



College of
Policing

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College of Policing Annual Report and Accounts

For the period ended 31 March 2015

College of Policing Limited, Leamington Road,
Ryton-on-Dunsmore, Coventry CV8 3EN
Company No: 08235199

for **Better**Policing

About the College

College of Policing Ltd (The College of Policing) is the professional body for police officers and staff of all grades and ranks across England and Wales. It became operational on 1 December 2012. It is a company limited by guarantee and its Member (owner) is the Home Secretary. The College is the first national policing body to have been established in the public interest and for all in policing.

Our Vision

The College of Policing is the professional body for everyone working in policing. We aim to be world class, equipping our members with the skills and knowledge they need to protect the public, prevent crime and secure public trust.

Our Purpose and Objectives

The College of Policing's purpose is to support the mission of policing. It operates in the public interest to achieve this purpose through its five strategic objectives:

- i. setting standards of professional practice for police officers, police staff and all who work in policing
- ii. supporting the professional development of those working in policing
- iii. identifying, developing and promoting 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
- v. identifying, developing and promoting ethics, values and standards of integrity for the police.

These objectives provide the framework for determining and shaping the College's priorities, strategy and 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 and Auditor General
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Contents

1	Chair's Foreword	6
2	Directors' Report	8
2.1	Board of Directors	8
2.2	Directors' attendance at Board Meetings	10
2.3	Conflicts of Interest	10
2.4	Pension arrangements	10
2.5	Auditors	10
2.6	Social and Community Matters	10
2.7	Headcount and staff sickness	11
2.8	Information Assurance	11
2.9	Compliance with public sector payment policy	12
2.10	Statement of College's Policy on employees with disabilities	12
2.11	Political and Charitable Contributions	12
2.12	Disclosure of information to auditors	12
2.13	Compliance with the cost allocation and charging requirements	12
2.14	Financial Risks Management	13
2.15	Other Material Issues	13
3	Strategic Report	14
3.1	Principal Activities	14
3.2	Business Review	14
3.3	Review of Performance: 2014/2015 Activity	15
3.4	Future Developments	18
3.5	Principal Risks and Uncertainties	19
3.6	Review of Performance	20
3.7	Sustainability Performance Summary	21
3.8	College workforce representation	22
3.9	The Estate	23
3.10	Going concern	23
4	Remuneration Report	24
5	Statement of Accounting Officer's Responsibilities	29
6	Governance Statement	30
7	The Certificate and Report of the Comptroller and Auditor General	40

8	Financial statements for the period ended 31 March 2015	41
8.1	Statement of comprehensive income	41
8.2	Statement of Financial Position as at 31 March 2015	42
8.3	Statement of cash flows for year ended 31 March 2015	43
8.4	Statement of changes in equity for the period ending 31 March 2015	44
8.5	Notes to the Statement of Accounts	45
	1. Accounting policies	45
	2. Staff numbers and related running costs	53
	3. Running costs and other expenditure	55
	4. Income	56
	5. Tax	56
	6. Property, plant and equipment	58
	7. Intangibles	60
	8. Trade and other receivables	61
	9. Cash and cash equivalents	61
	10. Trade and other payables	62
	11. Provisions for liabilities and charges	63
	12. Capital commitments	63
	13. Commitments under operating leases	64
	14. Contingent assets and liabilities disclosed under IAS37	64
	15. Related party transactions	65
	16. Financial Instruments	67
	17. Statement of Losses and Special Payments	68
	18. Accounting estimates and judgements	69
	19. Ultimate controlling party	69
	20. Events after the reporting period	69
	Annex A – Directors' Attendance at College Board and Committee Meetings	70
	Annex B – Register of Members Interest – Period to 31 March 2015	72
	Annex C – Sustainability Performance Report	75

1 Chair's Foreword

I am pleased to introduce the report and accounts of the College of Policing for year to 31 March 2015.

At the start of this period, we published the College's Five-Year Strategy. It sets our vision to be a world class professional body, equipping our members with the skills and knowledge to prevent crime, protect the public and secure public trust. It states our purpose that is to:

- set standards for professional practice
- develop and promote good practice based on evidence
- support the professional development of those working in policing
- develop and promote ethics, values and standards of integrity
- help police forces and organisations work together to protect the public and prevent crime.

Together, these strategic priorities provide the building blocks for the policing profession and we are able to report progress against each of them.

In this year, the College has been setting standards for professional practice across priority areas of policing, including child sexual exploitation and domestic abuse. Much of its authorised professional practice is now available online and accessible not only to those working in policing but also to the public.

As the national What Works Centre for Crime Reduction, the College is committed to establishing, understanding and sharing evidence to inform policing activity. The launch of the What Works Toolkit in February 2015 was a significant milestone in achieving this ambition. The Toolkit, developed in partnership with an academic consortium, is a resource available to all practitioners, providing clear information about crime reduction interventions. To ensure that the evidence base continues to build, the Knowledge Fund was established in January 2015. It will support police forces and academic institutions, working in partnership, to develop evidence that can be shared across policing. It is funded jointly by the Home Office and the Higher Education Funding Council for England (HEFCE) and administered by the College.

Continuous Professional Development (CPD) and an education qualification framework are core to building a profession. Progress in this period has included the development of a high-level CPD model for policing and we have started the work to create the first national Education Qualification Framework for policing. Much work is still required but the College, in partnership with key stakeholders, is working towards the implementation of these important elements of the profession of policing.

The College's Code of Ethics was laid in Parliament in April 2014, as a Code of Practice. It sets out the principles and standards of professional behaviour for all who work in policing, in England and Wales and was informed by consultation with a wide range of stakeholders. Since then, significant work has been undertaken to embed the Code within the College and across the police service to support our members in its delivery

The College has also undertaken a review of police leadership, publishing its interim report in March 2015. The challenges of the future require changes in the leadership of policing and the way the police operate. The implementation of the review is a cross sector responsibility and is overseen by a group comprising all the stakeholders. The review makes ten recommendations that address some of the most important issues we face, such as: culture; hierarchy; and consistency in standards across England and Wales. The review was informed by the views and knowledge of police officers and staff at all levels and leaders and partners from all other sectors.

We also conducted a review of the College Board in this period to make sure it had the right size, composition, skills, knowledge and experience to support the long-term success of the College. The implementation of the review's recommendations has resulted in significant changes to the Board, most notably a reduction in the number of Directors from fifteen to eleven, including an additional seat for an independent Director. The Board will reflect on its performance at regular intervals to ensure its effectiveness.

We have started to build our membership services in this period and launched a dedicated membership hub in April 2015. The Members' Committee, established by the Board in December 2014, is one the many ways in which members are able to have a voice in shaping their profession.

We have also established a Representative Forum that enables the representative bodies in policing to comment on and inform our plans and priorities from the perspective of their members.

This is an exciting but challenging time for policing. The opportunity exists for all parts of policing to work together now to improve standards, support a consistently implemented set of professional standards and recognise and accredit the sophisticated skills within the profession. It is a privilege to be a part of the College of Policing at a time of such great change and I am proud of what has been achieved in this early stage of our development.

Professor Dame Shirley Pearce CBE
Independent Non-Executive Chair

2 Directors' Report

The Directors present their report and accounts for the period to 31 March 2015.

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. In this period, the College Board was led by an independent Chair and comprised: the Chief Executive of the College; three Chief Constables; a member from the Police Superintendents ranks; a member from the Police Federated ranks; a members of police staff; three Police and Crime Commissioners and the Chair of a police authority; and three independent persons appointed by the Home Secretary.

In 2014, the College carried out a review of its Board, to ensure it had the right size, composition, skills, knowledge and experience to support its long-term success. Its main recommendations, approved by the Home Secretary, related to: the effective involvement of its members and their representative bodies in the College's work and governance; a reduction in the number of Directors on the Board from fifteen to eleven; a phased approach to succession planning; the introduction of a standard tenure for Directors of three years; and the College being responsible for the future recruitment of Board Directors. The detailed action plan is now being implemented, overseen by the Nomination and Remuneration Committee, on behalf of the Board.

Apart from the Independent Chair and the College Chief Executive (CEO) the initial Board had been selected directly by the Home Secretary or nominated by the relevant policing bodies. In this period, in line with the review recommendations, the College ran its first open competitions for members of the Board and selected a non-executive Director from police staff and an independent Non-Executive. The Home Secretary approved both appointments. This is a significant step towards the greater independence that the College seeks.

In addition to the Chair and the CEO, the new Board comprises four independent Directors and five "reserved seats". These seats are for one Director, respectively, from the federated ranks, the superintending ranks, police staff, chief officers and the Association of Police and Crime Commissioners. The College now assesses and selects all Directors, whether they are recruited through a nominations process or open competition. The preferred candidates are then recommended to the Home Secretary for approval to appoint.

The Board is the guardian of the public interest and all directors bring their professional judgement to bear on matters of strategy, performance, resources and the conduct of College staff. The Board sets the strategic direction of the College and oversees its management of performance and risk, financial management, planning and overall governance. It is supported by a Professional Committee, an Audit and Risk Committee and a Nominations and Remuneration Committee. The College has established a Members' Committee, to ensure the voice of its members is heard in the College's governance, and a Representatives' Forum that will ensure that its stakeholders are engaged and involved effectively in its work. Both will have their inaugural meetings in June 2015. The College has also worked with the Independent Advisory Group (IAG) to undertake a review of its purpose and terms of reference. Its remit has been widened, its membership is to grow and it has been re-named as the Independent College Advisory Panel (ICAP).

Company Directors

Name	Initial Appointment	End date of tenure, as at 31 March 2015
Millie Banerjee	28/05/13	28/05/15
Ann Barnes	28/05/13	28/05/15
Katy Bourne	28/05/13	28/05/15
Louise Casey	06/03/13	31/12/14 (resigned Sept 2014)
Irene Curtis	11/03/13	30/04/16
Sir Peter Fahy	20/02/13	19/02/18
Bob Jones	28/05/13	28/05/15 (deceased July 2014)
Julia Lawrence	26/03/13	31/07/15
CC Alex Marshall (CEO)	27/11/12	28/02/18
Sir Denis O'Connor	19/02/13	18/02/16
Sir Hugh Orde	07/03/13	07/03/15 (resigned 31 Dec 2014)
Professor Dame Shirley Pearce (Chair)	04/02/13	04/08/16
Prof Lawrence Sherman	19/02/13	18/02/18
CC Sara Thornton	26/03/13	26/03/15 (resigned)
Robin Wilkinson	03/12/14	02/12/15

2.2 Directors' attendance at Board Meetings

The details of the non-executive and executive company directors who attended the Board meetings in the period of the report are set out at Annex A.

2.3 Conflicts of Interest

Procedures are in place within the College to ensure Directors' compliance with their duties in relation to conflicts of interest. Board directors are obliged to provide details of direct or indirect interests that conflict with, or may conflict with, the interests of the College. These are recorded on a register of interests.

At the start of every Board and Committee meeting, the Chair asks if there are any interests to be declared. The minutes of the meeting include the details of any interest or states when none was declared. 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 a resolution relating to his or her interest.

The approach is included in the Board's Ways of Working document. The Register of Interests is published and attached as Annex B to this document.

2.4 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 to the financial statements.

2.5 Auditors

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

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

The College of Policing uses internal audit services that were provided free of charge by the Home Office for the period to 31 March 2015.

2.6 Social and Community Matters

The College continues to develop and strengthen engagement and communications activity internally and externally. In the reporting period, internal communications and engagement activity that has contributed towards keeping staff up-to-date on issues and developments have included: weekly messages from the CEO staff to all staff; a series of CEO engagement events at all College sites; regular intranet news stories; weekly manager update briefings;

To engage and communicate with its members in policing, stakeholders and the public, the College has built its profile through the media, online and through social media.

In the reporting period, the College has communicated the launch of the Code of Ethics as a Code of Practice, sending it to over 155k people in policing; shared and discussed the Five-Year Strategy widely with stakeholders through direct communications and at events, conferences and exhibitions; hosted an annual conference and introduced an annual lecture event; delivered a programme of round table dinner events hosted by the Chair of the Board and the CEO; launched a monthly e-newsletter; redeveloped and launched a new College website; maintained a regular flow of information to the national, regional and policing trade media through proactive and reactive media releases and statements; used Twitter to increase the reach of College information and promote a two-way flow of communication between the College, its members, stakeholders and the public.

As a result of this work, by March 2015, the College had: an e-newsletter subscriber base of over 7.5k people; 65k active users of POLKA (the Police On-Line Knowledge Area); an average of 13 weekly mentions in national, regional and specialist police media of which 68 per cent were positive or neutral in tone; grown the College's reach on social media by 41 per cent compared with March 2014 with over 17.3k followers on Twitter by March 2015.

2.7 Headcount and staff sickness

As of 31 March 2015 the College's Full Time Equivalent (FTE) headcount was 469.6, across a total of 485 directly employed staff. The headcount is the number of permanent employees. Additionally, the College had 51 agency / contract staff and 152 secondees. Sickness absence figures are shown below; they are measured against the number of employees on the payroll during the relevant period.

FTE Permanent Staff	All FTE Staff Working Days in Month	Working Days Sickness	% working days lost to sickness
494.41	10,551	231.03	2.19

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

The College's policy is to pay valid invoices within 30 days of their being received. In the case of Small and Medium sized Enterprises (SME's), this 30 day payment period has been a legal duty of the Public Sector since the publication of Lord Young's "Report on Small Firms" in February 2015.

During the period to March 2015, the following payment to supplier levels, were achieved.

Percentage of invoices paid within 5 days	8%
Percentage of invoices paid within 30 days	74%

At 31 March 2015, the College had trade creditors of £851k, which amounted to 10 days as measured against all payments to suppliers during the month of March.

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 or she ought to have taken as director to make himself or herself 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 worked with the Home Office and HM Treasury to achieve compliance with the cost allocation and charging requirements set out in HM Treasury guidance.

2.14 Financial Risks Management

The Board are continually reviewing the exposure to credit, liquidity and cash flow risk. For the period ended 31 March 2015 the College's risk management controls operated well and the College were not exposed to any significant risk in these areas.

2.15 Other Material Issues

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

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

By order of the Board

Chief Constable Alex Marshall
Chief Executive and Accounting Officer

DATE TO BE ADDED (NB – four places for date)

3 Strategic Report

3.1 Principal Activities

Our Vision

The College of Policing is the professional body for everyone working in policing, including all ranks and grades of officers and staff. It has been established in the public interest.

The College aims to be world class, equipping our members with the skills and knowledge to protect the public, prevent crime and secure public trust.

Its strategic objectives are:

- i. setting standards of professional practice for police officers, police staff and all who work in policing
- ii. supporting the professional development of those working in policing
- iii. identifying, developing and promoting 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
- v. identifying, developing and promoting ethics, values and standards of integrity for the police.

The College is aiming to become more independent of government and to attain legal status as a chartered body. The College is in the process of formalising its structure and governance, through a sixth objective 'building the College'. This will enable the College to develop the right functions, priorities, structures, resources and partnerships to enable it to become a world-class, professional body.

3.2 Business Review

The College's strategic objectives, as set out above, are reflected in its legal Terms of Reference, its Five-Year Strategy and in its annual business plan. The 2014/15 plan included examples of delivery priorities that, when completed, would provide evidence of the College's achievements against its objectives.

During 2014/15 the College of Policing made significant progress on a range of important initiatives that are essential to the development of policing as a profession and the development of the College as a membership orientated organisation.

3.3 Review of Performance: 2014/2015 Activity

This section sets out some of the delivery highlights, in the period from 1 April 2014 -31 March 2015, in line with the College's established objectives and its 2014- 15 annual plan. They are listed by strategic objective, as detailed in the College's Five-Year Strategy that was published in November 2014.

Setting standards of professional practice

The College has now consolidated much of the existing guidance on professional practice and where there are emerging challenges, such as Child Sexual Exploitation, created new guidance based on the best available evidence.

A range of authorised professional practice is now available online and directly accessible to those working in policing and, where operationally appropriate, to the public, for example:

- The College published guidance on Child Sexual Exploitation to take into account changes to the law and learning from high profile cases (Operation Span, Operation Retriever and Operation Bullfinch).
- The College has published standards on the use of pre-charge bail which make clear that where possible, investigations should be finalised during the first period of detention. Unless there are exceptional circumstances, bail should be no longer than 28 days.
- The College has consulted on guidance on domestic abuse to support the work of all involved, from initial call handling to those in more strategic positions.

Developing and promoting good practice based on evidence

- In a pioneering initiative between the College of Policing, Home Office and the Higher Education Funding Council for England, a £10million Police Knowledge Fund has been established which will bring about closer working between police and academia. (The College sets the standards, defines the aims and assess the applications; it does not manage the funding.)
- The College has supported trials of the use of Body Worn Video (BWV) to understand whether it improves police-public contact and helps officers to gather quality evidence. (College researchers have worked with Essex Police and also the Mayor's Office for Policing and Crime to deliver randomised control trials to test the impact on a range of outcomes across policing and criminal justice).
- The College's What Works Centre for Crime Reduction, in partnership with a consortium of academic institutions, is mapping the crime reduction research evidence and ensuring that this evidence is used in practice. During 2015, an online tool was launched providing easy access to the evidence of what does and doesn't work in reducing crime.
- During January 2015 the College published its findings on police demand to understand better the breadth and volume of the work undertaken by police forces.

Supporting the professional development of those working in policing

- Good progress has been made in defining the College's membership offer and in developing the IT platform to enable membership to be launched during 2015.
- A fundamental review of police leadership was initiated and progressed. This is taking a long-term perspective on how the College can support the development of leadership in policing.
- The College has provided a range of training courses both online and via its training centres. These included courses for the authorisation and management of undercover policing operations. The College has also launched two full selection processes for foundation and advanced undercover roles. The tools, exercises and assessments used in these selection processes embed the Code of Ethics within role profiles and competencies.
- The College provides high-level management skills training for senior leaders in policing and business skills are an integral part of our leadership training. This includes a six-day course delivered by the Cass Business School and other programmes focused on working in a more commercial context and working with partners. The College also hosts an on-line community with 2,000 users where business leaders can learn from each other. (The implementation of the Leadership Review will address the need for more management and business development across policing)
- A new training programme has been developed to ensure that every police force crime registrar receives standard training and guidance. This is enabling greater consistency in crime recording across the country. The accreditation regime includes ongoing review and evaluation of training for crime registrars.

Developing and promoting ethics, values and standards of integrity

- In July 2014, the College of Policing published a Code of Ethics for police professionals in England and Wales. This was the first Code of Practice laid by the College under its new powers enacted in the Anti-social Behaviour, Crime and Policing Act 2014.
- The Code provides principles to guide people working in policing when exercising discretion in the difficult decisions they face each day. It sets out the standards and behaviour expected from everyone working in policing. The Code of Ethics was developed as part of the Integrity Programme utilising a new approach to engaging staff from throughout the organisation in joint initiatives.
- The BME 2018 Programme developed and published the Positive Action Practical Advice (PAPA) to provide forces with advice and case studies on using positive action to improve Black and Minority Ethnic representation.
- The College published a number of registers online in 2014 showing Chief Officer Pay and rewards, Chief Officer Business interests and Chief Officer Gifts and hospitality. These are all initiatives which are helping to drive transparency and openness in policing.

Helping police forces and organisations work together to protect the public and prevent crime

The College has progressed a number of partnership based initiatives and provided the support to enable police forces to do the same. These have included:

- The College's 'What Works Centre for Crime Reduction' developed in a partnership with a consortium of academic institutions focussed on mapping the evidence base on interventions that can be used by police and partners for crime reduction.
- Working with Her Majesty's Inspectorate of Constabulary (HMIC) and the Independent Police Complaints Commission (IPCC) to ensure inspections and investigations are informed by evidence.
- Working with the national charity SafeLives (previously Co-ordinated Action Against Domestic Abuse) to review domestic abuse interventions and provide guidance and areas for improvement.
- Forming an oversight group for undercover policing which includes representatives from the media, law and academia to develop guidance and standards in this sensitive area.

In June 2014, the College of Policing, IPCC and HMIC published a concordat setting out how they will work together to achieve the highest possible standards. The concordat sets out the three organisations' respective roles in relation to standards, good practice and continuous improvement in policing.

The College of Policing and the National Police Chiefs Council (NPCC) are signatories to the Mental Health Crisis Care Concordat, published February 2014. It details how all partners will work together to deliver a high quality response when people with mental health issues need help.

Building the College

During 2014/15 the College of Policing continued to develop its own capability and effectiveness and has:

- Effectively managed its finances, with an anticipated full year out-turn in line with the 2014/15 budget. This is a considerable achievement given the issues with the systems inherited by the College on its formation.
- Instigated a new organisational structure for the most senior posts and made significant progress with defining its overall organisational structure in readiness for 2015/16.
- Migrated away from Home Office IT systems and established more robust and effective financial management systems.
- Delivered significant improvements to the estate, relocating to new premises in Harrogate and completing the closure of the Bramshill and Wyboston sites, changes that will improve the provision of services and deliver financial benefits. The site moves are anticipated to deliver a reduction in estate related costs of circa £3m per annum.

- Undertaken its first staff survey, with the results providing a sound baseline from which to track changes and target improvement activity. Staff Roadshows held during March 2015 provided the opportunity for staff to engage directly with the Chief Executive.
- Delivered major programmes of work in conjunction with a range of partners and staff from across the breadth of the College which take an evidence-based approach to identifying the issue to be addressed, designing a response, and testing impact.

3.4 Future Developments

The College of Policing's Five-Year Strategy, which was published in November 2014, sets out its long-term priorities and strategic objectives. The College's annual business plans will define its work, year on year, to realise the strategy and address emerging priorities. The 2015/2016 Business Plan sets out the core deliverables for the first year of the strategy.

During the year ahead the College will progress a range of crucial initiatives that will transform the College and the policing landscape in England and Wales. In the early part of 2015/16, it will publish a wide-ranging review of police leadership that recognises that the challenges of the future require both the leadership of policing, and the way the police operate, to change. The College of Policing Leadership Review will make ten recommendations that, taken together, and with all parties playing their part, will equip leaders of the future, at all levels in policing, with the skills and knowledge to succeed.

Another major priority for 2015/16 will be the further development of the College's offer to its members and achieving its vision of becoming a World class membership body. This will include its work to: embed the Code of Ethics; build the Educational Framework and continuing professional development structures for all in policing; and set national, evidence-based standards. All of this will enable the College to develop a positive reputation both nationally and internationally with its members, police forces, governments, academic, third sectors bodies and other partners.

As the professional body for policing, the College is developing the approach to continuing professional development for individual officers and staff, and setting new evidence-based national standards of professional practice. The College is committed to ensuring the best people, from diverse backgrounds and communities, join the police and are able to progress. The College is leading the direct entry programme that enables recruitment into policing at superintendent level, while the Black, Minority and Ethnic (BME) 2018 programme is improving the representation of BME officers and staff across all ranks.

Public protection is a priority across all College activity, with a focus on high risk areas of policing such as domestic abuse, child sexual exploitation, hate crime and protecting vulnerable people.

The College is committed to evidence based policing and is working in collaboration with members to generate the best available evidence, including helping forces to access funding to build sustainable partnerships with academia. Current work includes trials to understand how the use of body worn video enables police officers to capture better evidence and the evaluation of learning programmes to improve the use of Stop and Search and the police response to mental health issues and domestic abuse.

3.5 Principal Risks and Uncertainties

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

In 2014/2015, the highest level corporate risks were:

- Operational Independence and Identity
- Financial independence, viability and credibility
- Inherited risks and Future Capability
- Strategic direction.

Due to the successful implementation of mitigating actions, and with the approval of the ARC, the Executive team was able to decrease the likelihood rating for these risks from medium to low, in late 2014. The risks remained "Red", in respect of impact, as the impact would be severe if realised. The main mitigating actions had included:

- The Code of Ethics developed and laid as a code of practice
- Improvement in budgetary planning ready for 2015/16
- New senior team in place including Directors and senior managers
- Five-year Strategy published.

As part of the development of this 2015/16 Business Plan, work has taken place to evaluate the risks the College faces in delivering the plan. This has comprised of two business planning workshops with senior managers to identify risks and mitigating actions, and will be further informed by feedback from Board, Executive, and 1 to 1 meetings with members of the Audit and Risk Committee.

The six headline corporate risks identified with the executive and senior management through these workshops are detailed below.

Risk 1 - Lack of independence from Government; A lack of independence from government impacts on the College's ability to be regarded as a true membership body, driven by the needs of its members.

Risk 2 - The College's distinct role in the policing landscape impacting on its ability to deliver on its strategic objectives; The separation of standard setting (by the College) and monitoring (by HMIC) can lead to police forces perceiving themselves as subject to multiple masters.

Risk 3 - Lack of clarity regarding funding impacting on the College's ability to deliver on the ambitions; The College fails to become a financially viable body, sufficiently independent from government grant-in-aid.

Risk 4 - Capability and culture; More work is needed to equip the College to tackle future demands and challenges, and develop a distinct culture different to that of predecessor organisations. It is important that the College is seen to uphold the standards it expects of the police service, whether these concern the Code of Ethics, leadership, or staff development.

Risk 5 - Inconsistent deployment of Policing Standards negatively impacting on the College's reputation; There is an inherent tension between the College's role in setting national standards and the variation created by 43 independent local forces in England and Wales, and a number of non-geographical forces.

Risk 6 - Demand for services from the College outstripping capacity; The College has a wide brief and as issues have emerged - particularly in high profile areas of policing - the demand on its services has grown. It is therefore important that the College is not seen as the answer to every problem and is allowed to focus on commissions which are core to the delivery of the 5 Year Strategy, adequately resourced, and evidence based.

3.6 Review of Performance

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

	Budget £ million	2014/15 Spend £ million	(Over) / underspend £ million
Loss before taxation	47.54	45.80	1.74
Capital expenditure	7.60	2.52	5.08

The outturn for revenue spend for the year to 31 March 2015 was £1.74m under budget. The most significant factor affecting this outcome was the provision of a delegated budget ring-fenced for depreciation that was substantially in excess of requirements.

This was offset by adverse expenditure on pay costs (largely relating to the Change Programme). A further factor was a decision that some expenditure on development of on-line training packages that were originally budgeted as capital should more correctly be treated as resource spend.

Trading income levels were within 1% of budget.

The capital expenditure for the year to 31 March 2015 was some £5.08m below that budgeted. This was caused by a combination of factors, notably the change in treatment of on-line training packages noted above, difficult in recruiting suitable project expertise for some planned projects and a request from Home Office in year that we limit capital spend to a level well below that in the delegated budget.

The cash balance for the year has increased from a 31 March 2014 balance of £3.3m to a 31 March 2015 balance of £10.3m. The balance at the end of the period was unusually high, mainly because substantial invoices anticipated to be received in year from Home Office and others were not received until after the year end. This has also increased the value of accruals held at year end.

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 across the whole government estate as measured against a baseline year of 2009/10.

The commitments apply to the office and non-office estate of central government departments and their Executive Agencies (EAs), Non-Ministerial Departments (NMDs) and executive Non-Departmental Public Bodies (NDPBs) who must report in line with these commitments using both financial and non-financial information. As the College is wholly funded by the Home Office it must also comply with these requirements.

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

Area	Year to March 2015
Greenhouse Gas emissions (scopes 1,2,3 business travel, incl air/rail) (tCO ₂ E)*	5.08
Energy consumption (Gas and Electricity) kWh	15,682,478
Energy expenditure (Gas and Electricity) £	931,102
LPG consumption Lts	131,173
LPG expenditure £	40,200
Estate waste amount in tonnes*	137
Estate waste expenditure £*	14,320
Estate water consumption m ³	51,840
Estate water expenditure £	79,416

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

3.8 College workforce representation

The table below summarises the make-up of the College at 31 March 2015. This includes secondees and contractors in addition to College staff.

Age	31 March 2015		31 March 2014	
	Volume	% Total	Volume	% Total
20 and under	0	0%	1	0.1%
21 - 30	40	5.8%	65	8.3%
31 - 40	174	25.2%	196	25.2%
41 - 50	223	32.4%	249	32.0%
51 - 60	207	30%	224	28.8%
61 plus	44	6.3%	44	5.6%
Grand Total	688	100%	779	100%

Gender	31 March 2015		31 March 2014	
	Volume	% Total	Volume	% Total
Female	358	52%	387	49.7%
Male	330	48%	392	50.3%
Grand Total	688	100%	779	100%

Senior Management (Tier 2/3b Grade +)				
Gender	31 March 2015		31 March 2014	
	Volume	% Total	Volume	% Total
Female	39	56.5%	20	43%
Male	30	43.5%	27	57%
Grand Total	69	100 %	47	100%

Other Employees				
Gender	31 March 2015		31 March 2014	
	Volume	% Total	Volume	% Total
Female	319	51.5%	367	50.1%
Male	300	48.5%	365	49.9%
Grand Total	619	100 %	732	100%

Disability	31 March 2015		31 March 2014	
	Volume	% Total	Volume	% Total
Disability Declared	25	3.6%	30	3.9%
No Disability	270	39.2%	322	41.3%
Prefer Not to Say	23	3.3%	24	3.1%
Unknown / Blank	370	53.7%	403	51.7%
Grand Total	688	100%	779	100%

3.9 The Estate

The College estate portfolio, as at 30 March 2015, consists of a mix of: two freehold sites, Harperley Hall, Co Durham and Ryton, near Coventry; two leasehold sites, Central House, Harrogate and Riverside House, London; accommodation at Sunningdale, based on occupancy rights under a memorandum of terms of occupation; and space at the Peel Centre, Hendon, on an occupancy arrangement.

The College has continued to work to close some of its sites and relocate staff and functions to new sites that are better suited to the College of Policing objectives and provide an environment that is modern and flexible for customers.

Moves from the sites at Pannal Ash, Harrogate, Bramshill and Wyboston Lakes were completed in this period.

Further utilisation and rationalisation work will be undertaken in association with partners and other organisations, including the police and academia, to ensure that the College's estate is aligned with its strategic objectives. A formal proposal will be put to the Executive Directors in Autumn 2015.

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.

This opinion is based on the legislative and policy commitments made by the Home Secretary as member of the company in the Anti-Social Behaviour Crime and Policing Act (2014) and the Government's current police and crime policies.

It also reflects the Statement of Financial Position that, as at 31 March 2015, shows net current assets less current liabilities of £24,079k.

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

The College has received a budgetary delegation from the Home Office for 2015/16 that is sufficient to meet the College's liabilities in that year. It is in discussions with the Home Office regarding funding requirements for future years. There is no reason to believe that adequate levels of grant-in-aid will not be forthcoming from the Home Office.

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

By order of the Board

Chief Constable Alex Marshall
Chief Executive and Accounting Officer

DATE TO BE ADDED

4 Remuneration Report

Board Directors' Tenures as at 31 March 2015

	Date Appointed	Term Ends	Fee £'000
Millie Banerjee	28 May 2013	28 May 2015	No remuneration
Ann Barnes	28 May 2013	28 May 2015	No remuneration
Katy Bourne	28 May 2013	28 May 2015	No remuneration
Louise Casey CB	06 February 2013	31 December 2014	No remuneration
Irene Curtis	11 March 2013	30 April 2016	No remuneration
Sir Peter Fahy QPM	20 February 2013	19 February 2018	No remuneration
Bob Jones	28 May 2013	Deceased July 2014	No remuneration
Julia Lawrence	26 March 2013	31 July 2015	No remuneration
Alex Marshall QPM (CEO)	27 November 2012	28 February 2018	Page 25
Sir Denis O'Connor QPM	19 February 2013	18 February 2016	No remuneration
Sir Hugh Orde OBE QPM	07 March 2013	Resigned 31 December 2014	No remuneration
Professor Shirley Pearce CBE (Chair)	04 February 2013	04 August 2016	See Below
Professor Lawrence Sherman	19 February 2013	18 February 2018	No remuneration
Sara Thornton CBE QPM	26 March 2013	25 March 2015	No remuneration
Robin Wilkinson	3 December 2014	2 December 2015	No remuneration

Salaries and emoluments of the Chair of the College of Policing Board

Name and date appointed	Salary and Allowances Year to 31 March 2015	Bonus Payments Year to 31 March 2015 (full year equivalent)	Benefits in kind Year to 31 March 2015 (to nearest £100)	Total Year to 31 March 2015	Total 3 Month Period to March 2014 (Full Year Equivalent)
	£'000	£'000	£	£'000	£'000
Professor Shirley Pearce 4 February 2013	75-80	-	-	75-80	10-15 (40-60)

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

Name and date appointed	Salary and Allowances Year to 31 March 2015 (Full Year Equivalent)	Bonus Payments Year to 31 March 2015	Benefits in kind Year to 31 March 2015 (to nearest £100)	Pension Benefits Year to 31 March 2015	Total Year to 31 March 2015	Total 3 month period to March 2014 (Full Year Equivalent)
	£'000	£'000	£'000	£'000	£'000	£'000
Alex Marshall QPM Chief Executive Officer	180-185	-	-	N/A	180-185	40-45 (175-180)
Robert Beckley Chief Operating Officer	130-135	-	11,400	In Police Pension Scheme	140-145	30-35 (135-140)
Rachel Tuffin Director of Knowledge, Research, and Education	100-105	-	-	115-120	215-220	10-15 (95-100)
David Buckle Director of Membership and Business Development From 2nd June 2014	95-100 (110-115)	-	-	35-40	130-135	NA
Malcolm Cornberg Director of Corporate Services From 2nd June 2014	95-100 (110-115)	-	-	35-40	130-135	NA

Employee Pay

The median employee pay at 31 March 2015 was £31,000. The ratio between the median pay, and that of the highest paid director (the Chief Executive) is 1:6.

The median employee pay has been calculated by grossing up the March payroll for employed staff to achieve an annualised full-time equivalent figure.

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 31/3/15	Total lump sum at pension age at 31/3/15	CETV at 01/4/14 (See below)	CETV at 31/3/15	Real increase in CETV	Pension scheme (Civil Service or as shown)
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Alex Marshall QPM* Chief Executive Officer From 27 November 2012	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Robert Beckley[^] Chief Operating Officer From 24 June 2013	N/A	N/A	N/A	N/A	N/A	N/A	N/A	Police Scheme (Force)
Rachel Tuffin Director of Knowledge, Research, and Education From 17 February 2014	5-7.5	-	30-35	-	306	409	67	Premium
David Buckle Director of Membership and Business Development From 2nd June 2014	0-2.5	-	0-5	-	0	26	17	Nuvos
Malcolm Cornberg Director of Corporate Services From 2nd June 2014	0-2.5	-	0-5	-	0	37	28	Nuvos

* Alex Marshall was seconded from the Metropolitan Police Service until the end of August 2014 so the College of Policing was not responsible for his pension before this date. He then became directly employed by the College of Policing. The College has no pension liability for him.

[^]Robert Beckley is seconded from Avon and Somerset Constabulary which remains responsible for his pension and which charges the College on a monthly basis for its contributions.

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 £11,442, which related to the use of a London flat during the reporting period.

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

Bonuses

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

No bonuses were paid in the year ended 31 March 2015.

Civil Service pensions

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

Employee contributions are salary-related and range between 3.5% and 8.25% for both the **Nuvos** and **Premium** schemes.

Nuvos is a defined benefit "whole career" scheme, in which a member builds up a pension based on pensionable earnings during the period of scheme membership. At the end of the scheme year (31 March), the member's earned pension account is credited with 2.3% of their pensionable earnings in that scheme year and the accrued pension is uprated in line with pensions increase legislation.

Premium is a defined benefit "final salary" scheme, in which a member builds up a pension based on 1/60th of final earnings for each year of reckonable service. The Premium scheme is closed to new members.

The accrued pension quoted is the pension the member is entitled to receive when they reach pension age, or immediately on ceasing to be an active member of the scheme if they are already at or over pension age. Pension age is 65 for members of **Nuvos**, and 60 for members of **Premium**. Members of both schemes can exchange some of their pension for a tax-free lump sum on retirement.

A new pension scheme, **Alpha**, was introduced on 1 April 2015. The majority of Principal Civil Service Pension Scheme members (includes Classic, Classic Plus, Premium and Nuvos) will now have moved into Alpha. Most new members will also join Alpha.

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

Cash Equivalent Transfer Values

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

The pension figures shown relate to the benefits that the individual has accrued as a consequence of the total years as members of the pension scheme, not just service in the senior capacity to which the disclosure applies. The figures include the value of any pension benefit in another scheme or arrangement that the individual has transferred to the Civil Service pension arrangements. They also include any additional pension benefit accrued to the member as a result of their purchase of additional pension benefits at their own cost.

CETVs are calculated within the guidelines and framework prescribed by the Institute and Faculty of Actuaries, and do not take account of any actual or potential reduction to benefits resulting from Lifetime Allowance Tax which may be due when pension benefits are taken.

Real increase in CETV

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

Seconded police officer pensions

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

Chief Constable Alex Marshall
Chief Executive and Accounting Officer,
College of Policing
 XX XXXXX XXXX

5 Statement of Accounting Officer's Responsibilities

Company law requires the directors to prepare financial statements for each financial year. Directors are required to follow the principles of the Companies Act 2006 and IFRS, with additional voluntary disclosures added under FReM where this would improve understanding. 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 judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards as set under IFRS have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the College 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 IFRS. 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

- 6.1 This statement covers the financial year from 1 April 2014–31 March 2015. As Accounting Officer of the College of Policing, I have responsibility for maintaining sound systems of corporate governance, internal control and risk management across the College, to support the achievement of its strategic objectives while safeguarding the public funds and assets for which I am accountable.
- 6.2 The College is both a company limited by guarantee, owned by the Home Secretary and an Arm's Length Body of the Home Office. It, therefore, complies with company law, in preparing accounts for Companies House, and is subject to the framework of government expenditure and related controls. Its accounts are consolidated with the Home Office for Whole of Government Accounting (WGA).
- 6.3 The system of governance, internal control and risk management is designed to manage rather than eliminate the risk of failure to achieve the College's objectives and can, therefore, provide only high and no absolute assurance of effectiveness.
- 6.4 In preparing this Governance Statement, I have drawn on information and views received from the Executive Directors and senior managers of the College, the Board and its committees, Home Office officials and external and internal audit and other external scrutiny. The recent work on the comprehensive assurance framework across the College has complemented the regular reports that I have considered through the year and the discussions I have had with my Executive colleagues, the Board of Directors, the Audit and Risk Committee and Home Office officials and ministers.
- 6.5 The College's Internal Auditors, from the Home Office, have carried out three audits in the period: the Implementation of Strategic Priorities; Information Assurance; and Core Systems. All received moderate ratings, meaning that: "identified strengths in the control, risk and/or governance arrangements increase the likelihood that objectives will be met". The recommendations were at High Importance or general systems level; none where at the higher "critical". The proposed actions are underway, including developing comprehensive guidance of the process for Freedom of Information requests and Parliamentary Questions and ensuring all key performance indicator have a named owner.
- 6.6 The Office of Government and Commerce (OGC) Gateway Review 4 (Readiness for Service) was carried out in October 2014 for the previous College Change Portfolio. The Delivery Confidence Assessment was Amber which means that successful delivery appears feasible while significant issues required management attention. The only two critical recommendations were related to: developing and communicating the membership offer; and revising the College Board. There has been significant activity on the former, including regular communications, the establishment of the Members' Committee and its input to the Membership Offer and the ability for police officers and staff to become members through the POLKA portal. The main members' platform is now planned to be live by December 2015. On the latter, the fundamental review of the Board has resulted in a smaller Board with the right composition, skills and knowledge

to support the College's long-term success. The Board Review recommendations were agreed with the Home Secretary and implemented within this period.

- 6.7 In December 2014, the College Chair and CEO gave evidence to the Home Affairs Select Committee on "Evaluating the new architecture of policing: The College of Policing." The Committee recognised the work delivered by the College already and stated in its recommendations that the College "looked like it would have the most lasting effect of all [the] new organisations". It also noted, as did the Gateway review above, the importance of College being able to change the composition of its Board and to communicate with its members directly.
- 6.8 I can confirm that I have reviewed the governance and internal control and risk management across the College for period. I am assured that they are effective to a moderate level that reflects the stage of the development of the College. I am also clear that there is more to do and I am confident that we will achieve higher levels of assurance as we mature and grow.

Corporate Governance

- 6.9 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, the Managing Public Money framework and the Code of Ethics for Policing in England and Wales. In this period, the College has carried out reviews of its Board of Directors and its executive governance.
- 6.10 The aim of the Board review was to ensure that the Board had the right size, composition, skills, knowledge and experience to support the long-term future of the College. Its main recommendations relate to: the College's strategy for the effective involvement of its members and their representative bodies in its work and governance; a reduction in the number of Directors on the Board from fifteen to eleven; a phased approach to succession planning; the introduction of a standard tenure for Directors of three years; with a potential three year extension; and the College being responsible for the future recruitment of Board Directors. The detailed action plan is now being implemented and the College has conducted its first open competition to recruit an independent Board Director.
- 6.11 The Board met six times in the period. Its standing items included: reports from the Professional Committee, Audit and Risk Committee (ARC) and Nomination and Remuneration Committee (NRC); reports on progress against strategic plans and the definition and mitigation of high level risks; and financial management. Other significant issues for which the Board gave direction included the development of the Five-Year Strategy, the review of Police Leadership and the work of the What Works Centre for Crime Reduction. Decisions are made in line with the College's strategic objectives and values and its Five-Year Strategy. The Board also has regular development sessions where Directors can consider priority areas of the College's activities in some detail to enhance their understanding and share their views.
- 6.12 The details of the Board members, minutes of meetings, its Ways of Working and the Terms of Reference of its Committees are published on the College website. Published transparency data includes the details of gifts and hospitality given, received or refused by Directors, the travel costs and other expenses they receive and their business interests.

- 6.13 The NRC supports 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. It has met formally twice in this period and its main focus was on overseeing the Board Review. It also held a workshop on the review in September.
- 6.14 The ARC supports the Board in discharging its responsibilities for management of risk, finance, control and overall governance. It met three times in this period and was closely involved in overseeing the annual report and accounts for the period to 31 March 2014.
- 6.15 The Professional Committee is chaired by the College CEO and its membership comprises representatives of officers and staff of all ranks and grades and Police and Crime Commissioners. It has defined delegated authority from the Board to make evidence-based decisions on the service's capability needs and the development of national standards and practice.
- 6.16 The Independent Advisory Group provides advice to the Executive and the Board mainly on issue relating to equality, diversity and human rights. Following a recent review, its remit is being extended to include broader public interest issues and it has been re-named as the Independent College Advisory Panel (ICAP). In this period, the issues it considered included: the Stop and Search Project; the Code of Ethics; the work of the What Works Centre for Crime Reduction; the Leadership Review and the College's Strategy and business plan.
- 6.17 The College Consultative Group brings together the representatives of the main College stakeholders to consult upon and consider draft regulations, codes of practice or guidance which the College of Policing proposes to make under Part 10 of the Anti-Social Behaviour, Crime and Disorder Act 2014. Its representations inform the formal recommendations relating to such documents to the College Board and the Board must have regard to its views. In this period, the issues it considered included: the recruitment of Chief Constables from abroad; the Regulations that would remove OSPRE Part II from the police promotion process; and regulations relating to taking DNA samples from serving constables and special constables.
- 6.18 The Board is provided with sufficient and timely information by the Executive to enable it to discharge its duties. The structure and quality of papers is under constant review. The creation of the new post of Company Secretary, in December 2014, will enhance the effectiveness of the Board and its relationship with the Executive. The Board and senior managers have been briefed on the implications of the College's dual status as a company and an Arm's Length Body. The College works to a draft Protocol with the Home Office that will be signed by both parties in the Autumn 2015), has regular meetings with Home Office Ministers and officials and has ready access to effective legal advice from the Department's Legal Advisors' Branch and independent lawyers.
- 6.19 A review of executive governance has been carried out, following the recruitment of the Executive Directors and most of the senior leaders across the College. Its aim has been to support the achievement of the College's objectives by ensuring effective decision making, informed by consultation, engagement and positive challenge. The overall structure is summarised below.

Executive Monthly Meeting – for strategic planning and policy decisions and to oversee progress of performance and management of risks, in line with the Five-Year Strategy and the annual business plan. Attendees: Executive Directors with others invited as required.

Executive Weekly Meeting – for updates and discussion of immediate risks or issues. Attendees: Executive Directors.

Senior Leaders' Meeting – held every two months for two-way information and feedback. Attendees: Executive Directors and Senior Leaders.

Senior Managers' Forum – held every six months to ensure co-ordination and synergy across College business, by drawing on the knowledge and expertise of the broader cohort of senior managers. Attendees: Executive Directors and senior managers.

Co-ordination and Delivery Group – held monthly to discuss and monitor progress of performance and risk, in-year commissioning and business co-ordination, in line with the Five-Year Strategy and the annual business plan. Attendees: Chief Operating Officer (chair) and Senior Leaders.

Capital Investment Board – held as needed to give strategic leadership to the management of investments, investment decisions and the set-up of major programmes. Attendees: Directors of Corporate Services (Chair), Executive Directors and senior leaders as required.

College Ethics Committee (CEC) - held every quarter to support ethical consideration and decision-making across the College. Attendees: a number of senior managers and representatives from each of the College sites.

Risk Management

- 6.20 As Accounting Officer, I am the Risk Champion for the College. The operational responsibility for risk management rests with the Chief Operating Officer. The College's overall risk appetite is 'risk averse', meaning that we are rightly cautious when challenges may hinder or put at risk our core business and service provision. In this period, we have reviewed the corporate risks regularly at Executive meetings and with the ARC and the Board. Overall, we have seen the likelihood of the main risks decreasing, through the clearer ownership of risk by the Executive Directors, the mitigating actions taken and the passing of time, while the potential impact remained "severe". The overall approach to risk management was commended by the Home Office.
- 6.21 We have recognised that we need to do more to integrate our risk management with our strategic planning and business delivery and to embed it fully at all levels of the College structure. This is a top priority for the next period. The nature of the corporate risks are changing as the College moves from its start-up status, where the main risks were related to legacy issues and establishing the College's identity. New corporate risks are now being defined and will include areas such as completing the longer-term structure of the College, creating an independent sustainable financial model for the College, developing a clear proposition for the College in the Policing landscape and for our members and ensuring we have the right capabilities (people, IT and other enabling infrastructure) and performance management approach in place to support the College's long-term success.

Performance Management

- 6.22 The College Business Plan for 2014/15 was agreed by the Home Secretary and published in October 2014. It had been in use across the College before that and set out the College's priorities for the year. The College's Five-Year Strategy was published in November 2014. It details the College's vision to be a world class professional body for everyone working in policing and will drive the realisation of the College's long-term aims. The College is developing a comprehensive framework that will enable it to measure its progress against the ambitions set out in the Five-Year Strategy and the detailed commitments in its annual business plans.
- 6.23 Formal programme and project management methodologies and the College's governance structures underpin the performance framework. The Co-ordination and Delivery Group, chaired by the Chief Operating Officer, enables discussion of progress and risks to delivery, holds senior managers to account and escalates issues as needed to the Executive Directors or the Board. Agenda items include the management of finance, people, risks, performance, capacity and resourcing. A Home Office representative attends this meeting, supporting effective relationships and enabling the timely resolution of any issues arising. The Board receives a Performance and Risk report at every meeting and uses that data to challenge the Executive on delivery and recognise progress as appropriate. The report gives updates on key programmes of work and includes a comprehensive analysis of the risks and mitigating actions within the Corporate Risk Register.

Financial Management

- 6.24 The College has continued to strengthen its finance team, processes and controls in this period and its progress has been noted by the ARC and the National Audit Office. The appointment of the Director of Corporate Services, in June 2014, was a major step in this core area of the business and he continues to build effectiveness and capability. There are still a number of vacancies in key posts, due to restrictions on external recruitment but these are now being resolved.
- 6.25 In-year budget management includes monthly challenge sessions with the Management Accountant and the Head of Finance, covering consideration of current and forecast variations from the budget and any new risks or opportunities. The output informs monthly reports to the Home Office and regular reports to the Executive, the ARC and the Board. 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.
- 6.26 For 2014/15, the Home Office required firm budgetary requirements some months before the College's Change Programme would have completed its deliberations. A skeleton high level budget was, therefore, provided to the Home Office to support the delegation and College business units were asked to budget initially against a 'steady state' scenario, in order for us to achieve an approximation of the budgetary requirement. The budget was then revised mid-year to reflect structural changes within the organisation. For 2015/16 and subsequent periods, the College will revert to a disciplined timetable with clear involvement of all relevant areas of the business.

- 6.27 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, including Public Procurement Regulations and Legislation.
- 6.28 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 individuals can authorise any transaction in which they have an interest or from which they have benefited.
- 6.29 Further controls in financial management that are underway include: the development of a preferred vendor listing; monthly reviews of Goods Receipting; and training for senior managers across the College.

People Management

- 6.30 People management has been a significant priority and challenge in this period as the College continues to establish its structures and functions. This has led to substantial reorganisation programmes, which have included redundancies, redeployment and recruitment activities as the College strives to ensure that it has in place a workforce with the right skills, capability, competencies and commitment to enable it to succeed. All related change management activity has been approved the Executive Directors and carried out in accordance with College policy and Cabinet Office and Home Office regulations and guidance.
- 6.31 The new senior management structures are now largely in place and the final elements of the target operating model are being defined. They will be rolled out over the course of 2015/16. The HR function is now focusing on delivering its HR Plan that comprises: the development of performance, talent management and leadership training; the creation of a staff induction programme; reviewing and updating HR policies to ensure that they are fit for purpose and remain legally compliant; embarking on strategic workforce planning; reviewing the pay and grading system, including reward and recognition processes; and developing intelligent client business partner and shared services models.
- 6.32 The College has undertaken its first staff survey. Staff focus groups and other engagement opportunities have informed the resulting action plan that will address issues raised. Improved management information is also being developed and will be considered at the Co-ordination and Delivery Group, with issues escalated to the Executive as needed. All HR policy and process development is being undertaken with fairness and equity at their core.

Information Assurance and Security

- 6.33 A new Information Governance Committee, chaired by the Director of Corporate Services, has been established and considers issues, opportunities and risks across Data Protection, Information and Record Management and Information Assurance. The College achieved level 2 overall in the One3M assessment in this period and the mid-year review, in September 2014, did not identify any areas of concern.
- 6.34 The College Information and Record Management Strategy and information Assurance Strategy have been approved by the Executive, with the latter being compliant with CESG and Cabinet Office requirements. Given the significant changes of personnel across the College, we are providing training for Information Asset Owners and an external audit of Information Assets management is underway. We gained significantly higher compliance with the required Protecting Information Level 1 training, with 92% of staff passing the course, compared with 70% in 2013/14.
- 6.35 IT strategies, both internal and external, are governed by the IT Programme Board that is chaired by the Director of Corporate Services. It assesses all IT requirements and makes decisions on appropriate solutions. IT continuity and disaster recovery plans are in place.
- 6.36 The Departmental Security Officer (DSO) collates, acts on and coordinates investigations on all physical and information security breaches.

Programme and Project Management

- 6.37 The centralisation of the College's programme and project management in to a Programme Management Unit (PMU) has been overseen by the new head of Strategic Planning and Public Interest (since November 2014). The PMU comprises programme managers, project managers and project support staff. The mix of staff and contractors allows for flexibility in resourcing to reflect work pressures. The prime focus of the PMU is on delivery of the key projects and programmes detailed in the College's Business Plan.
- 6.38 The overall flexible framework, applied throughout the College, is consistent with the principles of Managing Successful Programmes (MSP) and Prince 2. All programmes and projects have the relevant internal governance, such as SROs and boards or steering groups, in place. There is a robust reporting framework in place by which the Co-ordination and Delivery Group (CDG) is informed of monthly highlights risks and issues. The College uses "ExecView", an on-line platform that enables all in the College to review the progress of projects and programmes and supports standardised reporting.
- 6.39 The PMU works closely with the Commissioning Team to ensure the timely identification and resourcing of new programmes of work coming into the College. Work is being undertaken to review and improve the commissioning processes and enhance the links with the PMU.
- 6.40 End stage reports include lessons learned from each programme that can inform others. More work is planned to share good practice and this will be a key focus of the Capital Investment Group. The College has undergone one OGC Gateway Review, of the Change Programme. The findings and recommendations were shared with the ARC and the committee will monitor progress against the agreed action plan.

Areas of success and concern

- 6.41 Some of the College's successes in this period are listed below, under the headings of its five strategic objectives.

Setting standards of professional practice

- The College has reviewed and published guidance on Child Sexual Exploitation (CSE) twice, to take into account changes to the law and learning from high profile cases (Operation Span, Operation Retriever and Operation Bullfinch). This guidance will underpin a consistent approach to identifying risks and safeguarding children and young people from sexual exploitation.
- The College has updated standards on domestic abuse for all those involved, from initial call handling to those in strategic positions, and has launched a consultation on the national policing guidance available to officers and staff on investigating and responding to domestic abuse.

Identifying, developing and promoting good practice based on evidence

- The College has supported trials of the use of Body Worn Video (BWV) to understand whether it improves police-public contact as well as helping officers gather quality evidence. One pilot, which ended in May 2014, showed that BWV could be effective in increasing the proportion of detections that led to criminal charges.
- In its role as the What Works Centre for Crime Reduction, the College has worked with a consortium with academic institutions to label the crime reduction evidence base and has now launched an online evidence tool making evidence accessible to support decision making.

Supporting the professional development of those working in policing

- The College has led a review of police leadership that will impact across policing.
- We have developed a new training programme to ensure that every police force crime registrar receives standard training and guidance, to support greater consistency in crime recording across the country. The accreditation regime includes ongoing review and evaluation of training for crime registrars.
- The Professionalising Investigation Programme (PIP) is designed to improve investigative skills across all police officers and staff and the College can now give detectives a professional qualification, standardised across the service.

Helping police forces and other organisations work together to protect the public and prevent crime

- On domestic abuse, the College worked with Co-ordinated Action Against Domestic Abuse (CAADA) to review current guidance and highlight areas for improvement.

- We have delivered “Leading Managing Powerful Partnerships” training to groups of senior managers across all sectors.
- Working with the national charity SafeLives (previously Co-ordinated Action Against Domestic Abuse) the College reviewed domestic abuse interventions and provided guidance and areas for improvement.
- The College formed an oversight group for undercover policing that includes representatives from the media, law and academia to develop guidance and standards in this sensitive area.

Identifying, developing and promoting ethics, values and standards of integrity

- The College published its Code of Ethics for everyone in policing in England and Wales in July 2014. The Code provides principles to guide people working in policing when making the difficult decisions they face each day. It sets out the standards and behaviour expected from everyone who works in policing.
- The College oversees the “disapproved register” that includes the names all of those who have been found guilty of gross misconduct to ensure that they could not be re-employed in policing.

6.42 The current challenges or areas of concern for the College include the following:

- Completing the “Building the College” programme that is defining and implementing the operating model for the College so we can be sure we have the right structures, capability and infrastructure to succeed in achieving our strategic objectives.
- Defining the College’s place in the complex policing context. For example, we are working with HMIC to ensure that our setting of standards and their monitoring are brought as closely together as possible to avoid difficulties for forces.
- Achieving a sustainable financial model that will enable the College to become sufficiently independent of the government grant-in-aid so that it can become a chartered professional body, secure its future for its members and the public and establish its place in the policing framework.
- Establishing a compelling proposition for its membership. The College was created as a professional body without direct access to its potential members so current communication requires the permission and cooperation of police forces. In 2015, we will establish a membership platform that will allow us to initiate direct line contact with members.
- Ensuring that the College has the processes in place that enables it to focus on commissions that are both core to the delivery of its strategy and adequately resourced.

Overall Statement of Assurance

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

Signed:

Date:

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

Date

For and on behalf of the
Comptroller and Auditor General (Statutory Auditor)

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

8 Financial statements for the period ended 31 March 2015

8.1 Statement of comprehensive income for the year ended 31 March 2015

	Note	year ended 31 March 2015 £'000	3 months ended 31 March 2014 £'000
Income			
Income from activities	4	30,890	8,078
		30,890	8,078
Expenditure			
Staff costs	2	(44,519)	(11,002)
Running Costs		(30,416)	(9,724)
Other expenditure		(1,757)	(321)
		(76,692)	(21,047)
Loss before taxation		(45,802)	(12,969)
Taxation	5	-	-
Loss after taxation		(45,802)	(12,969)
Other comprehensive income			
Items that will not be reclassified to profit or loss			
Net gain/(loss) on revaluation of PPE		2,115	-
Other comprehensive income/(expense)		2,115	-
Total comprehensive income/(expense) for the period		(43,687)	(12,969)

The accounting policies and notes on pages 45 to 69 form part of these accounts.

8.2 Statement of Financial Position as at 31 March 2015

	Note	31 March 2015 £'000	31 March 2014 £'000
Non-current assets:			
Property, plant and equipment	6	22,170	20,853
Intangible assets	7	1,625	78
Total non-current assets		23,795	20,931
Current assets:			
Trade and other receivables	8	10,346	13,617
Cash and cash equivalents	9	10,327	3,315
Total current assets		20,673	16,932
Total assets		44,468	37,863
Current liabilities			
Trade and other payables	10	19,403	17,854
Provisions	11	190	1,747
Total current liabilities		19,593	19,601
Assets less liabilities		24,875	18,262
Reserves			
Revaluation reserve		4,663	2,548
General reserve		20,212	15,714
Total		24,875	18,262

The accounting policies and notes on pages 45 to 69 form part of these accounts.

These financial statements were approved by the board of directors on 8th October 2015, and were signed on its behalf by:

Chief Constable Alex Marshall
Chief Executive and Accounting Officer

Company registered number: 08235199

8.3 Statement of cash flows for year ended 31 March 2015

	Note	year ended 31 March 2015 £'000	3 months ended 31 March 2014 £'000
Cash flows from operating activities			
Loss after taxation		(45,802)	(12,969)
Adjustments for non-cash transactions:			
Depreciation	6,7	1,757	321
Impairment and Asset Write Off	6,7	(540)	-
Provisions movement	11	(1,016)	43
Provisions Released	11	(540)	-
(Increase)/Decrease in trade and other receivables	8	3,271	(6,473)
Increase/(Decrease) in trade payables	10	1,549	3,758
Net cash outflow from operating activities		(41,321)	(15,320)
Cash flows from investing activities			
Purchase of property, plant and equipment	6	(1,119)	(2,610)
Purchase of intangible assets	7	(1,401)	(78)
Disposal of property, plant and equipment	6	552	-
Net cash outflow from investing activities		(1,968)	(2,688)
Cash flows from financing activities			
Grants from parent department	15	50,300	12,600
Net Financing		50,300	12,600
Net increase/(decrease) in cash and cash equivalents in the period		7,012	(5,408)
Cash and cash equivalents at the beginning of the period	9	3,315	8,723
Cash and cash equivalents at the end of the period	9	10,327	3,315
Increase / (Decrease) in cash		7,012	(5,408)

The accounting policies and notes on pages 45 to 69 form part of these accounts.

8.4 Statement of changes in equity for the period ending 31 March 2015

	Note	Revaluation Reserve £'000	General Reserve £'000	Total Equity £'000
Balance at 31 December 2013		2,548	16,083	18,631
Loss after taxation		-	(12,969)	(12,969)
Grant from Home Office – Resource	15	-	12,600	12,600
– Capital		-	-	-
Balance at 31 March 2014		2,548	15,714	18,262
Loss after taxation		-	(45,802)	(45,802)
Grant from Home Office – Resource	15	-	50,300	50,300
– Capital		-	-	-
Revaluation of Land and Buildings		2,115		2,115
Balance at 31 March 2015		4,663	20,212	24,874

The accounting policies and notes on pages 45 to 69 form part of these accounts.

8.5 Notes to the Statement of Accounts

1. Accounting policies

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

These financial statements have been prepared in accordance with applicable International Financial Reporting Standards as adopted by the European Union (“IFRS”) and the Companies Act 2006 applicable to companies reporting under IFRS and the 2014-15 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 20.

a) Going concern

The directors have a reasonable expectation that the College has adequate resources to continue in operational existence for the foreseeable future. The basis of this is continued 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 £5,000 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 and accumulated in equity under the heading revaluation surplus, unless they offset previous decreases in the carrying amounts of the same asset which had been recognised in profit or loss, in which case, they are recognised in profit or loss. Decreases in carrying amounts that offset previous increases of the same asset are recognised in other comprehensive income to the extent of any credit balance exceeding the revaluation surplus in respect of that asset. All other decreases in carrying amounts are recognised in profit or loss.

Non Property assets

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

Depreciation

Land and assets under construction are not depreciated.

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

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

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

f) Intangibles

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

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

- The technical feasibility of developing the product so that it will be available for use;
- The intention to complete the intangible asset and use it;
- The ability to sell or use the intangible asset;

- How the intangible asset will generate probable future economic benefits;
- The availability of adequate technical, financial and other resources to complete the intangible asset and sell or use it; and
- The ability to measure reliably the expenditure attributable to the intangible asset during its development.

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

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

Amortisation is charged to the statement of comprehensive income on a straight-line basis over the estimated useful lives of each part of an item of the intangible. The estimated useful life is as follows:

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

g) Assets under construction

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

h) 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.

i) 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.

j) 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.

k) 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 re-values 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.

l) 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.

m) 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.

n) 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.

o) 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

p) 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.

q) 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 is recovered from the forces. Expenditure in these statements is shown inclusive of VAT, to the extent that College of Policing is not currently able to reclaim input VAT, in line with its exempt and non-business status.

r) 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.

s) Accounting Standards adopted in the period

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

t) New IFRS and amendments to IAS and interpretations

There are a number of standards and interpretations issued by the International Accounting Standards Board that are effective for financial statements after this reporting period that have been endorsed by the European Union. These have not been adopted early by the College. Their adaption is not expected to have a material impact on the financial statements.

2. Staff numbers and related running costs

The directors' remuneration is stated in the remuneration report.

The majority of College of Policing employees are members of the Civil Service pension arrangements, which are multi-employer defined benefit schemes. Since the College is unable to identify its share of the underlying assets and liabilities, these are not included in the College's accounts and contributions are recognised as expenditure as incurred. Contributions to Civil Service pension schemes for the period totalled £3,068k (3 month period to 31 March 2014 £812k). Further details on Civil Service pensions can be found in the Civil Service: Superannuation accounts on the gov.uk website. All police officers other than the CEO are seconded, and their seconding force remains responsible for their pension benefits. Full details of pension schemes are shown in the remuneration report. The seconding force is also responsible for staff leave, and so they do not feature in College of Policing's staff leave accrual.

Staff costs comprise:

	year ended 31 March 2015			3 months ended 31 March 2014	
	Permanent £'000	Secondees £'000	Temporary /Casual £'000	Total £'000	Total £'000
Wages and salaries	17,907	11,536	10,473	39,916	9,858
Social security costs	1,449	-	-	1,449	385
Other pension costs	3,154	-	-	3,154	834
Subtotal	22,510	11,536	10,473	44,519	11,077
Less recoveries in respect of outward secondments	(59)	-	-	(59)	(75)
Total net costs	22,451	11,536	10,473	44,460	11,002

Average number of persons employed

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

	year ended 31 March 2015		3 months ended 31 March 2014	
	Permanent staff	Others	Total	Total
Directly Employed	494		494	533
Seconded in		167	167	185
Temporary/Casual		56	56	61
Total	494	223	717	779

Reporting of Civil Service and other compensation schemes – exit packages

	year ended 31 March 2015		3 months ended 31 March 2014	
	Number of Compulsory Redundancies	Number of Other Departures Agreed	Total Number of Exit Packages by Cost Band	Total Number of Exit Packages by Cost Band
<£10,000	-	-	-	-
£10,000-£25,000	-	13	13	-
£25,000-£50,000	1	23	24	2
£50,000-£100,000	1	6	7	1
£100,000-£150,000	-	4	4	-
£150,000-£200,000	-	-	-	1
£200,000-£250,000	-	-	-	-
£250,000 and over	-	-	-	-
Total number of exit packages	2	46	48	4
Total cost of exit packages (£000)	118	1994	2112	289

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 included in the table.

3. Running costs and other expenditure

	Note	year ended 31 March 2015 £'000	3 months ended 31 March 2014 £'000
Running Costs			
Accommodation costs (including light and heat)		2,044	492
Audit Fees		66	78
Consultancy*		316	288
Estates Costs		12,012	2,903
General Running Costs**		773	752
Information Technology costs		1,909	1,550
IT Managed Services		1,640	470
Professional Fees		567	196
Professional programme and Technical Services		30	27
Staff and Customer Training		3,183	674
Telecommunications		250	42
Travel/Vehicles costs		3,897	933
Relocation	11	-	12
Rentals under operating leases		473	29
Grants given***		3,256	1,507
Non-cash expenditure:			
Bad and Doubtful Debts		-	(229)
Running Costs		30,416	9,724
Depreciation	6,7	1,757	321
Loss / (profit) on disposal of asset		-	-
Impairment and write offs		-	-
Other Expenditure		1,757	321
Total		32,173	10,045

4. Income

	year ended 31 March 2015	3 months ended 31 March 2014
	£'000	£'000
Income Source		
Income and Funding		
Funding from The Office for Security and Counter Terrorism	8,531	2,545
Trading Income (Training, Delivery, Assessment, Exams)	18,146	5,380
Home Office Non Grant in Aid funding	1,700	-
Other	2,513	153
Total Income and Funding	30,890	8,078
Interest Received	12	5
Interest to be paid to Consolidated Fund for Extra Receipts	(7)	(5)
Total Income	30,895	8,078

5. Tax

Income tax expense

Analysis of Charge for the period
Tax charge in the income statement

	year ended 31 March 2015	3 months ended 31 March 2014
	£'000	£'000
Current tax charge	-	-
Deferred tax charge	-	-
Total tax charge	-	-

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

	year ended 31 March 2015	3 months ended 31 March 2014
	£'000	£'000
Loss before tax	(45,802)	(12,969)
Income Tax on qualifying Trading Loss	(9,644)	(2,331)
Non-taxable income	-	-
Non-deductible expenses	582	321
Tax losses carried forward to future periods	9,062	2,010
Total tax charge	-	-

The tax rate used for the 2015 reconciliation above is the corporate tax rate of 21% (2014: 23%) applicable in the United Kingdom on the taxable profits for this period under tax law in that jurisdiction.

Deferred Tax

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

6. Property, plant and equipment

	Land £'000	Buildings £'000	Transport Equipment £'000	Plant and Machinery £'000	Information Technology £'000	Furniture and Fittings £'000	Antiques and Works of Art £'000	Assets under Construction £'000	Total £'000
At 31 December 2013	873	32,646	1,523	427	282	15	-	678	36,444
Reclassification	-	-	-	(142)	-	-	-	142	-
Additions	-	-	77	-	78	84	-	2,371	2,610
At 31 March 2014	873	32,646	1,599	284	360	99	-	3,192	39,053
Reclassification					3,023			(3,192)	(169)
Additions			126	61	48	690		194	1,119
Disposals		(60)	(314)	(60)	(118)			(552)	(552)
Revaluation		2,115							2,115
At 31 March 2015	873	34,701	1,411	285	3,313	789	-	194	41,566
Depreciation	-	16,385	1,182	117	182	14	-	-	17,880
At 31 December 2013	-	227	64	15	14	1	-	-	321
Charge in the period	-	16,612	1,246	132	196	15	-	-	18,201
At 31 March 2014	-	702	209	44	730	50	-	-	1,735
Charged in year	-	(60)	(302)	(60)	(118)				(540)
Revaluations	-	17,254	1,153	116	808	65	-	-	19,396
At 31 March 2015	-	17,254	1,153	116	808	65	-	-	19,396

	Land £'000	Buildings £'000	Transport Equipment £'000	Plant and Machinery £'000	Information Technology £'000	Furniture and Fittings £'000	Antiques and Works of Art £'000	Assets under Construction £'000	Total £'000
Net book value at 31 December 2013	873	16,261	341	310	100	1	-	678	18,564
Net book value at 31 March 2014	873	16,034	353	152	163	84	-	3,192	20,852
Net book value at 31 March 2015	873	17,447	258	169	2,504	724	-	194	22,170

All Property Plant and Equipment is owned by the College of Policing Ltd.

A desktop valuation of Land and buildings was undertaken as at 31 March 2015 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.

All sites were valued at market value in accordance with International Accounting Standard 16. The Ryton site had an upward valuation of £2,115k, which has been charged to the revaluation reserve, with Harperley Hall having no change in valuation.

Comparable historical cost for the land and buildings included at valuation

	Land £'000	Buildings £'000	Total £'000
Cost or valuation			
At 31 March 2014	873	32,646	33,519
Additions	-	-	-
Revaluation		2,115	2,115
At 31 March 2015	873	34,701	35,634
Depreciation			
At 31 March 2014	-	16,612	16,612
Charged in year		702	702
Revaluations		(60)	(60)
At 31 March 2015	-	17,254	17,254
Net book value at 31 March 2015	873	17,447	18,320

7. Intangibles

	Intangibles AUC £'000	Software Licences £'000
At 31 December 2013	-	-
Additions	78	-
At 31 March 2014	78	-
Additions	1,401	-
Transfer	-	169
At 31 March 2015	1,479	169
Amortisation		
At 31 December 2013	-	-
Charge in the period	-	-
At 31 March 2014	-	-
Charge in the period	-	(23)
At 31 March 2015	-	(23)
Net Book Value at 31 December 2013	-	-
Net Book Value at 31 March 2014	78	-
Net Book Value at 31 March 2015	1479	146

8. Trade and other receivables

	31 March 2015 £'000	31 March 2014 £'000
Amounts falling due within one year:		
Trade receivables	4,838	4,685
Less: Impairment for trade receivables	(2)	(2)
Deposits and advances	218	15
VAT	-	537
Accrued Charges	4,526	7,376
Prepayments	766	1,006
	10,346	13,617
Included within receivables falling due within one year are the following intra-Governmental balances:	£'000	£'000
Balances with other central government bodies	4,866	7,896
Balances with police and local authorities	1,486	1,631
Balances with NHS Trusts	-	-
Balances with public corporations and trading funds	3	2
Total intra-government	6,355	9,529
Balances with bodies external to government	3,991	4,088
	10,346	13,617

9. Cash and cash equivalents

	31 March 2015 £'000	31 March 2014 £'000
Balance brought forward		
Net change in cash and cash equivalent balances	3,315	8,723
Balance carried forward	7,012	(5,408)
	10,327	3,315
The following balances at 31 March 2015 were held at:		
Commercial banks and cash in hand	10,327	3,315
Short term investments	-	-
Balance at 31 March 2015	10,327	3,315

10. Trade and other payables

	31 March 2015 £'000	31 March 2014 £'000
Amounts falling due within one year		
VAT	(159)	-
Other taxation and social security	768	1,009
Trade and other payables	1,421	633
Accruals and deferred Income	17,042	15,786
Staff Leave Accrual	331	426
Amounts owed to Consolidated Fund	-	-
	19,403	17,854
Included within payables falling due within one year are the following intra-Governmental balances:		
	£'000	£'000
Balances with other central government bodies	9,662	5,314
Balances with police and local authorities	3,482	2,917
Balances with NHS Trusts	29	8
Balances with public corporations and trading funds	18	18
Total intra-government	13,191	8,257
Balances with bodies external to government	6,212	9,597
	19,403	17,854

11. Provisions for liabilities and charges

	Provision for Compensation £'000	Provision for Relocation costs £'000	Provision for Redundancy £'000	Total £'000
Balance at 31 March 2014	-	1,716	31	1,747
Provided in the period	190			190
Provisions utilised in the period		(1,175)	(31)	(1,206)
Provision released as not required		(540)		(540)
Balance at 31 March 2015	190	-	-	190

Provision for relocation costs

In the year the College successfully relocated from its premises in Harrogate, Bramshill and Wyboston. The provision associated with these moves in the prior year has therefore been released. There are no current plans to make any further site relocations within the next accounting period.

Provision for Compensation Claims

The College had two outstanding Employment Tribunals at 31 March 2015. Potential compensation values were unavailable, but provision has been made for anticipated legal costs.

12. Capital commitments

The outstanding commitments at 31 March 2015 in respect of contracted capital expenditure not provided for amounted approximately to £200k [31 March 2014 – £382k].

13. Commitments under operating leases

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

	31 March 2015 £'000	31 March 2014 £'000
Obligations under operating leases due to expire within the relevant period comprise:		
Not later than one year	468	268
Later than one year and not later than five years	1,160	549
Later than five years	-	-
Total	1,628	817

14. Contingent assets and liabilities disclosed under IAS37

Contingent assets

There were no material contingent assets at 31 March 2015 that meet the definition under IAS 37 that would need to be disclosed. [31 March 2014 – £Nil].

Contingent liabilities

At 31 March 2015, the College of Policing had one material contingent liability within the meaning of IAS37. [31 March 2014 – £Nil]. This related to an ongoing legal case, and it was estimated there was a 25% probability of £40,000 compensation payable.

15. Related party transactions

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

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

The 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.

Overleaf are all significant transactions entered with related parties:

Name of related party	Nature of Transaction	12 months ended 31 March 2015 (£'000)		3 months ended 31 March 2014 (£'000)	
		Transactions	Outstanding	Transactions	Outstanding
Home Office	Expenditure – Property and IT	(11,827)	-	(4,732)	(138)
Home Office	Revenue	924	135	397	170
Skills for Justice	Expenditure – subscriptions net	(162)	-	(170)	60
National Crime Agency	Revenue net	2,188	73	293	38
Home Office	Grant In Aid	50,300	-	12,600	-
Mayor's Office for Policing and Crime	Revenue net	786	382	920	824
West Midlands PCC	Revenue net	274	15	90	32
Thames Valley PCC	Revenue net	222	36	106	70
Hertfordshire PCC	Revenue net	222	21	-	-
Surrey PCC	Revenue net	201	31	-	-
South Wales PCC	Revenue net	199	10	-	-
Derbyshire PCC	Revenue net	166	28	-	-
South Yorkshire PCC	Revenue net	161	29	-	-
Kent PCC	Revenue net	153	17	-	-
Staffordshire PCC	Revenue net	138	10	-	-
Hampshire PCC	Revenue net	117	63	-	-
West Yorkshire PCC	Revenue net	116	73	-	-
Merseyside PCC	Revenue net	109	9	96	31
Cumbria PCC	Revenue net	108	3	-	-
West Mercia PCC	Revenue net	108	42	-	-
Gloucestershire PCC	Revenue net	104	18	-	-
Greater Manchester PCC	Revenue net	102	42	-	-
North Wales PCC	Revenue net	102	4	27	11
Lancashire PCC	Revenue net	102	8	-	-
Essex PCC	Revenue net	102	16	-	-
Nottinghamshire PCC	Revenue net	100	17	50	26
Leicestershire PCC	Revenue net	88	8	-	-
Sussex PCC	Revenue net	85	14	-	-
Dorset PCC	Revenue net	84	15	-	-
Cambridgeshire PCC	Revenue net	79	5	-	-
Lincolnshire PCC	Revenue net	76	16	-	-

The College also has staff seconded from police forces. The total secondee staff costs are disclosed in note 2.

16. Financial Instruments

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

31 March 2014	Amortised Cost		Total Book Value £'000	Fair Value £'000
	£'000	£'000		
Financial assets				
Cash	3,315	-	3,315	3,315
Trade and Other receivables	13,617	-	13,617	13,617
Financial liabilities				
Trade and other payables	-	(17,854)	(17,854)	(17,854)
Net Assets	16,932	(17,854)	(922)	(922)

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.

Credit quality of financial assets, financial liabilities and impairment losses:

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

	Gross 31 March 2015 £'000	Impairment £'000	Gross 31 March 2014 £'000	Impairment £'000
Not past due	1,242	-	2,150	-
Past due 0-30 days	708	-	624	-
Past due 31-120 days	1,123	-	812	-
More than 120 days	1,766	2	1,099	2
Total	4,839	2	4,685	2

The ageing of the trade payables at the balance sheet date was:

	31 March 2015	31 March 2014
	£'000	
Not past due	599	477
Past due 0-30 days	158	60
Past due 31-120 days	5	11
More than 120 days	88	152
Total	852	700

b. Market risk

Interest Rate Risk

The financial assets held by the College are trade and other receivables (note 8) and cash and cash equivalents (note 0). The assets are not subject to interest rate risk.

The financial liabilities held by the College are trade and other payables (note 0). These liabilities are not subject to interest rate risk.

Currency Risk

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

c. Credit risk

The College is subject to some credit risk. The carrying amount of receivables, 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.

17. Statement of Losses and Special Payments

At 31 March 2015 the College had £1,241 qualifying losses or special payments that warrant disclosure (31 March 2014 - £Nil).

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 non-current assets valuations are externally assessed by suitably qualified professional organisations. Other areas such as non-current asset accounting treatments and accruals and prepayments of income and expenditure are subject to estimates and judgements made internally by the College's professionally qualified accountants.

19. Ultimate controlling party

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

20. Events after the reporting period

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

Annex A Directors' Attendance at College Board and Committee Meetings

College Board of Directors

Member	29/01/14	27/03/14	03/06/14	27/07/14	03/10/14	03/12/14	27/01/15	24/03/15
Prof. Shirley Pearce (Chair of the Board)	✓	✓	✓	✓	✓	✓	✓	✓
Alex Marshall	✓	✓	✓	✓	✓	✓	✓	✓
Millie Banerjee	✓	✓	✗	✓	✓	✓	✗	✗
Ann Barnes	✓	✓	✓	✗	✓	✗	✓	✓
Katy Bourne	✓	✓	✓	✓	✓	✓	✓	✓
Louise Casey	✓	✓	✗	✗	✗	✗	Tenure ended	-
Irene Curtis	✓	✓	✓	✓	✓	✓	✓	✗
Sir Peter Fahy	✓	✓	✓	✗	✓	✓	✗	✓
Bob Jones	✓	✓	✗	Deceased	-	-	-	-
Julia Lawrence	✓	✓	✓	✓	✓	✓	✓	✗
Sir Denis O'Connor	✓	✓	✓	✓	✓	✓	✓	✓
Sir Hugh Orde	✓	✓	✓	✓	✓	✗	Resigned	
Prof. Lawrence Sherman	✓	✓	✓	✓	✓	✗	✓	✓
Sara Thornton	✓	✓	✓	✓	✓	✓	✗	✓
Robin Wilkinson	-	-	-	-	-	✓	✓	✓

NOTE: ✓ = attended ✗ = did not attend - = not a member at that time

Audit and Risk Committee

All meetings of the Audit and Risk Committee were quorate

Member	21/07/14	19/11/14	05/02/15
Sir Denis O'Connor (Chair of the ARC)	✓	✓	✓
Sir Hugh Orde	✓	✗	-
Stephen Mann	✗	✓	✓
Katy Bourne	-	✓	✓

Nominations and Remuneration Committee

All meetings of the Nomination and Remuneration Committees were quorate

Member	03/07/14	18/02/15
Millie Banerjee (Chair of NRC)	✓	✓
Prof. Shirley Pearce	✗	✓
Irene Curtis	✓	✓
Sir Peter Fahy	✓	✓
Julia Lawrence	✓	✓
Prof. Lawrence Sherman	✓	✓

Annex B Register of Members Interest – Period to 31 March 2015

Millie Banerjee CBE

- Non-Executive Director – College of Policing Board
- Chair – Working Links (Government Contracts)
- Chair – British Transport Police Authority
- Member - Police ICT Board
- Board Member – East London Foundation Trust
- External Examiner – University College London Telecoms MSC

Ann Barnes

- Non-Executive Director – College of Policing Board
- Police and Crime Commissioner, Kent

Katy Bourne

- Non-Executive Director – College of Policing Board
- Police and Crime Commissioner, Sussex

Louise Casey CB

- Non-Executive Director – College of Policing Board
- Director General – Troubled Families - Department of Communities and Local Government
- Independent Inspector of Rotherham Metropolitan Borough Council - Child Sexual Exploitation

Irene Curtis

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

Sir Peter Fahy QPM

- Non-Executive Director – College of Policing Board
- Chief Constable, Greater Manchester Police

Bob Jones CBE

- Non-Executive Director - College of Policing Board
- Police and Crime Commissioner , West Midlands

Julia Lawrence

- Non-Executive Director – College of Policing Board
- Police Federation of EandW, Sergeants' Central Committee

Alex Marshall QPM

- Executive Director – College of Policing Board
- CEO College of Policing

Sir Denis O'Connor CBE, QPM

- Member – College of Policing Board
- Affiliated lecturer/supervisor Master of Studies course - University of Cambridge, Institute of Criminology
- Chair of events (Policing and Security Matters) – City Forum
- Consultant to Advisory Board – Cresta Advisory
- Trustee – Migraine Trust (charity)
- Patron - Keep Out(charity)

Sir Hugh Orde OBE, QPM

- Non-Executive Director – College of Policing Board
- President – Association of Chief Police Officers (ACPO)

Professor Dame Shirley Pearce CBE

- Chair – College of Policing Board
- Non-Executive Director – Higher Education Funding Council for England (HEFCE)
- Member of Governing Body – University of Cambridge
- External panel member to the Singapore Ministry of Education Higher Education Quality Assurance Review Panel
- Bedfordshire University – (family connection only)

Professor Lawrence Sherman

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

Sara Thornton CBE QPM

- Non-Executive Director – College of Policing Board
- Chief Constable – Thames Valley Police

Robin Wilkinson

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

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 re-occurrence
- 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 information is provided in accordance with HM Treasury Guidance³.

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.

Greenhouse Gas Emissions

Greenhouse Gas Emissions (tCO2E)	Year to March 15
Building energy (tCO2E)	4,857
Business travel related Inc. air/rail (tCO2E)	887
Total	5,744

Energy

Area	Year to
March 15	4,857
Energy consumption (Gas and Electricity) kWh	15,682,478
Energy expenditure (Gas and Electricity) £	931,102
LPG consumption Lts	131,173
LPG expenditure £	40,200
Oil consumption	0
Oil expenditure	0

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 were motion-sensitive light controls in some areas at Bramshill and solar panels used to heat water at Ryton.

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

*Estimated figure based on historical data

Waste – Year to Mar 15

Waste	Jan – Mar 14	Expenditure £
Landfill	60.48*	6,812*
Recycled	76,96*	7,508*
Incinerated	0	0
Total Estate waste amount in tonnes	137,44*	14,320*

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	Year to Mar 15
Estate water consumption m3	51,840
Estate water expenditure £	79,416

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 included 262 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.

*Estimated figure based on historical data

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 building operations are undertaken with the aim of improving the environmental efficiency, reducing waste and utilising natural daylighting and ventilation wherever possible to meet BREEAM Standards.

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

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

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

People

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

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Protecting the public Supporting the fight against crime

As the professional body for policing, the College of Policing sets high professional standards to help forces cut crime and protect the public. We are here to give everyone in policing the tools, skills and knowledge they need to succeed. We will provide practical and common-sense approaches based on evidence of what works.

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