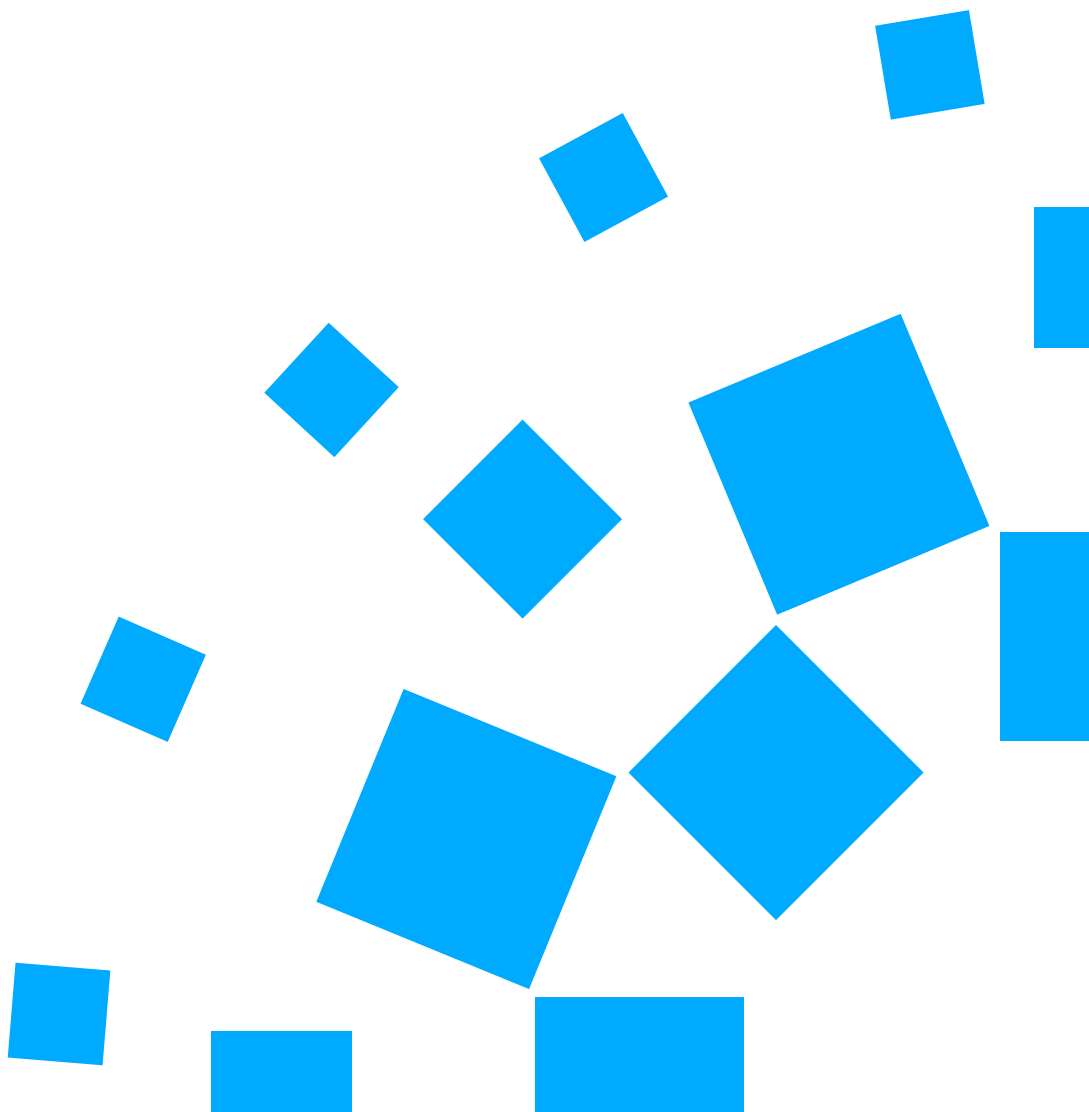


College of
Policing

Leadership
Standards
Performance

College of Policing Limited Annual Report and Accounts for the year ended 31 March 2025



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College of Policing Limited

Annual report and accounts for the year ended 31 March 2025

Accounts presented to Parliament pursuant to the Government Resources and Accounts Act 2000 (Audit of Non-profit-making Companies) Order 2009

Annual report presented to Parliament by Command of His Majesty

Ordered by the House of Commons to be printed on 2 February 2026



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ISBN 978-1-5286-6197-3

E03534364 02/26

Printed on paper containing 40% recycled fibre content minimum.

Printed in the UK by HH Associates Ltd. on behalf of the Controller of His Majesty's Stationery Office.

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Section 1: Performance report

Overview

This overview describes who we are and what we do, outlines our values and strategy, and summarises our performance in 2024/25. It begins with a foreword from The Rt Hon The Lord Herbert of South Downs CBE PC, Chair of the Board, and Chief Constable Sir Andy Marsh QPM, Chief Executive Officer and Accounting Officer. It then goes on to describe how we have met the deliverables within our business plan.

Foreword from the Chair and Chief Executive Officer

As we reflect on 2024/25, we do so with pride in what the College has achieved during a year of significant progress and transformation. We have strengthened our foundations while continuing to give vital support to policing across England and Wales.

In November 2024, we launched our refreshed corporate strategy. We reaffirmed our mission to support police officers, staff and volunteers in providing the best service to the public through leadership, standards and performance. Our vision remains clear: trusted and effective policing that cuts crime and keeps people safe. This strategy guides everything we do.

Our work to transform leadership in policing reached significant milestones this year. In April 2024, we expanded pathways into the service with the launch of our new police constable entry programme, ensuring that policing can attract the widest pool of talent. The following month, we also launched our new Fast Track inspector to superintendent programme.

Raising professional standards and improving outcomes for victims has been key. Our specialist rape and serious sexual offences investigative skills development programme was completed by twice as many officers as the original government target. In January 2025, we launched new e-learning on investigating non-contact sexual offences, equipping over 90,000 officers with essential skills. On 1 April 2025, we launched the new National Centre for Violence Against Women and Girls and

Public Protection, appointing Deputy Assistant Commissioner Helen Millichap as its Director.

Working closely with our partners, we have continued to support police performance through evidence-based policing. Our What Works Centre for Crime Reduction and our practice bank provide accessible, evidence-based strategies for reducing crime. We provided hands-on support to 25 forces, helping them to develop improvement plans, access specialist peers and evidence-based practice, and monitor progress. We also assisted a number of forces to move out of Engage status.

A key priority this year has been supporting the government's commitment to neighbourhood policing. Our work will ensure that everyone in a dedicated neighbourhood policing role has the skills and evidence base they need to be visible in communities, prevent crime and rebuild public trust.

During the year, we said farewell to our Deputy CEO, Deputy Chief Constable Maggie Blyth, to PCC Festus Akinbusoye, to PCC Jeffrey Cuthbert and to Jaspal Dhillon, an independent Non-Executive Director. We thank them all for their contribution to the College.

We deeply regret that it was necessary for the National Audit Office (NAO) to offer a further disclaimed audit opinion on the 2024/25 accounts. This must be seen in the context of the substantial progress made in improving the College's financial control environment. The disclaimed opinion this year is the direct consequence of the nature of the disclaimer provided in 2023/24. It meant that the NAO was unable to provide a complete opinion on the opening position or in-year transactions for 2024/25. This is because these are heavily derived from the unaudited closing position of the prior year.

We are therefore satisfied that we have met our primary objective for this year's audit, which was to present a clean closing position for the 2024/25 accounts.

This represents the successful completion of the first step in our three-year audit recovery plan. It means that the opening balances for 2025/26 will be fully audited, enabling us to remain on trajectory to restore a fully unqualified audit opinion in 2026/27.

This improvement is the result of our comprehensive plan to strengthen the College's control environment and the integrity of our financial reporting. The Comptroller and

Auditor General's report recognises the significant improvements made in the last year. These include better-quality and more timely audit evidence, more robust and consistent financial reconciliations, and a more resilient and experienced finance function. We will continue to build on the improvements made for the 2025/26 accounts and we are grateful for the ongoing support of the Home Office.

The challenges facing policing require a service equipped with strong leadership, consistent high standards and a relentless focus on performance improvement. We are grateful to our dedicated colleagues across the College, and to our partners across policing and government, for their collaboration. Together, we continue to strive to build a more professional, capable and trusted police service that cuts crime and keeps people safe.



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



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

Our mission and vision

The College of Policing Limited ('the College') was formed in 2012 as the professional body for policing in England and Wales. It supports everyone in policing across the UK to reduce crime and keep people safe. The College is an operationally independent arm's-length body of the Home Office and a company limited by guarantee without share capital. Its member (owner) is the Home Secretary.

Our mission is to support police officers, police staff and volunteers to deliver the best service to the public through:

- enhancing leadership capability
- ensuring high standards
- elevating performance

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

The Corporate Development Unit coordinates annual business planning and corporate strategy development, as well as managing and monitoring progress. The unit provides regular reports to the executive directors for consideration.

Our progress in achieving the priorities set out in our business plan 2024-26 is given in the [Performance analysis](#) section of this report.

Our strategic report, which outlines the ambitions given in our business plan for 2025/26, is given in the [Strategic report](#) section of this report.

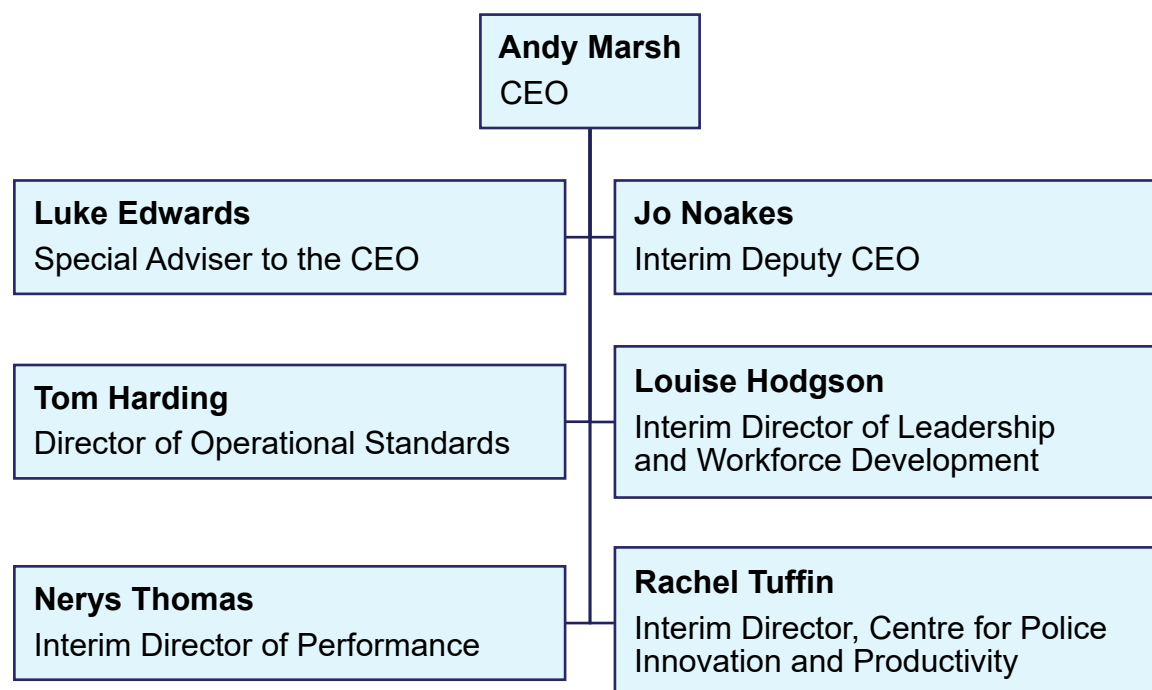
Our performance

Performance management

At 31 March 2025, our portfolios were:

- Operational Standards
- Leadership and Workforce Development
- Performance
- Centre for Police Innovation and Productivity

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 monthly. 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.

Delivery Board

In February 2025, the Portfolio Delivery Board and the Internal Delivery Board were merged to create the Delivery Board. This is the main forum for overseeing our performance against the business plan and corporate strategy. The Delivery Board reports to the Finance and Performance Committee.

Professional Communities Leadership Forum

Professional communities are groups of staff with similar skills, who are brought together to form a 'community' to help deliver our external-facing work. The

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

Tasking Coordination and Delivery Group

In-year, high-priority demand requests are considered by the Tasking Coordination and Delivery Group (TCDG). We have a four-stage process, with dedicated staff to support the start-up of new work:

- our College 'Front Door'
- director's decision
- scoping and resource profiling
- TCDG decision

Strategic leadership in the management of investments, investment decisions and the setup of major capital programmes is provided by Capital Investment Group. This is led by the Chief Finance Officer and Director of Delivery.

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 non-priority areas. Funding for the College's activities comes predominantly from the Home Office via an annual grant-in-aid settlement to support the College's resource and capital requirements. This is supplemented by additional direct grants received 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 following table compares the College's financial outturn for 2024/25 with its budget.

	Net budget, £ million	2024/25 actual, £ million	Overspend (underspend), £ million
Income	31.65	27.93	3.72
Direct grant funding	20.39	20.61	(0.22)
Gross expenditure	82.57	87.97	5.40
Total resource	30.53	39.43	8.90
Total capital	4.03	3.24	(0.79)
Resource and capital	34.56	42.67	8.11

- The resource expenditure outturn for the year to 31 March 2025 was £39.43m, an overspend of £8.90m against budget.
- Full-year capital expenditure came in at £3.24m compared with a budget of £4.03m, an underspend of £0.79m.
- This resulted in a total net overspend of £8.11m. Across the year, the College was granted a number of permitted overspends on both revenue and capital expenditure totalling £7.42m. This position was achieved at year-end, with the residual difference relating to post-year-end audit adjustments.
- The main areas of resource spend relate to pay costs for permanent staff, associates and police secondees, as well as the running costs of the College's training operations, in particular IT systems and estates.
- The main areas of capital spend related to estates improvements, including the upgrade of the Ryton Conference Centre and full refresh of laptops across the College. Specialist training equipment was also updated and there were further enhancements to the online candidate registration system.
- 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.
- The cash balance for the year has reduced from £4.0m as of 31 March 2024, to £2.1m at 31 March 2025.

Performance overview

Our business plan 2024-26 contained 79 deliverables across our three strategic priorities and two internal directorates, which were broken down as follows:

- enhancing leadership capability – 22
- ensuring high standards – 31
- elevating performance – 15
- internal monitoring, Finance and Commercial directorate – 9
- internal monitoring, Chief Operating Officer directorate – 2

Two additional deliverables were approved in-year for corporate monitoring by the TCDG, bringing the total number to 81. These were:

- neighbourhood policing programme (NPP) career pathway, phase 2
- developing a generative artificial intelligence (AI) knowledge and learning product

Of the 81 deliverables:

- 47 deliverables (58%) were completed during 2024/25
- 13 deliverables (16%) were decommissioned, paused or merged into existing deliverables
- 21 deliverables (26%) remained open at year end, of which:
 - 14 deliverables were agreed at the outset to deliver in 2025/26 or beyond
 - 1 deliverable was extended by zero to three months
 - 2 deliverables were extended by four to six months
 - 4 deliverables were extended by seven or more months

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

- 5 million digital learning courses completed on College Learn by 350,000 registered users
- 39,490 candidates invited to the online sift during 2024/25
- 29,802 invited to the online assessments in 2024/25 for all forces, including non-Home Office forces
- 17,368 online examinations attended

- approximately 500 psychological surveillance risk assessments provided to police officers and staff in high-risk roles
- 82 bursaries offered to police officers and police staff, of which 60 were accepted

We also provided the following events.

Description of event	Number of events	Number of delegates trained
Aspire leadership development programme	21	275
Senior leaders programme	55	734, with 4 additional trainers trained for delivery
Multi-agency gold incident command	48	878
Strategic firearms command	26	303
Public order and public safety	13	168
Information and communication technology (ICT) learning programme	56	647
Immersive learning exercises, including Hydra facilitators course	160	66
Trainer development	38	382
Police National Search Centre	64	1,188
Professionalising investigations programme (PIP) 4: Senior investigating officer development programme (SIODP), serious organised crime (SOC) and major crime	18	189
Force crime registrar course	3	16
Intelligence managers' course	5	63

Performance analysis

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. Therefore, we have chosen to highlight the 2024/25 deliverables that are most crucial to policing and the public it serves.

New in-year priorities and re-prioritisation

In-year, high-priority demand requests are considered by the TCDG, chaired by the Deputy CEO. Our Delivery Board makes decisions about re-prioritising current business plan deliverables to ensure we are relevant, dynamic, connected and responsive to in-year priorities.

Neighbourhood policing programme career pathway, phase 2

In September 2024, the then Policing Minister, Dame Diana Johnson, announced £700,000 of initial funding to allow us to roll out our neighbourhood policing training to all forces in England and Wales in 2024/25.

We launched the pilot in June 2025, with 11 forces helping us to test and evaluate the programme and provide feedback. When fully rolled out, the training programme will be available to police forces across the country to allow any neighbourhood officer or police community support officer (PCSO) to enrol.

The skills gained on the NPP will transform the service that policing provides to local communities, equipping police officers and staff with:

- the knowledge they need to prevent crime and anti-social behaviour
- the ability to solve local problems and improve relationships with communities

Developing a generative AI knowledge and learning product

We are developing an AI tool (being trialled at Greater Manchester Police until January 2026) to support officers with advice grounded in national and local policy.

We are leveraging AI to process information from trusted sources, focusing on criminal justice, investigations, prevention and neighbourhood policing. These sources include our own authorised professional practice (APP), Crown Prosecution Service (CPS) guidance and local force policies.

Progress against the business plan

This section includes details of our achievements against the 2024-26 business plan activities.

Enhancing leadership capability

Transforming leadership and progression

Leadership standards

Provide continued implementation support for national police leadership standards and the associated police leadership programme – stages 1, 2 and 3

Our new National Centre for Police Leadership (NCPL) brings together and provides, for the first time, a five-stage police leadership programme (PLP) spanning the full policing career cycle, from new joiners through to executive leaders.

In June 2023, we launched and supported local delivery of stages 1 to 3 of the leadership programme. These cover:

- stage 1 – foundation-level leadership for officers and staff
- stage 2 – first-line leaders for sergeants (and staff equivalent)
- stage 3 – mid-level leadership for inspectors (and staff equivalent)

Foundation-level leadership is crucial in supporting those new in service and is embedded in all entry routes into policing. Sergeants and those in supervisory positions also play a critical role in providing support and guidance to new recruits, and in shaping culture and skills of those relatively new in service. By the end of 2024, 29 forces had gone live with the first-line leaders programme and 22 had gone live with the mid-level leaders programme.

Senior leadership

Launch new PLP – stage 4 (senior leaders)

We launched the senior leaders programme in April 2024 for chief superintendents, superintendents, chief inspectors and police staff equivalents. It includes support for leading effectively in a complex and demanding environment, with an expanded curriculum covering operational and strategic leadership, linked to the national standards for leadership

Executive leadership

Implement programme improvements based on 2023/24 review of PLP – stage 5 (executive leaders)

Our new executive leaders programme (ELP), stage 5 of the overall PLP, replaced the decommissioned strategic command course. The ELP prepares high-potential police officers and staff for future executive leadership positions. It is open to substantive superintendents, chief superintendents, equivalent-grade police staff and aspiring executives from international and partner agencies.

The first group to complete the ELP celebrated their graduation in September 2024, with a second cohort of 57 graduating in February 2025. Recommendations from a review of ELP delivery were implemented prior to cohort 3, which commenced in February 2025. The annual cycle for ELP will be a summer application window, with the development centre for applicants running towards the end of the calendar year and new cohorts starting the programme the following February.

Promotion processes

Continue to test a new sergeant and inspector promotion and progression process with partnership forces

The College is currently testing a new sergeant and inspector promotion and progression (SIPP) process, to address concerns raised by officers about the current system. We are working with forces to develop a simpler and more dynamic promotion process that is helping candidates demonstrate their readiness through:

- successful completion of a professional development review (PDR)
- leadership development
- demonstrating operational competence through practical experience at the promotion rank

An exam to assess legal knowledge is still required, but this will be more focused to the role for which the candidates have applied. This testing will continue until September 2026, with proposals for wider rollout to follow. An interim first report on the SIPP test will be produced by the end of 2025.

Talent management

Implement a new national talent development strategy

In partnership with the service, we developed a comprehensive national talent development strategy (NTDS) for policing, which was launched in January 2025. It will help forces:

- grow their leadership capacity
- plan
- invest in talent at every level
- improve overall retention and succession planning for senior leadership roles and specialist capabilities

The NTDS is the latest milestone in the NCPL drive to develop an end-to-end framework for leadership development and progression in policing. It represents the first national initiative aimed at enabling a consistent strategic approach towards inclusive talent development in policing. We will continue to work in partnership with forces, collaborating with locally appointed talent development sponsors (at executive level in each force) to progress the detailed implementation of the NTDS.

Launch a new Fast Track inspector to superintendent programme

In May 2024, we launched a new Fast Track inspector to superintendent (FTIS) programme. This is a major addition to our NTDS provision, alongside the pre-existing Fast Track constable to inspector (FTCI) programme.

The FTIS programme is a two-year talent development programme that will identify, develop and support a pipeline of aspiring officers who have the potential to reach the most senior ranks in policing. The programme aims to improve the number and diversity of those progressing to chief officer level, and provides a flexible and accelerated journey through promotion processes at senior ranks.

Evaluation of leadership

Carry out an evaluation of the NCPL's product and services

The delay in commencing the SIPP pilot pushed back the start of evaluation activity and the fieldwork began in March 2025. Evaluation of the SIPP will consider how well the process supports development, selection and promotion, and whether it

improves accessibility and consistency across forces. Evaluation of the ELP is scheduled to get underway following graduation of cohort 3 in June 2025.

Improve and optimise entry routes

Recruitment support

Full transition to a new online recruitment platform

The Initial Recruitment team delivered a seamless transition to a new online platform for new recruits. This fully configurable online assessment platform enables the College and forces to continue to run a standardised assessment process for police officer recruitment using the College's assessment content.

Manage and maintain the Police Uplift Hub to support recruitment and progression

The Police Uplift Hub has now transitioned to the Attraction and Retention Hub and is integrated into the College's Leadership Learning Platform. This hub builds on the legacy of the Police Uplift Programme, focusing on long-term workforce sustainability. It supports forces with strategic recruitment, retention and diversity initiatives to help develop a resilient and inclusive policing workforce.

End-to-end recruitment standards

Propose amendment to Regulation 10 of the Police Regulations 2003 to embed the end-to-end recruitment standard for police constables

The end-to-end recruitment standard provides the service with rigorous and consistent processes for assessing new police recruits that are based on best practice. This includes the:

- national application form
- national sift
- online assessment process
- post-assessment in-force in-person interview

The regulatory change was presented to key stakeholders, including staff associations and other representative bodies, as part of formal consultation in July 2025. It is scheduled to be presented to the College Board to approve in January 2026. The proposed amendment supports the Safer Streets mission and is scheduled to be laid in Parliament in February 2026.

Optimise entry routes

The police constable entry routes (PCER) optimisation programme is designed to maximise the effectiveness of police constable initial education. Led by the College, it is overseen by a PCER Optimisation Group, chaired by the National Police Chiefs' Council (NPCC). It involves ongoing partnership working with forces, higher education institutions (HEIs), the Police Federation of England and Wales, and wider stakeholders. The programme has also incorporated the development and launch of the newest PCER, the police constable entry programme (PCEP).

Implement the quality standard assessment process across all entry routes

We launched a new quality assurance and continuous improvement framework. This was part of wider-ranging initiatives to establish a more systematic approach to national and local continuous improvement of PCER. The College's Quality Standards Assessment (QSA) team worked closely with forces to ensure that their programmes met professional standards. This included reviewing documentation, assessing proposed delivery plans and offering constructive feedback. The focus was on the QSA process for the new PCEP route, with 39 forces successfully completing QSA by March 2025.

Deliver implementation support to enable transition to the optimised entry routes

We delivered a programme of wide-ranging communications and engagement to encourage and support the use of a blend of entry routes, and to promote understanding of the routes and of optimisation. Implementation support included:

- a full-year series of themed online masterclasses that shared promising practice and information, as well as providing an opportunity for two-way discussion
- themed problem-solving workshops
- monitoring and sharing force use of the entry routes and associated data
- increased bespoke implementation support as required, including the extension of force visit options

This culminated in a leadership and workforce summit with 174 attendees, including representatives from:

- 40 Home Office forces

- British Transport Police
- Police Service for Northern Ireland
- 23 HEIs

Through close working with partners, the year oversaw the successful transition of the police constable degree apprenticeship (PCDA) to the statutory integrated degree model. The new national standards enable significant reshaping of local programmes in line with optimisation aims. Additionally, English forces could draw down an extra £6 million a year from the apprenticeship levy to fund PCDA programmes, due to a levy funding band uplift of £3,000 per student officer. Widely promoted from October 2024, the new standard was formally launched on 1 April 2025.

Sustain optimisation of entry routes

Design a target operating model that will sustain benefits beyond the programme

We have produced a target operating model strategic outline. This identifies what support, resourcing and processes need to be in place to ensure a smooth transition to business-as-usual. We conducted a detailed examination of existing national governance arrangements and College PCER resourcing, processes and services. We analysed how these might need to be adapted to embed and sustain optimisation beyond the lifecycle of the optimisation programme.

Scope, design and deliver a process to share learning and promising practice

A key focus for the College was to enable the identification and sharing of local promising practice, as well as the efficient updating of national PCER requirements and guidance. The optimisation programme looked at how this process works now and how it needs to change or be improved for the future. We have promoted a culture of continuous improvement for PCER programmes, and we have established sustainable and systematic approaches to sharing practice.

Scope and implement engagement activities that support cultural change

Force culture and practice have a major influence on how well the routes succeed. Our communication strategy sought to embed a stronger learning culture in the service and the associated benefits that come with it. These include reflective practice, willingness to challenge existing practice and norms, and commitment to

continuous improvement. When entry routes are consistently delivered well, the long-term outcome will be more effective policing and improvements to police culture, in line with [Policing Vision 2030](#).

Monitor impact of optimising entry routes

Scope options for the evaluation of the new entry routes

Principles concerning future evaluation and benefits management activity were agreed at the PCER Optimisation Group meeting in September 2024. Based on these principles, a benefits realisation plan and workbook were drafted for the PCER optimisation programme, to monitor and track benefits. This was finalised in November 2025, including detailed reporting plans.

Driving cultural change

Implement the Code of Ethics

Provide outreach support and advice to forces to implement the Code of Ethics effectively

To support implementation of the revised Code of Ethics, the College developed a suite of training resources, including national e-learning modules, explainer animations, posters and practical guidance. These materials help officers and staff to understand ethical principles and how they underpin professional standards.

Forces were supported through roadshows, knowledge-sharing events and communications campaigns to embed the Code of Ethics into everyday practice. Training initiatives, such as upstander-bystander programmes, were introduced to encourage culture change and increase confidence in reporting unacceptable behaviour. The College also worked with Professional Standards Departments (PSDs) and Diversity, Equality and Inclusion (DEI) teams to ensure that ethical policing is embedded across all areas of each force.

Raise standards in vetting

In response to critical gaps identified in high-profile reviews and inquiries, the College introduced wide-ranging reforms to strengthen vetting standards and reinforce public confidence in policing. Following the publication of the [Vetting Code of Practice](#) in July 2023, we updated the [Vetting APP](#) in December 2024. This revised guidance sets out more rigorous standards for assessing the suitability of

both prospective and serving police officers and staff. These changes ensure that only individuals who demonstrate the highest levels of integrity and professionalism are able to enter – and remain in – the police service.

A key shift is the recognition of vetting as a continuous process, designed to safeguard the public, police assets and sensitive information. The updated guidance includes:

- mandatory annual integrity and vetting reviews
- randomised re-vetting across the workforce
- enhanced checks for roles involving vulnerable individuals
- improved information sharing between police forces
- a unified national vetting application form

Scope, develop and deliver accreditation and assurance for police vetting units

This deliverable was decommissioned in September 2024, as [the Angiolini Inquiry](#) and other national recommendations superseded the need for this. We are currently working with colleagues from the NPCC to look at vetting transformation.

Raise standards in professional standards departments

Scope, design and commence delivery of development sessions for senior officers to chair misconduct hearings, then implement these ongoing

We have delivered development sessions for senior officers who chair police misconduct hearings. These sessions aim to improve consistency and fairness in decision-making. They are now being implemented as part of an ongoing programme to support professional standards across forces.

The College has also updated its guidance on outcomes in misconduct proceedings. This includes expectations for chairs to consider the impact on public confidence, even in cases not widely known or where no direct harm occurred. This guidance is actively shared with misconduct decision-makers across forces.

Scope, design and deliver development for professional standards investigators

The College is delivering an annual continuing professional development (CPD) event for PSD investigators. This is held in person at our Ryton site, normally in November.

Test behaviour change

Test a behaviour change package designed to equip supervisors to address inappropriate and discriminatory behaviours

We are piloting interventions to tackle sexism and misogyny in policing. The College identified over 220 manifestations of sexism and misogyny in the workplace, using a behavioural science framework (COM-B, which stands for capability, opportunity, motivation, behaviour). Through consultation with female officers and staff, four key target behaviours were selected to focus on everyday sexism and encourage proactive intervention by supervisors and colleagues.

The programme includes:

- encouraging supervisors to have direct conversations when they witness or suspect inappropriate behaviour
- supporting colleagues to take action when they observe sexism or misogyny
- empowering individuals to raise concerns safely
- creating a culture where subtle, everyday behaviours are no longer normalised or ignored

This work is part of a broader evidence-based action plan to transform internal culture and rebuild trust. It is being tested and refined for national implementation.

Understand what works in community engagement

Set standards for culture and inclusion

Develop, consult and publish a national culture and inclusion strategy

In January 2025, the College of Policing and the NPCC published a [**national policing culture and inclusion strategy 2025 to 2030**](#). This strategy sets out a five-year plan to transform police culture, rebuild public trust and embed inclusion at the heart of policing. This strategy will support the service in meeting its legal duties under the Equality Act 2010 and its obligations under the public sector equality duty.

The strategy responds to findings from major reviews, including the Casey Review and the Angiolini Inquiry, which highlighted systemic issues in police culture. The strategy aims to create a more inclusive, ethical and representative workforce by focusing on DEI as a core component of professional standards. The strategy was

designed to be implemented across all forces from April 2025, with a clear commitment to measurable change and accountability.

Publish a culture and inclusion standard to support implementation of the strategy

To support the implementation of the national policing culture and inclusion strategy 2025 to 2030, the College of Policing has developed and published a [national policing culture and inclusion standard](#). This standard provides a structured framework for police forces to embed inclusive behaviours, challenge discrimination and foster ethical leadership.

The standard is built around two interconnected priorities:

- evolving police organisations to be more inclusive, transparent and accountable
- improving how policing works with the public, with a focus on legitimacy, fairness and trust

It includes practical guidance, tools, and a performance and assurance framework to help forces assess progress and drive cultural change. The standard was implemented from April 2025, aligning with the broader strategy and supporting forces in meeting their legal and ethical obligations.

Test the ‘train the trainer’ programme to increase capability and confidence to deliver programmes relating to internal culture change and inclusion

This deliverable was merged with the wider behaviour change work to equip supervisors to address inappropriate and discriminatory behaviour.

National Police Wellbeing Service

The National Police Wellbeing Service (NPWS), also known as Oscar Kilo (OK), has continued to play a vital role in helping policing organisations meet their legal and moral duty of care around wellbeing. We want to build healthy working environments within policing and help individuals to stay well, feel valued, and thrive at both work and home.

Op Hampshire

The NPWS has supported a force-led regional and national knowledge-sharing network and has developed a College Learn online training package, which has been completed by more than 35,000 officers and staff to date. Op Hampshire is

also influencing improvements in criminal justice, providing guidance on achieving best evidence and contributing to national level reviews, including:

- Criminal Injuries Compensation Authority eligibility
- out-of-court resolutions review
- CPS assaults on emergency workers joint agreement review

OK9 wellbeing and trauma support dogs

OK9 is a national initiative that uses wellbeing and trauma support dogs to promote emotional wellbeing. The network of dog handlers was successfully maintained and expanded, with ongoing support provided to handlers and single points of contact to ensure consistent standards. OK9 gained national recognition through media coverage and awards, including the BBC Make a Difference Award and the Crufts Hero Dog Award. Improvements to the on-boarding process and training have strengthened the network, which was also shortlisted for the Great British Workplace Wellbeing Awards.

OK Healthy Living

The OK Healthy Living workstream has focused on supporting the physical and mental wellbeing of police officers and staff through improving sleep and nutrition. To help with sleep, fatigue and recovery, we supported 780 officers and staff across 27 forces with wearable devices, achieving a 92% usage rate in the first six months. The [better sleep toolkit](#) was accessed over 3,300 times, while related webinars received more than 1,500 views. In addition, we launched [fatigue risk management guidance](#) in January 2025 to help mitigate workplace risks, which has already seen over 1,000 visits. Our [nutrition for wellbeing](#) resources remained popular, with thousands of page views to access advice on meal planning and healthy eating for shift workers.

Peer support for wellbeing

Our peer support for wellbeing model has now been implemented in 35 police forces, coordinated by trained wellbeing coordinators. Over the year, we trained a further 18 coordinators and 720 peer supporters, equipping them with the skills to offer timely, non-clinical support to colleagues, while also promoting personal resilience and self-care. Following public disorder in August 2024, trained peer supporters were

deployed to provide emotional support and signposting to affected officers and staff, helping to identify and assist those in need.

Wellbeing outreach service

Our wellbeing outreach service vehicles continue to tour forces to offer advice and support. Use of the vans remains high, with 138 deployments and over 12,822 visits of individuals to the vans. These vans delivered welfare support at operational bases, conducting physical, psychological and financial health checks with frontline personnel. In several instances, health checks resulted in referrals to general practitioners or immediate visit to accident and emergency. We responded to 13 major incidents over the course of the year, with multi-week deployments.

Occupational health

We created six good practice documents accessible on the [occupational health \(OH\) section of the OK website](#). We developed and circulated an OH standards tracker for OH units to use as a management tool for self-assessment of all three levels of standards. We also created a second OH health needs tracker to gather information relating to referrals, in order to build a national picture of demand. We ran monthly online network events, produced newsletters and undertook force visits, in parallel with wider support and workshops. We also created additional specialist groups for mental health nurses and physiotherapists.

Psychological and trauma risk management

The National Police Therapists Working Group continues to grow, working on improved national standards for therapy provision and implementation. There are currently over 60 members from 34 forces sharing policies, improving policies and working together to raise the standards of psychological support in forces.

We have delivered approximately 4,500 psychological risk assessments across 43 forces. We launched a new, online peer debriefing model course, as demand for the existing course outstripped supply and there was no capacity to scale. In addition, we delivered 30 supervisor wellbeing courses, training 322 delegates to improve supervisor understanding of the impact of the police role. We also provided tools for early identification for referral into specialist services and self-care. Online learning is available via a stress and trauma course, which provides self-care guidance and early-stage psychoeducation that is available to all officers and staff.

Suicide prevention and postvention

Our work on suicide prevention and postvention work was well received. The National Police Chief Medical Officer (CMO) published a position paper, which clearly sets out that oversight of suicide prevention and postvention will sit with the NPCC Health, Safety and Wellbeing Board. Forces are expected to notify the CMO of suspected death by suicide. The National Suicide Action Plan was launched in 2024, setting out a standard of support that forces are expected to provide. To drive compliance, forces are expected to self-assess against this standard from July 2025.

Mental Health Crisis Line

The Mental Health Crisis Line (MHCL) proof of concept went live in the North-East region in June 2024, using the same service model and provider as the paramedics and fire service. There has been close collaboration with the seven forces involved in the proof of concept.

Families support model and bereavement counselling

Our work on supporting families, which included providing resources and a toolkit, was very well received. We have also provisioned a bereavement counselling service. If a serving officer or staff member dies in the execution of their duties or by suicide, this service is available to their family and immediate colleagues.

Support for police leavers

The leavers' hub provides support and guidance for those transitioning out of the service, including a police leavers guide. We are also piloting the CV writer element of an Employment Gateway. This is targeting officers leaving at end of service (approximately 10,000 annually) who intend to work full-time up to national retirement age.

Evidence-based research

Evidence-based research is being developed on several fronts. In response to requests from several chief constables, the national wellbeing survey was postponed. The survey followed evidence-based design principles, ensuring that wellbeing sits at the heart of the questions being asked. The survey also included a renewed focus on the organisational drivers that have an impact on motivation, stress, performance and productivity.

The strength of evidence linking these avoidable stressors is now well established. The survey aimed to help the police service better understand the problem and, most importantly, share best practice and innovation about how to make improvements. The [national wellbeing survey](#) was published in August 2025. External studies were undertaken on:

- sleep, fatigue and recovery
- biometrics
- OK9
- family liaison officer wellbeing resilience and locus of control
- police assaults and violent offenders

Hindrance stressors

Hindrance stressors work led to the publication of the [workforce prioritisation guidance](#) (WPG). We ran a series of campaigns targeted through staff associations to circulate and explain the WPG and how it could be used by forces. Using feedback from the engagement sessions, a revised version of the WPG is in development to support the launch of the NPCC health and wellbeing strategy.

NHS engagement

The NHS engagement workstream, which supports the work of the CMO, saw the publication of resources aimed at supporting chief officer and senior leadership teams. These resources provide assistance in engaging with local healthcare commissioners to work towards better police-informed healthcare.

Police Covenant

Police Covenant initiatives continued to be supported and delivered by the NPWS through the Police Covenant Delivery Group, which it leads and coordinates, and the Clinical Governance Group. The [NPCC health and wellbeing strategy](#) was published, which was supported by the NPCC Health Safety and Wellbeing Board, providing the foundation for their activity.

Blue Light Wellbeing Framework

The Blue Light Wellbeing Framework is being actively used by each of the 43 Home Office forces. The self-assessment tool now includes sections on OH changes and Op Hampshire elements.

Ensuring high standards

Set and improve operational standards

Strengthen neighbourhood policing

Design and develop a new curriculum for neighbourhood policing

The curriculum for the neighbourhood policing programme (NPP) was developed using academic evidence and operational insights. It includes online modules and classroom-based sessions on community engagement, problem-solving and tackling anti-social behaviour. The modules are supported by pre- and post-course assessments to ensure operational competence. The NPP is the first dedicated national training pathway for neighbourhood police officers and PCSOs. It aims to professionalise neighbourhood policing and establish it as a recognised specialism.

Pilot a new development programme for neighbourhood officers

A pilot involving 11 police forces across England and Wales began in June 2024 and ran until March 2025. Approximately 1,100 officers participated, with 80% reporting confidence in applying the knowledge gained. National rollout of new specialist training for neighbourhood officers and PCSOs began in June 2025 with the release of phase one (15-part online training), focused on:

- community engagement
- problem solving
- tackling anti-social behaviour (ASB)

Enhance the anti-social behaviour toolkit

This deliverable was decommissioned and absorbed into the wider NPP. The ASB modules within the NPP deliver an improved product to forces.

Improve public protection

Support transition of the Vulnerability Knowledge and Practice Programme (VKPP) to the College of Policing

The College formally integrated the Vulnerability Knowledge and Practice Programme (VKPP) into its structure in April 2024, supporting the transition from Norfolk Constabulary. The VKPP now operates within the National Centre for Violence Against Women and Girls (VAWG) and Public Protection (NCVPP), a joint

initiative with the NPCC. This transition reflects the College's commitment to professionalising public protection and enhancing evidence-based responses to vulnerability. The VKPP continues to deliver national projects and strategic support, contributing significantly to the College's mission and the wider policing landscape.

Host the NCVPP to provide strategic leadership and support consistently high standards of policing practice based on evidence and data

The NCVPP started operations in April 2025. The College was instrumental in developing the NCVPP in collaboration with the NPCC. The NCVPP brings together national programmes, including Operation Soteria, the VAWG Taskforce and the VKPP. Its purpose is to provide strategic leadership and drive consistently high standards of policing practice in tackling VAWG and public protection offences.

The NCVPP places victims and survivors at the heart of its work, ensuring their experiences inform policing strategies. It also fosters cross-sector collaboration, working with government, third-sector organisations and policing partners to professionalise public protection and embed continuous improvement across UK policing. As such, it:

- coordinates national policing responses
- promotes evidence-based practice through data and research
- supports forces with specialist training and operational guidance

Scope, develop and launch a public protection programme, professionalising this policing area

The new public protection programme comprises a structured, multi-phase development pathway designed for senior leaders in policing. This programme is a key part of the College's commitment to professionalising public protection, addressing capability gaps and improving outcomes for victims and communities.

The following two training courses are the building blocks of the programme.

Scope, develop and launch a PIP1 investigative supervisors' development programme

The PIP1 investigative supervisors' development programme is part of our commitment to raising standards in public protection. Those who supervise investigations will be developed and recognised as specialists, ensuring that victim support and care are prioritised across policing. The training has been developed in

consultation with forces and uses evidence-based interventions and behavioural change techniques to improve performance and change culture.

Due to the demand across policing, 17 additional forces have been on-boarded to pilot the PIP1 investigative supervisors' development programme. Forming pilot 2, these 17 forces will benefit – as the 13 forces in pilot 1 have done – in accelerating uptake across their supervisory cohorts. These forces will provide feedback to the College as to how the programme could be improved further for national rollout in April 2026.

Conduct a review and relaunch of the public protection and safeguarding leadership programme

We have redesigned our public protection and safeguarding leadership programme (PPSLP) to ensure that senior investigators are developed and recognised as specialists. Using immersive learning and underpinned by evidence-based practice, the course reflects the recommendations from recent reviews and learning (including the Angiolini Inquiry). The refreshed programme equips senior leaders with advanced skills in safeguarding, strategic leadership and multi-agency collaboration. The revised PPSLP was launched in August 2025.

Improve the investigation of rape and serious sexual assault

Continue to support the work of Operation Soteria

Embed the national operating model in College products

We have undertaken a significant amount of content development to ensure that the national operating model (NOM) is integrated into College products. The NOM was developed by a joint unit consisting of the Home Office, the NPCC, the College and various universities. It supports Operation Soteria, the programme tasked with improving the investigation of rape and serious sexual assault offences (RASSO). The programme is transforming how policing and partners respond to RASSO.

Develop a digital and accessible solution to deliver the NOM

To deliver the NOM more effectively into the hands of policing, a digital app was launched in March 2025. The NOM app delivery required coordination of two complex, inter-dependent projects:

- the app development from clean-sheet design to Police Digital Service (PDS) accredited app
- the digitisation of the NOM content, including academic, SME and third-sector review, content writing and optimisation for searching and fast scanning

In addition, the app required a targeted communications strategy to inform and support the forces. The web application allows users of the NOM to see it in a digital format that allows them to easily and quickly move back and forth through all the products. This will be of huge benefit to first responders attending a RASSO case, giving them ready access to relevant information on their phones or laptops to aid them while at a crime scene or speaking to the victim.

Deliver a national learning programme for rape investigators

The RASSO investigative skills development programme (RISDP) is a national training initiative designed to improve the investigative capabilities of officers handling RASSO. The programme combines online and in-person learning, focusing on offender behaviour, victim engagement, trauma-informed practice and early forensic opportunities. It uses evidence-based interventions and behavioural change techniques to enhance investigative performance and culture. By mid-2024, over 4,500 officers had completed the training, more than double the government's original target. This has contributed to improved outcomes for victims and increased public confidence in policing's ability to investigate and prosecute sexual offences.

Pilot a revised programme for investigators of serious sexual assault in April 2024, before rolling out revised programme

The specialist sexual assault investigators' development programme (SSAIDP) was redesigned in collaboration with academics from Operation Soteria. This followed findings that previous training lacked specialist content and did not adequately support investigators. The pilot phase began in April 2024, with evaluation conducted across multiple forces to assess impact on investigative practice, attitudes and victim engagement. The refreshed programme incorporates the NOM principles: victim-centred, suspect-focused and context-led investigations.

Oversee completion of academic contract and delivery of research

This work has been completed and was presented to the Implementation Board in March 2025.

Support peer-to-peer learning networks

Peer-to-peer learning networks are a key component in improving the policing response to RASSO. All webinars and practice-sharing events were successfully delivered for 2024/25.

Re-design specialist child abuse investigators' development programme (SCAIDP)

This deliverable has been paused but will be taken forward as a deliverable of the NCVPP strategic delivery plan in 2025/26.

Improve digital investigative capability

Develop and deliver specialist digital data and learning products, partially informed by digital maturity matrix assessments

We have released resources through our digital intelligence and investigation (DII) programme, including training, advice and guidance for investigators to:

- identify deepfake image and sound content in digital elements of investigations
- understand how to navigate the dark web and its use by criminals

However, the DII programme of work will not continue in 2025/26 because its direct funding has been withdrawn.

Conduct discovery into AI risks and opportunities for investigators

The AI discovery and research element was conducted by the Home Office and was supplemented and continued by the College. This work was subsequently developed into guidance to raise policing's knowledge of AI threat and opportunity, which is available on College Learn.

Police driver training

Police driver training – licensing and accreditation

In 2024, the College formally established a licensing and accreditation process for police driver training, ensuring national consistency, legal compliance and professional standards across all forces. The accreditation process is embedded within the police driver training programme, which is a licensed product governed by the College.

Improve use of police powers

Evaluate the implementation and impact of new initiatives designed to improve the use of stop and search

A number of pilots are underway, with evaluations expected to continue until March 2026.

Analyse the effect of being stopped and searched on teenagers, including future offending, health and educational outcomes

This work is linked to the Millennium Cohort Study of young people born in 2000/01. Additional funding has been received, which will extend the research period until March 2027.

Independent reviews and responding to recommendations

[Manchester Arena Inquiry](#)

National standards and training for force incident managers

We have strengthened training for force incident managers, developing nationally accredited training following the attack on Manchester Arena and subsequent inquiry recommendations. The first course is due to take place in April 2025 and will assist forces to improve their initial response to – and command and control of – high-risk incidents. By delivering centrally, the College will ensure consistency in delivery and will provide a cost-effective course that reduces the burden on forces' learning and development teams.

Update standards for command and control of major incidents

Work is ongoing to revise the Operations APP. Public consultation commenced in August 2025.

[Local Child Safeguarding Practice Review: Child Q](#)

Explore potential improvements to the guidance concerning reasonable grounds involving stop and search activity with children

This deliverable was merged with the revision of the stop and search APP, which would address this subject.

Nottingham killings – independent review

Support an independent review into the Nottingham killings

This deliverable was decommissioned following the government's announcement of a public inquiry.

Section 60 super-complaint report

Respond to recommendations on stop and search

This deliverable was merged with the revision of the Stop and search APP, which would address recommendations in the section 60 super-complaint.

Keyham shootings – prevention of future death notice response

Launch delivery of a new national training course to firearms enquiry officers

We have improved training for staff in firearms licensing units. The first national training programme for firearms enquiry officers (FEOs) was held in November 2024, with rollout to all forces during 2025/26. This follows the 2021 Plymouth shootings and will help to ensure that members of the public who are granted firearms licences and certificates are fit to do so and are not a danger to public safety.

Elevating performance

Identify, share and embed what works

Routine horizon scanning activity

The College has conducted two horizon scans in 2024/25. We seek to identify emerging trends, technologies and societal changes that could have an impact on policing. This activity helps to inform strategic planning, policy development and operational readiness across UK police forces.

Develop a research control strategy to target academic effort on key gaps

The research control strategy aims to identify priority areas for research where evidence is weak or absent, and to encourage collaboration between police forces and academic institutions. This strategy is primarily operationalised through tools like the [policing interventions evidence gap map](#) and broader research coordination initiatives. This map is a living document, which is updated periodically to reflect new research and to guide future academic efforts.

VAWG evaluation accelerator fund – completion of three pilots

The College was awarded funding to complete three innovative pilot valuations focused on improving policing responses to VAWG:

- The video first response to non-emergency domestic abuse pilot involved officers using body-worn video to record victims' initial accounts at the scene of domestic abuse incidents. This approach captured immediate emotional and contextual evidence, reduced the need for victims to repeat their story and provided compelling material to support prosecutions. The pilot demonstrated improved victim engagement and evidential quality in court proceedings.
- The domestic abuse forensic marking pilot explored the use of forensic technologies, such as SmartWater, to deter repeat domestic abuse and stalking. By marking property or offenders, police were able to link individuals to specific incidents, enforce restraining orders and bail conditions more effectively, and offer increased reassurance to victims. Early findings indicated enhanced offender accountability and a reduction in repeat victimisation.
- The police officers in classrooms pilot placed dedicated officers within educational settings to foster trust and facilitate early intervention among young people. Officers worked closely with students and staff to identify and support vulnerable individuals, deliver education on healthy relationships and personal safety, and build long-term trust between police and communities. Feedback from schools was overwhelmingly positive, with improvements noted in safeguarding and early engagement outcomes.

Promising smarter practice put forward by What Works Board

Four smarter practice examples were chosen for evaluation:

- Enhanced video response (EVR), to improve how forces respond to non-emergency calls and support victims of crime (published August 2025).
- Quality assurance thematic testing, aimed at enhancing the quality of crime investigations.
- Funding spend plan, a strategic approach to managing and allocating police funding linked to innovation, research or transformation projects.
- Knife crime risks assessment index, a proactive identification of individuals at risk of involvement in knife crime and serious violence.

Police drug diversion schemes

The College is leading a comprehensive study on police drug diversion schemes. These schemes aim to offer alternatives to criminalisation for individuals suspected of minor drug-related offences, such as possession for personal use. The Cabinet Office has provided additional funding to expand the project to track offenders' behaviour over a longer period of time. The study is scheduled to conclude in March 2026, with findings expected to inform future policy and practice around drug-related policing and diversion.

Operation Divan

Operation Divan is an initiative evaluated by the College, focusing on early intervention for young people under 18 suspected of carrying knives or weapons. It involved voluntary meetings with police or youth justice officers to educate and support these individuals. The evaluation found that Operation Divan helped to reduce weapon carrying and was considered successful by police, youth justice teams and schools.

Sharing what works

Evidence-based guidelines on effective decision making

The proposed subject matter was deemed unsuitable for College guidelines. Consequently, the College has developed full scoping for eight options, which will go through a prioritisation exercise to determine the most appropriate subject for a guideline.

Add new smarter practice and other examples to the College practice bank

The [practice bank](#) is an online platform for police forces and crime reduction organisations to share real-world examples of interventions, tactics and knowledge related to tackling crime and improving policing. The College added 154 new examples to its practice bank, bringing the total number of shared practices to 230. Additions include a mix of promising, innovative and untested interventions across a wide range of policing challenges, such as domestic abuse, cybercrime, youth engagement, safeguarding and organisational change.

Add new what works evidence to the crime reduction toolkit

The [crime reduction toolkit](#) summarises the best available research evidence on what works to reduce crime. The College published a further nine summaries over

the last year, bringing the total number to 77. These covered evidence on topics such as increasing police patrols over large areas, psychosocial treatment for sex offenders and an update on mental health courts.

Supporting forces to embed what works

Continue to provide evidence-based performance support to forces placed in Engage status

A key aspect of the College's work is supporting forces to improve significant performance challenges. We provide targeted support to police forces placed in Engage status. This is a designation used when a force is not adequately addressing serious concerns identified by His Majesty's Inspectorate of Constabulary and Fire & Rescue Services (HMICFRS). This support is designed to help forces improve performance, rebuild public trust and implement sustainable change. Last year, the Evidence-Based Performance Improvement Project team provided vital hands-on support to 25 forces. Some of these forces had been placed in Engage status, while others requested support because of inspections highlighting concerns.

Scope a crime prevention programme

A crime prevention programme has been scoped, and resourcing has been identified via TCDG. The College will bring together existing work and new projects in a prevention programme. This will seek to apply mainstream problem solving and prevention as a core skill across policing to prevent crime and reduce demand.

Scope implementation support necessary to embed problem-solving guidelines

The scoping for this deliverable is complete, with implementation work featuring as a new deliverable in the 2025/26 refreshed business plan. This will involve embedding what works in prevention into key College products.

Embed what works to prevent crime in senior investigative officers' learning

We have supported the development of the PIP1 investigative supervisors' development programme to incorporate prevention coverage into the curriculum. The new programme will ensure that investigation supervisors have an awareness of their role in prevention and what it means in practice.

Centre for Police Productivity

Establish a Centre for Police Productivity, including a national police data hub

The independent Policing Productivity Review (PPR) found that up to 38 million hours of police officer time could be saved annually by improving productivity through better use of data, technology and operational processes. This is equivalent to deploying an additional 20,000 officers. Significant opportunities were identified to improve efficiency and free up officer time across the service.

In April 2024, the Home Office and the College of Policing established the Centre for Police Productivity (CfPP) to address these challenges. The CfPP provides dedicated, central support for implementing new technologies and data-driven approaches. The CfPP is doing the following:

- Developing a productivity diagnostic and insight tool to compare force-by-force productivity and performance in policing response. This will initially cover burglary, robbery and retail crime, before expanding into other areas of policing. In Q3 2025/26, the CfPP began testing the tool with seven forces. The beta version of the tool will be made available to all forces in Q4 2025/26.
- Implementing technologies, such as enhanced video response (EVR), to free up frontline resources and improve victim satisfaction. Partnering with Dorset Police – the originator force for EVR – the College evaluated the approach in the more urban force of Avon and Somerset Police. Published in November 2025, this evaluation confirmed that EVR is significantly faster than traditional, in-person response with no detriment to victim satisfaction. The College is now supporting other forces to implement the approach locally and is monitoring the benefits this is bringing.
- Supporting auto-redaction technology, which could save thousands of hours if implemented nationally. The CfPP has set up a national redaction network, hosted a knowledge-sharing event and initiated workshops. Since launching the network, the number of forces using the technology has risen from 15 to 35. The CfPP is also partnering with the Home Office to support 27 early adopter forces to implement audiovisual and multimedia redaction within the financial year.
- Developing AI tools that give officers instant, clear access to legislation, standards, and national or force policies, transforming how quickly they can find and use the knowledge they need. The College's CoPA AI policing assistant tool

is being tested in two forces and initial findings on productivity gains look promising.

- Providing support to forces on the use and adoption of AI technologies. **Guidance on building and evaluating AI** has been developed and was published in June 2025. The CfPP also runs a specialist panel to advise forces on their AI evaluation plans. An online knowledge-sharing event for AI in January 2025 attracted over 300 participants. On the back of this, the CfPP launched the national AI peer network, which has 290 members and meets monthly to share the latest opportunities and challenges around harnessing AI. The CfPP has also worked with the NPCC AI portfolio to deliver CPD sessions to chief officers on the use of AI in policing.
- Producing guidance on benefits measurement to promote a standardised approach to capturing and communicating value, and delivering in-person evaluation training across England and Wales. The CfPP has also developed a productivity measurement framework with Crest Advisory to help forces track productivity over time. This framework is being tested in four forces.

Enabling Services

Support the delivery of the Greening Government Commitments 2021 to 2025

Task Force on Climate-Related Financial Disclosures compliance statement

The College has reported on climate-related financial disclosures consistent with HM Treasury's TCFD-aligned disclosure application guidance, which interprets and adapts the framework for the UK public sector. The College has complied with the TCFD recommendations and disclosures around:

- governance – recommended disclosures (a) and (b)
- risk management – recommended disclosures (a) to (c)
- metrics and targets – recommended disclosures (b)

This is in line with the central government's TCFD-aligned disclosure implementation timetable for Phase 2. The College plans to provide recommended disclosures for

strategy in future reporting periods in line with the central government implementation timetable.

We consider climate to be a managed risk and not a principal risk. We will mitigate any identified risk through our internal channels, to prevent any situation that could seriously affect the performance or reputation of the organisation.

Due to the lack of availability of data, we were unable to report on ICT waste.

Disaggregated international flight data and taxi data could not be provided, as we do not currently collect that level of data. We are working with our suppliers to obtain this data, if possible, moving forward.

Governance

The CEO, Sir Andy Marsh QPM, is our Accounting Officer. As such, he is responsible for managing our climate risks and ambitions across all aspects of our work.

The College's executive directors support the CEO in the exercise of his statutory duties and have collective responsibility for our climate-related work. As part of its role, the executive directors consider our risk position across all of our activity. They delegate responsibility to the Delivery Board for the deliverables in our business plan, including our Greening Government Commitments (GGCs), through our environmental management plan. There has been no requirement to raise risks based on delivery to date.

The Audit and Risk Committee (ARC) conducts reviews of our risk management and internal control framework, governance arrangements, and the quality and reliability of financial reporting on behalf of the Board. Both the ARC and the Finance and Performance Committee conduct deeper dives of individual or groups of risks, based on their risk level.

For 2025/26, the ARC will receive an annual overview of our TCFD risk position. They will monitor progress in reducing carbon emissions from our business operations and estate on behalf of the Board.

We submit our annual environmental report to the ARC. This report is reviewed by the Executive Committee before submission.

There is currently no oversight at Board level. However, we will be implementing appropriate mechanisms during 2025/26 to be able to report to the Board.

The management of climate-related risks and opportunities sits with our Property and Environment team. Risk management has not been proactively managed. However, improved awareness will be implemented across our estates and service provider for future reporting and compliance.

Our progress against the delivery of our environmental management plan (EMP) is overseen through internal channels, with three lines of scrutiny:

1. Business Services Quarterly Strategic Planning
2. Estates Delivery Group (EDG)
3. College Delivery Board

The EMP 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 Delivery Board.

The team is supported by business areas and subject matter experts from across the College, who 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, and will encourage colleagues to share ideas that can help support our plans.

The College attends the Home Office GGCs forum quarterly to review progress against the targets.

Several interventions have been embedded within our estates strategy 2022-27, approved by the Executive Committee. Progress against targets, including environmental performance, is reported quarterly.

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.

Risk management

Risk management in relation to the delivery of the GGCs has not been proactively managed during 2024/25. However, improved awareness will enable future reporting and compliance. We have undertaken, through the Home Office, a desktop climate change risk assessment to identify and understand possible risks to the estate. Subsequently, we have engaged Arcadis to interrogate the risk assessment and produce a climate change action plan.

Metrics and targets

Our performance against the baseline, 2017/18, is as follows.

Energy

Consumption of energy – gas, electricity and liquefied petroleum gas (LPG) – reduced by 19%, although our energy costs have increased by 77%.

Travel

Business miles travelled reduced by 42%.

Domestic flights reduced by 18% (199,475km versus 162,652km).

International flights reduced by 64% (1,557,988km versus 555,690km).

Disaggregated category data was not available for 2024/25, but we will capture this for future years.

Historical data is given below:

Method of travel and year	Miles	Kilometres	CO ₂ tonnes	Cost
Air (domestic)				
2017/18 (baseline)	123,948	199,475	28	£96,890.25
2022/23	109,655	176,473	22	£34,462.87
2023/24	129,704	208,738	30	£43,359.84
2024/25	101,067	162,652	23	£34,269.80

Method of travel and year	Miles	Kilometres	CO₂ tonnes	Cost
Air (international)				
2017/18 (baseline)	968,089	1,557,988	124	£88,937.74
2022/23	288,057	463,583	47	£41,580.01
2023/24	704,499	1,133,781	278	£127,665.57
2024/25	345,290	555,690	122	£96,955.99

We do not undertake bus or coach travel and have no data on taxi usage. However, we will work with the relevant teams and service providers to collate this data, if possible, going forward.

Water

Water consumption has increased by 23% due to the need for increased flushing to manage legionella and reduce health and safety risks to site users. However, work is in hand to identify points of failure and reduce the need to flush so frequently. There are plans to reduce water consumption by the introduction of waterless urinals at Ryton, to align with Harperley Hall.

We have completed a programme of works to replace showerheads to reduce flow rate of water and consumption of gas.

Under the current contractual arrangement, as the Home Office are the contracting authority, we do not have visibility of indirect water use. However, when the new facilities management contract comes into force (October 2026), the College will have access to this data.

Paper

Paper usage was reduced by 41%.

Waste

Food waste has increased by 40%, with 17% being recycled and 52% turned into energy rather than going to landfill. We are working with our service provider, administration teams and trainers to introduce mechanisms to reduce food waste.

Fleet

A comparison to our 2017/18 fleet structure is provided:

Year	Total	Diesel	Petrol	Hybrid	Electric
2017/18	72	61 (85%)	11 (15%)	0 (0%)	0 (0%)
2024/25	86	36 (42%)	25 (29%)	16 (19%)	9 (10%)

5% of our hire car use was via hybrid or electric vehicles.

Scope 1,2 and 3

Scope 1, 2 and 3 data, including usage and financial information, is outlined in the summary table below.

Area	Year to March 2025	Year to March 2024	Year to March 2023
Greenhouse gas emissions (tCO _{2e}) per £1 million income	32.71	41.90	40.35
Income in £000 per tonne of greenhouse gas emissions	30.57	23.80	24.80
Greenhouse gas emissions – scopes 1, 2 and 3 business travel, including air and rail (tCO _{2e})	1,588	1,687	1,522
Energy consumption – gas and electricity (kWh)	5,812,427	5,703,244	5,837,751
Energy expenditure – gas and electricity (£)	887,418	791,397	602,662
LPG consumption (litres)	105,435	117,780	107,607
LPG expenditure (£)	47,628	80,512	68,681
Estate waste amount (tonnes)	159.12	126.09	99.85
Estate water consumption (m ³)	27,465	24,719	24,191

Area	Year to March 2025	Year to March 2024	Year to March 2023
Estate water expenditure (£)	44,070	41,336	35,112

Waste data includes recycled waste. Scope 1: £261,180.24 – 604 tonnes (gas, LPG and College vehicles).

- Scope 2: £724,459.00 – 629 tonnes (electricity).
- Scope 3: £1,010,532.81 – 356 tonnes (hire car, grey fleet, train and domestic air travel).
- Scopes 1, 2 and 3, plus hire car fuel and hotels, is £2,490,989.20.

Historical data is as follows:

2022/23	Carbon	Cost
Gas, LPG, College vehicles	579	£257,793.07
Electricity	705	£498,169.00
Hire car, grey fleet, train, air (domestic)	238	£919,466.30
Total	1,522	£1,675,428.37
Hire car fuel and hotels costs	-	£395,888.64
Grand total	-	£2,071,317.01
2023/24	Carbon	Cost
Gas, LPG, College vehicles	600	£272,180.87
Electricity	680	£660,668.00
Hire car, grey fleet, train, air (domestic)	407	£1,136,828.60
Total	1,687	£2,069,677.47
Hire car fuel and hotels costs	-	£724,468.05
Grand total	-	£2,794,145.52

2024/25	Carbon	Cost
Gas, LPG, College vehicles	604	£261,180.24
Electricity	629	£724,459.00
Hire car, grey fleet, train, air (domestic)	356	£1,010,532.81
Total	1,589	£1,996,172.05
Hire car fuel and hotels costs	-	£494,817.15
Grand total	-	£2,490,989.20

Expanded historical data for scope 3 is as follows:

Year and method of travel	Miles	Kilometres	CO₂ tonnes	Cost
2022/23				
Hire car	711,730	1,145,418	122	£297,143.84
Hire car fuel	-	-	-	£122,554.31
Hire car total	-	-	-	£419,698.15
Grey fleet	319,034	513,435	54	£137,914.25
Rail	704,985	1,134,563	40	£285,811.02
Air (domestic)	109,655	176,473	22	£34,462.87
Air (international)	288,057	463,583	47	£41,580.01
2023/24				
Hire car	849,768	1,367,569	228	£436,487.35
Hire car fuel	-	-	-	£137,589.63
Hire car total	-	-	-	£574,076.98
Grey fleet	379,334	610,479	102	£170,700.67
Rail	823,843	1,325,847	47	£366,224.05

Year and method of travel	Miles	Kilometres	CO₂ tonnes	Cost
Air (domestic)	129,704	208,738	30	£43,359.84
Air (international)	704,499	1,133,781	278	£127,665.57
2024/25				
Hire car	733,064	1,179,752	197	£391,930.68
Hire car fuel	-	-	-	£118,937.26
Hire car total	-	-	-	£510,867.94
Grey fleet	360,351	579,929	97	£162,158.42
Rail	692,068	1,113,775	39	£325,594.45
Air (domestic)	101,067	162,652	23	£34,269.80
Air (international)	345,290	555,690	122	£96,955.99

Licences

We obtained a borehole license at a cost of £97.00.

ICT and digital

We are unable to provide data pertaining to ICT waste. We will work with our Digital, Data and Technology (DDaT) colleagues to ensure that this data is available going forward.

We will continue to prioritise and promote minimising the environmental impact of our digital platforms.

General comments and update on performance against targets

We adopted a strategic approach to deliver a year-by-year gradual reduction plan over a four-year term (2021-25). This enabled data capture and analysis to be reactive on a quarterly basis to help identify opportunity and risk.

Conversion factors used for calculating greenhouse gas emissions are provided by the Department for Environment, Food and Rural Affairs (DEFRA).

Our baseline was 2017/18, set through GGCs, and was not revisited during the reporting period.

The College retains a live record of scope 1, 2 and 3 metric data and submits this to the Home Office quarterly.

Carbon prices are not known and therefore are not reported for this reporting period. However, measures are in place to capture this data moving forward.

Although we do not have specific key performance indicators in relation to targets, we did identify actions in support of our GGCs. Performance was measured through our Environmental Working Group.

We have removed all single-use plastic, with the exception of milk jiggers and packets of complimentary biscuits. We are working with our service provider to identify and source alternative options.

Our environmental impact

We have evaluated our performance against the GGC targets and have successfully reduced our carbon footprint in most areas. Further work is required on nature recovery and adapting to climate change. However, we are working with the Home Office and have already commissioned a biodiversity study, climate change risk assessment, and climate change action and adaptation plan.

In 2024/25, we had tree surveys completed at Ryton and Harperley Hall. Identified actions were completed at Harperley Hall, but works identified at Ryton were put on hold due to funding issues. We continued to maintain current site establishment of green areas, including planting and trees. Where partial felling is required, we aim to retain as much of the tree as possible to encourage wildlife.

We have undertaken a project to replace all College laptops with improved technology and reduced environmental impacts.

All procurement programmes include the relevant sustainability clauses. There is clear, accountable ownership to reduce carbon emissions arising from our estate, business travel, water use, waste – including ICT waste – and supply chain.

In relation to rural proofing, we have no targeted policies. However, any major project that would have an impact on the local community would include an environmental impact assessment and relevant planning consultation.

The College's capital programme consists of a range of maintenance projects that would not normally involve designing new buildings.

We adopt Building Regulations guidelines for items such as new boilers, where a high efficiency unit is chosen by its Seasonal Efficiency of Domestic Boilers (SEDBUK) rating. Our estates strategy contains a number of deliverables that involve new construction. We will design to a high Building Research Establishment Environmental Assessment Method (BREEAM) environmental rating, which will include high levels of thermal insulation and very low carbon use, as well as rainwater recycling and other initiatives.

When undertaking office moves and closures, we reused and re-allocated furniture and sundries across the estate.

During the year, we have delivered onsite improvements, including:

- awareness presentations across the business to capture the support of all staff
- continuing our LED light replacement programme
- increased internal and external stakeholder engagement

No capital projects were identified due to funding issues.

The College does not consume other finite resources in a material manner, and we do not have any reportable environmental incidents.

Sustainability reporting

Procurement

The vast majority of our work is through Crown Commercial Services (CCS) frameworks so standard terms and conditions apply. Facilities management work is delivered through the New Engineering Contract (NEC) and Gleeds. Anything else is short or mid-tier forms of contract from the Government Legal Department (GLD).

Procurement standing orders

We state in the standing orders that:

“The College will include sustainability criteria in its supplier evaluation process, assessing suppliers' environmental performance, social responsibility and ethical practices where appropriate and proportionate to do so.

The College will consider any relevant government guidance or frameworks on sustainable procurement when developing and applying sustainability criteria."

The standing orders also require the following:

Incorporate sustainability considerations into the procurement process, such as:

- **Environmental impact:** Minimise the environmental impact of the procurement.
- **Ethical sourcing:** Ensure that suppliers adhere to ethical sourcing standards.
- **Carbon footprint:** Reduce the carbon footprint of the procurement.

We require suppliers to sign up to the supplier code of conduct, which encourages suppliers to act responsibly in relation to social and environmental issues, including human rights, labour standards and sustainability.

We also ask suppliers to sign up to the BlueLight Commercial (BLC) social action value planning tool. This tool helps suppliers to create a tailored social value action plan for their business. This plan can be used to demonstrate to customers how they are contributing to the social value issues.

Energy performance contracting

Most of the smaller capital projects undertaken do not involve designing new buildings. However, we do embrace the GGCs and net zero environmental targets.

Timber procurement

Where any project required new timber, we specified that all timber shall be procured in accordance with the Forest Stewardship Council's sustainable methodology.

New business models

We have recently reviewed our capital project delivery procurement. This has led to us working closely with procurement colleagues to identify new methods of delivering our capital programme, such as some form of call-off contract.

Leases and licences

We have adopted a flexible perpetual licence for small, low-value demises that are based on either party giving six months' notice to terminate the agreement.

Capital projects

Our procurement team adopts the GGCs and Government Buying Standards, as well as sustainable procurement methods and social value.

The current requirements of social value cover minimising building waste and promoting training for contractors delivering work on College sites. It should be noted that most of our capital projects are one-off and there is limited scope for large gains due to the nature of the work.

Supply chain risks

Any high-risk items would be highlighted either within the contractor's tender submission or by our consultants at tender report stage. Supply chains changed during COVID-19 and have largely settled to meet demand, such as supply of steel, wood and cement.

Our estate

The College estate, as of 31 March 2025, consisted of:

- two freehold sites – Ryton, near Coventry and Harperley Hall, County Durham
- 24 workstations within the Government Property Agency (GPA) hub at 10 South Colonnade, Canary Wharf, London
- 18 workstations with a serviced office provider in Royal House, 110 Station Parade, Harrogate

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.

We moved from our Central House, Harrogate office to a serviced office provider in Royal House during the summer of 2024. This reduced the desk requirements from 110 to 18 workstations, saving approximately £400,000 annually on property costs.

In the last year, we have approved and delivered the investment of £752,000 capital in our freehold estate. This included the reconfiguration of a server room at Harperley Hall and undertaking a wide range of critical maintenance work, including:

- improvements to the sewage treatment works
- upgrading fire doors on our residential accommodation
- boiler replacements
- upgrading of low energy LED lighting at Ryton

Estate leases

- 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 2028.
- The National Ambulance Resilience Unit has entered a new five-year flexible lease that ends on 31 March 2029.
- West Midlands Police entered a three-year extension at our Ryton site, ending in March 2028.
- Warwickshire's police and crime commissioner is party to a three-year lease on accommodation at Ryton ending in March 2028.
- We also continue to support the Warwickshire Search and Rescue team, which uses Ryton as a training base under a short-term licence agreement.

Deliver our international engagement plan

A new head of commercial development was appointed in September 2024 to support the College's strategic ambition of fostering global policing partnerships while delivering income growth projections. Our delivery to international policing included:

- leadership courses in Saudi Arabia, Bahamas and Fiji
- leadership and investigation courses in Oman
- investigation courses in Ukraine
- online coaching and mentoring for sergeants and inspectors in Turks and Caicos
- command training in Australia, Cyprus, Malta, Gibraltar and St Helena
- Aspire leadership development programme for colleagues from countries in North Africa and the Levant

- five deliveries in the UK of technical and leadership training for delegates from Malta, Cayman, Netherlands and Greece

Deliver the business development income growth plan

The College now has better and earlier visibility of monthly income performance. This is due to conducting appropriate research, as well as developing a new Microsoft Power BI income reporting tool midway through the 2024/25 financial year. The restructure of the Commercial team, under the leadership of the new Head of Commercial Development, has provided a refocus and drive for the College to have more control and influence over its income-generating related activities.

Area insight	2023/24 £ million	2024/25 £ million	Variance
Home Office forces	£17.2	£18.5	+£1.3 million
Domestic and wider markets	£5.5	£6.5	+£1.0 million
International	£0.9	£1.7	+£0.8 million
Total	£23.6	£26.7	+£3.1 million

Improve internal financial management information and reporting, and seek to secure a long-term sustainable funding base with the Home Office

During 2024/25, we have worked to improve the quality and timeliness of our internal financial reporting, having on-boarded to Home Office financial systems midway through the previous year. This included better visibility and insight of income, as well as refreshed governance on the management of direct grant funding streams.

We have also:

- updated our fees and charging policy
- improved the resilience of the College's finance team
- added more financial expertise at executive and Board level
- undertaken a zero-based review of College finances
- confirmed our budgetary allocations for 2025/26

We are working with Home Office to secure a sustainable long-term funding base within the department's 2025 three-year Spending Review settlement.

Digital, data and technology

Seek funding for data-driven learning and engagement, and work with existing solution providers to progress a business case in 2024/25

In the absence of funding, a new project and governance is progressing data and information management workstreams across the College. A technical validation of our data maturity and approach has been completed. Discovery work is underway for outlining a business case for the future of our College Learn platform.

Work with colleagues and forces to develop a modernising learning strategy

The modernising learning work has transitioned into developing a draft learning strategy for the College under new leadership and governance.

Support the Future College efficiency and effectiveness work by using existing and emerging technologies to improve College ways of working

A new AI development function and extended Microsoft 365 implementation are delivering efficiencies and improvements across the College.

Implementation of SharePoint in prioritised phases across the College

This work will form a key part of the responsibilities for the data and information management project mentioned previously.

People and Organisational Development

Attraction and recruitment plan

Over the past year, we have made significant strides in transforming our approach to talent acquisition and inclusion. Central to this progress has been the development of our new attraction and recruitment strategy 2025-28. The strategy sets out five principles focused on collaboration, data-driven decision-making, capability development, candidate experience and employer brand. This strategy aligns with our broader people plan and reflects our commitment to attracting and retaining a diverse, skilled workforce that supports the College's mission and values.

To support delivery of the strategy, we have reshaped our team to better reflect our integrated focus on inclusive recruitment and taking a more strategic approach to

understanding demand management. The team is now known as Talent Acquisition and Inclusion. We have introduced streamlined processes, enhanced data insights and strengthened our employer brand through senior and targeted campaigns, including recruiting the new head of the NCVPP.

Following the launch of the national policing culture and inclusion strategy this year, we have used its strategic focus on evolving our organisation to develop three internal goals. These are improving our data, the impacts of our products and the way our values are used to measure performance. Our exit interview data is also improving our understanding of the experience of employees from all backgrounds while working for our organisation.

Pay and reward strategy, phase 1

Within the 2024/25 pay remit, we were able to address the anomalies with the London pay differentials at grades Tier 3 (18) – Grade 7 and above equivalent – and above. We introduced a new London allowance for all new starters, which standardised the amount of London differential to replace the increasing differential with grade, which caused equity and fairness issues. We also introduced a spot rate salary for our 1A and AO grades, which eliminated any gender pay gap and enabled us to set a competitive rate of pay. We were able to use the pay award to increase and shorten pay ranges for the benefit of staff and decrease equal pay gaps. We rewarded our employees for good work and achievements via the reward and recognition pot, using 90% of available funds.

The pay and reward reform strategy was decommissioned until the financial year 2026/27, as aims were either delivered or not met. While some aims were achieved, we did not meet two key objectives: generating savings for pay range investment and introducing a pay progression model. However, several aims were successfully completed, including reviewing allowances (ongoing), shortening pay spines, reviewing London pay and maximising our non-consolidated pot for reward and recognition schemes.

Our plan to resubmit a flexibility business case in the financial year 2024/25 was halted due to financial constraints and the Cabinet Office's pause on all pay progression cases. This pause is in effect until the Cabinet Office's central reward strategy review is complete, with initial findings expected in March 2026. This central strategy will address pay progression nationally and inform our revised pay strategy

in the financial year 2026/27, linking it to improvements in our employee value proposition.

VKPP consultations

Following the transfer of colleagues from the VKPP on 1 April 2024, in line with [The Transfer of Undertakings \(Protection of Employment\) Regulations 2006](#), all colleagues have transitioned to College terms and conditions. This team is integral to the creation of the NCVPP.

HR skills for managers training

We developed a practical workshop for line managers, providing managers with the formal skills to manage staff with confidence. During 2024/25, we delivered five courses to 68 managers.

Estates project – Harrogate relocation

We completed a move to a smaller, more flexible provision in the centre of Harrogate in June 2024. A comprehensive engagement and consultation programme was undertaken with all affected staff to ensure that the transition was managed effectively.

Centre for Police Productivity

The College was selected by the Home Office as the base of the new CfPP. This major initiative reflects the recommendation from the government's independent PPR to drive a change in policing's efforts to improve data exploitation and innovation.

Digital intelligence and investigation project end

The DII function, established in April 2020, has successfully delivered crucial projects, including Op Modify and the digital maturity assessment. The team made significant contributions to policing's digital capabilities, most recently with AI scoping and associated work. The direct grant that funded this specific function ended on 31 March 2025. This change had direct impacts on the College, our services and some of our colleagues, affecting 22 roles specifically funded by the direct grant. These colleagues have been redeployed or terminated.

Future College

We supported the Future College programme to strengthen agility and adaptability, and to achieve long-term transformation of the College structure. The organisational design aspects have been undertaken, providing a platform to embed accountability at all levels, promote personal responsibility and enhance leadership.

Organisational Development

The Organisational Development (OD) function has been instrumental in shaping the College's strategic direction and strengthening its leadership capability. Through close collaboration with the Executive and the Senior Leadership teams, OD has helped to diagnose and address cultural and organisational challenges, enabling sustained high performance. The development of a new people strategy has laid the foundation for future growth, while OD support for the Future College programme has ensured momentum across key transformation workstreams.

The staff survey achieved a record 75% completion rate, reflecting growing trust and engagement across the organisation. Leadership development was reinvigorated through refreshed programmes aligned to current and future needs. OD has played a critical role in supporting complex transitions, such as the integration of the NCVPP. Team development continues to be a core focus, with tailored interventions including Insights Discovery, helping to build stronger, more cohesive teams.

Going concern

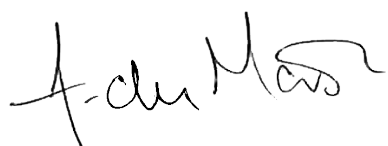
The financial statements are prepared on the basis of going concern, as the directors consider that there are no material uncertainties about the company's ability to continue as a going concern. The directors have a reasonable expectation that the College will continue operations for the foreseeable 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, as well as the government's wider police and crime policies.

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 material changes to this financial model. The College has an agreed budgetary delegation from the Home Office for 2025/26 that is sufficient to

meet its core liabilities in that year. The College is in discussions with the Home Office regarding funding requirements for future years, following the conclusion of the 2025 Spending Review exercise. The College is confident that all potential outcomes provide sufficient funding to continue as a going concern.

While a number of financial scenarios have been planned for, there is no reason to believe that adequate levels of grant-in-aid will not be forthcoming from the Home Office. In addition to grant-in-aid funding, the College typically receives up to a third of its annual income per annum from trading income for products and services from a range of domestic and international customers. The College also receives a growing number of direct grants, predominantly from the Home Office, which are ring-fenced for the delivery of a specific strategic or operational priority.

The College's 2024/25 financial outturn showed an allowable resource overspend against outturn of £8.1m, which was within the revised delegation set by the Home Office in December 2024 and updated further in November 2025. 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

27 January 2026

Section 2: Strategic report

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Section 2: Strategic report

This section outlines the ambitions given in our business plan for 2025/26.

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, police and crime commissioners (PCCs), the NPCC, the Independent Office for Police Conduct (IOPC) and HMICFRS.

Corporate strategy

Our corporate strategy 2024-26 is a refresh of our original 2022-26 corporate strategy. The original strategy 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. This included everyone in policing, from newest recruits to experienced chief officers, as well as our partners across the policing system.

Business plan

We have reported on our performance against our updated business plan 2024-26 in the previous section of this report.

Business plan deliverables, for which we set an annual budget, are funded through:

- grant-in-aid
- direct grants
- income generation through charges to the 43 Home Office forces in England and Wales, non–Home Office forces and wider market participants

Our main deliverables for 2025-27 aim to achieve the following results in the medium term:

- fair and respectful encounters between forces and the public
- effective problem solving to become standard
- neighbourhood policing to be viewed as a specialism and prioritised
- thorough investigations and high-quality victim care
- individuals who are unfit to serve to be dismissed.
- officer time saved through reduced bureaucracy

A summary of our main deliverables for 2025-27 is given below.

Enhancing leadership capability

We aim to ensure that everyone working in policing experiences excellent supervision and senior leadership, feels well supported, is confident to report wrongdoing and is treated fairly. We will achieve these aims by:

- supporting the implementation of new and optimised police entry routes, as well as realising and sharing benefits, learning and promising practice
- testing new promotion processes for sergeant and inspector ranks
- implementing national standards and training for all levels of leadership, as part of an end-to-end framework to support leadership development and progression
- embedding our new Code of Ethics
- developing the evidence base further, by evaluating:
 - behavioural science approaches to changing organisational culture
 - the best ways to engage with hard-to-reach communities
 - new initiatives designed to improve the use of stop and search

Ensuring the highest standards

We aim to ensure that everyone in policing demonstrates excellence in communication and engagement, problem solving, investigation, public protection and digital literacy. We will achieve these aims by:

- strengthening force vetting, including evaluating accreditation for critical roles
- rolling out new training and career pathways for neighbourhood policing teams
- improving standards of investigative practice by overhauling national training for:
 - senior leaders in public protection

- specialist rape investigators
- response to non-contact sexual offences
- delivering digital literacy training for all levels
- piloting a range of measures to improve the quality of initial investigation

Elevating performance

We aim to ensure that everyone in policing is part of a profession that:

- uses data and evidence to solve problems and improve performance
- carries out research to understand what works
- participates in CPD

We will achieve these aims by:

- establishing a new CfPP, including:
 - data tools to improve productivity and performance
 - new standards for analytical capability
 - rapid testing and rollout of innovation
- hosting the What Works Centre for Crime Reduction, providing:
 - direct and tailored improvement support to forces
 - access to what works through our practice bank and crime reduction toolkit
 - a clear research control strategy to target academic effort on critical knowledge gaps

Our financial position

Our work to manage the financial position of the College has two main elements. We have improved our internal financial governance, including analysis of our cost base, revising our fees and charging policy, and improving the resilience and expertise of the College's finance function. We have also sought to simplify and rationalise the College's funding arrangements where possible. In parallel, we aim to increase our income through international and wider market training and consultancy.

We have now established key performance indicators (KPIs) for our wider markets and international work. We will report against these KPIs in our 2025/26 annual report and accounts.

Our financial position at 31 March 2025 is provided within the [Our performance](#) section of this report.

Risk

We continue to work with Home Office colleagues regarding police reform. The white paper is expected imminently and is likely to affect our top three risks (which are reported on in the [Accountability report](#) section of this annual report and accounts).

Section 3: Accountability report

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Section 3: Accountability report

The accountability report explains the composition and organisation of the College's governance structures for the period 1 April 2024 to 31 March 2025, as well as how they support achievement of the College's objectives. It includes the following:

- [Directors' report](#)
- [Directors' statement, section 172 of the Companies Act 2006](#)
- [Statement of directors' and accounting officer's responsibilities](#)
- [Governance statement](#)
- [Remuneration and staff report](#)
- [Report of the Comptroller and Auditor General to the members of College of Policing Limited](#)
- [Certificate of the Comptroller and Auditor General](#)

Directors' report

Our leadership

The College is a non-departmental public body (an arm's-length body) of the Home Office. Our framework with the Home Office sets out the broad governance framework within which the College and the Home Office operate. Our purpose, role and priorities are set out fully in the [Our mission and vision](#) section of this annual report and accounts.

Under [section 415 of the Companies Act 2006](#), the directors of the College are required to prepare a directors' report at the end of each financial year. 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:

- Audit and Risk Committee (ARC)
- People (Nominations and Remuneration) Committee (PNRC)
- Finance and Performance Committee (FPC)
- 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 2025, were:

Name	Non-executive role	Initial appointment	End date of tenure as at 31/03/25	Total length of service
Lord Herbert of South Downs	Chair	01/01/21	31/12/26	4 years, 3 months
Festus Akinbusoye ¹	Director	20/03/23	19/03/26	2 years
Peter Cheese	Director	16/10/23	15/10/26	1 year, 5 months
Jeffrey Cuthbert ²	Director	20/03/23	19/03/26	2 years
Jaspal Dhillon ³	Director	01/02/22	31/01/25	3 years, 2 months
Marc Jones	Director	01/01/23	31/12/25	2 years, 3 months
Suzanne McCarthy	Director	01/02/22	31/01/28	3 years, 2 months
Paul Matthews	Director	16/10/23	15/10/26	1 year, 5 months

Name	Non-executive role	Initial appointment	End date of tenure as at 31/03/25	Total length of service
Alexis Poole	Director	01/03/21	28/02/27	4 years, 1 month
Rosemary Scully	Director	01/02/22	31/01/28	3 years, 2 months
Chief Constable Sir Stephen Watson	Director	06/02/23	05/02/26	2 years, 1 month

1. Mr Akinbusoye resigned from the Board on 3 May 2024 following PCC elections.
2. Mr Cuthbert resigned from the Board on 3 May 2024 following PCC elections, having announced he would not stand for re-election. The Home Secretary has approved a recruitment campaign to appoint one further PCC to the Board.
3. Mr Dhillon resigned from the Board at the end of this tenure. A recruitment campaign to appoint his successor is in progress and a decision is expected imminently.

Executive members of the College Board, as at 31 March 2025, were as follows:

Name	Executive role	Initial appointment	End date of tenure as at 31/03/25	Total length of service
Sir Andy Marsh QPM	Chief Executive Officer	20/09/21	19/09/26	3 years, 6 months

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.

Our staff

To ensure our staff are informed of any changes that may affect them, we hold regular all-staff calls and directors' coffee conversations. We also liaise regularly with the Employee Forum and the trade unions.

We send a weekly update to all staff, College Teambrief, which is used by managers to discuss current issues with their teams.

During the current year, we have held a series of specific all-staff calls regarding a voluntary exit scheme (VES), which was agreed with the Home Office. It is anticipated that the VES will provide efficiencies of £2 million in 2026/27.

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. 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.

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, 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.

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, as well as an employee assistance programme.

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. The current networks are:

- 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

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 to deliver outcomes more efficiently.

We hold informal consultation meetings with police staff associations, as well as NPCC leads. Through our Professional Committee and consultation 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.

Impact of the company's operations on the community and the environment

We have evaluated our performance against the GGC targets and have successfully reduced our carbon footprint in most areas. Further details of the College's effect on the community and the environment may be found in the [Task Force on Climate-Related Financial Disclosures compliance statement](#) section of this annual report and accounts.

Desirability of the company maintaining a reputation for high standards of business conduct

As the professional body for policing, the College aims to act as an exemplar to policing. 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 in this annual report and accounts. 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.

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. Of our current Board members, 33% are women. 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 one additional male co-optee to the Board and three additional three female co-optees on committees.

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, provided they do not conflict with the requirements of the Companies Act 2006.

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 ensuring 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. A programme is currently underway to ensure that financial reporting is enhanced.

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 College's 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 2025
- its financial position as at 31 March 2025

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

Scope of responsibility

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 code for central government departments 2017](#)
- Companies Act 2006
- HM Treasury's [Managing public money framework](#) 2023
- International Federation of Accountants (IFAC) and Chartered Institute of Public Finance and Accountancy (CIPFA) [International framework: Good governance in the public sector](#)
- [Government Functional Standards](#)
- [Code of Ethics for Policing in England and Wales](#)

Corporate governance

The Board and Executive Committee 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 this will be completed at the beginning of 2026.

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.

College Board

The Board held six formal meetings in the period to March 2025. The meeting in January 2025 was hosted by West Yorkshire Police (WYP). This allowed Board members the opportunity to visit WYP's Training and Development Centre at Carr Gate, meet new recruits and hear directly from them. The Board was also able to tour WYP's mounted and dog sections, as well as to observe personal safety training and hear from the Learning and Development and the Immersive Learning teams.

Standing agenda items included:

- updates from the Chair and the Chief Executive Officer
- current issues in policing
- reports on progress against the business plan, priority initiatives, the management of strategic risks, budgetary and financial matters

Chairs of committees provide verbal updates to the Board following each committee meeting. The approved minutes of committee meetings are submitted to the Board following committee approval. Committees also submit an annual report to the Board regarding their in-year activity.

The Executive Committee confirms to the Board that the data and information provided to it and its committees for review and decision-making processes are accurate and complete. The Board relies on this representation as part of its governance oversight.

There have been no lapses in protective security during the period.

Directors' attendance at Board and committee meetings in 2024/25

The following table shows the number of meetings attended by each director. Where a director joined or left a committee during the year, their attendance and the maximum number of meetings they could have attended is given.

Director	Board	ARC	PNRC	Professional Committee	FPC
Number of meetings	6	4	4	4	5
Lord Herbert of South Downs	6/6	-	4/4	-	-
Festus Akinbusoye	0/0	-	-	-	-
Peter Cheese	6/6	-	4/4	-	-
Jeffrey Cuthbert	0/0	-	-	-	-
Jaspal Dhillon	4/6	2/3	-	-	4/5
Marc Jones	4/6	-	-	-	-
Alexis Poole	6/6	-	3/4	-	-
Chief Constable CC Sir Andy Marsh	6/6	-	1/2	1/4	-
Paul Matthews	6/6	-	-	-	5/5
Suzanne McCarthy	5/6	4/4	-	3/4	-
Rosemary Scully	5/6	-	3/4	-	5/5
Chief Constable Sir Stephen Watson	6/6	-	-	-	-

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 that directors receive
- directors' business interests

Audit and Risk Committee

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

- Establishing formal and transparent policies and procedures. This is to ensure that the independence and effectiveness of internal and external audit functions and satisfy itself on the integrity of the 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 that the College is willing to take in order to achieve its long-term strategic objectives

Core membership of the ARC comprised three members up to 31 January 2025, with two independent non-executive directors, including the Chair of the Committee, and an independent co-opted member. This represented a majority of independent members, as is good practice.

Jaspal Dhillon came to the end of his term on the College Board and the ARC on 31 January 2025. Peter Cheese (independent non-executive director) acted as Chair of the ARC for the meeting on 12 March 2025.

Four scheduled meetings were held during the year. An additional meeting between the ARC and the National Audit Office (NAO) was held on 20 June 2025, to recommend the delayed [annual report and accounts 2023/24](#) for approval to the College Board. All meetings were held remotely. No decisions were taken under urgency procedures in the reporting period.

All meetings were attended by representatives from the Government Internal Audit Agency (GIAA) and the NAO.

Audit items under consideration included:

- a recommendation to the Board to approve the annual report and accounts, and the letter of representation to the Comptroller and Auditor General, NAO (this took place in June 2025)
- regular updates from the NAO regarding their final audit completion report 2023/24 and resolution of outstanding items – the committee examined the circumstances around the disclaimed audit opinion for 2023/24 and have reviewed the recovery plan in place for 2024/25
- consideration of the GIAA annual report and opinion 2024/25, which awarded a moderate opinion
- consideration of the GIAA’s final audit reports from the 2024/25 programme
- regular consideration of progress with audit actions
- approval of the 2025/26 internal audit programme

Risk and assurance items included:

- regular updates on risk management and assurance
- updates on the risk assurance framework and assurance mapping
- regular updates on the strategic and corporate risk registers
- approving a new programme of strategic risk deep dives for 2025/26
- reviewing strategic risks under the deep dive programme in the period to 31 March 2025

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 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. Core membership of the PNRC comprised three members.

Items under consideration included:

-
- non-executive director remuneration and time commitment
 - Board recruitment
 - pay remit and directors' pay award
 - PNRG's terms of reference
 - Board effectiveness and development
 - code of conduct for Board members
 - staff survey results

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 key issues and clear decision points.

Core membership of the FPC was held at three for the majority of the meetings, with two independent non-executive directors: the Chair of the FPC and one other non-executive director. This represented a minimum of 50% of independent members, as is good practice.

Jaspal Dhillon, Chair of the FPC, came to the end of his term on the College Board and the FPC on 31 January 2025. Lord Herbert acted as Chair of the FPC for the meeting on 12 March 2025. Trevor Rees was appointed as Co-opted Advisor to the College Board and FPC member on 18 February 2025, attending his first committee meeting on 12 March 2025.

Five scheduled meetings were held during the year, all of which were held remotely. No decisions were taken under the FPC's decisions under urgency procedures during the year.

Items under consideration included:

- quarterly performance updates
- finance reports appropriate to the phase of the financial year
- scrutiny of the Internal Delivery Board and Portfolio Delivery Board minutes
- revised corporate strategy and business plan
- a Future College finance presentation
- commercial income generation

- development of performance metrics
- performance deep dive on the NPWS
- finance deep dive on medium-term financial planning

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, sections 123, 124, 125 and 126 of the Anti-Social Behaviour, Crime and Policing Act 2014](#)
- [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, as well as an Independent Non-Executive Director (non-voting). 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 are based on the best possible evidence
- they draw on good practice across all sectors

Board and committee effectiveness

Committees of the Board undertook effectiveness questionnaires regarding their performance in May 24 for the year 2023/24, in line with the principles of the Cabinet Office guidance. Their responses were discussed within the committees.

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

Due to the number of vacancies on the Board, the PNRRC agreed that a full Board effectiveness review for 2024/25 should be deferred until all vacancies had been filled. It was noted that an externally facilitated review of Board effectiveness was due to take place in 2025/26. Committee membership would then also be reviewed.

Appraisals for all Board members have been undertaken by the Chair. The Chair's own appraisal was undertaken by the senior independent director.

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 to drive innovation and improvement. This is intended to support everyone in policing to reduce crime and keep people safe.

The following table 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. This is 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.

The risk appetite statements are currently under active review and will be approved by the College Board in 2025/26.

Risk management

Our risk management framework and processes align with principles set out in HM Treasury's [Orange Book](#).

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 have been undertaken into the following strategic risks:

- DDaT – modernised service delivery
- resource planning and prioritisation
- ransomware cyber-attack
- financial stability

Principal risks and mitigating factors

During 2024/25, a new risk assurance framework was developed, which has now been approved by the Board. We also:

- worked with the Home Office risk team
- restructured our risk registers in line with good practice set out in the Orange Book
- aligned the registers to the risk assurance framework
- incorporated an assurance level to each risk control

Risks are now structured using the cause, event, impact structure. The Board reviewed the College's risk appetite and introduced target scores for all risks. We have moved to documented controls against each risk. There is now less reliance on

subjective commentary from risk owners and a greater focus on objective assessment on the extent to which mitigating factors are bringing the risk within the target.

During 2025/26, risk owners will be encouraged to review their risks against agreed appetite scores, the extent to which mitigating factors are having an impact on the risk and how well the risks are being brought under control.

We continue to work with the Home Office and policing partners to understand police reform and its implications for the College, and we look forward to the publication of the white paper. However, our top three risks are outlined in the following sections.

Financial stability (added to the register in Q2)

If we fail to fully mitigate the forecasted overspend for 2024/25 and prevent overspend in future years, this may lead to reduced stakeholder confidence in the College and reduced funding support. This would have a negative impact on the delivery of our services and would reduce stakeholder confidence.

Key mitigating actions

- We have engaged with the Home Office to seek funding relief in 2025/26 and to develop longer-term plans to stabilise the College's financial position.
- We have undertaken an internal zero-based review of 2025/26 budgets to examine the College's overall financial position and identify efficiency opportunities.
- We have begun an exercise to reinstate director delegation and accountability for expenditure budgets.
- A review of charging, pricing and costing has been undertaken as part of Future College, in addition to more targeted analysis of the College's income position.
- We have undertaken a joint NAO–College lessons learned exercise to achieve an improved and collaborative 2024/25 audit of the College's accounts. A College recovery plan has been put in place to strengthen systems and processes. This includes a refresh of key financial reconciliations, resolution of historic data migration issues, and additional capacity and training for the Finance team.
- We have undertaken a review of direct grants policy, ensuring better financial oversight and understanding of full delivery cost.

- We have strengthened finance capacity at Board, Executive and Committee level, and recruited new roles to the College Finance team.
- We have refreshed our commercial and international strategies to encourage income generation and contribute to improved financial stability.

Resource planning and prioritisation

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

Key mitigating actions

- Annual business planning and priority-setting process.
- Implementation of 'Front Door', a single commissioning process for scoping new demand and identifying resource requirements, with TCDG providing oversight and prioritisation.
- Future College, ensuring a review of efficiencies and savings, and prioritisation of work based on alignment with critical deliverables and strategic ambitions.

DDaT – modernised service delivery (added to the register in Q2)

If we are unable to deliver digital transformation due to constraints in capability and capacity, then the strategic vision, business planning and Future College principles will be adversely affected. We are keen to do everything that is asked of us and to take on a multitude of work strands. However, we also need to be clear about what is and is not possible, as well as the associated costs and cost savings.

Key mitigating actions

- Capital expenditure allocated for College Learn improvements, Ryton conference centre ICT refit and laptop replacements for all staff.
- AI Development Group established to maximise efficiencies in the integration of AI and automation into College projects and business-as-usual work.
- No-cost workshops from suppliers to support the implementation of new technologies in the College.
- Management information workstream established in the Future College programme.

- Adherence to government and policing IT standards, including security assurance, service standards and accessibility design.
- New projects and business change work commissioned and ratified via TCDG, ensuring that DDaT resource is allocated effectively.
- DDaT strategy and business plan in place.
- New Legislation, Practice and Recommendations Group established to consider recommendations and legal guidance prior to the 'Front Door' process.
- People and Organisational Development are working with each Tier 2 staff member to review their full-time equivalent (FTE), vacancy rates and risks for specific areas (including risks specific to vacancies).

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 2024/25, the internal audit schedule was agreed. Five audits were completed, as follows.

Audit area or consultancy review	Completion date	GIAA audit rating	Recommendations
Oversight of Freedom of Information Requests	September 2024	Substantial	1 medium 1 low
Management of the Barred and Advisory Lists	November 2024	Substantial	1 medium
Procurement Finance	November 2024	Limited	1 high 4 medium 1 low
Corporate Governance	February 2025	Moderate	2 high 6 medium 3 low

Audit area or consultancy review	Completion date	GIAA audit rating	Recommendations
Quality Assurance of Learning Delivery	May 2025	Limited	8 medium

The College received a total of 25 recommendations arising from the 2024/25 audit programme. Of these recommendations, nine were set to be completed within this period. Of those, seven were completed on time.

In all instances, actions to address areas of improvement are monitored and reported to the Executive Committee every two months, and to the ARC quarterly.

The GIAA gave an overall ‘moderate’ opinion rating of the College for 2024/25, concluding that:

“Some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control.”

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.	The way that the organisation oversees the control framework.	Objective and independent assurance, such as internal audit.
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.	Providing assurance that is separate from those responsible for delivery, but not independent of the management chains.	Providing reasonable (not absolute) assurance of the overall effectiveness of governance, risk management and internal controls.

First line	Second line	Third line
Examples include management controls and internal control measures.	Examples include financial control and risk management.	Examples include the GIAA.

Our annual assurance programme addresses the recommendations and actions identified by the GIAA's audit on second line assurance. It 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 risk assurance map. The assurance map is being reviewed by internal governance on a quarterly basis. This will provide an overview of assurance levels across the organisation, mapped to and against the strategic risks held within the College. The ARC reviews the map at strategic intervals. This will inform the audit programme, as well as internal assurance processes.

2024/25 audit opinion

The National Audit Office (NAO) has decided to give a disclaimed audit opinion on the 2024/25 accounts. We recognise that this was a direct consequence of the nature of the disclaimer provided in 2023/24. That disclaimer inevitably meant that the NAO would not be able to provide a complete opinion on the opening position or in-year transactions for 2024/25, both of which are heavily derived from the closing position of the prior year. Our primary objective for this year's audit was therefore to achieve a clean closing position. This has been achieved and means we remain on a positive trajectory to receive an improved audit opinion in 2025/26 and a fully unqualified set of accounts by 2026/27. This three-year recovery cycle is normally the earliest an unqualified audit opinion can be achieved after a disclaimer.

Following the disclaimed opinion in 2023/24, we put in place a comprehensive plan to strengthen the College's control environment and the integrity of our financial reporting. We are therefore pleased that the C&AG's report recognises the significant improvements that have been made in the last year. We have made substantial progress in resolving these issues across the College, including the following:

- A joint 2023/24 lessons-learned exercise was held with the NAO, exploring how the College and NAO audit teams could improve ways of working. As a consequence, more focused, regular engagement was put in place, focusing on critical issues.
- The NAO also held a best-practice teach-in during August 2025. This was attended by staff from across the College and helped to ensure that the audit evidence we provided to the NAO was as comprehensive and accurate as possible.
- We ensured that the College's Finance team was appropriately resourced by creating new financial accountant roles and recruiting additional contractors to support the audit process.
- The 2024/25 audit was subject to robust senior oversight at all phases of the process. This was supported by the appointment of the Chief Finance Officer and Director of Delivery, as well as a strengthening of the financial expertise on the College Board and relevant sub-committees.
- Our comprehensive finance recovery plan addressed nearly 40 technical and systems issues that contributed to the 2023/24 disclaimed audit opinion. We continue to work through this list and have been supported in this by Home Office colleagues.
- We engaged with Home Office Shared Services (SSCL) to ensure that the issues faced last year around timely access to appropriate audit information (especially payroll data) were not repeated. This year, the information provided by SSCL was timely and accurate, and contributed to a significantly improved testing outcome.
- We have overhauled a number of key financial reconciliations, in particular around payroll and income, where we experienced significant difficulties last year. Our income reconciliation, drawing from lessons learned in 2023/24 and examples of best practice provided by NAO, was complete and accurate.

While a second disclaimed audit opinion is disappointing, this reflects the problems encountered in the 2023/24 audit process, rather than any ongoing issues. We are confident that we remain on a positive trajectory and we are pleased that this progress has been recognised by the C&AG. Audit testing identified a low level of error in transactions that occurred during 2024/25, allowing us to achieve a clean closing position. This was a significant achievement and means that our overall

recovery plan remains on track. The measures described above have allowed us to deliver better-quality and more timely audit evidence, more robust and consistent financial reconciliations, and a more resilient and experienced finance function.

Auditors

The Government Resources and Accounts Act 2000 (Audit of Public Bodies) Order 2017 added the College of Policing Limited to the schedule of **The Government Resources and Accounts Act 2000 (Audit of Non-profit-making Companies) Order 2017**, creating a statutory requirement for the Comptroller and Auditor General to be the external auditor to the College.

The estimated total amount of the external audit fee for the period to 31 March 2025 was £142,000 (31 March 2024, £121,000).

The NAO was not paid for any work of a non-audit nature during the period.

The College used internal audit services provided by the GIAA for the period to 31 March 2025, 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 Chief Finance Officer and Director of Delivery.

The Knowledge Information and Data Assurance (KIDA) Committee oversees our strategic arrangements for information governance, DDaT 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 Executive Committee prior to submission.

Our information law compliance is high, and we have a positive working relationship with the Information Commissioner's Office (ICO). No incidents were reported to the ICO during 2024/25.

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 refreshed this year and rolled out across the College. This ensures that colleagues are aware of their legislative requirements and enables the team to monitor completion rates. Our responses to the public exercise of rights under the [Data Protection Act 2018](#) and [UK General Data Protection Regulation](#) (UK GDPR) are 96% compliant.

Legal Services

Legal Services is an integral part of the College, supporting the business on priorities and navigating litigation. The team also provides dedicated expertise to projects, products and services to ensure that the business complies with its legal, regulatory and mandatory responsibilities. This year, the team has dealt with a number of high-profile litigation cases while supporting several key projects, including the:

- development of the new SIPP process
- NPP
- development of the NOM for Operation Soteria
- areas of vetting and misconduct

Legal Services are responsible for managing the College's statutory responsibilities under the [Freedom of Information Act 2000](#) (FOIA 2000). In total, 232 FOI requests were completed during the reporting period. We responded to 85% of those requests within the statutory timeframe.

Five formal complaints were made to the ICO within the reporting year. One of these complaints resulted in a decision notice against the College for timeliness, three were resolved informally and one remains ongoing. A bespoke FOI e-learning package has also been developed to support and empower staff in their handling of FOIA requests.

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 2025, the following levels of payment to suppliers were achieved:

- 26% of invoices paid within five days, an increase of 4 percentage points from 2023/24
- 82% of invoices paid within 30 days, an increase of 7 percentage points from 2023/24

At 31 March 2025, the College had trade creditors of £6,058,000. This amounted to 48 days (compared with 48 days in 2023/24), 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.

Compliance with cost allocation and charging requirements

The College developed a new pricing strategy taking effect from 1 April 2021. This ensures that the College is compliant with the requirements as set out in HM Treasury's [Managing public money framework](#). The framework requires full cost recovery to be achieved. There is scope for agreed subsidy where there is clear alignment with the organisation's strategic alignment and public interest.

The College received HM Treasury approval for its subsidy of training products in the financial year 2022/23, prior to new prices taking effect, and covering the financial years 2023/24 and 2024/25. Approval for 2025/26 has now been obtained.

Financial risk management

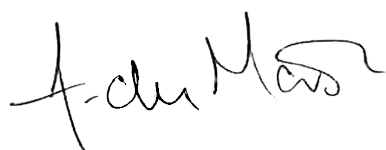
The Board is continually reviewing the exposure to credit, liquidity and cash flow risk. For the period ended 31 March 2025, the College's risk-management controls operated well. The College was not exposed to any significant risk in these areas.

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. The disclaimed audit opinion for 2023/24 has unavoidably had a negative impact on the outcome of the 2024/25 audit. However, I confirm that the overall governance and internal control structures have, in general, been adequate for the College's business and have worked satisfactorily during 2024/25.

Signed:



Sir Andy Marsh QPM

Chief Executive and Accounting Officer

27 January 2026

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.

The Chief Executive and five other substantive directors 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.

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. The daily rate is £250. Board members are permitted to claim reasonable expenses, including travel and subsistence, when attending Board meetings.

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

All figures in the following table are given in thousands (£000) for the year to 31 March 2025, unless specified otherwise.

Salary and emoluments	Lord Herbert of South Downs
Salary and allowances (£000)	50-55 (135-140) ¹
Bonus payments (£000)	-
Benefits in kind (nearest £00)	-
Pension benefits (£000)	-
Total (£000)	50-55 (135-140)
Total, year to 31 March 2024 (£000)	50-55 (135-140) ^{1,2}

1. The Chair's contracted time commitment is two days per week, equivalent to 0.4 FTE. The FTE band, which was omitted in error in the 2023/24 report, has been added in the 2024/25 above and the 2023/24 amount has been restated accordingly.
2. The comparative 2023/24 amount was disclosed as band £105,000-£110,000 in error and we have corrected it as above.

Salaries and emoluments of non-executive directors (audited)

All figures in the table below are given in thousands (£000) for the year to 31 March 2025, unless specified otherwise.

Salaries and emoluments	Peter Cheese¹	Jaspal Dhillon²	Suzanne McCarthy	Rosemary Scully
Salary and allowances (£000)	10-15	5-10 (5-10)	5-10	5-10
Bonus payments (£000)	-	-	-	-
Benefits in kind (nearest £00)	-	-	-	-
Pension benefits (£000)	-	-	-	-
Total (£000)	10-15	5-10	5-10	5-10
Total, year to 31 March 2024 (£000)	-	5-10	5-10	5-10

1. Peter Cheese joined the Board on 16 October 2023 but, due to delays in the onboarding process, no remuneration was paid in 2023/24. Backdated remuneration was paid in 2024/25. The remuneration disclosed in 2023/24 annual report, as band £5,000-£10,000, was made in error.
2. Jaspal Dhillon, Non-Executive Director, left the Board on 31 January 2025. Remuneration shown reflects 10 months' service. No exit payments were made.

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

- Festus Akinbusoye (resigned from the Board on 3 May 2024 following the PCC Elections)
- Jeffrey Cuthbert (Mr Cuthbert resigned from the Board on 3 May 2024 following the PCC elections, having announced he would not stand for re-election)
- Marc Jones
- Paul Matthews
- Alexis Poole
- Chief Constable Sir Stephen Watson

Salaries and emoluments of the senior management team (audited)

Salaries and emoluments (S&E), performance pay and bonuses (PPB) and total remuneration (TR) are disclosed in bandings of £5,000. Benefits in kind (BIK) are disclosed to the nearest £100. Pension benefits (PB) are disclosed to the nearest £1,000.

Name	S&E,	S&E,	PPB,	PPB,	BIK,	BIK,	PB ¹ ,	PB ¹ ,	TR,	TR,
	£000	£000	£000	£000	£00	£00	£000	£000	£000	£000
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
	/25	/24	/25	/24	/25	/24	/25	/24	/25	/24
CC Sir Andy Marsh ²	185- 190	175- 180	-	-	-	-	-	-	185- 190	175- 180

Name	S&E, £000	S&E, £000	PPB, £000	PPB, £000	BIK, £00	BIK, £00	PB ¹ , £000	PB ¹ , £000	TR, £000	TR, £000
	2024 /25	2023 /24	2024 /25	2023 /24	2024 /25	2023 /24	2024 /25	2023 /24	2024 /25	2023 /24
ACC Tom Harding ³	125- 130	80- 85 (105- 110)	-	-	-	-	-	-	125- 130	80- 85
Margaret Blyth ⁴	90- 95 (160- 165)	65- 70 (160- 165)	-	-	-	-	-	-	90- 95	65- 70
Nicholas Bayley ⁵	185- 190 (115- 120)	120- 125	-	-	-	-	39	51	225- 230	170- 175
Jo Noakes	130- 135	115- 120	-	-	-	-	51	51	180- 185	165- 170
Rachel Tuffin	130- 135	120- 125	-	-	-	-	107	87	235- 240	205- 210
Louise Hodgson ⁶	35- 40 (100- 105)	-	-	-	-	-	36	-	70- 75	-
Nerys Thomas ⁷	95- 100 (105- 110)	-	-	0-5	-	-	156	-	255- 260	-

1. In the 2023/24 annual report and accounts, the pension benefit figure was incorrectly disclosed in bands of £5,000 (rather than to the nearest £000) in error. This has been updated in 2024/25 annual report and accounts in the correct format. As such, it is no longer directly comparable with the respective figures as disclosed in the 2024/25 annual report and accounts.
2. Chief Constable Sir Andy Marsh joined the College on 20 September 2021 and is seconded from the Metropolitan Police Service (MPS). Sir Andy 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.
3. Assistant Chief Constable Tom Harding joined the College as Director of Public Safety and Risk on 1 July 2023 and is seconded from Gwent Police. His pension arrangements are managed by Gwent Police and are disclosed in the report and accounts for that body.
4. Margaret Blyth was seconded from Hampshire Constabulary and left the College on 20 October 2024. The earnings shown reflect this period of service and represent the cost recharged to Hampshire Constabulary. Her pension arrangements were managed by Hampshire Constabulary and are disclosed in the report and accounts for that body.
5. Nicholas Bayley left the College on 8 January 2025. His earnings reflect this period of service and include an exit package of £93,991. The FTE figure shows the FTE excluding the severance pay. The same £93,991 severance pay is also disclosed in the [**Reporting of Civil Service and other compensation schemes – Exit packages**](#) section.
6. Louise Hodgson was appointed as Director of Leadership and Workforce Development on a temporary basis from 18 November 2024 to 31 March 2025. On 7 April 2025, this was subsequently extended to 31 July 2025. On 18 July 2025, this was further extended to 31 December 2025.
7. Nerys Thomas was appointed as interim Director of Works, Diversity and Inclusion and Professional Communities from 29 April 2024 to 28 February 2026. During the year, she received a £250 bonus from the College's reward and recognition scheme.

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.

Bonuses

Bonuses are declared, if agreed, in the period to which they relate. A bonus from the College's reward and recognition scheme was paid to one director, Nerys Thomas, in 2024/25.

Pension entitlements of the senior management team (audited)

All figures in the table below are given in thousands (£000). CETV = cash equivalent transfer value.

Name	Nicholas Bayley¹	Margaret Blyth²	ACC Tom Harding³	CC Sir Andy Marsh⁴
Real increase in pension (£000)	0-2.5	-	-	-
Real increase in lump sum (£000)	-	-	-	-
Total accrued pension at pension age at 31 March 2025 (£000)	10-15	-	-	-

Name	Nicholas Bayley¹	Margaret Blyth²	ACC Tom Harding³	CC Sir Andy Marsh⁴
Total lump sum at pension age at 31 March 2025 (£000)	-	-	-	-
CETV at 1 April 2024 (£000)	157	-	-	-
CETV at 31 March 2025 (£000)	202	-	-	-
Real increase in CETV value (£000)	25	-	-	-
Pension scheme (Civil Service or as shown)	Alpha	-	-	-

Name	Jo Noakes⁵	Rachel Tuffin⁶	Louise Hodgson⁷	Nerys Thomas⁸
Real increase in pension (£000)	2.5-5	5-7.5	0-2.5	7.5-10 (plus lump sum of 12.5-15)
Real increase in lump sum (£000)	-	-	-	-
Total accrued pension at pension age at 31 March 2025 (£000)	30-35	75-80	35-40	35-40 (plus lump sum of 90-95)
Total lump sum at pension age at 31 March 2025 (£000)	-	-	-	-
CETV at 1 April 2024 (£000)	421	1,402	626	631
CETV at 31 March 2025 (£000)	500	1,565	662	791

Name	Jo Noakes⁵	Rachel Tuffin⁶	Louise Hodgson⁷	Nerys Thomas⁸
Real increase in CETV value (£000)	33	94	31	128
Pension scheme (Civil Service or as shown)	Alpha	Alpha	Alpha	Alpha

1. Nicholas Bayley left the College on 8 January 2025. His earnings and pension reflect this period of service.
2. Margaret Blyth left the College on 20 October 2024 and was seconded from Hampshire Constabulary. The earnings shown reflect this period of service. Her pension benefits are managed and disclosed by Hampshire Constabulary.
3. Assistant Chief Constable 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.
4. Chief Constable Sir Andy Marsh joined the College on 20 September 2021 and is seconded from the MPS. Sir Andy has not participated in any pension scheme since joining the College.
5. Jo Noakes' CETV value has been changed from that in the 2023/24 annual report, of £445,000, to the opening balance on 1 April 2024 reported in this annual report, of £421,000. This was due to balances of the previous pension scheme, Nuvos, being incorrectly stated in last year's results.
6. Rachel Tuffin's change of CETV value from those in 2023/24 annual report, of £1,228,000, to the opening balance on 1 April 2024 reported in this annual report, of £1,402,000, was due to added pension not included in last year's results.
7. Louise Hodgson was appointed as interim Director of Leadership and Workforce Development on a temporary basis from 18 November 2024 to 31 March 2025. On 7 April 2025, this was subsequently extended to 31 July 2025. On 18 July 2025, this was further extended to 31 December 2025.
8. Nerys Thomas was appointed as interim Director of Works, Diversity and Inclusion and Professional Communities from 29 April 2024 to 28 February 2026.

During the year, she received a £250 bonus from the College's reward and recognition scheme.

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 updated 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. All Principal Civil Service Pension scheme members, including Classic, Classic Plus, Premium and Nuvos, have moved into Alpha.

The accrued pension quoted is the pension that the member is entitled to receive either:

- when they reach pension age
- 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 on the [Civil Service: Superannuation accounts](#) page of 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 2024/25.

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 either:

- a payment made by a pension scheme
- 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.

Public service pensions remedy

Accrued pension benefits included in this table for any individual affected by the public service pensions remedy have been calculated based on their inclusion in the legacy scheme for the period between 1 April 2015 and 31 March 2022, following the McCloud judgment. The public service pensions remedy applies to individuals that were both:

- members, or eligible to be members, of a public service pension scheme on 31 March 2012
- members of a public service pension scheme between 1 April 2015 and 31 March 2022

The basis for the calculation reflects the legal position that affected members have been rolled back into the relevant legacy scheme for the remedy period. This will apply unless the member actively exercises their entitlement on retirement to decide instead to receive benefits calculated under the terms of the Alpha scheme for the period from 1 April 2015 to 31 March 2022.

Employees pay and fair pay disclosures (audited)

Salary and allowances

The remuneration of the College's employees was in the range of between £20,000 and £25,000 per annum, to between £185,000 and £190,000 per annum for a full year. (This is compared with between £20,000 and £25,000 per annum, to between £175,000 and £180,000 per annum the previous year.)

The banded pay remuneration of the highest paid director, Sir Andy Marsh, in the financial year 2024/25 was £185,000 to £190,000 (compared with £175,000 to £180,000 in 2023/24). This is due to an annual pay award to him in 2024/25. Sir Andy Marsh is seconded to the College from the MPS from 20 September 2021 to 19 September 2026.

The mid-point of the banded remuneration of the highest-paid director was £187,500 (compared with £177,500 in 2023/24). This is an increase, in the mid-point, of 5.63% in 2024/25 (2.89% increase in 2023/24) due to the director pay award being higher than for College employees. The average salary for all College employees, excluding the highest paid director, increased by 0.19% (compared with 2.43% in 2023/24).

The percentage change in respect of the highest paid director's salary and allowances was 5.71% (increase). In 2023/24, the band was £175,000 to £180,000 for Sir Andy Marsh. In 2024/25, the band is £185,000 to £190,000, still for Sir Any Marsh. Sir Andy Marsh is seconded to the College from the MPS from 20 September 2021 to 19 September 2026. The average percentage change in respect of all other employees' salary and allowances increased by 0.19% in 2024/25 compared to 2023/24 because of the increase in pay award for employees.

Pay ratios

Reporting bodies are required to disclose the relationship between the remuneration of the highest-paid director in their organisation and the median remuneration of the organisation's workforce. Total remuneration for the purposes of the fair pay disclosures comprise salary and allowances only. It does not include severance payments, employer pension contributions and the Cash Equivalent Transfer Value of pensions.

No significant performance pay or bonuses were paid in the year ended 31 March 2025. Accordingly, salary and allowances represent total remuneration for the pay ratio calculations.

The prior year comparatives have been restated to be consistent with the current year disclosure. The previously published 2023/24 fair pay disclosures presented salary and allowances separately from total remuneration which was not necessary given the absence of performance pay or bonus payments in the year ended 31 March 2024.

The College's median employee pay at 31 March 2025 was £40,112 (£39,548 at 31 March 2024). The ratio between the median employee pay and the banded mid-point of the remuneration of the highest-paid director was 1:4.7 (1:4.5 as at 31 March 2024).

This increase reflects the rise in the highest paid director's mid-point from £177,500 in 2023/24 to £187,500 in 2024/25. Although the median staff rose as mentioned above, the proportionate increase in the highest paid director's remuneration was greater, resulting in the slightly higher ratio in 2024/25.

The 25th percentile ratio remained unchanged in 2024/25 from 2023/24 at 1:5.3, as the increase in the highest paid director's remuneration was offset by a corresponding increase at the 25th percentile.

The 75th percentile ratio increased to 1:3.6 in 2024/25 from 1:3.4 in 2023/24. Pay at the 75th percentile remained broadly stable, falling very slightly to £51,462 in 2024/25 (from £51,648 in 2023/24). The highest paid director's remuneration increased by a higher proportion, to account for this slight widening of this ratio.

The movement in ratios across all percentiles is primarily driven by the increase in the highest paid director's pay mid-point.

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	2024/25	2023/24
Band of the highest paid director's total remuneration (£000)	185-190	175-180
25th percentile pay (£)	35,241	33,573
25th percentile remuneration ratio	5.3	5.3
Median total (£)	40,112	39,548
Median remuneration ratio	4.7	4.5
75th percentile pay (£)	51,462	51,648
75th percentile remuneration ratio	3.6	3.4

Agency staff and seconded police pay costs are excluded from this calculation. The College has very low usage of agency staff in the year. The College has no control over the salaries of the seconded officers, and inclusion of their pay would distort that of College employees.

Spend on consultancy amounted to £638,814 (£831,432) for the year ended 31 March 2025). There were no off-payroll arrangements.

For the purposes of the fair pay disclosures, total remuneration comprises salary and allowances only. No significant performance pay or bonuses were payable in the year ended 31 March 2025. Accordingly, salary and allowances represent total remuneration for the pay ratio calculations.

College workforce representation

The tables below summarise the makeup of the College at 31 March 2025. This includes secondees and contractors in addition to College staff:

Age	Volume at 31 March 2025	% total at 31 March 2025	Volume at 31 March 2024	% total at 31 March 2024
20 and under	3	0.3	5	0.6
21-30	109	12.1	94	10.9
31-40	167	18.5	161	18.7
41-50	247	27.4	244	28.3
51-60	268	29.7	263	30.5
61 and over	108	12.0	95	11.0
Total	902	100	862	100

Gender (audited)	Volume at 31 March 2025	% total at 31 March 2025	Volume at 31 March 2024	% total at 31 March 2024
Female	562	62.3	525	60.9
Male	340	37.7	337	39.1
Total	902	100	862	100

Senior management (tier 2 or tier 3 grade)	Volume at 31 March 2025	% total at 31 March 2025	Volume at 31 March 2024	% total at 31 March 2024
Female	200	61.7	172	60.8
Male	124	38.3	111	39.2
Total	324	100	283	100

Other employees	Volume at 31 March 2025	% total at 31 March 2025	Volume at 31 March 2024	% total at 31 March 2024
Female	362	62.6	353	61
Male	216	37.4	226	39
Total	578	100	579	100

Disability	Volume at 31 March 2025	% total at 31 March 2025	Volume at 31 March 2024	% total at 31 March 2024
Disability declared	136	15.1	111	12.9
No disability	543	60.2	572	66.4
Prefer not to say	24	2.7	25	2.9
Not surveyed	199	22.1	154	17.9
Total	902	100	862	100

Ethnicity	Volume at 31 March 2025	% total at 31 March 2025	Volume at 31 March 2024	% total at 31 March 2024
Asian	50	5.5	53	6.2
Black	19	2.1	18	2.1
Mixed	14	1.6	11	1.3
White	721	79.9	662	76.8
Other	6	0.7	3	0.3
Prefer not to say	15	1.7	14	1.6
Not surveyed	77	8.5	101	11.7
Total	902	100	862	100

Headcount and staff sickness

As of 31 March 2025, the College's FTE headcount was 875, across a total of 805 directly employed staff. In addition, the College had 9 agency and contract staff, as well as 103 inward secondees. Sickness absence figures are shown below.

College permanent FTE headcount and staff sickness data

The table below shows average monthly data from April 2024 to March 2025.

Year	FTE permanent staff	All FTE staff working days in month	Average working days sickness	% working days lost to sickness
2024/25	780	16,501	377	2.82%
2023/24	680	14,161	288	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 how staff can discuss and record these changes. We offer training, career development and promotion opportunities to all employees, irrespective of any disability.

Staff numbers and related running costs (audited)

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

During the year, 14 employees exercised their right to opt out of the pension arrangements. A total of 18 current employees have opted out. Further details on Civil Service pensions can be found on the [Civil Service Superannuation accounts](#) page of GOV.UK.

All police officers were seconded and their seconding force remains responsible for their pension benefits. Full details of pension schemes are shown in the remuneration report. The seconding force is also responsible for staff leave, so they do not feature in the College's staff leave accrual.

Average number of persons employed (audited)

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

Employment	Average number, year ended 31 March 2025	Total, year ended 31 March 2025, £000	Average number, year ended 31 March 2024	Total, year ended 31 March 2024, £000
Directly employed	805	47,917	680	39,933
Seconded in	103	7,436	86	5,935
Temporary or casual	9	1,073	16	1,393
Associates	-	5,284	-	5,526
Total	917	61,710	782	52,787

Associates are individuals or corporate entities who are not employees of the College nor classed as contractors and contingent labour. Associates 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 941 associates at various times (compared to 709 in 2023/24). Associates' engagements are subject to employment status for taxation checks, to ensure that the College is compliant with IR35 legislation and other off-payroll working rules.

Staff (audited)

All columns in the table below relate to year ended 31 March 2025, unless specified otherwise. Per = permanent, Sec = secondees, Tem = temporary or casual, Ass = associates.

Staff costs	Per, £000	Sec, £000	Tem, £000	Ass, £000	Total, £000	Total, year ended 31 March 2024
Wages and salaries	34,461	7,436	1,073	4,936	47,906	41,680
Social security costs	3,959	-	-	304	4,263	3,669
Other pension costs	9,583	-	-	44	9,627	7,438
Pension fund costs	-	-	-	-	-	-
Subtotal	48,003	7,436	1,073	5,284	61,796	52,787
Less recoveries in respect of outward secondments	-	-	-	-	-	-
Less capitalised pay costs	-	-	-	-	-	-
Total net costs	48,003	7,436	1,073	5,284	61,796	52,787

See the [facility time publication requirements](#) section for the number of hours and associated cost to the College of employees who were relevant union officials during 2024/25.

Reporting of Civil Service and other compensation schemes – Exit packages (audited)

All columns in the table below relate to year ended 31 March 2025, unless specified otherwise.

Exit package cost band (£)	Compulsory redundancies	Other departures agreed	Exit packages by cost band	Exit packages by cost band, year ended 31 March 2024
0-25,000	5	-	5	-
25,001-50,000	1	-	1	-
50,001-100,000	-	1	1	-
Number of exit packages	6	1	7	-
Total cost of exit packages (£000)	-	-	185	-

Seven exit packages were agreed or paid during the year.

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 paid by the College that were spent on facility time by employees who are a relevant union official during the reporting period.

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

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

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

Percentage of time spent on facility time

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

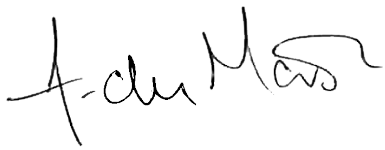
Percentage of pay bill spent on facility time

Description	Cost
Total cost of facility time	£3,500
Total pay bill	£47,900,000
% of the total pay bill spent on facility time	0.007

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	12.65
---	-------

Signed:

A handwritten signature in black ink, appearing to read 'A. Marsh', written in a cursive style.

Sir Andy Marsh QPM

Chief Executive and Accounting Officer

27 January 2026

Certificate of the Comptroller and Auditor General to the members of 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 2025 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 2025**
- **statement of comprehensive income**, **statement of cash flows** and **statement of changes in equity** for the year then ended
- 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 2025. Because of the significance 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 to provide a basis for an audit opinion on these financial statements.

Disclaimer of 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 2025. 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 and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for disclaimer of opinions

I disclaimed my opinions on the College of Policing Limited 2023/24 financial statements. I did this because I was unable to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. The inability to conclude the audit leading to basis for the disclaimer of opinion was driven by in-year transition to a new accounting system, absence of reconciliations and key controls and sufficient, appropriate audit evidence not provided.

For the 2024/25 financial statements audit, I have sought to obtain assurances over closing balances as at 31 March 2025 only, as is commonly the case in the subsequent year following a disclaimer of opinion in order to rebuild assurances, for reasons of timing, efficiency and practicability. The opening balances as at 1 April 2024 have not been re-audited, as the underlying causes of the previous disclaimer have not been retrospectively addressed, and therefore no assurances have been obtained over these balances, nor the 2023/24 comparative figures. Due to the significance of 2023/24 reversing transactions on the 2024/25 in-year transactions, I am also unable to obtain assurances over these balances.

I have disclaimed my opinion on the College of Policing Limited 2024/25 financial statements due to the material and pervasive effect of the limitations described above in relation to the opening balances as at 1 April 2024, 2023/24 comparative figures and the 2024/25 in-year transactions. This is because I still cannot conclude that the financial statements are free from material and pervasive misstatement, given that the balances on which I am unable to obtain assurances overrepresent a substantial proportion of the financial statements.

In line with [**Practice Note 10: Audit of financial statements and regularity of public sector bodies in the United Kingdom \(Revised 2024\)**](#), as I have disclaimed my opinion on the financial statements, I am required to disclaim my opinion on regularity.

Matters on which I report by exception

In respect of the matters referred to in the [**Basis for disclaimer of opinions**](#) 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

- 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
- certain disclosures of directors' remuneration specified by law are not made
- 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 matters 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 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 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 have 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 (UK) (ISAs (UK)), applicable law and [Practice Note 10: Audit of financial statements and regularity of public sector bodies in the United Kingdom \(Revised 2024\)](#).

However, because of the matters described in the [Basis for disclaimer of opinions](#) 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 2024](#). 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

27 January 2026

Comptroller and Auditor General

National Audit Office

157-197 Buckingham Palace Road

Victoria

London

SW1W 9SP

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

Introduction

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.
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').
3. During my audit of the College's 2023/24 financial statements, I was unable to obtain sufficient, appropriate evidence upon which to form an opinion. The possible impact of undetected misstatements and irregularities was both material and pervasive to the financial statements. Accordingly, I disclaimed my 'true and fair' and 'regularity' opinions on the College's 2023/24 financial statements.
4. The main reasons for the disclaimer on my opinion on the 2023/24 financial statements were:
 - the absence of sufficient appropriate audit evidence on the completeness and accuracy of data transferred when the College migrated from one accounting system to another at the end of October 2023
 - the absence of key controls and reconciliations in the period after the migration and the College's inability to provide sufficient appropriate evidence to support transactions and balances I tested as part of my audit

I set out more details on the reasons for my disclaimer in my [2023/24 report on accounts](#).

5. The College's financial control environment has stabilised in the latter stages of 2024/25 and into 2025/26, with:
 - extra staffing which has added resilience to the finance function
 - key reconciliations brought up to date
 - the appointment of a professionally qualified Director of Finance to the College's Executive Team
6. Although I have been able to conclude on the material accuracy of the closing balances (as at 31 March 2025) disclosed in the College's financial statements, I do not have sufficient appropriate audit evidence to establish the material accuracy and completeness of:
 - balances as at 31 March 2024
 - in-year transactions and cashflows for 2024/25
 - in-year transactions and cash flows for 2023/24

Therefore, I cannot conclude that the financial statements are free from material and pervasive misstatement, given that the balances on which I am unable to obtain assurances overrepresent a substantial proportion of the financial statements. This has caused me to disclaim my audit opinion again for 2024/25.

7. Although the disclaimer of my audit opinion remains for 2024/25, my audit has identified a marked improvement on the results of the prior year audit. My audit testing identified fewer instances of error or insufficient audit evidence compared to the prior year. (Last year, 56% of audit sample items tested were unsupported. There were none in 2024/25 and an overall error rate of 17%.)

2023/24 disclaimer of my audit opinion

8. The disclaimer I issued on my 2023/24 audit opinion imposed certain limitations on the assurances I was able to give over the 2024/25 annual report and accounts. Due to the lack of records and evidence resulting in my 2023/24 disclaimer, it was not possible to carry out an audit that would enable me to obtain sufficient appropriate audit evidence over the opening balances and prior-year corresponding figures to provide a basis for an unqualified true and fair opinion in 2024/25. Similarly, it was not possible for me to provide assurance

over the in-year income and expenditure transactions in 2024/25 due to the impact of the reversals of the historical transactions and balances from the disclaimed 2023/24 financial statements.

2024/25 audit approach and findings

9. I planned the scope of my 2024/25 audit to include all closing balances and a review of in-year transactions with a view to rebuilding assurance after the 2023/24 disclaimer. The disclaimer I issued on the College's 2023/24 financial statements was rooted in the lack of assurance over in-year transactions and closing balances as at 31 March 2024. My opinion on in-year transactions for 2024/25 was likely to be qualified (due to these being in part derived from prior year figures which were subject to my audit disclaimer). However, I completed audit testing of these areas, including income and payroll expenditure, as I wanted to determine the level of error or unsupported balances in these populations.
10. I have disclaimed my audit opinion on the College's 2024/25 financial statements. Although I have been able to conclude on the material accuracy of the closing balances (as at 31 March 2025) disclosed in the College's financial statements, I do not have sufficient appropriate audit evidence to establish the material accuracy and completeness of:
 - balances as at 31 March 2024
 - in-year transactions and cashflows for 2024/25
 - in-year transactions and cash flows for 2023/24

Therefore, I cannot conclude that the financial statements are free from material and pervasive misstatement, given that the balances on which I am unable to obtain assurances overrepresent a substantial proportion of the financial statements. This has caused me to disclaim my audit opinion again for 2024/25.

11. I welcome the improved rigour and senior level involvement the College has taken to project management in producing the 2024/25 financial statements. Following my disclaimer audit opinion on its 2023/24 accounts, the College developed a detailed audit recovery plan which was approved by its Board in June 2025. In addition to improving controls, this plan included a commitment to greater senior-level engagement throughout the audit process with both the NAO and the Home Office. This enhanced engagement, alongside improved project management disciplines, has enabled the College to complete its accounts almost six months earlier than those for 2023/24.
12. My audit opinion on the College's 2025/26 financial statements is likely to include a limitation of scope qualification. As noted above, the disclaimer opinion on the 2023/24 accounts has meant that I was unable to form a view on the opening balances as at 1 April 2024 and the in-year transactions for 2024/25. If the results of my 2025/26 audit of in-year transactions and closing balances are satisfactory, the limitation in scope in my audit opinion will relate only to prior-year comparatives and disclosures relating to balances as at 1 April 2024. This in turn could lead to an unqualified audit opinion on the College's 2026/27 accounts, subject again to satisfactory results from my audit testing.

Conclusion and recommendation

13. I have disclaimed my true and fair audit and regularity opinions on the College of Policing Limited's 2024/25 accounts. This is because I was unable to obtain assurance over:
- balances as at 31 March 2024, and in-year transactions and cashflows for 2024/25
 - corresponding figures comprising in-year transactions and cash flows for 2023/24, balances disclosed as at 1 April 2023, and note-only disclosures as at 31 March 2024

14. The College should continue to focus on improving its in-year financial accounting controls, including completing key reconciliations on a regular basis rather than undertaking these retrospectively after year-end. This would improve in-year financial controls and facilitate the timelier provision of sufficient appropriate audit evidence. For 2024/25, the College has successfully produced a set of auditable financial statements which is a significant achievement from a difficult starting position. It should build on this to secure effective financial management and reporting.

Gareth Davies

27 January 2026

Comptroller and Auditor General

National Audit Office

157-197 Buckingham Palace Road

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London SW1W 9SP

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Section 4: Financial statements for the year ended 31 March 2025

Introduction to financial statements

Our financial statements and disclosure notes make up the final report in this year's annual report and accounts. They have been audited by the Comptroller and Auditor General. We have prepared our accounts under 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 in the [Notes to the statement of accounts](#) section.

Statement of comprehensive income

Description	Note	Year ended 31 March 2025, £000	Year ended 31 March 2024, £000
Income			
Income from activities	2	48,543	40,233
Expenditure			
Staff costs	3	(61,710)	(52,787)
Running costs	4	(26,140)	(27,743)
Other expenditure	4	(5,668)	(4,284)
Expenditure before taxation	-	(93,518)	(84,814)
Loss before taxation	-	(44,975)	(44,581)
Taxation, current year	5	(148)	-
Deferred taxation expense	5	(2,266)	-
Loss after taxation	-	(47,389)	(44,581)
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	968	1,457
Net gain (or loss) on revaluation of intangibles	7	8	(4)
Other comprehensive income (or expense)	-	976	1,453
Total comprehensive income (or expense) for period	-	(46,413)	(43,128)

Statement of financial position

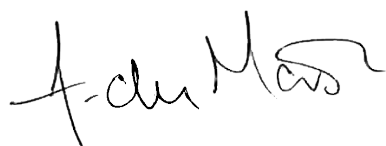
Description	Note	Year ended 31 March 2025, £000	Year ended 31 March 2024, £000
Non-current assets			
Property, plant and equipment	6	36,836	37,599
Intangible assets	7	5,441	5,779
Right of use assets	6A	459	821
Total non-current assets	-	42,736	44,199
Current assets			
Trade and other receivables	8	15,311	15,334
Cash and cash equivalents	9	2,052	4,037
Total current assets	-	17,363	19,371
Total assets	-	60,099	63,570
Current liabilities			
Trade and other payables	10	(17,934)	(26,026)
Provisions	11	(79)	(25)
Lease liabilities	13	(136)	(230)
Total current liabilities	-	(18,149)	(26,281)
Total assets less current liabilities	-	41,950	37,289
Non-current liabilities			
Lease liabilities	13	(345)	(469)
Deferred tax liability	5	(2,266)	-

Description	Note	Year ended 31 March 2025, £000	Year ended 31 March 2024, £000
Provisions	11	(54)	(205)
Total non-current liabilities	-	(2,665)	(674)
Total liabilities	-	(20,814)	(26,955)
Assets less liabilities	-	39,285	36,615
Reserves			
Revaluation reserve	-	14,518	13,558
General reserve	-	24,767	23,057
Total	-	39,285	36,615

The accounting policies and notes in the [Notes to the statement of accounts](#) section 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 13 January 2026, and were signed on its behalf by:



Sir Andy Marsh QPM

Chief Executive and Accounting Officer

27 January 2026

Company registered number: 08235199

Statement of cash flows

SoCI stands for the statement of comprehensive income

Cash flows from operating activities	Note	Year ended 31 March 2025, £000	Year ended 31 March 2024, £000
Loss after taxation	SoCI	(47,389)	(44,581)
Adjustments for non-cash transactions			
Depreciation (including right of use assets)	6, 6A	3,496	3,558
Amortisation	7	2,182	683
Provisions movement	11	(97)	(53)
Deferred tax expense	5	2,266	-
Loss (or profit) on disposal of asset	4	(9)	44
(Increase or) decrease in trade and other receivables	8	23	(576)
Increase (or decrease) in trade payables excluding amounts owed to the consolidated fund	10	(8,092)	2,551
Notional interest related to right of use assets	13	25	30
Net cash outflow from operating activities	-	(47,595)	(38,344)
Cash flows from investing activities			
Purchase of property, plant and equipment	6	(1,403)	(4,182)
Purchase of intangible assets	7	(1,836)	(225)
Disposal of property, plant and equipment		15	5

Net cash outflow from investing activities	-	(3,224)	(4,402)
Cash flows from financing activities	Note	Year ended 31 March 2025, £000	Year ended 31 March 2024, £000
Grants from parent department		49,083	40,000
Rent payable for right of use assets		(249)	(582)
Net cash inflow from financing activities		48,834	39,418
Net increase (or decrease) in cash and cash equivalents in the period	-	(1,985)	(3,328)
Cash and cash equivalents at the beginning of the period	9	4,037	7,365
Cash and cash equivalents at the end of the period	9	2,052	4,037
Increase (or decrease) in cash	-	(1,985)	(3,328)

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

Statement of changes in equity

Description	Note	Revaluation reserve, £000	General reserve, £000	Total equity, £000
Balance at 31 March 2023	-	12,106	27,632	39,738
Loss after taxation	-	-	(44,581)	(44,581)
Grant from Home Office: resource	-	-	40,000	40,000
Revaluation of non-current assets	6,7	1,453	-	1,453
Balance at 31 March 2024	-	13,559	23,051	36,610
Loss after taxation	-	-	(47,389)	(47,389)
Grant from Home Office: resource	-	-	49,083	49,083
Prior year adjustment*	-	-	5	5
Revaluation of non-current assets	6,7	976	-	976
Realised gain on disposals	-	(3)	3	-
Realisation of revaluation reserve	-	(14)	14	-
Balance at 31 March 2025	-	14,518	24,767	39,285

* The prior year adjustment relates to a 2023/24 pension liability balance that was swept into reserves in error. This has been corrected in-year.

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

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Notes to the statement of accounts

1. Accounting policies

College of Policing Limited ('the College') is a private company limited by guarantee without share capital, incorporated and domiciled in England, UK. The registered office is Rugby Building, Leamington Road, Ryton-on-Dunsmore, Coventry, Warwickshire CV8 3EN.

The Home Office's principal place of business is 2 Marsham Street, London, SW1 4DF.

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 in the subsections that follow. 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 20](#).

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](#).

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 generates revenue:

- by providing training, examinations, assessments and events
- for accommodation on its sites
- for use of its licensed products

Per IFRS 15 (Revenue from Contracts with Customers), 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. The College recognises satisfaction of its performance obligations evenly over the period of delivery. 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, on a pro-rata basis over the period of delivery calculated by the calendar day, relative to the expected time to complete the work. The amount 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 typically invoices for services on commencement of the service, on 30-day payment terms.

d) Property, plant and equipment

Assets are classified as property, plant and equipment if they:

- have physical substance
- are held for use in supplying goods and services or for administrative purposes

- are expected to be used during more than one financial year

Expenditure of £5,000 and above on acquiring, creating or enhancing property, plant and equipment is capitalised on the accruals basis, provided that:

- it is probable that the future economic benefits or service potential associated with the item will flow to the College
- 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 the year of either addition or disposal.

Non-property assets

All other items of property, plant and equipment are initially recognised at cost, which comprises:

- the purchase price
- 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. 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. This is 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

If requested and suitable business justification can be provided to support, there occasionally may be instances where depreciation is calculated outside of the typical expected useful life ranges.

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. 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 both:

- the purchase price
- 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. 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)

The College carries its financial assets, including receivables, at fair value through profit and loss. The College recognises them in accordance with IFRS 9 Financial Instruments, using an expected credit loss approach. For receivables without a significant financing component, the College applies the simplified approach, measuring the loss allowance at an amount equal to lifetime expected credit losses

from initial recognition. Expected credit losses are estimated using a provision matrix.

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
- 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). This is 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 when 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. This is 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. The last scheme valuation date was 31 March 2020. Further detail is available in the [Civil Service Superannuation accounts](#) page of GOV.UK.

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
- this obligation can be reliably measured
- 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, considering 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
- this possible obligation 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

- the amount of the obligation cannot be measured

Contingent liabilities are not recognised in the statement of financial position. They are 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
- this possible asset 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. This 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. The College does not claim any capital allowances in its tax returns and therefore no deferred tax liability exists.

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 of Schedule 9, Group 6 of the Value Added Tax Act 1994](#), the College has the right to make exempt supplies (sales without a VAT charge being made), predominately on education and other related services. The College is registered for VAT and can partially recover some input VAT using a special method, as laid down by HMRC. The majority of input VAT cannot be recovered and is included in expenditure, or capitalised if relating to assets.

p) Financing expenses and income

Financing expenses comprise:

- interest payable
- unwinding of the discount on provisions
- net foreign exchange losses recognised in the statement of comprehensive income

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

IFRS 17 was issued in May 2017, replacing IFRS 4 (Insurance Contracts). The effective date in the public sector was 1 April 2025, but the College adopted it earlier in line with its obligations under the Companies Act 2006. IFRS 17 requires that insurance liabilities be measured at the present value of future insurance cash flows, resulting in more uniform measurements and presentation for all insurance contracts.

Management has assessed the effect of the new standard and has concluded that there are no material assets or liabilities recognised as insurance contracts in the College. this standard will therefore have no impact on the College of Policing financial statements.

r) Reporting standards issued but not yet effective

Non-investment asset valuations

The 2025/26 FReM will update the valuation approach for non-investment assets (such as property, plant and equipment or intangible assets). References to 'service

potential' and 'specialised/non-specialised' assets will be replaced with 'operational capacity'. This change does not alter the valuation basis, which remains as existing use value. An adaptation to IAS 16 will remove the requirement to revalue assets solely due to material differences between fair value and carrying value. The FrEM will also outline appropriate methods of asset valuation.

Management has assessed the likely impact of this change and concluded that it will have no impact on the College of Policing financial statements.

Social benefits

The 2025/26 FReM introduces guidance on social benefits, defined as current transfers to households to meet needs arising from events such as sickness, unemployment, or retirement.

Management has assessed the likely effect of the new standard and has concluded that the College does not incur any expenditure classified as social benefit payments. This standard will therefore have no impact on the College of Policing financial statements.

s) 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 consider 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.

Some areas in the accounts are subject to estimates and judgements about the future and 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 internal estimates and judgements by the College's professionally qualified accountants.

2. Income

Income source	Year ended 31 March 2025, £000	Year ended 31 March 2024, £000
Income and funding		
Revenue from contracts with customers for streams falling under IFRS 15	27,934	26,432
Home Office non grant-in-aid funding	20,609	13,801
Total income and funding	48,543	40,233

All income for 2024/25 was derived from continuing operations.

3. Staff costs

All columns in the table below relate to year ended 31 March 2025, unless specified otherwise. All figures are given in thousands of pounds (£000). Per = permanent, Sec = secondees, Tem = temporary or casual, Ass = associates.

Staff costs	Per	Sec	Tem	Ass	Total	Total, year ended 31 March 2024
Wages and salaries	34,375	7,436	1,073	4,936	47,820	41,680
Social security costs	3,959	-	-	304	4,263	3,669
Other pension costs	9,583	-	-	44	9,627	7,438
Total	47,917	7,436	1,073	5,284	61,710	52,787

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 of this annual report and accounts.

4. Running costs and other expenditure

Description	Note	Year ended 31 March 2025, £000	Year ended 31 March 2024, £000
Accommodation costs (including light and heat)	-	1,655	1,762
External audit fees ^a	-	142	121
Consultancy ^b	-	639	831
Estates costs	-	7,030	5,159
General running costs ^c	-	3,255	1,992
Information technology costs	-	4,353	8,120
Professional fees	-	373	529
Telecommunications	-	108	43
Travel and vehicles costs	-	2,407	2,780
Rentals costs ^d	-	1	66
Interest payable (notional IFRS 16)	-	25	30
Grants given ^e	-	2,625	2,218
Staff and customer training	-	3,473	4,146
Increase (or decrease) in provisions	-	54	(54)
Total running costs	-	26,140	27,743

Description	Note	Year ended 31 March 2025, £000	Year ended 31 March 2024, £000
Depreciation (including right of use assets)	6	3,495	3,557
Amortisation	7	2,182	683
Loss (or profit) on disposal of asset	-	(9)	44
Other expenditure	-	5,668	4,284
Total^f	-	31,808	32,027

- a. The audit fee for 2023/24 is £105k plus an additional £16k relating to audit services for 2022/23. External auditor fees are disclosed in the [Directors' report](#) section.
- b. 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.
- c. General running costs include hospitality, stationery and photocopying charges, miscellaneous expenses, recruitment fees, publication costs, bad debt write-offs, conference costs, payroll services and various smaller cost lines.
- d. Rentals costs do not include the rent costs for the South Colonnade lease, as this lease is accounted for using IFRS 16 principles.
- e. Grants given consist of payments to police authorities in support of Direct Entry schemes, and grants and bursaries to fund educational and development programmes.
- f. Total restated due to arithmetic error in 2023/24 accounts. This was previously given erroneously as £31,986.

5. Tax

Description	Year ended 31 March 2025, £000	Year ended 31 March 2024, £000
Loss before tax	(44,975)	(44,581)
Cash draw-down of grant-in-aid attributable to trading activity	49,083	40,000
Less non-current asset additions	(3,239)	(5,272)
Adjusted profit (or loss)	869	(9,853)
Disallowable expenses	-	-
Depreciation and amortisation	5,677	4,240
Non-trade loan relationship profit (interest received)	-	-
Chargeable gain (proceeds of sales of non-current assets)	15	-
Chargeable profit (or loss) for current period	6,561	(5,613)
Less £5m relief from losses brought forward	(5,000)	
Less 50% relief on remaining balance	(781)	
Profits chargeable to corporation tax	781	-
Current tax charge	148	-
Deferred tax		
Profit (or loss) brought forward from prior periods	(8,377)	(2,764)
Profit (or loss) carried forward to future periods	(2,597)	(8,377)

The tax rate used for the 2024/25 reconciliation above is the corporation tax rate of 25% (compared with 19% in 2023/24) applicable in the United Kingdom on the taxable profits for this period under tax law in that jurisdiction.

The taxable profit for 2024/25 has been offset against historical accumulated losses brought forward, reducing the current tax charge for the year.

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.

Deferred tax

Deferred tax has prudently been calculated on temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. The College intends to interrogate this approach in a forthcoming taxation review to determine future disclosure requirements.

	Asset, £000	Liability, £000	Net, £000
Loss carried forward to future periods	493	-	493
Property, plant and equipment valuation	-	2,759	(2,759)
Total	493	2,759	(2,266)

The tax rate used for the deferred tax calculation is 19%. This is based on the tax rate expected to prevail based on legislative enactments at the point when temporary differences resolve. The amount at which temporary differences crystallise is sensitive to the decisions on future tax laws to be taken by Parliament.

A net 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.

6. Property, plant and equipment

TE = transport equipment, P&M = plant and machinery, F&F = furniture and fittings,
AUC = assets under construction.

	Land, £000	Build, £000	TE, £000	P&M, £000	ICT, £000	F&F, £000	AUC, £000	Total, £000
Cost or valuation								
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	-	13	-	-	-	-	4169	4,182
Disposals	-	(137)	(15)	-	-	-	-	(152)
Revaluations	71	2,513	1	52	(9)	192	-	2,820
At 31 Mar 2024	1,461	64,041	1,710	3,439	7,744	6,090	5,986	90,470
Reclassification	-	(495)	528	162	1,980	1,935	(4,110)	-
Additions	-	13	533	117	45	84	611	1,403
Disposals	-	(33)	(169)	-	-	(306)	-	(508)
Revaluations	38	1,231	30	12	44	673	-	2,028
At 31 Mar 2025	1,499	64,757	2,632	3,730	9,813	8,476	2,487	93,393
Depreciation								
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

	Land, £000	Build, £000	TE, £000	P&M, £000	ICT, £000	F&F, £000	AUC, £000	Total, £000
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
Charged in year	-	887	325	352	808	762	-	3,134
Depreciation on disposals	-	(33)	(169)	-	-	(306)	-	(508)
Depreciation reclassification	-	(50)	-	-	-	50	-	-
Revaluations	-	674	25	9	34	318	-	1,060
At 31 Mar 2025	-	39,148	1,677	3,071	7,445	5,216	-	56,557
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	26,370	212	728	1,141	1,698	5,986	37,599
Net book value at 31 March 2025	1,499	25,609	954	659	2,367	3,261	2,487	36,836

2023/24 additions figures have been restated to show the entire balance of asset-clearing accounts within assets under construction to improve the clarity of this note.

Reclassifications include:

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

The £31k reclassification from property, plant and equipment to intangible AUC in 2023/24 was required due to a data migration error when onboarding onto the new accounting system.

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 (please see [Note 6A](#)).

Land consists of the College's freehold sites at Ryton and Harperley Hall. Buildings consist of the built structures contained within those sites.

A professional valuation of land and buildings at Ryton and Harperley Hall was undertaken as at 31 March 2022. This was 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. They identified this 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 2025. 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. This is 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

Cost or valuation	£000
At 31 Mar 2023	2,943
Additions	866
Disposals	(1,919)
At 31 Mar 2024	1,890
Additions	-
Disposals	(1,250)
At 31 Mar 2025	640
Depreciation	
At 31 Mar 2023	1,661
Charged in year	522
Depreciation on disposals	(1,114)
At 31 Mar 2024	1,069
Charged in year	362
Depreciation on disposals	(1,250)
At 31 Mar 2025	181
Net book value at 31 March 2023	1,282
Net book value at 31 March 2024	821
Net book value at 31 March 2025	459

The College's occupancy at 10 South Colonnade is treated as a right-of-use asset under IFRS 16. 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. However, the South Colonnade's right-of-use asset is of relatively short duration (under five years remaining), so it is considered that cost can be used as a proxy for current value.

7. Intangible assets

	Intangibles AUC, £000	Software licences, £000	Other intangible software, £000	Total, £000
At 31 March 2023	4,370	1,000	4,277	9,646
Additions	164	-	61	225
Disposals	-	-	-	-
Indexation	-	(3)	(9)	(12)
Transfer	31	-	-	31
At 31 March 2024	4,565	997	4,329	9,891
Additions	1,659	75	102	1,836
Disposals	-	-	-	-
Indexation	-	13	40	53
Transfer	(5,890)	-	5,890	-
At 31 March 2025	334	1,085	10,361	11,780
Amortisation				
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
Charge in period	-	151	2,031	2,182

	Intangibles AUC, £000	Software licences, £000	Other intangible software, £000	Total, £000
Amortisation on disposals	-	-	-	-
Indexation	-	8	37	45
At 31 March 2025	-	719	5,620	6,339
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
Net book value at 31 March 2025	334	366	4,741	5,441

Transfers include:

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

The £31k reclassification from property, plant and equipment to intangible AUC in 2023/24 was required due to a data migration error when onboarding onto the new accounting system.

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 2025. 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 2025, £000	31 March 2024, £000
Amounts falling due within one year		
Trade receivables	5,454	3,803
Deposits and advances	314	279
Other receivables	16	-
Accrued charges	7,722	10,153
Prepayments	1,805	1,099
Total	15,311	15,334

9. Cash and cash equivalents

	31 March 2025, £000	31 March 2024, £000
Balance brought forward	4,037	7,365
Net change in cash and cash equivalent balances	(1,985)	(3,328)
Balance carried forward	2,052	4,037
Balance held at commercial banks and cash in hand	2,052	4,037
Total	2,052	4,037

10. Trade and other payables

	31 March 2025, £000	31 March 2024, £000
Amounts falling due within one year		
VAT	679	338
Other taxation and social security	1,653	898
Trade and other payables	6,058	5,285
Accruals	8,258	12,482
Deferred income	443	240
Staff leave accrual	840	780
Other	3	3
Amounts owed to the consolidated fund	-	6,000
Total	17,934	26,026

11. Provisions for liabilities and charges

	Provision for compensation, £000	Provision for dilapidations, £000	Total, £000
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
Provided in the period	54	54	108
Provisions released in the period	-	-	-

	Provision for compensation, £000	Provision for dilapidations, £000	Total, £000
Provisions utilised in the period	-	(205)	(205)
Balance at 31 March 2025	79	54	133
Analysis of expected timing of flows			
Not later than one year	79	-	79
Current liability	79	-	79
Later than one year and not later than five years	-	54	54
Thereafter	-	-	-
Non-current liability	-	54	54

Provision for compensation claims

As at 31 March 2025, the College had one ongoing employment tribunal case and two other cases that required provision for legal costs.

Provision for dilapidations

As part of a long-term rental agreement relating to land adjoining the Ryton freehold site, 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 £54,000 to meet these costs, which is most likely to be spent at the end of the lease periods in 2025.

12. Capital commitments

The outstanding commitments at 31 March 2025 in respect of contracted capital expenditure not provided for amounted to approximately £320,000 (2023/24 £60,000). These relate primarily to building works at Ryton and ICT infrastructure improvements.

13. Commitments under leases

Lease liabilities under IFRS 16

	Central House, £000	Spring Gardens, £000	10 South Colonnade, £000	Total, £000
Lease liability at 31 March 2023	352	997	-	1,349
New lease commitments during 2023/24	-	76	641	717
Interest payments	11	12	7	30
Lease payments	(265)	(270)	(47)	(582)
Disposal	-	(815)	-	(815)
Lease liability at 31 March 2024	98	-	601	699
New lease commitments during 2024/25	-	-	-	
Interest payments	8	-	17	25
Lease payments	(112)	-	(137)	(249)
Disposal	6	-	-	6
Lease liability at 31 March 2025	-	-	481	481
Not later than one year	-	-	136	136
Later than one year and not later than five years	-	-	345	345
Total	-	-	481	481

The Spring Gardens lease was terminated following the allowed six-month notice period in January 2024. The Central House lease was terminated at the five-year lease break in August 2024.

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.

Leases are considered ahead of any lease break in the context of the College's wider estate strategy. For accounting purposes, our assumption is that lease breaks will be taken.

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. For South Colonnade, the discount rate is 3.2% for the years 2023 to 2028.

Income from lease agreements where College of Policing is the lessor

Lessee	31 March 2025, £000	31 March 2024, £000
West Midlands PCC ¹	346	278
Hampshire and Isle of Wight PCC ²	71	70
Warwickshire PCC ³	21	20
London Ambulance Service NHS Trust ⁴	33	30
Total	471	398

1. 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. This is for the National Chemical, Biological, Radiological and Nuclear (CBRN) Centre. The original agreement expired on 31 March 2025. A new lease is now in place for a three-year term from 1 April 2025 to 31 March 2028.
2. The College of Policing has a lease agreement in place with the Hampshire and Isle of Wight PCC for office accommodation in the Hopkins Building on the Ryton

site. This is for the National Vehicle Crime Intelligence Service (NaVCIS). A new four-year lease agreement was signed with NAVCIS and runs from 1 April 2024 to 31 March 2028.

3. 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 from 1 April 2023 until 31 March 2026 (replacing an earlier agreement that expired on 31 March 2023) and can be terminated at six months' notice.
4. The College of Policing also has an agreement with the West Midlands Ambulance Service University NHS Foundation Trust (NARU) for office accommodation in the Linen Block on the Ryton site. NARU have changed their NHS funding sponsor to The London Ambulance Service and have entered into a five-year lease from 1 April 2022 to 31 March 2027. The lease is a flexible lease that is terminable either way by giving 12 months' notice.

14. Other financial commitments

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 2025	£000
Not later than one year	170
Later than one year and not later than five years	109
Later than five years	-
Total	279

15. Contingent assets and liabilities disclosed under IAS 37

At 31 March 2025, the College had a contingent liability of £289,000 (compared with £197,000 at 31 March 2024) within the meaning of IAS 37. This 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 six cases, three of which are included in the provision for compensation.

There were no contingent assets at 31 March 2025, or at 31 March 2024.

16. Related party transactions

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

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

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 sits on the College Board of directors. These relationships are listed in the [Declarations of interest](#) section of this document.

Below are listed all significant transactions entered with related parties for the 12 months ended at 31 March 2025. Tran = transactions, Exp = expenditure, Out bal = outstanding balance.

Name of related party	Tran income, £000	Tran exp, £000	Out bal income, £000	Out bal exp, £000
Home Office (grant-in-aid)	49,083	-	-	-
National Crime Agency	1,164	(40)	176	(22)

Name of related party	Tran income, £000	Tran exp, £000	Out bal income, £000	Out bal exp, £000
Home Office	17,052	(8,967)	7,104	(2,065)
Mayor's Office for Policing and Crime	5,256	(2,734)	1,303	(1)
Gwent PCC	235	(254)	32	-
Lincolnshire PCC	240	(47)	40	(1)
Greater Manchester PCC	1,109	(322)	100	(1)
Police Federation of England and Wales	-	(16)	-	-
Police Crime Prevention Initiatives	2	-	-	-
Gangmasters and Labour Abuse Authority	15	-	-	-
Bedfordshire PCC	327	(120)	34	(24)
Devon and Cornwall PCC	503	(2)	60	-

17. Financial instruments

31 March 2025	Amortised cost (positive), £000	Amortised cost (negative), £000	Total book value, £000	Fair value, £000
Financial assets				
Cash	2,052	-	2,052	2,052
Trade and other receivables	13,506	-	13,506	13,506

31 March 2025	Amortised cost (positive), £000	Amortised cost (negative), £000	Total book value, £000	Fair value, £000
Financial liabilities				
Trade and other payables	-	(15,159)	(15,159)	(15,159)
Net assets	15,558	(15,159)	399	399
31 March 2024				
Financial assets				
Cash	4,037	-	4,037	4,037
Trade and other receivables	14,235	-	14,235	14,235
Financial liabilities				
Trade and other payables	-	(24,550)	(24,550)	(24,550)
Net assets	18,272	(24,550)	(6,278)	(6,278)

Ageing of trade receivables	Gross, 31 March 2025, £000	Impairment, 31 March 2025, £000	Gross, 31 March 2024, £000	Impairment, 31 March 2024, £000
Not past due	2,673	-	898	-
Past due 0-30 days	1,080	-	681	-
Past due 31-120 days	664	-	1,582	-
More than 120 days	1,037	-	1,446	-
Total	5,454	-	4,607	-

a) Liquidity risk

The College receives funding from the Home Office. There are no requirements to maintain commercial borrowing facilities, so the College is therefore 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. It therefore has limited exposure to foreign exchange risk. There were no significant balances in foreign currencies at the period end.

c) Credit risk

The majority of the College's financial instruments held are trade receivables and payables. Receivables – including trade receivables, prepayments and accrued income, generally due within 12 months – are held solely to collect contractual cash flows. These are measured at amortised cost. In line with IFRS 9, the College assesses expected credit losses (ECLs) using the simplified approach, recognising lifetime ECLs from initial recognition.

Receivables are presented net of ECL allowances, which are based on historical default rates and adjusted for forward-looking information. This reflects the organisation's experience of overdue and impaired receivables. Receivables – including those due within 12 months – are assessed for impairment where there is evidence of credit risk or expected non-recovery, in accordance with the requirements of IFRS 9. The College considers the carrying value of receivables to approximate fair value.

18. Statement of losses and special payments

During the financial year to 31 March 2025, there were no losses or special payments that require to be reported in these accounts. There were no losses or special payments reported in the prior year.

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 pricing strategy ensures that the College is compliant with the requirements as set out in HM Treasury's [Managing public money framework](#). The framework requires full cost recovery to be achieved, with scope for agreed subsidy where there is clear alignment with the organisation's strategic alignment and public interest.

The College 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 has received HM Treasury approval for its subsidy of training products in the financial year 2024/25.

Activity	Income received, £000	Cost, £000	Subsidy, £000	Actual %	Target %
Technical skills training	8,701	10,500	(1,799)	83	100
Behavioural skills training	3,649	4,213	(564)	87	100
ICT learning	520	675	(154)	77	100
Online recruit assessments	6,549	7,703	(1,155)	85	100
Accommodation and rents	4,340	N/A	N/A	N/A	N/A
Licensing	790	N/A	N/A	N/A	N/A
Miscellaneous	3,385	N/A	N/A	N/A	N/A
Total	27,934	-	-	-	-

The following table includes the corresponding data for the financial year 2023/24.

Activity	Income received, £000	Cost, £000	Subsidy, £000	Actual %	Target %
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	-	-	-	-

20. Ultimate controlling party

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

21. Events after the reporting period

On 26 January 2026, the Home Office published a white paper, **From local to national: a new model for policing**, which included a proposal to create a new National Police Service (NPS). The NPS would bring together existing national bodies, including the NPCC, the College of Policing, the National Crime Agency (NCA) and Counter Terrorism Policing (CTP), into a single organisation.

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

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About the College

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

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

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

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ISBN 978-1-5286-6197-3

