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Policing

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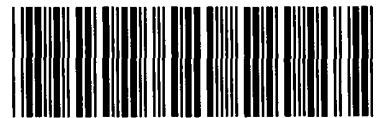
College of Policing

Annual report and accounts

for the year ended 31st March 2016

College of Policing Limited
Leamington Road, Ryton-on-Dunsmore

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COMPANIES HOUSE

Coventry CV8 3EN
Company No: 08235199

Company Information

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1. Chair's foreword

The College of Policing has taken further steps this year to develop the professional infrastructure for policing. We have built on the foundations we put in place last year to support everyone working in policing to deliver an effective service to the people of England and Wales. We describe our mission in terms of three complementary areas of delivery: Knowledge; Standards and Education. In each of these areas we have seen significant development.

Knowledge: The best decisions in policing will be made where we have good evidence of 'what works' and a mechanism for getting this knowledge to all in policing as well as to members of the public. The College is the 'What Works Centre for Crime Reduction' and this year, in partnership with the consortium of universities led by UCL, we have completed the review of all the historic evidence of what works in crime reduction. The on line toolkit which is accessible to all, police and public alike, now shows the evidence base and cost of a range of crime reduction strategies. We have been much encouraged by the use of the toolkit by those delivering the service as well as those with a strategy and policy role including Police and Crime Commissioners. We will continue to update and refine the toolkit and will extend it to other areas of policing beyond crime reduction.

Standards: The College has been using the best available evidence of 'what works' to set standards for both individuals and forces. Over this year we have been developing evidence-based standards in some high profile and sensitive areas of policing. Many of these impact on the most vulnerable members of the public and include standards for: mental health; domestic abuse; undercover policing; and child sexual exploitation. In developing these areas of 'Authorised Professional Practice' (APP) we are working with police officers and staff in all parts of policing as well as experts from other sectors who share, with policing, a responsibility for the management of vulnerability

Education: We have, this year conducted a full, national, consultation on the policing education and qualifications framework (PEQF) that we developed at the end of last year. This consultation is important for us to have a clear understanding of the views of the police and the public about the proposals for minimum educational qualifications for roles and ranks. The response has been positive and supports the Board's view that a national educational framework is essential if the public in England and Wales are to be confident that the people delivering their service have been adequately prepared for the roles they undertake. Importantly the PEQF will enable our members to be confident that for each rank and each specialist role they have the necessary 'skills for the job'. It will also ensure that the complexity of these skills is recognised by a system of accreditation that is understood both within and outside policing. This is a significant change for policing and one which both our members and the public deserve. We are now working to implement the PEQF in such a way that ensures that those already working in policing are the first to benefit from the skills accreditation.

We are working with all parts of the policing sector to deliver the 10 important recommendations of last year's leadership review. I am particularly pleased with the progress this year in the development of continuing professional

development (CPD) for all in policing. Chief Officers have worked with the College to show by example the importance of continuing to learn and their engagement in the programme for Chief Constables and Chief Officers has been very encouraging. We must not rest until high quality support for all our members is firmly in place and easily accessible.

It has been another busy year for everyone in policing and for those in the College who are delivering the work outlined in this report. This will be the last Annual Report that I have the privilege to introduce and I should like to thank all those who have worked so hard to deliver our progress to date. There is no doubt that the professional infrastructure that we strive to deliver for policing requires significant cultural change. The foundations for this change are now in place and the determination is there across many parts of the sector. I wish you all the greatest success.

A handwritten signature in black ink that reads "Shirley Pearce." The signature is written in a cursive, flowing style.

Professor Dame Shirley Pearce CBE
Independent Non-Executive Chair of the Board of Director

2. Strategic report

2.1 Status

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

2.2 Principal objectives and priorities

In this period, the College Board and Executive worked together to develop a "strategic narrative" that sets out the overall purpose of the College and its priority functions. Its purpose is to provide everyone working in policing with the skills and knowledge to prevent crime, protect the public and secure public trust.

The three priority areas that shape the work of the College are:

Knowledge

The College is developing the research and infrastructure for establishing the evidence of 'what works' in policing. This will ensure policing practice and standards can be based on knowledge rather than custom and convention.

Education

The College is supporting the development of individual members of the profession. It is setting educational requirements to assure the public of the quality and consistency of policing skills and facilitating accreditation and recognition of its members' expertise.

Standards

The College is drawing upon the best available evidence of 'what works' to set standards in policing for both forces and individuals

These three complementary functions support the strategic objectives, as set out in the Colleges terms of reference:

- set standards of professional practice
- support professional development
- identify, develop and promote policing practice based on the best available evidence
- support the police and partners to work effectively together and to
- champion ethics, values and standards of integrity for the police.

They are supported by the cross-cutting work to build the College. This work includes the development of the College's infrastructure so it achieves greater efficiency and effectiveness and becomes firmly established as both an independent professional body and an employer of choice.

The College has set measurable objectives with a view to ensuring that, by 2020, there will be:

- more effective policing in England and Wales based on research and an evidence base informed by members, forces and the public
- independently validated frameworks of continuing professional development for everyone working in policing
- a framework for developing visible, responsive and principled leadership
- a growing professional body of members who recognise the benefits of membership and who act as advocates for the College
- evidence-based practice and standards that assist everyone working in policing to manage threat, risk and harm and protect the public.

2.3 Review of performance

The College's 2015/16 Business Plan set out the delivery priorities that would enable the College to evidence its achievements during the year and the progress made in the longer-term programmes. In summary, around half of the deliverables were completed during the year, half will continue into 2016/17 and a small number were curtailed to ensure that available resources were used to support the College's higher priorities, as defined in the strategic narrative, during the year. For example, the executive decided not to pursue the planned review of the Approved Provider Scheme, as the relevant resources would be used to better effect on the Policing Education Qualifications Framework (PEQF) and the scheme would, in time, become a part of the larger priority programme.

Some programmes, such as the PEQF, the implementation of the Leadership Review recommendations and the development of members' services, will be delivered over a number of years, and the College will report on progress. In this year, for example, the establishment of the membership platform took much longer than envisaged, principally due to the diligence and data security required for such a sensitive programme.

The following section sets out examples of progress across a range of programmes that are essential to the development of policing in general and of the College as its professional body.

Knowledge

What Works Centre for Crime Reduction

- The crime reduction toolkit has been received positively, by policing professional stakeholders, with more than 20,000 visits since its launch and stories in print and online media. An early example (as shared by a police and crime commissioner) of the direct impact the toolkit can have on local decision making involved its extensive use to inform commissioning, particularly for families experiencing mental health, alcohol abuse and violence issues. There are now 35 interventions on the toolkit, with a further 10 in the pipeline
- The College worked in collaboration with the Mayor's Office for Policing and Crime and the Metropolitan Police Service to deliver the largest randomised controlled trial of body-worn video (BWV). The findings from the trial were published in November so that the learning could be used by other forces considering implementing BWV.

- Around 40 research surgeries have been run by the College's What Works Centre staff to help its members to design and deliver research in forces. The surgeries involve bespoke, one-to-one advice and are accessible to all policing professionals.

Police Knowledge Fund

The Police Knowledge Fund (PKF) was developed by the College through careful negotiation with the Higher Education Funding Council for England (HEFCE) and the Home Office to increase capacity in building and using the research evidence base. With an emphasis on sustainable collaboration and experiments, the two-year fund is supporting 14 collaborations to undertake research into a wide range of policing priorities, including child sexual exploitation and cyber-crime. The successful Knowledge Fund bids involve 41 police forces along with wider crime reduction partners and will receive a total of £9.5 million over two years.

Supporting forces to understand demand

The College has built on its previous assessment of demand by releasing a toolkit that provides methods to support policing to fill gaps in knowledge about demand and the resources required. It aims to help generate consistent estimates of the scale of crimes or incidents not measurable using established categories, and activity associated with managing types of demands on policing.

Education

Policing Education Qualifications Framework (PEQF)

The College has published proposals for an educational qualifications framework for policing. There has been significant initial engagement and a formal consultation is under way. Developing an educational qualifications framework for policing and consulting on the PEQF represents an important milestone in the professionalisation of policing.

Leadership Review

The College published its Leadership Review in June 2015 and has continued work throughout 2015/16 to implement the review's recommendations. These include:

- the introduction of continuous professional development (CPD) programmes for new recruits and senior leaders across the service, including chief constables
- embedding the Code of Ethics in all national selection and recruitment processes
- national advertising of all vacancies for recruitment and promotion
- creation of a new model of leadership and management training and
- introducing national standards for recruitment and promotion into all ranks and grades.

Standards

Stop and search

The stop and search curriculum was reviewed, along with the associated learning materials, and was trialled successfully with forces with a view to releasing the finalised curriculum and learning materials in July 2016.

Mental health

The assessment of training methods was completed and the authorised professional practice (APP) was reviewed with a view to releasing the finalised curriculum and learning materials by September 2016. The APP for mental health (currently under consultation) will become integral to the National Police Curriculum training products, selection, assessment and examinations. An assessment of skills and competence around mental health policing will be built into existing professional assessment frameworks at all levels of the service.

Domestic abuse

The College has developed APP which includes checklists for call handlers, first responders and senior officers. The guidance has been welcomed widely across the police service and by third sector bodies who see it as a step forward in the police response to domestic abuse incidents. 'Domestic Abuse Matters', a new one-day intensive course based around coercive control, will help improve police attitudes and behaviours towards domestic abuse. A pilot of the course has been completed in Hertfordshire Constabulary and others are currently continuing in Humberside Police, Suffolk Constabulary and Devon and Cornwall Police.

Cyber crime

In September 2015, the College launched Mainstream Cyber Crime Training (MCCT) 2 which is the update to the MCCT 1 package developed by the College. MCCT 2 ensures that the training is as relevant and accessible for policing professionals as possible. The package will continue to be reviewed by the College to ensure that officers and staff are constantly receiving up-to-date training and developing their skills in this evolving area.

Undercover policing

Progress in this sensitive area includes a new selection process, a list of psychologists who can give psychological support to individuals and a new online training course. The new approach changes long-standing arrangements and will help to deliver a positive change in culture.

Child sexual abuse

As well as commissioning an assessment of the review into child sexual exploitation training by Barnardo's in 2015, the College has been working with the Home Office's Safeguarding and Public Protection Unit to develop a bid for the Treasury for funding to extend its work in this area and the wider thematic topic of vulnerability. The proposal has focused on building an evidence-based vulnerability training package. The College have also provided advice on plans around the specific training for investigators when dealing with vulnerability, particularly when it involves child sexual exploitation and abuse.

Integrity

The College's integrity programme included the publication of national registers for chief officer remuneration, gifts and hospitality, and business interests. This has helped to improve transparency in policing. The College has also completed the design and delivery of training for legally qualified chairs of police appeals tribunals. Most recently, it produced a Vetting Code of Practice and associated APP to be laid in Parliament in 2016.

Peer reviews

Over the last year, the College has provided a wide range of peer support services to forces. This has included national thematic reviews of integrated offender management, strategic

change, counter terrorism and governance. The most recent and high-profile work has been the national series of child sexual exploitation peer reviews (each over three to five days) with 38 forces involved in the process. The College, subject to agreement from the Professional Committee, is proposing to adopt a more risk-based approach to future peer reviews.

Building the College

Membership

Membership was launched in April 2015 with a Members' Hub community on POLKA. By the end of the financial year, 3,158 members had voluntarily registered with the percentage split between officers and staff – approximately 56/44 – correlating closely with the national picture. All Home Office forces are represented in the College's membership alongside policing professionals from British Transport Police, Civil Nuclear Constabulary, Ministry of Defence Police, National Crime Agency, Guernsey Police, States of Jersey Police, Police Service of Northern Ireland and the College.

The College launched the national jobs board with nearly 2,000 individuals registering and over 100 roles advertised. Members have participated in a series of 'Hot Seat' discussions with professional community chairs and College chair, Dame Shirley Pearce. The members' hub also allowed the College to offer coaching services and provide advance notification of key events such as the College's annual conference and the launch of the PEQF consultation. The College has launched its online membership service that will enable policing professionals to record their own CPD

The College continued to invest in the development of a new membership technology platform during the year. This achieved the necessary police national security accreditation and completed user testing and the first members from police forces were invited to register on the new platform in April 2016. The platform, once fully live, will bring together a number of new and existing services, such as the What Works Centre, e-learning services, the National Police Library, APP, job opportunities and the new management system and membership website. This will be supported by the contact centre and the new careers advice service. During 2016/17, the College will offer membership to early adopters from the POLKA members' hub community, the Members' Committee, senior investigating officers, the high potential development scheme (HPDS), Fast Track, Direct Entry and frontline champions, followed by a wider roll-out to all eligible UK policing professionals.

Recruitment to the membership services team has brought added capacity and expertise and a Members' Committee has been established and consulted on membership issues. Work on the POLKA-based members' survey is well under way with a view to completing it during the first half of 2016/17.

Governance and structure

The College's structure is now in place with most senior leaders in post. There is growing capacity and capability in all core areas. The first College staff survey was completed and 15 key resulting actions were owned and led by individual executive directors, supported by colleagues across the College, through a programme called "Take 15". The details of the College's governance are set out in its governance statement (see Section 6). Some of the major developments in this period were:

- the establishment of the Members' Committee and the Representative Forum that involve the College's members and their representative bodies in its governance and planning

- the appointment of four professional community chairs and revisions to the Professional Committee following a review of its effectiveness
- the establishment of an improved commissioning process
- improvements to the College's IT infrastructure
- the second review of the effectiveness of the board and its committees and the development of the College's external complaints procedure in line with other professional bodies.

Planning

The alignment of College resources to priorities has been a priority for the executive, board and senior leaders. All senior leaders presented their plans for 2016/17 to the Executive Directors and identified which activities were core, which could be stopped or paused and which resources could be realigned. The outputs from this work have informed development of the 2016/17 Business Plan and the budgets for the new year.

2.4 Principal risks and uncertainties

The College maintains a risk register of its corporate-level risks. It manages them through a framework based on a management of risk approach that is cascaded through business units, projects and programmes. Risks defined as having an impact on the College's medium- to long-term goals and objectives are overseen by the executive directors, the Audit and Risk Committee and the Board of Directors.

In 2015/2016, the highest level corporate risks and the planned mitigation were as set out below:

No	Title	Mitigating actions
1	Development of a sustainable business model for the College	<p>Complete analysis of costs of service delivery</p> <p>Define grant-in-aid funding outcomes</p> <p>Conduct customer sensitivity analysis re implications of full cost recovery</p> <p>Establish a revised commissioning process</p> <p>Define and segment the size of the College's markets</p>
2	Ability to demonstrate achievement of strategic objectives	<p>Establish a prioritised delivery plan and improved planning and performance arrangements</p> <p>Improve capacity management capabilities</p> <p>Membership programme to deliver a compelling offer</p> <p>Establish improved means for measuring impact and benefits</p>

3	Establishment of a clear and valued proposition within the policing landscape	Market survey to establish size of the market the College operates in Deploy the marketing and communications strategy Communicate the Five-Year Strategy Maintain good relationships with key partners Agree ways of working with Her Majesty's Inspectorate of Constabulary (HMIC) and the Home Office
4	Lack of membership take-up	Membership programme to deliver a compelling offer Establish and deploy a communications strategy Establish clear two-way communication with members via the Members' Committee and other forums
5	Reputational damage	Establish improved relationship with HMIC and support to forces Promote evidence-based policing Quality assure standards Grow the evidence of what works in policing Launch an improved commissioning process
6	Lack of organisational capability	Build the College programme Establish a performance management culture Improve management information Communication of the Five-Year Strategy Revised commissioning process

During 2015/16, due to the proactive management of mitigating actions and the effectiveness of internal controls and the Audit and Risk Committee, the risk level was maintained. None of the risks had an overt impact although all required careful management. (Information on the internal controls in core areas is set out in the College's governance statement (see Section 6)).

The College has been supported in ensuring that it operates effectively and efficiently, with appropriate internal controls, by the process of independent internal audits based on risk. During 2015/16, three internal audits were conducted on the College systems:

- Core systems – the SAP financial management and accounting software.
- Membership – a key delivery area for the College including the development of an IT platform and a compelling membership offer.
- International faculty – account management and marketing, and risk to the College's reputation

The three audits have been completed and have given moderate opinions on all. This means that some improvements are required to enhance the adequacy and effectiveness of the framework of governance, risk management and control. The College is acting on the evidence and advice to improve in all areas.

2.5 Future developments

All College activity is focused on the three priority areas of knowledge, education, standards. The 2016/17 Business Plan represents an ambitious agenda, based on a well-developed understanding of the capacity and capability needed and the risks the College faces. The plan and will be kept under review and the executive team and the College Board will make adjustments during the year, as needed, to align available resources to developing priorities. The plan also set out the main activities that will building the College.

Key aspects of the 2016/17 Business Plan are set out below.

- Engagement with its membership will be supported by the roll-out of the online membership platform, giving access to a range of services and the means for members to record their personal learning and achievements.
- The first membership survey, using POLKA, to reach 60,000 police officers and staff and enable the College to understand their views about the College, its products and the needs of its members.
- The College will continue to engage its members in the development of the evidence base of what works in policing.
- In developing standards, the College will implement a new approach to developing police guidance and continue to draw on the best available evidence of 'what works' to set standards in high priority areas for forces and individuals. It will publish new APP on mental health and its Code of Practice on Vetting will be laid in Parliament.
- The development of the Policing Education Qualifications Framework.
- Implementation of a new model of leadership and management training and development.

During 2016/17, the College will be working within a challenging budget. Its evidence-based approach to making resource decisions during the year will ensure that it maintains its focus on the priority areas and continues to develop its capability for the benefit of its members and in the interest of the public of England and Wales.

A strengthened College-wide performance and risk management regime is being introduced. The CEO will chair a monthly meeting with executive directors and senior leaders to monitor performance and progress including the management of risk.

The College expects to be allocated significantly more internal audit time during 2016/17 and has agreed an appropriate plan with the Audit and Risk Committee (ARC), who will oversee the outcomes and related actions.

The CEO, with the agreement of the Nominations and Remuneration Committee and the College Board, has taken the opportunity to reduce the number of executive directors to three and to align their responsibilities to the priorities set out in the College's core narrative. This approach encourages matrix working while ensuring that clearer lines of accountability are also in place. A review of the College's executive governance arrangements has been initiated to ensure that they are efficient and complementary.

A fundamental review of external training provision has also been instigated. There is the potential for new approaches to learning and development, with more focus on individual

continual professional development (CPD) and less on classroom training. This would meet the College's commitment to CPD for all policing professionals and provide the potential for further rationalisation of the College estate. Where alternative providers exist, and there is no requirement for tight national control, licensing of College products, training the trainer approaches and innovative online provision will be considered.

A comprehensive estates strategy is in development, building on the substantial reduction in the estate footprint that has already been achieved. A review of associates, secondees and contractors is already under way and is expected to provide opportunities for more flexible ways of working.

The development of the 2016/17 Business Plan has included the evaluation of the risks the College may face in delivering the plan. The outcome of two business planning workshops with senior managers, to identify risks and mitigating actions, will be informed further by feedback from the College Board, the executive directors and one-to-one meetings with members of the ARC.

The six corporate risks are related to : the reputation of the College being adversely affected; the failure to deliver a compelling membership offer; the inability to influence the policing landscape; sub-optimal use of resources; capability limitations; and College products and services not satisfy requirements. There is more detail in the Governance Statement at Section 6).

The executive is working with the ARC and the board to ensure that the risks are defined, led and mitigated effectively. To that end, the ARC will review in-year developments that may have implications for business planning and risk. It will focus on, and advise the board on, relevant risks, the risk appetites across the College priorities and changes affecting the Business Plan.

2.6 Review of financial performance

The table below compares the College's financial outturn for the period to 31 March 2015 with its budget.

	Budget £ million	2015/16 spend £ million	(Over)/under- spend £ million
Loss before taxation	42.76	41.21	1.55
Capital expenditure	5.40	4.55	0.85

The outturn for revenue (cash and non-cash) expenditure for the year to 31 March 2016 was £41.21 million, £1.55 million under budget. The significant factor contributing to the underspend was the provision of an excessive delegated budget ring-fenced for depreciation. Once this factor is removed, the underspend reduces to £300,000 which is well within one per cent of the budget allocation.

Capital expenditure for the year to 31 March 2016 was £4.55 million. While the original capital expenditure allocation was £5.40 million, a revised working total of capital expenditure of £4.7 million was agreed with the Home Office during September 2015. The underspend reflects slippage in the conversion of the sports hall at Ryton into additional office accommodation.

The cash balance for the year has reduced from £10.3 million (as at 31 March 2015) to £8.5 million at 31 March 2016. The year-end balance was higher than anticipated, principally because substantial invoices due from the Home Office and others were not received before the year end. This is reflected in the increased value of accruals at the year end.

2.7 Sustainability performance summary

The Greening Government Commitment targets set firm goals for departments to reduce the impact they have on the environment by reducing carbon emissions, water use, waste and supply chain across the whole government estate as measured against a baseline year of 2009/10.

The commitments apply to the office and non-office estate of central government departments and their executive agencies (EAs), non-ministerial departments (NMDs) and executive non-departmental public bodies (NDPBs) who must report in line with these commitments using both financial and non-financial information. As the College is wholly funded by the Home Office, it must also comply with these requirements.

The College's energy usage is outlined in the summary table below. Some elements (identified with asterisks in the table) include estimates. The full sustainability report is included in Annex A.

Area	Year to March 16
Greenhouse gas emissions – scopes 1, 2 and 3 business travel, including air and rail (tCO ₂ e)	2858
Energy consumption – gas and electricity (kWh)	6,862,214
Energy expenditure – gas and electricity (£)	461,014
LPG consumption (litres)	117,073
LPG expenditure (£)	28,074
Estate waste amount (tonnes)	111
Estate water consumption (m ³)	20,990
Estate water expenditure (£)	27,649

2.8 The estate

The College estate portfolio, as at 31 March 2016, consists of a mix of two freehold sites, Harperley Hall, Co. Durham and Ryton, near Coventry; two leasehold sites, Central House, Harrogate and Riverside House, London; accommodation at Sunningdale, based on occupancy rights under a memorandum of terms of occupation; and space at Peel Centre, Hendon, on an occupancy arrangement.

The College has continued to work to rationalise its estate. During 2015/16 it has worked with the Metropolitan Police Service on a move to new accommodation planned for late 2016 at their Hendon site and on the disposal by the landlord of the Sunningdale site during 2017.

2.9 Going concern

The financial statements are prepared on the basis of going concern. The directors expect 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 member of the company in the Anti-social Behaviour, Crime and Policing Act 2014 and the government's current police and crime policies.

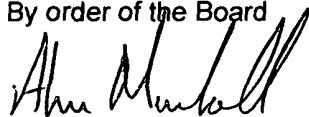
It also reflects the statement of financial position that, as at 31 March 2016, shows net current assets less current liabilities of £3.753 million.

In addition, the activities of the College are primarily financed by the Home Office.

The College has received a budgetary delegation from the Home Office for 2016/17 that is sufficient to meet the College's liabilities in that year. It is in discussions with the Home Office regarding funding requirements for future years. There is no reason to believe that adequate levels of grant-in-aid will not be forthcoming from the Home Office.

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

By order of the Board



Chief Constable Alex Marshall
Chief Executive and Accounting Officer
8 December 2016

3. Directors' report

The College Board is led by an independent chair and it comprises the chief executive of the College, a police chief constable, a police superintendent, a member of the police federated ranks, a member of police staff, a police and crime commissioner and four independent people. All, apart from the chief executive, are non-executive directors. The names and tenures of the all board directors in this period are set out in the Remuneration and Staff Report (see Section 4.1), and more details are available on the College website (www.college.police.uk).

In this period, and with the agreement of the Home Secretary, the board acted on the recommendations of the 2014/15 internal review that aimed to ensure it had the right size, composition and profile to support the College's long-term success. The impact of the actions included reducing the membership of the board from 15 to 11. There are now more seats for members who are independent of policing. These members bring a range of skills, experience and knowledge to the execution of the College's Five-Year Strategy and its development as the professional body for all in policing.

The phased approach taken to succession planning has meant that the board has retained expertise while also bringing in new members. The standard initial appointment for three years also supports board effectiveness. When the Home Secretary gave the College responsibility for the recruitment of its board directors, she sent an important message signifying that she continues to support the greater independence that the College seeks as a professional body. Since then, the College has selected six board members, all of whom have been approved by the Home Secretary. All new members to the board, whether they are independent or applying for a reserved seat, go through a common selection process.

In line with a recommendation from the first board review, the College established a Members' Committee to ensure the voice of its members is heard in the College's governance, and a Representatives' Forum that aims to ensure that its stakeholders are engaged and involved effectively in its work.

The board is the guardian of the public interest and all directors bring their professional judgement to bear on matters of strategy, performance, resources and the conduct of College staff. The board sets the strategic direction of the College and oversees its management of performance and risk, financial management, planning and overall governance. It is supported by a Professional Committee, an Audit and Risk Committee and a Nominations and Remuneration Committee. The findings of the recent internal review of the effectiveness of the board and its committees were significantly more positive than the first and indicated that the directors had more shared views across issues address. A summary of this review is in the governance statement (See section 6).

3.2 Directors' attendance at board meetings

Member	3 Jun 15	22 Jul 15	8 Oct 15	2 Dec 15	24 Feb 16
Millie Banerjee	✓	✓	✓	✓	✓
Katy Bourne	✓	✓	X	X	✓
Irene Curtis	✓	✓	✓	✓	✓
Suzette Davenport	–	–	–	–	✓

Christine Elliott	✓	✓	✓	✓	✓
Sir Peter Fahy	✓	✓	✓	–	–
Julia Lawrence	✓	–	–	–	–
Alex Marshall	✓	✓	✓	✓	✓
Victoria Martin	–	✓	✓	✓	✓
Sir Denis O'Connor	✓	✓	✓	✓	✓
Professor Dame Shirley Pearce	✓	✓	✓	✓	✓
Professor Lawrence Sherman	✓	✓ (PA)	X	✓ (PA)	✓
Robin Wilkinson	✓	✓	✓	✓	✓
Key: ✓ = attended X = did not attend – = not a member at that time PA = part attendance					

3.3 Conflicts of interest

Procedures are in place within the College to ensure directors comply with their duties in relation to conflicts of interest. Board directors are obliged to provide details of direct or indirect interests that conflict with, or may conflict with, the interests of the College. These are recorded on a register of interests that is published on the College website and updated regularly. See Annex B for the register of members' interests for this period

At the start of every board and committee meeting, the chair asks for any interests to be declared. The minutes of the meeting include the details of any interest or states when none were declared. The board's terms of reference permit it to authorise a conflict of interest in line with company law. The board's authorisation will only be valid if the relevant director does not count in the quorum or vote on a resolution relating to their interest. The approach is included in the board's 'Ways of Working' document.

3.4 Auditors

The directors appointed the Comptroller and Auditor General (National Audit Office) as auditor to the College under the Companies Act 2006.

The estimated total amount of the external audit fee for the period to 31 March 2016 was £49,000 plus expenses and VAT (31 March 2015 £55,000). The NAO was not paid for any work of a non-audit nature during the period.

The College uses internal audit services that were provided free of charge by the Home Office for the period to 31 March 2016.

3.5 Social and community matters

Effective marketing communication is critical in helping the College to deliver its objectives. Central to this is the need to successfully engage audiences both internally and externally.

Internal engagement has been significantly improved across the reporting period with the successful delivery of a new intranet, enabling employee engagement and interaction across the College, and connecting staff working in different locations. Internal communications now include regular intranet news stories, staff events at College sites and weekly manager update briefings.

The College has continued to build its profile and relevance to external audiences, engaging all those across the complex policing landscape and communicating the work of the College to the public. Much has been achieved and, by March 2016, the College had built an e-newsletter subscriber base of 8,500, had over 65,000 active users of POLKA and seen engagement on social media grow, with over 24,000 followers on Twitter.

There is, however, still much to do. The marketing strategy is being reviewed and revised to ensure that it plays a key role in helping the College to achieve its business objectives and remain focused on its long-term vision. The new head of communication and marketing has shared his initial views with the executive and the College Board and will report on developments and progress.

3.6 Information assurance

The College adheres to the approach that serious breaches that result in loss, release or corruption of personal data, should be brought to the immediate attention of the Information Commissioner, although this is not requirement. The College's governance statement includes the key controls in place to manage and assure information. (See Section 6).

3.7 Compliance with public sector pay policy

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

During the year to March 2016, the following levels of payment to supplier were achieved:

Percentage of invoices paid within 5 days	9%
Percentage of invoices paid within 30 days	59%

At 31 March 2016, the College had trade creditors of £253,000, which amounted to one day as measured against all payments to suppliers during the month of March.

3.8 Political and charitable donations

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

3.9 Disclosure of information to auditors

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

3.10 Compliance with cost allocation and charging requirements

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

3.11 Financial risk management

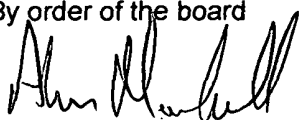
The board are continually reviewing the exposure to credit, liquidity and cash flow risk. For the period ended 31 March 2016, the College's risk management controls operated well and the College was not exposed to any significant risk in these areas.

3.12 Other material issues

There have been no material events that have, or are expected to, affect the College since the end of the period of this report. The detail of a number of future developments in the College's business is set out in the strategic report (see Section 2 above). This includes work on further developing the membership offering, a number of public protection initiatives and the continual development of standards to support policing practice.

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

By order of the board



Chief Constable Alex Marshall
Chief executive and accounting officer
8 December 2017

4. Remuneration and staff report

4.1 Board directors' tenures as at 31 March 2016

Name	Date appointed	Term ends	Fee £000
Millie Banerjee	28 May 2013	27 May 2017	5–10
Ann Barnes	28 May 2013	27 May 2015	No remuneration
Katy Bourne	28 May 2013	27 May 2018	No remuneration
Irene Curtis	11 March 2013	30 April 2016 (retired)	No remuneration
Suzanne Davenport	24 February 2016	23 February 2019	No remuneration
Christine Elliot	2 June 2015	1 June 2018	0–5
Sir Peter Fahy	20 February 2013	23 October 2015 (retired)	No remuneration
Julia Lawrence	26 March 2013	11 July 2015 (retired)	No remuneration
Alex Marshall (CEO)	27 November 2012	28 February 2018	See 4.3 Below
Victoria Martin	22 July 2015	21 July 2018	No remuneration
Sir Denis O'Connor	19 February 2013	18 February 2017	5–10
Professor Dame Shirley Pearce (Chair)	4 February 2013	4 August 2016	See 4.2 below
Professor Lawrence Sherman	19 February 2013	18 February 2018	0–5
Robin Wilkinson	3 December 2014	2 December 2018	No remuneration

Independent members of the board are remunerated as agreed by the board in March 2016. The daily rate is £250 for members of the board and its committees and £300 for chairs of board committees. Board members are permitted to claim reasonable expenses, including travel and subsistence when attending board meetings.

4.2 Salaries and emoluments of the chair of the College Board

Name and date appointed	Salary and allowances Year to 31 March 2016	Bonus payments Year to 31 March 2016 (full year equivalent)	Benefits in kind Year to 31 March 2016 (to nearest £100)	Pension Benefits Year to 31 March 2016	Total Year to 31 March 2016	Total Year to 31 March 2015
	£000	£000	£	£000	£000	£000
Professor Shirley Pearce 4 February 2013	55–60	–	–	–	55–60	75–80

4.3 Salaries and emoluments of the senior management team

Name and Job Title	Salary and allowances Year to 31 March 2016	Bonus payments Year to 31 March 2016	Benefits in kind Year to 31 March 2016 (to nearest £100)	Pension benefits Year to 31 March 2016	Total Year to 31 March 2016	Total Year to 31 March 2015 (Full year equivalent)
	£000	£000	£	£000	£000	£000
Alex Marshall QPM * Chief executive officer	180–185	–	–	N/A	180–185	180–185
Robert Beckley Chief operating officer Left 31 March 2016	130–135	–	10,700	In police pension scheme [^]	140–145	140–145
Rachel Tuffin Director of knowledge, research, and education	100–105	–	–	45–50	145–150	215–220
David Buckle Director of membership and business development	115–120	–	–	45–50	155–160	130–135
Malcolm Cornberg Director of corporate services	115–120	–	–	40–45	155–160	130–135

* Alex Marshall has not participated in any pension scheme since becoming an employee of the College.

[^]Robert Beckley was seconded from Avon and Somerset Constabulary which remains responsible for his pension and which charges the College on a monthly basis for its contributions. Information on pension contributions and entitlement is included in the accounts for the Constabulary at <https://www.avonandsomerset.police.uk/about-us/publication-scheme/what-we-spend-and-how-we-spend-it/annual-statement-of-accounts/>.

Salary and allowances

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

Benefits in kind

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

DCC Beckley received a taxable benefit in kind of £10,742 which related to the use of a London flat during the reporting period.

No other board members incurred any benefits in kind in the reporting period.

Bonuses

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

No bonuses were paid in the year ended 31 March 2016.

4.4 Pension entitlements of the senior management team

Name and date appointed	Real increase in pension	Real increase in lump sum	Total accrued pension at pension age at 31/3/16	Total lump sum at pension age at 31/3/16	CETV at 1/4/15 (See below)	CETV at 31/3/16	Real increase in CETV	Pension scheme (Civil service or as shown)
	£000	£000	£000	£000	£000	£000	£000	
Alex Marshall QPM * Chief executive officer From 27 November 2012	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Robert Beckley ^ Chief operating officer From 24 June 2013	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Police scheme (Force)
Rachel Tuffin Director of knowledge, research, and education From 17 February 2014	2.5–5	–	45–50	–	409	488	16	Alpha
David Buckle Director of membership and business development From 2 June 2014	2.5–5	–	40–45	–	26	58	21	Alpha
Malcolm Cornberg Director of corporate services From 2 June 2014	2.5–5	–	40–45	–	37	87	3	Nuvos

* Alex Marshall has not participated in any pension scheme since becoming an employee of the College.

^Robert Beckley was seconded from Avon and Somerset Constabulary which remains responsible for his pension and which charges the College on a monthly basis for its contributions. Information on pension contributions and entitlement is included in the accounts for the Constabulary at <https://www.avonandsomerset.police.uk/about-us/publication-scheme/what-we-spend-and-how-we-spend-it/annual-statement-of-accounts/>.

Civil service pensions

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

Employee contributions are salary-related and range between 4.6 per cent and 8.05 per cent for both 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 scheme membership. At the end of the scheme year (31 March), the member's earned pension account is credited with 2.3 per cent of their pensionable earnings in that scheme year and the accrued pension is uprated in line with pensions increase legislation.

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

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

Further details about the civil service pension arrangements can be found at the website <http://www.civilservice.gov.uk/pensions>

Cash equivalent transfer values

A cash equivalent transfer value (CETV) is the actuarially assessed capitalised value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme, or an arrangement to secure pension benefits in another pension scheme or arrangement, when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme.

The pension figures shown relate to the benefits that the individual has accrued as a consequence of the total years as members 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 within the guidelines and framework prescribed by the Institute and Faculty of Actuaries, and do not take account of any actual or potential reduction to benefits resulting from lifetime allowance tax which may be due when pension benefits are taken.

Real increase in CETV

This reflects the increase in CETV effectively funded by the employer. It does not include the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and it uses common market valuation factors for the start and end of the period.

Seconded police officer pensions

Seconded police officers are members of the pension schemes managed by their police forces.

4.5 Employee pay

The College's median employee pay at 31 March 2016 was £34,719 (at 31 March 2015 £34,262). The ratio between the median pay and that of the highest paid director (the chief executive, £180,000-£185,000) is 1:5.3 (at 31 March 2015 1:5.3).

The median employee pay has been calculated using full-time equivalent salary information for staff, secondees and contractors working for the College in March 2016.

4.6 College workforce representation

The table below summarises the make-up of the College at **31 March 2016**. This includes secondees and contractors in addition to College staff.

Age	31 March 2016		31 March 2015	
	Volume	% Total	Volume	% Total
20 and under	0	0	0	0.1
21-30	45	6.8	40	5.8
31-40	150	22.6	174	25.2
41-50	227	34.2	223	32.4
51-60	196	29.6	207	30
61 and over	45	6.8	44	6.3
Total	663	100	688	100

Gender	31 March 2016		31 March 2015	
	Volume	% Total	Volume	% Total
Female	339	51.1	358	52
Male	324	48.9	330	48
Total	663	100	688	100
Senior management (Tier 2 / 3b grade +)				
Female	11	47.8	39	56.5
Male	12	52.2	30	43.5
Total	23	100	69	100
Other employees				
Female	328	51.3	319	51.5
Male	312	48.7	300	48.5
Total	640	100	619	100

Disability	31 March 2016		31 March 2015	
	Volume	% Total	Volume	% Total
Disability declared	33	5.0	25	3.6
No disability	453	68.3	270	39.2
Prefer not to say	20	3.0	23	3.3
Unknown/blank	157	23.7	370	53.7
Total	663	100	688	100

4.7 Headcount and staff sickness

As of 31 March 2016, the College's full-time equivalent (FTE) headcount was 486.1, across a total of 502 directly employed staff. The headcount is the number of permanent employees. Additionally, the College had 37 agency/contract staff and 124 secondees. Sickness absence figures are shown below. They are measured against the number of employees on the payroll during the relevant period.

College permanent FTE headcount and staff sickness data

Average monthly data for year ended March 2016

FTE permanent staff	All FTE staff working days in month	Working days sickness	% working days lost to sickness
466.6	9837.7	239.1	2.43

4.8 Statement of College's policy on employees with disabilities

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

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

4.9 Staff numbers and related running costs

The majority of College employees are members of the civil service pension arrangements, which are multi-employer defined benefit schemes. Since the College is unable to identify its share of the underlying assets and liabilities, these are not included in the College's accounts and contributions are recognised as expenditure as incurred. Contributions to civil service pension schemes for the period totalled £3.179 million (2014/15 – £3.068 million). Further details on civil service pensions can be found in the Civil Service: Superannuation accounts on the gov.uk website. All police officers other than the CEO are seconded and their seconding force remains responsible for their pension benefits. Full details of pension schemes are shown in the remuneration report. The seconding force is also responsible for staff leave and so they do not feature in College's staff leave accrual.

Average number of persons employed

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

	Year ended 31 March 2016		Year ended 31 March 2015	
	Average no. of staff employed	Total £000	Average no. of staff employed	Total £000
Directly employed	467	21,426	494	22,510
Seconded in	136	9,415	167	11,536
Temporary/casual	41	7,483	56	10,473
Total	644	38,324	717	44,519

	Year ended 31 March 2016			year ended 31 March 2015	
Staff costs comprise:	Permanent £000	Seconded £000	Temporary or casual £000	Total £000	Total £000
Wages and salaries	16,776	9,414	8,107	34,297	39,916
Social security costs	1,375	-	-	1,375	1,449
Other pension costs	3,272	-	-	3,272	3,154
Pension fund costs	-	-	-	-	-
Staff leave accrual	-	-	-	-	-
Subtotal	21,423	9,414	8,107	38,944	44,519
Less recoveries in respect of outward secondments	-	-	-	-	(59)
Total net costs	21,423	9,414	8,107	38,944	44,460

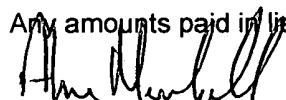
Reporting of civil service and other compensation schemes – exit packages

Exit package cost band	Year ended 31 March 2016			Year ended 31 March 2015
	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band	Total number of exit packages by cost band
Under £10,000	–	–	–	–
£10,000–£25,000	–	3	3	13
£25,000–£50,000	–	5	5	24
£50,000–£100,000	–	2	2	7
£100,000–£150,000	–	–	–	4
£150,000–£200,000	–	–	–	–
£200,000–£250,000	–	–	–	–
Over £250,000	–	–	–	–
Total number of exit packages	0	10	10	48
Total cost of exit packages (£000)	0	419	419	2112

Redundancy and other departure costs have been paid in accordance with the provisions of the Civil Service Compensation Scheme, a statutory scheme made under the Superannuation Act 1972. Exit costs, including the future cash costs for early retirements, are accounted for in full in the year of departure.

Where the College has agreed early retirements, the costs additional to those of the retirees taking their pension at the usual retirement date are met by the College and not by the civil service pension scheme. Ill-health retirement costs are met by the pension scheme and are not included in the table.

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



Chief Constable Alex Marshall
Chief executive and accounting officer
College of Policing
8 December 2016

5. Statement of accounting officer's responsibilities

Company law requires the directors to prepare financial statements for each financial year. Directors are required to follow the principles of the Companies Act 2006 and International Financial Reporting Standards (IFRS), with additional voluntary disclosures added under HM Treasury's financial reporting manual (FReM) where this would improve understanding. Under company law, the directors must not approve the financial statements unless they are satisfied that they are prepared on an accrual basis and give a true and fair view of the state of affairs of the company and of the surplus or deficit, application of resources, changes in equity and cash flows of the College for that period.

In preparing those financial statements, the directors are required to:

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

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

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

- safeguarding the public funds for which they have charge
- ensuring propriety and regularity in the handling of those public funds and
- the day-to-day operations and management of the College.

So far as the directors are aware, there is no relevant audit information (as defined by section 418 of the Companies Act 2006) of which the College's auditors are unaware, and each director has taken all the steps that they ought to have taken as a director in order to make themselves aware of any relevant audit information and to establish that the College's auditors are aware of that information.

6. Governance statement

This statement covers the period to 31 March 2016. As accounting officer of the College of Policing, I have responsibility for maintaining sound systems of corporate governance, internal control and risk management across the College, to support the achievement of its strategic objectives and safeguard the public funds and assets for which I am accountable.

The College is both a company limited by guarantee, owned by the Home Secretary, and an arm's-length body of the Home Office. It, therefore, complies with company law in preparing accounts for Companies House, and is subject to the framework of government expenditure and related controls. Its accounts are consolidated with the Home Office for HM Treasury's Whole of Government Accounts (WGA). The board and all senior managers have been briefed on the implications of the College's dual status.

In preparing this governance statement, I have drawn on a range of information and views, including those from the executive directors and senior managers of the College, the College Board and its committees, Home Office officials and ministers, and external and internal auditors. The evidence provided from across the College to populate the overall assurance framework has complemented regular reports that my executive director colleagues and I have considered throughout the year.

I can confirm that I have reviewed the system of governance, internal controls and risk management across the College for this period. The system is designed to manage, rather than eliminate, the risk of failure to achieve the College's objectives and cannot, therefore, provide an absolute assurance of effectiveness. I am assured that the system is effective to a moderate level. This reflects the stage of the development of the College and I am confident that it will achieve higher levels of assurance in some areas as it matures.

6.1 Corporate governance

The College's governance structures and processes have been developed to comply with relevant good practice including the UK Corporate Governance Code, HM Treasury's (HMT) 'Corporate governance in central government departments: Code of good practice 2011', the Companies Act 2006, HMT's Managing Public Money framework 2014, the IFAC/CIPFA International Framework – Good Governance in the Public Sector (2014), and the Code of Ethics for Policing in England and Wales. This is reflected in the composition, terms of reference and recruitment processes across the College's governance.

The company secretary works with the board and executive to develop overall good governance across the College. The College has signed and published its protocol with the Home Office setting out their respective roles and responsibilities and has regular meetings with Home Office ministers and officials. It has access to effective legal advice from the department's legal advisers branch and independent lawyers.

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

6.2 The Board of Directors

In this period, the College continued to implement the recommendations of the first review of the effectiveness of the College board (the board) that was carried out in 2014/15. The board has received regular reports on the implementation of the review action plan and the terms of reference of the board and its committees have been updated. The actions have included :

- reducing the board's size from 15 to 11 members in line with research on board effectiveness
- changing its composition to include more independent members and no 'groups'
- the Nomination and Remuneration Committee (NRC) and the board becoming responsible for selecting all new non-executive directors subject to the Home Secretary's final approval
- the College has recruited an independent board director, through its first open competition, and selected two new board members to the seats reserved for a member of the federated ranks and a chief constable respectively. All three met the agreed profiles for their roles and have brought valuable new skills, experience and knowledge to the governance of the board.

Every new non-executive director is briefed fully by the company secretary on their duties and responsibilities as a director of an arm's-length body of the Home Office and a company limited by guarantee.

Millie Banerjee was appointed as the senior independent director (SID) in this period. As the SID, she is a sounding board for the chair and conducts the chair's annual appraisal, reporting to the Home Secretary. She has held a meeting with the non-executive directors, without the chair, as is good practice, and is the lead director in the recruitment of the next chair of the board.

The College has also increased the involvement of its members and their representative bodies in the College's work and governance. It has established a Members' Committee that advises the board on membership issues, and a representatives' forum that brings together core stakeholders to discuss and inform the College's overall strategy, business priorities and annual plans.

The board met four times in the period. Its standing items include updates from the chair and the CEO, reports from the Professional Committee and the Audit and Risk Committee (ARC), the NRC, and the Members' Committee. It also receives reports at each meeting on progress made against strategic plans and annual business plans, the management of high-level risks and financial management. The board provided its strategic direction to a number of priorities including the development of the College's offer to its members, the core elements of the new Policing Education Qualifications Framework (PEQF) and the College's role in building diversity and valuing difference across policing. As well as attending board and committee meetings, board directors have also attended development sessions on current issues, sub-groups on areas such as the College's core narrative (see below) and diversity, and training and awareness seminars on the College's financial management and the roles of the ARC and internal and external auditors.

The board and executive worked together to develop the core narrative for the College. This sets out the College's overarching purpose and core goals. It enables the College to prioritise its work by ensuring that everything it does contributes to at least one of three core goals (shown below) or the work to build the College as the professional membership body for all in policing.

Knowledge

The College is developing the research and infrastructure for establishing the evidence of 'what works' in policing. This will ensure policing practice and standards can be based on knowledge rather than custom and convention.

Education

The College is supporting the development of individual members of the profession. It is setting educational requirements to assure the public of the quality and consistency of policing skills and facilitating accreditation and recognition of its members' expertise.

Standards

The College is drawing upon the best available evidence of 'what works' to set standards in policing for both forces and individuals

Building the College

Developing the infrastructure of the College so it achieves even greater efficiency and effectiveness and establishing it as an independent professional membership body and an employer of choice.

The business plans and risk considerations for 2016/17 have been built around these goals and they will continue to inform resource decisions during the year.

The details of the board members, minutes of meetings, its ways of working and the terms of reference of its committees are published on the College website. Other published transparency data includes the details of gifts and hospitality given, received or refused by directors, the travel costs and other expenses they receive and their business interests. (The latter are set out in Annex B)

6.3 The Nomination and Remuneration Committee report

The NRC supported the board in discharging its responsibilities for the composition and effectiveness of the board and its committees; the remuneration of the College chair, chief executive officer and other executive directors; and the principles and policy relating to the remuneration of all College staff. While the NRC's membership changed in this period, it has maintained a majority of independent members, as is good practice. It met four times in this period and also conducted business between meetings as needed. Issues in this period include leading on the succession planning and selection process for the new members of the board and the changing membership of the committees, the consideration of the appraisals process and remuneration for members of the board, and the succession planning for the executive.

The NRC also continued to monitor the implementation of the actions from the first review of the effectiveness of the board and its committees and oversaw the second internal review. The latter was based on the questionnaire used in the 2014 review to allow for continuity that enabled the College to compare the responses and identify areas of development. Overall, the review outcome was very positive and more so than the first. The responses were, on the whole, common across the board. The main issues to be addressed were a greater focus on performance and risk at board meetings, the quality of the board papers and management data and the board's aim to build relationships with internal and external stakeholders. The review also focused on the experience, skills and knowledge that the board considered would build its effectiveness. These included engaging underrepresented groups, growing financial independence and establishing/leading related bodies. Action is

being taken on these and other areas and progress will be assessed by the NRC and the board.

The NRC has begun the commissioning of the first external review of the board to take place in late 2016. The timing may change as, by the autumn of 2016, the College Board will have a new chair who may prefer to defer.

6.4 The Audit and Risk Committee (ARC) report

The ARC supports the board in discharging its responsibilities for management of risk, finance, control and overall governance. Its membership has changed during the year as directors have retired and two new members joined at the start of the 2016/17 year. A member of the Home Office sponsorship team now attends meetings, alongside members of the executive and auditors. The committee met formally four times in this period and conducted other business outside these meetings. **The issues it considered included:**

- the planning and execution of the work of the internal and external auditors, especially in relation to the annual report and accounts for the period to 31 March 2015
- the ongoing review with the executive of the management of risk, with a focus on meeting the critical path
- the audits carried out by the internal audit team
- the evidence that built the assurance framework
- the Gateway review of the College and the risk elements of the development of the College's 2016/17 Business Plan
- accreditation of the membership platform and
- the review of the effectiveness of the committee and the internal and external audit functions.

In May 2015, the NAO presented to the ARC its draft report: "Financial Sustainability of Police Forces in England and Wales" that was to be the subject of a Public Accounts Committee in July. The report had three recommendations for the College referring to its work on: demand measurement; building management skills; and sharing good practice across forces. The ARC asked that the final report should reflect the national bodies in the policing landscape, apart from the College, that had responsibilities in this area. The CEO gave evidence to the Public Accounts Committee to that effect in July 2015, accepting that the College had some responsibility for the actions set out in the recommendations while others were not within its remit nor its budget. The College continues to make positive progress in all three areas.

- Following its assessment of demand across policing, the College developed and shared with all forces a toolkit that enable their ability to understand more about demand and related resources.
- It continues to support and develop business skills within forces, particularly through Strategic Command Course (SCC) that has a six-and-a-half day module, followed by an organisational assignment, led and assessed by Cass Business School. It also provides modules in lower level training programmes, such as the Senior Leaders' Programme and Foundation for Senior Leaders.
- The College shares good practice across policing in many ways such as the Crime Reduction tool-kit and peer reviews. Its Leadership Review includes recommendations that draw on leadership and management across all sectors and will support the sharing

of good practise such as Continuing Professional Development, career flexibility and new models of leadership and management.

In December, the ARC members, executive attendees and auditors undertook an assessment of the effectiveness of the committee and the audit functions, as good practice dictates. This was based on the NAO audit committee self-assessment checklist, the public sector internal audit standards (PSIAS) for internal audit and other good governance reports. The results in relation to the ARC were very positive. The main proposals for improvement were the need for more recourses in the internal audit function and more rigour in its audits, more members of the executive attending for specific items, more challenge to the executive's assurances, and induction and ongoing training for members. Action was taken swiftly in relation to the internal audit issues. The College will have significantly more audit days in 2016/17 and the ARC has agreed a substantial audit plan. The progress across the action plan will be reviewed regularly.

6.5 The Professional Committee report

The Professional Committee is chaired by the College CEO and its membership comprises representatives of officers and staff of all ranks and grades, the Special Constabulary, academia, and police and crime commissioners. It has defined delegated authority from the board to make evidence-based decisions on the service's capability needs and the development of national standards and practice. In this period, it has dealt with issues including the Policing Education Qualifications Framework (PEQF), a fair and effective definition of stop and search, the Vetting Code, fitness testing, and standards of authorised professional practice. It also undertook a review of its role and ways of working to ensure that it supported and reflected the College's priorities and structure. This included the establishment, in July 2015, of four professional communities aligned to the College's faculty structures: crime and criminal justice, uniformed policing, professional development and integrity, and organisational development and international. Each has a chair who represents the interests of the community at the Professional Committee and liaises with wider stakeholders to support standard-setting activity.

6.6 The Independent College Advisory Panel report

The Independent College Advisory Panel (ICAP) provides the College executive and the board with support through independent scrutiny, helping it to act in the public interest and embed human rights, equality and diversity practice at all levels, both within the College and across policing. The ICAP was created following the review of the independent advisory group (IAG) in early 2015. The main message was that the panel would have greater visibility across the College and the opportunity to influence a wider range of College initiatives in a timely manner. The resulting action plan has included the ICAP being added to the formal governance structure, publication of meeting minutes online, forward planning of agenda and more access to the College Board. A recruitment exercise for new members with expertise in the areas defined in the review was very successful. The new members are in post and bring significant new knowledge and experience. In this period, the ICAP has considered issues such as the Leadership Review, the staff survey and the diversity survey. The chair of the ICAP presented to the full board in February. With its enhanced role and profile, the ICAP is playing a more important and influential role in the College.

6.7 The Members' Committee

A core issue arising from the first review of the board was the importance of the involvement of its members in its governance. One of the early actions was to establish the Members' Committee as an advisory committee to the board. The overarching purpose of the committee is to promote and support the development of membership and the members' services and facilities. It works with the membership team and other College staff to improve current member services and programmes, to initiate new ones and to increase the value of membership of the professional body. All serving officers and members of police staff from forces in England and Wales were invited to apply to serve on the committee and there were reserved seats for nominees from UNISON, the Police Federation of England and Wales, the Police Superintendents' Association and the Chief Police Officers' Staff Association. These are not representative roles and all committee members act in the best interests of the College and its members. The committee is chaired by a board director who provides a report to each board meeting.

The appointments of individual members were made through an open and competitive recruitment process, overseen by the College's Nomination and Remuneration Committee, on behalf of the College Board. The College aimed to draw the committee's members from across the broad spectrum of policing, to gain the advantages of a diverse cohort and reflect the diversity of its members. The committee meets three times a year and met for the first time in June 2015. In its first year, the issues it has considered include the membership offer, who may become members of the College, the membership communication strategy, the College's work on valuing difference and inclusion and its own diversity, and the Policing Education Qualifications Framework. While the committee has demonstrated its diversity of thought, it has been keen to build its visible diversity. It has co-opted a diversity expert, in the short term, and is undertaking a new recruitment campaign seeking, in particular, members from underrepresented groups such as police staff, women and members of ethnic minorities. New committee members are expected to be selected by September 2016 and will enhance the committee's role as the College's offer to its membership develops.

6.8 Executive governance

The executive governance structure aims to support the achievement of the College's objectives by ensuring effective decision making, informed by consultation, engagement and positive challenge. The overall structure is set out in Annex C. The executive directors meet weekly to share updates and discuss any immediate risks and monthly to consider strategic and policy decisions. Others are invited as required. The senior leaders meet with the executive directors every two months for two-way information and feedback. The monthly Coordination and Delivery Group (CDG), led by the chief operating officer and including senior leaders, has assessed performance against plans and the management of risk, finance, people, programmes and projects, commissioning, security and information. A Home Office representative attends this meeting, supporting effective relationships and enabling the timely resolution of any issues arising. Strategic leadership in the management of investments, investment decisions and the set-up of major programmes is provided by the Capital Investment Group, led by the director of corporate services and meets as needed. The College Ethics Committee (CEC) – held every quarter to support ethical consideration and decision making across the College – is attended by a number of senior managers and representatives from each of the College sites.

6.9 Risk management

As accounting officer, I am the risk champion for the College while the operational responsibility for risk management rests with the chief operating officer. As the College has streamlined the executive team, the director of corporate services will take on this role during 2016/17. The College's overall risk appetite is 'risk averse', meaning that we are rightly cautious when challenges may hinder or put at risk our core business and service provision. In this period, we have continued to review the corporate risks regularly at executive meetings and with the ARC and the board. Following a full review, we decreased the number of corporate-level risks and assigned clear ownership for all actions. The focus in this period was in the risks relating to the following areas:

- completing the longer-term structure of the College
- creating an independent sustainable financial model for the College
- developing a clear proposition for the College in the policing landscape and for our members and
- ensuring that the College has the right capabilities (people, IT and other enabling infrastructure) and performance management approach in place to support long-term success.

The board agreed there was a moderate level of assurance in relation to the management of risk and the ARC worked with the Executive to improve that level for the new business year. The work focused on the risk management of the College's overarching strategic aims and the priorities set out in the 2016/17 Business Plan. The ARC and the board welcomed the early improvements and will review further progress throughout the year. A priority for the new year is to embed good practice in risk management at the corporate level and ensure it is mirrored at all levels in the College. This will facilitate the escalation and de-escalation of risks and enable all staff to play a part in identifying and mitigating risk. The following sections summarise the assurance and controls across the College. The full evidence was considered by the ARC and shared with the College Board. The highest level corporate risks and the planned mitigation are set out in Section 2.4.

6.10 Performance management

The College Business Plan for 2015/16 was agreed by the executive, the board and the Home Secretary and published in October. It set out the priorities for the year, in line with the longer-term aims of College's Five-Year Strategy that was published in November 2014. An in-year comprehensive prioritisation process enabled more evidence-based use of the College's resources. The College's annual plans will continue to reflect its Five-Year Strategy and the new core narrative, including the underpinning priority of building the College.

Formal programme and project management methodologies and the College's governance structures support the performance framework so the College can provide effective measurement of progress against the Business Plan. The current development of impact measures will enable it to assess the difference it is making. Unit plans and personal objectives reflect and support the delivery of the Business Plan. As noted above, the CDG, chaired by the chief operating officer, has been the main forum for overseeing performance and reporting to the executive, the ARC and the board. The board receives a performance and risk report at every meeting and uses that data to support and challenge the executive on delivery. The report gives updates on key programmes of work and analysis of the risks

and mitigating actions within the corporate risk register. In 2016/17, progress across the Business Plan priorities will be managed and monitored through the programme management unit (PMU) with monthly reports being considered by the executive directors. Risks or issues will be raised as needed. The CEO will chair a quarterly performance management meeting that will report to the ARC on any risk to the strategic priorities and to the board on overall performance and risk.

6.11 Financial management

Internal audit provides assurance to the accounting officer on the risk management, governance and control arrangements relating to the College's core financial systems and other areas. An internal audit of core financial systems in 2015 concluded that the College had adequate arrangements in place to ensure that key financial and procurement controls operate in a timely and effective manner and gave a moderate rating.

The internal audit review considered the adequacy of key financial and procurement controls, including those in relation to budget management, delegated authority, accounts payable, accounts receivable and debt management. It identified some areas for improvement and recommendations that would help to strengthen the College's financial governance framework. These included updating some procedures to reflect current operations and to further enhance the finance business partner role. Senior managers are improving the internal control environment and building resilience by aiming to retain appropriate levels of professional financial staff and implementing actions that will ensure process improvements and efficiencies.

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

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

6.12 People management

The College's structure is now largely in place and senior managers are in post across all areas, providing leadership and a range of skills and knowledge. The College's budgeted staff establishment is linked to its Five-Year Strategy and annual business plans. A weekly meeting is held between the heads of finance and HR and other senior advisers to consider issues affecting workforce planning and resourcing. An 'approval to recruit' panel of directors meets fortnightly to consider vacancies and all new posts require finance and HR

approval. All redeployment and redundancy processes are carried out in line with College policy and Cabinet Office/Home Office protocols. Core HR policies have been updated and shared with all staff through the guides available to them on the College's new intranet. All new HR policies and processes are built with fairness and equality at their core.

Induction and exit processes have been updated during the year and the focus in 2016/17 will include talent management, equality and diversity, and reviews of recruitment and the PDR performance appraisal process. Principles of the College's Leadership Review for policing will be applied internally, including evidence from individuals of their own commitment to continuing professional development. All College staff are expected to comply with the College's Code of Ethics for policing and all current staff have obtained the required non-police personnel vetting level for their individual roles.

The College undertook its first staff engagement and wellbeing survey this period and took action in line with its findings through a 'Take 15' programme. Each strand was overseen by an executive director and actions were informed by the views of staff at all levels and from all sites. Senior leaders supported and monitored the progress made. The impact will be reviewed through the second survey in 2016. A diversity survey was conducted in January 2016 and other management information is being developed. The HR function is now focusing on building or updating a number of core areas including performance and talent management, job evaluation, recruitment, reward and recognition, and a management/leadership development programme. A review of the use of associates and secondees is under way to ensure that it meets the current and future needs of the College.

6.13 Information assurance and security

The Information Governance Committee, chaired by the College's director of corporate services, is now well established and has considered issues, opportunities and risks across data protection, information and record management, and information assurance. The College has continued to achieve Level 2 overall in the One3M assessment and has provided evidence of improvement against the development plan. It was also approved for continued access to the police national network (PNN) before achieving compliance with the Code of Connection for the police section of the public services network (PSN) that was vital to development of the membership platform.

A new information and records management policy has been written. An information governance training programme is under way to share core messages, initially with the College's configuration librarians (who manage information and security permissions within business areas) and information asset owners.

In response to the heightened security context, the College has aimed to ensure that all staff travelling abroad to countries of high risk are briefed and have access to all relevant information. Overseas delegates visiting College sites are all assessed and checks undertaken as required. Staff have been invited to attend 'Run, Hide, And Tell' counter terrorism briefings and all those with College IT are required to obtain authority to take it abroad before travelling. The College has taken significant steps to assess suppliers as contracts are renewed, ensuring relevant security requirements documents are brought to their notice. The College is confident that the risk of third party suppliers is reducing.

IT strategies, both internal and external, are governed by the IT programme board that is chaired by the director of corporate services. It assesses all IT requirements and makes decisions on appropriate solutions. IT continuity and disaster recovery plans are in place.

The departmental security officer (DSO) collates, acts on and coordinates investigations on all physical and information security breaches.

6.14 Programme and project management

The College's programme and project management has developed significantly in this period, following the appointment of the head of the programme management unit (PMU). The PMU comprises programme managers, project managers and project support staff. Its prime focus is the delivery of the key projects and programmes detailed in the College's Business Plan. The flexible framework, applied throughout the College, is consistent with the principles of Managing Successful Programmes (MSP) and PRINCE 2. All programmes and projects have the relevant internal governance, such as senior responsible owners (SROs) and steering groups. There has been a robust reporting framework in place by which the CDG is informed of monthly highlights, risks and issues and the board receives a status report detailing progress made and issues arising. The PMU will support colleagues, the executive and the CEO in the new approaches to performance management.

The PMU works closely with the commissioning team to ensure the timely identification and resourcing of new programmes of work coming into the College. The commissioning processes have been reviewed and have enhanced the links with the PMU. The Home Office programme management unit provides support and expertise to the College's PMU and training has been delivered to PMU personnel, including on benefits realisation. A key role for the PMU is to share good practice and lessons learned across the College.

6.15 Areas of success and concern

Some of the College's successes in this period are highlighted below, under the headings of the three goals defined in the core narrative – knowledge, education and standards. More detailed examples are set out in the strategic report (see Section 2 above).

Knowledge

The College continued to grow its crime reduction tool-kit and attracted over 20,000 visits since its launch; with the Higher Education Funding Council for England (HEFCE) and the Home Office, developed the Police Knowledge Fund that increases the capacity and usage of the research evidence base; and, building on its assessment of demand across policing, shared a toolkit that to support policing to fill gaps in knowledge about demand and the resources required.

Education

The College has begun to implement the recommendations set out in its Leadership Review, including the introduction of continual professional development (CPD) programmes and embedding the Code of Ethics in national selection and recruitment processes; has published proposals for an education qualifications framework for policing (PEQF) that may bring about a major step in the professionalisation of policing; and has launched its online service that will enable its members to record their CPD.

Standards

The authorised professional practice (APP) and other work on standards in this period has dealt with some of the most sensitive areas of policing such as mental health, domestic abuse, undercover policing and integrity. The latter included the publication of national registers for chief officer remuneration, gifts and hospitality and business interest and the development of a code of practice on vetting that will be laid before Parliament.

Areas of concern over the period have included: the challenges in developing a suitably secure members' platform so the College can engage with its members directly; building organisational capability; and, with all public bodies, achieving the strategic priorities with a smaller budget and limited ability to grow income. While these continue to be pertinent, effective mitigating action has been taken in all areas. Pending the memberships platform becoming operational, the College has communicated with its members in a number of ways, including a discrete community on POLKA, monthly newsletters and the work of the Members' Committee. Through the work on building the College, most senior leaders are now in post and the overall capacity and capability is growing at all levels. The Executive and the Board have worked over the year to ensure that the available resources are aligned to the most important programmes, such as the Police Education Qualification Framework and the Leadership Review.

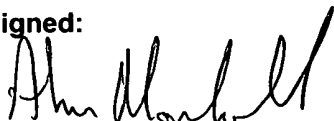
The corporate level risks, as defined in the first quarter of 2016/17, and the proposed mitigating actions, are summarised overleaf. They have been developed by the Executive, the ARC and the Board and will be reviewed and developed throughout 2016/17.

Risk	Mitigation	Likelihood/ Appetite
1. The reputation of the College is adversely affected resulting in a loss of confidence by members, partners, stakeholders, and the public.	Establish a new design evidence-based process for police practice guidelines by June 2016, and decommission obsolete APP; complete 2015/16 Annual Report & Accounts on time and act on issues arising; ensure that College's international work is in accordance with established protocols set by FCO; make best use of the internal audits function .	Medium Adverse
2. Failure to deliver a compelling membership offer diminishes the credibility and viability of the College.	Work towards establishing the College's online membership service continues on time and members' services are launch to plan and are well received.	Medium Minimal
3. Inability to influence the policing landscape limits the College's impact.	Maintain and improve working relationships with partners and stakeholders; develop and implement the College's Marketing and Communications Strategy; senior leaders meeting with HMIC re working relationships.	Medium Cautious
4. Sub-optimal use of resources prevents the achievement of key priorities.	Core Narrative developed by Board to guide production of 2016/17 Business Plan; senior leaders review allocation of resources and key deliverables for 2016/17 by April 2016; new "Solutions Panel" helps engender joint solutions and mitigate in-year commissions.	Low Minimal
5. Capability limitations restrict the College's ability to achieve its priorities	Effective leadership development programme for College staff; review and improve the use of Associates and flexible resource; budget setting is informed by College priorities and communicated to T2s by May 2016 kept under continual review; progress recruitment of new Chair of the College.	Medium Minimal
6. College products and services do not satisfy requirements.	Professional Committee feedback shapes College products and services; the Members' Committee, shapes College products and services; the Member Survey to be completed by September 2016 and used to inform College products and services; project management arrangements to ensure due consideration is given to the end user and any capacity and capability implications for forces are given due consideration	Medium Cautious

6.16 Overall statement of assurance

Taking these findings into account, together with consideration of the achievement of objectives in this period, I can provide moderate assurance regarding the internal control system. The College is still a relatively new company with some inherited processes, functions, roles and issues. I am confident that the work carried out in this period has enabled the College to improve its structure, processes, governance and control arrangements to build the future professional body, as well as continuing to deliver its products and services.

Signed:



Chief Constable Alex Marshall
Chief executive and accounting officer
8 December 2016

7. The Certificate and Report of the Comptroller and Auditor General

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COLLEGE OF POLICING LTD

I have audited the financial statements of the College of Policing for the year ended 31 March 2016 which comprise the statement of comprehensive income, statement of financial position, statement of cash flows and statement of changes in equity and the related notes. The financial reporting framework that has been applied in their preparation is applicable law, the Companies Act 2006 and International Financial Reporting Standards as adopted by the European Union.

Respective responsibilities of the directors and the auditor

As explained more fully in the Directors' Responsibilities Statement, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view. My responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Annual Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my report.

I am required to obtain evidence sufficient to give reasonable assurance that the expenditure and income 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.

Opinion on financial statements

In my opinion:

- the financial statements give a true and fair view of the state of the company's affairs as at 31 March 2016 and of the loss for the year then ended; and
- the financial statements have been properly prepared in accordance with International Financial Reporting Standards as adopted by the European Union; and
- the financial statements have been prepared in accordance with the Companies Act 2006.

Opinion on regularity

In my opinion, in all material respects the expenditure and income 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.

Opinion on other matters prescribed by the Companies Act 2006

In my opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

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

- adequate accounting records have not been kept, or returns adequate for my audit have not been received from branches not visited by my staff; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- I have not received all of the information and explanations I require for my audit.

Matthew Kay (Senior Statutory Auditor)



16 **December 2016**

For and on behalf of the
Comptroller and Auditor General (Statutory Auditor)
National Audit Office
157-197 Buckingham Palace Road
Victoria
London
SW1W 9SP

8. Financial statements for the period ended 31 March 2016

8.1. Statement of comprehensive income for the year ended 31 March 2016

	Note	year ended 31 March 2016 £000	year ended 31 March 2015 £000
Income			
Income from activities	2	24,256	30,890
		<u>24,256</u>	<u>30,890</u>
Expenditure			
Staff costs	3	(38,944)	(44,519)
Running Costs	4	(24,292)	(30,416)
Other expenditure	4	(2,444)	(1,757)
		<u>(65,680)</u>	<u>(76,692)</u>
Loss before taxation		(41,424)	(45,802)
Taxation	5	-	-
Loss after taxation		(41,424)	(45,802)
Other comprehensive income			
Items that will not be reclassified to profit or loss			
Net gain/(loss) on revaluation of property, plant and equipment	6	1,076	2,115
Net gain/(loss) on revaluation of intangibles		-	-
Other comprehensive income / (expense)		1,076	2,115
Total comprehensive income / (expense) for the period		(40,348)	(43,687)

The accounting policies and notes in section 8.5 form part of these accounts.

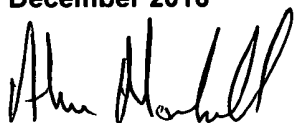
8.2. Statement of financial position as at 31 March 2016

		31 March 2016 £000	31 March 2015 £000
	Note		
Non-current assets:			
Property, plant and equipment	6	24,134	22,170
Intangible assets	7	2,850	1,625
Total non-current assets		26,984	23,795
Current assets:			
Trade and other receivables	8	8,489	10,346
Cash and cash equivalents	9	8,541	10,327
Total current assets		17,030	20,673
Total assets		44,014	44,468
Current liabilities			
Trade and other payables	10	(13,381)	(19,403)
Provisions	11	(106)	(190)
Total current liabilities		(13,487)	(19,593)
Assets less liabilities		30,527	24,875
Reserves			
Revaluation reserve		5,740	4,663
General reserve		24,787	20,212
Total		30,527	24,875

The accounting policies and notes in section 8.5 form part of these accounts.

These financial statements were approved by the board of directors in October 2016, and were signed on its behalf by:

Chief Constable Alex Marshall
Chief executive and accounting officer
8 December 2016



Company registered number: 08235199

8.3. Statement of cash flows for year ended 31 March 2016

		year ended 31 March 2016 £000	year ended 31 March 2015 £000
Cash flows from operating activities	Note		
Loss after taxation		(41,424)	(45,802)
Adjustments for non-cash transactions:			
Depreciation and amortisation	6/7	2,444	1,757
Impairment & asset write off	6	(351)	(540)
Provisions movement	11	(84)	(1,556)
Contributions from equity participants		-	-
(Increase)/decrease in trade and other receivables	8	1,857	3,271
Increase/(decrease) in trade payables	10	(6,022)	1,549
Net cash outflow from operating activities		(43,580)	(41,321)
Cash flows from investing activities			
Purchase of property, plant and equipment	6	(3,060)	(1,119)
Purchase of intangible assets	7	(1,506)	(1,401)
Disposal of property, plant and equipment	6	360	552
Net cash outflow from investing activities		(4,206)	(1,968)
Cash flows from financing activities			
Grants from parent department	15	46,000	50,300
Net financing		46,000	50,300
Net increase/(decrease) in cash and cash equivalents in the period		(1,786)	7,012
Cash and cash equivalents at the beginning of the period	9	10,327	3,315
Cash and cash equivalents at the end of the period	9	8,541	10,327
Increase/(decrease) in cash		(1,786)	7,012

The accounting policies and notes in section 8.5 form part of these accounts.

8.4. Statement of changes in equity for the period ending 31 March 2016

	Note	Revaluation reserve £000	General reserve £000	Total equity £000
Balance at 31 March 2014		2,548	15,714	18,262
Loss after taxation		-	(45,802)	(45,802)
Grant from Home Office - resource	15	-	50,300	50,300
- capital		-	-	-
Revaluation of land and buildings		2,115	-	2,115
Balance at 31 March 2015		4,663	20,212	24,875
Loss after taxation		-	(41,424)	(41,424)
Grant from Home Office - resource	15	-	46,000	46,000
- capital		-	-	-
Revaluation of land and buildings		1,076	-	1,076
Balance at 31 March 2016		5,739	24,788	30,527

The accounting policies and notes in section 8.5 form part of these accounts.

8.5. Notes to the statement of accounts

1. Accounting policies

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

These financial statements have been prepared in accordance with applicable International Financial Reporting Standards (IFRS) as adopted by the European Union, the Companies Act 2006 and the 2015-16 Government Financial Reporting Manual (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 accounting policy which is judged to be most appropriate to the particular circumstances of the College for the purpose of giving a true and fair view has been selected. The particular policies adopted by the College are described below. They have been applied consistently to items that are considered material to the accounts.

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

a) Going concern

The directors have a reasonable expectation that the College has adequate resources to continue in operational existence for the foreseeable future. The basis of this is continued support from the Home Office. Therefore, the College has adopted the going concern basis of accounting in preparing these financial statements.

The going concern basis of preparation is discussed in more detail in the strategic report (see Section 2 above).

b) Grants and grant-in-aid

The College receives the majority of its funding by way of grant-in-aid from the Home Office, from a top slice of the total funds available for policing including grants to policing. The grants received are used to finance expenditure that supports the objectives of the College. 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 within income.

c) Revenue

The College recognises income, net of VAT, on an accruals basis at the transaction amount or the amount which the customer is committed to pay. Where fees have been invoiced and the service has not been completed by the year end, fees are treated as deferred income.

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

d) Property, plant and equipment

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

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

Land and buildings

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

Land and buildings are revalued by independent professional valuers at least every five years. In the intervening years, land and buildings are revalued by the use of published indices appropriate to the type of land or building. When an asset is revalued, any accumulated depreciation at the date of revaluation is eliminated against the gross-carrying amount of the asset. The net amount is then restated to the revalued amount of the asset. Land and buildings are not revalued in either the year of addition or disposal. College buildings are viewed as not being specialised assets and are valued at market value rather than depreciated replacement cost.

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

Non-property assets

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

Depreciation

Land and assets under construction are not depreciated.

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

Buildings	5 to 50 years
Plant and machinery	5 years
Computer hardware	3 to 7 years
Furniture and Fittings	5 to 10 years
Transport Equipment	5 to 7 years

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

e) Intangibles

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

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

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

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

Subsequent to initial recognition, the carrying value is recognised at cost less accumulated amortisation and accumulated impairment losses.

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 as follows:

Software	3 to 7 years
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Intangible assets under construction are not amortised.

f) Assets under construction

Assets under construction (AUC) include any property, plant and equipment or intangibles that are under construction at the balance sheet date. When completed, AUC are reclassified into the appropriate non-current asset category and depreciated from the date on which they are brought into service.

g) Impairments

Financial assets (including receivables)

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

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

Non-financial assets

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

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

An impairment loss is recognised if the carrying amount of an asset exceeds its estimated recoverable amount. Where the loss is determined for a previously revalued asset, it is written off against any revaluation gains held for the relevant asset in the revaluation reserve, with any excess charged to the statement of comprehensive income. Where an impairment loss is subsequently reversed, the reversal is credited to the relevant expenditure line(s) in the statement of comprehensive income, up to the amount of the original loss, adjusted for depreciation that would have been charged if the loss had not been recognised.

h) Operating leases

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

i) Foreign currency

Transactions in foreign currencies are translated to the company's functional currency at the foreign exchange rate ruling at the date of the 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 at 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 at the date of the 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 at the dates the fair value was determined.

j) Employee benefits

Short-term employee benefits

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

Pensions

The College's employees are members of the civil service pension arrangements which is an unfunded multi-employer defined benefit scheme. The College is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis and, therefore, as required by international accounting standard (IAS) 19, accounts for the scheme as if it were a defined contribution scheme. The scheme actuary revalues the scheme centrally and reassesses contributions every four years. Further detail is available in the civil superannuation accounts prepared by the Cabinet Office.

Termination benefits

Termination benefits are amounts payable as a result of a decision by the College to terminate employment before the normal retirement date, or a decision by an employee to accept voluntary redundancy. Amounts payable are charged on an accruals basis to the staff cost line in the statement of comprehensive income when the College is demonstrably committed to the termination of 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. It is probable that there will be an outflow of resource and this outflow can be measured reliably.

k) Reserves

Reserves constitute the following:

Revaluation reserve – the upward revaluation amounts relate to property and any future valuations of plant and equipment.

General reserve – balances accumulated by the usual operation of the business and grants-in-aid received from the Home Office.

l) Provisions

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

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

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

m) Contingent liability

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

n) Contingent asset

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

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

o) Taxation

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

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

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

Deferred tax is provided on temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for taxation purposes. A deferred tax asset is recognised only to the extent that it is probable that future taxable profits will be available against which the temporary difference can be utilised.

p) Value added tax (VAT)

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

q) Financing expenses and income

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

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



r) Accounting standards adopted in the period

The College has reviewed HM Treasury guidance on accounting standards that have been adopted or are emerging, and have not adopted any additional standards, amendments or interpretations in the year.

s) New IFRS and amendments to IAS and interpretations

There are a number of standards and interpretations issued by the International Accounting Standards (ISA) Board that are effective for financial statements after this reporting period that have been endorsed by the European Union. The College has not opted to adopt these early. Their adoption is not expected to have a material impact on the financial statements, though it is noted that IFRS 16 (Leases) would impact upon the accounting for any operating leases held by the College upon its anticipated adoption date of April 2019.

2. Income

	year ended 31 March 2016 £000	year ended 31 March 2015 £000
Income source		
<u>Income and funding</u>		
Funding from the Office for Security and Counter Terrorism	4,882	8,531
Trading income (training, delivery, assessment, exams)	14,240	18,146
Home Office non grant in aid funding	4,690	1,700
Other	444	2,513
Total income and funding	24,256	30,890
Interest received	16	12
Interest to be paid to consolidated fund for extra receipts	(16)	(7)
Total income	24,256	30,895

3. Staff Costs

	Year ended 31 March 2016			year ended 31 March 2015	
Staff costs comprise:					
	Permanent £000	Seconded £000	Temporary or casual £000	Total £000	Total £000
Wages and salaries	16,776	9,414	8,107	34,297	39,916
Social security costs	1,375	-	-	1,375	1,449
Other pension costs	3,272	-	-	3,272	3,154
Pension fund costs	-	-	-	-	-
Staff leave accrual	-	-	-	-	-
Subtotal	21,423	9,414	8,107	38,944	44,519
Less recoveries in respect of outward secondments	-	-	-	-	(59)
Total net costs	21,423	9,414	8,107	38,944	44,460

4. Running costs and other expenditure

		year ended 31 March 2016 £000	year ended 31 March 2015 £000
	Note		
Running costs			
Accommodation costs (including light and heat)		1,211	2,044
Audit fees		64	66
Consultancy*		566	316
Estates costs		6,149	12,012
General running costs**		2,132	773
Information technology costs		2,048	1,909
IT managed services		1,493	1,640
Professional fees		656	597
Telecommunications		260	250
Travel/vehicles costs		2,611	3,897
Rentals under operating leases		2,717	473
Grants given***		2,266	3,256
Staff & Customer Training		2,119	3,183
Running costs		24,292	30,416
Depreciation	6/7	2,444	1,757
Loss/(profit) on disposal of asset		-	-
Impairment and write offs		-	-
Other expenditure		2,444	1,757
Total		26,736	32,173

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

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

*** Professional fees includes costs which has been shown in prior years as "Professional programmes and technical services"

**** Grants given are amounts granted for Mainstream Cyber Crime Training, the Communications Capabilities Development Programme, the What Works Programme, the Predictive Patrol Programme, and the Cambridge Police Executive Programme, and salary costs relating to the Fast Track Direct Entry scheme.

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

5. Tax

	year ended 31 March 2016 £000	year ended 31 March 2015 £000
Current tax charge	-	-
Deferred tax charge	-	-
Total tax charge	-	-

The income tax expense for the period can be reconciled to the accounting profit as follows:

	year ended 31 March 2016 £000	year ended 31 March 2015 £000
Loss before tax	(41,424)	(45,802)
Income tax on qualifying trading loss	(7,184)	(9,644)
Non-taxable income	-	-
Non-deductible expenses	6,995	582
Tax losses carried forward to future periods	189	9,062
Total tax charge	-	-

The tax rate used for the 2016 reconciliation above is the corporate tax rate of 21% (2015: 21%) applicable in the United Kingdom on the taxable profits for this period under tax law in that jurisdiction.

Deferred tax

No deferred tax asset has been raised in light of uncertainties regarding the company's ability to generate future taxable profits, consistent with its role carrying out activities for the public good funded by Home Office grant.

6. Property, plant and equipment

	Land £000	Buildings £000	Transport equipment £000	Plant and machinery £000	Information technology £000	Furniture and fittings £000	Assets under construction £000	Total £000
At 31 March 2014	873	32,646	1,599	284	360	99	3,192	39,053
Transfers	-	-	-	-	3,023	-	(3,192)	(169)
Additions	-	-	126	61	48	690	194	1,119
Disposals	-	(60)	(314)	(60)	(118)	-	-	(552)
Revaluations	-	2,115	-	-	-	-	-	2,115
At 31 March 2015	873	34,701	1,411	285	3,313	789	194	41,566
Transfers	-	-	-	-	110	22	(22)	110
Additions	-	40	-	405	288	316	2,011	3,060
Disposals	-	(177)	(176)	-	(7)	-	-	(360)
Revaluations	184	4,482	-	-	-	-	-	4,666
At 31 March 2016	1,057	39,046	1,235	690	3,704	1,127	2,183	49,042
Depreciation								
At 31 March 2014	-	16,612	1,246	132	196	15	-	18,201
Charged in year	-	702	209	44	730	50	-	1,735
Depreciation on disposals	-	(60)	(302)	(60)	(118)	-	-	(540)
Revaluations	-	-	-	-	-	-	-	-
At 31 March 2015	-	17,254	1,153	116	808	65	-	19,396
Charged in year	-	816	83	47	1,077	250	-	2,273
Depreciation on disposals	-	(177)	(170)	-	(4)	-	-	(351)
Revaluations	-	3,590	-	-	-	-	-	3,590
At 31 March 2016	-	21,483	1,066	163	1,881	315	-	24,908

	Land £000	Buildings £000	Transport equipment £000	Plant and machinery £000	Information technology £000	Furniture and fittings £000	Assets under construction £000	Total £000
Net book value at 31 March 2014	873	16,034	353	152	163	84	3,192	20,852
Net book value at 31 March 2015	873	17,447	258	169	2,504	724	194	22,170
Net book value at 31 March 2016	1,057	17,563	169	527	1,823	812	2,183	24,134

Transfers include the movement of completed projects out of Assets under Construction, reclassifications between Property, plant and equipment categories, and transfers to or from Intangibles.

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

A desktop valuation of land and buildings was undertaken as at 31 March 2016 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.

Both College freehold sites were valued at market value in accordance with International Accounting Standard 16, and remained unchanged from the March 2015 valuation. This resulted in a revaluation equal to depreciation charged during the year, which has been charged to the revaluation reserve.

Assets under construction consist chiefly (£1.7m) of works to improve facilities at the freehold site at Ryton, and the project to migrate the College IT networks to the Police Secure Network.

7. Intangibles

	Intangibles AUC	Software Licences	Other Intangible Software	Total
	£000	£000		£000
At 31 March 2014	78	-	-	78
Additions	1,401	-	-	1,401
Transfers	-	169	-	169
At 31 March 2015	1,479	169	-	1,648
Additions	1,232	-	274	1,506
Transfers	(655)	-	545	(110)
At 31 March 2016	2,056	169	819	3,044
Amortisation				
At 31 March 2014	-	-	-	-
Charge in Period	-	(23)	-	(23)
At 31 March 2015	-	(23)	-	(23)
Charge in Period	-	(34)	(137)	(171)
Net book value at 31 March 2016	-	(57)	(137)	(194)
	-	-	-	-
Net book value at 31 March 2014	78	-	-	78
Net book value at 31 March 2015	1,479	146	-	1,625
Net book value at 31 March 2016	2,056	112	682	2,850

Transfers include the movement of completed projects out of Assets under Construction, reclassifications between Intangibles categories, and transfers to or from Property, plant and equipment.

Assets under construction consist chiefly (£1.9m) of the new membership system, and e-learning products.

8. Trade and other receivables

	31 March 2016 £000	31 March 2015 £000
Amounts falling due within one year:		
Trade receivables	3,947	4,838
Less: Impairment for trade receivables	(372)	(2)
Deposits and advances	213	218
Other receivables	3	-
Accrued Charges	3,278	4,526
Prepayments	1,420	766
	8,489	10,346

Included within receivables falling due within one year are the following intra-governmental balances:

	31 March 2016 £000	31 March 2015 £000
Balances with other central government bodies	3,989	4,866
Balances with police and local authorities	1,625	1,486
Balances with NHS Trusts	-	-
Balances with public corporations & trading funds	-	3
Total intra-government	5,614	6,355
Balances with bodies external to government	2,875	3,991
	8,489	10,346

9. Cash and cash equivalents

	31 March 2016 £000	31 March 2015 £000
Balance brought forward	10,327	3,315
Net change in cash and cash equivalent balances	(1,786)	7,012
Balance carried forward	8,541	10,327
The following balances at 31 March 2016 were held at:		
Commercial banks and cash in hand	8,541	10,327
Short term investments	-	-
Balance at 31 March 2016	8,541	10,327

10. Trade and other payables

	31 March 2016 £000	31 March 2015 £000
Amounts falling due within one year		
VAT	(105)	(159)
Other taxation and social security	794	768
Trade and other payables	402	1,421
Accruals and deferred income	11,977	17,042
Staff leave accrual	313	331
Other	-	-
	13,381	19,403

Included within payables falling due within one year are the following intra-Governmental balances:

	£000	£000
Balances with other central government bodies	6,201	9,662
Balances with police and local authorities	2,555	3,482
Balances with NHS trusts	33	29
Balances with public corporations and trading funds	19	18
Total intra-government	8,808	13,191
Balances with bodies external to government	4,573	6,212
	13,381	19,403

11. Provisions for liabilities and charges

	Provision for compensation £000	Provision for relocation costs £000	Provision for redundancy £000	Total £000
Balance at 31 March 2014	-	1,716	31	1,747
Provided in the period	190			190
Provisions utilised in the period		(1,176)	(31)	(1,207)
Provisions released as not required		(540)		(540)
Balance at 31 March 2015	190	-	-	190
Provided in the period	20		43	63
Provisions utilised in the period	(147)	-	-	(147)
Balance at 31 March 2016	63	-	43	106

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

Provision for compensation claims

The College had three outstanding employment tribunals at 31 March 2016. Potential compensation values were unavailable, but provision has been made for anticipated legal costs.

12. Capital commitments

The outstanding commitments at 31 March 2016 in respect of contracted capital expenditure not provided for amounted approximately to £686,000 [31 March 2015 – £200,000]. These relate primarily to building conversion works at Ryton, the new membership system, and other smaller IT projects.

13. Commitments under operating leases

The college has leased the Riverside House site until July 2022. The lease agreement has a clause for revision of rent from July 2017. The disclosures below for annual obligations under operating leases include the period to 2017 due to uncertainty in the rent to be decided post July 2017.

	31 March 2016 £000	31 March 2015 £000
Obligations under operating leases due to expire within the relevant period comprise:		
Not later than one year	838	468
Later than one year and not later than five years	322	1,160
Later than five years	-	-
Total	1,160	1,628

14. Contingent assets and liabilities disclosed under IAS37**Contingent assets**

There were no material contingent assets at 31 March 2016 that meet the definition under IAS 37 that would need to be disclosed. [31 March 2015 – £Nil].

Contingent liabilities

At 31 March 2016, the College of Policing had a contingent liability relating to potential compensation in ongoing Employment Tribunals of £25,000 within the meaning of IAS37. [31 March 2015 – £40,000].

15. Related party transactions

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

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

The College also recognises Police and Crime Commissioners (PCCs) and other organisations as related parties if their Commissioner or Board member/s sits on the College Board of Directors.

Below are listed all significant transactions entered with related parties:

Name of related party	12 months ended 31 March 2016		12 months ended 31 March 2015	
	£000		£000	
	Transactions	Outstanding	Transactions	Outstanding
Secretary of State for the Home Department	-	-	-	-
Home Office (Grant In Aid)	46,000	-	50,300	0
National Crime Agency	2,027	135	2,188	73
Serious Fraud Office	336	48	0	0
Kent PCC	28	15	153	17
Home Office	-10,558	1,761	-10,903	135
Mayor's Office for Policing & Crime	-430	-799	786	382
Greater Manchester PCC	-419	-156	102	42
Sussex PCC	-316	-9	85	14
Gloucestershire PCC	-146	8	104	18

16. Financial Instruments

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

31 March 2016	Amortised Cost		Total Book Value	Fair Value
	£000	£000	£000	£000
Financial assets				
Cash	8,541	-	8,541	8,541
Trade and Other receivables	8,489	-	8,489	8,489
Financial liabilities				
Trade and other payables	-	(13,381)	(13,381)	(13,381)
Net Assets	17,030	(13,381)	3,649	3,649

31 March 2015	Amortised Cost		Total Book Value	Fair Value
	£000	£000	£000	£000
Financial assets				
Cash	10,327	-	10,327	10,327
Trade and Other receivables	10,346	-	10,346	10,346
Financial liabilities				
Trade and other payables	-	(19,403)	(19,403)	(19,403)
Net Assets	20,673	(19,403)	1,270	1,270

a. Liquidity risk

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

b. Market risk

Interest Rate Risk

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

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

Currency Risk

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

c. Credit risk

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

The aging of trade receivables at the balance sheet date was:

	Gross 31 March 2016 £'000	Impairment £'000	Gross 31 March 2015 £'000	Impairment £'000
Not past due	1,471		1,242	-
Past due 0-30 days	135		708	-
Past due 31-120 days	726		1,123	-
More than 120 days	1,615	343	1,766	2
Total	3,947	343	4,839	2

17. Operating Segments

During the Financial Year, the College operated in the following segments:

Membership and Business Support included: Design & Development, Delivery Services Covert Training, Investigative Training, Leadership, HPDS, Forensics, ICT Learning Design, Police National Search Centre, Marketing and Communications, and New Media.

Knowledge, Research and Education included: Exams and Assessment, Authorised Professional Practice, Research and Evidence, the Police Library, Efficiency and Knowledge, International Services, Communications Data Analysis, Behavioural Skills, and Licencing Development.

Policing Standards included: Equality, Diversity and Human Rights, Corporate Governance, International Leadership, Career Development Officers, Legal, Specialist Operations, Local Policing, Criminal Justice, CBRN, Integrity and Ethics, Organisational Development, Professional Development, and Communications Capability Development.

Business Support included: the Offices of the CEO, the Chair, and the Board, Finance, Human Resources, Procurement, Estates, Events, Security, Administration, Strategy and Logistics, and Customer Services.

Directorate	Revenue £000	Expenditure £000	Net Expenditure £000
Membership & Business Development	-7,948	11,076	3,128
Knowledge, Research & Education	-2,440	8,660	6,220
Policing Standards	-9,201	16,116	6,915
Business Support	-4,667	29,828	25,161
Grand Total	-24,256	65,680	41,424

The Operating Segments were revised from 1st April 2016 when the Executive Team reduced in size.

18. Statement of Losses and Special Payments

At 31 March 2016 the College had no qualifying losses or special payments that warrant disclosure (31 March 2015 - £1,241).

19. 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 that are otherwise uncertain. Estimates are made taking into account historical experience, current trends and other relevant factors. However because all accounting balances cannot be determined with certainty, actual results could be materially different from the assumptions and estimates.

There are a number of areas in the accounts that are subject to the use of estimates and judgements about the future that have a material effect on the accounts. Accounting entries for non-current assets valuations are externally assessed by suitably qualified professional organisations. Other areas such as non-current asset accounting treatments and accruals and prepayments of income and expenditure are subject to estimates and judgements made internally by the College's professionally qualified accountants.

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

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

Annex A – Sustainability performance report

The Greening Government commitments¹ set firm goals for departments to reduce the impact they have on the environment by reducing carbon emissions, water use, waste and the impacts of the supply chain by 2015 (measured against a baseline year of 2009/10).

The commitments apply to the office and non-office estate of central government departments and their executive agencies (EAs), non-ministerial departments (NMDs) and executive non-departmental public bodies (NDPBs) who must report in line with these commitments using both financial and non-financial information. As the College is wholly funded by the Home Office, it must also comply with these requirements.

Summary of future sustainability strategy

The College is committed to reducing its impact on the environment and is committed to reducing any adverse effects by implementing a programme of continual improvement. Activities are carried out in line with the Home Office sustainable development policy.

The College manages these impacts and its environmental policy is to:

- be compliant with all relevant legislation and other voluntary or contractual requirements pertaining to the environmental aspects of its operational activities
- continually improve its environmental performance and prevent pollution
- reduce energy usage in both its customers' and its own operations
- reduce waste and the consumption of materials in its customers' and its own operations
- segregate waste streams, recycle where viable and promote the use of recycled materials
- ensure that environmental implications of all new projects and investment decisions are considered
- reduce carbon dioxide emissions from all forms of business-related travel, by promoting the use of video and telephone conferencing, encouraging the use of public transport and implementing the use of a fuel-efficient fleet where required
- investigate environmental incidents and apply appropriate corrective actions to help ensure no reoccurrence
- take account of the environmental concerns of its customers, the general public and external bodies.

¹ <http://webarchive.nationalarchives.gov.uk/20140827110041/http://sd.defra.gov.uk/gov/green-government/commitments/>

Sustainability information

This information is provided in accordance with HM Treasury guidance².

The commitments apply to the office and non-office estate of central government departments and their executive agencies (EAs), non-ministerial departments (NMDs) and executive non-departmental public bodies (NDPBs) who must report in line with these commitments using both financial and non-financial information.

As highlighted above, the College has taken over some sites previously used by the National Policing Improvement Agency and has continued with the energy-saving activities in place at these sites. The College also aims to continually reduce its impact on the environment in the future.

The College is an active participant in the Home Office Sustainability Implementation Group. College staff are encouraged to take action to further reduce the College's environmental impact via an environmental committee group which meets to consider environmental issues relating to the College.

Greenhouse gas emissions

Greenhouse gas emissions (tCO₂E)	Year to March 16
Building energy (tCO ₂ E)	2,409
Business travel-related, incl. air and rail (tCO ₂ E)	449
Total	2,858

Energy

Area	Year to March 16
Energy consumption – gas and electricity (kWh)	6,862,214
Energy expenditure – gas and electricity (£)	461,014
LPG consumption (litres)	117,073
LPG expenditure (£)	28,074
Oil consumption	0
Oil expenditure	0

Where possible, the College undertook video conferencing and teleconferencing rather than business travel. Where business travel is unavoidable, the most carbon-efficient and cost-effective methods are encouraged.

Other energy saving methods used by the College were motion-sensitive light controls in some areas at Sunningdale and solar panels used to heat water at Ryton.

²https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/512663/PU1935_Public_sector_ARA_sustainability_guidance_2015-16.pdf

Waste – Year to March 16

Waste	tonnes
Landfill	35.43
Recycled	75.94
Incinerated	0
Total estate waste	111.37

The College aims to minimise the amount of waste sent to landfill by reducing the amount of waste that is generated and increasing the amount of waste that is recycled. The College's Harrogate site recycles 100% of its non-food waste and none of the College's waste is sent for incineration or is hazardous waste. The College pays for waste disposal as part of its facilities management contract and is unable to separate the costs.

Water

Area	Year to March 16
Estate water consumption (m ³)	20,990
Estate water expenditure (£)	27,649

The College uses some environmentally friendly practices to reduce water usage where possible across its estate. The College has rainwater recovery systems to service some of the accommodation blocks at Ryton.

Biodiversity and natural environment

The local natural environment is an important factor in estate management decisions. Ryton, which was taken over by the College in December 2012, is home to a population of great crested newts. The great crested newt and its habitat are protected by law because the species has declined significantly over recent decades, largely due to habitat loss. The effect of any new building work on the newts' habitat is particularly taken into account by the College.

Sustainable procurement and asset management

The College seeks to procure and manage its current assets in the most efficient way possible.

Sustainable construction

The College is aware of the requirement for any new buildings that are constructed to be built according to BRE Environmental Assessment Method Standard (BREEAM). All building operations are undertaken with the aim of improving the environmental efficiency, reducing waste and utilising natural daylighting and ventilation wherever possible to meet BREEAM standards.

All contracts are procured using the Government buying standards to ensure suppliers undertaking work across the estate play an active role in the construction and design process.

The College is undertaking an environmental initiative to help capture more accurate usage data so it can manage and reduce gas, electricity and water consumption while reducing waste.

The initiative uses the five star system advocated in the Government buying standards in order to prioritise which works should be undertaken.

People

Everyone working for the College or on its behalf is required to carry out activities in line with the 'Home Office Environmental Policy' and the Environmental Policy Statement made by the CEO (revised in December 2012). This statement describes the broad approach the College is taking across its sites. All members of staff have ready access to this statement through the College's intranet. The College has also adopted some green principles that provide staff with simple, practical steps that they can take to minimise the company's impact on the environment.

Annex B – Register of members’ interests

As at March 2016

Millie Banerjee CBE

- Non-executive director – College of Policing Board
- Chair – Working Links (Government contracts)
- Board member – East London Foundation Trust
- External examiner – University College London Telecoms MSc

Ann Barnes

- Non-executive director – College of Policing Board
- Police and crime commissioner – Kent

Katy Bourne

- Non-executive director – College of Policing Board
- Police and crime commissioner – Sussex

Irene Curtis

- Non-executive director – College of Policing Board
- President – Police Superintendents' Association of England and Wales (PSAEW)

Suzette Davenport

- Non-executive director – College of Policing Board
- Chief Constable Gloucestershire Constabulary

Christine Elliott

- Non-executive director – College of Policing Board
- Member – College of Policing Nominations and Remuneration Committee
- Chair – College of Policing Consultative Group

<ul style="list-style-type: none"> • Independent lay member – Editors' Code Committee • Chief executive and director – The IFT (Institute for Turnaround) • Chair – The IFT Awards judging panel
<p>Sir Peter Fahy QPM</p> <ul style="list-style-type: none"> • Non-executive director – College of Policing Board • Chief constable – Greater Manchester Police
<p>Julia Lawrence</p> <ul style="list-style-type: none"> • Non-executive director – College of Policing Board • Police Federation of England and Wales, Sergeants' Central Committee
<p>Victoria Martin</p> <ul style="list-style-type: none"> • Non-executive director – College of Policing Board • Chief inspector, Durham Constabulary • National Representative, Interim National Board, Police Federation of England & Wales.
<p>Alex Marshall QPM</p> <ul style="list-style-type: none"> • Executive director – College of Policing Board • CEO – College of Policing
<p>Sir Denis O'Connor CBE, QPM</p> <ul style="list-style-type: none"> • Non-executive director – College of Policing Board • Affiliated lecturer – University of Cambridge, Institute of Criminology • Chair of events (policing and security matters) – City Forum • Consultant to Advisory Board – Cresta Advisory • Trustee – Migraine Trust • Trustee – Surrey Care Trust
<p>Professor Dame Shirley Pearce CBE</p> <ul style="list-style-type: none"> • Chair – College of Policing Board

- Member of governing body – University of Cambridge
- External panel member to the Singapore Ministry of Education's Higher Education Quality Assurance Review Panel
- Bedfordshire University – family connection, no personal role

Professor Lawrence Sherman

- Non-executive director – College of Policing Board
- Director, Institute of Criminology and chair of the MSt Programme in Applied Criminology and Police Management – University of Cambridge, Institute of Criminology, Faculty of Law
- Owner and CEO – Cambridge Centre for Evidence-Based Policing Ltd
- Owner and CEO – Crime Control Research Corporation (US)

Robin Wilkinson

- Non-Executive Director – College of Policing Board
- Director, People and Change – Metropolitan Police Service

Annex C – Board and committee attendance record

1 April 2015 – 31 March 2016

Board meeting attendance

Meeting date	3 Jun 15	22 Jul 15	8 Oct 15	2 Dec 15	24 Feb 16
Member					
Millie Banerjee	✓	✓	✓	✓	✓
Katy Bourne	✓	✓	X	X	✓
Irene Curtis	✓	✓	✓	✓	✓
Suzette Davenport	–	–	–	–	✓
Christine Elliott	✓	✓	✓	✓	✓
Sir Peter Fahy	✓	✓	✓	–	–
Julia Lawrence	✓	–	–	–	–
Alex Marshall	✓	✓	✓	✓	✓
Victoria Martin	–	✓	✓	✓	✓
Sir Denis O'Connor	✓	✓	✓	✓	✓
Professor Dame Shirley Pearce	✓	✓	✓	✓	✓
Professor Lawrence Sherman	✓	✓ (PA)	X	✓ (PA)	✓
Robin Wilkinson	✓	✓	✓	✓	✓
Key: ✓ = attended X = did not attend – = not a member at that time PA = part attendance					

Audit and Risk Committee attendance

Meeting date	5 Feb 15	28 May 15	5 Nov 15	10 Feb 16
Member				
Katy Bourne	✓	✓	✓	✓
Irene Curtis	–	–	✓	✓
Sir Denis O'Connor	✓	✓	✓	✓
Stephen Mann	✓	X	✓	✓
Alex Marshall	✓	✓	✓	✓
Key: ✓ = attended X = did not attend – = not a member at that time PA = part attendance				

Nominations and Remuneration Committee attendance

Meeting Date	2 June 15	23 Sept 15	24 Feb 16
Member			
Millie Banerjee	✓	✓	✓
Irene Curtis	✓	X	✓
Christine Elliott	-	✓	✓
Sir Peter Fahy	✓	✓	
Julia Lawrence	✓	-	-
Victoria Martin	-	✓	✓
Professor Dame Shirley Pearce	✓	✓	✓
Professor Lawrence Sherman	✓	✓	X
Key: ✓ = attended X = did not attend - = not a member at that time PA = part attendance			

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