



**College of
Policing**

College of Policing Limited

Annual Report & Accounts

For the period ended 31 December 2013

**College of Policing Limited, Leamington Road, Ryton-on-Dunsmore,
Coventry CV8 3EN**

Company No: 08235199

About the College

College of Policing Ltd (The College of Policing) became operational on 1 December 2012, with the transfer of responsibilities and resources from the National Policing Improvement Agency. The College is the first national policing body to have been established in the public interest and for police officers and staff of all grades and ranks across England and Wales.

Our purpose and objective

The College of Policing is here to support the mission of policing, to prevent crime and protect the public. We will operate in the public interest to achieve this purpose through supporting those who work in policing to do their jobs effectively and efficiently, by:

- i. setting standards of professional practice for police officers, police staff and those who work in policing;
- ii. accrediting training providers and setting the learning and development outcomes for police officers and police staff;
- iii. identifying, developing and promulgating good policing practice based on the best available evidence;
- iv. supporting police forces and other organisations to work together to protect the public and prevent crime; and
- v. identifying, developing and promulgating ethics, values and standards of integrity for the police.

This is not an exhaustive list of everything the College will do, but will guide us in determining and shaping our priorities, our strategy and our delivery plans.

Company Information

Registered address: College of Policing Limited,
Leamington Road,
Ryton-on-Dunsmore,
Coventry
CV8 3EN

Registered Number: 08235199

VAT Number: 152023949

Auditors: Comptroller & Auditor General,
National Audit Office
157-197 Buckingham Palace Road,
Victoria,
London, SW1W 9SP

Bankers: Lloyds TSB Bank
174 Fleet Rd,
Town Centre,
Fleet,
GU51 4DD

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1. Chair's Foreword

I am pleased to introduce the Annual Report and Accounts of the College of Policing for the period to 31 December 2013.

The College of Policing is the first professional body for all in policing in England & Wales. The College became operational on 1 December 2012 and I was privileged to become the Independent Non Executive, Chair of its Board of Directors on 4 February 2013.

Our vision is for the College to be a world-class professional body that equips its members with the evidence base, skills, knowledge and ethical framework to prevent crime, protect the public and inspire public trust. Our objectives are to: set standards of professional practice; accredit training; promote good practice based on evidence; support effective partnership working; and promote ethics, values and standards of integrity.

The public attach great importance to the model of policing by consent that we have in England & Wales and it is seen widely as the best in the world. Police officers, staff and volunteers do a challenging job very well, day and night. They protect our communities and we expect them to behave ethically and professionally.

Until now, however, the police has not been seen as a profession like many others and has not had the disciplines found in, for example, medicine or the law. The College is changing that and, as a core part of our early work, we have addressed the need for a Code of Ethics. Ethical behaviour comes from the values, beliefs, attitudes and knowledge that guide the judgments of each individual. People working in policing have to make judgments and complex choices every day at every level and nobody could prescribe the right behaviour for every situation. What we can and must do, as the professional body for policing, is to make clear the principles that we expect to guide the decisions and choices that are being made and what happens when those expectations are not met. That is what we do in the College of Policing Code of Ethics that is being developed with the police and other partners.

The Code is one part of what we intend to do to promote the police as a profession. We are working with forces and universities to build the knowledge base in policing and significant early success for the College was being designated as the national What Works Centre for Crime Reduction. We will put in place processes that enable forces to recruit and develop an ethical, highly trained and able workforce that acts and makes decisions based on the best evidence of what works in the public interest. With the leaders of the service, we will build a culture of innovation, questioning and professional judgment that will support public protection and attract public engagement and confidence.

This first period has been one in which we have had to manage change while also providing continuity. Although a new organisation, we inherited roles and functions from our precursor body, the National Policing Improvement Agency (NPIA). We have, for example, continued to lead on important national training, development and promotions processes while also undertaking a major Change

Programme to build the shape, purpose and ways of working of the longer-term College of Policing as a professional body.

A major factor in the change is becoming a membership organisation and we are working with partners, within and outside of policing, to define the offer we make to our members. This will include the development of an approach to continuous professional development (CPD) that is bespoke to policing, while drawing on the best from other professions. We will accredit educational providers and offer qualifications that will be recognised and valued outside of policing.

We published our Strategic Intent, as a consultation document, in late 2013, and are now finalising our Five-Year Strategy. The Strategy will include our purpose and values and set out our aims and how we intend to achieve them. The College aspires to achieve greater financial independence from government and to gain chartered status, as early as possible. We are developing our approach to achieve this, including strengthening our financial and business development systems.

The College's Board of Directors was formed, and individuals appointed by the Home Secretary, in this period. It comprises a range of perspectives, skills and knowledge, from within policing and other sectors, that enables it to provide the strategic direction needed in this formative period. We have also been building new working relationships with partners across policing, government, the criminal justice sector, academia, other professional bodies and other sectors, as we know that we cannot realise any of our goals without effective and efficient partnerships. A clear priority for the next period is to build on public engagement and involvement in the work of the College.

This is a challenging and exciting period for the College, our members and partners as we build the professional body for policing. This report describes some of our progress to date and flags future priorities. We will continue to focus on our core objectives and the overarching principle of acting in the public interest.

Professor Dame Shirley Pearce CBE
Independent Non-Executive Chair

2. Directors' Report

The Directors present their first annual report and accounts for the fifteen month period ended 31 December 2013.

2.1 Board of Directors

As the Member of the College of Policing, the Home Secretary appoints the Chair and members of the Board of Directors. The College Board is led by an independent Chair and also comprises: the Chief Executive of the College; three Chief Constables; a member nominated by the Police Superintendents' Association of England and Wales; a member nominated by the Police Federation of England and Wales; three Police and Crime Commissioners and the Chair of a police authority; and three other independent persons appointed by the Home Secretary. The Director to be nominated by police staff is still to be confirmed. For the period of 1 October 2012 to 4 February 2013, Stephen Rimmer, a Home Officer Director General was the Chair of the Board of Directors pending the appointment of Professor Shirley Pearce.

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 performance, risk, financial management, planning and overall governance. It is supported by a Professional Committee, an Audit & Risk Committee and a Nominations & Remuneration Committee.

Company Directors

Name	Initial Appointment	Tenure Length	Re-appointment date
Emily Miles	01/10/12	NA	Resigned 19/02/13
Stephen Rimmer	01/10/12	NA	Resigned 26/02/13
Millie Banerjee	28/05/13	12 months	28/05/14
Ann Barnes	28/05/13	12 months	28/05/14
Katy Bourne	28/05/13	12 months	28/05/14
Louise Casey	06/03/13	12 months	06/03/14
Irene Curtis	11/03/13	12 months	11/03/14
Sir Peter Fahy	20/02/13	12 months	20/02/14
Bob Jones	28/05/13	12 months	28/05/14
Julia Lawrence	26/03/13	12 months	26/03/14

CC Alex Marshall (CEO)	27/11/12	2 years	27/11/14
Sir Denis O'Connor	19/02/13	12 months	19/02/14
Sir Hugh Orde	07/03/13	12 months	07/03/14
Professor Shirley Pearce (Chair)	04/02/13	18 months	04/08/14
Prof Lawrence Sherman	19/02/13	12 months	19/02/14
CC Sara Thornton	26/03/13	12 months	26/03/14

2.2 Directors' attendance at Board Meetings

The details of the non-executive and executive directors who attended the Board meetings during the period were as follows.

October 2012 to March 2013

Member	14/11/12	27/11/12	19/12/12	22/01/13	19/02/13	26/03/13
Chair: Stephen Rimmer	✓	✓	✓	✓		
Chair: Professor Shirley Pearce					✓	✓
Emily Miles	✓	✓	✓	✓		
Alex Marshall		✓	✓	✓	✓	✓
Sir Denis O'Connor					✓	✓
Professor Lawrence Sherman					✓	✓
Louise Casey					x	x
Julia Lawrence					✓	✓
Irene Curtis					✓	✓
Sir Hugh Orde					x	✓
Sara Thornton					✓	✓
Sir Peter Fahy					x	x

April to December 2013

Member	Meeting Date:	07/05/13	11/07/13	25/09/13	25/11/13
Prof. Shirley Pearce		✓	✓	✓	✓
Alex Marshall		✓	✓	✓	✓
Millie Banerjee		✗	✓	✓	✓
Ann Barnes		✓	✗	✓	✓
Katy Bourne		✓	✓	✓	✓
Louise Casey		✓	✓	✓	✗
Irene Curtis		✓	✗	✓	✓
Sir Peter Fahy		✓	✓	✓	✓
Bob Jones		✓	✓	✓	✓
Julia Lawrence		✓	✗	✓	✓
Sir Denis O'Connor		✗	✓	✓	✓
Sir Hugh Orde		✓	✗	✓	✓
Prof. Lawrence Sherman		✓	✗	✓	✓
Sara Thornton		✓	✓	✗	✓

2.3 Conflicts of Interest

The College directors must avoid situations in which they have, or may have, a direct or indirect interest that conflicts with, or may conflict with, the interests of the company. Procedures are in place within the College to ensure compliance with the directors' conflict of interest duties. Board directors are obliged to provide details of direct or indirect interest that conflict with, or may conflict with, the interests of the College. These are recorded on a register of interests. The Board's terms of reference permit it to authorise a conflict of interest, in line with Company Law. The Board authorisation will only be valid if the relevant director does not count in the quorum or vote on the resolution. The Register of Interests is published in Annex B.

2.4 Assets transfer

On 1 December 2012, the National Policing Improvement Agency ("NPIA") transferred its learning and development function, together with the related assets and liabilities, to the College for nil consideration.

The College has only recognised in its financial statements those non-current assets transferred from the NPIA for which there is a future economic benefit to the College.

2.5 Pension arrangements

The College's employees are covered by the provisions of the Civil Service pension arrangements which is an unfunded multi-employer defined benefit scheme.

The accounting treatment of the pension scheme is disclosed in note 1 of the financial statements.

2.6 Auditors

The directors appointed the Comptroller and Auditor General (National Audit Officer) as auditor to the College of Policing under the Companies Act 2006. The total amount of the external audit fee for the 15 month period to 31 December 2013 was £114,000
The NAO was not paid for any work of a non-audit nature during the year.

The College of Policing uses internal audit services that were provided free of charge by the Home Office for the 15 month period to 31 December 2013.

2.7 Social and Community Matters including employment

The College has developed a good level of engagement between its senior management team and staff using a variety of methods. These include: staff engagement events at College sites; a web chat forum that provides the opportunity for staff to raise issues or questions that they might have with the CEO, the Chair and others; and regular interactive blogs, keeping staff up-to-date on issues and developments.

As of 31st December 2013 the College's Full Time Equivalent (FTE) headcount was 522 people. The headcount is the number of permanent employees. Additionally, the College had 29 agency staff and 176 secondees. Sickness absence figures are shown below, they are measured against the number of employees on the payroll during the relevant period.

Month	FTE Permanent Staff	All FTE Staff Working Days in Month	Working Days Sickness	% working days lost to sickness
December 2012	504.6	9,083	265	2.92%
January 2013	505.1	11,112	394	3.55%
February 2013	506.2	10,124	330	3.26%

March 2013	508.8	10,176	281	2.76%
April 2013	513.8	10,790	232	2.15%
May 2013	517.6	10,870	213	1.95%
June 2013	515.4	10,308	204	1.97%
July 2013	518.4	11,923	206	1.72%
August 2013	517	10,857	181	1.67%
September 2013	519.2	11,942	214	1.79%
October 2013	522.5	12,018	229	1.90%
November 2013	524.6	11,017	240	2.17%
December 2013	522.7	10,454	203	1.94%

2.8 Information Assurance

Although there is no legal obligation to report serious breaches that result in loss, release, or corruption of personal data, the Information Commissioner believes that serious breaches should be brought to his attention, and the College adheres to this approach. The Governance Statement, at Section 6, includes the key controls in place to manage and assure information.

2.9 Compliance with public sector payment policy

In the fifteen months to December 2013, the College of Policing's policy has been to pay valid invoices within 30 days of receipt, unless the amount is in dispute or a longer payment period has been agreed. The College of Policing's standard terms and conditions set out this 30 day payment policy, but it has been aiming to pay 80 per cent of valid invoices within five days of receipt, unless in dispute or otherwise agreed.

Supplier Payments	Dec 12	Jun 13	Sep 13	Dec 13
% Invoices Paid within 5 days	67%	4%	4%	7%
% Invoices Paid within 30 days	100%	62%	60%	76%

At 31 December 2013, the College of Policing had trade creditors of £622k which amounted to six days as measured against all payments to suppliers in the period.



2.10 Statement of College's Policy on employees with disabilities

Applications for employment by disabled persons are given full and fair consideration for all vacancies in accordance with their particular aptitudes and abilities. In the event of employees becoming disabled, every effort is made to retain them and adjustments made to work and/or facilities where reasonably practicable and as appropriate in order that their employment with the company can continue. It is the policy of the College of Policing that training, career development and promotion opportunities should be available to all employees.

2.11 Political and Charitable Contributions

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

2.12 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, and each director has taken all steps that he ought to have taken as director to make himself aware of any relevant audit information and to establish that the College's auditors are aware of that information.

2.13 Compliance with the cost allocation and charging requirements

The College has complied with the cost allocation and charging requirements set out in HM Treasury guidance.

By order of the Board

A handwritten signature in black ink that reads 'Alex Marshall'.

**Chief Constable Alex Marshall
Chief Executive and Accounting Officer
25 June 2014**

3. Strategic report

3.1 Principal Activities

College of Policing Ltd (The College of Policing) was incorporated on 1 October 2012 and became operational on 1 December 2012, with the transfer of responsibilities and resources from the National Policing Improvement Agency. The College is the first professional body for policing in England and Wales and is for all in policing. It has been established in the public interest.

The College of Policing's purpose is to equip its members with the evidence base, skills, knowledge and ethical framework to prevent crime, protect the public and inspire public trust. Its objectives are to:

- vi. set standards of professional practice
- vii. accredit training providers and set learning and development outcomes
- viii. identify, develop and promote good practice based on evidence;
- ix. support police forces and other organisations to work together to protect the public and prevent crime; and
- x. identify, develop and promote ethics, values and standards of integrity

The College is aiming to become more independent of government and to attain legal status as a chartered body. It has a change programme in process that seeks to establish it as a recognised world-class, professional body.

3.2 Business Review

The College's strategic objectives were set out in its legal Terms of Reference and reflected in its business plans for 2012/13 and 2013/14. The plans included examples of early delivery priorities that would provide the evidence of its achievements against its objectives. The delivery focus has been on: ensuring the continuity of core services, such as recruitment and progression processes, training delivery and national standards; the initiation of new programmes; the development of its longer-term function and form; and establishing its own good governance. It has achieved a significant amount in all of these areas.

3.3 Review of Performance

The table below compares the College of Policing's financial outturn for the fifteen month period ended 31 December 2013 with its budget.

	Budget £ million	15 month spend to 31 December 2013 £ million	(Over) / under spend £ million
Revenue	60	56	4
Capital	7	2	5

The outturn for revenue and capital was below budget for the period due to the re-phasing of the Change programme and IT projects.

3.4 Performance against key performance indicators

This section sets out some of the delivery highlights, in the period to 31 December 2013, in line with the College's established objectives, and as agreed by the Board of Directors. The police service, at all levels, and other stakeholders were involved in the development and implementation of these performance priorities and many were overseen by specific, multi-agency Programme Boards.

Setting standards

- Authorised Professional Practice (APP) issued, included priority areas of: Child Sexual Exploitation; Chemical, Biological, Radiological and Nuclear (CBRN); 'Gold' Commander; Surveillance; and Counter Terrorism.
- The APP public-facing website went live on 24 October 2013.
- Flexible Entry Programmes and the Assessing Competence Model in development for commencement in 2014/15

Accrediting training

- National Policing Curriculum published on-line, consolidating training standards and national training programmes delivered, as agreed with the service
- Strategic Command Course revised, including new pass/fail elements and a focus on ethical leadership and business skills
- High Potential Development Scheme / Accelerated Careers Development Programme successfully delivered with 137 candidates

Promoting evidence-based policing

- College designated as the What Works Centre for Crime Reduction and consortium of universities delivering its partnership programme, with early work on identifying 'what works' in preventing wrongdoing
- Interactive Research Map published online with over 100 items added
- Research and reviews including work to provide evidence base about "what works" in local policing to inform new three-year programme.

Supporting partnership working

- Support to police & crime commissioners in making Chief Officer Appointments, including new guidance, published in November 2012.
- Chief Superintendent and Superintendent promotion processes designed and launched for the Police Service of Northern Ireland
- 60 delegates from across policing and the public sector trained on the Leading Powerful Partnerships programme and the College leading, with the Fire Service and NHS on the Cross Sector Leadership Exchange.

Leading on Ethics and Integrity

- Draft Code of Ethics attracted almost 3,000 responses to consultation.
- Draft National Code of Practice for Vetting issued for consultation
- The national register of Chief Officers' pay and reward developed

3.5 Future Developments

The College inherited responsibility for staff and many functions, contracts, systems, processes, structure and assets transferred from the National Policing Improvement Agency (NPIA). The College is going through a major change programme to build its status and identity as the professional body of policing. The programme will include ensuring the College has the right purpose, functions, culture and operating model, including its membership offer and a sustainable financial and commercial model. This includes a comprehensive review of its estate. (See paragraph 3.10). The senior team of Executive Directors will be in post by summer 2014.

The Directors and the Home Secretary, as the Member, share the ambition for the College to achieve chartered status as soon as possible and to become more independent of government. The Anti-Social Behaviour, Crime and Policing Act received Royal Assent in March 2014. The Act gives the College statutory powers including the powers to:

- prepare Police Regulations that the Home Secretary will make;
- issue Codes of Practice, with the approval of the Home Secretary, to which chief officers must have regard ; and
- issue guidance relating to police staff and contractors.

The College of Policing's Five-Year Strategy will be published in the 2014/15 financial year and will set out its long-term priorities and how it will achieve its strategic objectives. The 2014/15 Business Plan will be published alongside it and will detail the year-one deliverables that will support the realisation of the strategy.

3.6 Principal risks and uncertainties

The College of Policing maintains a risk register of its principal, corporate level and manages them through a risk management framework based on the evidence-based "Management of Risk" approach. Risks that were defined as having an impact on the College's medium- to long-term goals and objectives, and were overseen by the Board, are detailed within the Governance Statement, at section 6. In this period, it related to:

Risk 1 - The risk that the College's independent and evidence-based decision making is circumvented by Government or others 'tasking' its resources; and lack of clarity in developing new operating and funding models caused by the uncertainty about the future status of the College and delay in defining its status in legislation. This could result in the delivery of services and products being adversely impacted and the College could lose focus on its objectives.

Risk 2 - The College does not have the required capacity and capability to develop and achieve a clear vision, and deliver this within the timescales announced. This could result in the College being unable to gain or retain the confidence of the service, the public and its staff.

Risk 3 - There is a risk that an effective strategy for commercial delivery of services in a competitive market is not created and implemented leading the College to not meet the needs of the service and other stakeholders or find opportunities to fill future funding gaps. This could result in the failure to function effectively with subsequent loss of reputation, business and funding streams.

3.7 Sustainability Performance Summary

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 supply chain impacts by 2015 (measured against a baseline year of 2009/10).

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

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 below summary table. The full sustainability report is included at Annex C.

Area	Dec 2012- Dec 2013
Greenhouse Gas emissions (scopes 1,2,3 business travel, incl air/rail) (tCO ₂ E)	10013.5
Energy consumption (Gas and Electricity) kWh	31,397,251
Energy expenditure (Gas and Electricity) £	£854,774
LPG consumption Lts	254,125
LPG expenditure £	£107,718
Estate waste amount in tonnes	137.43
Estate waste expenditure £	£14,316
Estate water consumption m ³	70,149
Estate water expenditure £	£93,694

3.8 College workforce representation

The table below summarises the diverse make-up of the College at the end of its first fifteen months of operation.

College headcount and diversity data

Age	31 December 2013	
	Volume	% Total
20 and under	1	0.1%
21 - 30	66	8.6%
31 - 40	194	25.3%
41 - 50	242	31.7%
51 - 60	226	29.5%
61 plus	37	4.8%
Grand Total	766	100%

Gender	31 December 2013	
	Volume	% Total
Female	381	49.7%
Male	385	50.3%
Grand Total	766	100 %
Breakdown by:		



Directors		
Female	0	0.0%
Male	3	100.0%
Total	3	100 %
Senior Managers		
Female	20	43.5%
Male	26	56.5%
Total	46	100 %
Employees		
Female	361	50.3%
Male	356	49.7%
Total	717	100 %
Grand Total	766	

Disability	31 December 2013	
	Volume	% Total
Disability Declared	31	4.1%
No Disability	337	44.0%
Prefer Not to Say	24	3.1%
Unknown / Blank	374	48.8%
Grand Total	766	100 %

Ethnicity	31 December 2013	
	Volume	% Total
Asian	27	3.5%
Black	10	1.3%
Chinese or Other	2	0.3%
Mixed	5	0.7%
Prefer not to say	37	4.8%
White	528	68.9%
Unknown / Blank	157	20.5%
Grand Total	766	100%

Religion	31 December 2013	
	Volume	% Total
Buddhism	3	0.4%
Christianity	302	39.4%
Hinduism	9	1.2%
Judaism	0	0.0%

Muslim	8	1.1%
No Religion	163	21.3%
Other	11	1.4%
Prefer not to say	75	9.8%
Sikhism	7	0.9%
Unknown / Blank	188	24.5%
Grand Total	766	100 %

Sexual Orientation	31 December 2013	
	Volume	% Total
Bisexual	2	0.3%
Gay/Lesbian	11	1.4%
Heterosexual	514	67.1%
Prefer Not To Say	67	8.7%
Unknown / Blank	172	22.5%
Grand Total	766	100 %

3.9 The Estate

The College has a mixture of freehold and leasehold sites, and also holds occupancy rights under a memorandum of terms of occupation as part of the transfer of relevant estates from the National Policing Improvement Agency.

In 2013, we began work to close some of our sites and relocate staff and functions to new sites that are better suited to the College of Policing objectives. For example, our focus on accrediting providers and setting learning and development outcomes means that our training estate can be smaller. Our focus on working together with other organisations will be more successful if we include provision to co-locate with partners, including academia, police forces and other law enforcement agencies. To make our estate fit for purpose;

- the cost of our estate will significantly reduce by 2020 when compared with the cost in 2013/14 and the environment we work in will be modern and flexible.
- we will have streamlined estate support contracts.
- we will move to a 'regional hub' model, with hubs based in key areas of the country.

3.10 Going concern

The financial statements are prepared on the basis of going concern. The Directors expect that the College of Policing will continue operations for the foreseeable future.



College of Policing

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 Bill.

It also reflects the Statement of Financial Position that, as at 31 December 2013, shows non-current assets less net current liabilities of £15,686k. In addition, the activities of the College of Policing are primarily financed by the Home Office.

The budget for 2014/15, taking into account the amounts required to meet the College of Policing's liabilities in the year, has already been included in the Home Office's estimates for the year, and guideline amounts for the rest of the Spending Review period have been advised. There is no reason to believe that amounts similar to the levels of grant-in-aid already indicated by the Home Office will not be forthcoming.

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

A handwritten signature in black ink, appearing to read 'Alex Marshall'.

Chief Constable Alex Marshall
Chief Executive and Accounting Officer
25 June 2014

4. Remuneration Report

Board of Directors

	Date Appointed	Term Ends	Fee £'000
Millie Banerjee	28 May 2013	28 May 2014	No remuneration
Ann Barnes	28 May 2013	28 May 2014	No remuneration
Katy Bourne	28 May 2013	28 May 2014	No remuneration
Louise Casey CB	06 February 2013	06 February 2014	No remuneration
Irene Curtis	11 March 2013	11 March 2014	No remuneration
Sir Peter Fahy QPM	20 February 2013	20 February 2014	No remuneration
Bob Jones	28 May 2013	28 May 2014	No remuneration
Julia Lawrence	26 March 2013	26 March 2014	No remuneration
Alex Marshall QPM (CEO)	27 November 2012	27 November 2014	Page 21
Emily Miles	01 October 2012	19 February 2013	No remuneration
Sir Denis O'Connor QPM	19 February 2013	19 February 2014	No remuneration
Sir Hugh Orde OBE QPM	07 March 2013	07 March 2014	No remuneration
Professor Shirley Pearce CBE (Chair)	04 February 2013	04 August 2014	Page 21
Stephen Rimmer	01 October 2012	26 February 2013	No remuneration
Professor Lawrence Sherman	19 February 2013	19 February 2014	No remuneration
Sara Thornton CBE QPM	26 March 2013	26 March 2014	No remuneration

Salaries and emoluments of the Chair of the College of Policing Board (Audited)

Name and date appointed	Salary and Allowances Period to to31 December 2013 (full year equivalent)	Bonus Payments Period to 31 December 2013 (full year equivalent)	Benefits in kind Period to 31 December 2013 (to nearest £100)
	£'000	£'000	£
Professor Shirley Pearce (4 February 2013 to 4 August 2014)	50 – 55 (55 – 60)	-	-

Board members are permitted to claim reasonable expenses only, including travel and subsistence reimbursed when attending Board meetings.

Salaries and emoluments of the Senior Management Team (Audited)

Name and date appointed	Salary and Allowances Period to to31 December 2013 (full year equivalent)	Bonus Payments Period to 31 December 2013 (full year equivalent)	Benefits in kind Period to 31 December 2013 (to nearest £100)
	£'000	£'000	£
Alex Marshall QPM Chief Executive Officer From 4 February 2013	160-165 (180-185)	-	-
Robert Beckley Chief Operating Officer From 24 June 2013	65-70 (125-130)		3,600
David Peacock Service Director (from 15 October to 31 March 2013)	35 – 40 (100-105)	-	-
Dr David Horne Build Director (from 1 October 2012)	135-140 (125-130)	-	-

Employee Pay

The median employee pay at 31 December 2013 was £32,828, 1:5.5 of the total remuneration of the highest paid director who is the Chief Executive.

The median employee pay has been calculated by grossing up the December payroll for employed staff to achieve an annualised figure and relating this to the full-time equivalent staff at 31st December 2013.

Pension entitlements of the Senior Management Team (Audited)

Name and date appointed	Real increase in pension	Real increase in lump sum	Total accrued pension at pension age at 31/03/13	Total lump sum at pension age at 31/03/13	CETV at 01/04/12 (See below)	CETV at 31/12/13	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	Police Scheme (Force)
Robert Beckley * From 24 June 2013	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Police Scheme (Force)
David Peacock *	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Police Scheme (Force)
Dr David Horne * College Build Director from 1 October 2012,	0-2.5	-	80-85	-	1,020	Not available	-N/A	Nuvos

* Alex Marshall is seconded from the Metropolitan Police Service and David Peacock was seconded from Hampshire Constabulary therefore the College of Policing is not responsible for their pensions. Robert Beckley is seconded from Avon & Somerset Constabulary which remains responsible for his pension and which charges the College on a monthly basis for its contributions. Details of the above officers' pensions can be obtained from their forces.

The CETV figure for David Horne as at 31st March 2013 was £1,046k and is the latest valuation available in the reporting period. The CETV figure for David Horne as at 31st March 2014 was £1,103k.

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 of Policing and treated by HM Revenue and Customs as a taxable emolument.

DCC Beckley received a taxable benefit in kind of £3,600, which related to the use of a London flat for the last four months of the reporting period.

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

Bonuses

Bonuses are declared (when paid) in the period of performance to which they relate.

No bonuses were paid in the fifteen month period ended 31 December 2013.

Civil Service pensions

Employee contributions are salary-related and range between 3.5% and 8.25% for **nuvos**. Increases to employee contributions will again apply from 1 April 2014. In the whole career scheme 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% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with pensions increase legislation. In all cases, members may opt to give up (commute) pension for a lump sum up to the limits set by the Finance Act 2004.

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**.

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



Seconded police officer pensions

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

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.

A handwritten signature in black ink that reads 'Alex Marshall'.

**Chief Constable Alex Marshall
Chief Executive and Accounting Officer
College of Policing Limited**

25 June 2014

5. Statement of Accounting Officer's Responsibilities

The Directors and Chief Executive are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

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 HM Treasury's Financial Reporting Manual 2013/14. Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the College of Policing 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 out in the Government Financial Reporting Manual have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the College of Policing will continue in operation.

The directors are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006 and the FReM. They are also responsible for safeguarding the assets of the company and hence 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 of Policing. The College of Policing's Accounting Officer is personally responsible for: safeguarding the public funds for which he or she has charge; ensuring propriety and regularity in the handling of those public funds; and the day-to-day operations and management of the College of Policing.

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 Company's auditors are unaware, and each director has taken all the steps that he or she ought to have taken as a director in order to make himself or herself aware of any relevant audit information and to establish that the Company's auditors are aware of that information.

6. Governance Statement

Statement

1. This statement covers the period from 1 October 2012 – 31 December 2013.
2. As Accounting Officer, I have responsibility for maintaining sound systems of corporate governance and internal control. This includes effective management of risk and the public funds and assets for which I am accountable.
3. The College of Policing was established on 1 October 2012 and became operational on 1 December 2012. The College is the professional body for policing and the first national policing body established in the public interest for police officers and staff of all grades and ranks in England and Wales.
4. In preparing my Governance Statement, I have consulted and received information from: the Chair and Directors of the Board; senior managers; Home Office officials; external and internal audit. I have also incorporated advice and guidance from HM Treasury, Managing Public Money annex 3.1 and applied the principles set out in the Corporate Governance Code, as it is applicable to the College.
5. In this period, the College has continued to have responsibility for staff and many functions, contracts, systems, processes, structure and assets transferred from the National Policing Improvement Agency (NPIA). The College is going through a major change programme to build its long term functions and structures as appropriate for a professional body. It has achieved much and managed effectively the risks that have been inherent in this development period. The full team of Executive Directors will be in post by Summer 2014.

Governance Framework

6. The College is the professional body for all in policing in England and Wales and works in the public interest.

Its objectives, as set out in the Explanatory Notes of the Anti-Social Behaviour, Crime & Policing Bill 2013-14 are:

- setting standards of professional practice
- accrediting training providers and setting learning and development outcomes
- identifying, developing and promoting good practice based on evidence
- supporting police forces and other organisations to work together to protect the public and prevent crime
- identifying, developing and promoting ethics, values and standards of integrity

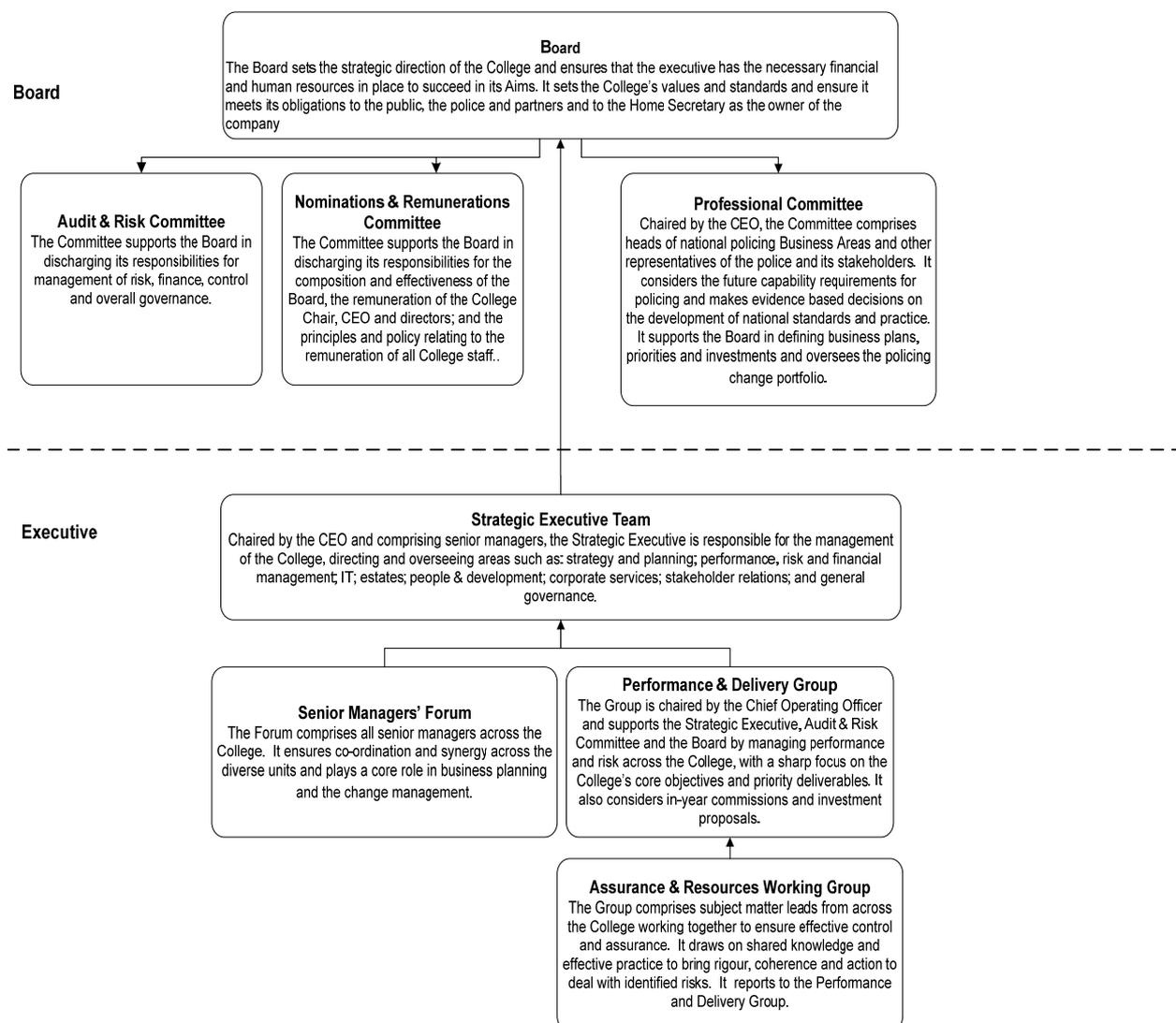
7. The College of Policing Limited is a company limited by guarantee, owned by the Home Secretary, and an Arms Length Body of the Home Office. It complies with company law and prepares accounts and other returns for Companies'

House. It is subject to the framework of government expenditure and related controls and its accounts and budget are consolidated with the Home Office.

8. The College's ambition and the Home Secretary's intention are for the College to become more independent of government and achieve chartered status. Further detail of its aims and aspirations were set out in its [Strategic Intent](#) that was published for consultation on 24 September 2013 and will be detailed in its Five-year Strategy.

9. I confirm that I have reviewed the governance and internal control and risk management arrangements across the College and confirm that they are effective. The College Governance structure at 31 December 2013, is illustrated below:

College Governance Structure



10. The governance structures and processes in the College have been developed to comply with good practice including the UK Corporate Governance Code, HMT's "Corporate Governance in Central Government Departments Code of Good Practice", the Companies' Act and the Managing Public Money framework.

11. As the Member of the College of Policing, the Home Secretary appoints the Chair and members of the Board of Directors. The College Board is led by an independent Chair and also comprises: the Chief Executive of the College; three Chief Constables; a member nominated by the Police Superintendents' Association of England and Wales; a member nominated by the Police Federation of England and Wales; three Police and Crime Commissioners and the Chair of a police authority; and three other independent persons appointed by the Home Secretary. The Director to be nominated by police staff is still to be confirmed.

12. The Board meets every two months and receives regular and detailed reports on: delivery against plans; the Professional Committee, Audit & Risk Committee and Nomination and Remuneration Committee; the management of performance and risk; financial management; business planning; estates management; Human Resources; and the College's Change Portfolio.

It addresses other issues as required. Its ways of working are published and include details of the authority it has delegated to its Committees. The Terms of Reference of these Committees are also published.

13. The Directors have a wide range of skills and experience at senior levels across policing and other disciplines and sectors. The Chair and individual Directors have annual appraisals. The first annual Board Effectiveness Review is underway and managed by the Head of Corporate Governance Unit, in line with good practice. The outcome of the Board review will feed in to its continuing development. An externally facilitated Board development day took place in early May 2013 to establish ways of working and to enable the Board to begin to build and own the emerging vision and values of the College.

14. The Board is provided with sufficient and timely information by the Executive to enable it to discharge its duties. Board papers are written by senior level subject matter experts and quality assured by the Head of Corporate Governance and the CEO before they are submitted to the Board. In the interest of transparency, the majority of the papers are unclassified and available under the FOI act. The minutes of the Board meetings are published on the College website and are for public inspection, in the company books. Summaries of the Professional Committee and Board meetings are published shortly after the meetings, before the formal minutes are agreed.

15. The Board fulfilled the role of Audit and Risk Committee (ARC) until the ARC was set up, in May 2013. The ARC supports the Board in discharging its responsibilities for management of the risk, finance and overall governance.

16. The Board established a joint Nominations and Remuneration Committee (NRC) in August 2013, to support the Board in discharging its responsibilities

for: the composition and effectiveness of the Board; 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, whatever their employment status. Details of attendance at Board, ARC and NRC meetings are contained in the Directors' Report and at Annex A.

17. The Strategic Executive Team meets weekly to consider immediate operational issues, communications and recruitment proposals. It also meets monthly to provide strategic direction and transparent decision making across the College, ensuring it works collectively to achieve its objectives.

18. All senior managers meet quarterly to ensure co-ordination and synergy across College business, drawing on their cross-cutting knowledge and expertise.

19. The Board and senior managers have been briefed fully regarding the implications of the College's dual status as a company and an Arms Length Body. We have a draft Protocol with the Home Office, meet regularly with Home Office Ministers and officials and have ready access to effective legal advice from the Department's Legal Advisors' Branch.

Risk Management and Internal Controls

20. As Accounting Officer, I am the Risk Champion for the College, whilst lead responsibility for ensuring that appropriate mechanisms are in place for identifying, monitoring and controlling risk, and advising the Board on the actions needed in order to comply with our corporate governance requirements, rests with the Chief Operating Officer.

21. Risk Management is an integral part of the Corporate Governance process within the College and the risk framework was established in accordance with the principles contained within ISO31000 and Cabinet Office standards.

22. The College's Risk Policy and Framework sets out the organisation's risk appetite and provides a consistent basis to capture, monitor and report risks and to progress mitigation. The assignment of risk owners, defines clear lines of responsibility throughout the organisation. Unit and programme risk registers are maintained and inform the corporate risk register.

23. Our overall risk appetite is 'risk averse'. This does not mean that we avoid opportunities to improve and innovate; it does mean that we are rightly cautious when challenges may hinder or put at risk our core business and service provision.

24. Our systems and processes are designed to manage risk to a reasonable and appropriate level rather than to eliminate all risk. They therefore provide reasonable, and not absolute, assurance of effectiveness.

25. The Corporate risk register is reviewed at the monthly Performance and Delivery Group (PDG) and at the ARC and Board meetings. The ARC meets at

least four times a year and provides rigorous and constructive challenge in the areas of risk and control.

26. The Assurance and Resources Working Group identifies and acts upon any emerging issues across the governance framework. It escalates risks or issues where necessary to the Performance and Delivery Group, chaired by the Chief Operating Officer. That, in turn, reports to the Strategic Executive meeting, the ARC and the Board.

27. The Home Office Internal Audit Unit provides our internal audit function. It has completed four audits and provided the following assurance ratings:

- Corporate Functions (High – Green)
- Inherited assets (Moderate– Green /Amber)
- Associates (Low – Amber/Red)
- Course Delivery (Moderate – Green/Amber)

Audit actions and recommendations are collated in the College's Audit Action log and progress is monitored at the PDG.

28. The principal risks for the College are defined and recorded on the Corporate Risk Register, along with effective mitigating actions. The main risks encountered and progress updates are set out below:

i) The developing legislation does not provide the right context, powers and freedoms for the College and the College is unable to operate independently of government

Update: The Anti-social Behaviour, Crime and Policing Act 2014 gives the College powers to draft regulations and issue codes of practice. It describes the relationship between the Home Secretary and the College in relation to laying police regulations, and issuing codes of practice and guidance. The College's aspiration remains to become a chartered body.

ii) Failure to develop and implement an effective commercial strategy and financial systems to inform commercial decision making

Update: In order to become more independent and, in time, seek chartered status, we need to raise more than 50% of our income from sources other than Home Office grant in aid. We will invest new income in to work that will meet our objectives and improve policing. We are working on a commercial strategy in line with our developing five year strategy and improving financial and other corporate services as part of the Change Portfolio.

iii) Failure to successfully design and establish the new College

Update: The Change Portfolio objectives include ensuring the College has the right purpose, functions, culture and operating model, including its membership offer and a sustainable financial and commercial model. The senior team of Executive Directors will be in place by summer 2014.

iv) Failure to develop and implement estate strategy to deliver the vision for the College

Update: The College has relocated in London and has moves underway in other areas to ensure best value for money and that all sites are suited to the its long-term objectives, including working in partnership. The medium to long term estate strategy will be defined by the target operating model. In the short term, lease expiries are driving some immediate changes, in relation to the Harrogate, Bramshill and Wyboston sites.

v) Failure to manage and prioritise workload and projects while managing staff reductions

Update: The commissioning process has been agreed with the police and other partners and a Programme Management Office (PMO) has been established to apply robust programme and project management techniques within the College. All new proposals are considered by the PDG and, depending on the thresholds, the Professional Committee.

29. Our key controls are built on good practice, established corporate policies and available resources. Policies are fit for purpose but a comprehensive review and revision is underway to ensure they are right for the College's long-term status and responsibilities. The College works in the public interest, has a clear set of values and is committed to the principles of transparency, ethics and integrity.

Performance Management

30. The College has an integrated business planning and performance framework, detailing how the strategic objectives will be achieved with the available budget and resources. This framework is based on best practice for business planning and performance standards. The Business Plan for 2012/13 and the Delivery Plan 2013/14 was signed off by the Board and the Member, following internal and external consultation.

31. Formal programme and project management methodologies and the College's governance structures underpin the performance framework. The PDG has a sharp focus on managing performance and progress towards delivering the College's core objectives. As at 31 December 2013, I was able to provide the Board with evidence of the College's delivery in relation to the commitments set out in its 2013/14 delivery plan. Some elements have already delivered the agreed outcomes and other, longer-term programmes are still in progress and

will continue into 2014/15 or beyond. The PDG receives reports on performance against the College Delivery Plan and holds individuals to account to ensure the delivery of services and products.

Financial Management

32. As part of the transfer of its learning and development function on 1 December 2012, the National Policing Improvement Agency (“NPIA”) also transferred the related assets and liabilities, to the College for nil consideration.

33. The College also inherited the financial systems and procedures used by the NPIA. Following external audit work carried out by the NAO between July and December 2013, it was clear that the College had to carry out a detailed review of all the assets and liabilities transferred from the NPIA and improve its financial management function.

34. After this detailed review of all the assets and liabilities transferred from the NPIA, the College has only recognised in its financial statements those non-current assets transferred from the NPIA for which there is a future economic benefit to the College.

35. As part of the College Change Portfolio introduced in October 2013, I formalised the process for ensuring improvement in financial management across the College by ensuring there was a specific change finance programme.

36. I have strengthened the finance team with additional qualified and experienced staff on an interim basis, to provide strategic responsibility for finance and audit and to lead on the change finance programme. It is critical that the College improves in this area as it prepares its first set of statutory accounts and implements its financial systems and procedures that fully support the target operating model. (New structures and way of working)

37. The College will continue to review and improve its financial management systems internally as part of the Change programme and through engagement with the Home Office and external and internal audit.

38. The production of the annual budget is an iterative process, driven by the Business Planning and Finance teams. In setting the 2013/14 budget all relevant areas of the organisation were involved.

39. During 2014/15 the College will ensure alignment with the Change Portfolio and the developing five-year strategy in order to match the budget to the evolving organisation.

40. The College produces detailed monthly financial management reports, including a report to the Board and a monthly return to the Home Office providing details of significant variances. Regular “stocktake” meetings are held between senior College finance staff and the HO sponsor unit. Financial management risks are identified and mitigating actions taken to manage them through the corporate risk register and internal audit log.

41. The College complies with Cabinet Office requirements for public sector bodies to procure common goods and services through the Government Procurement Service and the Managing Public Money guidance on procurement and value for money, including Public Procurement Regulations and Legislation.

42. The College manages its expenditure, staffing and purchasing controls through its Enterprise Resource Planning system. Delegations are in place that ensure authorisation and approvals in accordance with the Board's requirements and no individual can authorise any transaction in which they have an interest or from which they have benefited.

People Management

43. The College HR policies, processes and associated systems were rolled over from the NPIA. These processes were regularly audited and found to be green or amber/green. There is a people and culture work stream within the Change Portfolio which is reviewing all HR policies, programmes and associated systems and developing and implementing a new College organisational structure, workforce and culture. The Change Portfolio is also reviewing the Performance and Development Review (PDR) system, to ensure it is made suitable for the new member-focused, commercially minded College. The new structure will be in place by December 2014.

44. The College's current reward initiatives are monitored to ensure fairness and equity. New pay and reward initiatives and systems are due to be developed shortly under the College's Change Portfolio. The College will review its aim to continue IIP status, following the delivery of the new operating model.

45. All recruitment decisions for permanent and temporary/interim resources are approved by the Strategic Executive Team and are in line with Cabinet Office recruitment guidance. All post-employment checks, including security vetting, are in line with Cabinet Office guidance 'HMG Personnel Security Controls'.

46. Specific HR risks arising from the Change Portfolio are being identified and managed effectively. All redeployment and redundancy processes are carried out in accordance with Cabinet Office and Home Office guidance. Data including sickness absence disciplinary cases and grievances is monitored at the PDG meeting and reported to the Board.

Information Management

47. IT and other communication and information systems are managed and delivered in line with internal and external quality standards to meet the needs of the business. The College has reviewed its protective security requirements during 2013/14 in relation to the Government Security Classification (GSC) in order to consider the implications and requirements for the IT Refresh. Training and Information Awareness have been delivered in relation to the Government Security Classification (GSC)

48. The College completed its Information Assurance Maturity Model (Home Office) return and Protective Security and Risk Management Overview (ACPO) for 2012/13, giving a “good level” for a recently formed organisation. The College has already commenced its internal review of information assurance and systems in order to inform our returns for 2013/14.

49. All Information Asset Owners (IAO) have been provided with quarterly updates on risks. They have also been heavily involved in the assessment of the implications of the GSC. All members of staff are required to complete on-line “protecting information” training annually at a level commensurate to their responsibilities. More specific training for IAOs has been arranged through the Home Office Departmental Security Unit (HODSU) and National Archives. The DSO also collates acts on and coordinates investigations on all physical and information security breaches. Only one protected personal data incident has occurred and, given its scope, it was not deemed necessary to report it to the Information Commissioner.

Summary of protected personal data related incidents		
Category	Nature of Incident	Total
I	Loss of inadequately protected electronic equipment, devices or paper documents from secured Government premises	0
II	Loss of inadequately protected electronic equipment, devices or paper documents from outside secured Government premises	0
III	Insecure disposal of inadequately protected electronic equipment, devices or paper documents	0
IV	Unauthorised disclosure	0
V	Other	1

50. The College DSO also reports to the SIRO on any matter relating to fraud and anti-corruption. Two minor cases of fraud or corruption were identified in 2013/14. One related to theft of a College mobile phone; the second related to the theft of a Home Office laptop within the CBRN team. Proportionate physical security measures are in place across the College’s estate and are reviewed regularly in accordance with the SPF.

Programme and Project Management

51. Programmes and projects are linked into wider performance, risk management and decision making processes and the PMO provides regular programme highlight reporting to the PDG meeting, Chief Operating Officer and the Board, and escalates programme risks for inclusion in the Corporate Risk register as appropriate.



Overall Statement of Assurance

Taking these findings and changes into account, together with consideration of the achievement of objectives, I can provide moderate assurance regarding the internal control system. The College is a new company with many inherited processes, functions, roles and issues from the NPIA. I have implemented the Change Portfolio to re-structure and improve the operation, service delivery and governance of the College. It will enable the College its structure, and to develop and improve the structure, processes, outcome delivery, governance and control arrangements to build the future professional body. The College has identified a number of risks and is taking action to bring them within appetite.

Signed: *Alex Marshall*

Date: 25 June 2014

**Chief Constable, Alex Marshall
Chief Executive and Accounting Officer
College of Policing Limited**

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

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

I have audited the financial statements of College of Policing for the 15 month period ended 31 December 2013 which comprise the Statement of Comprehensive Income, the Statement of Financial Position, the Statement of Cash Flows, the Statement of Changes in Equity and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and International Financial Reporting Standards as adopted by the European Union.

Respective responsibilities of the directors, Accounting Officer and the auditor

As explained more fully in the Statement of Accounting Officer's Responsibilities,, the directors and Chief Executive (designated as Accounting Officer) 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 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.

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 December 2013 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 European Union; and
- the financial statements have been prepared in accordance with the Companies Act 2006.

Opinion on other matters prescribed by the Companies Act 2006

In my opinion the information given in the Directors' Report and Strategic 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.

A handwritten signature in black ink, appearing to read 'Matthew Kay'.

Matthew Kay (Senior Statutory Auditor)

Date 26 JUNE 2014

For and on behalf of the

Comptroller and Auditor General (Statutory Auditor)

National Audit Office
157-197 Buckingham Palace Road
London
SW1W 9SP



Financial statements for the period ended 31 December
2013

Statement of comprehensive income
for the 15 month period ended 31 December 2013

		2012/13
	Note	£'000
Income		
Income from activities	5	24,505
		24,505
Expenditure		
Staff costs	3	(42,500)
Running costs	4	(36,704)
Other expenditure	4	(1,169)
		(80,373)
Loss before taxation		(55,868)
Taxation	6	-
Loss after taxation		(55,868)
Other comprehensive income items that will not be reclassified to profit or loss		
Net gain/(loss) on revaluation of PPE	4, 7	2,548
Other comprehensive income / (expense)		2,548
Total comprehensive income / (expense) for the period		(53,320)

The accounting policies and notes on pages 44 to 66 form part of these accounts.



Statement of financial position

		31 December 2013 £'000
	Note	
Non-current assets:		
Property, plant and equipment	7	18,564
Intangible assets		-
Total non-current assets		18,564
Current assets:		
Trade and other receivables	8	7,144
Cash and cash equivalents	9	8,723
Total current assets		15,867
Total assets		34,431
Current liabilities		
Trade and other payables	10	14,096
Provisions	11	1,704
Total current liabilities		15,800
Assets less liabilities		18,631
Reserves		
Revaluation reserve		2,548
General reserve		16,083
Total		18,631

The accounting policies and notes on pages 44 to 66 form part of these accounts.

These financial statements were approved by the board of directors on 25 June 2014, and were signed on its behalf by:

Chief Constable Alex Marshall
Chief Executive and Accounting Officer

Company registered number: 08235199

**Statement of cash flows for 15 month period ended 31 December
2013**

		2012/13 £'000
Cash flows from operating activities	Note	
Loss after taxation		(55,868)
Adjustments for:		
Depreciation	7	1,056
Impairment & Asset write Off	4	145
Provisions provided in Period	11	1,704
Contributions from equity participants		13,311
Transfer from NPIA non-current assets net of not recognised	2	(16,280)
(Increase)/Decrease in trade and other receivables	8	(7,144)
Increase/(Decrease) in trade payables	10	14,096
Net cash outflow from operating activities		<u>(48,980)</u>
Cash flows from investing activities		
Purchase of property, plant and equipment	7	(937)
Purchase of intangible assets		-
Net cash outflow from investing activities		<u>(937)</u>
Cash flows from financing activities		
Grants from parent department		<u>58,640</u>
Net Financing		<u>58,640</u>
Net increase/(decrease) in cash and cash equivalents in the period		<u>8,723</u>
Cash and cash equivalents at the beginning of the period		
Cash and cash equivalents at the end of the period		<u>8,723</u>
Increase / (Decrease) in cash		<u>8,723</u>

The accounting policies and notes on pages 44 to on page 66 form part of these accounts

Statement of changes in equity for 15 month period ending 31 December 2013

		Revaluation Reserve	General Reserve	Total Equity
	Note	£'000	£'000	£'000
Contribution from equity participant	2	-	13,311	13,311
Net gain/(loss) on revaluation of property, plant and equipment	7	2,548	-	2,548
Loss after taxation		-	(55,868)	(55,868)
Grant from Home Office - Resource	1C	-	57,703	57,703
- Capital	1C	-	937	937
Balance at 31 December 2013		2,548	16,083	18,631

The accounting policies and notes on pages 44 to on page 66 form part of these accounts.

Notes to the Statement of Accounts

1. Accounting policies

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

These financial statements have been prepared in accordance with applicable International Financial Reporting Standards as adopted by the European Union (“IFRS”) and the Companies Act 2006 applicable to companies reporting under IFRS and the 2013-14 Government Financial Reporting Manual (“FReM”) issued by HM Treasury as adapted or interpreted for the public sector context to the extent 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 18.

a) Going concern

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

The going concern basis of preparation is discussed in more detail in the Strategic Report.

b) Non-derivative financial instruments

Non-derivative financial instruments comprise trade and other receivables, trade and other payables and cash and cash equivalents.

Trade and other receivables

Trade and other receivables are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method, less any impairment losses.

Trade and other payables

Trade and other payables are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method.

Cash and cash equivalents

Cash and cash equivalents comprise cash balances and call deposits.

c) Grants and Grant-in-Aid

The College of Policing 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.

d) Revenue

The College of Policing 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.

e) 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 £3,000 and above, on the acquisition, creation or enhancement of Property, Plant and Machinery 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 5 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, 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. 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 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.

f) Assets under construction

Assets under construction (“AUC”) includes any property plant and equipment that is under construction at the balance sheet date. When completed, AUC are reclassified into the appropriate non-current asset category and depreciated from the point of being 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 reversed subsequently, 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 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, and 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 that 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 of Policing has registered for Corporation Tax, which is payable to the extent that property and interest income plus the grant-in-aid surplus over non-trading costs exceeds trading losses. 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)

Vocational training and examination services provided by the College of Policing are exempt from VAT. Other services, funded by the Home Office from the Police Grant, are provided to forces on an agency basis and VAT was recovered from the forces. Expenditure in these statements was inclusive of VAT, to the extent that College of Policing was not able to reclaim input VAT, in line with its exempt and non-business status.

q) Financing income and expenses

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) Adopted IFRS not yet applied

The following Adopted IFRSs have been issued but have not been applied in these financial statements. Their adoption is not expected to have a material effect on the financial statements:

- Amendments to IAS 19 'Employee Benefits' (mandatory for years commencing on or after 1 January 2013)
- Amendments to IFRS 7 'Disclosures – Offsetting Financial Assets and Financial Liabilities' (mandatory for year commencing on or after 1 January 2013)
- IFRS 10 Consolidated Financial Statements and IAS 27 (2011) Separate Financial Statements (mandatory for year commencing on or after 1 January 2014)
- IFRS 11 Joint Arrangements and Amendments to IAS 28 (2008) Investments in Associates and Joint Ventures (mandatory for year commencing on or after 1 January 2014).
- IFRS 12 Disclosure of Interests in Other Entities (mandatory for year commencing on or after 1 January 2014)
- IFRS 13 Fair Value Measurement (mandatory for year commencing on or after 1 January 2013).
- Amendments to IAS 32 'Offsetting Financial Assets and Financial Liabilities' (mandatory for year commencing on or after 1 January 2014)
- Annual Improvements to IFRS 2009-2011 cycle (mandatory for year commencing on or after 1 January 2013)
- Investment Entities (Amendments to IFRS 10, IFRS 12 and IAS 27) (mandatory for year commencing on or after 1 January 2014)
- Transition Guidance (Amendments to IFRS 10, IFRS 11 and IFRS 12) (mandatory for year commencing on or after 1 January 2014)
- IFRS 9 Financial Instruments (mandatory for year commencing on or after 1 January 2015)

2. Transfer of NPIA's business and the related assets and liabilities

The College became operational on 1 December 2012, with the transfer of responsibilities and resources from the NPIA. The business, assets and liabilities were transferred to the College for no consideration. A summary of the assets and liabilities transferred to the College is presented below.

The College has only recognised in its financial statements, those non-current assets transferred from the NPIA for which there is future economic benefit to the College. The assets and liabilities are measured at the lower of the carrying value at the transfer date in NPIA's accounts and the recoverable amount the College is expected to derive from the assets. The transfer from NPIA's assets and liabilities are shown within the Statement of Changes in Equity as they are regarded as contributions from a controlling party.

	Values on date of transfer	Recognised values on date of transfer	Not recognised values on date of transfer
	£000	£000	£000
NPIA's net assets at the transfer date:			
Property, plant and equipment	25,584	16,280	9,304
Intangible assets	7,135	-	7,135
Trade and other receivables	6,701	6,701	-
Cash and cash equivalents	2	2	-
Trade and other payables	(9,602)	(9,602)	-
Provision	(70)	(70)	-
Net assets and liabilities	29,750	13,311	16,439

3. Staff numbers and related running costs

Staff costs comprise:

	£'000	£'000	£'000	2012/13 £'000
	Permanent	Secondees	Temporary	Total
Wages and salaries	20,550	12,407	5,045	38,002
Social security costs	1,528	-	-	1,528
Other pension costs	3,366	-	-	3,366
Subtotal	25,444	12,407	5,045	42,896
Less recoveries in respect of outward secondments	(396)	-	-	(396)
Less capitalised pay costs	-	-	-	-
Other pay costs capitalised	-	-	-	-
Total net costs	25,048	12,407	5,045	42,500

The majority of College of Policing employees are members of the Civil Service pension arrangements, which are multi-employer defined benefit schemes. All

police officers 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 of Policing's staff leave accrual.

Average number of persons employed

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

Average number of persons employed	2012/13 Number		
	Permanent staff	Others	Total
Directly Employed	533	-	533
Seconded in	-	162	162
Temporary/Casual	-	19	19
Total	533	181	714

Reporting of Civil Service and other compensation schemes – exit packages

Exit package cost band	Number of compulsory redundancies	Number of other departures agreed	Total number of exit packages by cost band
2012/13			
<£10,000	-	-	-
£10,000 - £25,000	-	-	-
£25,000 - £50,000	-	-	-
£50,000 - £100,000	-	1	1
£100,000 - £150,000	-	-	-
£150,000 - £200,000	-	-	-
£200,000 - £250,000	-	-	-
£250,000 and over	-	-	-
Total number of exit packages	-	1	1
Total cost of exit packages (£'000)	-	64	64

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 of Policing 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 of Policing 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 not included in the table.

There have been no Confidentiality Clauses in departures.

4. Running Costs and Other Expenditure

	Note	2012/13 £'000
Running Costs		
Accommodation costs (including light and heat)		1,834
Audit Fees		114
Bad and doubtful debts		(841)
Consultancy*		458
Estates Costs		13,609
General Running Costs**		1,042
Information Technology		3,109
IT Managed Services		2,609
Professional Fees		1,698
Professional programme & Technical Services		72
Staff & Customer Training		2,923
Telecommunications		176
Travel/Vehicles costs		3,985
Relocation	11	1,704
Rentals under operating leases		1,164
Grants given***		1,556
Research and Development expenditure		1,492
Running Costs		36,704
Depreciation	7	1,056
Loss / (profit) on disposal of asset		(32)
Impairment & write offs		145
Other Expenditure		1,169
Total		37,873

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

** General Running Costs includes hospitality, stationary and photocopying charges, miscellaneous expenses, recruitment fees, publication costs, conference costs, payroll services and various smaller cost lines.

***Grants given are amounts granted to Police for Radio Frequency Project Equipment

5. Income

	2012/13 £'000
Income Source	
<u>Income and Funding</u>	
Funding from The Office for Security and Counter Terrorism	7,706
Trading Income (Training, Delivery, Assessment, Exams)	15,820
Other	979
Total Income and Funding	24,505

Interest Received	16
Interest to be paid to Consolidated Fund for Extra Receipts	(16)

Total Income	<u>24,505</u>
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6. Tax

Income tax expense

Analysis of charge of the year
Tax charge in the income statement

	31 December 2013
	£'000
Current tax charge	-
Deferred tax charge	-
Total tax charge	<u>-</u>

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

	31 December 2013
	£'000
Profit before tax	(55,868)
Income tax calculated at 23.31%	(13,021)
Non-taxable income	(1,009)
Non-deductible expenses	10,405
Tax losses carried forward to future periods	3,625
Total tax charge	<u>-</u>

The tax rate used for the 2013 reconciliation above is the blended corporate tax rate of 23.31% applicable in the United Kingdom on the taxable profits for this period under tax law in that jurisdiction.

Deferred Tax

Deferred tax assets of £3,110,600 have not been recognised due to uncertainty surrounding the utilisation of these deferred tax assets in the future. There are no other deferred tax assets or liabilities recognised or unrecognised in this company.

Reductions in the UK corporation tax rate from 23% to 21% (effective from 1 April 2014) and to 20% (effective 1 April 2015) were substantively enacted on 2 July 2013. This will reduce the company's future current tax charge accordingly. The deferred tax asset at 31 December 2013 has been calculated based on the rate of 20% substantively enacted at the balance sheet date.

7. Property, plant and equipment

	Land	Buildings	Transport Equipment	Plant & Machinery	Information Technology	Furniture & Fittings	Assets under Construction	Total
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Cost or valuation								
At 1 October 2012	-	-	-	-	-	-	-	-
Assets transferred from NPIA	713	27,438	2,428	6,755	10,003	211	3,876	51,424
Non recognised assets on transfer	-	(53)	(988)	(6,504)	(9,721)	(196)	(3,876)	(21,338)
At 1 December 2012	713	27,385	1,440	251	282	15	-	30,086
Additions	-	-	83	176	-	-	678	937
Transfer	-	-	-	-	-	-	-	-
Revaluations	160	5,261	-	-	-	-	-	5,421
At 31 December 2013	873	32,646	1,523	427	282	15	678	36,444
Depreciation								
At 1 October 2012	-	-	-	-	-	-	-	-
Depreciation transferred from NPIA	-	12,727	1,771	4,246	8,239	117	-	27,100
Non recognised depreciation on transfer	-	(22)	(861)	(4,184)	(8,118)	(109)	-	(13,294)
At 1 December 2012	-	12,705	910	62	121	8	-	13,806
Charged in year	-	662	272	55	61	6	-	1,056
Revaluations	-	3,018	-	-	-	-	-	3,018
At 31 December 2013	-	16,385	1,182	117	182	14	-	17,880
Net book value at 31 December 2013	873	16,261	341	310	100	1	678	18,564
Asset financing:								
Owned	873	16,261	341	310	100	1	678	18,564
Net book value at 31 December 2013	873	16,261	341	310	100	1	678	18,564

Land and buildings valuations were undertaken in accordance with the provision of the Royal Institution of Chartered Surveyors Valuation Standards by DTZ (Joint Venture of Debenham Tewson and Chinnocks, Jean Thouard of France and Zadel hoff group), a UGL (United Group Limited) company, and who are appropriately qualified valuers for the purpose of the RICS (Royal Institute of Chartered Surveyors) Valuation Standards. The valuation was carried out as at 30 September 2013 and subsequent depreciation has been charged on buildings for the remaining three months to 31 December 2013. All sites were valued at market value in accordance with International Accounting Standard 16. Nearly all of the remaining assets transferred from NPIA that have no economic benefit to the College have not been recognised. The net revaluation for the land and buildings was £2,403k, the Ryton site had an upward valuation of £2,548k, which has been charged to the revaluation reserve, with Harperley Hall having impairment on revaluation of £145k.

Impairment loss

The land and buildings for Harperley Hall were revalued as at 30 September 2013 for a total of £4.8m. This was £145k less than the carrying values in the College's accounts at the same date. This impairment on revaluation has therefore been charged to the operating loss in the Statement of Comprehensive Income.

8. Trade and other receivables

**31 December
2013
£'000**

Amounts falling due within one year:

Trade receivables	3,819
Less: Impairment for trade receivables	(231)
Deposits and advances	28
Accrued Charges	2,974
Prepayments	554
	<u>7,144</u>

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

£'000

Balances with other central government bodies	2,934
Balances with police and local authorities	1,048
Balances with NHS Trusts	12
Balances with public corporations and trading funds	232
Total intra-government	<u>4,226</u>
Balances with bodies external to government	<u>2,918</u>
	<u>7,144</u>

9. Cash and cash equivalents

**31 December 2013
£'000**

Balance at 1 October 2012	-
Net change in cash and cash equivalent balances	8,723
Balance at 31 December 2013	<u>8,723</u>

The following balances at 31 December were held at:

Commercial banks and cash in hand	8,723
Balance at 31 December 2013	<u>8,723</u>

10. Trade and other payables

	31 December 2013 £'000
Amounts falling due within one year	
VAT	169
Other taxation and social security	959
Trade and other payables	622
Accruals and deferred Income	11,934
Staff Leave Accrual	396
Amounts owed to Consolidated Fund	16
	<hr/> 14,096 <hr/>
Included within payables falling due within one year are the following intra-Governmental balances:	£'000
Balances with other central government bodies	6,425
Balances with police and local authorities	2,925
Balances with NHS Trusts	12
Balances with public corporations and trading funds	375
Total intra-government	<hr/> 9,737 <hr/>
Balances with bodies external to government	4,359
	<hr/> 14,096 <hr/>

11. Provisions for liabilities and charges

	Provision for redundancy	Provision for Relocation costs	Total
	£'000	£'000	£'000
Balance at 1 October 2012	-	-	-
Transferred from NPIA	70	-	70
Provided in the period	-	1,704	1,704
Provisions reclassified to accruals	(70)	-	(70)
Provisions utilised in the period	-	-	-
Balance at 31 December 2013	-	1,704	1,704

Analysis of expected timing of flows

	Provision for redundancy	Provision for Relocation costs	Total
	£'000	£'000	£'000
Not later than one year	-	1,704	1,704
Current liability	-	1,704	1,704
Later than one year and not later than five years	-	-	-
Thereafter	-	-	-
Non-current liability	-	-	-

Provision for relocation costs

At 31 December 2013 the College was committed as part of a restructuring plan to relocate premises in Harrogate, Bramshill and Wyboston. The provision is recognised at the best estimate of the minimum obligations to relocate the facilities.

The provision for the relocation from the Harrogate site is £346,000. The current assumption is that the relocation will occur by 30 June 2014 when the current leases expire. The provision is based on a headcount and business space used at the existing office in Harrogate taking into account expected business efficiencies.

The provision for relocation from the site at Bramshill is £955,000. The College currently has a 12 month lease on selected buildings which expires on 28 March 2015. The provision is calculated based on moving staff to a Southern Hub and moving NPL (National Police Library) to a site within the M4/M3 corridor.

The provision for relocation from the site at Wyboston is £403,000. The College has a lease on existing office space in Wyboston, but has been instructed by GPU that these must be vacated by 1 April 2015. The provision is based upon staff moving to new premises close to existing offices.

Provision for Redundancy

Included in the transfer of assets and liabilities from the College of Policing predecessor organisation the NPIA was a redundancy provision of £70,000. During the period since this transfer the certainty of the redundancy figure has increased and as such the College has taken the decision to reclassify the provision and this now forms part of a larger redundancy accrual held within Note 10 : Trade and other payable.

12. Capital commitments

At 31 December 2013 the College had no capital commitments.

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 obligations under operating leases include the period to 2017 due to uncertainty in the rent to be decided post July 2017.

	31 December 2013
	£'000
Obligations under operating leases comprise:	
Not later than one year	268
Later than one year and not later than five years	549
Later than five years	-
Total	817

14. Contingent assets and liabilities disclosed under IAS37

Contingent assets

At 31 December 2013, the College of Policing had no material contingent assets within the meaning of IAS37.

Contingent liabilities

At 31 December 2013, the College of Policing had no material contingent liabilities within the meaning of IAS37.

15. Related party transactions

The Home Office is regarded as a related party. 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 Home Office sponsors other bodies. These bodies are regarded as related parties with which the College of Policing has had various material transactions

during the period. The College of Policing considers the police forces and police and crime commissioners in England and Wales to be related parties because senior police officers and police and crime commissioners were nominated by ACPO (Association of Chief Police Officers) and APCC (Association of Police Crime Commissioners) respectively to serve on the College of Policing Board. In addition, the College of Policing has had a number of transactions with other government departments and other central government bodies.

Below are all significant transactions entered with related parties:

Name of the related party	Nature of the transaction	Amount (£'000)
Home office	Expenditure - IT facilities recharges	(2,100)
Home office	Expenditure - Rent and facilities charges	(16,220)
Home office	Grant in aid	58,640
Home office	Revenue	688
Mayors Office for Policing & Crime	Revenue	576
National Crime Agency	Revenue	108
North Wales Police and Crime Commission	Revenue	108
Nottinghamshire Police & Crime Commission	Revenue	78
Skills for Justice	Revenue	75
Avon & Somerset-Police & Crime Commission	Revenue	79
British Transport Police	Revenue	215

The College also has staff seconded from police forces. The total secondees staff cost is disclosed in Note 4.

16. Financial Instruments

The College has a number of financial assets and financial liabilities.

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 9) and cash and cash equivalents (note 10). The assets are not subject to interest rate risk.

The financial liabilities held by the College are trade and other payables (note 11). 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 are 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, which is recognised net of impairment losses, 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.

	Receivables £'000	Amortised Cost £'000	Total Book Value £'000	Fair Value £'000
Financial assets				
Cash	8,723	-	8,723	8,723
Trade and Other receivables	7,144	-	7,144	7,144
Financial liabilities				
Trade and other payables	-	(14,096)	(14,096)	(14,096)
Net Assets	15,867	(14,096)	1,771	1,771

Credit quality of financial assets and impairment losses

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

	Gross 2013 £'000	Impairment 2013 £'000
Not past due	1,291	-
Past due 0-30 days	453	58
Past due 31-120 days	539	16
More than 120 days	1,536	157
Total	3,819	231

17. Statement of losses and special payments

At 31 December 2013 the College had notice of a qualifying special payment relating to an expected compensation payment made under a legal obligation. A payment of £463,874 will be made in an out of court settlement and which covers all legal fees for the claimant and for the College. An out of court settlement after taking legal advice was deemed to be in the public interest.

18. Accounting estimates and judgements

The financial statements and notes contain some estimated figures that are based on assumptions made by the College about the future or 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 legal provisions and non-current assets valuations are externally assessed by suitably qualified professional organisations. Other areas such as non-current assets 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.

A critical judgement in the accounts has been the non recognition of non-current assets transferred from the NPIA whose assets have no future economic value to the College. This judgement was made at the point in time that the College of Policing accounts were prepared and is based on the College's blueprint for the future.

Other areas of significant risk of material adjustments due to uncertainty in future include provisions for redundancies, relocation costs and legal claims.

19. Ultimate controlling party

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

20. Events after the reporting period

Since the end of the financial period the directors are not aware of any events that need reporting in these financial statements.

Annex A

College Audit & Risk Committee Attendance 2013-14

Member	<i>Meeting Date:</i>	21/05/13	23/09/13	04/11/13
Interim Chair: Sir Denis O'Connor		✓	✓	✓
Bob Jones*		x	✓	✓
Sir Hugh Orde		✓	✓	✓

**Bob Jones did not attend the ARC on 21/05/13 as he had not been appointed at this point.*

All ARCs were quorate

College Nominations & Remuneration Committee Attendance 2013-14

Member	<i>Meeting Date:</i>	05/08/13	25/11/13
Chair: Millie Banerjee		✓	✓
Irene Curtis		✓	✓
Sir Peter Fahy		✓	✓
Julia Lawrence		✓	✓
Professor Lawrence Sherman		✓	X

All Nomination & Remuneration Committees were quorate.

Annex B - Register of Members Interest – period to 31 December 2013

Millie Banerjee CBE *28 May 2013 – 31 March 2014*

- Member – College of Policing Board
- Chair – Working Links (Government Contracts)
- Chair – British Transport Police

Ann Barnes *28 May 2013 – 31 March 2014*

- Member – College of Policing Board
- Police & Crime Commissioner, Kent

Katy Bourne *28 May 2013 – 31 March 2014*

- Member – College of Policing Board
- Police & Crime Commissioner, Sussex

Louise Casey CB *6 March 2013 – 31 March 2014*

- Member – College of Policing Board
- Director General – Department of Communities and Local Government

Irene Curtis *11 March 2013 – 31 March 2014*

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

Sir Peter Fahy QPM *20 February 2013 – 31 March 2014*

- Member – College of Policing Board
- Chief Constable, Greater Manchester Police

Bob Jones CBE *28 May 2013 – 31 March 2014*

- Member – College of Policing Board
- Police and Crime Commissioner, West Midlands

Julia Lawrence *26 March 2013 – 31 March 2014*

- Member – College of Policing Board
- Police Federation of E&W, Sergeants' Central Committee

Alex Marshall QPM *27 November 2012 – 31 March 2014*

- Member – College of Policing Board
- CEO College of Policing

Sir Denis O'Connor CBE, QPM *19 February 2013 – 31 March 2014*

- Member – College of Policing Board
- Supervisor on Diploma/Master of Studies course and Radzinowicz Fellow – University of Cambridge, Institute of Criminology
- Chair of events (Policing and Security Matters) – City Forum
- Member of Advisory Board – Community Alcohol Partnerships
- Consultant to Advisory Board – Cresta Advisory
- Member of Committee – Independent Review of Police Federation, supported by RSA
- Trustee – Migraine Trust
- Police Adviser – Ministry of Defence
- President – Police Mutual

Sir Hugh Orde OBE, QPM *7 March 2013 – 31 March 2014*

- Member – College of Policing Board
- President – Association of Chief Police Officers (ACPO)

Professor Dame Shirley Pearce CBE *4 February 2013 – 31 March 2014*

- Chair – College of Policing Board

- Non Executive Director – Higher Education Funding Council for England (HEFCE)
- Non Executive Director – Health Education England (HEE)
- Trustee – University of Cambridge
- Bedfordshire University – family connection, no personal role.

Professor Lawrence Sherman *19 February 2013 – 31 March 2014*

- Member – College of Policing Board
- Director, Institute of Criminology and Director of the MSt Programme in Applied Criminology and Police Management – University of Cambridge, Institute of Criminology, Faculty of Law

Sara Thornton CBE *26 March 2013 – 31 March 2014*

- Member – College of Policing Board
- Chief Constable – Thames Valley Police

Annex C Sustainability Performance Report

The Greening Government commitments² set firm goals for departments to reduce the impact they have on the environment by reducing carbon emissions, water use, waste and supply chain impacts 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 of Policing is committed to reducing its impact on the environment and is committed to reduce 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 our environmental policy is to:

- Be compliant with all relevant legislation and other voluntary or contractual requirements pertaining to the environmental aspects of our operational activities
- Continually improve our environmental performance and prevent pollution
- Reduce energy usage in both our customers and our own operations
- Reduce waste and the consumption of materials in our customers and our 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 phone conferencing and 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 our customers, the general public and external bodies

² <http://sd.defra.gov.uk/gov/green-government/commitments/>

Sustainability information

This report covers information for first thirteen months of the College's operation, information is provided in accordance with HM Treasury guidance³. The College is a new company so previous years data are not available.

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 and staff are encouraged to take action to reduce the College's environmental impact further via an environmental committee group which meets to consider environmental issues relating to the College.

Some figures are estimates calculated using the available data for the annual figure or figures for the four quarters of the financial year to provide an estimate for the period December 12 to March 13. Estimates are marked with a *. Where actual figures are available they have been used.

Greenhouse Gas Emissions

Greenhouse Gas Emissions (tCO ₂ E)	Dec 12 – Dec 13
Building energy (tCO ₂ E)*	8567
Business travel related Inc. air/rail (tCO ₂ E)*	1446
Total*	10,013

Energy

Area	Dec 12 – Dec 13
Energy consumption (Gas and Electricity) kWh	31,397,255
Energy expenditure (Gas and Electricity)* £	1,587,452
LPG consumption Lts*	254,127
LPG expenditure £*	107,718
Oil consumption	0
Oil expenditure	0

³ HM Treasury(2013) Public Sector Annual Reports: Sustainability Reporting Guidance for 2012-13 Reporting available www.hm-treasury.gov.uk/frem_sustainability

Where possible we 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 are motion-sensitive light controls in some areas at Bramshill and solar panels used to heat water at Ryton.

Waste

Waste	Dec 12 – Dec 13	Expenditure £
Landfill	60.51	6,812*
Recycled	76.99	7,510*
Incinerated	0	0
Total Estate waste amount in tonnes	137.45	14,322*

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.

Water

Area	Dec 12 – Dec 13
Estate water consumption m ³ *	70,151
Estate water expenditure £*	76,521

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 both Bramshill and 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.

The Bramshill site includes nearly 300 acres of parkland. This varied landscape of woods, lakes, formal gardens and terraces was managed to preserve the natural biodiversity, within financial constraints but as required by the listed status of the property.

Sustainable Procurement and Asset Management

The College seeks to procure and manage its current assets in the most efficient way possible. As part of this the land holdings at Bramshill were used sustainably by:

- Growing fruit and vegetables to supply the delegate and staff canteen, cutting costs and reducing carbon footprint of transported food
- Using other wood acquired through woodland management as bark mulching, or composting.

Sustainable Construction

The College is aware of the requirement for any new buildings that are constructed must be built according to BRE Environmental Assessment Method Standard (BREEAM). All buildings at Harperley Hall have undergone renovation to ensure they meet BREEAM standards.

People

Everyone working for the College or on its behalf is required to carry out activities in line with the 'Home Office Environmental Policy'. The Environmental Policy Statement made by the CEO (revised 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 agency's impact on the environment.

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