately paused to allow for:

- the pre-election period
- police and crime commissioner (PCC) elections
- the HMICFRS report to be published

It is included in our current business plan.

The aim to develop and issue a use of powers framework with the NPCC also remained paused throughout 2023/24, and has been decommissioned. It will be reviewed during 2024/25. Work has been included in the new business plan to evaluate the impact of new initiatives to improve the use of stop and search.

Transforming police leadership

The National Centre for Police Leadership (NCPL) supports each of our strategic ambitions. It helps transform police leadership, support career-long professional development and boost core skills. It has three main aims:

- to set clear national standards for police leadership at all levels that will function as the national benchmark for leadership performance in policing

- to provide leadership development opportunities for all in policing, enabling police officers and staff to achieve their full professional potential
- to develop the function of the NCPL as a centre of excellence for building a positive leadership culture in policing and sharing good practice

The combination of leadership standards and leadership development opportunities for all in policing enables achievement of an end-to-end framework to define, support and enable leadership development, promotion and progression at every level within the police service. It will be clear what leadership standards are expected, what development is available and what the requirements are for promotion.

We have adopted an evolutionary, phased approach to the development of this end-to-end framework. The approach broadly comprises three phases:



The first principle in improving leadership capability in policing is to define what good leadership looks like, through setting national leadership standards.

This in turn should be accompanied by a comprehensive programme of leadership development. This will aim to create opportunities for everyone to achieve the national standards of leadership capability in performing their role.

The final phase involves linking leadership and promotion, ensuring that promotion processes are based on identifying leadership capability and potential. It will mean that those promoted into leadership roles, at all levels, have received essential leadership development to perform effectively in their roles.

Since its inception, the NCPL has made significant progress in improving leadership development in policing. We have:

- Set a leadership development strategy. The NCPL has developed the national plan for policing leadership, agreed with the National Policing Board in 2022 to drive leadership transformation in policing.
- Developed national leadership standards, published in full in June 2023, defining what good leadership looks like at five levels in policing.
- Developed national leadership development programmes. The five-stage grid of leadership standards has also been used to underpin development of the police

leadership programme (PLP). This provides leadership learning and development for all leaders within policing. Of particular note during 2023/24 has been the launch of new leadership development programmes for:

- First-line leaders (locally delivered by forces) - launched in 2022, updated in June 2023.
 - Mid-level leaders (locally delivered by forces) - launched in June 2023.
 - Senior leaders - launched in April 2024 and centrally delivered by the College.
- Launched a new programme for executive leaders (June 2023). The executive leaders programme (ELP) is the executive strand of the PLP. To date, two cohorts of a new programme, replacing the decommissioned Strategic Command Course, have been run successfully.
 - Introduction of the ELP is part of a wider array of initiatives intended to improve the volume and diversity of the pipeline to

chief officers. To this end, updated national guidance for appointing chief officers was published by the College in February 2024. The guidance covers the principles, processes and responsibilities required for appointing chief officers in England and Wales.

- Launched a new Fast Track talent programme - inspector to superintendent. We have developed a new Fast Track inspector to superintendent programme to bolster talent development and progression to senior ranks in policing. The assessment centre for the first candidates undertaking this programme took place in March 2024.
- Developed new leadership-related continuing professional development (CPD) products, services and initiatives during 2023/24. These include:
 - Lived experience videos supported by facilitation guidance.
 - Webinars across a range of leadership-related topics.

- Action learning sets for deployment in forces. These are focused on retention, promotion and progression of under-represented groups at entry level.
- Maximising Potential Conference. It aims to equip delegates from underrepresented groups with tools and techniques to support lateral and horizontal development.
- planned programmes of CPD activity for chief officers and senior leaders
- coaching and mentoring services
- executive team coaching
- a chief officer appointments service

The new deliverables of the NCPL have been gaining traction across the service. During 2023/24, we also continued to deliver programmes, products and services that form important elements of leadership development in policing. These are part of the ongoing work of the NCPL in support of our strategic aim of supporting career-long professional development.

These include:

- Senior leaders hub services supporting the professional development of senior and aspiring executive leaders in policing. In 2023/24, the provision has comprised:
 - senior police staff network events

- Fast Track constable to inspector programme – this programme continues to run successfully, with the ninth cohort having started in December 2023.
- National police promotion framework – we have continued to support existing national promotion processes at sergeant and inspector ranks during 2023/24. This has included running the national legal knowledge exams for sergeant and inspector ranks.

We are at an appropriate stage in the NPCL work programme to reflect on how to introduce and develop the remaining elements of the end-to-end framework. Additionally, we can consider how the entire framework can be consolidated and enhanced to maximise its professional impact. Our current priorities are:

- Testing proposed new promotion processes at sergeant and inspector level. In due course, moving forwards to consider the development of promotion processes at chief inspector, superintendent and chief superintendent ranks.
- Implementing a national strategy for identifying, supporting and progressing talented individuals. As with the leadership framework itself, the strategy deployed for talent development needs to be end-to-end.
- Enabling lateral and end-to-end progression for underrepresented groups at each level of the framework as a core ambition of the work. This work is closely connected to the talent development strategy.
- Continuing to support implementation of the first-line and mid-level leaders programmes at local force level.

Supporting career-long professional development

Develop, maintain and promote a regular knowledge-sharing podcast

We delivered three podcasts during the year:

- **Homicide prevention** – featuring people from across policing (May 2023).
- **Coercive control** – Jane Monckton-Smith, Professor of Public Protection at the University of Gloucester discussed the challenges of policing patterns of domestic abuse (July 2023).
- **Leadership skills from day one** – featuring Olivia Pinkney, former Chief Constable of Hampshire and Isle of Wight Constabulary. She shared insights on the importance of leadership throughout a career in policing (August 2023).

Deliver over 700 training events with places for almost 7,000 officers and staff 2023/24

During 2023/24, the College delivered:

- 20 Aspire and 38 senior leadership development programmes
- 77 strategic command courses for firearms, POPS and multi-agency gold incident command
- new training to over 200 chief officers to equip them to chair misconduct hearings under new regulations
- 165 ICT courses delivering a wide range of online and in-class training to enable force ICT trainers to train their own staff
- 29 training essentials programmes developing new trainers
- 159 immersive learning deliveries providing an interactive, realistic environment to simulate major incidents and critical incidents, creating dilemmas for decision makers
- the training of 240 detectives, including major and serious organised crime
- delivering a range of specialist courses to those engaged in combating organised crime groups
- 49 Police National Search Centre courses based on systematic search procedures and techniques applied to all aspects of counter terrorism and crime searches

National Police Wellbeing Service

Over the year, the National Police Wellbeing Service (NPWS), Oscar Kilo (OK), focused on developing and delivering organisational workforce wellbeing capability through coordinated workstreams.

National delivery of a peer support for wellbeing model

The NPWS focused on service improvement and delivery of Operation Hampshire, the OK9 wellbeing and trauma support dog network. It also focused on the peer support for wellbeing networks in forces, building national capability with thousands

of interaction points with front lines each month.

The OK Health Living workstream provided resources, toolkits and events. The expansion of the sleep, fatigue and recovery offer was a significant success. This involved working with specific cohorts in pilot forces to combine biometric data with online interventions.

Psychological and trauma risk management service psychological surveillance and training

Working with force occupational health (OH) units, the NPWS provided over 7,000 psychological surveillance risk assessments to officers and police staff in high-risk roles. As part of the psychological and trauma risk management workstream, the infrastructure to scale demobilising and defusing courses through a trained trainer model was implemented. This took place in parallel with online supervisor wellbeing training.

Provide wellbeing outreach service – wellbeing vans tour forces to offer advice and support

Forces continued to make use of the wellbeing outreach service vans. These delivered welfare support at operational bases, conducting physical, psychological and financial health checks with front-line personnel. Four new online learning courses were rolled out and the new OK9 outreach vehicles branded and launched.

Support the Police Covenant through the national police chief medical officer and Clinical Governance Group, a families support model and support for police leavers

The NPWS led on delivering capability to progress the following Police Covenant priority activities. Funding the national police chief medical officer (CMO) to deliver advice and guidance through the Clinical Governance Group on:

- ill health and retirement
- recruit medical standards
- NHS engagement

- OH practice and standards
- suicide prevention and post-vention

A significant deliverable was the contracting and implementation of a proof-of-concept mental health crisis line. The family hub of educational guidance was launched and very well received, as was the leavers hub for those transitioning out of the service.

Host the Blue Light wellbeing framework – annual self-assessment exercise and service improvement event

The NPWS continues to coordinate the Police Covenant Delivery Group, working closely with the NPCC, Home Office, HMICFRS and staff associations. We advised and supported HMICFRS on inspecting on the OH Standards, the Blue Light wellbeing framework (BLWF) and Operation Hampshire.

The annual OK awards were well attended, with entries from 36 forces. The NPWS also led on the Royal Foundation Emergency Responder Mental Health and Wellbeing Symposium 2023. We launched 'Meaning', our

second in a series of three high-impact engagement films. A revised version of the BLWF was published, with forces continuing to use and complete this as a benchmarking and self-assessment tool.

Publish results of the annual national wellbeing survey

The national wellbeing survey was published in December 2023. This was in parallel to a second 'Summary of research in policing' report that served to triangulate and combine insights from relevant sources. These included the Police Federation of England and Wales, UNISON, the Police Superintendents' Association, and previous NPWS annual wellbeing surveys. The report also incorporated research on identified issues conducted by HMICFRS, the NPCC, the PUP and Police Care UK.

Together, these pieces of work offer a much broader view of the challenges and issues faced by the policing workforce. This reinforces the findings of the annual wellbeing survey, but also provides a deeper understanding of the underlying themes and concerns

within the policing community. It ensures that strategies and interventions at a national level are informed by a comprehensive understanding of the wellbeing needs of everyone working in policing.

We expect to publish the results of the next survey in August 2025.

Boosting core skills

Improving investigative capability

Publish new guidelines and revised APP on investigations

In August 2023, we published our new guidance on investigations for police officers and staff, to support consistent and effective investigating.

The new guidelines outline the core behaviours and principles of an effective investigation. They draw on an approach to gathering and assessing materials known as the investigative mindset.

They describe how:

- investigators – including frontline officers like response officers, and police staff like

call handlers – can conduct and contribute to effective investigations

- first-line leaders and supervisors can support and develop their investigators, so they can conduct effective investigations
- chief officers can drive and embed a culture, structures and processes that support effective investigations within their forces

The guidelines have been developed using research evidence and by listening to the experiences of police officers, staff and volunteers, at all stages of an investigation.

We also revised our APP on investigations to bring this up to date.

Update PIP learning products

The aim of the PIP is to ensure that staff are trained, skilled and accredited to conduct the highest quality investigations. It was introduced as a national policing crime business area (CBA) led project. It was commissioned by the Home

Office working in partnership with the College and with Skills for Justice.

The PIP structure involves a series of levels. These are:

- PIP level 1 – priority and volume crime investigations
- PIP level 2 – serious and complex investigations
- PIP level 3 – major investigations
- PIP level 4 – strategic management of highly complex investigations

PIP identifies learning and development for investigators in new or specialised roles, and standards of competencies in investigation and interviewing.

The PIP policy was completed by June 2023.

Complete review of the investigation into Nicola Bulley's disappearance on behalf of Lancashire PCC

In 2023, Lancashire's PCC, Andrew Snowden, commissioned the College to undertake a full independent review into

how the force investigated the disappearance of Nicola Bulley.

We reviewed over 350 documents, emails and phone records and interviewed more than 70 people from Lancashire Constabulary. We gained insight from over 30 subject matter experts outside the force, including those from the media.

Important findings of the review were that:

- there were unprecedented levels of mainstream and social media interest in the case
- the police investigation and search was very well conducted by Lancashire Constabulary
- the decision not to call the investigation a critical incident, despite it meeting the national definition, set the tone within the Constabulary and led to several challenges
- media handling and communication of information to the public, and the management of this by the leadership team, led to a breakdown of public confidence

- despite being lawful, the release of personal details about Nicola Bulley was avoidable and unnecessary
- the relationship between the police and mainstream media needs to be rebuilt

Andrew Snowden commented that while there was learning for Lancashire, the College's report drew out best practice and recommendations for wider learning to police forces nationally, particularly around the relationship between the police and the media.

Improving digital capability

Deliver training on communications data, single points of contact and radio frequency propagation survey

We have completed the refresh of communications data and single point of contact training. The radio frequency propagation survey has been rolled forward into the 2024-26 business plan.

Publish role profiles for all digital specialist roles, with skills and standards framework

Role profiles were completed in Q3, using seed funding as agreed. Due to resource issues, further digital work has been rolled into our 2024/25 business plan.

Improving communication skills

Publish APP on public and police safety, including effective use of de-escalation, communication and negotiation

In 2020, 40,000 police officers and staff completed a national survey as part of the officer and staff safety review. This was commissioned in response to concerns about rising assaults and increased violence against officers.

One of the measures agreed by the NPCC was for the College to revise the current safety training and replace it with a national curriculum. This was to include recommended contact time with trainers.

The new curriculum includes an annual scenario-based public and personal safety training refresher course for officers. During 2021/22, the course was piloted at Avon and Somerset Police and an evaluation report into its effectiveness has now been published.

The training puts officers in scenarios they are likely to face on a day-to-day basis, with a greater focus on communication and de-escalation techniques. This is so that they are better equipped to deal with the challenges of their roles. Following the pilot, the roll out of refresher training began in forces across England and Wales last year.

Results from the evaluation show:

- a 9% reduction in officers having to use force to protect themselves or others
- 1,200 fewer use-of-force incidents over 12 months

These figures are based on comparing behaviour recorded by officers in our research sample during the pre-training period to the post-training period. Alongside the evaluation, we have recently published a new APP on public and personal safety training.

The following deliverables have been delayed and included in our 2024/25 business plan, or decommissioned:

- Revised APP on child abuse, due to a re-prioritisation of resources and the scope of the work broadening.
- Revised APP on modern slavery, due to extensive redrafting.

Identifying and responding to vulnerability – design and set up force pilots of interventions designed to prevent VAWG

Issue national investigative standard into VAWG

All modules of the rape and serious sexual offences (RASSO) investigative skills development programme (RISDP) have now been published. This is a training product for those working on RASSO investigations. We have held train the trainer sessions, and more than 5,000 staff have been trained across policing. Each force has led their own training session, and feedback on both delivery and learning has been positive. The RASSO first response module has now been

completed by 31,000 officers and police staff.

Suspect-focused, victim-centred and context led

Work has been undertaken in collaboration with Op Soteria, a Home Office-funded unit. This brings together police forces with academics and policy experts to use evidence and new insight to transform the policing response to RASSO. The Op Soteria academic evidence and evaluation, together with the national operating model, has led to cultural change in the policing of RASSO. The learning and evidence from Op Soteria will be central to wider VAWG and public protection investigations.

The VAWG Investigations Code of Practice has been paused to allow consolidation of wider vulnerability work and Op Soteria, which will inform this code.

Redesign specialist sexual assault investigators development programme (SSAIDP) with accreditation

We have redesigned the SSAIDP course and train the trainer events have been delivered by

us to all forces. Training cannot be delivered by forces until the trainer is accredited. The specialist training will take a year, with 10 days of initial training followed by completion of a portfolio. A register of accredited trainers is maintained by the College.

The scoping of the requirements to respond to the Manchester Arena Inquiry recommendations were completed in Q1 of 2023/24.

The re-design of the specialist child abuse investigators development programme (SCAIDP) has been rolled forward into our 2024/25 business plan.

Problem solving and prevention

Identify and share smarter practice examples for tackling anti-social behaviour

The College practice bank now hosts 35 examples of different interventions that forces have used to tackle anti-social behaviour in its various forms. These include a smarter practice example – Clear, Hold, Build – that was developed in West Yorkshire and Merseyside

to tackle organised crime groups in local neighbourhoods.

Publish evidence-based guidelines on how to implement a sustainable problem-solving package in force

Embedding effective problem-solving and prevention approaches has been identified as one of the ‘perennial challenges’ of policing. There is very strong evidence that problem solving is an effective strategy for tackling crime and disorder. Adopting it consistently can make a difference in policing, and to the communities it serves. Our evidence-based guideline clearly sets out the steps that chief officers can take to successfully embed a problem-solving culture in their own force.

Strengthening innovation and implementing what works

What Works Centre

The College is the What Works Centre for Crime Reduction. We collect and share research

evidence on crime reduction and support its use in practice. Police practice is fully evaluated and, if found to be effective, recommended for service-wide adoption. We provide easy access to the best available evidence in the crime reduction toolkit. This allows forces to see:

- the impact of different interventions on crime
- how and where interventions work
- how to implement the interventions and their cost

The crime reduction toolkit now has 75 entries and has been accessed over 60,000 times in 2023/24.

Publish two editions of ‘Going equipped’, sharing evidence-based practice written by policing, for policing

Issues 6 and 7 of ‘Going equipped’ were published for spring and summer 2023, and autumn and winter 2023, respectively. Articles focussed on a range of topics including assaults on the police, drones, mapping public space violence against women and

girls and the role of a bronze commander.

Practice bank

In March 2023, we launched our practice bank. This is an online tool for officers and staff to share and access local practice and innovation. At the end of March 2024 the practice bank included around 100 examples on a range of practice including homicide prevention, diversity and inclusion, and VAWG. It allows police officers, staff and policing partners to share and access examples of local practice. Officers and staff can submit practice independently, and promising or innovative practice identified through HMICFRS inspections can be shared. The practice bank also includes submissions to College-run calls for practice targeted in priority areas.

The following deliverables have been delayed and included in our 2024/25 business plan, or decommissioned:

- Deliver regular three-year horizon scan. This deliverable has been decommissioned due to recruitment challenges.

- Providing support to PCCs, supporting the development of analytical capability and data literacy. This work was decommissioned by the College, as it was undertaken by the Association of Police and Crime Commissioners (APCC).

Deliver a homicide prevention framework (funded by Home Office) to support Government's beating crime plan

In October 2022, our homicide prevention framework, developed with the NPCC and HMICFRS, was published. It enables a consistent approach to analysing homicide, and the identification of what works and emerging, promising practice from which to build an evidence base. The national homicide problem profile has also been completed.

Build analytical capability in police workforce

Develop and deliver evidence-based performance support for forces

During 2023/24, we worked with four forces who were in HMICFRS 'Engage' status.

- Bedfordshire – to understand what factors are affecting the homicide rate in Bedfordshire compared to neighbouring forces that have much lower rates.
- Cleveland – to develop a tool to help identify the cohort of young people who are at highest risk of becoming involved in serious violence.
- Staffordshire – to develop a project looking at cross-border vehicle crime with their neighbouring forces.
- Northumbria – to support them develop their knife crime problem profile.

Award bursaries to members of the police workforce in higher education and carrying out independent research

The College bursary scheme launched in March 2024 and received over 200 applications. The bursary offers funding to police officers and staff to support study at higher education level. Our bursary scheme has helped towards the academic studies of over 500 police officers and staff since it was introduced in 2016.

Bursary recipients have used findings from their research to influence practice, policy and training, both locally and nationally. Critically, the scheme is generating a cohort of officers and staff who are taking a leadership role in knowledge sharing across forces.

In the last round, we made offers to 81 applicants, whose studies are now underway. Since 2016, almost two-thirds of bursaries awarded went to police constables and sergeants. Over two-thirds of bursaries go to officers and staff who have not studied at higher education level before.

Culture and inclusion

Legitimacy is integral to the British model of policing by consent. Central to this is the idea that the police need the support and cooperation of the public to carry out their work successfully. The need for change in police culture is evident. Changing the culture in policing is vital to meeting our ambition of being a truly inclusive service.

Improvements have been made. However, recent cases of abuse, discrimination and exploitation of police powers demonstrate that a more focused transformation of police culture is required. These issues were tackled by the Casey Review (March 2023) and the Angiolini Inquiry (March 2024). There is both a moral and a legal imperative to change.

As the professional body for the police service, we are taking a leading role in securing progress. To hold a leadership position in this area, we must act as role models through our actions inside our own organisation, as well as being open to learning from others. Aligning our work with that of

wider policing partners has shaped the structure and purpose of the culture and inclusion portfolio.

The culture and inclusion portfolio sits at the heart of our work to support everyone in policing to reduce crime and keep people safe. The work of the portfolio spans all of the College's strategic ambitions and is central to building trust and a fair culture. Our focus is not only on the workforce but also on how policing carries out its role and uses its powers.

The portfolio encompasses all of our external work with forces, including work on the Police Race Action Plan (PRAP). It also spans work within our own organisation, working in partnership with the People and Organisational Development team.

External programme

We worked with the NPCC on a review of its DEI strategy 2018-25 to develop a joint approach for an updated strategy, which will run from 2025 to 2030. We have

underpinned this strategy with an outcome framework. This will allow us to measure impact and to develop a new national culture and inclusion standard for policing. This is important for good policing and has an impact on our ability to deliver improved outcomes for the public in preventing and responding to crime. We have also worked with colleagues in HMICFRS to determine how this can be incorporated into future inspections.

Much of the work in this strand supports the PRAP, as well as supporting inclusion more widely – for example, designing and running inclusive leadership programmes and targeted development programmes for people from all groups that are underrepresented in policing. This work is co-developed with the NCPL and feeds into national programmes, as well as the new leadership pathways.

Over the course of the past year, the policy team has provided expert advice for over 80 College products. This ensures that we meet our legal obligations and that consider the impact of our new policies, products and guidance.

Our equality impact assessment (EIA) toolkit and guidance is now being widely used across forces in England and Wales. This provides the tools and knowledge to understand, identify and mitigate against the potential adverse impact of policies, practice and products. We continue to deliver EIA workshops directly to forces and through national and regional events.

We continue to support working groups, enabling forces to provide a consistent, effective and professional service to neurodivergent people. This also helps us better support our neurodivergent employees, particularly in relation to progression and retention.

Work is ongoing with the national workplace adjustments working group to help forces create a welcoming environment for disabled colleagues.

Our implementation team works with forces to ensure that College products and programmes start to bring about change. Their work includes:

- regional briefing meetings hosted for the DEI Strategic

Leaders Network (DEILN)

- collecting relevant practice-sharing examples to be hosted on the practice bank
- identifying emerging practice to highlight possible smarter practice examples
- hosting knowledge-sharing events
- command training in the Solomon Islands
- Aspire courses for colleagues in Saudi Arabia
- two deliveries in the UK of the international leadership programme

Since 2017, we have delivered coaching and mentoring skills development workshops to over 1,500 managers within the service. The workshops are designed to support the twin aims of improving supervisor involvement in talent development of people from groups showing low participation in the policing workforce and our work on internal culture change within policing through developing the listening and questioning skills of supervisors.

Appointing a new head of commercial development in September 2024 will help:

- implement the international engagement strategy
- establish the College International Engagement Team
- create a College of Policing International Centre for Policing

This includes fostering global policing partnerships while delivering income growth projections.

International outreach

Our delivery to international policing included:

- leadership courses in Oman
- leadership and investigation courses in South Africa

Enabling services

Digital, data and technology

Digital, data and technology (DDaT) is a specialist delivery service, providing digital platforms and learning products to support

the strategic vision of the College. It is also a dedicated IT provision, enabling the day-to-day running of the business.

We promote a 'digital first' approach across the College. Our professional community provides the technical experience and capability to improve the digital experience for our service users and colleagues.

Digital platforms

We deliver and manage secure national digital solutions for policing. These include:

- online learning
- examinations
- assessments
- the barred and advisory lists
- our website, which gives users ready access to:
 - APP
 - the What Works Centre for Crime Reduction
 - the practice bank
 - the National Police Library
 - the National Wellbeing Service

Due to the decommissioning of the government's digital 'platform as a service', we have successfully transitioned three national services into the cloud. This ensures business continuity and compliance. This essential work provides the impetus for us to address our wider hosting strategy reviewed against industry standards, and deliver best value.

Digital learning

We maintain College Learn, the national learning platform for policing. This is now accessed by 380,000 registered users from all 43 Home Office forces and law enforcement organisations subscribing to the service. These include:

- Police Scotland
- Police Service of Northern Ireland
- British Transport Police
- National Crime Agency
- Civil Nuclear Constabulary
- Ministry of Defence Police
- Immigration Enforcement
- States of Jersey and Guernsey Police Services

- Ports Police Services
- Independent Office for Police Conduct (IOPC)

In the last year, 3.4 million digital learning courses were completed on College Learn. This equates to £96 million in efficiency savings, with a linked productivity increase through reduced abstraction of officers and staff from operational duties. Detailed learning and development data harvested from the platform is shared regularly with senior leaders in forces and partners. This supports insight, incidents and improvements.

The DDaT production capability works with policing experts to design national digital learning of the highest quality. This supports policing priorities as part of national training requirements. Recent product releases include digital learning to support:

- neighbourhood policing
- public order
- Code of Ethics
- digital investigative skills
- specialist sexual assault investigators
- right care, right person

Our learning team exploits the latest innovations in audio and video production, animation, virtual reality, gamification and interface design to produce cutting-edge learning products. Effective processes are in place to ensure that all third-party digital learning products procured as part of national learning programmes meet quality assurance and accessibility standards.

IT services

Our experienced service management and infrastructure teams ensure that our IT meets strategic requirements. We work with procurement colleagues to deliver a maximum return on investment, implementing the best value emerging technologies to support our vision for digital transformation.

Cyber security, information, data, risks and business continuity are managed by specialist resources, ensuring that our people, processes and technology are protected and assured. As an owner of national policing systems, we work closely with the National Management Centre. They provide the protective monitoring and alerting service for

IT in law enforcement. To comply, we have transferred College infrastructure to the new security assessment process, with 24,000 cyber alerts successfully managed in the last 12 months.

DDaT has a dedicated delivery and planning team with extensive experience in technical project management, IT business analysis, continuous technology improvement and digital change management. The planning team are fully aligned with the College corporate development function, ensuring that DDaT commissioning, business planning and deliverables underpin the College's strategic aims.

Audited by the Government Internal Audit Agency (GIAA), the College DDaT teams adhere to national and international standards, guidelines and frameworks. These include:

- IT service management
- digital learning design
- technical delivery management
- digital solutions development
- business change management
- continuous process improvement

- cyber security assessment
- user research analysis
- web content accessibility

Data-driven transformation

Our ambition is to modernise professional development by establishing a central digital marketplace for policing. This will give users access to the best data-driven personalised learning, enabled by artificial intelligence (AI) and automation technologies.

An independent specialist report recommends establishing a data centre of excellence in the College as the foundation for designing and delivering adaptive products. This is in order to cater to individual learning needs, prior experiences and specific role requirements.

This digital and business transformation is led by our solutions and innovation team. It requires investment to provide a modern online user experience and access to tailored content designed to progress CPD. This more efficient use of learning time for everyone will further reduce abstraction and increase

operational productivity across policing.

This innovation will enable digital access 24 hours a day, seven days a week to bespoke professional development data for each force and partner organisation. This will provide performance insight for senior leaders in forces and a unique national overview of the learning landscape for the College and Home Office.

We are harnessing AI and automation tools to enable advanced design of products and services to our users. This helps deliver efficiencies and improvements in ways of working within the College. Our aspiration is to deliver further gains in productivity, efficiency, innovation and cost savings. We will take care to address the ethical, legal, data and security considerations for the College and policing.

DDaT strategy

It is three years since we implemented a DDaT operating model aligned to the government DDaT profession capability framework. This has been a success for the professional

community and is being appraised further. This is to ensure that we continue to support the increase in demand for digital services and the renewed strategic direction of the College.

We will revisit the College DDaT strategy to provide direction, standards and recommendations to modernise learning across law enforcement through the effective use of technology. This will support our vision for data-driven digital transformation to enable the future of professional development in policing.

Programme and project management

The portfolio, programme and project management (PPPM) professional community was launched in January 2022. Through implementing its medium-term strategy, reviewed annually, it continues to demonstrate progress in building delivery capability across the College.

The national standards and frameworks that underpin our approach to programme and project management include:

- the government functional standard for project delivery
- the project delivery capability framework

Our approach to assurance is aligned with Infrastructure and Projects Authority guidance. We have an established framework for programme management. This has been updated to include frameworks for change management and benefits management. Guidance and templates are accessible to staff.

The PPPM community has strengthened its focus on capability development, considering the competitive market for project management skills. A successful project management degree apprenticeship programme is in place. The number of internal staff progressing their project management careers through our established career pathways has increased. We have strengthened our project management skills development offer across the College.

Major programmes of work have benefits maps in place to ensure that we are better placed to realise value for its stakeholders.

To enable the effective transition to business as usual and the realisation of benefits, we have increased our change management capability. We have progressed plans informed by change impact assessments to support new ways of working.

The PPPM community is implementing tools to support improved resource planning and prioritisation for programmes and projects. Aligned with this is an approach to ensure that PPPM standards are applied proportionately to programmes and projects according to their complexity.

The close working between the PPPM community and the corporate development function of the College has enabled the launch of the College 'front door'. This is a tool to support the start-up of work at the College, increasing delivery confidence.

An important focus for the PPPM community going forward will be to increase productivity by supporting delivery capability at a portfolio level. This will include consistent portfolio governance, use of resources and project delivery skills.

Our estate

The College estate, as of 31 March 2024, consisted of:

- two freehold sites – Ryton, near Coventry and Harperley Hall, County Durham
- one leasehold site – Central House, Harrogate
- 24 workstations within the Government Property Agency (GPA) hub at 10 South Colonnade, Canary Wharf, London

We continue to deliver against the six main interventions of our estates strategy 2022-27. Our focus is to deliver an inclusive, high-quality, safe and sustainable estate that enables the delivery of College priorities and that is underpinned by dynamic service provision, connected to the needs of our stakeholders.

As part of our commitment to providing the right amount of office provision in the right location, we completed the relocation of our London office in November 2023. Moving from Spring Gardens to the GPA hub at 10 South Colonnade in Canary Wharf, we reduced our

desk requirement from 47 to 24 workstations.

The relocation of the Harrogate office reduced our footprint from 93 workstations within a formal long term lease to 18, on a flexible short term arrangement.

In the last year, we have approved and delivered the investment of £1.49 million capital in our freehold estate. This included the reconfiguration of space at Ryton to deliver a new physical centre for the National Centre for Police Leadership, in October 2023. The new facility provides sector-leading, high-quality, audio-visually enabled delivery space for all aspects of the College's directly delivered police leadership curriculum.

We undertook the last of the cyclic bedroom carpet replacement in residential accommodation. We completed critical maintenance projects such as:

- the upgrade of hot water provision in two of our main accommodation blocks
- lighting replacements
- the replacement of a lift in an important teaching block

We have also upgraded the building software management systems at both freehold sites.

The lease to accommodate the National Vehicle Crime Intelligence Service team at Ryton has been renewed for a four-year term ending on 31 March 2026. National Ambulance Resilience Unit have entered into a new five-year flexible lease that ends on 31 March 2029.

Taskforce on climate-related financial disclosure (TCFD) compliance statement

We have reported on climate-related financial disclosures consistent with HM Treasury TCFD-aligned disclosure application guidance, adapting the framework for the UK public sector. We consider climate to be a principal risk. We have therefore complied with the TCFD recommendations and recommended disclosures around governance (all recommended disclosures), and metrics and targets (disclosures (b)). The College plans to make disclosures for strategy, risk management and metrics and targets disclosures (a) and (c). This applies now and in future reporting periods in line with the implementation timetable.

Governance

The management of climate-related risks and opportunities sits with our Property and Environment team. Our progress against the delivery of our environmental management plan (EMP) is overseen through internal channels:

- business services quarterly strategic planning
- Estates Delivery Group (EDG)
- IDB
- Executive Committee
- the board

They discuss sustainability and climate change as required.

The College attends the Home Office Greening Government Commitments (GGC) Forum that meets quarterly to discuss progress against the targets.

A number of interventions have been embedded within our estates strategy 2022/27. Achievement of these deliverables will directly support our EMP to reduce carbon emissions and targets contained within the GGCs. These principles are also embedded in project management and all related purchasing decisions via our sustainable procurements policy.

Metrics and targets

The College is focusing on delivery of the GGC. Conversion factors for calculating green house gas emissions are provided by Department for Environment, Food and Rural Affairs (DEFRA). The College retains a live record of scope 1, 2 and 3 metric data. This is submitted to the Home Office on a quarterly basis and is included in the next section.

We collate data on a monthly and quarterly basis to monitor progress against delivery of the GGC's objectives, identifying potential risks and opportunities.

Our environmental impact

We expect to meet the GGC targets by 2025, supported by our EMP. The plan details the actions we will take. There is clear, accountable ownership to reduce carbon emissions arising from our estate, business travel, water use, waste – including ICT waste – and supply chain. The plan uses re-baselined information against 2017/18 in line with the new GGC.

The plan is owned and managed by the property and environment

team, on behalf of the EDG. This provides an escalation route for any risks and issues identified. Regular reports on progress are provided to the EDG, reporting to the College IDB, and also to the College Board. The team is supported by business areas and subject matter experts from across the College. These work collaboratively to develop the actions needed to meet all the targets.

This year, to harness the support of our staff, we have launched a network of champions. These will help communicate and inform the wider business about the steps they can take. They will encourage colleagues to share ideas that can help support our plans.

During the year, we have delivered onsite improvements including:

- purchasing electric vehicles for our training delivery fleet
- delivering awareness presentations across the business to capture the support of all staff
- continuing to deliver our LED light replacement programme
- initiating a waste audit to

identify areas of improvement and more exact data capture

- removed most single-use plastic from our sites
- created an environmental awareness poster campaign to encourage behavioural change when on site
- created an environmental champions directory and onboarded environmental champions
- updated the induction checklist to include information about supporting our environmental objectives
- increased internal and external stakeholder engagement and programme of actions
- designed a decision model to encourage a behavioural change when planning travel

Our consumption of gas, electricity and liquefied petroleum gas (LPG) continues to reduce as we roll out energy reduction plans. Consumption of energy is currently 20% lower than in our baseline year of 2017/18. However, it is 18% higher than our target consumption for the year. Our energy consumption has been

adversely affected by the need to increase energy use to maintain adequate heat and hot water in our residential accommodation.

We have plans to replace and upgrade identified problems during the coming year. We have a range of measures in hand to improve controls, swiftly identify and resolve problems and prioritise areas identified with high energy. This includes overhauling our building management system.

Fuel costs continue to rise significantly. Our costs for electricity, gas and LPG are now 65% higher than those of the baseline year.

Improved technology has enabled enriched hybrid and virtual working environments. This has resulted in a reduction in the number of miles travelled on business by 33% against the baseline year. Our staffing levels have increased by 33% against the 2017/18 baseline with a substantial 164% increase in home-based staff. We will continue to focus efforts on maintaining this trend, promoting the benefits for both the environment and wellbeing.

Waste figures remain generally static. 22% of our overall waste is recycled, while food waste has increased by 12% against our previous year, due to a substantial amount of pre-ordered meals not taken. Measures are being taken to address this issue. 40% of our waste is turned into energy rather than going to landfill. Operating two large residential training sites means that we will be focusing predominantly on a reduction in our food waste.

Our water consumption has increased. It is currently 10% in excess of that of the baseline year, and 17% percent above our target for this year. High water use has arisen due to water leaks, unidentified toilet cistern leaks at Harperley Hall, and the health and safety need to flush systems. We have implemented a programme of works to eradicate these issues. We will focus on plans to reduce water consumption in the coming year, assisted by the installation of waterless urinals at Ryton.

Our energy usage for the year to March 2024 is outlined in the summary table below.

Area	Year to March 2024	Year to March 2023
Greenhouse gas emissions (tCO ₂ e) per £1m income	Scope 1 – 14.9 Co2T Scope 2 – 16.9 Co2T Scope 3 – 10.1 Co2T	Scope 1 – 15.4 Co2T* Scope 2 – 18.7 Co2T* Scope 3 – 6.3 Co2T*
Income in £000 per tonne of greenhouse gas emissions	23.8	24.8
Greenhouse gas emissions – scopes 1, 2 and 3 business travel, including air and rail (tCO ₂ e)	1687**	1,522***
Energy consumption – gas and electricity (kWh)	5,703,244	5,837,751

Area	Year to March 2024	Year to March 2023
Energy expenditure – gas and electricity (£)	791,397	602,662
LPG consumption (litres)	117,780	107,607
LPG expenditure (£)	80,512	68,681
Total expenditure (£) (energy and travel)	2,207,267	1,675,428****
Estate waste amount (tonnes)*****	126.09*****	99.85
Estate water consumption (m3)	24,719	24,191
Estate water expenditure (£)	41,336	35,112

Notes

* These figures have been re-stated with updated figures.

** The CO2 figure of 1,687 to March 2024 is an actual figure.

*** The CO2 figure of 1,522 to March 2023 is an actual figure. The figure of 1,528 tCO2 contained in the annual report and accounts 2023 was an estimate.

**** Figures re-stated from 2022/23.

***** Waste data includes recycled waste. The waste figure of 126.09 is an actual figure.

Scope 1 – £272,180.87 – 601 tonnes (gas, LPG and College vehicles).

Scope 2 – £660,668.00 – 679 tonnes (electricity).

Scope 3 – £1,136,828.60 – 407 tonnes (hire car, grey fleet, train and air (domestic)).

£1,846,894.74 including the above plus hire car fuel and hotels.

Total – 1,687 tonnes.

People and organisational development

Create clear career pathways for all professional communities in the College and provide support to identify and meet development needs

The development of a career pathways resource was proposed as part of the people strategy (2021-24) and the Your Voice action plan (2022). It set out to use the same format of career pathways that the College developed for policing. This included information on career stories, available roles, progression and working environment.

During 2023/24, we published our career pathways pages, allowing our people to gain an overview of roles available in our professional communities and business units. They provide extensive information about those roles, the entry routes into the department and information about the experience required for those roles. Selected personal career profiles were developed with the people in these roles to share their experience.

The pages also provide a toolkit to support career development conversations and reflection.

Attract and retain high calibre police secondees to improve the capacity and capability of the College to best meet the needs of policing

In 2021, a review of our secondee and service associate arrangements was commissioned to attract high-calibre talent. This was intended to improve our capacity and capability to best meet the needs of policing. The objectives of the review were as follows:

- To ensure that we have in place the right secondees and service associates with the right skills, who are flexibly deployed to address our evolving needs to best support policing.
- To position ourselves as a career destination for talented officers who want to help us enhance our role as the professional body for policing and keep the public safe.
- On return to force, officers will be able to add significant

value, which immediately benefits the force and enables the returned secondee or service associate to advocate for the benefit of their time with us.

Through the work of the project, we saw an increase of 18% in our total number of secondees from 72 in 2021 to 85 in 2023. There was a 16% increase in police officer secondees, and a 23% increase of non-police secondees. We succeeded in attracting a more diverse secondee workforce, with female secondees increasing by 58%. Our total female police secondee workforce was 4% higher than national figures. The College representation of senior police rank secondees – chief inspector and above – was 9% higher than the national average.

The project also addressed recruitment challenges through improvement of processes along with introducing an active staff network for secondees.

In November of that year, the findings of the review were reported to the College's Senior Leadership Team. It was felt that the increase in recruited numbers

was a significant step towards fulfilling the desired outcomes of the original project. The project was formally closed down.

Delivery of the internal DEI strategy

Our work in DEI has received external accreditation:

- we achieved Disability Confident Leader status in March 2023
- we were awarded a Silver Standard Award from the Employers Network for Equality and Inclusion (ENEI) in May 2024
- we met the Royal National Institute for the Blind (RNIB) Visibly Better Employer standard in May 2024

We have also signed the Armed Forces Covenant, offering guaranteed interviews to veterans who apply for roles. We were awarded 'Silver' with the **Defence Employer Recognition Scheme**, which encourages employers to support defence and inspire others to do the same. The scheme encompasses Bronze, Silver and Gold awards for employer organisations that pledge,

demonstrate or advocate support to defence and the armed forces community, and align their values with the [Armed Forces Covenant](#).

Nominations for Bronze, Silver and Gold awards are validated by a selection board against criteria to determine the level of defence personnel employment within the nominated organisation and to check that the organisation has signed the [Armed Forces Covenant](#).

Attraction and recruitment

Year 3 of the attraction and recruitment strategy was delivered and we have continued to improve quality through using:

- a new, reliable online recruitment system, now our default approach
- 'as standard' virtual online recruitment, reducing travel costs
- anonymised sifting and diverse interview panels
- a well-trained and diverse pool of interviewers
- adjustments to our processes, better supporting neurodivergent candidates

- developed our 'Work for us' area on the website and improved our presence on social media
- introduced a new business partnering model for the recruitment coordinators

The GIAA recruitment audit in 2024 demonstrated a much improved 'yellow – moderate' rating. This recognises that some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control. It made only one low-priority and five medium-priority recommendations. An action plan is addressing those recommendations. The attraction and recruitment strategy 2024-28 is being developed with the following ambitions:

- increase the diversity of hires through inclusive recruitment practices
- focus our recruitment specialism on providing advice and support where it adds most value
- recruit right first time
- support recruitment priorities aligned to the business plan

objectives and agreed in-year priorities

- use data, innovation and AI to streamline and automate processes, providing valuable insight data

Pay and reward

The pay and reward reform strategy business case, to address historic and emerging issues with pay, had been developed and gained internal approvals. The case was submitted to Home Office Q3 2023/24, awaiting the Cabinet Office and Treasury pay remit guidance 2024/25. The pay remit guidance stipulated that Cabinet Office and HM Treasury will consider requests from departments for pay flexibility proposals only in exceptional circumstances. Departments had flexibility within the guidance to provide workforces with a substantive consolidated pay increase to address any recruitment and retention issues or pay anomalies. As a result of this, the normal pay flexibility process was paused. A further case will be researched and explored for a pay progression system in Q3 to 4, 2024/25. This will follow the release of guidance from Cabinet

Office on a new central reward strategy. This will address pay progression centrally and will link to our employee value proposition improvement.

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 new government's current police and crime policies. In addition, the Home Office primarily finances the College's activities.

As a non-departmental public body, the College receives funding from the government through the Home Office. While operating in a challenging environment with financial constraints, there are no indications of any changes to this financial model. The College expects a planned budgetary

delegation from the Home Office for 2025/26 that is sufficient to meet its core liabilities in that year. It is in discussions with the Home Office regarding funding requirements for future years, as part of the wider Spending Review commission. There is no reason to believe that adequate levels of grant-in-aid will not be forthcoming from the Home Office. The College's 2023/24 financial outturn showed an allowable overspend against outturn of £2.8m, which

was accepted by the Home Office. Having considered the circumstances described above, the College of Policing's directors consider it appropriate to adopt a going concern basis for the preparation of the financial statements.



Sir Andy Marsh, QPM
Chief Executive and Accounting Officer
2 July 2025

Section 2: Strategic report

Our plans for the future

We work together with everyone in policing to reduce crime and keep people safe, based on our three principal functions:

- enhancing leadership capability
- ensuring the highest standards
- elevating performance

We have an important role to play in supporting coordination across policing partners including police chiefs, PCCs, the NPCC, the IOPC and HMICFRS.

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Corporate strategy

Our corporate strategy 2024-26 began in 2021 when the fundamental review was instituted to consider our role, effectiveness and collaboration with policing organisations. Our goal was to ensure that the College, as the professional body for policing, is highly valued by every section of the service. We aimed for it to be valued by everyone, from newest recruits to experienced chief officers, and our partners across the policing system.

Business plan

We have reported on our performance against our updated business plan 2023/24 in 'Our performance in depth', complementing our corporate strategy 2022-26. A summary of our main deliverables for 2024/25 is given below.

Enhancing leadership capability

Transforming leadership and progression

The NCPL will develop effective leadership skills at all levels, ensuring that all officers and staff, whatever their rank or role, have access to leadership development. Transformational and supportive leadership skills are more strongly associated with positive development, performance and wellbeing outcomes. The centre will ensure that everyone is equipped with the necessary leadership skills, including those in frontline roles. These skills will help them look after their colleagues effectively, build an inclusive culture and deliver a good service to the public.

Leadership standards	<ul style="list-style-type: none"> ■ Provide continued implementation support for national police leadership standards and the associated PLP (stages 1, 2 and 3).
Executive leadership	<ul style="list-style-type: none"> ■ Implement programme improvements based on 2023/24 review of ELP (PLP stage 5).
Promotion processes	<ul style="list-style-type: none"> ■ Test a new promotion process for sergeant and inspector ranks with partnership forces.
Talent management	<ul style="list-style-type: none"> ■ Implement a new national talent development strategy from Q4 2024 onwards. ■ Launch a new Fast Track inspector to superintendent programme.
Evaluation of leadership	<ul style="list-style-type: none"> ■ Complete an evaluation of the NCPL.

Improving entry routes

Our work to improve entry routes into policing will continue to ensure that policing is attracting the best talent to serve our communities. We will ensure that new recruits are supported properly to achieve their potential, and equipped with the skills to cut crime and keep the public safe. Our optimisation programme continues to drive and support positive, sustainable workforce change. This year, we will scope options to test the long-term impact of our reforms.

Recruitment support	<ul style="list-style-type: none"> ■ Full transition to a new online recruitment platform. ■ Manage and maintain the Uplift hub to support recruitment and progression.
End-to-end recruitment standards	<ul style="list-style-type: none"> ■ Change police regulations to embed the national recruitment standards for police constables.
Optimise entry routes	<ul style="list-style-type: none"> ■ Implement the quality standard assessment process across all entry routes. ■ Deliver implementation support to enable transition to the optimised entry routes.
Sustain optimisation	<ul style="list-style-type: none"> ■ Design a target operating model that will sustain benefits post-programme. ■ Scope, design and deliver a process to share learning and promising practice. ■ Scope and implement engagement activities that support cultural change.
Optimisation impact	<ul style="list-style-type: none"> ■ Scope options for the evaluation of the new entry routes.

Driving cultural change

We will continue our work to achieve lasting cultural change in the service. This is to ensure that everyone acts with integrity and respect, while discrimination and inappropriate behaviour are not tolerated. We have refreshed our Code of Ethics and will work closely with forces to ensure successful local implementation. This year, we will work with policing stakeholders to understand and explain how forces can build more inclusive working cultures and practices. We will work with behavioural and social scientists to test what works to change cultural norms and to ensure fair and respectful treatment of others.

We will begin the work needed to professionalise police vetting units, set national standards and drive consistency in vetting and professional standards. This is to ensure individuals who are unfit to serve are dismissed and force systems and processes encourage positive behaviours.

Implement Code of Ethics	<ul style="list-style-type: none"> ■ Provide outreach support and advice to forces to implement the Code effectively.
Raise standards in vetting	<ul style="list-style-type: none"> ■ Scope, develop and deliver accreditation and assurance for police vetting units.
Raise standards in PSD	<ul style="list-style-type: none"> ■ Scope, design and commence delivery of development sessions for senior officers to chair misconduct hearings, then implement this ongoing. ■ Scope, design and deliver development for professional standards investigators.
Test behaviour change	<ul style="list-style-type: none"> ■ Test a behaviour change package designed to equip supervisors to address inappropriate and discriminatory behaviours.
Understand what works in community engagement	<ul style="list-style-type: none"> ■ Evaluate the implementation of a new restorative model of engagement designed to rebuild trust in the police among black people.
Set standards for culture and inclusion	<ul style="list-style-type: none"> ■ Develop, consult and publish a national culture and inclusion strategy. ■ Publish a culture and inclusion standard to support implementation of strategy. ■ Test 'train the trainer' programme to increase capability and confidence to deliver programmes related to internal culture change and/or inclusion.

Ensuring the highest standards

We will set and assure operational and ethical standards for high-quality policing, equipping people with the knowledge and skills necessary to keep people safe.

Set and improve operational standards

We will raise standards in core areas of policing. We will focus particularly on reinvigorating neighbourhood policing, improving practice in public protection and working with partners to improve the quality of investigations. Our work to raise standards will include enhanced specialist training and consideration of licence to practice where appropriate.

Strengthen neighbourhood policing	<ul style="list-style-type: none">■ Design and develop a new curriculum for neighbourhood policing.■ Pilot a new development programme for neighbourhood officers.■ Enhance the anti-social behaviour toolkit.
Improve frontline investigations	<ul style="list-style-type: none">■ Pilot a behaviour change package to improve initial investigation.

Improve public protection	<ul style="list-style-type: none"> ■ Support transition of the Vulnerability Knowledge and Practice Programme (VKPP) to the College. ■ Launch the National Centre for VAWG and Public Protection to provide strategic leadership, and use evidence and data to set national standards of training and service. ■ Scope, develop and launch a public protection programme professionalising this policing area. ■ Scope, develop and launch a PIP 1 supervisors investigation programme (public protection programme). ■ Conduct a review and relaunch of the public protection senior leadership programme (public protection programme).
Improve the investigation of rape and serious sexual assault	<ul style="list-style-type: none"> ■ Continue to support the work of Operation Soteria. ■ Embed the national operating model (NOM) in college products. ■ Develop a digital and accessible solution to deliver the NOM. ■ Deliver national learning programme for rape investigators. ■ Pilot revised programme for investigators of serious sexual assault in April 2024, then roll out revised programme. ■ Oversee completion of academic contract and delivery of research. ■ Support peer-to-peer learning networks. ■ Redesign specialist child abuse investigators development programme (SCAIDP).

Improve digital investigative capability	<ul style="list-style-type: none"> ■ Develop and deliver specialist digital data and learning products by partially informed digital maturity matrix assessments. ■ Conduct discovery into AI risks and opportunities for investigators.
Police driver training	<ul style="list-style-type: none"> ■ Police driver training – licensing and accreditation.
Improve use of police powers	<ul style="list-style-type: none"> ■ Evaluate the implementation and impact of new initiatives designed to improve the use of stop and search. ■ Analyse the effect of being stopped and searched on a teenager, including future offending, health and educational outcomes.

Independent reviews and responding to recommendations

As the professional body for policing, we will support forces with independent reviews of practice. Where learning opportunities inform improvements to national practice, we will take action to help deliver these.

Angiolini Inquiry: Part 1	<ul style="list-style-type: none"> ■ The College has established a task and finish group to respond to the recommendations and develop a delivery plan.
Manchester Arena Inquiry	<ul style="list-style-type: none"> ■ National standards and training for force incident managers. ■ Update standards for command and control of major incidents.

Local child safeguarding practice review: Child Q	<ul style="list-style-type: none"> ■ Explore potential improvements to the guidance concerning reasonable grounds involving stop and search activity with children.
Section 60 super-complaint	<ul style="list-style-type: none"> ■ Section 60 super-complaint report December 2023, respond to recommendations on stop and search.
Keyham shootings: Prevention of future death notice response	<ul style="list-style-type: none"> ■ Launch delivery of a new national training course to firearms enquiry officers.

Elevating performance

We will innovate using data-driven analysis, evidence and technology to transform efforts to cut crime, reduce demand and keep people safe.

Identify, share and embed what works

Our What Works Centre for Crime Reduction will continue sharing new knowledge and innovative practice. It will do this through our crime reduction toolkit and practice bank, encouraging rigorous testing where ideas show real promise. We will carry out impact evaluations on priority areas, including leadership, initial entry reforms, VAWG and knife crime.

We will establish a new Centre for Police Productivity, working in step with the What Works Centre for Crime Reduction. This is to apply evidence and data to solve perennial challenges and drive radical improvement in police productivity and performance. We will work to ensure that academic research is focused on knowledge gaps. We will support officer and staff education, ensuring they have access to evidence through the provision of our National Police Library.

Identifying what works	<ul style="list-style-type: none"> ■ Routine horizon scanning activity. ■ Develop a research control strategy to target academic effort on key gaps. ■ VAWG evaluation accelerator fund – completion of three pilots. ■ Evaluations – promising ‘smarter practice’ put forward by what works board. ■ Evaluations – police drug diversion, Operation Divan – knife crime interventions.
Sharing what works	<ul style="list-style-type: none"> ■ Evidence-based guidelines – effective decision making. ■ Add new smarter practice and other examples to the College practice bank. ■ Add new ‘what works’ evidence to the crime reduction toolkit.
Supporting forces to embed what works	<ul style="list-style-type: none"> ■ Continue to provide evidence-based performance support to HMICFRS ‘Engage’ forces. ■ Scope a crime prevention programme. ■ Scope implementation support necessary to embed problem-solving guidelines. ■ Embed what works to prevent crime in senior investigative officer learning. ■ Serious violent crime – provide support to 43 forces to successfully implement hotspots and problem-solving activity.
Centre for Police Productivity (CPP)	<ul style="list-style-type: none"> ■ Establish a CPP, including a national police data hub.

Enabling services

Our vision for the College is to provide outstanding support to policing through our enabling services:

- business services
- finance and commercial
- digital, data and technology
- people and organisational development

Estates	<ul style="list-style-type: none"> ■ Support the delivery of the GGC (2021-25). ■ Execute years 3 and 4 of the College estates strategy 2022-27.
Finance and commercial	<ul style="list-style-type: none"> ■ Deliver our international engagement plan. ■ Deliver the business development income growth plan.
Digital, data and technology	<ul style="list-style-type: none"> ■ Data transformation – develop a new data model to exploit quality data and a vision for modern digital service delivery. ■ Develop and publish a College modernising learning strategy. ■ Secure funding for a data-enabled transformation project, including the NCPL, Digital Twin, wider markets. ■ Implementation of SharePoint in prioritised phases across the College.
People and organisational development	<ul style="list-style-type: none"> ■ Delivery of the attraction and recruitment plan 2024-26. ■ Delivery of the pay and reward strategy phase 1.

Section 3: Accountability report

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Corporate governance

Directors' report

Our leadership

Under section 415 of the Companies Act 2006, the directors of the College are required to prepare a directors' report at the financial year-end. All directors voice their professional judgement on matters of strategy, performance, resources and College staff conduct. The board sets the College's strategic direction and scrutinises the management of performance and risk, financial management, planning and overall governance. It is supported by:

- the Audit and Risk Committee (ARC)
- the People (Nominations and Remuneration) Committee (PNRC)
- the Finance and Performance Committee (FPC)
- the Professional Committee

Led by Lord Herbert of South Downs, 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
- three PCCs
- four independent members

Non-executive members of the College Board, as at 31 March 2024, were:

Name	Position	Initial appointment	End date of tenure of current appointment	Total length of service
Lord Herbert of South Downs	Non-Executive Chair	01/01/2021	31/12/2023	3 years, 3 months
Festus Akinbusoye*	Non-executive director	20/03/2021	19/03/2026	1 year, 0 month
Jeffrey Cuthbert**	Non-executive director	20/03/2023	19/03/2026	1 year, 0 month
Peter Cheese	Non-executive director	16/10/2023	31/01/2026	0 years, 5 months
Jaspal Dhillon	Non-executive director	01/02/2022	31/01/2025	2 years, 2 months
Marc Jones	Non- executive director	01/01/2023	31/12/2025	1 years, 3 months
Suzanne McCarthy	Non-executive director	01/02/2022	31/01/2025	2 years, 2 months
Paul Matthews	Non-executive director	16/10/2023	15/10/2026	0 years, 5 months
Alexis Poole	Non-executive director	01/03/2021	28/02/2024	3 years, 1 month
Rosemary Scully	Non-executive director	01/02/2022	31/01/2025	2 years, 2 months
Stephen Watson	Non-executive director	06/02/2023	05/02/2026	1 year, 1 month

* Mr Akinbusoye resigned from the Board on 5 May 2024 following the PCC elections. The Chair has written to the Home Secretary to seek her approval to appoint a successor to Mr Akinbusoye.

** Mr Cuthbert resigned from the Board on 5 May 2024 following the PCC elections, as he had announced he would not stand for re-election. The Chair has written to the Home Secretary to seek her approval to appoint a successor to Mr Cuthbert.

Executive members of the College Board, as at 31 March 2024, were as follows:

Name	Position	Initial appointment	End date of tenure or current appointment	Total length of service
Sir Andy Marsh QPM	Chief Executive Officer	20/09/2021	19/09/2026	2 years, 6 months

Former non-executive members of the Board who served during the year to 31 March 2024

David Bamber	Non-executive director		Service ended 29/05/2023
Paul Fotheringham	Non-executive director		Service ended 25/10/2023

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 reviewed by the chair of the Board and recorded on a register of interests, published on the College's website and updated regularly. Members' interests, as at 31 March 2024, are available at www.college.police.uk

Directors' statement, section 172 of the Companies Act 2006

Under section 172 of the Companies Act 2006, the directors are required to explain how they have met the enlightened shareholder value requirements. Section 172 deals with the directors' duty to promote the success of the company for the benefit of shareholders as a whole.

At the College, the single shareholder is the Home Secretary. Following the election of the new administration, we will work closely with our colleagues at the Home Office to help deliver the new government's ambition. As the College's Board of directors, both collectively and individually, we have fulfilled our duties to a high standard throughout this reporting period. These duties are detailed in section 172 of the Companies Act 2006.

The likely consequences of any decision in the long term

The College's four-year corporate strategy, published during 2022/23, has been refreshed for 2024-26. It continues to drive the College's direction, developing its essential role in the policing landscape.

We exist to support police officers, police staff and volunteers to deliver the best service to the public. Our vision is for trusted and effective policing that cuts crime and keeps people safe. It is only through high-quality leadership, consistent standards and continual performance improvement that

everyone in policing can reach their full potential.

This mission is at the core of all the work we have set out in our business plan. We will continue to evolve our culture, our structure and how we work. This is to successfully deliver our strategic ambitions and be the dynamic, relevant and connected College that is needed now more than ever.

The NPCC and College PRAP recognises that racial disparities affecting black people are the most acute. The measured trust deficit presents a significant challenge to police legitimacy and effectiveness. Elements of the work developed and implemented as part of the PRAP will inform work across other groups.

The interests of the company's employees

The directors recognise that our employees are the foundation of our success in delivering our strategic ambitions. We must attract, retain and motivate talented employees to fulfil our strategic aims, during a period of financial uncertainty.

The health and wellbeing of our staff is of enormous importance to the board. We have a team of first aiders, mental health first aiders and fire marshals to support them.

To further support our staff, we have a speak-up culture, an employee forum and several staff networks. These networks are run by colleagues, for colleagues. Everyone is welcome to join one or more of the networks and each network has an executive and/or senior leader sponsor:

- Cancer Support Network
- Carers Network
- Christian Network
- Diverse Ethnic Action Network
- Diversity Champions
- Enabling Network
- LGBT+ Network
- Menopause Support Network
- Muslim Network
- Neurodiversity Network
- Parenting Network
- Sikh Network
- Women's Network
- Young Professionals Network

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

We continue to foster close strategic relationships with our stakeholders and suppliers, both inside and outside of policing. We engage in open regular dialogue, seeking smarter working, improving our ability to ensure value for money, and helping us deliver outcomes more efficiently.

We hold informal consultation meetings with police staff associations, as well as NPCC leads. Through our Professional Committee processes, we ensure that everyone in policing and more widely can offer feedback on new regulations, determinations and guidelines. We continue to offer our training to international clients, providing subject matter expertise. We also liaise closely with related bodies under the Home Office and wider government to deliver our strategy.

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

We expect to meet the GGC targets by 2025, supported

by our EMP. Further details of the [College's effect on the community and the environment may be found on page 49.](#)

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

Our governance and decision-making arrangements ensure that we manage our business responsibly, effectively and to high standards of business conduct (see the [corporate governance report on page 71](#)). This includes operating within the requirements of the framework with the Home Office and relevant legislation and regulations. It also includes understanding our responsibilities to manage public money and manage risks effectively.

As the professional body for policing, the College aims to act as an exemplar to policing. In January 2024, we launched a new Code of Ethics for policing. This outlines the professional behaviours that the public can expect to see from officers, staff and volunteers. The Code applies equally to College staff.

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 31 March 2024, 27% of Board members are women and 18% of our board identify as being within ethnic minority groups. We understand the benefits of diversity and are continually seeking to improve this across our board and executive membership. In addition to Board members, we have an additional three female co-optees on committees.

The need to act fairly between members of the company

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 public
- our suppliers

We have focused on promoting the success of the College and benefitting all our stakeholders.

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). They can make additional voluntary disclosures under HM Treasury's financial reporting manual (FReM) where this would improve understanding.

Under company law, the directors must not approve the financial statements unless they are satisfied that they are prepared on an accrual basis. The statements must give a true and fair view of:

- the company's state of affairs
- the College's surplus or deficit
- application of resources
- changes in equity

- 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. They are responsible for enabling 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 give:

- a fair, balanced and understandable view of the College's activities for the year ended 31 March 2024
- its financial position as at 31 March 2024

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

Governance statement

Accountability summary

As Chief Executive and Accounting Officer for the College of Policing Limited, I have personal responsibility for:

- maintaining a system of governance, internal control and risk management that supports the College's statutory functions and the Home Office's policies, aims and objectives
- safeguarding public funds and ensuring they are properly accounted for

To demonstrate this, our governance statement covers our:

- corporate governance

- risk management
- control activities

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

- HM Treasury and Cabinet Office 'Corporate governance in central government departments – Code of good practice', April 2017
- the Companies Act 2006
- HM Treasury's managing public money framework 2023
- the International Federation of Accountants (IFAC) and Chartered Institute of Public Finance and Accountancy (CIPFA) 'International framework – Good governance in the public sector', 2014
- Government Functional Standards
- the Code of Ethics for Policing in England and Wales

Corporate governance

The Board and Chief Executive work with the Head of Corporate Governance to develop good corporate governance across

the College. The College, with the Home Office, is updating its framework that sets out the two parties' respective roles and responsibilities. It is expected that this will be completed by autumn 2025.

The College Chair, Chief Executive and directors have regular meetings with Home Office ministers and officials, Treasury officials and policing bodies. Other College and ministerial staff also meet regularly.

The College has access to legal advice from independent lawyers.

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

The College Board

The Board held six formal board meetings in the period to March 2024. The meeting in November was hosted by Gwent Police. This allowed Board members the opportunity to visit Gwent's headquarters and hear directly from newly appointed constables and from the learning and development team. Board members also had the opportunity

to visit the control room.

Standing agenda items included:

- updates from the chair and the chief executive officer
- current issues in policing
- reports from the ARC, the FPC, PNRC and the Professional Committee
- reports on progress against the business plan, priority initiatives, the management of strategic risks, budgetary and financial matters

In addition, the Board held one additional meeting to review its effectiveness.

David Bamber and Paul Fotheringham resigned during the period. Following the PCC elections and the general election, the Home Secretary has been asked to approve the re-appointment of the director in a seat for police staff, and the appointment of a director at police superintendent rank and two new PCCs.

Recruitment competitions will commence shortly.

Directors' attendance at Board and committee meetings in 2023/24

Name	Board	ARC	PNRC	Professional Committee	FPC
Lord Herbert of South Downs	6/6		4/4		
Festus Akinbusoye	4/6		2/4		
David Bamber	1/1	1/1			
Peter Cheese	4/4				
Jeffrey Cuthbert	1/6	1/5			
Jaspal Dhillon	5/6	4/6			4/4
Paul Fotheringham	3/3				2/2
Marc Jones	4/6				2/4
Alexis Poole	6/6		4/4		
Andy Marsh	6/6		3/4	1/4	
Paul Matthews	4/4				
Suzanne McCarthy	6/6	6/6		4/4	
Rosemary Scully	6/6		3/4		3/4
Stephen Watson	4/6				

Notes

Attendance shows the number of meetings attended against the total number of meetings held during the directors' tenure.

Board member details, meeting minutes and terms of reference for each committee are published on the College website.

Other published transparency data includes:

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

Board and committee effectiveness

In line with Cabinet Office guidelines issued in April 2022, committees of the Board undertook effectiveness questionnaires regarding their performance. The responses will be discussed by the Board when it convenes to discuss its own effectiveness.

There were no instances where the majority of the committee members disagreed with the assessment of its effectiveness.

Appraisals for all Board members are in progress. The senior independent director will undertake the chair's appraisal. Themes arising from the appraisals will be considered by the PNRC.

A full report will be submitted to the Home Office.

Audit and Risk Committee

The ARC supports the Board in discharging its responsibility for:

- Establishing formal and transparent policies and procedures. This is to ensure the independence and effectiveness of internal and external audit functions and to satisfy itself on the integrity of annual report and accounts.
- Ensuring that the annual report and accounts presents a fair, balanced and understandable assessment of the company's position and prospects within.
- Establishing procedures to:
 - manage risk
 - oversee the internal control framework
 - determine the nature and extent of the principal risks the College is willing to take in order to achieve its long-term strategic objectives

The ARC met with both internal audit and external audit without management present in June 2023 and February 2024. The ARC does this annually in accordance with best practice.

People (Nominations and Remuneration) Committee

The PNRC supports the Board in discharging its responsibility for:

- the composition and effectiveness of the Board and its committees
- the remuneration of the Chief Executive Officer and other executive directors
- the principles and policy relating to the remuneration of all College staff and for strategic people issues

The PNRC actively helped recruit non-executive directors in seats reserved for an independent non-executive director and a director in a seat reserved for federated ranks.

The committee receives regular reviews and reports on people and organisational development matters. These include the people

strategy, recruitment and the new working arrangements after the pandemic.

Finance and Performance Committee

The FPC supports the Board in discharging its responsibility for scrutinising the College's financial and delivery performance.

This is to provide the Board with assurance, information on important issues and clear decision points.

As a recently formed committee, it continued to enhance its approach to its function. It established a standing format for its agenda and adopted a 12-month rolling work plan. It received a quarterly delivery update and any additional assurance items it felt would enhance its scrutiny. It also received a finance report appropriate to the phase of the financial year. From September 2023, the committee began a planned programme of 'deep dive' analyses of both delivery performance and finance. Each analysis was prepared and presented by its delivery lead.

Professional Committee

The Professional Committee supports the board in discharging its responsibility for preparing police regulations, determinations, codes of practice and guidance. It does this under:

- part 11 of the Anti-Social Behaviour, Crime and Policing Act 2014, sections 123, 124, 125 and 126
- section 50 of the Police Act 1996, as amended
- section 97 of the Criminal Justice and Police Act 2001

The Professional Committee is chaired by the Chief Executive Officer. Its membership comprises representatives of officers and staff of all ranks and grades, the Special Constabulary and PCCs. It has limited delegated authority from the board to make evidence-based decisions on the police service's capability needs. It recommends the development of national standards and practice to the board.

The Professional Committee has been actively involved in identifying priorities across policing where national

standards are required. This includes supporting professional development, policy, training and practice in line with the College's strategy. 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
- this draws on good practice across all sectors

Risk appetite

Our risk appetite statement takes into consideration our strategic and operational functions. It also reflects the potential wider impacts of our actions on our brand and reputation.

In achieving our mission to boost professionalism, drive consistency and improve leadership, the College retains its 'open' risk appetite.

Our role is as a system leader. We believe that setting bold, strategic ambitions for policing will help drive innovation and improvement. This is intended to support

everyone in policing to reduce crime and keep people safe.

The table below explains how we describe risk appetite in the organisation.

Risk-averse	We avoid risk and uncertainty at all costs.
Minimal	We prefer safe, low-risk delivery options where the potential for benefit or return is not a key driver.
Cautious	We prefer safe options, but we are willing to tolerate a degree of risk where activities are critical to our strategic ambitions and where there is little scope to realise significant benefits.
Open	We are willing to consider all options and choose the one most likely to result in success and provide an acceptable level of benefit. Activities themselves might be high-risk.
Eager	We are eager to be innovative and pursue options based on maximising opportunities and benefit, even if those activities are considered very high-risk.

The risk appetite statements are available for all to read internally. We have begun to use these statements to inform the level of tolerance towards each of our strategic and corporate risks. This creates thresholds that determine the level of control for each risk.

Risk management

The corporate and strategic risk registers are presented to each ARC meeting. These highlight any new risks, changes to the red-amber-green (RAG) risk rating and removal of risks from the register.

The ARC continues to conduct deep dive analyses into corporate and strategic risks to strengthen the ARC's oversight of risk and assurance. Analyses of the following strategic risks were undertaken in 2023/24.

- SR1 – Connection with the service
- SR8 – Chief officer review
- SR5 – Finance
- SR7 – Initial entry routes

Principal risks and mitigating factors

The summary below includes details of each risk and the mitigating actions being undertaken to reduce the likelihood and impact as at 31 March 2024.

DDaT – modernised service delivery

If the College is unable to invest in our data and digital capabilities, our ability to deliver a user-centred approach, including a digital leadership offer, will be constrained.

Mitigating actions

- Data-enabled single digital marketplace solution to streamline and track user engagement with learning products. Board agreed to this ambition in July 2024, but it is subject to funding being secured.
- DDaT Delivery Board, supported by DDaT Commissioning Board and technical design authority. Reporting into Internal and Portfolio Delivery Boards.
- Technical review of requirements by DDaT and other resources identified for the transition of LLP and the NCPL digital platform.
- New online assessment platform replacement.
- Board paper for discussion and investment into the work required to align College data and digital platforms to the CPP.
- IT architecture vision, design and costed roadmap to support CPP, NCPL and wider markets ambition.

Professionalising public protection

If we are unable to secure support for a unified model of public protection. This will result in significant missed opportunities to improve the effectiveness and impact of the police response. As a consequence, this will be a missed opportunity to improve public confidence in policing.

Mitigating actions

- Programme management support.
- Public protection board.
- Violence and public protection governance.
- Operation Standards Gold.

CPP

If we are unable to progress CPP activity at high speed, our ability to help forces deliver performance improvements will be limited.

Mitigating actions

- Financial reporting complete to end of May 2024. Forecast spend profiled for June to July 2024.

- Recruitment and resourcing plan in place.
- Work already commissioned and supported by Home Office. Accelerated Capability Environment commission due to start early August. Joint work with Home Office and police support group to assess data available in relation to digital public contact. Rapid assessment and report by October 2024
- Governance structure mapped and terms of reference defined.

Financial stability and effective financial controls

- If we fail to fully mitigate the forecasted overspend for 2024/25, this may lead to reduced stakeholder confidence in the College and/or reduced funding support. This would have a negative impact on the delivery of College services and reduce stakeholder confidence.
- If we do not have effective financial management in place, we may over- or underspend and fail to use College funds properly. This could result

in the qualification of its accounts with censure from Home Office and Parliament.

Mitigating actions

- Restrictions on recruitment and travel introduced.
- Engagement with Home Office to seek funding relief and an allowable overspend for 2024/25. 2023/24 overspend accepted.
- Requested greater flexibility from Home Office in the use of our direct grant and grant-in-aid funding.
- Future College – prioritisation of work based on alignment with critical deliverables and strategic ambitions.
- Operation review work – secondees, associate and training reviews.
- Metis improvement plan (restoration of Metis capability) with National Audit Office (NAO) input and review.
- Future College – challenge panels.
- Future finance recovery plan.
- Independent financial review.

Resource planning and prioritisation of work

If we fail to prioritise effectively, plan and resource our work, this could have a negative impact on our ability to deliver against our priorities and effectively respond to in-year demand.

Mitigating actions

- Annual business planning and priority setting process.
- TCDG reviews and prioritises all new demand. Requires scope of work to be completed and resource conflicts resolved.
- Core catalogue – quarterly view of capacity and resources across external-facing teams.
- Annual efficiency and effectiveness review.
- Future College – ensuring an overhaul of efficiencies and savings, and prioritisation of work based on alignment with critical deliverables and strategic ambitions.
- Future College – challenge panels to ensure a focus to business-as-usual activity.

World-class leadership offer

If we are unable to fund additional investment in leadership that matches our scale of ambition and/or stakeholder expectations, our ability to deliver a world-class leadership offer for policing will be constrained.

Mitigating actions

- Independent review of College leadership offer led by College board.

- Requested greater flexibility from Home Office in the use of our direct grant and grant-in-aid funding.

Internal audit

The GIAA continues to provide an independent and objective internal audit function. This mechanism enables the accounting officer to be satisfied with the overall adequacy and effectiveness of the College's framework of governance, risk management and control.

During 2023/24, the internal audit schedule was agreed. Five audits were completed, as follows.

Audit area or consultancy review	Completion date	GIAA audit rating
Joint programme working	November 2023	Limited
Intellectual property rights	September 2023	Substantial
Staff attraction and retention	February 2024	Moderate
International delivery	May 2024	Moderate
Transforming our College – benefits realisation	May 2024	Moderate

A planned audit of accounts payable was moved into the next reporting year due to technical reporting issues.

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

The GIAA gave an overall ‘moderate’ opinion rating of the College for 2023/24, concluding that:

“Improvements have been observed in the organisational approach to risk management, including increasing ‘risk

deep dives’ at Audit and Risk Committee meetings. Despite operating with a limited pool of resources, the strength and position of the College continues to expand, helping to drive positive change in policing.”

Control activities

Our board assurance framework outlines our assurance arrangements based on the three lines model issued by HM Treasury.

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.

Our annual assurance programme supports the arrangements set out in our board assurance framework. Updates on assurance outcomes are reported to the ARC.

The College has developed a risk assurance framework and is using this to complete a risk assurance map. This will provide an overview of assurance levels across the organisation mapped to and against the strategic risks held within the College. This will inform the audit programme, as well as internal assurance processes. This should be fully completed during 2024/25.

Disclaimed audit opinion

There are a number of issues that have contributed to the disclaimed audit opinion. Most significantly, the College adopted Metis, the Home Office finance and HR system, in October 2023 and this presented a range of challenges. It meant that the 2023/24 audit covered two financial systems (SAP to October 2023 and Metis to March 2024), as well as the associated data migration and business change. Providing assurance on data migrated across the two systems

was highly complex and time-consuming. This also meant that all processes for production of the 2023/24 financial statements and collection of sample evidence needed to be entirely re-designed. The NAO's IT audit specialists have also found that there were significant governance and control weaknesses arising from the adoption of Metis itself, which affected the integrity of the College's financial data. The time and resource required to resolve these issues during 2023/24 also meant that a number of business-as-usual activities that would have supported the audit were delayed or did not take place. For example, there was insufficient capacity to undertake the usual review and revaluation of non-current assets, meaning that material errors in the 2023/24 closing balances were highly likely.

As Metis is an outsourced shared service model, a significant amount of information required for the 2023/24 audit was not immediately available to the College, and instead needed to be provided by the Home Office shared services provider, SSCL. In particular, payroll and staffing information is fully

outsourced to SSCL. However, during the course of the audit, it was identified that the College requirements had not been fully included in the Home Office's contract with SSCL for the timely provision of audit information. This caused significant delays, as a new request for change (RFC) needed to first be developed and agreed. This meant that payroll information requested by the NAO in September 2024 was only received in January 2025 following a formal request from the College to the Home Office to support in expediting the provision of this information.

There were also a range of internal control weaknesses and inconsistencies that contributed to this audit outcome. The NAO identified a number of areas where key reconciliations and supporting evidence for the financial statements were incomplete or absent. We have therefore undertaken a full review of internal processes and controls, and identified a range of opportunities to improve the consistency and accuracy of the balances and reconciliations that underpin our financial statements.

The audit process itself presented further challenges. The final audit of the 2023/24 financial statements did not begin until late September 2024 although planning work was undertaken in June and July. The intention was to lay the accounts ahead of Christmas recess in December requiring the audit to be completed by late November 2024 to ensure sufficient time for Board and ministerial clearances. It proved extremely challenging to deliver a substantially complete the audit within two to three months, especially given the unique circumstances set out above. Previously, the College's statutory audit had been sub-contracted to Azets, so this was the first time the NAO had audited the College directly in several years. As well as having specific technical implications (including around the limited amount of pre-existing evidence on which reliance could be placed), this meant that additional time was needed to clarify requirements and ways of working. An interim audit was also not conducted for 2023/24 due to delays in completing the 2022/23 audit. This situation was exacerbated by resourcing issues in the small

College Finance team which supports the audit. This included vacancies in key posts and a number of sickness absences during the critical audit period.

We have undertaken a lessons learned exercise with key partners including the NAO and Home Office. One key priority is ensuring we agree a detailed joint plan for the 2024/25 audit that is deliverable for Christmas 2025 recess. While an interim audit has again not been possible, we have also agreed that this plan will include teach in with NAO experts on best practice.

Decisive action has already been taken to improve the resilience and experience of the finance function. An additional non-executive director, Trevor Rees, who is a former audit partner at KPMG, has been co-opted to the College Board and will Chair Finance and Performance Committee. In January, a finance-qualified executive Director of Finance and Commercial was recruited to the Executive Team, in line with best practice for arm's-length bodies, and several new roles have been created to strengthen the Finance team.

Many of the issues associated with the 2023/24 audit will not be repeated. We have been using the Metis system for the whole of 2024/25, and so there will be minimal issues around data integrity or migration. For example, all pay and staffing data will now be taken from one system, and we have resolved the commercial and contractual issues that prevented us from receiving pay information from SSCL for several months. Key processes that were not completed during 2023/24, such as the indexation of non-current assets, are planned for 2024/25, and the College now understands the audit requirement around income reconciliations and has already put this in place.

As the opening balances in our 2024/25 accounts will not have been verified, we expect that this element of our financial statements will be subject to a qualified audit opinion. We are confident we have a comprehensive plan in place to ensure that all other aspects of the 2024/25 accounts are substantially improved. We will then work towards ensuring a fully unqualified audit opinion for 2025/26.

Auditors

The Government Resources and Accounts Act 2000 (Estimates and Accounts) Order 2018 added the College of Policing Limited to the schedule of the Government Resources and Accounts Act 2000 (Audit of Non-profit-making Companies) Order 2009, 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 2024 was £121,000 (31 March 2023, £72,360). This reflects:

- inflationary uplifts in NAO fee rates
- addressing an under-recovery on the prior year audit fee
- additional upfront work required due to bringing the audit back in house
- incorporating the cost of engaging the NAO's IT auditors in response to the transition to Metis in-year

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 2024 funded directly by the Home Office.

Information assurance and security

Information assurance and security governance arrangements are monitored within the respective business units, such as Legal and Compliance and Information Security. The senior information risk owner (SIRO) for information assurance governance arrangements is the Director of Enabling Services.

The Knowledge Information and Data Assurance (KIDA) committee oversees our strategic arrangements for information governance, digital data and technology, and compliance with information law. The KIDA committee meets quarterly and is chaired by the Head of Legal and Compliance on behalf of the SIRO. The SIRO is briefed following the quarterly meeting on issues and risks. There is a direct escalation route to the SIRO where urgent decisions and/or awareness is required.

The Head of Legal and Compliance reports to the ARC annually on our information assurance arrangements and compliance with information law. These are reviewed by the committee.

Our information law compliance is high, and we have a positive working relationship with the Information Commissioner's Office (ICO). One formal complaint was made to the regulator, but this was resolved informally through collaboration with the individual and ICO without a decision notice being issued. 254 Freedom of Information Act requests were completed during the reporting period. We exceeded the 90% target response rate and responded to 98% of those requests within the statutory timeframe.

Data protection assurance is also monitored through the business services quality strategic planning framework. This forum measures and monitors the quality and performance of our service and informs improvement action plans. The Data Protection team continues to strive towards full compliance with all data

protection obligations. It works collaboratively across the College, ensuring that data protection is at the forefront of all personal data processing. Regular College communications and involvement in early engagement with projects has remained a priority.

The data protection mandatory training has been a primary focus and will be introduced this year with tighter completion requirements and improved audit capability. Our responses to the public exercise of rights under the Data Protection Act 2018 and UK General Data Protection Regulation (UK GDPR) are 99% compliant.

Legal Services

Legal Services are an integral part of the College, supporting the business on priorities and navigating litigation. They also provide dedicated expertise to projects, products and services to ensure the business complies with its legal, regulatory and mandatory responsibilities. This year, the team has focused on building relationships with key stakeholders to add value from

the inception of projects. They have provided support and guidance on the Code of Ethics, the vetting APP, Op Soteria and the Nicola Bulley review, alongside other commitments.

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 is a legal duty of the public sector. This has been a requirement since the publication of Lord Young's 'Report on small firms 2010 to 2015' in February 2015.

During the year to March 2024, the following levels of payment to supplier were achieved:

- 22% of invoices paid within five days, a reduction of 2% from 2022/23
- 75% of invoices paid within 30 days, a reduction of 2% from 2022/23

At 31 March 2024, the College had trade creditors of £5,285,000. This amounted to 48 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, as 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.

Financial risk management

The Board is continually reviewing the exposure to credit, liquidity and cash flow risk. For the period ended 31 March 2024, the College's risk-management

controls operated well. The College was not exposed to any significant risk in these areas.

Overall statement of assurance

As accounting officer, I have responsibility for reviewing the effectiveness of the system of internal control. I have reviewed the content of this report with executive and board colleagues.

I have taken findings into account and considered the

achievement of objectives in this period. I confirm that the overall governance and internal control structures have in general been appropriate for the College's business and worked satisfactorily during 2023/24.

Signed:



Sir Andy Marsh QPM
Chief Executive and Accounting Officer
2 July 2025

Remuneration and staff

Service contracts

The Constitutional Reform and Governance Act 2010 requires Civil Service appointments to be made on merit, based on 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 substantive directors who are not seconded from a police force are at College staff grades that 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. It takes account of evidence received about wider economic considerations and the affordability of its recommendations. Further information about the work of the Review Body can be found on GOV.UK.

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 £350. 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

Name	Salary and allowances Year to 31 March 2024	Bonus payments Year to 31 March 2024	Benefits in kind Year to 31 March 2024	Pension benefits Year to 31 March 2024	Total Year to 31 March 2024	Total Year to 31 March 2023
	£000	£000	£000	£000	£000	£000
Lord Herbert of South Downs	105-110 (FTE)	-	-	-	105-110	105-110

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

Salaries and emoluments of non-executive directors (audited)

	Salary and allowances Year to 31 March 2024	Bonus payments Year to 31 March 2024	Benefits in kind Year to 31 March 2024	Pension benefits Year to 31 March 2024	Total Year to 31 March 2024	Total Year to 31 March 2023
Name	£000	£000	£000	£000	£000	£000
Lord Herbert of South Downs	105-110 (FTE)	-	-	-	105-110	105-110
Peter Cheese	5-10	-	-	-	5-10	5-10
Jaspal Dhillon	5-10	-	-	-	5-10	5-10
Suzanne McCarthy	5-10	-	-	-	5-10	5-10
Rosemary Scully	5-10	-	-	-	5-10	5-10

The following Board directors, who occupy seats reserved for policing members, are unremunerated:

Festus Akinbusoye
David Bamber
Jeffrey Cuthbert
Paul Fotheringham

Marc Jones
Paul Matthews
Alexis Poole
CC Stephen Watson

Salaries and emoluments of the senior management team (audited)

	Salary and allowances Year to 31 March 2024	Bonus payments Year to 31 March 2024	Benefits in kind Year to 31 March 2024	Pension benefits Year to 31 March 2024	Total Year to 31 March 2024	Total Year to 31 March 2023
Name	£000	£000	£000	£000	£000	£000
Nicholas Bayley	120-125	-	-	50-55	170-175	150-155
Alastair Brooks****	95-100	-	-	0-5	95-100	-
Margaret Blyth****	65-70 (160-165) ¹	-	-	-	65-70	-
Tom Harding*****	80-85 (105-110)	-	-	-	80-85	-
Andy Marsh*	175-180	-	-	-	175-180	170-175
Jo Noakes	115-120	-	-	50-55	165-170	155-160
Bernard O'Reilly**	40-45 (125-130)	-	-	-	40-45	160-165
Iain Raphael ***	40-45 (120-125)	-	-	-	40-45	135-140
Rachel Tuffin	120-125	-	-	85-90	205-210	160-165

* Andy Marsh joined the College on 20 September 2021 and is seconded from the Metropolitan Police Service (MPS). Mr Marsh has opted out of pension arrangements, but his arrangements are managed by the MPS. They are disclosed in the report and accounts for that body.

¹ Figures in brackets relate to Full Year Equivalent salary

** Bernard O'Reilly was seconded from the Sussex Police Authority from 5 November 2018 until 19 June 2023. His pension arrangements were managed by Sussex Police and are disclosed in the report and accounts for that body. Mr O'Reilly retired from the College on 26 May 2023 and the earnings shown reflect this period in service.

*** Iain Raphael joined the College on 28 September 2020 and was seconded from the MPS. His pension arrangements were managed by the MPS and are disclosed in the report and accounts for that body. Mr Raphael retired from the College on 23 July 2023 and the earnings shown reflect this period in service.

**** Margaret Blyth joined the College on 6 November 2023 as Deputy CEO and is seconded from Hampshire Constabulary. The earnings shown reflect this period of service. Her pension benefits are managed and disclosed by Hampshire Constabulary.

***** Alastair Brooks acted as Director of Enabling Services, on temporary promotion, from 29 May 2023 to 6 November 2023.

***** Tom Harding joined the College as Director of Public Safety and Risk on 1 July 2023 and the earnings shown reflect this period of service. His pension arrangements are managed by Gwent Police and are disclosed in the report and accounts for that body.

Salary and allowances

Salary includes:

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

Benefits in kind

The monetary value of benefits in kind covers any benefits provided by the College and treated by His Majesty's Revenue and Customs (HMRC) as a taxable emolument. No benefits in kind were provided in 2023/24.

Bonuses

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

No bonuses were paid in 2023/24.

Pension entitlements of the senior management team (audited)

	Real increase in pension	Real increase in lump sum	Total accrued pension at pension age as at 31 March 2024	Total lump sum at pension age as at 31 March 2024	CETV at 1 April 2023	CETV at 31 March 2024	Real increase in CETV	Pension scheme (Civil Service or as shown)
Nam	£000	£000	£000	£000	£000	£000	£000	
Nicholas Bayley	2.5-5	-	10-15	-	106	157	34	Alpha
Margaret Blyth****	-	-	-	-	-	-	-	-
Alastair Brooks	0-2.5	-	20-25	-	280	283	1	Alpha
Tom Harding*****								-
Andy Marsh*	-	-	-	-	-	-	-	-
Jo Noakes	2.5-5	-	25-30	-	364	445	34	Alpha
Bernard O'Reilly**	-	-	-	-	-	-	-	-
Rachel Tuffin	2.5-5	-	60-65	-	1060	1228	73	Alpha
Ian Raphael***	-	-	-	-	-	-	-	-

* Andy Marsh joined the College on 20 September 2021 and is seconded from the MPS. Mr Marsh has not participated in any pension scheme since joining the College.

** Bernard O'Reilly's pension arrangements were managed by Sussex Police and are disclosed in the report and accounts for that body.

*** Iain Raphael did not participate in any College pension scheme during his secondment to the College. His pension arrangements were managed by the MPS and are disclosed in the report and accounts for that body.

**** Margaret Blyth has not participated in any College pension scheme since being seconded to the College. Her pension arrangements are managed by Hampshire Constabulary and are disclosed in the report and accounts for that body.

***** Tom Harding has not participated in any College pension scheme since being seconded to the College. His pension arrangements are managed by Gwent Police and are disclosed in the report and accounts for that body.

Civil Service pensions

The value of pension benefits accrued during the year is calculated as:

- the real increase in pension multiplied by 20
- plus the real increase in any lump sum, less the contributions made by the individual

The real increases exclude increases due to inflation or any increase or decrease 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 scheme year end, 31 March, the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year. 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.

Any members affected by the [**public service pensions remedy**](#)

were reported in the 2015 scheme for the period between 1 April 2015 and 31 March 2022 in 2022/23. However, they are reported in the legacy scheme for the same period in 2023/24.

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 specific 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.

Employees pay and fair pay disclosures (audited)

The remuneration of the College's employees was in the range £20,000-£25,000 per annum to £175-180,000 per annum (previous year £20-£25,000 to £170-£175,000), for a full year.

The mid-point of the banded remuneration of the highest-paid director was £177,500 (2022/23 £172,500). This is an increase of 2.89% on 2022-2023. The average salary for all the College employees, excluding the highest-paid director, increased by 2.43% (2022/23 6.16%).

The College's median employee pay at 31 March 2024 was £38,611 (£37,902 at 31 March 2023).

The ratio between the median employee pay and the banded mid-point of the remuneration of the highest-paid director was 1:4.6 (1:4.6 at 31 March 2023).

The table below shows:

- the ratios between the mid-point of the banded remuneration of the highest-paid director

- the pay of the employees whose pay is on the 25th, 50th (median) and 75th percentile of pay and benefits of the College's employees for the financial year

Total remuneration	2023-2024	2022-2023
Band of the highest-paid director's total remuneration (£000)	175-180	170-175
25th percentile pay (£)	33,573	31,673
25th percentile remuneration ratio	5.3	5.4
Median total (£)	39,548	37,136
Remuneration ratio	4.5	4.6
75th percentile pay (£)	51,648	51,293
75th percentile remuneration ratio	3.4	3.4

Salary component only	2023-2024	2022-2023
Band of the highest-paid director's total remuneration (£000)	175-180	170-175
25th percentile pay (£)	32,172	31,673
25th percentile remuneration ratio	5.5	5.4
Median total (£)	38,611	37,902
Remuneration ratio	4.6	4.6
75th percentile pay (£)	49,914	52,998
75th percentile remuneration ratio	3.6	3.3

The percentile employee pays figures have been calculated using full-time equivalent (FTE) salary information for staff, secondees and contractors working for the College in March 2024.

Spend on consultancy amounted to £831,432 (£682,918 for the year ended 31 March 2023). There were no off-payroll arrangements.

College workforce representation

The tables below summarise the makeup of the College at 31 March 2024. This includes secondees and contractors in addition to College staff.

Age	31 March 2024		31 March 2023	
	Volume	% total	Volume	% total
20 and under	5	0.6	3	0.4
21-30	94	10.9	79	10.3
31-40	161	18.7	133	17.3
41-50	244	28.3	224	29.1
51-60	263	30.5	246	31.9
61 and over	95	11	85	11.0
Total	862	100	770	100

Gender	31 March 2024		31 March 2023	
	Volume	% total	Volume	% total
Female	525	60.9	454	59.0
Male	337	39.1	316	41.0
Total	862	100	770	100

Senior management (tier 2 or tier 3 grade)	31 March 2024		31 March 2023	
	Volume	% total	Volume	% total
Female	172	60.8	113	57.1
Male	111	39.2	85	42.9
Total	283	100	198	100

Other employees	31 March 2024		31 March 2023	
	Volume	% total	Volume	% total
Female	353	61.0	341	59.6
Male	226	39.0	231	40.4
Total	579	100	572	100

Disability	31 March 2024		31 March 2023	
	Volume	% total	Volume	% total
Disability declared	111	12.9	100	13.0
No disability	572	66.3	585	76.0
Prefer not to say	25	2.9	31	4.0
Unknown or blank	154	17.9	54	7.0
Total	862	100	770	100

Ethnicity	31 March 2024		31 March 2023	
	Volume	% total	Volume	% total
Asian	53	6.2	50	6.5
Black	18	2.1	16	2.1
Mixed	11	1.3	10	1.3
White	662	76.8	648	84.2
Other	3	0.3	2	0.3
Prefer not to say	14	1.6	17	2.2
Unknown	101	11.7	27	3.5
Total	862	100	770	100

Headcount and staff sickness

As of 31 March 2024, the College’s FTE headcount was 727.6, across a total of 748 directly employed staff. Additionally the College had 6 agency and contract staff, as well as 108 inward secondees. Sickness absence figures are shown below.

College permanent FTE headcount and staff sickness data

Average monthly data (April 2023 to March 2024)			
FTE permanent staff	All FTE staff working days in month	Working days sickness	% working days lost to sickness
679.6	14160.5	288.4	2.04%

Statement of College’s policy on disabled employees

Applications from disabled people are given full and fair consideration against the essential criteria specified in the job description. These are required of all candidates for vacancies, and can include:

- qualifications
- skills
- knowledge
- experience

The College is now accredited as

a Committed Disability Confident Leader Level 3.

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

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 £8.025 million (£6.479 million in 2022/23). The remaining contributions were made to partnership pension plans.

During the year, 11 employees exercised their right to opt out of the pension arrangements. A total of 17 current employees have opted out. Further details on Civil Service pensions can be found in the [Civil Service Superannuation accounts](#) available at 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 people employed (audited)

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

	Year ended 31 March 2024		Year ended 31 March 2023	
	Average number	Total £000	Average number	Total £000
Directly employed	680	39,933	654	34,692
Seconded in	86	5,935	93	5,385
Temporary or casual	16	1,393	6	483
Associates		5,526		5,431
Total	782	52,787	753	45,991

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 709 associates at various times.

Staff costs comprise (audited)	Year ended 31 March 2024					Year ended 31 March 2023
	Permanent £000	Seconded £000	Temporary or casual £000	Associates £000	Total £000	Total £000
Wages and salaries	29,247	5,935	1,393	5,105	41,680	36,052
Social security costs	3,276	-	-	393	3,669	3,326
Other pension costs	7,410	-	-	28	7,438	6,613
Pension fund costs	-	-	-	-	-	-
Staff leave accrual	-	-	-	-	-	-
Subtotal	39,933	5,935	1,393	5,526	52,787	45,991
Less recoveries in respect of outward secondments	-	-	-	-	-	-
Less capitalised pay costs	-	-	-	-	-	-

Staff costs comprise (audited)	Year ended 31 March 2024					Year ended 31 March 2023
	Permanent £000	Seconded £000	Temporary or casual £000	Associates £000	Total £000	Total £000
Other pay costs capitalised	-	-	-	-	-	-
Total net costs	39,933	5,935	1,393	5,526	52,787	45,991

See [page 114](#) for the number of hours and associated cost to the College of employees who were relevant union officials during 2023/24.

Reporting of Civil Service and other compensation schemes – exit packages

No exit packages were agreed or paid during the year, or during 2022/23.

Redundancy and other departure costs are paid in accordance with the provisions of the Civil Service Compensation Scheme. This is 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 agrees 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. They are not met by the Civil Service pension scheme. Ill-health retirement costs are met by the pension scheme and are not included in the table.

Facility time publication requirements

The College is required to disclose:

- the number of hours spent on facility time by employees who

are a relevant union official during the reporting period that 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.

This requirement is established by the Trade Union (Facility Time Publication Requirements) Regulations 2017 that came into force on 1 April 2017.

Total number of employees who were trade union representatives during the relevant period: 2.

Percentage of time spent on facility time

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

Percentage of pay bill spent on facility time

	£
Total cost of facility time	1,555
Total pay bill	52,787,000
% of the total pay bill spent on facility time	< 0.002%

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) × 100	68.5%
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Signed:



Sir Andy Marsh QPM
Chief Executive and Accounting Officer
2 July 2025

The certificate of the Comptroller and Auditor General to the members of the College of Policing Limited and the Houses of Parliament

Disclaimer of opinion on financial statements

I am required to certify the audit of the financial statements of the College of Policing Limited for the year ended 31 March 2024 under the Government Resources and Accounts Act 2000.

The financial statements comprise the College of Policing Limited's:

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

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

I do not express an opinion on the financial statements of the College of Policing Limited as at 31 March 2024. Because of the significance of the matters described in the 'Basis for disclaimer of opinion' section of my certificate and separate report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

Disclaimer opinion on regularity

I do not express an opinion on the regularity of the transactions recorded in the financial statements of the College of Policing Limited as at 31 March 2024. Because of the possible effects of the

matters described in the Basis for Disclaimer of Opinions section of my certificate and separate report, I have not been able to obtain sufficient appropriate audit evidence over the nature of transactions entered into by College of Policing Limited to provide a basis for an audit opinion about whether:

- in all material aspects, the income and expenditure recorded in the financial statements have been applied to the purposes intended by parliament
- the financial transactions recorded in the financial statements confirm to the authorities which govern them

Basis for disclaimer of opinion

I have been unable to conclude my audit in a number of key areas. The inability to conclude my audit is a result of the following.

In-year transition to a new accounting system

With effect from 30 September 2023, the College of Policing Limited transitioned from its previous accounting system SAP to Metis (an Oracle-based platform), which required the migration of all data to the new system in October 2023. The College of Policing Limited encountered significant challenge during this implementation and transfer of data, including the reconciliation of the SAP closing balances with the Metis opening balances. Unresolved issues remained as at 31 March 2024, requiring post year-end adjustments, with these being posted up until August 2024. I have been unable to obtain sufficient appropriate audit evidence over the migration of data from the previous SAP accounting system to Metis prior to management approving the financial statements. Consequently, I have been unable to conclude whether there are material misstatements within the transactions and balances transferred onto the Metis system.

Absence of reconciliations and key controls

Due to the College of Policing Limited capacity absorbed by the

transition to Metis and associated data migration and the absence of key finance staff, I identified an absence of key processes and controls operating as intended and issues with timely financial reporting. As a consequence, management have been unable to provide sufficient appropriate evidence to enable me to conclude on key transactions and balances within the financial statements prior to the date upon which management approved the financial statements for issue. These transactions and balances include:

- revenue from contracts with customers of £26.4 million
- staff costs of £52.8 million, with this payroll function outsourced in-year to Shared Services Connected Limited (SSCL)
- property, plant and equipment of £37.6 million
- trade and other receivables of £15.3 million
- trade and other payables of £26 million

Sufficient, appropriate audit evidence not provided

During the course of my audit, I requested audit evidence to support significant transactions and balances within the financial statements. Management were unable to provide me with sufficient appropriate audit evidence over many of these transactions and balances, including:

- non-grant-in-aid income of £13.8 million
- expenditure of £32 million
- cash and cash equivalents of £4 million
- accruals of £12.5 million
- staff costs of £52.8 million
- the completeness of revaluation and impairments of property, plant and equipment balances of £37.6 million
- intangible asset balances of £5.8 million

Management also did not provide sufficient, appropriate audit evidence over journal entries and adjustments posted during the financial year.

Regularity

Practice Note 10, 'Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom (2024)', requires that where I disclaim my opinion on the financial statements, I also disclaim my opinion on regularity. This is because, if the possible effects on the financial statements of undetected misstatements, if any, could be both material and pervasive or it is otherwise not possible to form an opinion on the financial statements (as implied by a disclaimer of the opinion on financial statements), then the auditor does not have sufficient assurance over the nature of the transactions entered into by the audited entity.

The circumstances leading to this situation necessarily implies a lack of sufficient assurance to address the risks that a material level of such transactions could be irregular. Furthermore, a set of circumstances which lead the auditor to conclude that they are unable to form an opinion on the financial statements would be highly likely to involve an elevated level of engagement risk, such that the auditor would have insufficient confidence that sufficient appropriate audit evidence had been obtained to provide a basis for an opinion on regularity.

Matters on which I report by exception

In respect of the matters referred to in the 'Basis for disclaimer of opinion' section above:

- 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

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

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

- the Governance Statement does not reflect compliance with HM Treasury's guidance

Responsibilities of the directors and chief executive as accounting officer for the financial statements

As explained more fully in the statement of directors' and accounting officer's responsibilities, the directors are responsible for:

- maintaining proper accounting records
- providing the comptroller and auditor general (C&AG) with access to all information of which management is aware that is relevant to the preparation of the financial statements, such as records, documentation and other matters
- providing the C&AG with additional information and explanations needed for his audit
- providing the C&AG with unrestricted access to persons within the College of Policing Limited from whom the auditor determines it necessary to obtain audit evidence
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statement to be free from material misstatement, whether due to fraud or error
- preparing financial statements, which give a true and fair view, in accordance with the Companies Act 2006
- preparing the Annual Report, which includes the Remuneration and Staff report in accordance with the Companies Act 2006
- assessing the College of Policing Limited's ability to continue as a

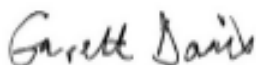
going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the directors either intend to liquidate the entity or to cease operations, or has no realistic alternative but to do so

Auditor's responsibilities for the audit of the financial statements

I was appointed to audit and report on the financial statements in accordance with the applicable law and Government Resources and Accounts Act 2000.

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK) applicable law and Practice Note 10, 'Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom (2024)'. However, because of the matters described in the 'Basis for disclaimer of opinion' section of my certificate, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an opinion on these financial statements.

Those standards require me and my staff to comply with the Financial Reporting Council's 'Revised Ethical Standard 2019'. I am independent of the College of Policing Limited, 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.



Gareth Davies

4 July 2025

**Comptroller and Auditor General National Audit Office
157-197 Buckingham Palace Road
Victoria
London
SW1 9SP**

Report of the Comptroller & Auditor General to the Members of the College of Policing Limited and the Houses of Parliament

Introduction

- 1.1 The College of Policing Limited ('the College') was established in December 2012 and is an operationally independent arm's-length body of the Home Office and a company limited by guarantee. Its core purpose is to promote policing excellence and to support everyone in policing to reduce crime and keep people safe. The College is required to produce annual financial statements under the Companies Act 2006 and to submit these to Companies House no later than nine months after the financial period end.
- 1.2 The Government Resources and Accounts Act 2000 (Audit of Non-profit-making Companies) Order 2009 requires me to 'examine, certify and report on [the College's] accounts'. As set out in my certificate, I am required to provide an opinion on whether the financial statements give a 'true and fair' view of the College's finances for the year and on whether the transactions recorded in the financial statements have been applied to the purposes intended by Parliament and whether they conform to the authorities which govern them ('regularity').
- 1.3 During my audit, I have not been able to obtain sufficient, appropriate evidence upon which to form an opinion. It is possible that the impact of undetected misstatements and irregularities is both material and pervasive to the financial statements. Accordingly, I have disclaimed my 'true and fair' and 'regularity' opinions on the financial statements.
- 1.4 In this report, I explain the matters which have led me to disclaim my opinions on the financial statements.

Assurance over balances transferred between two accounting systems on 1 October 2023

- 1.5 The College migrated its accounting records to a new system with effect from 1 October 2023. Up until 30 September 2023, the

College used the SAP accounting system to record its financial transactions. The College transferred its accounting records to the Oracle-based Metis system used by the Home Office from 1 October 2023. Migrations of accounting systems that take place part way through a financial year are more complicated than those that take place at financial year end. The College did not undertake any checks to confirm that, on a line-by-line basis, all transactions in the previous systems had been accurately and completely migrated to the new system.

- 1.6 The College outsourced its payroll processing to a new contractor but supporting external audit was not written into the contractual requirements. On 1 October 2023, the College also outsourced most of its payroll functions to Shared Services Connected Limited (SSCL) - a contractor used by other Government departments and other central Government bodies. The College was added to a pre-existing arrangement between the Home Office and SSCL which has existed since 2018. Up until 30 September 2023, the College's payroll had been processed either by another contractor (CGI UK IT Limited) for corporate staff or by the College itself (for other staff). My staff experienced delays in securing information to undertake testing on payments to the College's employees. In November 2024, SSCL informed the College that supporting a separate external audit of the College's financial statements was not part of the list of services it had agreed with the Home Office, so this required a formal Request for Change to the contract. This was received by SSCL on 25 November 2024 which resolved the issue.
- 1.7 The absence of adequate governance arrangements and controls over systems migration exposed the College to a high level of risk. I engaged IT audit specialists to review the adequacy of the College's controls and governance over the migration of its accounting systems and payroll systems. This work concluded that there was insufficient assurance over the design and implementation of the controls on these major IT changes, with significant deficiencies in three key areas. Firstly, financial reporting defects, such as a failure to segregate finance report data between the College and the Home Office, remained unresolved during the testing phase

and the go-live phase leading to potential inaccuracies in financial reporting. Secondly, high and medium priority issues associated with data conversion and migration, such as the absence of an approval hierarchy and missing Purchase Order numbers in Accounts Payable invoices, remained unresolved prior to go-live leading to a risk of compromised governance and control over procurement, unauthorised transactions or errors and an absence of audit trails and misstatements impacting financial reporting. Thirdly, a lack of visibility and oversight over third-party role assignments and privileged user access within the Metis system led to a risk of unauthorised or inappropriate access to sensitive system data resulting in data breaches or misuse and operational vulnerabilities due to unchecked third party access.

- 1.8 Poor implementation controls over the systems migrations exposed the College to heightened risks of fraud and compromised data quality. Insufficient assurance on the design and implementation of controls associated with both the accounting system and payroll in-year migration could have had a significant impact on the completeness and accuracy of data. This increased the College's susceptibility to fraud and misstatement and inaccurate financial reporting, although my audit did not identify any specific instances of fraud.

The College's financial management and budgetary control in the six months ending 31 March 2024

- 1.9 In the period after the migration of its accounting system to Metis, the College's finance staff could not prepare accurate financial management information. The College could not produce accurate information which aggregated transactions across its predecessor and current accounting systems. Investigatory work to try and improve the quality of the general ledger took place throughout the remainder of the 2023-24 financial year but at the end of the year there remained significant concerns about the integrity of the accounting records. This poor visibility of the financial position contributed to the College reporting a combined year-end net overspend of £1.3 million against its delegated budget from the

Home Office for 2023-24. The Home Office accepted this overspend, recognising the difficulties that the College faced in monitoring its financial position after the in-year systems change.

- 1.10 The Home Office was not able to rely on the College's accounting records in preparing its consolidated financial statements for 2023-24. The Home Office's timetable for the consolidation of the financial transactions and balances of its arm's length bodies required the College to have finalised and closed its general ledger by May 2024. However, neither the College nor the Home Office had confidence in the material integrity of the College's accounting records for 2023-24 at this point. Therefore, the Home Office used audited numbers from the College's 2022-23 accounts as a proxy for 2023-24 transactions to consolidate into its resource accounts. The College was still processing adjustments to its 2023-24 general ledger up to August 2024- five months post-year end. The Income and Expenditure balances were £38 million and £75 million respectively for the College in 2022-23 against the Home Office Group materiality of £280 million and 2023-24 numbers were not expected to be significantly different. The College was therefore considered a non- significant component under group accounting for 2023-24. Despite the disclaimed opinions on the College's 2023-24 accounts, there is no risk of material misstatement at the group level warranting a qualification on the Home Office 2023-24 accounts.
- 1.11 The College produced a late and incomplete set of draft financial statements. The College provided its first draft of its 2023-24 annual report and financial statements to my staff on 26 November 2024 - eight months after the year end and 85 days after the 2 September 2024 date agreed as part of audit planning, but these were incomplete and included placeholders for key disclosures such as the fees and charges notes. In addition, the College had not revalued its non-current asset portfolio (although this is required by its accounting policies) or undertaken an assessment of the £4.4 million of assets classified as Assets Under Construction at the year end to establish whether these remained valid balances. A complete annual report and financial statements was not received until 25 April 2025.

1.12 The College failed to meet its statutory filing deadline for submitting its audited financial statements. In 2022-23, the College did not meet the deadline of submitting its audited accounts to Companies House no later than nine months after the end of the financial reporting period. The College agreed a three-month extension to the deadline with Companies House and met this extended deadline. For the 2023-24 audited financial statements, the College did not meet the deadline, nor the extension. Due to this late filing, and the failure to provide its accounts by the agreed extension date of 31 March 2025, the College has incurred financial penalties.

Absence of evidence to support underlying transactions recorded

1.13 The College was not able to provide adequate evidence to support a large number of transactions reflected in its accounting systems. My audit involved selecting a sample of transactions from the College's accounting records and testing these to underlying documentation to confirm their accuracy and valuation. Sample selection was complicated by the scale of adjusting entries in the College's general ledger due to the transition in accounting systems; the absolute value of transactions for the College's 2023-24 expenditure was £1.3 billion against a net value of £27 million. At the point that my audit fieldwork concluded on 18 February 2025, the College had not been able to provide sufficient evidence to support 56% of the sample items I selected as part of the audit. This included evidence related to expenditure and manual journals posted to the accounting records. It was not possible to sample all audit areas due to the absence of appropriate reconciliations.

Completion of key accounting reconciliations

1.14 The College did not prepare key reconciliations during 2023-24. The disruption caused by the migration in accounting and payroll systems caused the College to deprioritise the completion of key accounting and other reconciliations during 2023-24. For example, the College did not complete a reconciliation between its fixed asset register and its general ledger to support its closing balance for non-current

assets. The College did not prepare reconciliations back to itemised listings for accruals or receivables to support balances at 31 March 2024 and it had not prepared a VAT return since September 2023 until March 2025, when it submitted returns for the period up to 31 December 2024. In May 2025, the College submitted its VAT return for the quarter ending 31 March 2025. As a result of the College's absence of an appropriate income reconciliation, I identified that the College recorded direct grant income of £13.8 million for 2023-24 but my audit identified additional income of £6 million which had been misclassified as revenue from contracts with customers.

Finance team capacity

- 1.15 The College's financial reporting team is small with over-reliance on key staff, with absence leaving the College vulnerable to knowledge gaps. Much of the College's detailed knowledge of the College's predecessor SAP accounting system was vested in a key staff member who had an extended absence. Although the College recruited a Head of Finance in August 2024, and recruited contract staff with some knowledge of the SAP system, this did not fully address the knowledge gaps.
- 1.16 The Board member overseeing the Finance team was not a qualified accountant. The College does not have a Director of Finance position. The Director of Enabling Services, the Board member overseeing finance matters until his departure in December 2024, was not a qualified finance professional. A qualified accountant was seconded to the College from the Home Office in January 2025 as Strategic Advisor to the Chief Executive to oversee the finance function. The individual was subsequently appointed to the Executive Team as Finance and Commercial Director from 1 April 2025.

Conclusions

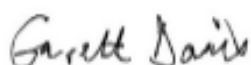
- 1.17 Changing accounting and payroll systems during a financial year presents escalated risks which need to be carefully assessed and managed. The College changed both its accounting systems and payroll provider/system with effect from 1 October 2023. It did not manage these transition risks adequately, failing to address

significant known defects before deciding to go-live with the new systems and not undertaking a detailed reconciliation (at the time or subsequently) of data transferred between the systems.

- 1.18 The audit work that I have performed has identified significant shortcomings in financial control and governance which are pervasive to the College's financial statements. The uncertainties that I have encountered mean that I am not able to report quantifiable adjustments which the College could make to correct the financial statements.
- 1.19 The issues identified in my audit of the 2023-24 financial statements represent a significant risk to successful delivery of the College's 2024-25 financial statements. Although the College has made progress in addressing some of the issues identified in my report, their nature represents a significant risk to the College's ability to produce high quality financial statements for the 2024-25 financial statements audit. My audit fieldwork therefore concluded in February 2025 which would have given the College the opportunity to implement enhanced controls and procedures as soon as possible.

Recommendation

- 1.20 The College and the Home Office should agree and implement an action plan to get the College on track to deliver auditable financial statements for 2024-25. I understand that work on an action plan has begun. Resolution of the issues, for example ensuring the completion of timely accounting reconciliations, will require additional investment and support for the College's finance team to ensure they are properly equipped to succeed with this challenge.



Gareth Davies

4 July 2025

**Comptroller and Auditor General National Audit Office
157-197 Buckingham Palace Road
Victoria, London, SW1 9SP**

Section 4:

Financial statements for the year ended 31 March 2024

Our financial statements and disclosure notes make up the final report in this year's annual report and accounts. We have prepared our accounts under the IFRS, as adapted for the public sector in the FReM issued by His Majesty's Treasury. This is to the extent that the FReM is consistent with the requirements of the Companies Act 2006.

We have outlined the new reporting standards and any changes to accounting policy that affect our financial statements on [page 77](#).

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Statement of comprehensive income

		Year ended 31 March 2024	Year ended 31 March 2023
	Note	£000	£000
Income			
Income from activities	2	40,233	37,697
		40,233	37,697
Expenditure			
Staff costs	3	(52,787)	(45,991)
Running costs	4	(27,743)	(24,340)
Other expenditure	4	(4,284)	(4,801)
		(84,814)	(75,132)
Loss before taxation		(44,581)	(37,435)
Taxation	5	-	(17)
Loss after taxation		(44,581)	(37,452)
Other comprehensive income			
Items that will not be reclassified to profit or loss			
Net gain (or loss) on revaluation of property, plant and equipment	6	1,457	1,081
Net gain (or loss) on revaluation of intangibles	7	(4)	39
Other comprehensive income (or expense)		1,453	1,120
Total comprehensive income (or expense) for the period		(43,128)	(36,332)

The accounting policies and notes in [Notes to the statement of accounts](#) (pages 135 to 169) form part of these accounts.

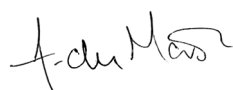
Statement of financial position

		As at 31 March 2024	As at 31 March 2023
	Note	£000	£000
Non-current assets			
Property, plant and equipment	6	37,599	35,082
Intangible assets	7	5,779	6,209
Right of use assets	6a	821	1,282
Total non-current assets		44,199	42,573
Current assets			
Trade and other receivables	8	15,334	14,757
Cash and cash equivalents	9	4,037	7,365
Total current assets		19,371	22,122
Total assets		63,570	64,695
Current liabilities			
Trade and other payables	10	(26,026)	(23,475)
Provisions	11	(25)	(78)
Lease liabilities	13	(230)	(623)
Total current liabilities		(26,281)	(24,176)
Non-current liabilities			
Lease liabilities	13	(469)	(726)
Provisions	11	(205)	(55)
Total non-current assets		(674)	(781)
Total liabilities		(26,955)	(24,957)
Assets less liabilities		36,615	39,738
Reserves			
Revaluation reserve		13,558	12,106
General reserve		23,057	27,632
Total		36,615	39,738

The accounting policies and notes in [**Notes to the statement of accounts**](#) (pages 135 to 169) 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 23 June 2025, and were signed on its behalf by:



Andy Marsh
Chief Executive and Accounting Officer
2 July 2025
Company registered number: 08235199

Statement of cash flows

		Year ended 31 March 2024	Year ended 31 March 2023
	Note	£000	£000
Cash flows from operating activities			
Loss after taxation		(44,581)	(37,452)
Adjustments for non-cash transactions			
Depreciation	6	3,558	4,039
Amortisation	7	683	773
Provisions movement	11	(53)	(76)
Loss (or profit) on disposal of asset	4	44	(12)
Decrease (or increase) in trade and other receivables	8	(576)	(8,724)
Increase (or decrease) in trade and other payables excluding amounts owed to consolidated fund	10	2,551	(701)
Notional interest re: right-of-use asset	13	30	28
Net cash outflow from operating activities		(38,344)	(42,125)
Cash flows from investing activities			
Purchase of property, plant and equipment	6	(4,182)	(3,319)
Purchase of intangible assets	7	(225)	(782)
Disposal of property, plant and equipment		5	13
Net cash outflow from investing activities		(4,402)	(4,088)
Cash flows from financing activities			
Grants from parent department	15	40,000	48,000
Rent payable for right-of-use assets	13	(582)	(585)
Net financing		39,418	47,415
Net increase (or decrease) in cash and cash equivalents in the period		(3,328)	1,202
Cash and cash equivalents at the beginning of the period	9	7,365	6,163
Cash and cash equivalents at the end of the period	9	4,037	7,365
Increase (or decrease) in cash		(3,328)	1,202

The accounting policies and notes in [Notes to the statement of accounts](#) (pages 135 to 169) form part of these accounts.

Statement of changes in equity

		Revaluation reserve	General reserve	Total equity
	Note	£000	£000	£000
Balance at 31 March 2022		10,994	23,075	34,069
Loss after taxation			(37,451)	(37,451)
Grant from Home Office – resource	16		42,000	42,000
Grant from Home Office – capital				–
Revaluation of non-current assets	6, 7	1,120		1,120
Realised gain on disposals		(8)	8	–
Revaluation losses recognised in I&E				–
Balance at 31 March 2023		12,106	27,632	39,738
Loss after taxation			(44,581)	(44,581)
Grant from Home Office – resource	16		40,000	40,000
Grant from Home Office – capital				
Revaluation of non-current assets	6, 7	1,453		1,453
Realised gain on disposals		–		–
Revaluation losses recognised in I&E		–		–
Balance at 31 March 2024		13,559	23,051	36,610

The accounting policies and notes in [Notes to the statement of accounts](#) (pages 135 to 169) form part of these accounts.

Notes to the statement of accounts

1. Accounting policies

The College of Policing Limited ('the College') is a company limited by guarantee, incorporated and domiciled in the UK. The registered office is Rugby Building, Leamington Road, Ryton on Dunsmore, Coventry, Warwickshire CV8 3EN.

These financial statements have been prepared in accordance with applicable IFRS, 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 of this document).

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.

Independent professionals revalue land and buildings 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, both the cost price and any accumulated depreciation at the date of revaluation are adjusted to reflect the valuation. Land and buildings are not revalued in either the year of addition or disposal.

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
- 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 reliably measure 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 usually between three and seven years.

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 that 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 (sales without a VAT charge being made), predominantly on education and other related services. The College is registered for VAT and can partially recover some input VAT using a special method, as laid down by 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 2022/23 financial year.

2. Income

	Year ended 31 Mar 2024	Year ended 31 Mar 2023
	£000	£000
Income source		
Income and funding		
Revenue from contracts with customers for streams falling under IFRS 15	26,432	24,290
Home Office non-grant-in-aid funding	13,801	13,407
Other income	-	-
Total income and funding	40,233	37,697

All income for 2023/24 was derived from continuing operations.

3. Staff costs

	Year ended 31 Mar 2024					Year ended 31 Mar 2023
	Permanent	Secondes	Temporary or casual	Associates	Total	Total
	£000	£000	£000	£000	£000	£000
Wages and salaries	29,247	5,935	1,393	5,105	41,680	36,052
Social security costs	3,276	-	-	393	3,669	3,326
Other pension costs	7,410	-	-	28	7,438	6,613
Pension fund costs	-	-	-	-	-	-
Staff leave accrual	-	-	-	-	-	-
Subtotal	39,933	5,935	1,393	5,526	52,787	45,991
Less recoveries in respect of outward secondments	-	-	-	-	-	-
Less capitalised pay costs	-	-	-	-	-	-
Other pay costs capitalised	-	-	-	-	-	-
Total net costs	39,933	5,935	1,393	5,526	52,787	45,991

* 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](#) report on page 98.

4. Running costs and other expenditure

		Year ended 31 Mar 2024	Year ended 31 Mar 2023
	Note	£000	£000
Running costs			
Accommodation costs (including light and heat)		1,762	1,687
External audit fees*****		121	78
Consultancy*		831	2,316
Estates costs		5,159	4,935
General running costs**		1,992	954
IT costs		8,120	3,471
IT managed services		-	2,994
Professional fees		529	351
Telecommunications		43	177
Travel and vehicles costs		2,780	1,859
Rentals costs***		66	36
Interest charges		-	-
Interest payable (notional IFRS 16)		30	28
Grants given****		2,218	3,147
Staff and customer training		4,146	2,384
Cost of capital charges		-	-
Increase in provisions		(54)	(77)
Less capitalised non-pay costs		-	-
Running costs		27,743	24,340
Depreciation	6	3,557	4,039
Amortisation	7	683	773
Loss (or profit) on disposal of asset		44	(11)

	Note	Year ended 31 Mar 2024	Year ended 31 Mar 2023
		£000	£000
Revaluation losses recognised in income and expenditure		-	-
Loss (or profit) on disposal of property, plant and equipment		-	-
Impairment and write-offs		-	-
Indexation		-	-
Other expenditure		4,284	4,801
Total		31,986	29,141

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, corporation tax, bad debt write-offs, conference costs, payroll services and various smaller cost lines.

*** 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.

***** The audit fee for 23-24 is £105k plus an additional £16k relating to audit services for 22-23.

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

5. Tax

	Year ended 31 Mar 2024	Year ended 31 Mar 2023
	£000	£000
Loss before tax	(44,581)	(37,435)
Cash draw down of grant-in-aid attributable to trading activity	40,000	42,000
Less non-current asset additions	(5,272)	(4,193)
Adjusted profit (or loss)	(9,853)	372
Disallowable expenses	-	-
Depreciation and amortisation	4,240	4,813
Chargeable gain (proceeds of sales of non-current assets)	-	-
Chargeable profit (or loss) for current period	(5,613)	5,185
Profits chargeable to corporation tax	-	101
Current tax charge	-	17
Deferred tax		
Profit (or loss) brought forward from prior periods	(2,764)	(7,948)
Profit (or loss) carried forward to future periods	(8,377)	(2,764)

The tax rate used for the 2023/24 reconciliation above is the corporate tax rate of 19% (2022/23: 19%) applicable in the United Kingdom on the taxable profits under £50,000 for this period under tax law in that jurisdiction.

Whether the College makes a profit or loss in a year is driven largely by timing differences between cash flows and accrued income and expenditure. Where trade payables and receivables are high at year end, a loss can be anticipated.

6. Property, plant and equipment

	Land	Buildings	Transport equipment	Plant and machinery	Information technology	Furniture and fittings	Assets under construction	Total
	£000	£000	£000	£000	£000	£000	£000	£000
Cost or valuation								
At 31 Mar 2022	1,343	57,119	1,556	2,738	6,967	5,037	2,960	77,720
Reclassification	-	2,514	90	320	630	659	(4,390)	(177)
Additions	-	1	49	-	9	(19)	3,278	3,317
Disposals	-	-	(63)	-	(172)	-	-	(235)
Revaluations	47	2,018	91	329	266	274	-	3,025
At 31 Mar 2023	1,390	61,652	1,723	3,387	7,700	5,951	1,848	83,651
Reclassification	-	-	-	-	53	(53)	(31)	(31)
Additions	-	299	759	723	1,570	61	770	4,182
Disposals	-	(137)	(15)	-	-	-	-	(152)
Revaluations	71	2,513	1	52	(9)	192	-	2820
At 31 Mar 2024	1,461	64,327	2,468	4,162	9,314	6,151	2,587	90,470
Depreciation								
At 31 Mar 2022	-	32,716	1,190	1,809	4,845	2,822	-	43,382
Charged in year	-	1,295	173	303	1,062	642	-	3,475
Depreciation on disposals	-	-	(62)	-	(171)	-	-	(233)
Revaluations	-	1,202	79	250	229	184	-	1,944
At 31 Mar 2023	-	35,213	1,380	2,362	5,965	3,648	-	48,568
Charged in year	-	1,308	131	317	618	661	-	3,035
Depreciation on disposals	-	(79)	(15)	-	-	-	-	(94)
Depreciation reclassification	-	-	-	-	25	(25)	-	-
Revaluations	-	1,228	-	30	5	108	-	1,362
At 31 Mar 2024	-	37,670	1,496	2,710	6,603	4,392	-	52,871
Net book value at 31 March 2022	1,343	24,403	366	929	2,122	2,215	2,960	34,337
Net book value at 31 March 2023	1,391	26,439	343	1,025	1,735	2,303	1,848	35,083
Net book value at 31 March 2024	1,462	26,656	971	1,451	2,712	1,758	2,587	37,599

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.

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 2022, 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 the fair value existing use value comparable method, which they identified as the most appropriate valuation to use based upon the deemed non-specialist nature of the buildings and the College's estate requirements.

All property, plant and equipment has been revalued by the use of indices as at 31 March 2024. Increases in value have been charged to the revaluation reserve. Decreases in carrying amounts that offset previous increases of the same asset have been recognised in other comprehensive income, to the extent of any credit balance exceeding the revaluation surplus in respect of that asset.

Assets under construction consist chiefly of a range of works to improve facilities at the College's freehold sites.

6a. Right-of-use assets

	Year ended 31 Mar 2024
	£000
Cost or valuation	
At 31 Mar 2022	2,848
Additions	95
At 31 Mar 2023	2,943
Additions	866
Disposals	(1,919)
At 31 Mar 2024	1,890
Depreciation	
At 31 Mar 2022	1,097
Charged in year	564
At 31 Mar 2023	1,661
Charged in year	522
Depreciation on disposals	(1,114)
At 31 Mar 2024	1,069
Net book value at 31 March 2022	1,751
Net book value at 31 March 2023	1,282
Net book value at 31 March 2024	821

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 of relatively short duration (under five years remaining), it is considered that cost can be used as a proxy for current value.

7. Intangible assets

	Intangibles AUC	Software licences	Other intangible software	Total
	£000	£000	£000	£000
Cost or valuation				
At 31 March 2022	4,279	328	3,934	8,541
Additions	782	-	-	782
Disposals	-	-	-	-
Indexation	-	11	136	147
Transfer	(691)	661	207	177
At 31 March 2023	4,370	1,000	4,277	9,647
Additions	164	-	61	225
Disposals	-	-	-	-
Indexation	-	(3)	(9)	(12)
Transfer	31	-	-	31
At 31 March 2024	4,565	997	4,329	9,891
Amortisation				
At 31 March 2022	-	230	2,323	2,553
Charge in period	-	164	609	773
Amortisation on disposals	-	-	-	-
Indexation	-	9	100	109
At 31 March 2023	-	403	3,032	3,435
Charge in period	-	158	527	685
Amortisation on disposals	-	-	-	-
Indexation	-	(1)	(7)	(8)
At 31 March 2024	-	560	3,552	4,112
	-	-	-	-
Net book value at 31 March 2022	4,279	98	1,611	5,988
Net book value at 31 March 2023	4,370	597	1,245	6,212
Net book value at 31 March 2024	4,565	437	777	5,779

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.

All intangible assets have been revalued by the use of indices as at 31 March 2024. The reduction in value has been charged to the revaluation reserve, in cases where the entire revaluation reserve has been depleted, the excess reduction in value has been charged to the statement of comprehensive net expenditure.

8. Trade and other receivables

	31 March 2024	31 March 2023
	£000	£000
Amounts falling due within one year		
Trade receivables	3,803	3,025
Deposits and advances	279	48
Other receivables	–	–
Accrued charges	10,153	10,416
Prepayments	1,099	1,268
Total	15,334	14,757

9. Cash and cash equivalents

	31 Mar 2024	31 Mar 2023
	£000	£000
Balance brought forward	7,365	6,163
Net change in cash and cash equivalent balances	(3,328)	1,202
Balance carried forward	4,037	7,365
The following balances were held at:		
Commercial banks and cash in hand	4,037	7,365
Total	4,037	7,365

10. Trade and other payables

	31 Mar 2024	31 Mar 2023
	£000	£000
Amounts falling due within one year		
VAT	338	267
Other taxation and social security	898	1,460
Trade and other payables	5,285	577
Accruals	12,482	14,126
Deferred income	240	342
Staff leave accrual	780	700
Other	3	3
Amounts owed to consolidated fund	6,000	6,000
Total	26,026	23,475

11. Provisions for liabilities and charges

	Provision for compensation	Provision for dilapidations	Total
	£000	£000	£000
Balance at 31 March 2022	154	55	209
Provided in the period	-	-	
Provisions released in the period	(76)	-	(76)
Provisions utilised in the period	-		
Balance at 31 March 2023	78	55	133
Provided in the period	-	150	150
Provisions released in the period	(53)		(53)
Provisions utilised in the period	-		
Balance at 31 March 2024	25	205	230

Analysis of expected timing of flows

	Provision for compensation	Provision for dilapidations	Total
	£000	£000	£000
Not later than one year	25	-	25
Current liability	25	-	25
Later than one year and not later than five years	-	205	205
Thereafter	-	-	-
Non-current liability	-	205	205

Provision for compensation

claims – As at 31 March 2024, the College had three ongoing employment tribunal cases, all of which required provision for anticipated 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 in 2025 for Spring Gardens.

12. Capital commitments

The outstanding commitments at 31 March 2024 in respect of contracted capital expenditure not provided for amounted to approximately £60,000. These are spread across vehicles, office equipment and IT equipment. (2022/23 £1,375,000 relating primarily to building works at Ryton and vehicle purchases).

13. Commitments under leases

Lease liabilities under IFRS 16

	Central House	Spring Gardens	10 South Colonnade	Total
	£000	£000	£000	£000
Lease liability at 31 March 2022	572	1,240		1,812
New lease commitments during 2022/23	0	94		94
Notional interest expense on lease liability	11	17		28
Rent expenditure related to IFRS 16 leases	(231)	(354)		(585)
Lease liability at 31 March 2023	352	997		1,349
New lease commitments during 2023/24		76	641	717
Notional Interest expense on lease liability	11	12	7	30
Rent expenditure related to IFRS 16 leases	(265)	(270)	(47)	(582)
Disposal		(815)		(815)
Lease liability at 31 March 2024	98	0	601	699
Lease commitments due in under 1 year	98		132	230
Lease commitments due in over 1 year			469	469
Total	98	0	601	699

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 (for the years 2019-2024) and 1.27% for Spring Gardens for the years 2020-2024.

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 the lease terminated on 18 August 2024.

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 five years and three months from September 2020 to November 2025. The agreement includes annual rent reviews each September, based on the July retail price index figure. The lease agreement allowed for termination by either party by giving six months' notice and the lease was terminated in January 2024 following the giving of the notice required by the agreement.

The lease agreement for Central House includes obligations to pay variable service charges, electricity and insurance costs. During the 2023/24 financial year, these costs amounted to £155,307.

The license to occupy Spring Gardens includes obligations to pay variable service charges and rates. During the 2023/24 financial year, these costs amounted to approximately £116,263.

The College occupies part of the second floor of 10 South Colonnade London under licence from the GPA for the period from 16 November 2023 until 23 June 2032. The licence includes a tenant-only break option at year

five subject to six months' prior notice.

The Treasury discount rate applied to South Colonnade was 3.20% for the years 2023-2028.

Income from lease agreements where College of Policing is the lessor

	31 March 2024	31 March 2023
	£000	£000
Lessee:		
West Midlands PCC (CBRN)*	278	263
Hampshire PCC (NaVCIS)**	70	65
Warwickshire PCC***	20	19
West Midlands Ambulance Service University NHS Foundation Trust (NARU)****	30	28
Total	398	375

* The College of Policing has a lease agreement in place with the West Midlands PCC for office accommodation in the Tamworth and Hopkins buildings on the Ryton site for the Chemical, Biological, Radiological and Nuclear (CBRN) Centre. The original agreement ran from 1 April

2019 to 31 March 2022 and has now been extended for a further three years.

** The College of Policing has a lease agreement in place with the Hampshire PCC for office accommodation in the Hopkins Building on the Ryton site for the

National Vehicle Crime Intelligence Service (NaVCIS). A four-year lease has been agreed which commenced on 1 April 2024 and runs until 31 March 2028.. The agreement can be terminated at six months' notice.

*** The College of Policing has a lease agreement in place with the Warwickshire PCC for office accommodation in Trent House on the Ryton site. The agreement runs for three years from 31 March 2023 and can be terminated at six

months' notice. This replaces an earlier agreement, which expired on 31 March 2023.

**** The College of Policing also has an agreement with the National Ambulance Resilience Unit (NARU) of the West Midlands Ambulance Service University NHS Foundation Trust for office accommodation in the Linen Block on the Ryton site. The agreement expires in September 2024 and discussions are in place regarding a three-year extension.

14. Other financial commitments

At 31 March 2024

The College has entered into non-cancellable contracts (which are not leases or PFI contracts) for information management services, facilities management services, and training and support services. As a result, the College is committed to the following payments:

	31 March 2024
	£000
Not later than one year	13,511
Later than one year and not later than five years	10,390
Later than five years	480
Total	24,381

15. Contingent assets and liabilities disclosed under IAS 37

At 31 March 2024, the College had a contingent liability of £197,000 (£763,000 at 31 March 2023) within the meaning of IAS 37, which relates to the anticipated legal fees and maximum compensation for legal cases where these costs have not been included in the compensation provision. The contingent liability relates to three cases included in the provision for compensation, one case under judicial review, one potential county court claim and one case where final legal fees are awaited.

There were no contingent assets at 31 March 2024.

16. Related party transactions

The College of Policing is a limited company that has a single shareholder the Home Secretary and is financed primarily by grant-in-aid from the Home Office. The Home Office is regarded as a related party. In the financial year

2023/24 the College received £40m in Resource Grant in Aid from the Home Office (2022/23 £40m).

During the year, the College of Policing has had a significant number of material transactions with the Home Office and with the National Crime Agency and the Serious Fraud Office, for which the Home Office is regarded as the parent department.

In addition, the College of Policing has had various material transactions with other government departments and other central government bodies. Most of these transactions have been with the Cabinet Office and the Ministry of Defence.

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 listed in the 'Declarations of interest' in section 3 of this document.

Details of these transactions are shown below:

	12 months ended 31 March 2024			
	Transactions		Outstanding balance	
	£000		£000	
	Income	Expenditure	Income	Expenditure
Name of related party				
Lincolnshire PCC	203	160	52	-
Mayor's Office for Policing and Crime	3,242	164	513	1
Greater Manchester PCC	996	827	131	2
Cheshire PCC	287	68	3	-
Devon and Cornwall PCC	410	46	36	2
Gwent PCC	169	(4)	30	-
The Police Federation	-	14	-	-
Police Superintendents' Association	-	1	-	-
Bedfordshire PCC	485	-	29	-
Gangmasters and Labour Abuse Authority	3	-	-	-
Police Crime Prevention Initiatives	2	-	-	-

17. 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 2024				
Financial assets				
Cash	4,037	-	4,037	4,037
Trade and other receivables (excluding prepaid expenses)	14,235	-	14,235	14,235
Financial liabilities				
Trade and other payables (excluding taxes and deferred income)	-	(24,550)	(24,550)	(24,550)
Net assets	18,272	(24,550)	(6,278)	(6,278)
31 March 2023				
Financial assets				
Cash	7,365	-	7,365	7,365
Trade and other receivables	13,489	-	13,489	13,489
Financial liabilities				
Trade and other payables (excluding taxes and deferred income)	-	(21,406)	(21,406)	(21,406)
Net assets	20,854	(21,406)	(552)	(552)

Ageing of trade receivables

	Gross	Impairment	Gross	Impairment
	31 March 2024		31 March 2023	
	£000	£000	£000	£000
Not past due	898	–	1,867	–
Past due, 0 to 30 days	681	–	358	–
Past due, 31 to 120 days	1,582	–	543	–
More than 120 days	1,446	–	257	–
Total	4,607	–	3,025	–

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.

18. Statement of losses and special payments

During the financial year to 31 March 2024, there were no losses or special payments that require to be reported in these accounts.

19. Compliance with cost allocation and charging requirements

The College charges fees for training, examinations, assessments and events it delivers, for accommodation on its sites and for use of its licensed products. These services are mainly supplied to UK police forces and other public sector organisations, who are the College's core customers.

The College's new pricing strategy took effect in April 2021 to ensure that the College is compliant with the requirements 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 fees and charges policy states that the College will seek to charge full cost for the services it provides to UK policing or other UK government organisations. The College may determine to charge at below full cost where this will further contribute towards the College's objectives. Examples include sales to core customers of products with a high sensitivity or safety element for the police or public, such as covert training.

Where there is a competitive market for the services offered, or is potential for there to be, the College may charge the equivalent to the market price so as not to distort the marketplace. An example is the charges for delegate accommodation on College sites.

The College has agreed the basis and principles of its charging approach, as set out above, with the College's sponsorship unit within the Home Office. Within this framework, the College is able to adjust individual prices of its services as appropriate.

The College is applying the pricing strategy to all new products, and has costed and introduced new pricing for its training delivery products, which account for most of the trading income received.

The College has received HM Treasury approval for its subsidy of training products in the financial year 2023/24.

2023/24	Income received	Modelled full cost	Surplus (or deficit)	Percentage actual	Percentage target
	£000	£000	£000		
Activity					
Technical skills training	7,608	11,726	(4,118)	65	100
Behavioural skills training	2,986	4,211	(1,225)	71	100
ICT learning	499	771	(272)	65	100
Online recruit assessments	5,845	6,956	(1,111)	84	100
Accommodation and rents	4,219	N/A	N/A	N/A	N/A
Licensing	756	N/A	N/A	N/A	N/A
Miscellaneous	4,526	N/A	N/A	N/A	N/A
Total	26,439				

2022/23	Income received	Modelled full cost	Surplus (or deficit)	Percentage actual	Percentage target
	£000	£000	£000		
Activity					
Technical skills training	5,545	8,553	(3,008)	65	100
Behavioural skills training	2,144	2,635	(491)	81	100
ICT learning	469	712	(243)	66	100
Online recruit assessments	6,266	7,378	(1,111)	85	100
Accommodation and rents	5,110	N/A	N/A	N/A	N/A
Licensing	543	N/A	N/A	N/A	N/A
Miscellaneous	4,213	N/A	N/A	N/A	N/A
Total	24,290				

Where N/A is shown under an activity this means that no subsidies are applicable and these areas are provided at full cost recovery.

20. 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 that are 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.

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.

21. Ultimate controlling party

The ultimate controlling party of the company is the Secretary of State for the Home Office.

22. 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

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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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